

LOS ANGELES UNIFIED SCHOOL DISTRICT

SUPERINTENDENT'S 2005-06 FINAL BUDGET

BOARD OF EDUCATION

Marlene Canter, President

**Jose Huizar
Julie Korenstein
Marguerite Poindexter LaMotte**

**Mike Lansing
Jon Lauritzen
David Tokofsky**

**Roy Romer
Superintendent of Schools**

**Charles Burbridge
Chief Financial Officer**

**Roger Rasmussen
Budget Director**

Prepared by
Budget Services and Financial Planning Division
Budget Services Branch

As Adopted by the Board of Education on September 1, 2005

THE FORMAT OF THE 2005-06 FINAL BUDGET DOCUMENT

In an effort to enhance both the amount and the quality of the information communicated through this document, staff has initiated revisions to the format of the District's budget document. The formatting changes are as follows:

- The budget document now provides actual revenue and expenditure data from the 2002-03, 2003-04 and 2004-05 fiscal years, as well as Adjusted 2004-05 Budget.

Budget staff will add one year of history to our budget documents annually, until we have achieved the goal of showing five years of revenue and expenditure history, plus current year and budget year data.

- The budget document now provides both "Authorized" and "Estimated" revenue and expenditure information. The "Authorized" data reflect the amount budgeted for each line-item, object of expenditure, District Defined Program, or Fund for the 2005-06 fiscal year. The "Estimated" data reflect the amount that the District expects to receive or expend during 2005-06.

The difference reflects staff's best estimate of the amount that will be unrealized or unexpended. These estimated amounts will be reflected in the expenditure budget as anticipated ending balances or as unrealized revenues.

TABLE OF CONTENTS

	<u>Page</u>
I. Introduction and Summary	
A Message from Superintendent Roy Romer	1
A Message from Chief Financial Officer Charles Burbridge and Deputy Chief Financial Officer Lorenzo Tyner	3
District Goals	6
Board Report	7
Budget Procedures and Structure	10
All Funds –	
Revenue Budget by Source –	
Table	14
Graph	15
Revenue Budget by Fund and Source –	16
Expenditure Budget by Fund –	
Table	18
Graph	19
Expenditure Budget by Fund and Major Object	20
General Fund, Regular Program –	
Balancing the Budget	22
Revenue and Expenditure History	25
Graphs –	
Expenditure Budget by District Defined Program	26
Expenditure Budget by Major Object	27
Onetime and Ongoing Revenues and Expenditures	28
II. Financial Details	
Introduction	29
General Fund Revenue Budget	30
General Fund by Object of Expenditure	38
General Fund District Defined Programs –	
General Program – Unrestricted	42
General Program – Restricted	43
Special Education Program	44
Options Program	46
Hourly Intervention/Remediation Program	48
After School Program	50
Targeted Instructional Improvement Grant	52
Regional Occupational Center/Skills Centers	54
Interfund Transfers	56
Reserves and Resource Allocations	58
Routine Repair and General Maintenance	60
Compensatory and Bilingual Education Program	62
Other Specially Funded Programs	63
Special Funds –	
Adult Education Fund Revenue Budget (029)	64
Cafeteria Fund Revenue Budget (030)	68
Child Development Fund Revenue Budget (011)	70
Deferred Maintenance Fund (027)	74
Special Reserve Fund – FEMA – Earthquake Budget (022)	75
Capital Projects –	
Building Fund Budget (070)	76
Building Fund – Bond Proceeds Budget (045)	77
Building Fund – Measure K-Bond Proceeds Budget (044)	78

TABLE OF CONTENTS *(Continued)*

	<u>Page</u>
Building Fund – Measure R-Bond Proceeds Budget (043).....	79
Capital Facilities Account Fund Budget (073).....	80
County Schools Facilities Fund Budget (065).....	81
County Schools Facilities Fund – Prop 47 Budget (066).....	82
County Schools Facilities Fund – Prop 55 Budget (067).....	83
Special Reserve Fund Budget (015).....	84
Special Reserve Fund – Community Redevelopment Agency Budget (017)	85
Special Reserve Fund – FEMA-Hazard Mitigation Budget (062).....	86
State School Building Lease/Purchase Fund Budget (074).....	87
Debt Service –	
Bond Interest and Redemption Fund Budget (004).....	88
Capital Services Fund Budget (071).....	89
Tax Override Fund Budget (005).....	90
Internal Service –	
Health and Welfare Benefits Fund Budget (021)	91
Liability Self-Insurance Fund Budget (016).....	92
Workers' Compensation Self-Insurance Fund Budget (013)	93
Fiduciary –	
Annuity Reserve Fund Budget (023).....	94
Attendance Incentive Reserve Fund Budget (046).....	95
III. Specially Funded Programs	
Introduction	96
Summary of Income.....	97
Detail of Income –	
General Fund.....	98
Adult Education Fund.....	106
Child Development Fund	107
IV. The District's Students and Schools	
Introduction	109
Enrollment and Enrollment Projections.....	110
Average Daily Attendance	113
Number of Schools and Centers.....	116
New Schools Opening in 2005-06	118
V. Human Resources	
Introduction	119
Annual Assessment of Human Resources –	
Certificated.....	120
Classified	139
VI. Appendices	
Introduction	144
Appendix A – Budget Development Calendar, Provisional Budget	145
Appendix B – Revenue Limit Information	146
Appendix C – Major Revenue Streams	148
Appendix D – School Staff and Resources.....	154
Appendix E – Glossary of Budget Terms and Abbreviations	163
Appendix F – Notes	171

MEMBERS OF THE BOARD

MARLENE CANTER, *President*
JOSE HUIZAR
JULIE KORENSTEIN
MARGUERITE POINDEXTER LAMOTTE
MIKE LANSING
JON LAURITZEN
DAVID TOKOFSKY



LOS ANGELES UNIFIED SCHOOL DISTRICT

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

ROY ROMER
Superintendent of Schools

A Message from **Superintendent Roy Romer**

The Los Angeles Unified School District begins the 2005-06 fiscal and school year with a budget that reflects the goals and priorities that we have set for the District for the coming year. This budget represents a collaborative effort on the part of every unit within the District to implement a financial plan that allocates resources on the basis of the District's highest goals.

The District continues to pursue its goals for student achievement in the face of severe financial challenges. For example, in the area of providing additional new seats for students, 32 new schools will be opening in 2005-06 and innumerable renovations of existing schools continue. Ultimately, it is the aim of our building program to provide a seat for every child at his or her neighborhood school and return all schools to the traditional two-semester schedule.

The District has implemented budget reductions and redirections over the past three years totaling more than \$1 billion. In the face of continuing financial adversity, we have consistently dedicated ourselves to preserving the core programs in order to continue our students' academic growth. Additionally, we have offered a 2% salary increase to our employees, which most of the employee representative organizations have accepted. The District intends to continue the collective bargaining process with the bargaining representatives as the 2005-06 fiscal year proceeds.

Our dedication to improving student achievement has led to increases in test scores over the past five years, a trend we plan to continue despite the State's budget woes that impact the District. With the approval of the Board, the District has implemented budget reductions and redirections disproportionately affecting non-school locations. Given that 90% of our expenditures occur at school locations, it is inevitable that schools feel some impact of our budget reductions, but these have been kept to a minimum. We are confident that we have preserved sufficient support to enable schools to continue the progress they have achieved.

Sincerely,



Roy Romer

PAGE INTENTIONALLY LEFT BLANK

LOS ANGELES UNIFIED SCHOOL DISTRICT

Office of the Chief Financial Officer

ROY ROMER
Superintendent of Schools



CHARLES BURBRIDGE
Chief Financial Officer

LORENZO TYNER
Deputy Chief Financial Officer

A Message from **Chief Financial Officer Charles Burbridge** and **Deputy Chief Financial Officer Lorenzo Tyner**

The Superintendent's 2005-06 Final Budget displays, in financial terms, how the District plans to use its financial resources during the new school year to achieve the goal of improving student achievement. The most important sources for the information in this document are the 2005-06 State Budget Act, which was passed by the California Legislature on July 7, 2005 and signed by Governor Arnold Schwarzenegger on July 11, the District's own 2004-05 financial data, and staff's estimates of 2005-06 expenditure requirements, developed in consultation with division heads and program supervisors.

The key factors in the District's Final Budget are discussed in the sections that follow.

The 2005-06 Final Budget is balanced. Budgeted beginning balances and revenues in each of the District's funds are equivalent to budgeted expenditures and expected ending balances. The budget fully reflects the restoration of the Reserve for Economic Uncertainties to the mandated 1% level, and restores the portion of the General Fund set aside for routine maintenance to the mandated 3%. The General Fund includes approximately \$81 million to continue the ongoing 2% salary increase offered to all employees in 2004-05, and provides funding to maintain employee health and medical benefits in 2005-06 at 2004-05 service levels. It provides funding to cover costs related to the opening of 32 new schools during the 2005-06 school year.

District income has increased. Although far short of the amounts we would have received under full funding of Proposition 98, the 2005-06 State Budget Act does provide funding to the District that is greater and less restricted than the amount projected in the District's 2005-06 Provisional (June) Budget. While the base revenue limit Cost of Living Adjustment (COLA) remains at the Provisional Budget's 4.23% level, the revenue limit deficit factor (the percentage the State deducts from the District's entitlement) is decreased from 1.129% in the May Revise to 0.909%. Decreasing the deficit factor increases the percentage of the revenue limit entitlement that the District will receive.

This seemingly insignificant 0.2% per-ADA increase becomes extremely significant when one recognizes that it is applied to a base in excess of \$3 billion – in fact, the deficit factor reduction provides \$7.9 million in additional 2005-06 State funding. However, the remaining 0.909% deficit factor represents \$32.8 million of revenue to which the District is entitled but will likely never receive. Fully funding the deficit in 2005-06 would have required an additional State Budget allocation of \$300 million.

Special education funding is also projected to increase by \$20.7 million. Mandated cost reimbursement funding, essentially unfunded in the State Budget since 2002-03, is provided \$60.6 million in California's 2005-06 spending plan, which is expected to provide nearly \$8 million in one-time 2005-06 District revenue.

California State Lottery revenues are projected at the rate of \$141 per ADA, slightly increased from the \$140.77 per ADA estimated for 2004-05, but unfortunately, the higher per-ADA rate is more than offset by lowered enrollment, resulting in a decrease of approximately \$3.5 million.

The beginning balance has also increased. The District's 2005-06 General Fund beginning balance (including Specially Funded Programs), which was estimated at slightly over \$340 million in the Provisional Budget, has increased by \$ 9.5 million, to \$349.6 million. The beginning balance represents amounts unspent in 2004-05 which are carried forward into the new fiscal year. Of the \$349.6 million, \$46.2 million represents the increase in undesignated balances available to address one-time needs or to retain to help balance future budgets. The remainder is committed by statute or by District policy to specific uses.

A MESSAGE FROM CHIEF FINANCIAL OFFICER CHARLES BURBRIDGE AND DEPUTY CHIEF FINANCIAL OFFICER LORENZO TYNER *(Continued)*

Maintaining a sufficient ending balance is of crucial importance to the District's credit rating, which impacts the interest rate we must pay on debt instruments such as Certificates of Participation and Tax and Revenue Anticipation Notes. The District received notification from rating agencies in May 2005 that a downward credit rating adjustment was likely if the General Fund ending balance declined to less than 5%. Budget staff recommends that the Board take this 5% guideline into account when making budget decisions affecting 2005-06 and future years.

The expenditure picture has improved, and the District now has a balanced budget with no further reductions required. The Governor's proposal to shift responsibility for \$469 million in mandated State Teachers Retirement System (STRS) payments from the State to the school districts was not accepted by the Legislature. The rescission of this item results in \$52 million in reduced costs to the District, enabling staff to recommend several changes that would bring better balance between budget and expenditures and that would fund some new initiatives. These proposed restorations and augmentations will be outlined when the Final Budget is presented to the Board on August 23, and may be discussed again at the mandated public hearing scheduled for August 30, 2005, which precedes the adoption of the Final Budget.

The District still faces financial challenges in 2005-06 and beyond. Despite the positive implications of the 2005-06 State Budget Act for the District's financial picture, there remain unsolved challenges that will affect the new fiscal year and future years to come. The most pressing of these challenges are the following:

California's funding for education continues to lag. California spends less per pupil for K-12 education than most states, even though the cost of providing educational services is typically higher in California.

The 2005-06 State Budget Act provides \$740.9 million above the statutory minimum to public education, but the statewide apportionment is \$3 billion less than would have been required in the absence of the suspension of Proposition 98 in 2004-05. The negative impact on this district alone is more than \$300 million.

In light of this, School Services of California (SSC), one of the State's most respected educational advocacy organizations, has noted that the 2005-06 State Budget Act provides "no additional funding to reduce class sizes, improve teaching and learning, or improve the competitiveness of California's students with those of other states." Overall, it is estimated that California is currently funding K-12 education at a level that is approximately \$575 per pupil less than the national average.

Although the budget is balanced, some areas are underfunded. For example, class sizes, which have been increased in the past to balance the General Fund budget, remain high. The Superintendent's Final Budget includes funding to cover the ongoing costs of 2004-05 collective bargaining agreements plus maintenance of employee benefits at 2004-05 service levels. Final compensation levels for 2005-06 will be determined by the collective bargaining process, but it seems unlikely that the District can afford to adjust employee salaries to the level all parties would prefer. The Final Budget does not address the GASB-45 requirement that, by 2007-08, the District's obligations for retiree health benefits be fully reported or the GASB-45 recommendation that these benefits be fully funded over a 30-year period. There is also a significant unfunded liability in the Workers Compensation Self Insurance Fund.

Declining enrollment impacts both revenues and costs. Currently, LAUSD enrollment is declining at elementary schools and growing at secondary schools. The net change is a decline in K-12 enrollment. This trend is expected to continue for the next several years. Declining enrollment results in reduced revenue from a variety of funding sources, and while the California Education Code's statutes authorize declining enrollment districts to claim revenue limit income at the prior year ADA level, this protection does not extend to such other revenue sources as special education, lottery, etc.

Moreover, the statutes do not address the cost implications of declining enrollment. Because nonteaching personnel such as school administrators, office staff and custodians cannot be easily reduced as enrollment declines, expenditures decrease at a rate slower than the corresponding decline in income, leading to imbalance between districts' revenue and cost projections.

Even the assistance provided by the Education Code is one-time in nature. Should enrollment continue to decline in 2006-07, the District's revenue limit claim would be based on the decreased 2005-06 ADA level, which could lead to the need for further budget reductions in the coming fiscal year.

A MESSAGE FROM CHIEF FINANCIAL OFFICER CHARLES BURBRIDGE AND DEPUTY CHIEF FINANCIAL OFFICER LORENZO TYNER *(Continued)*

The future of Proposition 98 is uncertain. For the long term, Governor Schwarzenegger proposes a "reform" agenda which would, if passed by the voters, severely weaken Proposition 98, the voter-approved measure which was intended to safeguard public education funding. Among his recommendations, which will be placed before the voters in November 2005 as Proposition 76, the "California Live Within Our Means Act," the Governor would:

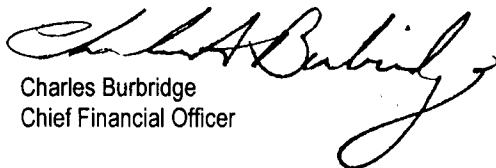
- Gain the authority to declare a fiscal emergency and implement mid-year budget reductions – including reductions to K-12 education – if revenues drop 1.5% below budgeted amounts.
- Immediately lower public education's annual minimum guarantee by \$3.8 billion (the current level of the Proposition 98 maintenance factor).
- Retain the Legislature's ability to suspend Proposition 98, and gain the authority to unilaterally – and permanently – reduce the K-12 funding base during mid-year budget reductions.
- Prohibit permanent increases to Proposition 98 funding based on voluntary K-12 funding increases implemented by future Governors and Legislatures.

It need hardly be added that given the initiative's potentially devastating impact on Proposition 98's protections, school districts statewide will be following this measure closely.

Phasing in of reserves is not recommended for 2005-06. The Board's Budget and Finance Policy, which was adopted in 2004 and takes effect with the 2005-06 fiscal year, recommends phasing in reserves to address unfunded requirements. Responsibility for recommending amounts to be phased in is assigned to the District's Chief Financial Officer. At this time, the Chief Financial Officer is recommending only that the Reserve for Economic Uncertainties be increased to the statutory 1% level, at a cost of approximately \$34 million, and that an appropriate amount for the Reserve for Anticipated Ending Balance be determined through a review of past data.

Conclusion. In short, the District is pleased that additional 2005-06 State revenues and our one-time 2004-05 ending balances have enabled us not only to balance the Final Budget without the need for further reductions, but also to have some uncommitted resources to address unmet District needs. There is much to be done as we attempt to maximize the impact on our students of our limited resources. The District fully intends to work within the available funding to meet our goals and address our challenges, and to provide the best possible instructional program for our students.

Sincerely,


Charles Burbridge
Chief Financial Officer


Lorenzo Tyner
Deputy Chief Financial Officer

GOALS

1

Improve rigorous, standards-based teaching and learning in core curricular areas for all students, pre-kindergarten through adult, in order to raise student performance and eliminate the achievement gap

2

Effectively use data to measure student learning toward achievement of the standards, inform instruction, and to gauge professional development needs

3

Ensure all students with disabilities have access to the District's core curriculum in order to successfully meet all of the mandates of the Modified Consent Decree

4

Strengthen parent and community involvement at all schools by providing opportunities for meaningful parent engagement that supports improved student achievement

5

Enhance efforts to recruit and retain highly qualified staff

6

Effectively utilize a budget supported by voter-passed bonds to build more than 150 new schools and renovate existing schools

7

Establish Small Learning Communities in secondary schools to provide students and teachers with a more personalized and caring learning environment

8

Align and manage all programs, resources and services to support student achievement goals

LOS ANGELES UNIFIED SCHOOL DISTRICT *ADOPTED AS AMENDED
BOARD OF EDUCATION REVISED REPORT NO.32 – 05/06

Budget Services and Financial Planning Division
For presentation to the Board of Education on August 23, 2005

SUBJECT: ADOPTION OF THE SUPERINTENDENT'S 2005-06 FINAL BUDGET
INCLUDING POLICIES FOLLOWED IN PREPARING THE SUPERINTENDENT'S
FINAL BUDGET

A. PROPOSAL

It is proposed that the Superintendent's 2005-06 Final Budget be adopted on August 30, 2005, and be filed as adopted with the County Superintendent of Schools on State Form SACS-2006 in the manner prescribed by law.

It is also proposed that the Budget Services and Financial Planning Division and the Accounting and Disbursements Division be authorized to take actions as necessary to implement the provisions of this report, and that the Budget Policies as set forth in this report be adopted as part of the Superintendent's 2005-06 Final Budget.

B. BACKGROUND

Education Code Section 42127 requires that the Board of Education adopt a budget for each fiscal year prior to July 1, and file the budget with the County Superintendent of Schools. In compliance with this requirement, the Board adopted the District's 2005-06 Provisional Budget on June 28, 2005. Because the District operates on a dual adoption schedule, the Board of Education is also required to adopt an adjusted budget following a public hearing and file it with the Los Angeles county Office of Education (LACOE) no later than September 8 of each fiscal year.

At this point, revenues and beginning balances are sufficient to cover anticipated expenditures for the forthcoming budget year and for 2006-07 and 2007-08. Revenue estimates are based on State law and on District enrollment projections. Revenue estimates reflect a 4.23% Cost of Living Adjustment (COLA) for the Base Revenue Limit, Special Education, and State-funded categorical programs, as well as reduction of the revenue limit deficit factor from 1.129% to 0.909%. California State Lottery funding is included at the rate of \$141 per unit of Average Daily Attendance (ADA), of which \$21 per ADA must be utilized for instructional materials, as mandated by Proposition 20.

On the expenditure side, the Superintendent's 2005-06 Final Budget reflects \$230.9 million of reductions adopted by the Board at the time of the Provisional Budget, less an \$8.0 million item calling for midyear renorming of secondary schools during the 2005-06 school year, less proposed rescissions from the Fiscal Recovery Plan. The Final Budget also includes costs identified since adoption of the 2005-06 Provisional Budget and recommended for inclusion in the District's 2005-06 spending plan. Changes in State revenue and General Fund ending balances since the Provisional Budget have enabled the District to implement two new reserve accounts that can be used or retained: one for ongoing uses and one for onetime uses. Details are included in a separate cover memo.

C. BUDGET POLICIES FOR 2005-06

The Superintendent's 2005-06 Final Budget reflects the following:

1. A 4.23% Cost of Living Adjustment (COLA) for Base Revenue Limit and Special Education, and reduction of the Revenue Limit deficit to 0.909%.
2. Rescission of the Governor's proposal that public education be made responsible for a mandatory 2% increase to State Teachers Retirement System costs, resulting in a \$52 million reduction to the General Fund, Regular Program requirements.
3. A Reserve for Economic Uncertainties totaling \$67.6 million, reflecting restoration of the mandated 1.0% for districts over 400,000 ADA.
4. Funding sufficient to cover costs of maintaining employee health and medical benefits in 2005-06 at the 2004-05 service levels.
5. Funding to continue the 2% employee salary increase collectively bargained for all employees effective July 1, 2004.
6. Routine repair and general maintenance resources totaling \$200.0 million, reflecting restoration of the requirement that 3% of budgeted General Fund expenditures be utilized for this purpose.
7. Implementation of \$222.9 million in reductions reflected in the 2005-06 Fiscal Recovery Plan presented to the Board during Provisional Budget deliberations, less amounts recommended for reinstatement in the final Budget.
8. Addition of costs identified since the Provisional Budget and recommended for inclusion in the Final Budget. These are itemized in Appendix A.
9. Inclusion of 2005-06 beginning balances in each General Fund District Defined Program and each Special Fund, reflecting available ending balances as of June 30, 2005.
10. Inclusion of 2005-06 two new reserve accounts, one reserve of \$33.4 million for ongoing uses and one reserve of \$33.9 million for onetime uses.
11. Authority to transfer amounts between objects of expenditure within funds, and between funds, as necessary to permit payment of obligations the District has incurred during the 2004-05 fiscal year.
12. Authority to transfer amounts, as necessary, to implement technical adjustments related to development of the 2005-06 Budget.
13. Authority to accept new 2005-05 grants and increase budgeted appropriations from them, subject to subsequent ratification by the Board of Education.

D. DESEGREGATION IMPACT

This report has been reviewed and does not require a desegregation impact statement.

E. RECOMMENDATIONS

IT IS RECOMMENDED THAT:

1. The Superintendent's 2005-06 Final Budget be adopted at the meeting of the Board of Education on Tuesday, August 30, 2005 or Thursday, September 1, 2005 and filed as adopted with the County Superintendent of Schools on State Form SACS-2006 in the manner prescribed by law.
2. The Budget Services and Financial Planning Division and the Accounting and Disbursements Division be authorized to take actions as necessary to implement the provisions of this report.
3. The policies as set forth in this report be adopted as part of the Superintendent's 2005-06 Final Budget.

Respectfully submitted,

ROY ROMER
Superintendent of Schools

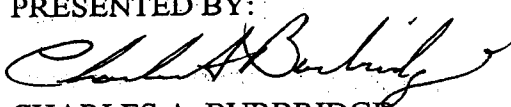
PREPARED BY:


ROGER RASMUSSEN
Budget Director

*AMENDMENT:

Adding to Section C – Budget Policies for 2005-2006, Item 12-A: To keep the Board informed of large or significant changes to the budget outside the normal budget development process, staff will report monthly all nonroutine transfers in excess of \$1 million where the funds are transferred between program codes or between major objects.

PRESENTED BY:


CHARLES A. BURBRIDGE
Chief Financial Officer

Adding Recommendation No. 4: The Fiscal Year 2005-2006 Final Budget is further amended to reduce the newly created Fiscal Year 2005-2006 Unallocated Reserve for Ongoing Program Needs (Ongoing: Sources/Uses) of \$33.4 million by \$1 million. The Transportation Budget is increased by an additional \$1 million. The Board directs the Superintendent to use the additional funds for the conversion of part-time bus driver positions to full-time positions in addition to those already funded under the recent collective bargaining agreements with Unit C, Local 99, SEIU.

BUDGET PROCEDURES AND STRUCTURE

What is a School District Budget?

Definition

The California School Accounting Manual (1998 Edition) defines "budget" as "a plan of financial operation consisting of an estimate of proposed revenue and expenditures for a given period and purpose."

It is important to note that while the budget of any public entity may appear complicated, the purposes of the District's budget are quite understandable: to plan, manage, and control the District's revenue and expenditures.

Legal Requirements for School District Budgets

Education Code (EC) Section 42122 mandates that budgets must show a complete plan of all proposed expenditures and of all estimated revenues for the fiscal year.

EC Section 42127 requires that districts choosing to implement a dual adoption budget schedule adopt and file a budget with the County Office of Education on or before July 1 and revisions to the adopted budget on or before September 8. When September 8 does not fall on a weekday, the budget must be filed on the following Monday.

EC Section 42600 mandates that districts may not spend more than authorized in their adopted budgets as adjusted during the fiscal year.

Administrative Regulations for School District Budgets

Each year, the Superintendent of Public Instruction issues documents specifying the income and expenditure categories to be reflected in each school district budget. Detailed definitions of these categories, together with approved budget and accounting practices, are described in the California School Accounting Manual, published by the California State Board of Education.

Budget by Fund

A "Fund" is defined as a sum of money set aside for the purpose of carrying on specific activities or attaining specified objectives. A fund is a distinct financial and fiscal entity with its own budget.

The District utilizes both operational funds, which support the basic, daily operation of the District and its schools, and capital funds, which are utilized for budgeting and accounting for the District's facilities needs. To avoid potential confusion, the distinction between the operating budget and the District's total budget must be emphasized. Operating funds are generally intended to be expended, or nearly expended, during the course of the budget year. Capital fund amounts may carry forward over a number of years, given that construction of schools and other facilities may begin in one fiscal year and continue into one or more subsequent fiscal years.

In calculating annual per-student costs, it is generally advisable to consider only operational funds, since the service life of capital improvements is usually delivered over a period longer than one fiscal year.

Revenue Budget

Each fund has a revenue budget consisting of beginning balance and income. The beginning balance is the amount remaining from the previous fiscal year, which may be restricted to specific purposes or committed to specific obligations, such as partially completed construction projects. The portion of the beginning balance which is not obligated or otherwise committed is called the "undesignated beginning balance."

BUDGET PROCEDURES AND STRUCTURE *(Continued)*

Estimated beginning balances for the Superintendent's Provisional Budget reflect the District's Second Period Interim Financial Report, which is based upon the financial condition of each fund as of January 31. If the District is required to prepare a Third Period Interim Financial Report, the information from that report will form the basis for the beginning balances in the Superintendent's Provisional Budget. Beginning balances for the Superintendent's Final Budget reflect the financial condition of each fund as of June 30 of the prior year.

The State's budget process largely dictates the District's calendar for calculating revenue. For the Preliminary Budget, published in February or March, the Governor's Proposed Budget for the coming fiscal year will form the basis for State revenue calculations. The Governor's May Revision forms the basis for State revenue calculations reflected in the Provisional Budget, published in June. The District's Final Budget, published in August or September of the budget year, will generally be based on the State Budget Act, as adopted by the Legislature and signed by the Governor.

In years in which the State Budget Act is adopted and signed subsequent to the September 8 deadline for submittal of the District budget to the County Office, an extra budget edition may be published, or a presentation may be made to the Board regarding the impact of the signed State Budget Act on the District's financial condition. Late adoption by the Legislature or signing by the Governor of the State Budget Act does not absolve the District from delivering its budget to the County Office on or prior to September 8.

The revenue budget specifies various sources of expected income from federal, state, and local sources. Many income items are restricted as to use and must be separately identified in both budget and expenditure records. The total of beginning balance and expected income for each fund is the maximum amount a school district may legally budget to spend for that fund in any fiscal year.

Expenditure Budget

Each fund has an expenditure budget consisting of one or more appropriations. An appropriation is an allocation of budgetary funds made by the governing board for specific purposes. The total of all appropriations in a fund including reserves may not exceed the total beginning balance and expected income for that fund. The District budgets reserves for various purposes, but is required by statute to budget only a Reserve for Economic Uncertainties. This reserve, generally funded at 1% of the District's total General Fund budget, was reduced to 0.5% in 2003-04 and 2004-05, but is expected to revert to the 1% level effective with the 2005-06 budget.

Budget Development and Reporting System

The dollar amount required for each appropriation is determined from information entered in the District's Budget Development System. The budget files include details of authorized positions and other information necessary for budget development, control, and reporting. The required annual financial and budget report, State Form SACS-2005, is prepared using summary reports from the budget development system.

Budget Reporting Analysis and Support System (BRASS) and Position Control

BRASS: Beginning with the 2002-03 fiscal year, the District's budget is developed on a system known as BRASS, which has replaced the previous MAPPER system. BRASS has a variety of advantages over MAPPER:

- Improved capacity for decentralized budget development.
- Enhanced forecasting capability, including impact analysis of changes to salary/benefit rates.
- Ability to calculate programmatically norm positions based on projected/actual enrollment.
- Support for position control and monitoring functions.

Position Control: Position control supports the duties and decisions necessary for staff planning, human resource budgetary control, position monitoring, and analysis. Perhaps the most important role of the position control system is to ensure that all employees are assigned to funded and authorized positions, thereby minimizing the number of employees being paid without budget authority and increasing the District's ability to control expenditure levels.

BUDGET PROCEDURES AND STRUCTURE *(Continued)*

Adopted Budget

After the Board adopts the Superintendent's Provisional Budget, appropriation dollar amounts are interfaced from the budget development system to the District's Integrated Financial System (IFS) in order to authorize expenditures beginning July 1. Should the Board adopt revisions to the Superintendent's Provisional Budget, appropriation dollar amounts will again be interfaced from the budget development system to IFS, where they will replace the Superintendent's Provisional Budget spending authority. Following adoption of the Superintendent's Final Budget, the appropriation amounts in that budget remain as the approved budget in IFS for the duration of the fiscal year.

How is the District's Budget Prepared?

Overview

The first step in preparing the District budget is to determine the cost of continuing programs, services, and staffing patterns. Estimates of income for the coming fiscal year are compared to the cost of continuing current programs. Ending balances from the prior year are also utilized in developing the new fiscal year's budget.

If necessary, public budget review sessions are held prior to and/or following adoption of the Superintendent's Provisional Budget to determine further changes to be incorporated in the Superintendent's Final Budget. The Superintendent's Final Budget is generally presented to the Board of Education and the public late in August. At a subsequent meeting conducted on or prior to September 8, a mandatory public hearing is held and the Superintendent's Final Budget is presented to the Board for adoption.

Cost to Continue Current Programs

Development of the expenditure budget for each fiscal year begins with the Superintendent's statement of goals for the budget year. 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 fiscal year. Position authority for classroom teachers and other enrollment-based resources is adjusted for projected enrollment changes. A Preliminary Budget, submitted to the Board during March or April, provides projections of resources for the fiscal year, as well as estimates of ongoing program costs. Unlike the Provisional and Final Budgets, the Preliminary Budget is not filed with the County Office of Education, and need not be balanced. It forms the basis for discussions of possible budget revisions to be undertaken during the budget planning process.

Estimate of Available Resources

In preparing estimates of income, staff reviews all statutory provisions affecting school district revenue formulas and funding provisions of proposed Federal and State budgets. Estimated balances from the current fiscal year are provided by the first, second, and, if required, third period interim financial reports.

Possible Changes to Current Programs

After discussion with representatives of schools and central offices and with employee and parent advisory groups, a listing of possible budget changes is presented to the Superintendent for review. At the conclusion of this process, the Committee of the Whole directs staff regarding changes to be incorporated in the Provisional Budget.

Changes Between the Superintendent's Provisional Budget and Superintendent's Final Budget

The Provisional Budget provides spending authority to continue the services and activities of the District during July and August. However, the State Budget Act, generally signed by the Governor in June or July, can materially affect income estimates. The District's actual June 30 balances are not known until August, when the District's financial records are closed for the preceding fiscal year. The Committee of the Whole may conduct additional budget hearings during July and/or August.

BUDGET PROCEDURES AND STRUCTURE *(Continued)*

Public Hearing on the Superintendent's Final Budget

The proposed budget must be made available for public inspection prior to a Public Hearing (Education Code Section 42103). The Board must file its adjusted budget with the County Office of Education on or before September 8, or on the following Monday if September 8 does not fall on a weekday.

In the Los Angeles Unified School District, public discussions of budget options are held, so that any individual might address the Board regarding budget concerns. In order to disseminate financial information to the widest possible public, the District's television station broadcasts the Board's budget deliberations throughout the District.

How is the Budget Information Reported?

State Required Budget Reports

All elementary, secondary, and unified school districts in California are required to prepare, adopt, and submit Form SACS-2005 in order to fully reflect their financial condition.

In accordance with the California School Accounting Manual, the basic expenditure categories in the SACS-2005 are Objects and Sub-objects of Expenditure. In addition, the SACS-2005 requires that proposed General Fund revenues and expenditures be summarized according to their status as restricted or unrestricted. The SACS-2005 now reflects the revised Standardized Account Code Structure (SACS) utilized by all California school districts.

Form SACS-2005 is submitted to the County Office of Education as the Superintendent's Provisional Budget and again as the Superintendent's Final Budget.

Need for Additional Budget Detail and Summary Reports

The SACS-2005 is designed primarily to collect financial information from California school districts in a common format, and to ensure a minimum level of financial reporting by each school district. However, it does not provide financial information in a format easily understood by lay readers. Therefore, Los Angeles Unified School District budget documents are prepared to supplement the State form. The District budget documents reflect detailed information regarding revenue and proposed expenditures.

SUPERINTENDENT'S 2005-06 FINAL BUDGET

REVENUE BUDGET BY SOURCE

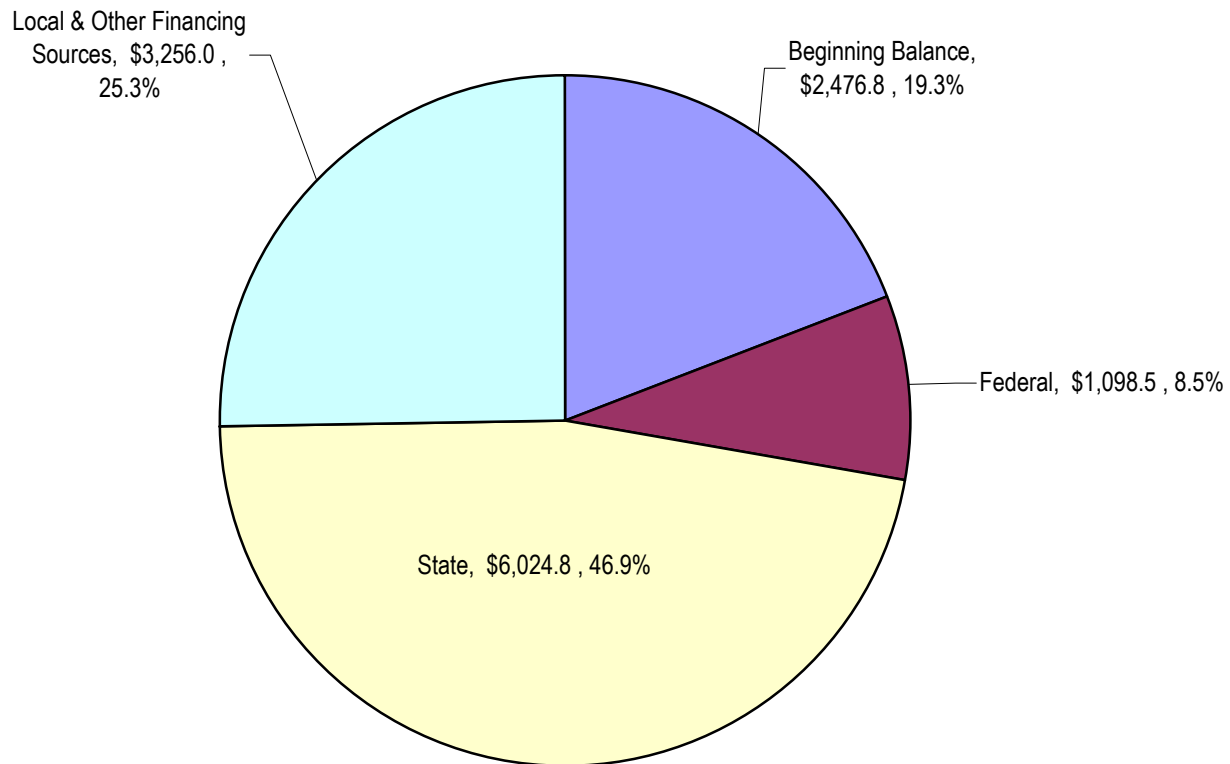
	2002-03 Actual Revenues	2003-04 Actual Revenues	2004-05 Adj Budget as of 6/30/05	2004-05 Actual Revenue	2005-06 Authorized Revenue	2005-06 Estimated Revenue	Percent of Total
<u>FEDERAL REVENUES</u>							
Child Nutrition Program	\$189,242,958	\$204,147,911	\$214,961,739	\$211,503,674	\$229,203,475	\$229,203,475	1.7%
Specially Funded Program	475,093,460	586,152,074	934,458,132	684,194,658	905,466,734	725,466,734	5.5%
Special Education	84,594,178	99,865,039	96,846,677	115,670,944	116,627,788	116,627,788	0.9%
Disaster Relief and Mitigation	20,982,283	35,443,834	28,800,000	5,992,596	6,253,117	6,253,117	0.0%
All Other Federal Revenues	44,768,615	932,624,963	44,456,778	39,129,405	20,950,000	20,950,000	0.2%
TOTAL FEDERAL REVENUES	\$814,681,494	\$1,858,233,821	\$1,319,523,326	\$1,056,491,277	\$1,278,501,114	\$1,098,501,114	1.1%
<u>STATE REVENUES</u>							
K-12 Revenue Limit (State portion)	\$2,230,106,882	\$2,105,351,466	\$2,243,525,067	\$2,592,922,164	\$2,883,876,921	\$2,883,876,921	21.9%
Targeted Instructional Improvement Grant (AB 825)*	468,447,995	470,622,104	488,472,302	481,126,259	515,522,967	515,522,967	3.9%
Special Education	380,334,670	360,566,003	368,963,887	366,410,307	378,766,358	378,766,358	2.9%
Specially Funded Programs	318,544,522	337,501,161	472,800,374	331,810,094	464,998,485	353,221,433	2.7%
Class Size Reduction (K-3)	214,244,027	204,303,000	208,122,856	212,293,706	200,671,213	200,671,213	1.5%
Class Size Reduction (9)	1,452,536	8,460,000	8,556,000	10,234,666	10,103,386	10,103,386	0.1%
Class Size Reduction (Morgan/Hart)	4,914,418	4,914,000	4,914,000	4,735,604	4,914,000	4,914,000	0.0%
School Facilities Apportionments	204,204,715	606,362,673	922,399,100	85,804,376	892,000,000	892,000,000	6.8%
Adult Revenue Limit	140,865,544	136,055,422	144,751,808	143,363,737	154,194,060	154,194,060	1.2%
California State Lottery	99,107,652	97,995,076	99,162,536	113,663,890	110,112,764	110,112,764	0.8%
Transportation	84,855,451	82,985,890	82,985,890	85,793,217	89,422,270	89,422,270	0.7%
Year-Round School Operational Grants	53,954,291	62,701,473	82,800,000	82,874,648	66,800,000	66,800,000	0.5%
ROC/Skills Center Entitlement	55,990,784	55,556,174	56,391,191	58,717,203	59,690,320	59,690,320	0.5%
Staff Development Buyout of Instructional Days (AB 825) *	30,436,922	22,975,556	23,853,223	22,743,817	28,645,601	28,645,601	0.2%
Pupil Retention Block Grant (AB 825) *	0	0	0	0	7,266,226	7,266,226	0.1%
Instructional Materials Block Grant, incl. Williams Case	29,220,726	20,274,201	37,447,350	39,629,147	40,206,963	40,206,963	0.3%
Deferred Maintenance	27,150,360	(16,536,994)	29,000,000	30,104,385	30,000,000	30,000,000	0.2%
Cafeteria Nutrition Program	13,033,620	13,614,715	15,080,857	14,114,505	17,451,358	17,451,358	0.1%
English Language Acquisition Program	7,825,300	10,949,500	11,331,667	12,392,800	12,696,256	12,696,256	0.1%
School Safety	8,208,406	8,249,548	8,355,031	8,750,888	9,433,708	9,433,708	0.1%
Gifted and Talented Students	6,466,745	5,257,598	5,342,953	5,429,077	5,494,228	5,494,228	0.0%
Peer Assistance & Review Program	7,531,606	2,864,851	2,932,433	2,920,750	3,131,322	3,131,322	0.0%
All Other State Revenue	102,738,014	74,452,686	141,702,527	140,125,929	151,140,763	151,140,763	1.1%
TOTAL STATE REVENUES	\$4,489,635,186	\$4,675,476,103	\$5,458,891,052	\$4,845,961,169	\$6,136,539,169	\$6,024,762,117	45.8%
<u>LOCAL REVENUES</u>							
K-12 Revenue Limit (Local portion)	\$1,085,986,726	\$1,195,432,415	\$1,195,925,096.0	\$838,970,789	\$668,006,844	\$668,006,844	5.1%
Property Taxes for Debt Service	189,331,508	228,627,376	220,808,445	298,767,606	327,224,113	327,224,113	2.5%
Charter School Funding In-Lieu of Property Taxes	31,880,013	8,896,798	9,556,059	7,600,572	5,995,572	5,995,573	0.0%
Interest	59,759,457	42,577,758	57,597,820	84,008,793	55,711,638	55,711,638	0.4%
Developer Fees	41,689,731	69,722,419	44,500,000	77,480,432	40,000,000	40,000,000	0.3%
Cafeteria Sales	31,578,612	23,673,723	26,993,477	20,458,119	21,088,292	21,088,292	0.2%
All Other Local Revenue	54,024,944	81,914,652	65,177,799	73,920,791	122,732,452	103,732,811	0.8%
TOTAL LOCAL REVENUES	\$1,494,250,991	\$1,650,845,141	\$1,620,558,696	\$1,401,207,102	\$1,240,758,910	\$1,221,759,272	9.3%
<u>OTHER FINANCING SOURCES</u>							
Sale of Bonds	\$2,607,345,000	\$0	\$1,171,529,166	\$228,782,186	\$755,000,000	\$755,000,000	5.7%
Certificates of Participation	272,302,692	0	212,220,255	212,222,478	0	0	0.0%
Proceeds Sullivan Canyon Sale	0	11,918,075	0	0	0	0	0.0%
Long Term Debt Proceeds Capital Leases	3,887,788	7,629,508	3,887,787	1,999,183	1,999,183	1,999,183	0.0%
SFP Transfers & District Match	(19,547,229)	0	0	0	0	0	0.0%
All Other Financing Sources	20,065,191	216,828	45,033	1,377,188	1,277,231,985	1,277,231,985	-9.7%
TOTAL OTHER FINANCING SOURCES	\$2,884,053,442	\$19,764,411	\$1,387,682,241	\$444,381,035	\$2,034,231,168	\$2,034,231,168	15.5%
TOTAL REVENUES	\$9,682,621,113	\$8,204,319,476	\$9,786,655,315	\$7,748,040,583	\$10,690,030,361	\$10,379,253,670	78.8%
RESERVE FOR UNUSED ENTITLEMENT						\$310,776,692	2.4%
<u>BEGINNING BALANCES</u>							
Restricted Balances - Capital Projects Funds	\$1,303,344,277	\$2,643,287,580	\$3,019,176,889	\$3,019,176,889	\$2,043,280,415	\$2,043,280,415	15.5%
Undesignated Balance	54,529,308	30,495,698	42,350,640	42,350,640	(338,828,499)	(338,828,499)	-2.6%
Restricted Balances - All Funds	832,348,466	747,323,146	402,941,861	402,941,861	772,382,692	772,382,692	5.9%
TOTAL BEGINNING BALANCES	\$2,190,222,051	\$3,421,106,424	\$3,464,469,390	\$3,464,469,390	\$2,476,834,608	\$2,476,834,608	18.8%
TOTAL REVENUES, RESERVE & BALANCES	\$11,872,843,164	\$11,625,425,900	\$13,251,124,705	\$11,212,509,973	\$13,166,864,970	\$13,166,864,970	100.0%

* - Block grants established by the passage of AB 825 effective in 2005-06.

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

Revenue Budget by Source

(Amounts in millions and percent of total)



Total = \$12,856.1*

* - Does not include projected unused entitlement of \$310.8 million.

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

SUPERINTENDENT'S 2005-06 FINAL BUDGET

REVENUE BUDGET BY FUND AND SOURCE

			General Fund Regular Program*	General Fund Specially Funded Programs*	Adult Education Regular Program	Adult Education Specially Funded Programs	Cafeteria Fund	Child Development Regular Program	Child Development Specially Funded Programs	Deferred Maintenance Fund	Special Reserve Fund-FEMA#	Capital Projects Funds##	Debt Service Funds###	Internal Service Funds####	Fiduciary Funds#####
Total Revenue	Percentage of Total														
2005-06 ESTIMATED REVENUE															
Federal	\$ 1,098,501,114	8.3%	\$ 137,577,788	\$ 699,034,276	\$ 0	\$ 25,932,458	\$ 229,203,475	\$ -	\$ 500,000	\$ 0	\$ 5,753,117	\$ 500,000	\$ 0	\$ 0	\$ 0
State	6,024,762,117	45.8%	4,449,949,912	308,834,196	154,194,060	28,253,680	17,451,358	90,951,794	16,133,557	30,000,000	3,750,000	922,000,000	3,243,560	0	0
Local Taxes	1,001,226,530	7.6%	674,002,417	0	0	0	0	0	0	0	0	0	327,224,113	0	0
Other Local	220,532,742	1.7%	54,620,438	13,490,222	848,750	586,518	21,323,292	1,720,000	9,690,922	350,000	0	64,008,785	46,814,315	7,000,000	79,500
Other Financing Sources	2,034,231,168	15.4%	10,335,646	0	0	0	0	0	0	0	0	2,023,895,522	0	0	0
Interfund Adjustments	1,080,631,377	8.2%	36,315,269	40,113,320	0	0	0	7,274,126	0	30,000,000	2,074,102	11,352,818	27,151,234	926,350,508	0
Reserve for Unused Entitlement	310,776,692	2.4%	0	310,776,692	0	0	0	0	0	0	0	0	0	0	0
Beginning Balances	2,476,834,608	18.8%	348,516,304	1,052,960	6,990,696	0	41,233,128	3,398,819	363,262	56,944,364	469,024	1,888,010,823	400,692,332	(271,281,930)	444,826
Total Budgeted Amounts	\$ 14,247,496,347	108.2%	\$ 5,711,317,773	\$ 1,373,301,666	\$ 162,033,506	\$ 54,772,656	\$ 309,211,253	\$ 103,344,739	\$ 26,687,741	\$ 117,294,364	\$ 12,046,243	\$ 4,909,767,948	\$ 805,125,554	\$ 662,068,578	\$ 524,326
Less: Interfund Adjustments	1,080,631,377	** 8.2%													
Net Revenue Budget	\$ 13,166,864,970	100.0%													
2005-06 AUTHORIZED REVENUE															
Federal	\$ 1,278,501,114	9.7%	\$ 137,577,788	\$ 879,034,276	\$ 0	\$ 25,932,458	\$ 229,203,475	\$ -	\$ 500,000	\$ 0	\$ 5,753,117	\$ 500,000	\$ 0	\$ 0	\$ 0
State	6,136,539,169	46.6%	4,449,949,912	420,611,248	154,194,060	28,253,680	17,451,358	90,951,794	16,133,557	30,000,000	3,750,000	922,000,000	3,243,560	0	0
Local Taxes	995,230,957	7.6%	668,006,844	0	0	0	0	0	0	0	0	0	327,224,113	0	0
Other Local	245,527,954	1.9%	60,616,011	32,489,862	848,750	586,518	21,323,292	1,720,000	9,690,922	350,000	0	64,008,785	46,814,315	7,000,000	79,500
Other Financing Sources	2,034,231,168	15.4%	10,335,646	0	0	0	0	0	0	0	0	2,023,895,522	0	0	0
Interfund Adjustments	1,080,631,377	8.2%	36,315,269	40,113,320	0	0	0	7,274,126	0	30,000,000	2,074,102	11,352,818	27,151,234	926,350,508	0
Beginning Balances	2,476,834,608	18.8%	348,516,304	1,052,960	6,990,696	0	41,233,128	3,398,819	363,262	56,944,364	469,024	1,888,010,823	400,692,332	(271,281,930)	444,826
Total Budgeted Amounts	\$ 14,247,496,347	108.2%	\$ 5,711,317,773	\$ 1,373,301,666	\$ 162,033,506	\$ 54,772,656	\$ 309,211,253	\$ 103,344,739	\$ 26,687,741	\$ 117,294,364	\$ 12,046,243	\$ 4,909,767,948	\$ 805,125,554	\$ 662,068,578	\$ 524,326
Less: Interfund Adjustments	1,080,631,377	** 8.2%													
Net Revenue Budget	\$ 13,166,864,970	100.0%													
2004-05 ACTUAL REVENUE															
Federal	\$ 1,056,491,277	9.4%	\$ 133,515,865	\$ 663,361,115	\$ 0	\$ 20,743,091	\$ 211,503,674	\$ 21,284,484	\$ 90,452	\$ 0	\$ (2,608,341)	\$ 8,600,937	\$ 0	\$ 0	\$ 0
State	4,845,961,169	43.2%	4,179,600,455	303,293,410	143,363,737	13,314,718	14,114,505	58,299,388	15,201,966	30,104,385	-	85,844,376	2,824,229	0	0
Local Taxes	1,145,338,967	10.2%	846,571,361	0	0	0	0	0	0	0	0	0	298,767,606	0	0
Other Local	255,868,135	2.3%	66,190,639	11,946,100	944,705	179,404	20,646,218	1,619,808	4,763,572	763,968	0	124,825,725	13,307,327	10,605,090	75,579
Other Financing Sources	444,381,035	4.0%	219,985,328	(4,445,199)	0	0	0	0	-	0	0	228,840,906	0	0	0
Interfund Adjustments	1,437,711,561	12.8%	28,265,647	0	0	0	0	8,064,894	0	23,300,000	0	137,533,068	393,326,263	847,221,689	0
Beginning Balances	3,464,469,390	30.9%	239,952,161	84,029,555	1,441,292	0	27,706,906	1,651,795	450,334	21,473,245	469,024	3,019,176,889	205,819,554	(138,326,793)	625,428
Total Budgeted Amounts	\$ 12,650,221,534	112.8%	\$ 5,714,081,456	\$ 1,058,184,981	\$ 145,749,734	\$ 34,237,213	\$ 273,971,303	\$ 90,920,369	\$ 20,506,324	\$ 75,641,598	\$ (2,139,317)	\$ 3,604,821,901	\$ 914,044,979	\$ 719,499,986	\$ 701,007
Less: Interfund Adjustments	1,437,711,561	** 12.8%													
Net Revenue Budget	\$ 11,212,509,973	100.0%													

SUPERINTENDENT'S 2005-06 FINAL BUDGET

REVENUE BUDGET BY FUND AND SOURCE

	Total Revenue	Percentage of Total	General Fund Regular Program*	General Fund Specially Funded Programs*	Adult Education Regular Program	Adult Education Specially Funded Programs	Cafeteria Fund	Child Development Regular Program	Child Development Specially Funded Programs	Deferred Maintenance Fund	Special Reserve Fund-FEMA#	Capital Projects Funds##	Debt Service Funds###	Internal Service Funds####	Fiduciary Funds#####
2004-05 ADJUSTED BUDGET AS OF JUNE 30, 2005															
Federal	\$ 1,319,523,326	10.0%	\$ 118,854,541	\$ 909,888,199	\$ 0	\$ 24,479,481	\$ 214,961,739	\$ 22,448,914	\$ 90,452	\$ 0	\$ 10,000,000	\$ 18,800,000	\$ 0	\$ 0	\$ 0
State	5,458,891,052	41.2%	3,802,565,699	433,225,610	144,751,808	21,890,107	15,080,857	68,293,214	17,684,657	29,000,000	4,000,000	922,399,100	0	0	0
Local Taxes	1,426,289,600	10.8%	1,205,481,155	0	0	0	0	0	0	0	0	0	220,808,445	0	0
Other Local	194,269,096	1.5%	55,664,166	19,978,483	765,000	382,005	27,243,477	1,530,000	5,461,694	280,000	0	70,624,954	7,049,815	5,220,000	69,502
Other Financing Sources	1,387,682,241	10.5%	220,786,705	(4,678,663)	0	0	0	0	45,033	0	0	1,171,529,166	0	0	0
Interfund Adjustments	1,396,567,981	10.5%	32,393,535	0	0	0	0	8,775,650	0	23,300,000	0	13,552,818	417,927,707	900,618,271	0
Beginning Balances	3,464,469,390	26.1%	239,952,161	84,029,555	1,441,292	0	27,706,906	1,651,795	450,334	21,473,245	469,024	3,019,176,889	205,819,554	(138,326,793)	625,428
Total Budgeted Amounts	\$ 14,647,692,686	110.5%	\$ 5,675,697,962	\$ 1,442,443,184	\$ 146,958,100	\$ 46,751,593	\$ 284,992,979	\$ 102,699,573	\$ 23,732,170	\$ 74,053,245	\$ 14,469,024	\$ 5,216,082,927	\$ 851,605,521	\$ 767,511,478	\$ 694,930
Less: Interfund Adjustments	1,396,567,981	**	10.5%												
Net Revenue Budget	\$ 13,251,124,705	100.0%													
2003-04 ACTUAL REVENUE															
Federal	\$ 1,858,233,821	16.0%	\$ 154,442,100	\$ 561,774,046	\$ 0	\$ 24,306,574	\$ 204,147,911	\$ 19,892,304	\$ 71,454	\$ 0	\$ 0	\$ 893,599,432	\$ 0	\$ 0	\$ 0
State	4,675,476,103	40.2%	3,539,999,078	314,443,972	136,055,422	11,546,809	13,614,715	56,114,356	11,510,380	(16,536,994)	0	606,362,673	2,365,692	0	0
Local Taxes	1,432,956,589	12.3%	1,204,329,213	0	0	0	0	0	0	0	0	0	228,627,376	0	0
Other Local	217,888,552	1.9%	56,973,940	12,173,845	761,183	0	23,817,040	1,539,664	2,636,557	57,145	0	113,282,871	2,237,872	3,686,884	721,551
Other Financing Sources	19,764,411	0.2%	37,480,380	(17,928,793)	0	212,824	0	0	0	0	0	-	0	0	0
Interfund Adjustments	1,009,672,364	8.7%	8,345,690	0	0	0	0	8,411,473	0	8,140,090	3,805,826	48,121,848	95,322,836	837,524,601	0
Beginning Balances	3,421,106,424	29.4%	489,648,586	89,390,898	6,079,480	0	24,332,081	4,029,130	484,769	45,026,782	469,024	2,643,287,580	209,651,861	(99,023,895)	7,730,128
Total Budgeted Amounts	\$ 12,635,098,264	108.7%	\$ 5,491,218,987	\$ 959,853,968	\$ 142,896,085	\$ 36,066,207	\$ 265,911,747	\$ 89,986,927	\$ 14,703,160	\$ 36,687,023	\$ 4,274,850	\$ 4,304,654,404	\$ 538,205,637	\$ 742,187,590	\$ 8,451,679
Less: Interfund Adjustments	1,009,672,364	**	8.7%												
Net Revenue Budget	\$ 11,625,425,900	100.0%													
2002-03 ACTUAL REVENUE															
Federal	\$ 814,681,494	6.9%	\$ 128,660,687	\$ 452,656,214	\$ 0	\$ 22,437,246	\$ 189,242,958	\$ 21,684,389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
State	4,489,635,186	37.8%	3,729,898,713	296,275,895	140,865,544	11,284,847	13,033,620	54,777,223	10,983,780	27,150,360	0	204,204,715	1,160,489	0	0
Local Taxes	1,307,198,247	11.0%	1,117,866,739	0	0	0	0	0	0	0	0	0	189,331,508	0	0
Other Local	187,052,744	1.6%	61,055,998	13,027,539	824,080	138,786	32,032,040	1,506,903	1,141,575	600,046	68,028	66,200,344	3,478,419	6,701,934	277,052
Other Financing sources	2,884,053,442	24.3%	168,343,251	107,847,229	0	0	0	0	517,962	0	0	2,607,345,000	0	0	0
Interfund Adjustments	1,023,617,070	8.6%	8,790,584	0	0	0	0	8,474,785	0	2,133,836	9,166,510	185,907,433	49,717,076	759,426,846	0
Beginning Balances	2,190,222,051	18.4%	576,173,010	6,191,432	7,739,639	0	39,455,176	2,549,991	0	61,685,897	199,692	1,303,344,277	158,028,953	24,612,791	10,241,193
Total Budgeted Amounts	\$ 12,896,460,234	108.6%	\$ 5,790,788,982	\$ 875,998,309	\$ 149,429,263	\$ 33,860,879	\$ 273,763,794	\$ 88,993,291	\$ 12,643,317	\$ 91,570,139	\$ 9,434,230	\$ 4,367,001,769	\$ 401,716,445	\$ 790,741,571	\$ 10,518,245
Less: Interfund Adjustments	1,023,617,070	**	8.6%												
Net Revenue Budget	\$ 11,872,843,164	100.0%													

- Includes the following: Special Reserve Fund - FEMA - Earthquake.

- Includes the following: Building Fund, Building Fund - Bond Proceeds, Building Fund - Measure K, Building Fund - Measure R, Capital Facilities Account Fund, County School Facilities Fund, County School Facilities Fund-Prop 47, County School Facilities Fund-Prop 55, Special Reserve Fund, Special Reserve Fund-Hazard Mitigation, Special Reserve Fund-Community Redevelopment Agency, and State School Building Lease/Purchase Fund.

- Includes the following: Bond Interest & Redemption Fund, Capital Services Fund and Tax Override Fund.

- Includes the following: Health & Welfare Benefits Fund, Liabilities Self-Insurance Fund and Workers' Compensation Self-Insurance Fund.

- Includes the following: Annuity Reserve Fund and Attendance Incentive Reserve Fund.

* See Appendix D, Note 4.

** See Appendix D, Note 2.

SUPERINTENDENT'S 2005-06 FINAL BUDGET

EXPENDITURE BUDGET BY FUND

	2002-03 Actual Expenditures	2003-04 Actual Expenditures	2004-05 Adjusted Budget as of 06-30-05	2004-05 Actual Expenditures	2005-06 Authorized Expenditures	2005-06 Estimated Expenditures	Percent of Total
GOVERNMENTAL FUNDS							
General Fund, Regular Program	\$ 5,301,140,396	\$ 5,251,266,826	\$ 5,434,038,555	\$ 5,365,565,152	\$ 5,551,216,466	\$ 5,352,716,466	40.7%
General Fund, SFP	786,607,411	875,824,413	1,442,443,184	1,057,132,021	1,373,301,666	1,062,524,974	8.1%
TOTAL GOVERNMENTAL FUNDS	\$ 6,087,747,807	\$ 6,127,091,239	\$ 6,876,481,739	\$ 6,422,697,173	\$ 6,924,518,132	\$ 6,415,241,440	48.7%
SPECIAL REVENUE FUNDS							
Adult Education Fund, Regular Program	143,349,783	141,454,793	146,529,614	138,759,038	161,846,359	144,646,359	1.1%
Adult Education Fund, SFP	33,860,879	36,066,207	46,751,593	34,237,213	54,772,656	43,401,745	0.3%
Cafeteria Fund	249,431,713	238,204,841	270,744,691	232,738,175	282,434,061	236,434,061	1.8%
Child Development Fund, Regular Program	84,964,161	88,335,132	102,465,885	87,521,550	103,237,542	93,837,542	0.7%
Child Development Fund, SFP	12,158,548	14,252,826	23,732,170	20,143,063	26,687,741	22,897,408	0.2%
Deferred Maintenance Fund	46,543,357	15,213,778	74,053,245	18,697,234	117,294,364	18,694,364	0.1%
Special Reserve Fund-FEMA-Earthquake Budget	8,965,206	3,805,826	14,469,024	(2,608,341)	12,046,243	1,446,243	0.0%
TOTAL SPECIAL REVENUE FUNDS	\$ 579,273,647	\$ 537,333,403	\$ 678,746,222	\$ 529,487,932	\$ 758,318,966	\$ 561,357,722	4.3%
CAPITAL PROJECTS FUNDS							
Building Fund	1,073,435	15,952,386	1,807,605	97,156	1,916,219	116,219	0.0%
Building Fund-Bond Proceeds	329,849,278	388,111,355	473,171,453	244,295,425	258,448,952	235,348,952	1.8%
Building Fund-Bond Proceeds-Measure K	47,542,377	413,967,220	1,684,211,142	657,079,985	1,808,500,774	1,021,600,774	7.8%
Building Fund-Bond Proceeds-Measure R	0	0	1,171,529,166	384,128,008	1,119,030,408	563,530,408	4.3%
Capital Facilities Account Fund	40,824,031	45,564,625	144,523,024	46,020,251	174,843,920	54,543,920	0.4%
County Schools Facilities Fund	113,336,429	208,137,550	332,820,258	169,025,224	162,337,863	162,337,863	1.2%
County Schools Facilities Fund-Prop 47	79,720,022	35,039,559	509,696,475	71,536,360	265,011,864	54,011,864	0.4%
County Schools Facilities Fund-Prop 55	0	0	485,399,100	18,278,573	711,081,862	18,281,862	0.1%
Special Reserve Fund	214,326,921	141,251,152	313,610,801	115,342,067	335,891,181	119,091,181	0.9%
Special Reserve Fund-CRA	(327,195)	0	7,565,917	0	12,554,728	2,854,728	0.0%
Special Reserve Fund-FEMA-Hazard Mitigation	10,409,987	25,680,903	21,000,000	8,600,937	2,724,723	2,724,723	0.0%
State School Building Lease/Purchase Fund	9,220,112	11,772,765	38,661,222	2,407,092	25,730,997	2,430,997	0.0%
TOTAL CAPITAL PROJECTS FUNDS	\$ 845,975,397	\$ 1,285,477,515	\$ 5,183,996,163	\$ 1,716,811,078	\$ 4,878,073,491	\$ 2,236,873,491	17.0%
DEBT SERVICE FUNDS							
Bond Interest & Redemption Fund	129,760,588	231,052,656	221,456,803	265,620,760	375,960,995	375,960,995	2.9%
Capital Services Fund	61,836,224	100,888,746	445,787,885	247,287,908	58,013,561	58,013,561	0.4%
Tax Override Fund	467,772	444,681	477,599	443,979	322,083	322,083	0.0%
TOTAL DEBT SERVICE FUNDS	\$ 192,064,584	\$ 332,386,083	\$ 667,722,287	\$ 513,352,647	\$ 434,296,639	\$ 434,296,639	3.3%
INTERNAL SERVICE FUNDS							
Health & Welfare Benefits Fund	574,083,300	644,652,500	707,110,819	678,933,092	751,332,390	751,332,390	5.7%
Liability Self-Insurance Fund	13,584,694	15,973,173	15,968,271	17,164,262	16,018,271	16,018,271	0.1%
Workers Compensation Self-Insurance Fund	169,328,062	219,888,710	183,543,431	294,684,562	166,432,237	166,432,237	1.3%
TOTAL DEBT SERVICE FUNDS	\$ 756,996,056	\$ 880,514,383	\$ 906,622,521	\$ 990,781,916	\$ 933,782,898	\$ 933,782,898	7.1%
FIDUCIARY FUNDS							
Annuity Reserve Fund	2,750,214	7,759,030	629,930	190,321	448,260	448,260	0.0%
Attendance Incentive Reserve Fund	37,903	67,221	65,000	65,860	72,000	72,000	0.0%
TOTAL FIDUCIARY FUNDS	\$ 2,788,117	\$ 7,826,251	\$ 694,930	\$ 256,181	\$ 520,260	\$ 520,260	0.0%
Less: Interfund Adjustments*	1,023,617,070	1,009,672,364	1,396,567,981	1,437,711,561	1,080,631,377	1,080,631,377	-8.2%
TOTAL EXPENDITURES	7,441,228,538	8,160,956,510 **	12,917,695,881	8,735,675,366	12,848,879,009	9,501,441,073	72.2%
Expected Balances	4,431,614,626	3,464,469,390	333,428,824	2,476,834,607	317,985,961	3,665,423,897	27.8%
TOTAL RESOURCES	\$ 11,872,843,164	\$ 11,625,425,900 **	\$ 13,251,124,705	\$ 11,212,509,973	\$ 13,166,864,970	\$ 13,166,864,970	100.0%

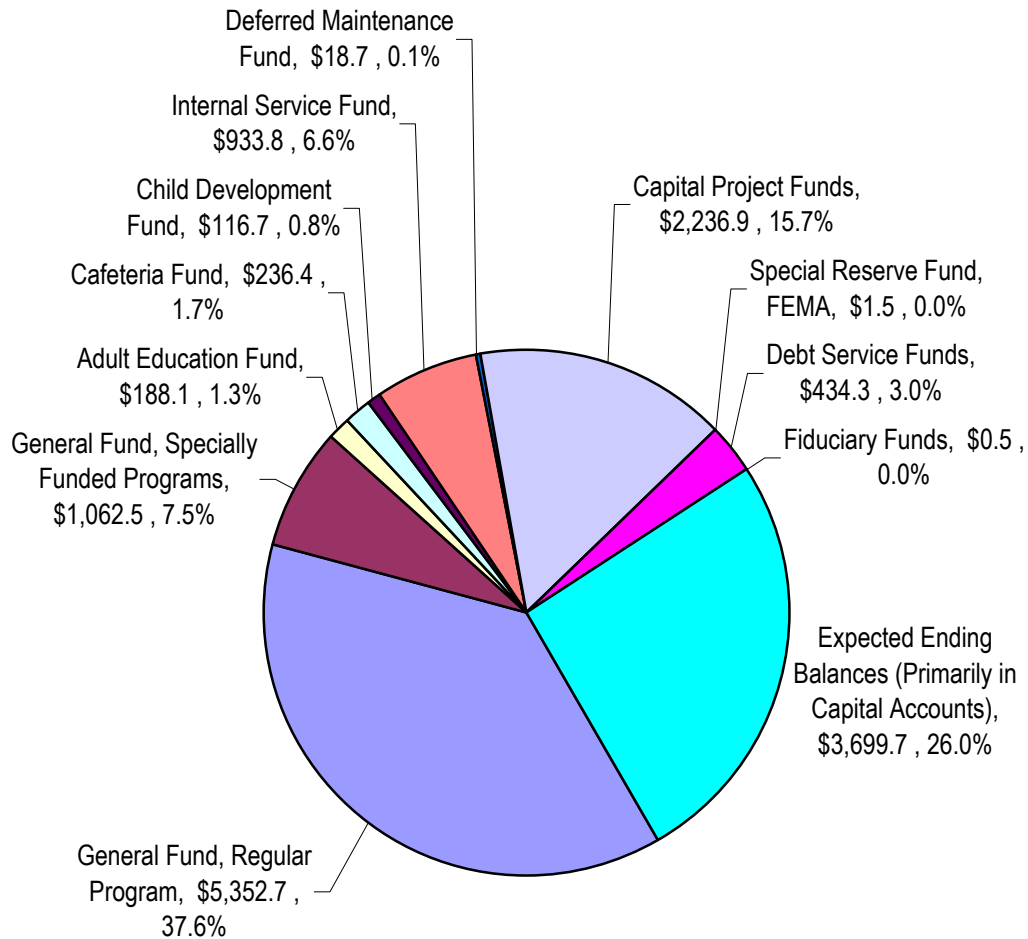
* - See Appendix F, Note 2.

** - See Appendix F, Note 1.

Total Expenditure Budget by Fund

(Amounts in millions and percent of total)

How Does the District Expect to Spend Its Funds?



**Graph reflects unconsolidated budget of \$14,247.5 million.
(All funds before interfund adjustments.)**

Interfund Adjustments = -\$1,080.6 (-7.6%)

Consolidated Total = \$13,166.9

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

SUPERINTENDENT'S 2005-06 FINAL BUDGET

SUMMARY OF EXPENDITURES BY FUND

	Total Expenditures	Percent of Total	General Fund Regular Program*	General Fund Specially Funded Programs*	Adult Education Regular Program	Adult Education Specially Funded Programs	Cafeteria Fund	Child Development Regular Program	Child Development Specially Funded Programs	Deferred Maintenance Fund	Special Reserve Funds FEMA#	Capital Projects Funds##	Debt Service Funds###	Internal Service Funds####	Fiduciary Funds#####
2005-06 ESTIMATED EXPENDITURES															
Certificated Salaries	\$ 3,146,488,762	23.9%	\$ 2,561,358,360	\$ 447,181,601	\$ 84,072,136	\$ 15,708,598	\$ 0	\$ 32,571,914	\$ 5,434,608	\$ 0	\$ 0	\$ 0	\$ 0	\$ 161,545	\$ 0
Classified Personnel Salaries	1,092,636,997	8.3%	786,200,762	97,152,290	14,524,764	8,357,515	89,446,574	29,911,740	5,078,729	4,157,696	200,000	50,398,928	0	7,207,999	0
Employee Benefits	1,462,580,455	11.1%	1,185,731,882	142,767,664	33,983,144	7,044,990	40,519,356	23,508,559	4,530,836	1,809,798	100,000	19,298,619	0	3,285,607	0
Books and Supplies	533,806,520	4.1%	210,447,405	194,497,166	1,318,786	8,475,213	97,154,937	2,636,831	2,172,882	1,055,134	10,000	15,257,428	0	780,738	0
Services and Other Operating Expenditures	1,675,863,312	12.7%	492,606,065	117,920,077	3,714,829	1,192,151	7,634,675	2,939,778	2,087,272	10,171,736	47,099	114,682,361	0	922,347,009	520,260
Capital Outlay	1,995,171,919	15.2%	35,378,376	17,407,200	491,089	839,676	11,300	129,128	2,814,541	1,500,000	869,080	1,935,731,529	0	0	0
Other Outgo	675,524,485	5.1%	80,993,616	45,598,976	6,541,611	1,783,602	1,667,219	2,139,592	778,540	0	220,064	101,504,626	434,296,639	0	0
Total Expenditures	\$ 10,582,072,450	80.4%	\$ 5,352,716,466	\$ 1,062,524,974	\$ 144,646,359	\$ 43,401,745	\$ 236,434,061	\$ 93,837,542	\$ 22,897,408	\$ 18,694,364	\$ 1,446,243	\$ 2,236,873,491	\$ 434,296,639	\$ 933,782,898	\$ 520,260
Add: Expected Balances	3,665,423,897	27.8%	358,601,307	310,776,692	17,387,147	11,370,911	72,777,192	9,507,197	3,790,333	98,600,000	10,600,000	2,672,894,457	370,828,915	(271,714,320)	4,066
Less: Interfund Adjustments	1,080,631,377	-8.2%	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Expenditure Budget	\$ 13,166,864,970	100.0%	\$ 5,711,317,773	\$ 1,373,301,666	\$ 162,033,506	\$ 54,772,656	\$ 309,211,253	\$ 103,344,739	\$ 26,687,741	\$ 117,294,364	\$ 12,046,243	\$ 4,909,767,948	\$ 805,125,554	\$ 662,068,578	\$ 524,326
2005-06 AUTHORIZED EXPENDITURES															
Certificated Salaries	\$ 3,260,399,537	24.8%	\$ 2,526,658,360	\$ 577,977,228	\$ 95,872,136	\$ 19,824,126	\$ 0	\$ 33,571,914	\$ 6,334,228	\$ 0	\$ 0	\$ 0	\$ 0	\$ 161,545	\$ 0
Classified Personnel Salaries	1,193,981,524	9.1%	822,500,762	125,568,250	13,924,764	10,547,118	92,446,574	31,611,740	5,917,693	11,057,696	0	73,198,928	0	7,207,999	0
Employee Benefits	1,529,034,148	11.6%	1,190,631,882	184,525,612	33,783,144	8,890,721	43,019,356	25,808,559	5,280,850	4,409,798	0	29,398,619	0	3,285,607	0
Books and Supplies	823,057,961	6.3%	332,247,405	251,385,415	4,218,786	10,695,651	133,554,937	4,336,831	2,515,636	61,355,134	10,000	21,957,428	0	780,738	0
Services and Other Operating Expenditures	1,894,343,893	14.4%	537,838,488	152,410,383	4,714,829	1,504,485	10,034,675	4,439,778	2,432,790	40,471,736	7,747,099	209,882,361	0	922,347,009	520,260
Capital Outlay	4,544,972,052	34.5%	78,245,953	22,498,611	2,291,089	1,059,664	1,866,551	1,329,128	3,280,447	0	3,769,080	4,430,631,529	0	0	0
Other Outgo	683,721,271	5.2%	63,093,616	58,936,167	7,041,611	2,250,891	1,511,968	2,139,592	926,097	0	520,064	113,004,626	434,296,639	0	0
Total Expenditures	\$ 13,929,510,386	105.8%	\$ 5,551,216,466	\$ 1,373,301,666	\$ 161,846,359	\$ 54,772,656	\$ 282,434,061	\$ 103,237,542	\$ 26,687,741	\$ 117,294,364	\$ 12,046,243	\$ 4,878,073,491	\$ 434,296,639	\$ 933,782,898	\$ 520,260
Add: Expected Balances	317,985,961	2.4%	160,101,307	0	187,147	0	26,777,192	107,197	0	0	0	31,694,457	370,828,915	(271,714,320)	4,066
Less: Interfund Adjustments	1,080,631,377	-8.2%	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Expenditure Budget	\$ 13,166,864,970	100.0%	\$ 5,711,317,773	\$ 1,373,301,666	\$ 162,033,506	\$ 54,772,656	\$ 309,211,253	\$ 103,344,739	\$ 26,687,741	\$ 117,294,364	\$ 12,046,243	\$ 4,909,767,948	\$ 805,125,554	\$ 662,068,578	\$ 524,326
2004-05 ACTUAL EXPENDITURES															
Certificated Salaries	\$ 3,110,902,625	27.7%	\$ 2,554,351,926	\$ 422,870,896	\$ 82,430,577	\$ 14,280,544	\$ 0	\$ 31,443,750	\$ 5,377,819	\$ 0	\$ 0	\$ 0	\$ 0	\$ 147,113	\$ 0
Classified Personnel Salaries	1,075,059,685	9.6%	774,386,486	96,526,029	14,227,014	7,597,741	88,624,868	28,131,949	4,927,252	4,201,178	205,630	50,766,385	0	5,465,153	0
Employee Benefits	1,351,930,770	12.1%	1,097,791,184	130,453,312	30,384,744	6,907,137	38,033,640	21,781,711	2,996,492	1,666,237	79,215	19,209,716	0	2,627,382	0
Books and Supplies	484,720,404	4.3%	192,241,460	176,455,693	1,642,921	3,865,784	97,239,822	1,948,719	1,627,809	1,137,381	11,746	8,103,204	0	445,865	0
Services and Other Operating Expenditures	1,635,975,435	14.6%	452,316,664	113,180,694	3,963,320	959,830	7,588,787	2,730,748	2,138,927	10,180,025	(3,984,113)	64,613,829	0	982,096,403	190,321
Capital Outlay	1,394,438,613	12.4%	26,491,177	16,121,073	313,092	314,030	0	67,947	2,391,491	1,512,413	865,741	1,346,361,649	0	0	0
Other Outgo	1,120,359,395	10.0%	267,986,255	101,524,324	5,797,370	312,147	1,251,058	1,416,726	683,273	0	213,440	227,756,295	513,352,647	0	65,860
Total Expenditures	\$ 10,173,386,927	90.7%	\$ 5,365,565,152	\$ 1,057,132,021	\$ 138,759,038	\$ 34,237,213	\$ 232,738,175	\$ 87,521,550	\$ 20,143,063	\$ 18,697,234	\$ (2,608,341)	\$ 1,716,811,078	\$ 513,352,647	\$ 990,781,916	\$ 256,181
Add: Expected Balances	2,476,834,607	22.1%	348,516,304	1,052,960	6,990,696	0	41,233,128	3,398,819	363,261	56,944,364	469,024	1,888,010,823	400,692,332	(271,714,320)	444,826
Less: Interfund Adjustments	1,437,711,561	12.8%	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Expenditure Budget	\$ 11,212,509,973	100.0%	\$ 5,714,081,456	\$ 1,058,184,981	\$ 145,749,734	\$ 34,237,213	\$ 273,971,303	\$ 90,920,369	\$ 20,506,324	\$ 75,641,598	\$ (2,139,317)	\$ 3,604,821,901	\$ 914,044,979	\$ 719,499,986	\$ 701,007

SUPERINTENDENT'S 2005-06 FINAL BUDGET

SUMMARY OF EXPENDITURES BY FUND

	Total Expenditures	Percent of Total	General Fund Regular Program*	General Fund Specially Funded Programs*	Adult Education Regular Program	Adult Education Specially Funded Programs	Cafeteria Fund	Child Development Regular Program	Child Development Specially Funded Programs	Deferred Maintenance Fund	Special Reserve Funds FEMA#	Capital Projects Funds##	Debt Service Funds###	Internal Service Funds####	Fiduciary Funds#####
ADJUSTED BUDGET AS OF 06-30-05															
Certificated Salaries	\$ 3,045,686,157	23.0%	\$ 2,445,405,422	\$ 463,871,293	\$ 82,976,783	\$ 14,849,233	\$ 0	\$ 33,579,155	\$ 4,845,414	\$ 0	\$ 0	\$ 0	\$ 0	\$ 158,857	\$ 0
Classified Personnel Salaries	1,140,138,567	8.6%	806,951,646	105,172,778	13,954,829	8,473,404	88,785,934	31,435,318	4,406,050	16,897,844	0	57,761,619	0	6,299,145	0
Employee Benefits	1,447,642,064	10.9%	1,155,720,970	149,974,604	34,006,780	7,361,702	44,144,361	26,999,833	3,858,104	2,710,001	0	19,692,791	0	3,172,918	0
Books and Supplies	718,765,031	5.4%	193,779,019	343,434,802	3,938,463	9,718,517	122,415,753	3,739,163	1,694,683	14,316,542	20,000	24,712,756	0	995,333	0
Services and Other Operating Expenditures	1,986,031,652	15.0%	505,216,253	216,020,848	4,551,649	1,848,147	10,695,130	5,246,171	2,260,504	40,128,858	8,535,493	304,902,401	0	885,996,268	629,930
Capital Outlay	4,615,739,403	34.8%	53,527,880	(5,102,199)	2,027,749	1,299,612	1,821,751	688,634	4,821,338	0	5,364,031	4,551,290,607	0	0	0
Other Outgo	1,360,260,988	10.3%	273,437,365	169,071,058	5,073,361	3,200,978	2,881,762	777,611	1,846,077	0	549,500	225,635,989	667,722,287	10,000,000	65,000
Total Expenditures	\$ 14,314,263,862	108.0%	\$ 5,434,038,555	\$ 1,442,443,184	\$ 146,529,614	\$ 46,751,593	\$ 270,744,691	\$ 102,465,885	\$ 23,732,170	\$ 74,053,245	\$ 14,469,024	\$ 5,183,996,163	\$ 667,722,287	\$ 906,622,521	\$ 694,930
Add: Expected Balances	333,428,824	2.5%	241,659,407	0	428,486	0	14,248,288	233,688	0	0	0	32,086,764	183,883,234	(139,111,043)	0
Less: Interfund Adjustments	1,396,567,981	-10.5%	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Expenditure Budget	\$ 13,251,124,705	100.0%	\$ 5,675,697,962	\$ 1,442,443,184	\$ 146,958,100	\$ 46,751,593	\$ 284,992,979	\$ 102,699,573	\$ 23,732,170	\$ 74,053,245	\$ 14,469,024	\$ 5,216,082,927	\$ 851,605,521	\$ 767,511,478	\$ 694,930
2003-04 ACTUAL EXPENDITURES															
Certificated Salaries	\$ 3,054,256,518	26.3%	\$ 2,542,522,265	\$ 375,548,904	\$ 86,343,633	\$ 14,123,184	\$ 0	\$ 30,810,375	\$ 4,791,728	\$ 0	\$ 0	\$ 0	\$ 0	\$ 116,429	\$ 0
Classified Personnel Salaries	1,069,455,377	9.2%	794,598,317	85,135,841	13,063,637	6,738,946	91,412,614	27,334,807	4,490,311	4,189,151	418,348	37,324,454	0	4,748,951	0
Employee Benefits	1,314,342,084	11.3%	1,087,003,027	108,894,289	29,694,115	6,365,716	39,179,137	22,195,154	2,363,730	2,078,054	102,312	14,378,706	0	2,087,844	0
Books and Supplies	467,979,809	4.0%	175,080,793	176,660,070	1,315,455	6,836,583	96,833,571	2,709,670	1,167,562	854,740	40,095	6,142,141	0	339,129	0
Services and Other Operating Expenditures	1,701,559,763	14.6%	489,256,903	84,599,485	2,668,474	1,316,680	7,993,502	3,624,575	964,586	9,365,644	(180,769)	221,117,099	0	873,222,030	7,611,554
Capital Outlay	1,003,570,715	8.6%	32,375,339	11,958,060	466,016	338,048	144,266	116,333	38,675	(1,273,811)	2,797,655	956,610,134	0	0	0
Other Outgo	559,464,608	4.8%	130,430,182	33,027,764	7,903,463	347,050	2,641,751	1,544,218	436,234	0	628,185	49,904,981	332,386,083	0	214,697
Total Expenditures	\$ 9,170,628,874	78.9%	\$ 5,251,266,826	\$ 875,824,413	\$ 141,454,793	\$ 36,066,207	\$ 238,204,841	\$ 88,335,132	\$ 14,252,826	\$ 15,213,778	\$ 3,805,826	\$ 1,285,477,515	\$ 332,386,083	\$ 880,514,383	\$ 7,826,251
Add: Expected Balances	3,464,469,390	29.8%	239,952,161	84,029,555	1,441,292	0	27,706,906	1,651,795	450,334	21,473,245	469,024	3,019,176,889	205,819,554	(138,326,793)	625,428
Less: Interfund Adjustments	1,009,672,364	-8.7%	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Expenditure Budget	\$ 11,625,425,900	100.0%	\$ 5,491,218,987	\$ 959,853,968	\$ 142,896,085	\$ 36,066,207	\$ 265,911,747	\$ 89,986,927	\$ 14,703,160	\$ 36,687,023	\$ 4,274,850	\$ 4,304,654,404	\$ 538,205,637	\$ 742,187,590	\$ 8,451,679
2002-03 ACTUAL EXPENDITURES															
Certificated Salaries	\$ 3,037,017,785	25.6%	\$ 2,563,300,297	\$ 336,580,567	\$ 88,995,786	\$ 12,858,338	\$ 0	\$ 30,696,039	\$ 4,533,243	\$ 0	\$ 0	\$ 0	\$ 0	\$ 53,515	\$ 0
Classified Personnel Salaries	1,059,925,918	8.9%	793,549,117	82,636,841	13,638,847	6,821,673	99,664,379	27,462,296	3,777,384	8,163,780	909,609	19,650,421	0	3,651,571	0
Employee Benefits	1,208,538,077	10.2%	1,006,248,470	90,901,959	28,666,265	5,337,402	41,221,550	20,129,493	2,325,478	3,208,327	196,868	8,836,133	0	1,466,132	0
Books and Supplies	490,404,188	4.1%	214,072,432	158,504,382	1,171,380	6,864,491	96,454,339	2,332,769	368,746	4,028,737	186,742	6,224,650	0	195,520	0
Services and Other Operating Expenditures	1,511,340,252	12.7%	463,155,231	84,028,973	2,842,847	1,531,351	8,416,224	2,612,087	542,981	22,864,810	2,984,719	168,135,760	0	751,629,318	2,595,951
Capital Outlay	691,791,994	5.8%	44,506,493	9,154,621	180,063	149,229	1,145,200	119,542	154,556	8,277,703	3,833,692	624,270,895	0	0	0
Other Outgo	465,827,394	3.9%	216,308,356	24,800,068	7,854,595	298,395	2,530,021	1,611,935	456,160	0	853,576	18,857,538	192,064,584	0	192,166
Total Expenditures	\$ 8,464,845,608	71.3%	\$ 5,301,140,396	\$ 786,607,411	\$ 143,349,783	\$ 33,860,879	\$ 249,431,713	\$ 84,964,161	\$ 12,158,548	\$ 46,543,357	\$ 8,965,206	\$ 845,975,397	\$ 192,064,584	\$ 756,996,056	\$ 2,788,117
Add: Expected Balances	4,431,614,626	37.3%	489,648,586	89,390,898	6,079,480	0	24,332,081	4,029,130	484,769	45,026,782	469,024	3,521,026,372	209,651,861	33,745,515	7,730,128
Less: Interfund Adjustments	1,023,617,070	-8.6%	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Expenditure Budget	\$ 11,872,843,164	100.0%	\$ 5,790,788,982	\$ 875,998,309	\$ 149,429,263	\$ 33,860,879	\$ 273,763,794	\$ 88,993,291	\$ 12,643,317	\$ 91,570,139	\$ 9,434,230	\$ 4,367,001,769	\$ 401,716,445	\$ 790,741,571	\$ 10,518,245

- Includes the following: Special Reserve Fund - FEMA - Earthquake.

- Includes the following: Building Fund, Building Fund - Bond Proceeds, Building Fund - Measure K, Building Fund - Measure R, Capital Facilities Account Fund, County School Facilities Fund, County School Facilities Fund - Prop 47,

County School Facilities Fund - Prop 55, Special Reserve Fund, Special Reserve Fund - Hazard Mitigation, Special Reserve Fund - Community Redevelopment Agency and State School Building Lease/Purchase Fund.

- Includes the following: Bond Interest & Redemption Fund, Capital Services Fund and Tax Override Fund.

- Includes the following: Health & Welfare Benefits Fund, Liabilities Self-Insurance Fund and Workers' Compensation Self-Insurance Fund.

- Includes the following: Annuity Reserve Fund and Attendance Incentive Reserve Fund.

BALANCING THE BUDGET

General Fund Revenue Changes

The 2005-06 Final Budget reflects increased State income as compared to the Provisional Budget adopted by the Board on June 28, 2005, primarily because a portion of the estimated increase in statewide tax receipts has been incorporated in the State's K-12 education budget.

General Fund revenue in the District's Final Budget reflects full funding of the 4.23% statutory cost of living adjustment (COLA). It also includes a deficit factor of 0.909%, reduced from the 1.129% deficit factor assumed in the May Revise, which effectively means that California school districts will be allocated approximately 99 cents on the dollar in basic education revenues. The improved deficit factor rate results in \$7.9 million in additional District income, but the remaining deficit factor will cause the District to receive \$32.8 million less than would have been the case with an undeficit revenue limit. The State Budget Act provides no equalization funding for 2005-06, and provides funding for some, but not all, of the categorical programs anticipated in the May Revise.

General Fund Revenues

Beginning Balance

The 2005-06 Final Budget reflects a General Fund, Regular Program beginning balance of \$348.5 million, which is \$108.5 million more than the 2004-05 balance and \$80.3 million more than was anticipated in the Provisional Budget. Of the \$348.5 million, \$33.3 million is the mandatory Reserve for Economic Uncertainties, \$215.1 million is restricted as to use either by statute or District policy, and \$100.1 million is undesignated. Beginning balances are onetime in nature, and should not be utilized to increase the ongoing portion of the District's expenditure budget.

Base Revenue Limit Cost of Living Adjustment (COLA)

The Base Revenue Limit is the largest source of General Fund revenue, providing the basic funding for California school districts. Base Revenue Limit funding is comprised of State revenues and local property taxes, and is an unrestricted funding source that can be utilized by the District for any purpose related to K-12 education.

The Governor's January 2005 budget proposal called for a 3.93% COLA, based on the Implicit Price Deflator (IPD) calculation at that time. The COLA was increased to 4.23% in the May Revise based on updated IPD information. The 4.23% COLA remains in place in the State Budget Act, and is the rate used in all State COLA calculations in the District's Final Budget. Fiscal year 2004-05 Base Revenue Limit funding was deflated by 2.143%, which was reduced to 1.129% in the Governor's January and May budget proposals, and has been further reduced to 0.909% in the State's 2005-06 Budget. The following summary indicates the elements comprising the District's 2005-06 Base Revenue Limit rate of \$5,132.58 per unit of average daily attendance (ADA):

	Amount
2004-05 Base Revenue Limit Per ADA	\$ 4,968.66
2005-06 Cost of Living Adjustment (COLA)	211.00
2005-06 Revenue Limit Deficit (-0.909%)	(47.08)
2005-06 Base Revenue Limit	\$ 5,132.58

Based on a 180-day calendar, the District's base revenue limit provides \$28.51 for each day of student in-seat attendance. The 4.23% COLA and reduced deficit factor provide a total of \$181.1 million in the Final Budget above the base revenue limit funding for the 2004-05 fiscal year.

BALANCING THE BUDGET *(Continued)*

Enrollment and Average Daily Attendance (ADA)

2005-06 enrollment and ADA will be lower than in 2004-05, which enables the District to claim ADA at the 2004-05 level. Elementary enrollment continues to decrease, while middle school enrollment remains stable and senior high school enrollment is expected to increase. This grade-level shift may have important implications for both revenue and costs, given that elementary students generate higher levels of ADA on a per-pupil basis, while secondary programs are generally more costly than elementary.

Special Education

The 4.23% COLA also applies to special education funding, resulting in additional revenue of \$23.4 million in this program. Special education income is based primarily on districtwide ADA, rather than on counts of special education pupils.

California State Lottery

With the exception of Proposition 20 funds (discussed below), California State Lottery funding is unrestricted, except that it cannot be used for facilities-related expenditures or for research. The Final Budget's California State Lottery revenue projections assume \$141 per ADA, which includes \$120 per ADA in basic lottery revenues and \$21 per ADA limited by Proposition 20 to the purchase of instructional materials (Proposition 20 requires that 50% of lottery income above the 1997-98 level be utilized for this purpose). The Final Budget anticipates \$105.5 million in California State Lottery revenue, which represents approximately 1.8% of the District's General Fund, Regular Program income.

State Categorical Programs and Flexibility Provisions

The State Budget Act eliminates a number of the categorical programs recommended by the Governor in his May Revision, and the District's Final Budget reflects these eliminations. Funding for categorical programs that remained in the State's 2005-06 spending plan is included in the District's revenue and expenditure projections for the new fiscal year.

The Governor had initially proposed increasing the flexibility provisions of categorical mega-item programs to allow transfers of 50% in and 50% out, but these recommendations were excluded from the 2005-06 State Budget Act. The District's 2005-06 Final Budget assumes only about \$7 million in flexibility transfers.

General Fund Budget Reductions and Redirections, and Additional Expenditure Requirements

The Provisional Budget adopted by the Board on June 28, 2005 recognized \$222.9 million in General Fund reductions and redirections intended to bring the budget into balance while maintaining the ending balance projected in the Third Interim Financial Report. The Final Budget, in recognition of the increased revenue provided in the State Budget Act, reflects the restoration of a number of these items, as well as the addition to the budget of cost items identified subsequent to publication of the Provisional Budget.

As always, a primary aim in considering the most appropriate reductions/redirections was to limit the impact on classroom instruction to the greatest extent possible. The items adopted by the Board included no increases to class size, and no reduction to school allocations for textbooks, supplies, or other essential resources.

General Fund Expenditures

Legal and Board Policy Items

The 2005-06 Final Budget commits a total of \$17.2 million to cover anticipated growth in General Fund expenditures related to new schools and housing items, and an additional \$11.3 million to cover costs of other legally mandated and policy-driven costs. The Final Budget fully funds the 2% collective bargaining increase granted to District employees during 2004-05 collective bargaining negotiations, and continues in place employee health and medical benefits funding sufficient to maintain these benefits at the 2004-05 service level.

BALANCING THE BUDGET *(Continued)*

The Final Budget earmarks no additional funds beyond these amounts for employee compensation increases. The Final Budget includes sufficient funding to restore the Routine Repair and General Maintenance accounts to the statutorily required 3% level in 2005-06.

Reserves

The Final Budget returns the Reserve for Economic Uncertainties to the mandated 1% level, at a cost of \$67.6 million, following two consecutive years in which a 0.5% reserve was authorized. The District's Reserve for Inventories, Revolving Cash Funds and Other Items, mandated in accordance with generally accepted accounting principles, was increased to \$18.9 million in the 2004-05 Final Budget, and in recognition of the need to warehouse additional textbooks in compliance with requirements resulting from the *Williams* lawsuit has been further increased to \$26.1 million in 2005-06. The increased revenues and beginning balances enabled the District to implement two new reserves in the budget which may be utilized or retained: a reserve for onetime costs and a reserve for ongoing costs.

Beginning with the 2004-05 budget, the District established a Reserve for Anticipated Ending Balance, intended to align the budget more accurately with expenditure estimates by projecting a level of expected underexpenditure. This reserve is budgeted at \$198.5 million in the Final Budget. The 2005-06 Provisional Budget reflected only anticipated General Fund balances in this way, and displayed them in the General Program section of the budget. In the Final Budget, staff has estimated ending balances for most Funds, as well as all District Defined Programs.

SUPERINTENDENT'S FINAL 2005-2006 BUDGET

**REVENUE AND EXPENDITURE HISTORY
GENERAL FUND, REGULAR PROGRAM (GFRP)**

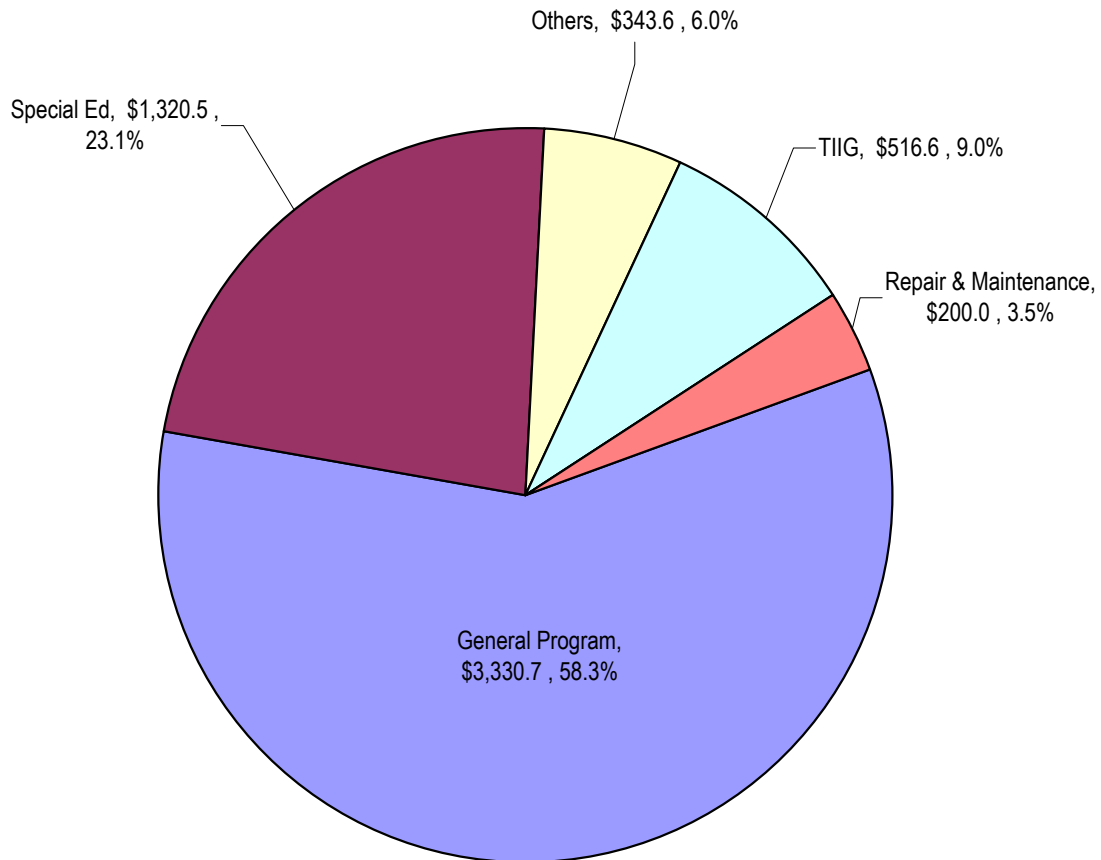
	2000-01 Actual Amounts	2001-02 Actual Amounts	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Final Budget
K-12 Norm Day Enrollment excl FI Charters	717,871	730,621	737,739	727,133	718,238	706,444
Beginning Balance (\$Millions)	\$ 590.9	\$ 589.8	\$ 576.2	\$ 489.6	\$ 240.0	\$ 348.5
Revenues	5,063.0	5,207.4	5,214.6	5,001.6	5,474.1	5,362.8
Total Sources of Funds	\$ 5,654.0	\$ 5,797.1	\$ 5,790.8	\$ 5,491.2	\$ 5,714.1	\$ 5,711.3
Expenditures	\$ 5,073.8	\$ 5,215.0	\$ 5,301.1	\$ 5,251.3	\$ 5,365.6	\$ 5,318.4
Ending Balance	580.1	582.1	489.7	240.0	348.5	392.9
Total Uses of Funds	\$ 5,654.0	\$ 5,797.1	\$ 5,790.8	\$ 5,491.2	\$ 5,714.1	\$ 5,711.3
Revenues vs. Expenditures	\$ (10.8)	\$ (7.7)	\$ (86.5)	\$ (249.7)	\$ 108.5	\$ 44.4
GFRP Revenue By Major Source (\$Millions)						
Revenue Limit Income	\$ 3,028.5	\$ 3,252.4	\$ 3,316.1	\$ 3,300.8	\$ 3,431.9	\$ 3,551.9
Federal Income	58.3	111.0	128.7	154.4	133.5	137.6
Other State Income	1,686.7	1,573.4	1,499.8	1,434.6	1,586.7	1,566.0
Other Local Income	84.3	59.6	92.9	65.9	73.8	60.6
Income excluding financing sources	\$ 4,857.8	\$ 4,996.3	\$ 5,037.5	\$ 4,955.7	\$ 5,225.9	\$ 5,316.1
Financing Sources	205.3	211.0	177.1	45.8	248.3	46.7
Total Income	\$ 5,063.0	\$ 5,207.4	\$ 5,214.6	\$ 5,001.6	\$ 5,474.2	\$ 5,362.8
GFRP income per pupil excl financing	\$ 6,766.9	\$ 6,838.5	\$ 6,828.3	\$ 6,815.5	\$ 7,276.0	\$ 7,525.2
Total GFRP income per pupil	\$ 7,052.8	\$ 7,127.3	\$ 7,068.4	\$ 6,878.5	\$ 7,621.7	\$ 7,591.3
Expenditures by District Program						
General Program - Unrestricted	\$ 2,683.4	\$ 2,732.2	\$ 2,824.9	\$ 2,919.7	\$ 2,903.7	\$ 2,928.3
General Program - Restricted	598.9	198.6	177.1	133.8	135.2	170.0
Options	incl	58.9	64.9	66.2	68.9	70.7
General Program + Options	\$ 3,282.3	\$ 2,989.7	\$ 3,066.9	\$ 3,119.6	\$ 3,107.8	\$ 3,169.0
Special Education	1,077.6	1,140.3	1,203.1	1,247.5	1,228.7	1,278.7
Integration (TIIG)	478.2	492.4	492.5	477.2	496.8	501.9
Routine Repair & Maintenance	133.0	170.0	145.5	153.1	156.3	186.7
Hourly Intervention/Remediation	23.2	59.3	74.3	69.0	73.4	74.3
After School Programs	19.7	22.7	23.3	21.4	19.3	19.4
Regional Occupational Centers	59.9	62.9	67.0	71.0	70.5	73.4
Interfund Transfers	-	277.8	223.8	92.4	212.8	5.4
Reserves and Resource Allocations	-	-	4.7	-	-	9.5
Total Expenditures	\$ 5,073.8	\$ 5,215.0	\$ 5,301.1	\$ 5,251.3	\$ 5,365.6	\$ 5,318.4
Expenditures by Major Object						
1000 Certificated Salaries	\$ 2,477.4	\$ 2,502.3	\$ 2,563.3	\$ 2,542.5	\$ 2,554.4	\$ 2,557.4
2000 Classified Salaries	674.1	781.8	793.5	794.6	774.4	783.5
3000 Employee Benefits*	855.7	895.6	1,006.2	1,087.0	1,097.8	1,184.1
4000 Books and Supplies	259.0	251.1	214.1	175.1	192.2	208.0
5000 Other Services	436.8	430.3	463.2	489.3	452.3	483.9
6000 Capital Outlay	108.8	37.8	44.5	32.4	26.5	32.0
7000 Other Outgo*	262.0	316.1	216.3	130.4	268.0	69.4
Total Expenditures	\$ 5,073.8	\$ 5,215.0	\$ 5,301.1	\$ 5,251.3	\$ 5,365.6	\$ 5,318.4

* Includes PERS recapture formerly in 7200

Expenditure Budget by District Defined Programs

(Amounts in millions and percent of total)

General Fund, Regular Program

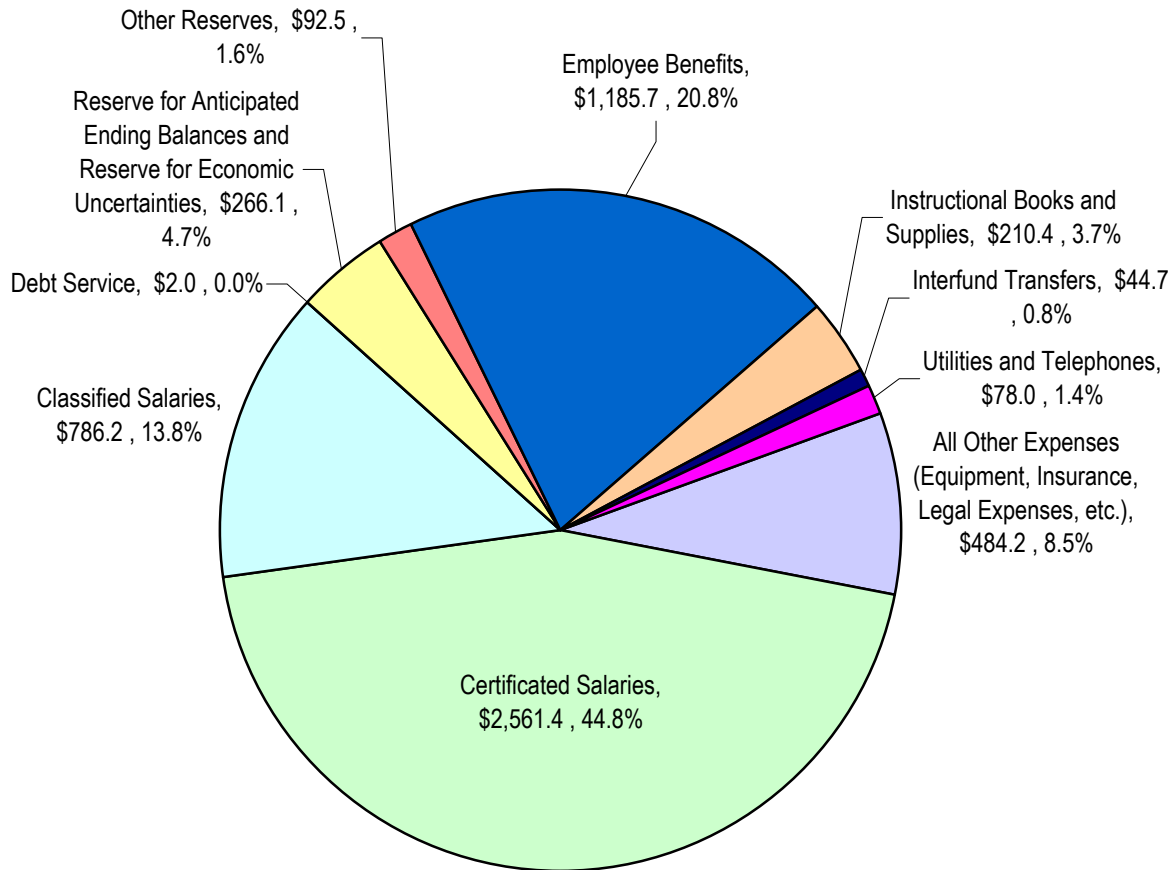


Total = \$5,711.3

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

General Fund Expenditure Budget by Major Object Regular Program

(Amounts in millions and percent of total)



Total = \$5,711.3

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

Onetime and Ongoing Revenues and Expenditures

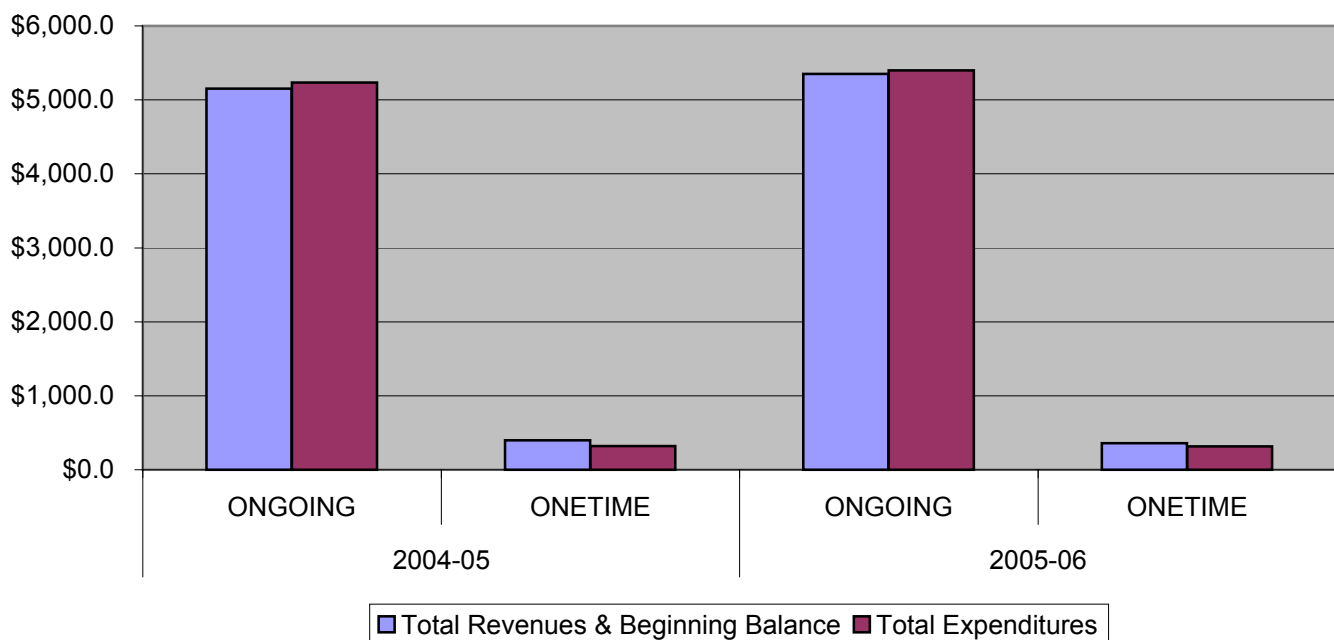
(Amounts in Millions)

One test of an organization's financial viability is the level of ongoing expense that is provided through the use of onetime funds. Because ongoing costs continue into the subsequent year but onetime funds do not, organizations with a substantial level of current ongoing costs covered by onetime funds face the likelihood of budgetary and programmatic reductions in the subsequent year unless new and unrestricted funding sources can be found. The use of onetime resources to cover ongoing costs is described as "structural imbalance" in an organization's finances.

The data that follow indicate the levels of onetime and ongoing revenues and expenditures in the District's 2004-05 and 2005-06 General Fund, Regular Program budgets. The District defines onetime revenues as including: (1) beginning balances, reflecting the previous year's ending balances; and (2) revenue streams that are either identified by the funding source as being limited in nature or are considered by the District to have significant uncertainty as to continuation into future years.

The District's Budget and Financial Policy document, which was adopted by the Board of Education on June 22, 2004, indicates that "to the extent possible, onetime revenues (are to be applied) toward onetime expenditures . . . to minimize disruptive effects on services due to non-recurrence of these sources." While the policies outlined in the Budget and Financial Policy document do not take effect until July 1, 2005, the District recognizes the immediate need to minimize reliance on onetime revenues as a source of funding for ongoing resources.

	2004-05			2005-06		
	Ongoing	Onetime	Total	Ongoing	Onetime	Total
Total Revenues and Beginning Balance	\$5,154.1	\$399.5	\$5,553.6	\$5,353.2	\$358.1	\$5,711.3
Total Expenditures and Reserves	5,232.5	321.1	5,553.6	5,397.0	314.3	5,711.3
Excess Expenditures Over Revenues	(\$78.4)	\$78.4	\$0.0	(\$43.8)	\$43.8	\$0.0



II. FINANCIAL DETAILS

Introduction

Section II of the District Budget provides information regarding anticipated revenues (income) and expenditures (costs) for the coming fiscal year. The following information is provided in this section:

General Fund Revenue Budget. These pages provide detailed information regarding the District's anticipated General Fund revenue sources for the budget year, as well as revenue information for the 2002-03, 2003-04, and 2004-05 fiscal years.

General Fund By Object of Expenditure. These pages provide detailed information regarding the District's anticipated General Fund expenditures for the budget year, as well as expenditure information for the 2002-03, 2003-04, and 2004-05 fiscal years.

General Fund District Defined Programs. This section provides revenue and expenditure data for each of the General Fund's District Defined Programs. The General Fund is divided into a variety of District Defined Programs based on staff's understanding of the Board's and the public's interest in the particular programs. The General Program incorporates all General Fund accounts not specifically tied to a particular District Defined Program.

Special Funds. This section provides revenue and expenditure data for each of the District's Special Funds. A "Special Fund" is any Fund of the District other than the General Fund.

SUPERINTENDENT'S 2005-06 FINAL BUDGET

GENERAL FUND REVENUE BUDGET

REGULAR PROGRAM						
	2002-03 Actual Revenues	2003-04 Actual Revenues	2004-05 Adjusted Budget as of 06-30-05	2004-05 Actual Revenues	2005-06 Authorized Revenues	2005-06 Estimated Revenues
BEGINNING BALANCE						
Undesignated Balance	\$ 26,530,882	\$ 18,524,220	\$ 31,368,061	\$ 31,368,061	\$ 100,133,794	\$ 100,133,794
Amounts Restricted for:						
Designated Balances - Regular	443,845,411	368,882,249	157,995,000	157,995,000	189,045,190 **	189,045,190 **
RRGM Carryover	0	0	0	0	0 **	0 **
Economic Uncertainties	94,800,000	87,929,000	31,669,101	31,669,101	33,269,101 **	33,269,101 **
Inventories, Revolving Cash Funds and Other Items	12,767,848	14,313,117	18,919,999	18,919,999	26,068,219	26,068,219
Audit Adjustments	(1,771,131)	0	0	0	0	0
TOTAL BEGINNING BALANCE	\$ 576,173,010	\$ 489,648,586	\$ 239,952,161	\$ 239,952,161	\$ 348,516,304	\$ 348,516,304
REVENUE LIMIT SOURCES						
Revenue Limit Sources - State Revenues						
Principal Apportionment						
8011 Revenue Limit - K-12	2,020,708,690	1,991,019,772	2,120,574,164	2,453,046,307	2,733,228,616	2,733,228,616
8011 Revenue Limit - Summer School	46,193,724	51,010,501	52,272,316	66,637,829	70,621,305	70,621,305
8011 Revenue Limit - Summer School-PY	0	0	2,700,000	0	0	0
8011 Revenue Limit - Independent Study/AEWC	25,095,086	25,682,049	24,476,984	26,624,677	25,746,178	25,746,178
8011 Revenue Limit - Opportunity School	1,355,116	0	0	0	0	0
8015 Revenue Limit - Charter Schools						
General Purpose Entitlement	64,055,685	14,903,171	17,367,547	21,421,645	25,467,815	25,467,815
8019 Revenue Limit - PYA	567,556	23,857	0	2,365,766	0	0
Total Revenue Limit Sources - State Revenues	\$ 2,157,975,857	\$ 2,082,639,350	\$ 2,217,391,011	\$ 2,570,096,224	\$ 2,855,063,914	\$ 2,855,063,914
Revenue Limit Sources - Local Revenues						
Subventions, Fees and Taxes						
8021 Tax Relief Subventions	7,243,812	7,141,401	12,243,097	7,501,632	14,067,388	14,067,388
8029 Other Subventions/In-Lieu Taxes	4,961,161	5,101,696	0	6,565,756	0	0
District Taxes						
8041 Secured Roll	501,854,851	535,251,510	535,251,510	570,464,717	570,464,717	570,464,717
8042 Unsecured Roll	28,018,422	28,905,548	28,905,548	28,880,254	28,880,254	28,880,254
8043 Prior Years' Taxes	8,500,112	29,534,138	29,534,138	24,651,684	24,651,685	24,651,685
8044 Supplemental Taxes	17,604,459	24,240,351	24,240,351	33,079,262	29,853,050	29,853,050
8045 Education Revenue Augmentation Fund	536,530,424	576,038,160	564,978,132	171,051,764	0	0
8047 Community Redevelopment Funds	330,602	268,620	768,620	(306,795)	0	0
8048 Delinquent Taxes	26,688,662	(11,060,028)	0	(2,919,417)	0	0
Total Subventions, Fees and Taxes	\$ 1,131,732,505	\$ 1,195,421,396	\$ 1,195,921,396	\$ 838,968,857	\$ 667,917,094	\$ 667,917,094
Miscellaneous Funds (E.C. 41604)						
8081 Royalties	13,666	22,039	7,400	3,864	179,500	179,500
8089 Less: Non-Revenue Limit Adjustment (50%)	(6,833)	(11,020)	(3,700)	(1,932)	(89,750)	(89,750)
Total Miscellaneous Funds	\$ 6,833	\$ 11,019	\$ 3,700	\$ 1,932	\$ 89,750	\$ 89,750
8041 Charter Schools Funding In-Lieu of Property Taxes	(45,752,612)	0 *	0	0	0	0
Total Revenue Limit Sources - Local Revenues	\$ 1,085,986,726	\$ 1,195,432,415	\$ 1,195,925,096	\$ 838,970,789	\$ 668,006,844	\$ 668,006,844
Revenue Limit Transfers (Net)						
8090 Revenue Limit Transfers	(189,504,302)	(189,764,882)	(193,826,452)	(195,815,976)	(198,032,914)	(198,032,914)
8091 Special Education ADA Transfer	165,332,189	163,348,204	166,690,626	166,837,003	168,323,059	168,323,059
8092 PERS Reduction Transfer	61,531,024	12,112,116	15,534,056	12,225,940	18,213,007	18,213,007
8093 ROC Apprentice Hours Transfer	2,555,718	2,799,607	2,509,583	2,509,583	2,509,583	2,509,583
8095 Continuation Education ADA Transfer	13,887,922	14,628,666	15,194,228	15,198,236	16,134,502	16,134,502
8098 Community Day Schools Transfer	7,728,474	8,988,405	9,432,015	11,271,154	11,065,770	11,065,770
8099 ROC Subsidy Transfer from Adult Education***	10,600,000	10,600,000	10,600,000	10,600,000	10,600,000	10,600,000
Total Revenue Limit Transfers	\$ 72,131,025	\$ 22,712,116	\$ 26,134,056	\$ 22,825,940	\$ 28,813,007	\$ 28,813,007
TOTAL REVENUE LIMIT SOURCES	\$ 3,316,093,608	\$ 3,300,783,881	\$ 3,439,450,163	\$ 3,431,892,953	\$ 3,551,883,765	\$ 3,551,883,765

* - Change in SACS reporting requirements. Reflected as expenditures in object 7200 - Other Transfers Out (page 40)

** - See Appendix F, Note 3.

*** - See Appendix F, Note 7.

SUPERINTENDENT'S 2005-06 FINAL BUDGET

GENERAL FUND REVENUE BUDGET

SPECIALLY FUNDED PROGRAMS						
	2002-03 Actual Revenues	2003-04 Actual Revenues	2004-05 Adjusted Budget as of 06-30-05	2004-05 Actual Revenues	2005-06 Authorized Revenues	2005-06 Estimated Revenues
BEGINNING BALANCE						
Undesignated Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Amounts Restricted for:						
Designated Balances - Regular	4,787,010	89,390,898	84,029,555	84,029,555	1,052,960	1,052,960
Economic Uncertainties	0	0	0	0	0	0
Inventories, Revolving Cash Funds and Other Items	0	0	0	0	0	0
Audit Adjustments	1,404,422	0	0	0	0	0
Other Restatements	0	0	0	0	0	0
TOTAL BEGINNING BALANCE	\$ 6,191,432	\$ 89,390,898	\$ 84,029,555	\$ 84,029,555	\$ 1,052,960	\$ 1,052,960
REVENUE LIMIT SOURCES						
Revenue Limit Sources - State Revenues						
Principal Apportionment						
8011 Revenue Limit - K-12	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
8011 Revenue Limit - Summer School	0	0	0	0	0	0
8011 Revenue Limit - Summer School-PY	0	0	0	0	0	0
8011 Revenue Limit - Independent Study	0	0	0	0	0	0
8015 Revenue Limit - Charter Schools						
General Purpose Entitlement	0	0	0	0	0	0
8019 Revenue Limit-PYA	0	0	0	0	0	0
Total Revenue Limit Sources - State Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Revenue Limit Sources - Local Revenues						
Subventions, Fees and Taxes						
8021 Tax Relief Subventions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
8029 Other Subventions/In-Lieu Taxes	0	0	0	0	0	0
District Taxes						
8041 Secured Roll	0	0	0	0	0	0
8042 Unsecured Roll	0	0	0	0	0	0
8043 Prior Years' Taxes	0	0	0	0	0	0
8044 Supplemental Taxes	0	0	0	0	0	0
8045 Education Revenue Augmentation Fund	0	0	0	0	0	0
8047 Community Redevelopment Funds	0	0	0	0	0	0
8048 Delinquent Taxes	0	0	0	0	0	0
Total Subventions, Fees and Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Miscellaneous Funds (E.C. 41604)						
8081 Royalties	0	0	0	0	0	0
8089 Less: Non-Revenue Limit Adjustment (50%)	0	0	0	0	0	0
Total Miscellaneous Funds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
8041 Charter Schools Funding In-Lieu of Property Taxes	0	0	0	0	0	0
Total Revenue Limit Sources - Local Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Revenue Limit Transfers (Net)						
8090 Revenue Limit Transfers	0	0	0	0	0	0
8091 Special Education ADA Transfer	0	0	0	0	0	0
8092 PERS Reduction Transfer	0	0	0	0	0	0
8093 ROC Apprentice Hours Transfer	0	0	0	0	0	0
8095 Continuation Education ADA Transfer	0	0	0	0	0	0
8098 Community Day Schools Transfer	0	0	0	0	0	0
8099 ROC Subsidy Transfer from Adult Education	0	0	0	0	0	0
Total Revenue Limit Transfers	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL REVENUE LIMIT SOURCES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

SUPERINTENDENT'S 2005-06 FINAL BUDGET

GENERAL FUND REVENUE BUDGET (Continued)

REGULAR PROGRAM						
	2002-03 Actual Revenues	2003-04 Actual Revenues	2004-05 Adjusted Budget as of 06-30-05	2004-05 Actual Revenues	2005-06 Authorized Revenues	2005-06 Estimated Revenues
FEDERAL REVENUES						
8110 Maintenance & Oper (PL 81-874 Federal Impact)	\$ 17,840	\$ 7,864	\$ 7,864	\$ 0	\$ 0	\$ 0
8160 Elementary & Secondary Education Act (PL 103-380)	0	0	0	0	0	0
8170 Job Training & Partnership Act (PL 97-300)						
Manpower Training Program	0	0	0	0	0	0
8181 Education for Handicapped Children Act (PL 94-142)						
Discretionary Grants	84,594,178	99,865,039	96,846,677	115,670,944	116,627,788	116,627,788
8182 Preschool Expansion Grant (PL 99-457)	0	0	0	0	0	0
8190 Eisenhower Math/Science Training Act	0	0	0	0	0	0
8210 Drug Prevention Funds	0	0	0	0	0	0
8220 Child Nutrition Programs	0	0	0	0	0	0
8240 C.D. Perkins Vocational Education Act (PL 98-524)	0	0	0	0	0	0
8260 Forest Reserve Funds	952	5,683	0	20,655	0	0
8281 FEMA - Earthquake Emergency	9,166,510	3,425,244	0	0	0	0
8281 FEMA - Hazard Mitigation	5,561,594	23,604,928	0	0	0	0
8281 FEMA - Food	105	0	0	0	0	0
8290 FEMA - California Science Center	6,253,122	8,413,662	0	0	0	0
8290 Federal Class Size Reduction Program	0	0	0	0	0	0
8290 Medi-Cal Administrative Activity Reimbursement	1,058,665	4,757,347	8,000,000	8,478,508	8,400,000	8,400,000
8290 Medi-Cal Billing Options	20,001,943	12,542,375	12,000,000	7,424,196	10,500,000	10,500,000
8290 Workforce Investment Act	0	0	0	0	0	0
8290 Other Federal Revenues	2,005,778	1,819,958	2,000,000	1,921,562	2,050,000	2,050,000
TOTAL FEDERAL REVENUES	\$ 128,660,687	\$ 154,442,100	\$ 118,854,541	\$ 133,515,865	\$ 137,577,788	\$ 137,577,788
OTHER STATE REVENUES						
Principal Apportionment						
ROC/Skills Centers Entitlement						
8311 Revenue Limit-ROC Entitlement	51,182,999	50,953,812	53,966,444	54,002,755	57,353,507	57,353,507
8311 ROC-Handicapped	2,339,820	1,914,556	2,424,747	2,249,963	2,336,813	2,336,813
8319 ROC-Prior Year Adjustment	2,467,965	2,687,806	0	2,464,485	0	0
Special Education						
8321 Instructional Entitlement-Infant Program	2,249,411	2,403,102	2,403,102	2,456,875	2,560,801	2,560,801
8321 Low Incidence Material and Equipment	1,973,745	1,849,980	1,849,980	1,655,806	1,565,603	1,565,603
8321 Mental Health	0	0	0	0	3,721,473	3,721,473
8321 NPS-Licensed Children's Institutions	10,750,248	10,350,527	10,120,127	20,008,080	0	0
8321 Out of Home Care	0	0	0	0	16,405,839	16,405,839
8321 Per ADA Entitlement-CY	328,769,834	310,425,268	319,906,005	304,017,721	313,589,657	313,589,657
8321 Program Specialists/Regionalized Services	9,105,886	9,108,008	9,384,590	9,251,122	9,586,520	9,586,520
8321 Special Disabilities Adjustment-CY	25,608,686	25,481,779	25,300,083	25,818,165	25,588,465	25,588,465
8321 CAHSEE	0	0	0	0	5,748,000	5,748,000
8329 Prior Year Adjustment/Deficit	1,876,860	947,339	0	3,202,538	0	0
8331 Gifted & Talented Students	6,466,745	5,257,598	5,342,953	5,429,077	5,494,228	5,494,228
Total Principal Apportionments	\$ 442,792,199	\$ 421,379,775	\$ 430,698,031	\$ 430,556,587	\$ 443,950,906	\$ 443,950,906
Special Purpose Apportionments						
8342 Transportation-Regular	43,169,452	41,299,891	41,299,891	42,697,024	44,503,108	44,503,108
8344 School Improvement Program	0	0	0	0	0	0
8346 Economic Impact Aid	0	0	0	0	0	0
8347 Transportation-Special Education	41,685,999	41,685,999	41,685,999	43,096,193	44,919,162	44,919,162
Total Special Purpose Apportionments	\$ 84,855,451	\$ 82,985,890	\$ 82,985,890	\$ 85,793,217	\$ 89,422,270	\$ 89,422,270
Special Instructional Allowances						
8411 Basic Reading Act	80,307	0	0	0	0	0
8421 Tenth Grade Counseling	1,194,151	1,184,419	1,284,862	1,284,862	0	0
8425 Year-Round School Incentive	53,954,291 *	62,701,473 *	82,800,000	82,874,648	66,800,000	66,800,000
8434 Class Size Reduction Program-Grades K-3	214,219,541 *	205,924,740	201,377,856	202,453,408	200,671,213	200,671,213
8434 Class Size Reduction Program-Grades K-3 (PY)	24,486	(1,621,740)	6,745,000	9,840,298	0	0
8435 Class Size Reduction Program (Morgan/Hart)-Grade 11	4,914,418 *	4,914,000	4,914,000	4,735,604	4,914,000	4,914,000
8435 Class Size Reduction Program-Grade 9	8,514,834	8,460,000	8,556,000	8,602,368	10,103,386	10,103,386
8435 Class Size Reduction Program-Grade 9 (PY)	(7,062,298)	0	0	1,632,298	0	0
8440 Certificated Staff Performance Incentive	0	0	0	173,400	0	0
8442 California Peer Assistance & Review Program	7,531,606 *	2,864,851	2,932,433	2,920,750	3,131,322	3,131,322

* - Includes Prior Year Adjustments.

SUPERINTENDENT'S 2005-06 FINAL BUDGET

GENERAL FUND REVENUE BUDGET (Continued)

		SPECIALLY FUNDED PROGRAMS					
		2002-03 Actual Revenues	2003-04 Actual Revenues	2004-05 Adjusted Budget as of 06-30-05	2004-05 Actual Revenues	2005-06 Authorized Revenues	2005-06 Estimated Revenues
FEDERAL REVENUES							
8110	Maintenance and Oper (PL 81-874 Federal Impact)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
8160	Elementary and Secondary Education Act (PL 103-380)	0	0	0	0	0	0
8170	Job Training and Partnership Act (PL 97-300)						
	Manpower Training Program	0	0	0	0	0	0
8181	Education for Handicapped Children Act (PL 94-142)						
	Discretionary Grants	0	0	0	0	0	0
8182	Preschool Expansion Grant (PL 99-457)	14,783,254	17,929,459	23,360,529	20,066,098	21,419,828	21,011,174
8190	Eisenhower Math/Science Training Act	0	0	0	0	0	0
8210	Drug Prevention Funds	7,705,191	7,908,392	4,814,932	3,954,635	5,708,919	5,708,919
8220	Child Nutrition Programs	6,685	36	0	0	0	0
8240	C.D. Perkins Vocational Education Act (PL 98-524)	8,952,695	7,904,641	8,921,131	8,066,179	9,545,910	9,545,910
8260	Forest Reserve Funds	0	0	0	0	0	0
8281	FEMA - Earthquake Emergency	0	0	0	0	0	0
8281	FEMA - Hazard Mitigation	0	0	0	0	0	0
8281	FEMA - Food	0	0	0	0	0	0
8290	FEMA - California Science Center	0	0	0	0	0	0
8290	Federal Class Size Reduction Program	0	0	0	0	0	0
8290	Medi-Cal Administrative Activity Reimbursement	0	0	0	0	0	0
8290	Medi-Cal Billing Options	0	0	0	0	0	0
8290	Workforce Investment Act	3,624,595	0	0	0	0	0
8290	Other Federal Revenues	417,583,794	528,031,518	872,791,607	631,274,203	842,359,619	662,768,273
TOTAL FEDERAL REVENUES		\$ 452,656,214	\$ 561,774,046	\$ 909,888,199	\$ 663,361,115	\$ 879,034,276	\$ 699,034,276
OTHER STATE REVENUES							
Principal Apportionment							
ROC/Skills Centers Entitlement							
8311	Revenue Limit-ROC Entitlement	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
8311	ROC-Handicapped	0	0	0	0	0	0
8319	ROC-Prior Year Adjustment	0	0	0	0	0	0
Special Education							
8321	Instructional Entitlement-Infant Program	0	0	0	0	0	0
8321	Low Incidence Material and Equipment	0	0	0	0	0	0
8321	NPS-Licensed Children's Institutions	0	0	0	0	0	0
8321	Per ADA Entitlement-CY	0	0	0	0	0	0
8321	Special Disabilities Adjustment-CY	0	0	0	0	0	0
8321	Special Education Augmentation from						
	Federal Sources	0	0	0	0	0	0
8321	Program Specialists/Regionalized Services	0	0	0	0	0	0
8329	Prior Year Adjustment/Deficit	0	0	0	0	0	0
8331	Gifted and Talented Students	0	0	0	0	0	0
Total Principal Apportionments		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Special Purpose Apportionments							
8342	Transportation-Regular	0	0	0	0	0	0
8344	School Improvement Program	40,470,059	47,759,007	76,813,760	42,501,268	34,312,492	30,312,492
8344	School Improvement Program-Flexibility Transfer	0	0	0	0	0	0
8346	Economic Impact Aid	74,170,417	101,918,445	143,208,255	114,198,752	127,533,567	110,533,567
8347	Transportation-Special Education	0	0	0	0	0	0
Total Special Purpose Apportionments		\$ 114,640,476	\$ 149,677,452	\$ 220,022,015	\$ 156,700,020	\$ 161,846,059	\$ 140,846,059
Special Instructional Allowances							
8411	Basic Reading Act	0	0	0	0	0	0
8414	Demo Programs in Reading and Math	39,710	5,315	0	0	0	0
8415	Instructional Materials, K-8	0	0	0	0	0	0
8416	Instructional Materials, 9-12	0	0	0	0	0	0
8419	Staff Development	375,582	0	0	0	0	0
8421	Tenth Grade Counseling	0	0	0	0	0	0
8422	Mentor Teacher	0	0	0	0	0	0
8424	Educational Technology	(106,992)	0	0	0	0	0

SUPERINTENDENT'S 2005-06 FINAL BUDGET

GENERAL FUND REVENUE BUDGET (Continued)

		REGULAR PROGRAM					
		2002-03 Actual Revenues	2003-04 Actual Revenues	2004-05 Adjusted Budget as of 06-30-05	2004-05 Actual Revenues	2005-06 Authorized Revenues	2005-06 Estimated Revenues
OTHER STATE REVENUES							
Special Instructional Allowances							
8480	Charter Schools Categorical Block Grant	\$ 5,125,454	\$ 984,132	\$ 1,740,686	\$ 1,931,191	\$ 2,087,523	\$ 2,087,523
8590	Instructional Material Block Grant	29,220,726	20,274,201	37,447,350	39,629,147	40,206,963	40,206,963
8590	Language Arts Textbooks	5,530,846	0	0	0	0	0
8590	School/Classroom Library Improvements	2,526,165	1,037,649	1,090,700	473,535	0	0
Total Special Instructional Allowances		\$ 325,774,527	\$ 306,723,725	\$ 348,888,887	\$ 356,551,509	\$ 327,914,407	\$ 327,914,407
Other State Revenues							
8550	State Mandated Costs Reimbursements	13,833,319 *	115,503	10,000,000	13,934,182	7,959,967	7,959,967
8560	California State Lottery	99,107,652 *	97,995,076	99,162,536	113,663,890	110,112,764	110,112,764
8590	Additional Mental Health Funding - May Revise	0	0	0	0	0	0
8590	Advanced Placement Fee Reduction Program	977,614	974,350	1,400,000	991,114	1,400,000	1,400,000
8590	California Safe Revenue for Support	0	0	362,610	61,253	0	0
8590	Energy Cost Assistance	199,574	0	0	0	0	0
8590	English Language Acquisition Program	7,825,300	10,949,500	11,331,667	12,392,800	12,696,256	12,696,256
8590	English Language and Literacy Intensive Program	0	(4,100,000)	0	(999,342)	0	0
8590	Governor's Performance Awards	104,204	0	0	0	0	0
8590	Governor's Reading Awards Program	145,000	0	0	0	0	0
8590	Instructional Material Deciles 1 & 2	0	0	36,158,745	35,657,755	0	0
8590	Instructional Material English Learners	0	0	6,012,859	6,000,000	0	0
8590	Principal Training	1,104,000	1,602,750	800,000	1,064,487	800,000	800,000
8590	Professional Development Block Grant - AB 825	0	0	0	0	28,645,601	28,645,601
8590	Pupil Assessment-CY	1,987,262	1,461,032	3,019,835	4,873,747	3,254,311	3,254,311
8590	Pupil Retention Block Grant - AB 825						
	CAHSEE	0	0	0	0	2,400,000	2,400,000
	Continuation High School Add-On	0	0	0	0	323,805	323,805
	Drop-Out Prevention	0	0	0	0	2,623,716	2,623,716
	10th Grade Counseling	0	0	0	0	1,287,071	1,287,071
	At-Risk Youth Program	0	0	0	0	631,634	631,634
8590	School Safety/Violence Prevention	8,208,406	8,249,548	8,355,031	8,750,888	9,433,708	9,433,708
8590	Special Education Mandated Settlement						
	Ten-Year Annual Reimbursement	2,968,567	2,968,567	2,968,567	2,968,567	2,968,567	2,968,567
8590	Staff Development - Buyout of Instructional Days	30,436,922 *	22,975,556	23,853,223	22,743,817	0	0
8590	Staff Development Reading & Math	9,837,050	4,685,250	3,804,000	4,947,750	3,807,360	3,807,360
8590	Standardized Account Code Structure	358,305	334,411	206,449	206,449	0	0
8590	State Earthquake Assistance	0	380,583	0	0	0	0
8590	State Match Cal Science Center	0	3,108,638	0	0	0	0
8590	Targeted Instructional Improvement Grant	468,447,995 *	470,622,104	488,472,302	481,126,259	0	0
8590	Targeted Instructional Improvement Block Grant - AB 825	0	0	0	0	515,522,967	515,522,967
8590	Williams Facilities Needs Assessment Grant	0	0	0	4,934,350	0	0
8590	Governor's May Proposals						
	AVID	0	0	0	0	0	0
	Career Technical Education 7 & 8	0	0	0	0	0	0
	Class Size Reduction 4-12	0	0	0	0	0	0
	CLEAR Grant	0	0	0	0	0	0
	High School Coaching	0	0	0	0	0	0
	Physical Education Testing	0	0	0	0	0	0
	Pupil Testing/CELDT	0	0	0	0	0	0
	Pupil Testing/Reading & Writing Assessments	0	0	0	0	0	0
	Smaller Learning Environment	0	0	0	0	0	0
	Supplemental Instruction for the High School Exit Exam	0	0	0	0	0	0
	Teacher Credentialing Block Grant	0	0	0	0	0	0
	Teacher Recruitment, Retention and, Recognition	0	0	0	0	0	0
8590	All Other State Revenues	828,484	1,235,354	560,000	459,012	917,681	917,681
Total Other State Revenues		\$ 646,369,654	\$ 623,558,222	\$ 696,467,824	\$ 713,776,978	\$ 704,785,408	\$ 704,785,408
TOTAL OTHER STATE REVENUES		\$ 1,499,791,831	\$ 1,434,647,612	\$ 1,559,040,632	\$ 1,586,678,291	\$ 1,566,072,991	\$ 1,566,072,991

* - Includes Prior Year Adjustments.

SUPERINTENDENT'S 2005-06 FINAL BUDGET

GENERAL FUND REVENUE BUDGET (Continued)

		SPECIALLY FUNDED PROGRAMS					
		2002-03 Actual Revenues	2003-04 Actual Revenues	2004-05 Adjusted Budget as of 06-30-05	2004-05 Actual Revenues	2005-06 Authorized Revenues	2005-06 Estimated Revenues
OTHER STATE REVENUES							
Special Instructional Allowances (Continued)							
8425	Year-Round School Incentive	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
8434	Class Size Reduction Program-Grades K-3	0	0	0	0	0	0
8435	Class Size Reduction Program (Morgan/Hart) 11th	0	0	0	0	0	0
8435	Class Size Reduction Program-Grade 9	0	0	0	0	0	0
8440	Certificated Staff Performance Incentive	0	0	0	0	0	0
8442	California Peer Assistance and Review Program	0	0	0	0	0	0
8480	Charter Schools Categorical Block Grant	0	0	0	0	0	0
8490	Other Instructional Allowances	0	0	0	0	0	0
8590	Instructional Material Block Grant	0	0	0	0	0	0
8590	Language Arts Textbooks	0	0	0	0	0	0
8590	School/Classroom Library Improvements	0	0	0	0	0	0
Total Special Instructional Allowances		\$ 308,300	\$ 5,315	\$ 0	\$ 0	\$ 0	\$ 0
Other State Revenues							
8550	Court-Ordered Desegregation Reimbursement	0	0	0	0	0	0
8550	Mega-Item Transfers	0	0	0	0	0	0
8550	Voluntary Desegregation Reimbursement	0	0	0	0	0	0
8550	State Mandated Costs Reimbursements	0	0	0	0	0	0
8560	California State Lottery	0	0	0	0	0	0
8580	Drug Prevention Funds	2,869,508	1,744,976	1,836,771	1,355,148	1,438,633	1,438,633
8581	Healthy Start	2,470,471	1,137,364	549,563	455,076	87,835	87,835
8584	Class Size Reduction-Facilities	0	0	0	0	0	0
8590	Advanced Placement Fee Reduction Program	0	0	0	0	0	0
8590	California Reading Professional Development Institute	0	0	0	0	0	0
8590	Classroom Library Materials	0	0	0	0	0	0
8590	Computer Technology Initiative	0	0	0	0	0	0
8590	Energy Cost Assistance	0	0	0	0	0	0
8590	English Language Acquisition Program	0	0	0	0	0	0
8590	English Language and Literacy Intensive Program	0	0	0	0	0	0
8590	Governor's Reading Awards Program	0	0	0	0	0	0
8590	Governor's Performance Awards	0	0	0	0	0	0
8590	High Priority Students Block Grant	0	0	0	0	0	0
8590	High School Exit Examination	0	0	0	0	0	0
8590	Mega-Item Block Grant	0	0	0	0	0	0
8590	Principal Training	0	0	0	0	0	0
8590	Pupil Assessment-CY	0	0	0	0	0	0
8590	ROC Equipment	0	0	0	0	0	0
8590	School Library Materials	0	0	0	0	0	0
8590	School Safety/Violence Prevention	0	0	0	0	0	0
8590	Special Education Mandated Settlement						
	Ten-Year Annual Reimbursement	0	0	0	0	0	0
8590	School Site Employee Performance Bonus	0	0	0	0	0	0
8590	School and Library Improvement**	0	0	0	0	53,804,627	53,804,627
8590	School and Library Improvement - Flexibility Transfer	0	0	0	0	(7,017,995)	(7,017,995)
8590	Staff Development - Buyout of Instructional Days	0	0	0	0	0	0
8590	Staff Development Reading and Math	0	0	0	0	0	0
8590	Standards-Based Instructional Materials	0	0	0	0	0	0
8590	Standardized Account Code Structure	0	0	0	0	0	0
8590	State Earthquake Assistance	0	0	0	0	0	0
8590	Teachers as a Priority Incentive Program	0	0	0	0	0	0
8590	Targeted Instructional Improvement Grant	0	0	0	0	0	0
8590	Mega-Item Transfer	0	0	0	0	0	0
8590	All Other State Revenues	175,987,140	161,878,865	210,817,261	144,783,166	210,452,089	119,675,037
Total Other State Revenues		\$ 181,327,119	\$ 164,761,205	\$ 213,203,595	\$ 146,593,390	\$ 258,765,189	\$ 167,988,137
TOTAL OTHER STATE REVENUES		\$ 296,275,895	\$ 314,443,972	\$ 433,225,610	\$ 303,293,410	\$ 420,611,248	\$ 308,834,196

** - See 8344 (School Improvement), p. 39.

SUPERINTENDENT'S 2005-06 FINAL BUDGET

GENERAL FUND REVENUE BUDGET (Continued)

REGULAR PROGRAM						
	2002-03 Actual Revenues	2003-04 Actual Revenues	2004-05 Adjusted Budget as of 06-30-05	2004-05 Actual Revenues	2005-06 Authorized Revenues	2005-06 Estimated Revenues
OTHER LOCAL REVENUES						
8625 CRA Funds	\$ 1,418,789	\$ 3,756,340	\$ 0	\$ 0	\$ 0	\$ 0
8629 Penalties and Interest-Delinquent NRL Sales	0	0	0	0	0	0
8631 Sale of Equipment/Supplies	201,985	30,370	200,000	175,641	180,000	180,000
8632 Sale of Publication	0	0	0	0	0	0
8634 Sale of Food Service	0	0	0	0	0	0
8639 Sale of Recyclable Material	162,723	1,648	100,000	471	100,000	100,000
Leases and Rentals						
8650 Civic Center Rentals	1,031,759	1,328,600	1,400,000	1,287,572	1,400,000	1,400,000
8650 Leases and Rentals of District Property	2,756,219	2,401,016	3,850,000	2,719,134	2,400,000	2,400,000
8654 Use of Facilities-KLCS TV	145,634	172,983	200,000	140,851	215,000	215,000
Interest						
8660 Interest Deposits	12,719,058 *	6,835,614	9,743,549	17,817,707	10,591,925	10,591,925
8660 Interest-State Textbook K-8	158,479 *	0	0	0	0	0
8660 Interest-Standards Based Instructional Materials, K-12	745,264 *	154,069	0	0	0	0
8660 Interest-State Textbook 9-12	63,531 *	0	0	0	0	0
8660 Interest-Instructional Materials Block Grant	0	191,773	295,000	491,438	250,000	250,000
8661 Interest-Tax & Revenue Anticipation Notes	11,893,613	11,037,889	9,000,000	9,671,916	11,870,718	11,870,718
Interest-Williams	0	0	0	183,734	150,000	150,000
Fees & Contracts						
8672 Non-Resident Student Fee	47,640	50,737	13,084	(12,551)	0	0
8689 ROC - Fees	521,937	538,561	520,000	609,200	600,000	600,000
8689 Teacher Training Contracts	386,386	350,127	200,000	448,526	300,000	300,000
8689 All Other Fees & Contracts	702,142	858,306	940,253	2,821,884	3,290,836	3,290,836
Other Local Revenues						
8691 Miscellaneous Funds - Non-Revenue Limit (50%)	6,833	11,020	3,700	1,932	86,000	86,000
8699 Adopt-A-School Foundation	0	0	300,000	0	0	0
8699 All Other Local Revenues	28,094,006	27,906,414	28,898,580	29,833,184	23,185,959	23,185,959
8780 Charter Schools Funding In-Lieu of Property Taxes	31,880,013	8,896,798 *	9,556,059	7,600,572	5,995,572	5,995,572
8799 LAUSD Financing Corp. Transfers-In	0	1,348,473	0	0	0	0
TOTAL OTHER LOCAL REVENUES	\$ 92,936,011	\$ 65,870,738	\$ 65,220,225	\$ 73,791,211	\$ 60,616,010	\$ 60,616,010
OTHER FINANCING SOURCES						
8998 Flexibility Transfers	0	4,609,794	4,678,663	4,678,663	0	0
8998 Flexibility Transfer from SIP to Special Ed	0	0	0	0	7,017,995	7,017,995
8998 Mega-Item Transfer Out to GF-Unrestricted	0	0	0	0	(1,470,482)	(1,470,482)
8998 Mega Item Transer From Cafeteria Fund to Special Ed	0	0	0	0	1,470,482	1,470,482
8912 Interfund Transfers Between GF and Various Other Funds	1,579,049	925,719	30,293,535	26,165,647	36,315,269	36,315,269
8919 Interfund Transfers Other Authorized Trnsfrs	7,211,535	7,419,971	2,100,000	2,100,000	0	0
8953 Proceeds Sullivan Canyon Sale	0	11,918,075	0	0	0	0
8971 Certificates of Participation (COPs) to Refund Existing COPs	184,002,692	0	212,220,255	212,222,478	0	0
8972 LTD Capital Lease	3,887,788	7,629,508	3,887,787	1,999,183	1,999,183	1,999,183
8979 Energy Commission Loan Proceeds	0	0	0	1,318,468	1,318,468	1,318,468
8980 Specially Funded Programs Transfers and District Match**	(19,547,229)	(230,668)	0	(233,464)	0	0
8997 Transfers of Restricted Balances	0	13,553,671	0	0	0	0
TOTAL OTHER FINANCING SOURCES	\$ 177,133,835	\$ 45,826,070	\$ 253,180,240	\$ 248,250,975	\$ 46,650,915	\$ 46,650,915
TOTAL REVENUES	\$ 5,214,615,972	\$ 5,001,570,401	\$ 5,435,745,801	\$ 5,474,129,295	\$ 5,362,801,469	\$ 5,362,801,469
TOTAL REVENUES AND BEGINNING BALANCE	\$ 5,790,788,982	\$ 5,491,218,987	\$ 5,675,697,962	\$ 5,714,081,456	\$ 5,711,317,773	\$ 5,711,317,773
REVENUE SUMMARY BY SOURCE						
Federal Revenue	\$ 128,660,687	\$ 154,442,100	\$ 118,854,541	\$ 133,515,865	\$ 137,577,788	\$ 137,577,788
State Revenue	3,729,898,713	3,544,608,872	3,807,244,362	4,184,279,118	4,449,949,912	4,449,949,912
Local Revenue and Other Financing Sources	1,356,056,572	1,302,519,429	1,509,646,898	1,156,334,312	775,273,769	775,273,769
TOTAL REVENUES	\$ 5,214,615,972	\$ 5,001,570,401	\$ 5,435,745,801	\$ 5,474,129,295	\$ 5,362,801,469	\$ 5,362,801,469

* - Includes Prior Year Adjustment.

** - See Appendix F, Note 4.

SUPERINTENDENT'S 2005-06 FINAL BUDGET

GENERAL FUND REVENUE BUDGET (Continued)

		SPECIALLY FUNDED PROGRAMS					
		2002-03 Actual Revenues	2003-04 Actual Revenues	2004-05 Adjusted Budget as of 06-30-05	2004-05 Actual Revenues	2005-06 Authorized Revenues	2005-06 Estimated Revenues
<u>OTHER LOCAL REVENUES</u>							
8625	CRA Funds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
8629	Penalties and Interest-Delinquent NRL Sales	0	0	0	0	0	0
8361	Sale of Equipment/Supplies	0	0	0	0	0	0
8632	Sale of Publication	0	0	0	0	0	0
8634	Sale of Food Service	0	0	0	0	0	0
8639	Sale of Recyclable Material	0	0	0	0	0	0
Leases and Rentals							
8651	Civic Center Rentals	0	0	0	0	0	0
8652	Leases and Rentals of District Property	0	0	0	0	0	0
8654	Use of Facilities-KLCS TV	0	0	0	0	0	0
Interest							
8661	Interest-Investments and Deposits	0	0	0	0	0	0
8663	Interest-State Textbook K-8	0	0	0	0	0	0
8663	Interest-Standards Based Instructional Materials, K-12	0	0	0	0	0	0
8663	Interest-State Textbook 9-12	0	0	0	0	0	0
8661	Interest-Instructional Materials Block Grant	0	0	0	0	0	0
8661	Interest-Tax and Revenue Anticipation Notes	0	0	0	0	0	0
Fees and Contracts							
8671	ROC - Fees	0	0	0	0	0	0
8672	Non-Resident Student Contracts	0	0	0	0	0	0
8689	Teacher Training Contracts	0	0	0	0	0	0
8689	All Other Fees and Contracts	0	0	0	0	0	0
Other Local Revenues							
8690	Crisis Counseling-Johnson	10,891	13,535	574	434	139	139
8691	Miscellaneous Funds - Non-Revenue Limit (50%)	0	0	0	0	0	0
8699	Adopt-A-School Foundation	0	0	0	0	0	0
8699	All Other Local Revenues	13,016,648	12,160,310	19,977,909	11,945,666	32,489,723	13,490,083
8780	Charter Schools Funding In-Lieu of Property Taxes	0	0	0	0	0	0
TOTAL OTHER LOCAL REVENUES		\$ 13,027,539	\$ 12,173,845	\$ 19,978,483	\$ 11,946,100	\$ 32,489,862	\$ 13,490,222
<u>OTHER FINANCING SOURCES</u>							
8912	Interfund Transfers from SRF COPS	0	0	0	0	40,113,320	40,113,320
8915	Interfund Transfers	0	0	0	0	0	0
8953	Proceeds Sullivan Canyon Sale	0	0	0	0	0	0
8971	Certificates of Participation	0	0	0	0	0	0
8971	Certificates of Participation - Multiple Properties Projects	88,300,000	0	0	0	0	0
8972	LTD Capital Lease	0	0	0	0	0	0
8980	Specially Funded Programs Transfers and District Match**	19,547,229	(17,928,793)	(4,678,663)	(4,445,199)	0	0
TOTAL OTHER FINANCING SOURCES		\$ 107,847,229	\$ (17,928,793)	\$ (4,678,663)	\$ (4,445,199)	\$ 40,113,320	\$ 40,113,320
TOTAL REVENUES		\$ 869,806,877	\$ 870,463,070	\$ 1,358,413,629	\$ 974,155,426	\$ 1,372,248,706	\$ 1,061,472,014
TOTAL REVENUES AND BEGINNING BALANCE		\$ 875,998,309	\$ 959,853,968	\$ 1,442,443,184	\$ 1,058,184,981	\$ 1,373,301,666	\$ 1,062,524,974
RESERVE FOR UNUSED ENTITLEMENT		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 310,776,692
TOTAL REVENUES, BEGINNING BALANCE, ENDING BALANCE, ETC.		\$ 875,998,309	\$ 959,853,968	\$ 1,442,443,184	\$ 1,058,184,981	\$ 1,373,301,666	\$ 1,373,301,666
<u>REVENUE SUMMARY BY SOURCE</u>							
Federal Revenue		\$ 452,656,214	\$ 561,774,046	\$ 909,888,199	\$ 663,361,115	\$ 879,034,276	\$ 699,034,276
State Revenue		296,275,895	314,443,972	433,225,610	303,293,410	420,611,248	308,834,196
Local Revenue and Other Financing Sources		120,874,768	(5,754,948)	15,299,820	7,500,901	72,603,182	53,603,542
TOTAL REVENUES		\$ 869,806,877	\$ 870,463,070	\$ 1,358,413,629	\$ 974,155,426	\$ 1,372,248,706	\$ 1,061,472,014

** - See Appendix F, Note 4.

SUPERINTENDENT'S 2005-06 FINAL BUDGET

GENERAL FUND BUDGET BY OBJECT OF EXPENDITURE

		REGULAR PROGRAM					
		2002-03 Actual Expenditures	2003-04 Actual Expenditures	2004-05 Adjusted Budget as of 06-30-05	2004-05 Actual Expenditures	2005-06 Authorized Expenditures	2005-06 Estimated Expenditures
<u>CERTIFICATED SALARIES (1000)</u>							
1100	Teachers' Salaries	\$ 2,124,272,985	\$ 2,128,818,988	\$ 2,024,441,684	\$ 2,135,933,980	\$ 2,100,942,367	\$ 2,133,742,367
1200	School Administrators' Salaries	156,492,359	155,902,254	169,072,278	169,679,990	175,585,338	180,785,338
1300	Supervisors' Salaries	47,953,326	45,685,301	46,447,181	48,727,451	48,430,854	48,330,854
1400	Librarians' Salaries	12,733,983	9,267,328	10,004,539	9,727,293	10,084,892	10,284,892
1500	Guidance, Welfare and Attendance Salaries	122,106,066	111,153,253	103,773,689	100,311,476	103,238,342	102,538,342
1600	Physical and Mental Health Salaries	44,203,580	43,930,103	44,595,274	43,691,253	43,971,869	42,071,869
1700	Superintendents' Salaries	3,340,683	2,627,219	2,135,969	2,368,217	2,161,474	2,161,474
1800	Administrative Personnel Salaries	20,832,385	19,138,815	18,705,524	19,756,059	18,396,789	18,596,789
1900	Other Certificated Salaries	31,364,930	25,999,004	26,229,284	24,156,207	23,846,435	22,846,435
TOTAL CERTIFICATED SALARIES		\$ 2,563,300,297	\$ 2,542,522,265	\$ 2,445,405,422	\$ 2,554,351,926	\$ 2,526,658,360	\$ 2,561,358,360
<u>CLASSIFIED SALARIES (2000)</u>							
2100	Instructional Aides' Salaries	206,486,208	202,194,214	208,721,598	201,280,243	220,708,342	199,608,342
2200	Administrative Personnel Salaries	18,963,924	21,114,028	19,926,133	19,505,726	18,885,585	18,485,585
2300	Clerical/Other Office Salaries	232,175,133	231,385,339	231,210,365	223,203,492	227,176,072	220,376,072
2400	Maintenance and Operations Salaries	225,433,199	234,012,547	234,232,167	232,665,669	244,924,820	242,724,820
2500	Food Services Salaries	49,613	41,810	(10,428)	34,249	30,557	30,557
2600	Transportation Salaries	66,505,211	64,051,514	72,010,083	61,412,608	66,195,046	62,395,046
2900	Other Classified Salaries	43,935,829	41,798,865	40,861,728	36,284,499	44,580,340	42,580,340
TOTAL CLASSIFIED SALARIES		\$ 793,549,117	\$ 794,598,317	\$ 806,951,646	\$ 774,386,486	\$ 822,500,762	\$ 786,200,762
<u>EMPLOYEE BENEFITS (3000)</u>							
3100	State Teachers' Retirement System (STRS)	204,356,739	206,520,739	200,303,735	206,069,176	205,118,587	205,118,587
3200	Public Employees' Retirement System (PERS)	38,712,830	94,450,533	94,670,568	93,078,829	95,680,017	95,680,017
3300	Old Age, Survivors, Disability and Health Insurance (OASDHI), Medicare and PARS	91,597,466	91,533,099	100,706,061	91,526,382	100,982,560	100,982,560
3400	Health and Welfare Benefits	342,481,430	376,097,542	411,911,418	379,828,279	426,300,000	426,300,000
3500	Unemployment Insurance	4,016,571	10,039,975	21,087,410	21,666,219	21,757,728	21,757,728
3600	Workers' Compensation Insurance	133,154,407	139,637,595	144,586,590	135,548,548	145,274,675	145,274,675
3700	Retiree Benefits	148,621,303	160,436,943	176,533,465	162,881,124	182,700,000	182,700,000
3800	PERS Reduction	43,307,724	8,286,601	10,932,870	7,065,617	12,818,315	12,818,315
3900	Other Benefits	0	0	(5,011,147)	127,010	0	(4,900,000)
TOTAL EMPLOYEE BENEFITS		\$ 1,006,248,470	\$ 1,087,003,027	\$ 1,155,720,970	\$ 1,097,791,184	\$ 1,190,631,882	\$ 1,185,731,882
<u>BOOKS AND SUPPLIES (4000)</u>							
4100	Textbooks	58,780,307	36,030,206	22,801,783	45,615,096	41,840,907	45,640,907
4200	Books Other Than Textbooks	20,302,811	7,581,572	(10,416,717)	11,014,232	11,271,244	11,071,244
4300	Instructional Materials and Supplies	34,036,579	36,709,780	71,648,747	42,593,708	180,498,365	57,198,365
4400	Non-Capitalized Equipment	18,586,475	18,792,781	13,009,912	17,944,289	5,159,323	17,759,323
4500	Other Supplies	73,209,650	67,999,017	86,068,753	65,455,226	82,151,516	67,651,516
4600	Pupil Transportation Supplies	9,060,810	7,840,131	10,584,502	9,530,784	11,298,919	11,098,919
4700	Food Services Supplies	95,800	127,306	82,039	88,125	27,131	27,131
TOTAL BOOKS AND SUPPLIES		\$ 214,072,432	\$ 175,080,793	\$ 193,779,019	\$ 192,241,460	\$ 332,247,405	\$ 210,447,405

SUPERINTENDENT'S 2005-06 FINAL BUDGET

GENERAL FUND BUDGET BY OBJECT OF EXPENDITURE

		SPECIALLY FUNDED PROGRAMS					
		2002-03	2003-04	2004-05	2004-05	2005-06	2005-06
		Actual	Actual	Adjusted	Actual	Authorized	Estimated
		Expenditures	Expenditures	Budget	Expenditures	Expenditures	Expenditures
				as of 06-30-05			
<u>CERTIFICATED SALARIES (1000)</u>							
1100	Teachers' Salaries	\$ 195,547,321	\$ 223,159,366	\$ 261,679,651	\$ 236,707,710	\$ 295,814,291	\$ 238,543,098
1200	School Administrators' Salaries	3,175,926	3,903,994	2,198,865	4,283,879	5,626,390	4,353,144
1300	Supervisors' Salaries	32,793,907	44,164,875	57,661,811	47,848,651	86,285,377	66,759,089
1400	Librarians' Salaries	240,442	370,389	713,947	808,145	1,199,175	927,803
1500	Guidance, Welfare and Attendance Salaries	30,107,039	31,927,328	51,602,015	52,323,873	66,772,896	51,662,261
1600	Physical and Mental Health Salaries	11,509,186	12,883,054	14,316,526	14,287,986	18,704,118	14,471,396
1700	Superintendents' Salaries	0	0	89,574	91,317	163,075	126,171
1800	Administrative Personnel Salaries	907,500	1,313,693	2,043,129	1,767,775	3,036,704	2,349,501
1900	Other Certificated Salaries	62,299,246	57,826,205	73,565,775	64,751,560	87,875,202	67,989,138
TOTAL CERTIFICATED SALARIES		\$ 336,580,567	\$ 375,548,904	\$ 463,871,293	\$ 422,870,896	\$ 565,477,228	\$ 447,181,601
<u>CLASSIFIED SALARIES (2000)</u>							
2100	Instructional Aides' Salaries	15,031,791	14,817,956	15,097,946	14,359,470	19,230,649	14,105,073
2200	Administrative Personnel Salaries	634,731	1,021,816	2,209,199	1,662,540	4,305,275	2,557,295
2300	Clerical/Other Office Salaries	25,351,737	26,076,117	35,914,797	32,781,108	46,552,304	34,083,315
2400	Maintenace and Operations Salaries	2,707,193	3,518,864	5,632,281	4,074,365	6,888,323	4,555,802
2500	Food Services Salaries	236,086	271,300	514,405	289,581	392,994	304,060
2600	Transportation Salaries	1,482,543	1,597,845	0	2,359,809	4,202,528	2,477,799
2900	Other Classified Salaries	37,192,760	37,831,943	45,804,150	40,999,156	51,496,177	39,068,946
TOTAL CLASSIFIED SALARIES		\$ 82,636,841	\$ 85,135,841	\$ 105,172,778	\$ 96,526,029	\$ 133,068,250	\$ 97,152,290
<u>EMPLOYEE BENEFITS</u>							
3100	State Teachers' Retirement System (STRS)	22,865,343	24,300,136	0	30,357,284	0	0
3200	Public Employees' Retirement System (PERS)	2,547,433	6,413,038	0	7,009,812	0	0
3300	Old Age, Survivors, Disability and Health Insurance (OASDHI), Medicare and PARS	11,022,477	11,714,843	0	13,191,841	0	0
3400	Health and Welfare Benefits	24,492,145	32,037,553	0	38,259,331	0	0
3500	Unemployment Insurance	488,724	1,320,253	0	3,345,142	0	0
3600	Workers' Compensation Insurance	15,653,989	18,787,451	0	21,086,967	0	0
3700	Retiree Benefits	10,479,683	13,687,067	0	16,389,386	0	0
3800	PERS Reduction	3,352,165	633,948	7,864	813,549	0	0
3900	Other Benefits	0	0	149,966,740	0	182,525,612	142,767,664
TOTAL EMPLOYEE BENEFITS		\$ 90,901,959	\$ 108,894,289	\$ 149,974,604	\$ 130,453,312	\$ 182,525,612	\$ 142,767,664
<u>BOOKS AND SUPPLIES (4000)</u>							
4100	Textbooks	3,838,785	1,698,532	680,794	832,261	1,129,472	873,874
4200	Books Other Than Textbooks	14,554,058	8,082,081	4,213,172	5,230,150	8,100,617	6,267,456
4300	Instructional Materials and Supplies	55,784,480	103,943,177	249,833,640	108,704,971	143,454,995	114,086,088
4400	Non-Capitalized Equipment	47,151,155	33,199,312	55,025,078	32,745,286	52,902,015	40,930,346
4500	Other Supplies	36,575,636	28,921,250	33,141,053	28,127,971	40,692,195	31,483,595
4600	Pupil Transportation Supplies	149,723	153,579	(17,798)	247,057	335,285	259,410
4700	Food Services Supplies	450,545	662,139	558,863	567,997	770,836	596,397
TOTAL BOOKS AND SUPPLIES		\$ 158,504,382	\$ 176,660,070	\$ 343,434,802	\$ 176,455,693	\$ 247,385,415	\$ 194,497,166

SUPERINTENDENT'S 2005-06 FINAL BUDGET

GENERAL FUND BUDGET BY OBJECT OF EXPENDITURE (Continued)

		REGULAR PROGRAM					
		2002-03 Actual Expenditures	2003-04 Actual Expenditures	2004-05 Adjusted Budget as of 06-30-05	2004-05 Actual Expenditures	2005-06 Authorized Expenditures	2005-06 Estimated Expenditures
<u>SERVICES AND OTHER OPERATING EXPENDITURES (5000)</u>							
5100	Personal Services of Instructional Consultants	\$ 12,927,877	\$ 9,904,221	\$ 15,268,614	\$ 10,347,178	\$ 9,539,863	\$ 9,607,440
5200	Travel and Conferences	4,966,753	4,774,315	5,156,037	4,856,723	4,686,804	4,186,804
5300	Dues and Memberships	270,684	290,796	324,835	275,862	427,291	427,291
5400	Insurance	13,957,298	15,352,292	17,631,441	16,778,541	17,631,209	14,731,209
5500	Utilities and Housekeeping Services	71,097,453	75,724,320	76,489,238	71,759,400	76,958,286	64,658,286
5600	Rentals, Leases and Repairs	58,243,703	63,812,941	70,332,687	59,986,744	79,615,523	67,315,523
5800	Other Services and Operating Expenditures	278,106,493	302,001,322	303,742,514	273,082,268	333,097,246	318,297,246
5900	Telephone, Pager, and Postage Fees	23,584,970	17,396,696	16,270,887	15,229,948	15,882,266	13,382,266
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES		\$ 463,155,231	\$ 489,256,903	\$ 505,216,253	\$ 452,316,664	\$ 537,838,488	\$ 492,606,065
<u>CAPITAL OUTLAY (6000)</u>							
6100	Sites and Improvements of Sites	3,456,035	1,895,686	2,424,263	1,166,741	1,943,018	643,018
6200	Buildings and Improvements of Buildings	15,907,553	11,729,226	29,668,482	8,365,886	42,682,736	12,682,736
6300	Books and Media for New and Expanded Libraries	577	0	4,454,455	1,330,531	242,800	42,800
6400	Equipment	24,978,167	18,708,729	16,352,498	15,519,661	32,742,674	21,775,097
6500	Equipment Replacement	164,161	41,698	628,182	108,358	634,725	234,725
TOTAL CAPITAL OUTLAY		\$ 44,506,493	\$ 32,375,339	\$ 53,527,880	\$ 26,491,177	\$ 78,245,953	\$ 35,378,376
<u>OTHER OUTGO (7000)</u>							
7100	Tuition	458,986	743,427	650,466	778,049	650,466	650,466
7200	Other Transfers Out	0	41,893,472	77,179,734	36,527,912	68,878,686	86,778,686
7300	Interprogram/Interfund Support Costs*	(31,136,071)	(40,211,338)	(60,416,526)	(45,934,151)	(53,177,734)	(53,177,734)
7600	Interfund Transfers Out	237,267,574	114,194,626	247,991,192	270,195,239	44,719,741	44,719,741
7700	Other Uses	9,717,867	13,809,995	8,032,499	6,419,206	1,999,183	1,999,183
7900	Undistributed Reserve	0	0	0	0	23,274	23,274
TOTAL OTHER OUTGO		\$ 216,308,356	\$ 130,430,182	\$ 273,437,365	\$ 267,986,255	\$ 63,093,616	\$ 80,993,616
TOTAL EXPENDITURES		\$ 5,301,140,396	\$ 5,251,266,826	\$ 5,434,038,555	\$ 5,365,565,152	\$ 5,551,216,466	\$ 5,352,716,466
UNDESIGNATED BALANCE		18,524,220	31,368,061	0	100,133,794	0	0
AMOUNTS RESTRICTED FOR:							
DESIGNATED BALANCES		368,882,249	157,995,000	0	189,045,190	0	0
7900	ECONOMIC UNCERTAINTIES	87,929,000	31,669,101	33,269,101	33,269,101	67,637,786	67,637,786
7900	RESERVE FOR ANTICIPATED ENDING BALANCES	0	0	189,470,307	0	0	198,500,000
RESERVE FOR ONETIME PROGRAM NEEDS		0	0	0	0	34,518,277	34,518,277
RESERVE FOR ONGOING PROGRAM NEEDS		0	0	0	0	31,877,025	31,877,025
INVENTORIES, REVOLVING CASH FUNDS AND OTHER ITEMS		14,313,117	18,919,999	18,919,999	26,068,219	26,068,219 **	26,068,219 **
TOTAL EXPENDITURES, INVENTORIES, ENDING BALANCE, ETC.		\$ 5,790,788,982	\$ 5,491,218,987	\$ 5,675,697,962	\$ 5,714,081,456	\$ 5,711,317,773	\$ 5,711,317,773

* - See Appendix F, Note 5.

** - See Appendix F, Note 6.

SUPERINTENDENT'S 2005-06 FINAL BUDGET

GENERAL FUND BUDGET BY OBJECT OF EXPENDITURE (Continued)

		SPECIALLY FUNDED PROGRAMS					
		2002-03 Actual Expenditures	2003-04 Actual Expenditures	2004-05 Adjusted Budget as of 06-30-05	2004-05 Actual Expenditures	2005-06 Authorized Expenditures	2005-06 Estimated Expenditures
<u>SERVICES AND OTHER OPERATING EXPENDITURES (5000)</u>							
5100	Personal Services of Instructional Consultants	\$ 49,212,690	\$ 54,190,308	\$ 136,433,127	\$ 75,009,648	\$ 99,372,861	\$ 76,884,889
5200	Travel and Conferences	4,649,328	5,097,800	14,053,920	6,398,525	9,683,523	6,718,451
5300	Dues and Memberships	114,001	123,776	161,542	258,190	305,849	236,636
5400	Insurance	3,827	3,827	2,100	0	1,939	1,500
5500	Utilities and Housekeeping Services	34,502	21,127	30,000	19,049	38,775	30,000
5600	Rentals, Leases, and Repairs	14,125,931	14,213,997	20,570,252	15,995,133	22,707,208	16,794,890
5800	Other Services and Operating Expenditures	14,951,684	9,633,512	42,484,620	14,345,805	28,468,883	15,063,096
5900	Telephone, Pager, and Postage Fees	937,010	1,315,138	2,285,287	1,154,344	3,831,345	2,190,615
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES		\$ 84,028,973	\$ 84,599,485	\$ 216,020,848	\$ 113,180,694	\$ 164,410,383	\$ 117,920,077
<u>CAPITAL OUTLAY (6000)</u>							
6100	Sites and Improvements of Sites	475,757	1,054,946	(88,498)	110,686	439,286	339,876
6200	Buildings and Improvements of Buildings	4,852,608	3,496,647	(28,134,017)	3,123,158	4,238,479	3,279,316
6300	Books and Media for New and Expanded Libraries	0	0	0	0	0	0
6400	Equipment	3,804,882	7,405,790	22,807,475	12,887,229	16,989,429	13,531,590
6500	Equipment Replacement	21,374	677	312,841	0	331,417	256,418
TOTAL CAPITAL OUTLAY		\$ 9,154,621	\$ 11,958,060	\$ (5,102,199)	\$ 16,121,073	\$ 21,998,611	\$ 17,407,200
<u>OTHER OUTGO (7000)</u>							
7100	Tuition	0	0	0	0	0	0
7200	Other Transfers Out	0	(82,948)	38,246,547	0	0	0
7300	Interprogram/Interfund Support Costs**	24,800,068	33,110,712	48,421,450	37,044,616	58,436,167	45,598,976
7600	Interfund Transfers Out and Debt Service	0	0	0	64,479,708	0	0
7700	Other Uses	0	0	0	0	0	0
7900	Undistributed Reserve	0	0	82,403,061	0	0	0
TOTAL OTHER OUTGO		\$ 24,800,068	\$ 33,027,764	\$ 169,071,058	\$ 101,524,324	\$ 58,436,167	\$ 45,598,976
TOTAL EXPENDITURES		\$ 786,607,411	\$ 875,824,413	\$ 1,442,443,184	\$ 1,057,132,021	\$ 1,373,301,666	\$ 1,062,524,974
UNDESIGNATED BALANCE		0	0	0	0	0	0
AMOUNTS RESTRICTED FOR:							
	DESIGNATED BALANCES	89,390,898	84,029,555	0	1,052,960	0	0
7900	ECONOMIC UNCERTAINTIES	0	0	0	0	0	0
7900	RESERVE FOR ANTICIPATED ENDING BALANCES	0	0	0	0	0	0
7200	RESERVE FOR UNUSED ENTITLEMENT INVENTORIES, REVOLVING CASH FUNDS AND OTHER ITEMS	0	0	0	0	0	310,776,692
TOTAL EXPENDITURES, INVENTORIES, ENDING BALANCE, ETC.		\$ 875,998,309	\$ 959,853,968	\$ 1,442,443,184	\$ 1,058,184,981	\$ 1,373,301,666	\$ 1,373,301,666

** - See Appendix F, Note 5.

SUPERINTENDENT'S 2005-06 FINAL BUDGET

GENERAL FUND BUDGET BY PROGRAM

GENERAL PROGRAM

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

REGULAR PROGRAM - UNRESTRICTED						
	2002-03 Actual Revenues and Expenditures	2003-04 Actual Revenues and Expenditures	2004-05 Adjusted Budget as of 06-30-05	2004-05 Actual Revenues and Expenditures	2005-06 Authorized Revenues and Expenditures	2005-06 Estimated Revenues and Expenditures
REVENUE SUMMARY						
BEGINNING BALANCE						
Undesignated Balance	\$ 26,530,882	\$ 18,524,220	\$ 31,368,061	\$ 31,368,061	\$ 100,133,794	\$ 100,133,794
Changes in Undesignated Balances						
Designated Balances-Regular	255,974,719	227,860,445	82,328,346	82,328,346	104,695,737	104,695,737
Inventories, Revolving Cash Funds and Other Items	12,300,753	13,887,618	18,299,533	18,299,533	9,372,214	9,372,214
Audit Adjustments	(1,771,131)	0	0	0	0	0
TOTAL BEGINNING BALANCE	\$ 293,035,223	\$ 260,272,283	\$ 131,995,940	\$ 131,995,940	\$ 214,201,745	\$ 214,201,745
REVENUE LIMIT SOURCES						
Principal Apportionment-Revenue Limit	1,957,358,653	1,828,294,034	1,959,649,315	2,292,662,700	2,578,876,524	2,578,876,524
Subventions, District Taxes and Miscellaneous	1,085,986,726	1,195,432,415	1,195,925,096	838,970,789	668,006,844	668,006,844
FEDERAL REVENUES	3,083,341	6,590,852	10,007,864	10,420,725	10,450,000	10,450,000
OTHER STATE REVENUES						
Special Instructional Allowance	279,690,726	281,362,605	306,133,542	312,069,815	284,576,122	284,576,122
Other State Revenues	140,541,856	114,693,035	131,129,860	142,303,744	109,776,876	109,776,876
OTHER LOCAL REVENUES	87,302,462	59,152,028	63,759,297	70,754,611	58,151,899	58,151,899
OTHER FINANCING SOURCES						
Interfund Transfers	1,771,216	1,140,415	30,293,535	25,851,086	34,315,269	34,315,269
Flexibility Transfers	0	0	(1,469,954)	4,382,461	0	0
Mega-Item Transfer Out	0	0	0	0	(1,470,482)	(1,470,482)
Specially Funded Program Transfers and District Match	(19,547,229)	(230,668)	0	(233,463)	0	0
Transfer of Restricted Balances	0	13,553,671	0	0	0	0
Other Sources	3,887,788	19,547,583	3,887,787	1,999,183	1,999,183	1,999,183
TOTAL REVENUES	\$ 3,540,075,539	\$ 3,519,535,970	\$ 3,699,316,342	\$ 3,699,181,651	\$ 3,744,682,235	\$ 3,744,682,235
INTERPROGRAM SUPPORT COSTS						
Interprogram-Regular	(747,892,945)	(728,114,071)	(813,876,498)	(713,251,675)	(853,573,603)	(845,662,637)
ENDING BALANCE						
Undesignated Balance	(18,524,220)	(31,368,061)	0	(100,133,794)	0	0
Designated Balances	(227,860,445)	(82,328,346)	0	(104,695,737)	0	0
Reserve for Anticipated Ending Balances	0	0	(112,956,350)	0	0	0
Inventories, Revolving Cash Funds and Other Items	(13,887,618)	(18,299,533)	(18,299,533)	(9,372,214)	(9,372,214)	(9,372,214)
TOTAL ENDING BALANCE	\$ (260,272,283)	\$ (131,995,940)	\$ (131,255,883)	\$ (214,201,745)	\$ (9,372,214)	\$ (9,372,214)
TOTAL AVAILABLE RESOURCES	\$ 2,824,945,534	\$ 2,919,698,242	\$ 2,886,179,901	\$ 2,903,724,171	\$ 3,095,938,163	\$ 3,103,849,129
EXPENDITURES/BUDGET SUMMARY						
1000 Certificated Salaries	\$ 1,739,428,285	\$ 1,743,879,870	\$ 1,673,024,788	\$ 1,738,982,194	\$ 1,698,549,947	\$ 1,717,149,947
2000 Classified Salaries	356,754,254	361,977,865	363,961,320	358,119,446	372,456,710	359,856,710
3000 Employee Benefits	616,112,065	659,746,906	665,759,494	665,551,290	705,783,632	713,983,632
4000 Books and Supplies	62,783,880	48,040,516	74,785,994	55,605,690	106,979,677	64,579,677
5000 Services and Other Operating Expenditures	200,285,036	208,161,252	212,188,246	198,286,980	245,349,724	205,349,724
6000 Capital Outlay	23,667,286	21,542,474	39,395,317	20,067,382	58,907,045	27,407,045
7000 Other Outgo	(174,085,272)	(123,650,641)	(142,935,258)	(132,888,811)	(158,256,002)	(121,345,036)
EXPENDITURES SUBTOTAL	\$ 2,824,945,534	\$ 2,919,698,242	\$ 2,886,179,901	\$ 2,903,724,171	\$ 3,029,770,733	\$ 2,966,981,699
AMOUNTS RESTRICTED FOR:						
RESERVE FOR ONETIME PROGRAM NEEDS					34,518,277	34,518,277
RESERVE FOR ONGOING PROGRAM NEEDS	0	0	0	0	31,649,153	31,649,153
RESERVE FOR ANTICIPATED ENDING BALANCES	0	0	0	0	0	70,700,000
TOTAL BUDGET	\$ 2,824,945,534	\$ 2,919,698,242	\$ 2,886,179,901	\$ 2,903,724,171	\$ 3,095,938,163	\$ 3,103,849,129

SUPERINTENDENT'S 2005-06 FINAL BUDGET

GENERAL FUND BUDGET BY PROGRAM

GENERAL PROGRAM

REGULAR PROGRAM - RESTRICTED						
	2002-03 Actual Revenues and Expenditures	2003-04 Actual Revenues and Expenditures	2004-05 Adjusted Budget as of 06-30-05	2004-05 Actual Revenues and Expenditures	2005-06 Authorized Revenues and Expenditures	2005-06 Estimated Revenues and Expenditures
REVENUE SUMMARY						
BEGINNING BALANCE						
Designated Balances-Regular	\$ 174,325,413	\$ 126,364,513	\$ 49,389,308	\$ 49,389,308	\$ 67,017,452	\$ 67,017,452
Inventories, Revolving Cash Funds and Other Items	467,095	425,499	620,466	620,466	16,696,005	16,696,005
TOTAL BEGINNING BALANCE	\$ 174,792,508	\$ 126,790,012	\$ 50,009,774	\$ 50,009,774	\$ 83,713,457	\$ 83,713,457
FEDERAL REVENUES	20,001,943	12,542,375	12,000,000	7,424,196	10,500,000	10,500,000
OTHER STATE REVENUES						
Principal Apportionment	6,466,745	5,257,598	5,342,953	5,429,077	5,494,228	5,494,228
Special Purpose Apportionment-Transportation	43,169,452	41,299,891	41,299,891	42,697,024	44,503,108	44,503,108
Special Instructional Allowances	46,083,801	25,361,120	42,755,345	44,481,694	43,338,285	43,338,285
Other State Revenues	18,346,579	23,191,746	65,171,385	77,892,922	79,161,760	79,161,760
OTHER LOCAL REVENUES	4,833,187	6,042,576	759,411	2,294,691	1,813,111	1,813,111
OTHER FINANCING SOURCES						
Interfund Transfers	0	0	0	314,561	0	0
Energy Comm Loan Proceeds	0	0	0	1,318,468	1,318,468	1,318,468
Flexibility Transfers	0	0	(128,486)	(954,856)	0	0
TOTAL REVENUES	\$ 138,901,707	\$ 113,695,306	\$ 167,200,499	\$ 180,897,777	\$ 186,128,960	\$ 186,128,960
INTERPROGRAM SUPPORT COSTS						
Interprogram-Regular	(9,849,635)	(56,703,949)	(30,212,537)	(11,969,998)	(59,734,806)	(26,342,796)
ENDING BALANCE						
Designated Balances	(126,364,513)	(49,389,308)	0	(67,017,452)	0	0
Reserve for Anticipated Ending Balances	0	0	(74,490,683)	0	0	0
Inventories, Revolving Cash Funds and Other Items	(425,499)	(620,466)	(620,466)	(16,696,005)	16,696,005	(16,696,005)
TOTAL ENDING BALANCE	\$ (126,790,012)	\$ (50,009,774)	\$ (75,111,149)	\$ (83,713,457)	\$ 16,696,005	\$ (16,696,005)
TOTAL AVAILABLE RESOURCES	\$ 177,054,568	\$ 133,771,595	\$ 111,886,587	\$ 135,224,096	\$ 226,803,616	\$ 226,803,616
EXPENDITURES/BUDGET SUMMARY						
1000 Certificated Salaries	\$ 26,730,968	\$ 16,617,195	\$ 17,067,392	\$ 13,447,867	\$ 37,737,121	\$ 31,437,121
2000 Classified Salaries	13,424,870	13,105,920	8,890,561	9,222,528	10,909,648	10,209,648
3000 Employee Benefits	9,561,002	8,907,404	7,678,984	6,826,969	19,088,392	6,188,392
4000 Books and Supplies	96,167,308	75,813,841	49,731,091	89,202,741	132,788,675	91,288,675
5000 Services and Other Operating Expenditures	11,238,226	7,611,785	14,507,505	12,483,374	8,799,384	12,499,384
6000 Capital Outlay	16,115,381	6,301,818	8,440,976	3,749,888	12,450,921	3,750,921
7000 Other Outgo	3,816,813	5,413,632	5,570,078	290,729	5,029,475	229,475
EXPENDITURES SUBTOTAL	\$ 177,054,568	\$ 133,771,595	\$ 111,886,587	\$ 135,224,096	\$ 226,803,616	\$ 155,603,616
RESERVE FOR ANTICIPATED ENDING BALANCES	0	0	0	0	0	71,200,000
TOTAL BUDGET	\$ 177,054,568	\$ 133,771,595	\$ 111,886,587	\$ 135,224,096	\$ 226,803,616	\$ 226,803,616

SUPERINTENDENT'S 2005-06 FINAL BUDGET

GENERAL FUND BUDGET BY PROGRAM

SPECIAL EDUCATION PROGRAM

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

	REGULAR PROGRAM				2005-06 Authorized Revenues and Expenditures	2005-06 Estimated Revenues and Expenditures
	2002-03 Actual Revenues and Expenditures	2003-04 Actual Revenues and Expenditures	2004-05 Adjusted Budget as of 06-30-05	2004-05 Actual Revenues and Expenditures		
<u>REVENUE SUMMARY</u>						
BEGINNING BALANCE						
Designated Balance	\$ 2,870,400	\$ 6,864,696	\$ 5,545,569	\$ 5,545,569	\$ 6,088,597	\$ 6,088,597
REVENUE LIMIT SOURCES						
Principal Apportionment-Revenue Limit	165,332,189	163,348,204	166,690,626	167,323,367	168,323,059	168,323,059
FEDERAL REVENUES						
Education for Handicapped Children Act	84,594,178	99,865,039	96,846,677	115,670,944	116,627,788	116,627,788
OTHER STATE REVENUES						
Principal Apportionment						
CAHSEE	0	0	0	0	5,748,000	5,748,000
Instructional Entitlement-Infant Program	2,249,411	2,403,102	2,403,102	2,456,875	2,560,801	2,560,801
Low Incidence Materials and Equipment	1,973,745	1,849,980	1,849,980	1,655,806	1,565,603	1,565,603
Mental Health	0	0	0	0	3,721,473	3,721,473
NPS-Licensed Children Institute	10,750,248	10,350,527	10,120,127	20,008,080	0	0
Out of Home Care	0	0	0	0	16,405,839	16,405,839
Per ADA Entitlement	328,769,834	310,425,268	319,906,005	304,017,721	313,589,657	313,589,657
Program Specialists/Regionalized Services	9,105,886	9,108,008	9,384,590	9,251,122	9,586,520	9,586,520
Special Disabilities Adjustment-CY	25,608,686	25,481,779	25,300,083	25,818,165	25,588,465	25,588,465
State Apportionment-PY	1,876,860	947,339	0	3,202,538	0	0
Special Purpose Apportionment						
Transportation	41,685,999	41,685,999	41,685,999	43,096,193	44,919,162	44,919,162
OTHER LOCAL REVENUES						
All Other Local Revenues	256,292	137,574	121,517	128,891	0	0
OTHER FINANCING SOURCES						
Flexibility Transfer from Cafeteria	2,530,021	2,641,751	1,469,954	1,251,058	1,470,482	1,470,482
Flexibility Transfer from SIP	0	0	0	0	7,017,995	7,017,995
TOTAL REVENUES	\$ 674,733,349	\$ 668,244,570	\$ 675,778,660	\$ 693,880,760	\$ 717,124,844	\$ 717,124,844
INTERPROGRAM SUPPORT COSTS						
Interprogram-Regular	532,363,490	577,974,223	630,820,208	535,397,435	597,276,848	597,276,848
ENDING BALANCE						
Designated Balances	(6,864,696)	(5,545,569)	0	(6,088,597)	0	0
TOTAL AVAILABLE RESOURCES	\$ 1,203,102,543	\$ 1,247,537,920	\$ 1,312,144,437	\$ 1,228,735,167	\$ 1,320,490,289	\$ 1,320,490,289
<u>EXPENDITURES/BUDGET SUMMARY</u>						
1000 Certified Salaries	\$ 404,289,610	\$ 413,827,015	\$ 394,543,997	\$ 418,085,202	\$ 419,160,227	\$ 428,160,227
2000 Classified Salaries	237,618,379	232,660,502	254,062,978	233,162,595	258,629,262	233,229,262
3000 Employee Benefits	223,518,764	250,182,448	292,177,106	249,681,929	275,931,406	272,931,406
4000 Books and Supplies	13,024,560	8,829,300	21,193,492	8,510,971	19,908,847	11,508,847
5000 Services and Other Operating Expenditures	190,006,970	207,998,826	212,822,820	183,809,817	206,094,430	207,994,430
6000 Capital Outlay	434,169	313,348	795,905	75,399	726,504	126,504
7000 Other Outgo	134,210,091	133,726,481	136,548,139	135,409,254	140,039,613	136,039,613
EXPENDITURES SUBTOTAL	1,203,102,543	1,247,537,920	1,312,144,437	1,228,735,167	1,320,490,289	1,289,990,289
RESERVE FOR ANTICIPATED ENDING BALANCES	0	0	0	0	0	30,500,000
TOTAL EXPENDITURES	\$ 1,203,102,543	\$ 1,247,537,920	\$ 1,312,144,437	\$ 1,228,735,167	\$ 1,320,490,289	\$ 1,320,490,289

SUPERINTENDENT'S 2005-06 FINAL BUDGET

GENERAL FUND BUDGET BY PROGRAM

SPECIAL EDUCATION PROGRAM

	SPECIALLY FUNDED PROGRAMS					
	2002-03 Actual Revenues and Expenditures	2003-04 Actual Revenues and Expenditures	2004-05 Adjusted Budget as of 06-30-05	2004-05 Actual Revenues and Expenditures	2005-06 Authorized Revenues and Expenditures	2005-06 Estimated Revenues and Expenditures
REVENUE SUMMARY						
BEGINNING BALANCE						
Undesignated Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUE LIMIT SOURCES						
Principal Apportionment-Revenue Limit	0	0	0	0	0	0
FEDERAL REVENUES						
Education for Handicapped Children Act	0	0	0	0	0	0
Preschool Expansion Grant	13,244,919	15,987,741	23,353,233	20,058,873	21,419,828	21,011,174
All Other Federal Revenues	1,501,322	1,932,067	86,976	65,218	88,156	88,156
OTHER STATE REVENUES						
Principal Apportionment						
Instructional Entitlement-Infant Program	0	0	0	0	0	0
Low Incidence Materials and Equipment	0	0	0	0	0	0
NPS-Licensed Children's Institutes	0	0	0	0	0	0
Per ADA Entitlement	0	0	0	0	0	0
Program Specialists/Regionalized Services	0	0	0	0	0	0
Special Disabilities Adjustment	0	0	0	0	0	0
Special Education Increase due to Federal Aid	0	0	0	0	0	0
Special Purpose Apportionment						
Transportation	0	0	0	0	0	0
All Other State Revenues	1,792,492	1,994,594	2,453,818	2,095,469	947,542	947,542
OTHER LOCAL REVENUES						
Fees and Contracts-Teacher Training	0	0	0	0	0	0
All Other Local Revenues	0	0	0	0	0	0
OTHER FINANCING SOURCES						
Other Sources	0	0	0	0	0	0
TOTAL REVENUES	\$ 16,538,733	\$ 19,914,402	\$ 25,894,027	\$ 22,219,560	\$ 22,455,526	\$ 22,046,872
INTERPROGRAM SUPPORT COSTS						
Interprogram-SFP	0	0	0	0	0	0
ENDING BALANCE						
Inventories, Revolving Cash Funds and Other Items	0	0	0	0	0	0
RESERVE FOR UNUSED ENTITLEMENT	0	0	0	0	0	408,654
TOTAL AVAILABLE RESOURCES	\$ 16,538,733	\$ 19,914,402	\$ 25,894,027	\$ 22,219,560	\$ 22,455,526	\$ 22,455,526
EXPENDITURES/BUDGET SUMMARY						
1000	Certificated Salaries	\$ 7,927,529	\$ 9,620,670	\$ 9,155,496	\$ 9,731,832	\$ 9,450,784
2000	Classified Salaries	2,247,378	2,939,751	3,430,886	3,365,611	2,053,225
3000	Employee Benefits	2,637,905	3,500,601	3,793,450	3,726,797	3,017,268
4000	Books and Supplies	400,254	702,406	2,987,510	1,095,016	4,110,527
5000	Services and Other Operating Expenditures	2,706,035	2,390,129	4,775,201	3,383,093	2,492,144
6000	Capital Outlay	10,613	0	34,771	0	367,884
7000	Other Outgo	609,019	760,845	1,716,713	917,211	963,694
TOTAL EXPENDITURES	\$ 16,538,733	\$ 19,914,402	\$ 25,894,027	\$ 22,219,560	\$ 22,455,526	\$ 22,046,872
RESERVE FOR UNUSED ENTITLEMENT	0	0	0	0	0	408,654
TOTAL EXPENDITURES & RESERVE FOR UNUSED ENTITLEMENT	\$ 16,538,733	\$ 19,914,402	\$ 25,894,027	\$ 22,219,560	\$ 22,455,526	\$ 22,455,526

SUPERINTENDENT'S 2005-06 FINAL BUDGET

GENERAL FUND BUDGET BY PROGRAM

OPTIONS PROGRAM

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

REGULAR PROGRAM						
	2002-03 Actual Revenues and Expenditures	2003-04 Actual Revenues and Expenditures	2004-05 Adjusted Budget as of 06-30-05	2004-05 Actual Revenues and Expenditures	2005-06 Authorized Revenues and Expenditures	2005-06 Estimated Revenues and Expenditures
REVENUE SUMMARY						
BEGINNING BALANCE						
Designated Balance	\$ 1,374,902	\$ 766,717	\$ 2,005,569	\$ 2,005,569	\$ 2,551,361	\$ 2,551,361
REVENUE LIMIT SOURCES						
Continuation/Opportunity Education ADA Transfer	13,887,922	14,628,666	15,194,228	15,292,854	16,134,502	16,134,502
Community Day Schools ADA Transfer	7,728,474	8,988,405	9,432,015	11,271,154	9,028,060	9,028,060
Opportunity Schools ADA	1,355,116	0	0	0	2,037,710	2,037,710
Independent Study ADA	25,095,086	25,682,049	24,476,984	26,624,677	25,746,178	25,746,178
OTHER STATE REVENUES						
AB 825 Pupil Retention Block Grant	0	0	0	0	323,805	323,805
Other State Revenues	91,404	612,617	362,610	61,253	0	0
TOTAL REVENUES	\$ 48,158,002	\$ 49,911,737	\$ 49,465,837	\$ 53,249,938	\$ 53,270,255	\$ 53,270,255
INTERPROGRAM SUPPORT COSTS						
Interprogram-Regular	16,092,466	17,494,562	20,574,279	16,152,787	17,412,283	17,412,283
ENDING BALANCE						
Designated Balances	(766,717)	(2,005,569)	0	(2,551,361)	0	0
TOTAL AVAILABLE RESOURCES	\$ 64,858,653	\$ 66,167,447	\$ 72,045,685	\$ 68,856,933	\$ 73,233,899	\$ 73,233,899
EXPENDITURES/BUDGET SUMMARY						
1000 Certificated Salaries	\$ 42,729,129	\$ 43,121,758	\$ 41,811,109	\$ 44,364,109	\$ 42,599,310	\$ 44,699,310
2000 Classified Salaries	5,736,563	5,897,202	5,875,710	5,972,701	5,996,144	6,096,144
3000 Employee Benefits	12,231,365	13,466,398	16,503,698	14,600,364	15,349,682	15,749,682
4000 Books and Supplies	1,715,457	1,110,394	4,827,429	1,232,208	6,174,855	1,174,855
5000 Services and Other Operating Expenditures	2,358,499	2,553,158	2,909,712	2,674,422	3,055,978	2,955,978
6000 Capital Outlay	87,640	18,537	118,027	13,129	57,930	57,930
7000 Other Outgo	0	0	0	0	0	0
EXPENDITURES SUBTOTAL	64,858,653	66,167,447	72,045,685	68,856,933	73,233,899	70,733,899
RESERVE FOR ANTICIPATED ENDING BALANCES	0	0	0	0	0	2,500,000
TOTAL EXPENDITURES	\$ 64,858,653	\$ 66,167,447	\$ 72,045,685	\$ 68,856,933	\$ 73,233,899	\$ 73,233,899

SUPERINTENDENT'S 2005-06 FINAL BUDGET

GENERAL FUND BUDGET BY PROGRAM

OPTIONS PROGRAM

SPECIALLY FUNDED PROGRAMS						
	2002-03 Actual Revenues and Expenditures	2003-04 Actual Revenues and Expenditures	2004-05 Adjusted Budget as of 06-30-05	2004-05 Actual Revenues and Expenditures	2005-06 Authorized Revenues and Expenditures	2005-06 Estimated Revenues and Expenditures
REVENUE SUMMARY						
BEGINNING BALANCE						
Undesignated Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Amounts Restricted for:						
Designated Balance	0	0	0	0	0	0
TOTAL BEGINNING BALANCE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUE LIMIT SOURCES						
Continuation/Opportunity Education ADA Transfer	0	0	0	0	0	0
Community Day Schools ADA Transfer	0	0	0	0	0	0
Opportunity Schools ADA	0	0	0	0	0	0
Independent Study ADA	0	0	0	0	0	0
OTHER STATE REVENUES	0	0	0	0	0	0
TOTAL REVENUES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
INTERPROGRAM SUPPORT COSTS						
Interprogram-SFP	0	0	0	0	0	0
ENDING BALANCE						
Designated Balances	0	0	0	0	0	0
TOTAL AVAILABLE RESOURCES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
EXPENDITURES/BUDGET SUMMARY						
1000 Certificated Salaries	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2000 Classified Salaries	0	0	0	0	0	0
3000 Employee Benefits	0	0	0	0	0	0
4000 Books and Supplies	0	0	0	0	0	0
5000 Services and Other Operating Expenditures	0	0	0	0	0	0
6000 Capital Outlay	0	0	0	0	0	0
7000 Other Outgo	0	0	0	0	0	0
TOTAL EXPENDITURES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

SUPERINTENDENT'S 2005-06 FINAL BUDGET

GENERAL FUND BUDGET BY PROGRAM

HOURLY INTERVENTION/REMEDATION PROGRAM

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

REGULAR PROGRAM						
	2002-03 Actual Revenues and Expenditures	2003-04 Actual Revenues and Expenditures	2004-05 Adjusted Budget as of 06-30-05	2004-05 Actual Revenues and Expenditures	2005-06 Authorized Revenues and Expenditures	2005-06 Estimated Revenues and Expenditures
REVENUE SUMMARY						
BEGINNING BALANCE						
Designated Balances	\$ 515,034	\$ 6,953	\$ 0	\$ 0	\$ 335,765	\$ 335,765
REVENUE LIMIT SOURCES						
Principal Apportionment-Capped Hourly Programs:						
Summer Core Academic	7,221,243	14,103,952	14,458,148	3,189,288	4,476,650	4,476,650
PY Summer Core (K-12)	0	0	2,700,000	0	0	0
Remedial-Grades 2-6	13,112,823	10,179,288	10,423,280	24,533,479	0	0
Intensive Reading Program (K-4)	379,317	0	0	0	0	0
Principal Apportionment-Uncapped Hourly Programs:						
Mandated and Other Uncapped Programs	0	0	0	0	66,144,655	66,144,655
CY Summer Remedial	25,480,341	26,727,261	27,390,888	38,915,062	0	0
OTHER STATE REVENUES						
English Language Acquisition Program	7,825,300	10,949,500	11,331,667	12,392,800	0	0
TOTAL REVENUES	\$ 54,019,024	\$ 61,960,001	\$ 66,303,983	\$ 79,030,629	\$ 70,621,305	\$ 70,621,305
INTERPROGRAM SUPPORT COSTS						
Interprogram-Regular	19,793,206	7,009,716	(4,370,581)	(5,272,367)	1,765,166	3,365,166
ENDING BALANCE						
Designated Balances	(6,953)	0	0	(335,765)	0	0
TOTAL AVAILABLE RESOURCES	\$ 74,320,311	\$ 68,976,670	\$ 61,933,402	\$ 73,422,497	\$ 72,722,236	\$ 74,322,236
EXPENDITURES/BUDGET SUMMARY						
1000 Certificated Salaries	\$ 57,395,753	\$ 48,689,694	\$ 43,803,413	\$ 54,088,390	\$ 42,952,622	\$ 54,052,622
2000 Classified Salaries	3,304,744	3,896,567	2,219,422	3,182,924	3,476,000	3,176,000
3000 Employee Benefits	9,769,081	8,994,667	5,317,972	10,194,337	9,473,713	10,973,713
4000 Books and Supplies	3,208,648	2,271,553	4,169,405	1,785,201	13,534,163	1,834,163
5000 Services and Other Operating Expenditures	642,085	5,124,189	6,423,190	4,171,645	3,155,767	4,255,767
6000 Capital Outlay	0	0	0	0	0	0
7000 Other Outgo	0	0	0	0	129,971	29,971
TOTAL EXPENDITURES	\$ 74,320,311	\$ 68,976,670	\$ 61,933,402	\$ 73,422,497	\$ 72,722,236	\$ 74,322,236

SUPERINTENDENT'S 2005-06 FINAL BUDGET

GENERAL FUND BUDGET BY PROGRAM

HOURLY INTERVENTION/REMEDATION PROGRAM

SPECIALLY FUNDED PROGRAMS						
	2002-03 Actual Revenues and Expenditures	2003-04 Actual Revenues and Expenditures	2004-05 Adjusted Budget as of 06-30-05	2004-05 Actual Revenues and Expenditures	2005-06 Authorized Revenues and Expenditures	2005-06 Estimated Revenues and Expenditures
REVENUE SUMMARY						
BEGINNING BALANCE						
Designated Balances	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUE LIMIT SOURCES						
Principal Apportionment-Capped Hourly Programs:						
Core Academic	0	0	0	0	0	0
Remedial-Grades 2-6	0	0	0	0	0	0
Intensive Reading Program (K-4)	0	0	0	0	0	0
Principal Apportionment-Uncapped Hourly Programs:						
Mandated and Other Uncapped Programs	0	0	0	0	0	0
OTHER STATE REVENUES						
Prior Year Hourly Adjustment	0	0	0	0	0	0
English Language Acquisition Program	0	0	0	0	0	0
TOTAL REVENUES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
INTERPROGRAM SUPPORT COSTS						
Interprogram-SFP	0	0	0	0	0	0
ENDING BALANCE						
Designated Balances	0	0	0	0	0	0
TOTAL AVAILABLE RESOURCES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES/BUDGET SUMMARY						
1000 Certificated Salaries	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2000 Classified Salaries	0	0	0	0	0	0
3000 Employee Benefits	0	0	0	0	0	0
4000 Books and Supplies	0	0	0	0	0	0
5000 Services and Other Operating Expenditures	0	0	0	0	0	0
6000 Capital Outlay	0	0	0	0	0	0
7000 Other Outgo	0	0	0	0	0	0
TOTAL EXPENDITURES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

SUPERINTENDENT'S 2005-06 FINAL BUDGET

GENERAL FUND BUDGET BY PROGRAM

AFTER SCHOOL PROGRAMS

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

		REGULAR PROGRAM					
		2002-03 Actual Revenues and Expenditures	2003-04 Actual Revenues and Expenditures	2004-05 Adjusted Budget as of 06-30-05	2004-05 Actual Revenues and Expenditures	2005-06 Authorized Revenues and Expenditures	2005-06 Estimated Revenues and Expenditures
REVENUE SUMMARY							
BEGINNING BALANCE							
Designated Balance		\$ 0	\$ 72,674	\$ 0	\$ 0	\$ 87,278	\$ 87,278
INTERPROGRAM SUPPORT COSTS							
Interprogram-Regular		23,411,083	21,362,628	22,512,293	19,348,046	20,297,052	20,297,052
ENDING BALANCE							
Designated Balances		(72,674)	0	0	(87,278)	0	0
TOTAL AVAILABLE RESOURCES		<u>\$ 23,338,409</u>	<u>\$ 21,435,302</u>	<u>\$ 22,512,293</u>	<u>\$ 19,260,768</u>	<u>\$ 20,384,330</u>	<u>\$ 20,384,330</u>
EXPENDITURES/BUDGET SUMMARY							
1000	Certificated Salaries	\$ 531,285	\$ 390,167	\$ 386,394	\$ 424,740	\$ 393,289	\$ 393,289
2000	Classified Salaries	18,226,620	17,516,202	17,757,948	15,415,249	15,984,518	15,384,518
3000	Employee Benefits	3,781,087	2,754,148	3,332,286	2,616,876	3,132,668	2,732,668
4000	Books and Supplies	425,365	430,207	643,253	491,643	627,249	627,249
5000	Services and Other Operating Expenditures	371,201	313,219	242,412	273,524	179,029	246,606
6000	Capital Outlay	2,851	31,359	150,000	38,736	67,577	0
7000	Other Outgo	0	0	0	0	0	0
EXPENDITURES SUBTOTAL		23,338,409	21,435,302	22,512,293	19,260,768	20,384,330	19,384,330
RESERVE FOR ANTICIPATED ENDING BALANCES		0	0	0	0	0	1,000,000
TOTAL EXPENDITURES		<u>\$ 23,338,409</u>	<u>\$ 21,435,302</u>	<u>\$ 22,512,293</u>	<u>\$ 19,260,768</u>	<u>\$ 20,384,330</u>	<u>\$ 20,384,330</u>

SUPERINTENDENT'S 2005-06 FINAL BUDGET

GENERAL FUND BUDGET BY PROGRAM

AFTER SCHOOL PROGRAMS

		SPECIALY FUNDED PROGRAMS					
		2002-03 Actual Revenues and Expenditures	2003-04 Actual Revenues and Expenditures	2004-05 Adjusted Budget as of 06-30-05	2004-05 Actual Revenues and Expenditures	2005-06 Authorized Revenues and Expenditures	2005-06 Estimated Revenues and Expenditures
<u>REVENUE SUMMARY</u>							
BEGINNING BALANCE							
Designated Balances		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
FEDERAL REVENUES		0	2,963,646	2,311,585	1,261,567	816,866	816,866
OTHER STATE REVENUES		0	15,878,862	25,243,891	18,575,189	31,812,681	26,609,817
OTHER LOCAL REVENUES		0	0	2,978,628	2,718,062	0	0
TOTAL REVENUES		\$ 0	\$ 18,842,508	\$ 30,534,104	\$ 22,554,818	\$ 32,629,547	\$ 27,426,683
INTERPROGRAM SUPPORT COSTS							
Interprogram-SFP		0	546,191	0	0	0	0
ENDING BALANCE							
Designated Balances		0	0	0	0	0	0
RESERVE FOR UNUSED ENTITLEMENT		0	0	0	0	0	5,202,864
TOTAL AVAILABLE RESOURCES		<u>\$ 0</u>	<u>\$ 19,388,699</u>	<u>\$ 30,534,104</u>	<u>\$ 22,554,818</u>	<u>\$ 32,629,547</u>	<u>\$ 32,629,547</u>
<u>EXPENDITURES/BUDGET SUMMARY</u>							
1000	Certificated Salaries	\$ 0	\$ 435,380	\$ 593,877	\$ 511,330	\$ 1,232,708	\$ 808,486
2000	Classified Salaries	0	9,117,581	11,721,348	10,799,462	10,483,489	9,018,636
3000	Employee Benefits	0	1,434,124	1,997,845	1,749,024	2,384,315	1,844,265
4000	Books and Supplies	0	947,060	1,633,140	1,034,831	1,972,897	786,707
5000	Services and Other Operating Expenditures	0	6,882,021	13,850,399	7,808,481	15,621,255	14,162,143
6000	Capital Outlay	0	0	1,025	1,246	34,563	6,311
7000	Other Outgo	0	572,533	736,470	650,444	900,320	800,135
TOTAL EXPENDITURES		\$ 0	\$ 19,388,699	\$ 30,534,104	\$ 22,554,818	\$ 32,629,547	\$ 27,426,683
RESERVE FOR UNUSED ENTITLEMENT		0	0	0	0	0	5,202,864
TOTAL EXPENDITURES & RESERVE FOR UNUSED ENTITLEMENT		<u>\$ 0</u>	<u>\$ 19,388,699</u>	<u>\$ 30,534,104</u>	<u>\$ 22,554,818</u>	<u>\$ 32,629,547</u>	<u>\$ 32,629,547</u>

SUPERINTENDENT'S 2005-06 FINAL BUDGET

GENERAL FUND BUDGET BY PROGRAM

TARGETED INSTRUCTIONAL IMPROVEMENT GRANT

Student Integration Program includes resources intended to help alleviate the harms of racial isolation at schools, as identified in the court order resulting from the Crawford vs. LAUSD lawsuit and subsequent court decisions. Beginning in 2002-03, funding is provided through the Targeted Instructional Improvement Grant (TIIG).

REGULAR PROGRAM						
	2002-03 Actual Revenues and Expenditures	2003-04 Actual Revenues and Expenditures	2004-05 Adjusted Budget as of 06-30-05	2004-05 Actual Revenues and Expenditures	2005-06 Authorized Revenues and Expenditures	2005-06 Estimated Revenues and Expenditures
REVENUE SUMMARY						
BEGINNING BALANCE						
Designated Balances	\$ 0	\$ 9,812	\$ 0	\$ 0	\$ 1,051,247	\$ 1,051,247
OTHER STATE REVENUES						
Targeted Instructional Improvement Grant	468,447,995	470,622,104	488,472,302	481,126,259	515,522,967	515,522,967
Mandated Cost Reimbursement	(24,104)	0	0	0	0	0
OTHER FINANCING SOURCES						
Flexibility Transfer	0	4,609,794	4,807,149	0	0	0
TOTAL REVENUES	\$ 468,423,891	\$ 475,231,898	\$ 493,279,451	\$ 481,126,259	\$ 515,522,967	\$ 515,522,967
INTERPROGRAM SUPPORT COSTS						
Interprogram-Regular	24,100,636	1,957,261	9,994,741	16,715,366	0	0
ENDING BALANCE						
Designated Balances	(9,812)	0	0	(1,051,247)	0	0
TOTAL AVAILABLE RESOURCES	\$ 492,514,715	\$ 477,198,971	\$ 503,274,192	\$ 496,790,378	\$ 516,574,214	\$ 516,574,214
EXPENDITURES/BUDGET SUMMARY						
1000 Certificated Salaries	\$ 258,031,444	\$ 241,665,996	\$ 243,238,906	\$ 251,970,373	\$ 250,710,597	\$ 252,310,597
2000 Classified Salaries	74,144,151	72,594,661	76,153,781	69,162,710	72,019,119	69,019,119
3000 Employee Benefits	90,202,523	97,856,262	108,351,971	106,069,444	114,863,241	114,663,241
4000 Books and Supplies	7,840,682	8,893,577	11,566,449	10,515,177	13,144,338	10,544,338
5000 Services and Other Operating Expenditures	37,454,020	35,926,308	36,315,469	32,787,445	36,262,843	28,162,843
6000 Capital Outlay	1,020,501	473,264	301,127	184,798	414,160	214,160
7000 Other Outgo	23,821,394	19,788,903	27,346,489	26,100,431	28,932,044	27,232,044
EXPENDITURES SUBTOTAL	492,514,715	477,198,971	503,274,192	496,790,378	516,346,342	502,146,342
AMOUNTS RESTRICTED FOR:						
RESERVE FOR ONGOING PROGRAM NEEDS	0	0	0	0	227,872	227,872
RESERVE FOR ANTICIPATED ENDING BALANCES	0	0	0	0	0	14,200,000
TOTAL EXPENDITURES	\$ 492,514,715	\$ 477,198,971	\$ 503,274,192	\$ 496,790,378	\$ 516,574,214	\$ 516,574,214

SUPERINTENDENT'S 2005-06 FINAL BUDGET

GENERAL FUND BUDGET BY PROGRAM

TARGETED INSTRUCTIONAL IMPROVEMENT GRANT

SPECIALLY FUNDED PROGRAMS						
	2002-03 Actual Revenues and Expenditures	2003-04 Actual Revenues and Expenditures	2004-05 Adjusted Budget as of 06-30-05	2004-05 Actual Revenues and Expenditures	2005-06 Authorized Revenues and Expenditures	2005-06 Estimated Revenues and Expenditures
REVENUE SUMMARY						
BEGINNING BALANCE						
Designated Balances	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
OTHER STATE REVENUES						
Targeted Instructional Improvement Grant	0	0	0	0	0	0
Mandated Cost Reimbursement	0	0	0	0	0	0
Voluntary Desegregation Claims	0	0	0	0	0	0
Mega-Item Transfers	0	0	0	0	0	0
Mega-Item Block Grant	0	0	0	0	0	0
TOTAL REVENUES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
INTERPROGRAM SUPPORT COSTS						
Interprogram-SFP	0	0	0	0	0	0
ENDING BALANCE						
Designated Balances	0	0	0	0	0	0
TOTAL AVAILABLE RESOURCES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES/BUDGET SUMMARY						
1000 Certificated Salaries	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2000 Classified Salaries	0	0	0	0	0	0
3000 Employee Benefits	0	0	0	0	0	0
4000 Books and Supplies	0	0	0	0	0	0
5000 Services and Other Operating Expenditures	0	0	0	0	0	0
6000 Capital Outlay	0	0	0	0	0	0
7000 Other Outgo	0	0	0	0	0	0
TOTAL EXPENDITURES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

SUPERINTENDENT'S 2005-06 FINAL BUDGET

GENERAL FUND BUDGET BY PROGRAM

REGIONAL OCCUPATIONAL CENTERS/SKILLS CENTERS

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

REGULAR PROGRAM							
	2002-03 Actual Revenues and Expenditures	2003-04 Actual Revenues and Expenditures	2004-05 Adjusted Budget as of 06-30-05	2004-05 Actual Revenues and Expenditures	2005-06 Authorized Revenues and Expenditures	2005-06 Estimated Revenues and Expenditures	
REVENUE SUMMARY							
BEGINNING BALANCE							
Designated Balance	\$ 2,523,618	\$ 2,877,321	\$ 1,813,431	\$ 1,813,431	\$ 4,475,197	\$ 4,475,197	
REVENUE LIMIT SOURCES							
Principal Apportionment-Revenue Limit*	13,155,718	13,399,607	13,109,583	13,109,583	13,109,583	13,109,583	
OTHER STATE REVENUES							
Principal Apportionment-Entitlement**	51,182,999	50,953,812	53,966,444	54,002,755	57,353,507	57,353,507	
Principal Apportionment-Entitlement PY	2,467,965	2,687,806	0	2,831,052	0	0	
ROC Handicapped	2,339,820	1,914,556	2,424,747	1,883,396	2,336,813	2,336,813	
ROC Energy Cost Assistance	199,574	0	0	0	0	0	
OTHER LOCAL REVENUES	544,069	538,561	580,000	613,019	651,000	651,000	
TOTAL REVENUES	\$ 69,890,145	\$ 69,494,342	\$ 70,080,774	\$ 72,439,805	\$ 73,450,903	\$ 73,450,903	
INTERPROGRAM SUPPORT COSTS							
Interprogram-Regular	(2,501,144)	431,201	80,847	689,907	(1,379,095)	(1,379,095)	
ENDING BALANCE							
Designated Balances	(2,877,321)	(1,813,431)	0	(4,475,197)	0	0	
TOTAL AVAILABLE RESOURCES	\$ 67,035,298	\$ 70,989,433	\$ 71,975,052	\$ 70,467,946	\$ 76,547,005	\$ 76,547,005	
EXPENDITURES/BUDGET SUMMARY							
1000 Certificated Salaries	\$ 34,145,323	\$ 34,330,570	\$ 31,529,423	\$ 32,989,051	\$ 34,555,247	\$ 33,155,247	
2000 Classified Salaries	9,715,830	11,462,413	10,674,771	11,543,774	10,771,108	12,271,108	
3000 Employee Benefits	12,460,683	13,976,162	15,343,637	14,266,409	15,687,773	15,487,773	
4000 Books and Supplies	1,781,117	2,004,680	4,244,897	1,198,587	5,706,765	1,206,765	
5000 Services and Other Operating Expenditures	6,051,781	6,394,626	7,710,945	7,278,241	7,239,816	7,939,816	
6000 Capital Outlay	290,276	108,032	433,215	221,956	513,483	213,483	
7000 Other Outgo	2,590,288	2,712,950	2,038,164	2,969,928	2,072,813	3,172,813	
EXPENDITURES SUBTOTAL	67,035,298	70,989,433	71,975,052	70,467,946	76,547,005	73,447,005	
RESERVE FOR ANTICIPATED ENDING BALANCES	0	0	0	0	0	3,100,000	
TOTAL EXPENDITURES	\$ 67,035,298	\$ 70,989,433	\$ 71,975,052	\$ 70,467,946	\$ 76,547,005	\$ 76,547,005	

* - See Appendix F, Note 7. Includes funding for Apprenticeship Programs

** - See Appendix F, Note 4.

SUPERINTENDENT'S 2005-06 FINAL BUDGET

GENERAL FUND BUDGET BY PROGRAM

REGIONAL OCCUPATIONAL CENTERS/SKILLS CENTERS

		SPECIALLY FUNDED PROGRAMS					
		2002-03 Actual Revenues and Expenditures	2003-04 Actual Revenues and Expenditures	2004-05 Adjusted Budget as of 06-30-05	2004-05 Actual Revenues and Expenditures	2005-06 Authorized Revenues and Expenditures	2005-06 Estimated Revenues and Expenditures
REVENUE SUMMARY							
BEGINNING BALANCE							
Designated Balances		\$ 578,470	\$ 607,749	\$ 0	\$ 0	\$ 0	\$ 0
Audit Adjustments		(1,668)	0	0	0	0	0
Other Restatements		(476,512)	0	0	0	0	0
TOTAL BEGINNING BALANCE		\$ 100,290	\$ 607,749	\$ 0	\$ 0	\$ 0	\$ 0
REVENUE LIMIT SOURCES							
Principal Apportionment-Revenue Limit		0	0	0	0	0	0
FEDERAL REVENUES		2,103,740	1,630,296	2,126,503	1,546,023	1,493,574	1,376,768
OTHER STATE REVENUES							
Principal Apportionment-Entitlement							
ROC Handicapped		0	0	0	0	0	0
ROC Equipment		0	0	0	0	0	0
School District Block Grant		0	0	0	0	0	0
ROC Energy Cost Assistance		0	0	0	0	0	0
All Other State Income		2,280,412	2,211,851	2,685,333	2,268,595	1,301,217	1,301,217
OTHER LOCAL REVENUES		1,070,250	830,220	1,241,052	1,016,011	415,269	415,269
OTHER FINANCING SOURCES							
Specialty Funded Programs Transfers and District Match		241,557	234,672	0	232,077	0	0
TOTAL REVENUES		\$ 5,695,959	\$ 4,907,039	\$ 6,052,888	\$ 5,062,706	\$ 3,210,060	\$ 3,093,254
INTERPROGRAM SUPPORT COSTS							
Interprogram-Regular		0	0	0	0	0	0
ENDING BALANCE							
Designated Balances		0	0	0	35,390	0	0
RESERVE FOR UNUSED ENTITLEMENT		(607,749)	0	0	0	0	116,806
TOTAL AVAILABLE RESOURCES		\$ 5,188,500	\$ 5,514,788	\$ 6,052,888	\$ 5,098,096	\$ 3,210,060	\$ 3,210,060
EXPENDITURES/BUDGET SUMMARY							
1000	Certificated Salaries	\$ 2,583,451	\$ 2,552,191	\$ 2,773,346	\$ 2,600,617	\$ 1,351,007	\$ 1,440,967
2000	Classified Salaries	685,910	783,561	992,471	884,529	293,513	570,074
3000	Employee Benefits	754,891	809,139	994,058	931,560	431,324	613,562
4000	Books and Supplies	516,264	795,331	769,852	402,371	587,608	189,806
5000	Services and Other Operating Expenditures	339,919	258,886	225,116	61,687	356,257	176,647
6000	Capital Outlay	134,915	119,271	8,924	7,121	52,589	1,806
7000	Other Outgo	173,150	196,409	289,121	210,211	137,762	100,392
TOTAL EXPENDITURES		\$ 5,188,500	\$ 5,514,788	\$ 6,052,888	\$ 5,098,096	\$ 3,210,060	\$ 3,093,254
RESERVE FOR UNUSED ENTITLEMENT		0	0	0	0	0	116,806
TOTAL EXPENDITURES & RESERVE FOR UNUSED ENTITLEMENT		\$ 5,188,500	\$ 5,514,788	\$ 6,052,888	\$ 5,098,096	\$ 3,210,060	\$ 3,210,060

SUPERINTENDENT'S 2005-06 FINAL BUDGET

GENERAL FUND BUDGET BY PROGRAM

INTERFUND TRANSFERS

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

	REGULAR PROGRAM				2005-06 Authorized Revenues and Expenditures	2005-06 Estimated Revenues and Expenditures
	2002-03 Actual Revenues and Expenditures	2003-04 Actual Revenues and Expenditures	2004-05 Adjusted Budget as of 06-30-05	2004-05 Actual Revenues and Expenditures		
REVENUE SUMMARY						
BEGINNING BALANCE						
Designated Balances	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Audit Adjustments	0	0	0	0	0	0
TOTAL BEGINNING BALANCE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
FEDERAL REVENUES						
FEMA-Earthquake Emergency	9,166,510	3,425,244	0	0	0	0
FEMA-Hazard Mitigation	5,561,593	23,604,928	0	0	0	0
FEMA-California Science Center	6,253,122	8,413,662	0	0	0	0
OTHER STATE REVENUES						
State Earthquake Assistance	0	380,582	0	0	0	0
California Science Center-State Match	0	3,108,638	0	0	0	0
OTHER FINANCING SOURCES						
Certificates of Participation-Multiple Properties Project	184,002,692	0	212,220,255	212,222,478	0	0
Interfund Transfers	0	0	0	0	0	0
TOTAL REVENUES	\$ 204,983,917	\$ 38,933,054	\$ 212,220,255	\$ 212,222,478	\$ 0	\$ 0
INTERPROGRAM SUPPORT COSTS						
Interprogram-Regular	18,837,288	53,505,803	1,727,786	582,245	5,371,513	5,371,513
ENDING BALANCE						
Designated Balances	0	0	0	0	0	0
TOTAL AVAILABLE RESOURCES	\$ 223,821,205	\$ 92,438,857	\$ 213,948,041	\$ 212,804,723	\$ 5,371,513	\$ 5,371,513
EXPENDITURES/BUDGET SUMMARY						
1000 Certificated Salaries	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2000 Classified Salaries	0	0	0	0	0	0
3000 Employee Benefits	0	0	0	0	0	0
4000 Books and Supplies	0	0	0	0	0	0
5000 Services and Other Operating Expenditures	0	0	0	0	0	0
6000 Capital Outlay	0	0	0	0	0	0
7000 Other Outgo	223,821,205	92,438,857	213,948,041	212,804,723	5,371,513	5,371,513
TOTAL EXPENDITURES	\$ 223,821,205	\$ 92,438,857	\$ 213,948,041	\$ 212,804,723	\$ 5,371,513	\$ 5,371,513

SUPERINTENDENT'S 2005-06 FINAL BUDGET

GENERAL FUND BUDGET BY PROGRAM

INTERFUND TRANSFERS

		SPECIALLY FUNDED PROGRAMS					
		2002-03 Actual Revenues and Expenditures	2003-04 Actual Revenues and Expenditures	2004-05 Adjusted Budget as of 06-30-05	2004-05 Actual Revenues and Expenditures	2005-06 Authorized Revenues and Expenditures	2005-06 Estimated Revenues and Expenditures
<u>REVENUE SUMMARY</u>							
BEGINNING BALANCE							
Designated Balances		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Audit Adjustments		0	0	0	0	0	0
TOTAL BEGINNING BALANCE		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
FEDERAL REVENUES							
FEMA-Earthquake Emergency		0	0	0	0	0	0
FEMA-Hazard Mitigation		0	0	0	0	0	0
FEMA-California Science Center		0	0	0	0	0	0
OTHER STATE REVENUES							
State Earthquake Assistance		0	0	0	0	0	0
OTHER FINANCING SOURCES							
Certificates of Participation-Multiple Properties Project		0	0	0	0	0	0
TOTAL REVENUES		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
INTERPROGRAM SUPPORT COSTS							
Interprogram-SFP		0	0	0	0	0	0
ENDING BALANCE							
Designated Balances		0	0	0	0	0	0
TOTAL AVAILABLE RESOURCES		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>EXPENDITURES/BUDGET SUMMARY</u>							
1000	Certificated Salaries	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2000	Classified Salaries	0	0	0	0	0	0
3000	Employee Benefits	0	0	0	0	0	0
4000	Books and Supplies	0	0	0	0	0	0
5000	Services and Other Operating Expenditures	0	0	0	0	0	0
6000	Capital Outlay	0	0	0	0	0	0
7000	Other Outgo	0	0	0	0	0	0
TOTAL EXPENDITURES		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

SUPERINTENDENT'S 2005-06 FINAL BUDGET

GENERAL FUND BUDGET BY PROGRAM

RESERVES AND RESOURCE ALLOCATIONS

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

REGULAR PROGRAM						
	2002-03 Actual Revenues and Expenditures	2003-04 Actual Revenues and Expenditures	2004-05 Adjusted Budget as of 06-30-05	2004-05 Actual Revenues and Expenditures	2005-06 Authorized Revenues and Expenditures	2005-06 Estimated Revenues and Expenditures*
REVENUE SUMMARY						
BEGINNING BALANCE						
Amounts Restricted for:						
Designated Balances	\$ 23,274	\$ 23,274	\$ 23,274	\$ 23,274	\$ 2,742,556	\$ 2,742,556
Economic Uncertainties	94,800,000	87,929,000	31,669,101	31,669,101	33,269,101	33,269,101
BEGINNING BALANCE	\$ 94,823,274	\$ 87,952,274	\$ 31,692,375	\$ 31,692,375	\$ 36,011,657	\$ 36,011,657
OTHER STATE REVENUES						
Other State Revenues	10,941,050	0	0	0	0	0
INTERPROGRAM SUPPORT COSTS						
Interprogram-Regular	(13,141,839)	(56,259,899)	10,958,489	4,319,282	41,137,095	31,626,129
ENDING BALANCE						
Amounts Restricted for:						
Designated Balances	(23,274)	(23,274)	0	(2,742,556)	0	0
Reserve for Other Items	0	0	(2,023,274)	0	0	0
Economic Uncertainties	(87,929,000)	(31,669,101)	(33,269,101)	(33,269,101)	(67,637,786)	(67,637,786)
TOTAL ENDING BALANCE	\$ (87,952,274)	\$ (31,692,375)	\$ (35,292,375)	\$ (36,011,657)	\$ (67,637,786)	\$ (67,637,786)
TOTAL AVAILABLE RESOURCES	\$ 4,670,211	\$ 0	\$ 7,358,489	\$ 0	\$ 9,510,966	\$ 0
EXPENDITURES/BUDGET SUMMARY						
1000 Certificated Salaries	\$ 18,500	\$ 0	\$ 0	0	\$ 0	\$ 0
2000 Classified Salaries	0	0	0	0	0	0
3000 Employee Benefits	2,461	0	0	0	0	0
4000 Books and Supplies	0	0	0	0	0	0
5000 Services and Other Operating Expenditures	4,649,250	0	0	0	0	0
6000 Capital Outlay	0	0	0	0	0	0
7000 Other Outgo	0	0	7,358,489	0	9,510,966	0
TOTAL EXPENDITURES	\$ 4,670,211	\$ 0	\$ 7,358,489	\$ 0	\$ 9,510,966	\$ 0

SUPERINTENDENT'S 2005-06 FINAL BUDGET

GENERAL FUND BUDGET BY PROGRAM

RESERVES AND RESOURCE ALLOCATIONS

SPECIALLY FUNDED PROGRAMS						
	2002-03 Actual Revenues and Expenditures	2003-04 Actual Revenues and Expenditures	2004-05 Adjusted Budget as of 06-30-05	2004-05 Actual Revenues and Expenditures	2005-06 Authorized Revenues and Expenditures	2005-06 Estimated Revenues and Expenditures
<u>REVENUE SUMMARY</u>						
BEGINNING BALANCE						
Amounts Restricted for:						
Designated Balances	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Economic Uncertainties	0	0	0	0	0	0
TOTAL BEGINNING BALANCE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
INTERPROGRAM SUPPORT COSTS						
Interprogram-Regular	0	0	0	0	0	0
ENDING BALANCE						
Amounts Restricted for:						
Designated Balances	0	0	0	0	0	0
Economic Uncertainties	0	0	0	0	0	0
TOTAL ENDING BALANCE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL AVAILABLE RESOURCES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>EXPENDITURES/BUDGET SUMMARY</u>						
1000 Certificated Salaries	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2000 Classified Salaries	0	0	0	0	0	0
3000 Employee Benefits	0	0	0	0	0	0
4000 Books and Supplies	0	0	0	0	0	0
5000 Services and Other Operating Expenditures	0	0	0	0	0	0
6000 Capital Outlay	0	0	0	0	0	0
7000 Other Outgo	0	0	0	0	0	0
TOTAL EXPENDITURES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

SUPERINTENDENT'S 2005-06 FINAL BUDGET

GENERAL FUND BUDGET BY PROGRAM

ROUTINE REPAIR AND GENERAL MAINTENANCE

Routine Repair and General Maintenance Program reflects funding for basic building repairs and maintenance, in accordance with California Education Code sections pertaining to the State Building Program. Under current law, a district's participation in the State Building Program is dependent upon utilizing 3% of its General Fund budget, including its deferred maintenance matching effort, for routine repair and maintenance of buildings. Support from Adult Education and Child Development Fund can also be used to cover the 3% requirement.

REGULAR PROGRAM						
	2002-03 Actual Revenues and Expenditures	2003-04 Actual Revenues and Expenditures	2004-05 Adjusted Budget as of 06-30-05	2004-05 Actual Revenues and Expenditures	2005-06 Authorized Revenues and Expenditures	2005-06 Estimated Revenues and Expenditures
<u>REVENUE SUMMARY</u>						
BEGINNING BALANCE						
Designated Balances	\$ 6,238,051	\$ 4,035,844	\$ 16,889,503	\$ 16,889,503	\$ 0	\$ 0
OTHER FINANCING SOURCES						
Interfund Transfers	4,489,348	4,563,523	2,100,000	2,100,000	2,000,000	2,000,000
INTERPROGRAM SUPPORT COSTS						
Interprogram-Regular	138,787,393	161,342,526	151,790,973	137,288,971	198,035,537	198,035,537
ENDING BALANCE						
Designated Balances	(4,035,844)	(16,889,503)	0	0	0	0
TOTAL AVAILABLE RESOURCES	<u>\$ 145,478,948</u>	<u>\$ 153,052,390</u>	<u>\$ 170,780,476</u>	<u>\$ 156,278,474</u>	<u>\$ 200,035,537</u>	<u>\$ 200,035,537</u>
<u>EXPENDITURES/BUDGET SUMMARY</u>						
1000 Certificated Salaries	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2000 Classified Salaries	74,623,706	75,486,984	67,355,155	68,604,559	72,258,253	76,958,253
3000 Employee Benefits	28,609,439	31,118,632	41,255,822	27,983,567	31,321,375	33,021,375
4000 Books and Supplies	27,125,415	27,686,725	22,617,009	23,699,241	33,382,836	27,682,836
5000 Services and Other Operating Expenditures	10,098,163	15,173,542	12,095,954	10,551,217	27,701,517	23,201,517
6000 Capital Outlay	2,888,389	3,586,507	3,893,313	2,139,890	5,108,333	3,608,333
7000 Other Outgo	2,133,836	0	23,563,223	23,300,000	30,263,223	30,263,223
EXPENDITURES SUBTOTAL	145,478,948	153,052,390	170,780,476	156,278,474	200,035,537	194,735,537
RESERVE FOR ANTICIPATED ENDING BALANCES	0	0	0	0	0	5,300,000
TOTAL EXPENDITURES	<u>\$ 145,478,948</u>	<u>\$ 153,052,390</u>	<u>\$ 170,780,476</u>	<u>\$ 156,278,474</u>	<u>\$ 200,035,537</u>	<u>\$ 200,035,537</u>

SUPERINTENDENT'S 2005-06 FINAL BUDGET

GENERAL FUND BUDGET BY PROGRAM

ROUTINE REPAIR AND GENERAL MAINTENANCE

		SPECIALLY FUNDED PROGRAMS					
		2002-03 Actual Revenues and Expenditures	2003-04 Actual Revenues and Expenditures	2004-05 Adjusted Budget as of 06-30-05	2004-05 Actual Revenues and Expenditures	2005-06 Authorized Revenues and Expenditures	2005-06 Estimated Revenues and Expenditures
<u>REVENUE SUMMARY</u>							
BEGINNING BALANCE							
Designated Balances		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
OTHER FINANCING SOURCES							
Interfund Transfers		0	0	0	0	0	0
INTERPROGRAM SUPPORT COSTS							
Interprogram-Regular		0	0	0	0	0	0
ENDING BALANCE							
Designated Balances		0	0	0	0	0	0
TOTAL AVAILABLE RESOURCES		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>EXPENDITURES/BUDGET SUMMARY</u>							
1000	Certificated Salaries	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2000	Classified Salaries	0	0	0	0	0	0
3000	Employee Benefits	0	0	0	0	0	0
4000	Books and Supplies	0	0	0	0	0	0
5000	Services and Other Operating Expenditures	0	0	0	0	0	0
6000	Capital Outlay	0	0	0	0	0	0
7000	Other Outgo	0	0	0	0	0	0
TOTAL EXPENDITURES		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

SUPERINTENDENT'S 2005-06 FINAL BUDGET

GENERAL FUND BUDGET BY PROGRAM

COMPENSATORY AND BILINGUAL EDUCATION PROGRAM

		SPECIALLY FUNDED PROGRAMS					
		2002-03 Actual Revenues and Expenditures	2003-04 Actual Revenues and Expenditures	2004-05 Adjusted Budget as of 06-30-05	2004-05 Actual Revenues and Expenditures	2005-06 Authorized Revenues and Expenditures	2005-06 Estimated Revenues and Expenditures
REVENUE SUMMARY							
BEGINNING BALANCE							
Designated Balances		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUE LIMIT SOURCES							
Principal Apportionment-Revenue Limit		0	0	0	0	0	0
FEDERAL REVENUES							
Elementary and Secondary Education Act (PL 100-297)		246,787,575	315,396,710	524,989,062	385,189,457	536,443,235	432,189,457
School Assistance and Intervention Team		0	0	0	0	7,486,951	4,503,652
OTHER STATE REVENUES							
Economic Impact Aid-Bilingual (LEP)		0	91,865,794	131,051,786	103,901,082	92,929,136	83,541,846
Economic Impact Aid-State Compensatory Ed		74,170,417	10,052,651	12,156,469	10,297,670	10,311,205	7,936,740
Economic Impact Aid-Education Disadvantaged		0	0	0	0	24,293,226	19,054,981
OTHER FINANCING SOURCES							
Specially Funded Programs Transfers and District Match**		19,300,000	0	0	0	0	0
TOTAL REVENUES		\$ 340,257,992	\$ 417,315,155	\$ 668,197,317	\$ 499,388,209	\$ 671,463,753	\$ 547,226,676
INTERPROGRAM SUPPORT COSTS							
Interprogram-SFP		0	0	0	0	0	0
ENDING BALANCE							
Designated Balances		0	0	0	0	0	0
RESERVE FOR UNUSED ENTITLEMENT		0	0	0	0	0	124,237,077
TOTAL AVAILABLE RESOURCES		\$ 340,257,992	\$ 417,315,155	\$ 668,197,317	\$ 499,388,209	\$ 671,463,753	\$ 671,463,753
EXPENDITURES/BUDGET SUMMARY							
1000	Certificated Salaries	\$ 168,422,288	\$ 210,630,071	\$ 206,490,039	\$ 231,554,240	\$ 282,596,869	\$ 208,716,701
2000	Classified Salaries	32,909,339	35,324,572	41,099,821	38,375,762	61,395,487	42,768,492
3000	Employee Benefits	45,881,517	59,384,887	63,334,044	68,475,934	90,222,172	67,596,767
4000	Books and Supplies	56,360,788	67,321,343	138,977,199	98,297,250	122,912,688	115,579,422
5000	Services and Other Operating Expenditures	23,873,320	28,252,968	73,142,653	40,166,858	74,519,721	84,228,055
6000	Capital Outlay	870,202	857,024	4,602,002	3,157,852	11,000,497	1,619,469
7000	Other Outgo	11,940,538	15,544,290	140,551,559	19,360,313	28,816,319	26,717,770
TOTAL EXPENDITURES		\$ 340,257,992	\$ 417,315,155	\$ 668,197,317	\$ 499,388,209	\$ 671,463,753	\$ 547,226,676
RESERVE FOR UNUSED ENTITLEMENT		0	0	0	0	0	124,237,077
TOTAL EXPENDITURES & RESERVE FOR UNUSED ENTITLEMENT		\$ 340,257,992	\$ 417,315,155	\$ 668,197,317	\$ 499,388,209	\$ 671,463,753	\$ 671,463,753

** - See Appendix F, Note 4.

SUPERINTENDENT'S 2005-06 FINAL BUDGET

GENERAL FUND BUDGET BY PROGRAM

OTHER SPECIALLY FUNDED PROGRAMS

		SPECIALLY FUNDED PROGRAMS											
		2002-03 Actual Revenues and Expenditures	2003-04 Actual Revenues and Expenditures	2004-05 Adjusted Budget as of 06-30-05	2004-05 Actual Revenues and Expenditures	2005-06 Authorized Revenues and Expenditures	2005-06 Estimated Revenues and Expenditures						
REVENUE SUMMARY													
BEGINNING BALANCE													
Undesignated Balance	\$	0	\$	0	\$	0	\$	0					
Designated Balances		4,208,540		88,783,149		84,029,555		1,052,960					
Inventories, Revolving Cash Funds and Other Items		0		0		0		0					
Audit Adjustments		1,406,090		0		0		0					
Other Restatements		476,512		0		0		0					
TOTAL BEGINNING BALANCE		\$	6,091,142	\$	88,783,149	\$	84,029,555	\$	1,052,960	\$	1,052,960		
REVENUE LIMIT SOURCES													
Principal Apportionment-Revenue Limit		0		0		0		0		0			
Subventions, District Taxes and Miscellaneous		0		0		0		0		0			
FEDERAL REVENUES			189,018,658		223,863,586		357,020,840		255,239,977		311,285,666		239,048,203
OTHER STATE REVENUES													
Principal Apportionment		0		0		0		0		0		0	
Special Purpose Apportionment		40,470,059		47,759,007		76,813,760		42,501,268		161,846,059		140,846,059	
Special Instructional Allowances		308,300		0		0		0		0		0	
Other State Revenues		177,254,215		144,681,213		182,820,553		123,654,137		97,170,182		68,595,996	
OTHER LOCAL REVENUES			11,957,289		10,797,434		15,758,803		8,212,027		32,074,593		13,188,273
OTHER FINANCING SOURCES													
Interfund Transfers		0		0		0		0		40,113,320		0	
Certificate of Participation		88,300,000		0		0		(64,479,708)		0		0	
Specially Funded Programs Transfers and District Match		5,672		(18,163,465)		(4,678,663)		(4,677,276)		0		0	
TOTAL REVENUES		\$	507,314,193	\$	408,937,775	\$	627,735,293	\$	360,450,425	\$	642,489,820	\$	461,678,531
INTERPROGRAM SUPPORT COSTS													
Interprogram-SFP		0		0		0		0		0		0	
ENDING BALANCE													
Undesignated Balance		0		0		0		0		0		0	
Designated Balances		(88,783,149)		(84,029,555)		0		(1,088,350)		0		0	
Inventories, Revolving Cash Funds and Other Items		0		0		0		0		0		0	
TOTAL ENDING BALANCE		\$	(88,783,149)	\$	(84,029,555)	\$	0	\$	(1,088,350)	\$	0	\$	0
TOTAL AVAILABLE RESOURCES		\$	424,622,186	\$	413,691,369	\$	711,764,848	\$	443,391,630	\$	643,542,780	\$	462,731,491
RESERVE FOR UNUSED ENTITLEMENT			0		0		0		0		0		180,811,289
TOTAL AVAILABLE RESOURCES		\$	424,622,186	\$	413,691,369	\$	711,764,848	\$	443,391,630	\$	643,542,780	\$	643,542,780
EXPENDITURES/BUDGET SUMMARY													
1000	Certificated Salaries	\$	157,647,299	\$	152,310,592	\$	244,858,535	\$	178,472,877	\$	270,845,860	\$	226,989,176
2000	Classified Salaries		46,794,214		36,970,376		47,928,252		43,100,665		58,842,536		42,622,221
3000	Employee Benefits		41,627,647		43,765,538		79,855,207		55,569,997		86,470,533		68,890,076
4000	Books and Supplies		101,227,075		106,893,930		199,067,101		75,626,225		117,801,695		75,763,593
5000	Services and Other Operating Expenditures		57,109,699		46,815,481		124,027,479		61,760,575		71,421,006		16,348,459
6000	Capital Outlay		8,138,891		10,981,765		(9,748,921)		12,954,854		10,543,078		15,709,843
7000	Other Outgo		12,077,361		15,953,687		25,777,195		15,906,437		27,618,072		16,408,121
TOTAL EXPENDITURES		\$	424,622,186	\$	413,691,369	\$	711,764,848	\$	443,391,630	\$	643,542,780	\$	462,731,489
RESERVE FOR UNUSED ENTITLEMENT			0		0		0		0		0		180,811,291
TOTAL EXPENDITURES & RESERVE FOR UNUSED ENTITLEMENT		\$	424,622,186	\$	413,691,369	\$	711,764,848	\$	443,391,630	\$	643,542,780	\$	643,542,780

SUPERINTENDENT'S 2005-06 FINAL BUDGET

ADULT EDUCATION FUND REVENUE BUDGET (FUND 029)

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

		REGULAR PROGRAM					
		2002-03 Actual Revenues	2003-04 Actual Revenues	2004-05 Adjusted Budget as of 06-30-05	2004-05 Actual Revenues	2005-06 Authorized Revenues	2005-06 Estimated Revenues
<u>BEGINNING BALANCE</u>							
Undesignated Balance		\$ 4,356,400	\$ 1,378,706	\$ 0	\$ 0	\$ 5,071,469	\$ 5,071,469
Amounts Restricted for:							
Designated Balances-Regular		2,940,225	4,289,551	1,012,806	1,012,806	1,732,080	1,732,080
Inventories, Revolving Cash Funds and Other Items		443,014	411,223	428,486	428,486	187,147	187,147
TOTAL BEGINNING BALANCE		\$ 7,739,639	\$ 6,079,480	\$ 1,441,292	\$ 1,441,292	\$ 6,990,696	\$ 6,990,696
<u>REVENUE LIMIT SOURCES</u>							
Principal Apportionment							
8011	Revenue Limit-Block Entitlement CY	150,322,934	148,072,632	155,351,808	154,032,445	164,552,749	164,552,749
8019	Revenue Limit-Block Entitlement PY	622,438	(1,417,210)	0	(68,708)	0	0
8011	Revenue Limit-ESL, GAIN/CalWORKS	520,172	0	0	0	241,311	241,311
Revenue Limit Transfers							
8099	ROC-Subsidy Transfer to General Fund*	(10,600,000)	(10,600,000)	(10,600,000)	(10,600,000)	(10,600,000)	(10,600,000)
TOTAL REVENUE LIMIT SOURCES		\$ 140,865,544	\$ 136,055,422	\$ 144,751,808	\$ 143,363,737	\$ 154,194,060	\$ 154,194,060
<u>OTHER LOCAL REVENUES</u>							
8660	Interest on Deposits	462,518	280,083	380,000	533,933	450,000	450,000
Fees and Contracts							
8671	Adult Education Fees	356,309	463,438	370,000	394,805	385,000	385,000
8699	All Other Local Revenues	5,253	17,662	15,000	15,967	13,750	13,750
TOTAL OTHER LOCAL REVENUES		\$ 824,080	\$ 761,183	\$ 765,000	\$ 944,705	\$ 848,750	\$ 848,750
TOTAL REVENUES		\$ 141,689,624	\$ 136,816,605	\$ 145,516,808	\$ 144,308,442	\$ 155,042,810	\$ 155,042,810
TOTAL REVENUES AND BEGINNING BALANCE		\$ 149,429,263	\$ 142,896,085	\$ 146,958,100	\$ 145,749,734	\$ 162,033,506	\$ 162,033,506

* - See Appendix F, Note 7.

SUPERINTENDENT'S 2005-06 FINAL BUDGET

ADULT EDUCATION FUND REVENUE BUDGET (FUND 029)

SPECIALLY FUNDED PROGRAMS						
	2002-03 Actual Revenues	2003-04 Actual Revenues	2004-05 Adjusted Budget as of 06-30-05	2004-05 Actual Revenues	2005-06 Authorized Revenues	2005-06 Estimated Revenues
BEGINNING BALANCE						
Undesignated Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Amounts Restricted for:						
Designated Balances - Regular	0	0	0	0	0	0
Inventories, Revolving Cash Funds and Other Items	0	0	0	0	0	0
TOTAL BEGINNING BALANCE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUE LIMIT SOURCES						
Principal Apportionment						
8011 Revenue Limit-Block Entitlement	0	0	0	0	0	0
8011 Revenue Limit-ESL, GAIN/CalWORKS	0	0	0	0	0	0
Revenue Limit Transfers						
8011 ROC-Subsidy Transfer to General Fund	0	0	0	0	0	0
8015 District Match to Specially Funded Programs	0	0	0	0	0	0
TOTAL REVENUE LIMIT SOURCES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
FEDERAL REVENUES						
8170 Job Training and Partnership Act						
Other Federal Revenues	0	0	0	0	0	0
8240 C.D. Perkins Vocational Education Act	17,030,850	7,448,383	8,401,281	5,373,782	4,307,713	4,307,713
8290 Adult Basic Education	2,122,493	0	0	0	0	0
8290 Refugee Act of 1980	1,773,995	0	0	0	0	0
8290 All Other Federal Revenues	1,509,908	16,858,191	16,078,200	15,369,309	21,624,745	18,624,745
TOTAL FEDERAL REVENUES	\$ 22,437,246	\$ 24,306,574	\$ 24,479,481	\$ 20,743,091	\$ 25,932,458	\$ 22,932,458
OTHER STATE REVENUES						
8560 California State Lottery	0	0	0	0	0	0
8590 Community-Based English Tutoring Program	9,124,467	9,341,258	17,569,295	10,762,135	15,807,160	12,807,160
8590 School District Block Grant	0	0	0	0	0	0
8590 All Other State Revenues	2,160,380	2,205,551	4,320,812	2,552,583	12,446,520	7,162,127
TOTAL OTHER STATE REVENUES	\$ 11,284,847	\$ 11,546,809	\$ 21,890,107	\$ 13,314,718	\$ 28,253,680	\$ 19,969,287
OTHER LOCAL REVENUES						
8652 Leases and Rentals of District Property	0	0	0	0	0	0
8660 Interest on Deposit/Investments	0	0	0	0	0	0
Fees and Contracts						
8674 Adult Education Fees	0	0	0	0	0	0
8677 Interagency Revenues	0	0	0	0	0	0
8699 All Other Local Revenues	138,786	212,824	382,005	179,404	586,518	500,000
TOTAL OTHER LOCAL REVENUES	\$ 138,786	\$ 212,824	\$ 382,005	\$ 179,404	\$ 586,518	\$ 500,000
TOTAL REVENUES	\$ 33,860,879	\$ 36,066,207	\$ 46,751,593	\$ 34,237,213	\$ 54,772,656	\$ 43,401,745
RESERVE FOR UNUSED ENTITLEMENT	0	0	0	0	0	11,370,911
TOTAL REVENUES, BEGINNING BALANCE AND RESERVE FOR UNUSED ENTITLEMENT	\$ 33,860,879	\$ 36,066,207	\$ 46,751,593	\$ 34,237,213	\$ 54,772,656	\$ 54,772,656

SUPERINTENDENT'S 2005-06 FINAL BUDGET

ADULT EDUCATION FUND BUDGET BY OBJECT OF EXPENDITURE (FUND 029)

		REGULAR PROGRAM					
		2002-03 Actual Expenditures	2003-04 Actual Expenditures	2004-05 Adjusted Budget as of 06-30-05	2004-05 Actual Expenditures	2005-06 Authorized Expenditures	2005-06 Estimated Expenditures
<u>CERTIFICATED SALARIES (1000)</u>							
1100	Teachers' Salaries	\$ 74,099,725	\$ 72,396,327	\$ 68,562,220	\$ 68,660,127	\$ 67,984,575	\$ 70,084,575
1200	School Administrators' Salaries	6,613,937	6,675,805	6,865,193	6,462,024	6,935,863	6,635,863
1300	Supervisors' Salaries	2,525,055	2,064,450	1,809,247	2,005,143	2,221,345	2,021,345
1400	Librarians' Salaries	0	0	0	0	0	0
1500	Guidance, Welfare and Attendance Salaries	5,093,517	4,337,355	2,671,829	4,771,038	2,852,622	4,852,622
1600	Physical and Mental Health Salaries	0	0	0	0	0	0
1700	Superintendents' Salaries	130,044	51,579	130,044	36,980	132,645	32,645
1800	Administrative Personnel Salaries	311,963	292,409	208,359	218,956	212,470	212,470
1900	Other Certificated Salaries	221,545	525,708	2,729,891	276,309	15,532,616	232,616
TOTAL CERTIFICATED SALARIES		\$ 88,995,786	\$ 86,343,633	\$ 82,976,783	\$ 82,430,577	\$ 95,872,136	\$ 84,072,136
<u>CLASSIFIED SALARIES (2000)</u>							
2100	Instructional Aides' Salaries	456,202	817,856	788,688	717,816	531,672	731,672
2200	Administrative Personnel Salaries	90,654	76,317	99,167	69,776	101,128	101,128
2300	Clerical/Other Office Salaries	8,313,179	7,979,329	6,717,683	7,099,985	6,868,182	7,168,182
2400	Maintenance and Operations Salaries	4,695,107	4,123,817	6,074,863	6,265,609	6,086,844	6,386,844
2500	Food Services Salaries	0	0	0	0	0	0
2600	Transportation Salaries	335	207	6,513	0	6,513	6,513
2900	Other Classified Salaries	83,370	66,111	267,915	73,828	330,425	130,425
TOTAL CLASSIFIED SALARIES		\$ 13,638,847	\$ 13,063,637	\$ 13,954,829	\$ 14,227,014	\$ 13,924,764	\$ 14,524,764
TOTAL EMPLOYEE BENEFITS (3000)		28,666,265	29,694,115	34,006,780	30,384,744	33,783,144	33,983,144
TOTAL BOOKS AND SUPPLIES (4000)		1,171,380	1,315,455	3,938,463	1,642,921	4,218,786	1,318,786
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES (5000)		2,842,847	2,668,474	4,551,649	3,963,320	4,714,829	3,714,829
TOTAL CAPITAL OUTLAY (6000)		180,063	466,016	2,027,749	313,092	2,291,089	491,089
TOTAL OTHER OUTGO (7000)		7,854,595	7,903,463	5,073,361	5,797,370	7,041,611	6,541,611
TOTAL EXPENDITURES		\$ 143,349,783	\$ 141,454,793	\$ 146,529,614	\$ 138,759,038	\$ 161,846,359	\$ 144,646,359
UNDESIGNATED BALANCE		1,378,706	0	0	5,071,470	0	0
AMOUNTS RESTRICTED FOR:							
DESIGNATED BALANCES		4,289,551	1,012,806	0	1,732,079	0	0
INVENTORIES, REVOLVING CASH FUNDS AND OTHER ITEMS		411,223	428,486	428,486	187,147	187,147	187,147
RESERVE FOR ANTICIPATED ENDING BALANCES		0	0	0	0	0	17,200,000
TOTAL EXPENDITURES, INVENTORIES, ENDING BALANCE, ETC.		\$ 149,429,263	\$ 142,896,085	\$ 146,958,100	\$ 145,749,734	\$ 162,033,506	\$ 162,033,506

SUPERINTENDENT'S 2005-06 FINAL BUDGET

ADULT EDUCATION FUND BUDGET BY OBJECT OF EXPENDITURE (FUND 029)

		SPECIALLY FUNDED PROGRAMS					
		2002-03 Actual Expenditures	2003-04 Actual Expenditures	2004-05 Adjusted Budget as of 06-30-05	2004-05 Actual Expenditures	2005-06 Authorized Expenditures	2005-06 Estimated Expenditures
<u>CERTIFICATED SALARIES (1000)</u>							
1100	Teachers' Salaries	\$ 5,640,188	\$ 6,781,414	\$ 6,501,202	\$ 7,032,429	\$ 9,762,355	\$ 7,735,671
1200	School Administrators' Salaries	0	0	441,556	441,821	613,332	486,003
1300	Supervisors' Salaries	5,949,302	5,887,781	7,150,383	6,292,287	8,734,898	6,921,516
1400	Librarians' Salaries	0	0	0	0	0	0
1500	Guidance, Welfare and Attendance Salaries	1,009,781	1,182,853	338,962	347,980	483,063	382,778
1600	Physical and Mental Health Salaries	0	0	0	0	0	0
1700	Superintendents' Salaries	0	0	0	0	0	0
1800	Administrative Personnel Salaries	0	0	0	0	0	0
1900	Other Certificated Salaries	259,067	271,136	417,130	166,027	230,478	182,630
TOTAL CERTIFICATED SALARIES		\$ 12,858,338	\$ 14,123,184	\$ 14,849,233	\$ 14,280,544	\$ 19,824,126	\$ 15,708,598
<u>CLASSIFIED SALARIES (2000)</u>							
2100	Instructional Aides' Salaries	3,965,069	3,518,943	4,192,088	3,661,380	5,082,696	4,027,518
2200	Administrative Personnel Salaries	0	0	0	0	0	0
2300	Clerical/Other Office Salaries	2,400,004	2,706,408	3,594,156	3,364,670	4,670,807	3,701,138
2400	Maintenance and Operations Salaries	21,019	41,077	23,521	32,865	45,622	36,151
2500	Food Services Salaries	0	0	0	0	0	0
2600	Transportation Salaries	8,053	4,798	0	8,668	12,032	9,534
2900	Other Classified Salaries	427,528	467,720	663,639	530,158	735,961	583,174
TOTAL CLASSIFIED SALARIES		\$ 6,821,673	\$ 6,738,946	\$ 8,473,404	\$ 7,597,741	\$ 10,547,118	\$ 8,357,515
TOTAL EMPLOYEE BENEFITS (3000)		5,337,402	6,365,716	7,361,702	6,907,137	8,890,721	7,044,990
TOTAL BOOKS AND SUPPLIES (4000)		6,864,491	6,836,583	9,718,517	3,865,784	10,695,651	8,475,213
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES (5000)		1,531,351	1,316,680	1,848,147	959,830	1,504,485	1,192,151
TOTAL CAPITAL OUTLAY (6000)		149,229	338,048	1,299,612	314,030	1,059,664	839,676
TOTAL OTHER OUTGO (7000)		298,395	347,050	3,200,978	312,147	2,250,891	1,783,602
TOTAL EXPENDITURES		\$ 33,860,879	\$ 36,066,207	\$ 46,751,593	\$ 34,237,213	\$ 54,772,656	\$ 43,401,745
UNDESIGNATED BALANCE		0	0	0	0	0	0
AMOUNTS RESTRICTED FOR:							
DESIGNATED BALANCES		0	0	0	0	0	0
INVENTORIES, REVOLVING CASH FUNDS AND OTHER ITEMS		0	0	0	0	0	0
RESERVE FOR UNUSED ENTITLEMENT		0	0	0	0	0	11,370,911
TOTAL EXPENDITURES, INVENTORIES, ENDING BALANCE, ETC.		\$ 33,860,879	\$ 36,066,207	\$ 46,751,593	\$ 34,237,213	\$ 54,772,656	\$ 54,772,656

SUPERINTENDENT'S 2005-06 FINAL BUDGET

CAFETERIA FUND REVENUE BUDGET (FUND 030)

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

REGULAR PROGRAM						
	2002-03 Actual Revenues	2003-04 Actual Revenues	2004-05 Adjusted Budget as of 06-30-05	2004-05 Actual Revenues	2005-06 Authorized Revenues	2005-06 Estimated Revenues
BEGINNING BALANCE						
Undesignated Balances	\$ 23,391,398	\$ 10,042,556	\$ 458,618	\$ 458,618	\$ 1,044,305	\$ 1,044,305
Amounts Restricted for:						
Designated Balances - Regular	0	111,254	13,000,000	13,000,000	13,411,631	13,411,631
Designated Balances - Operating Cash	6,200,000	6,200,000	6,200,000	6,200,000	19,200,000	19,200,000
Inventories, Revolving Cash Funds and Other Items	9,863,778	7,978,271	8,048,288	8,048,288	7,577,192	7,577,192
TOTAL BEGINNING BALANCE	\$ 39,455,176	\$ 24,332,081	\$ 27,706,906	\$ 27,706,906	\$ 41,233,128	\$ 41,233,128
FEDERAL REVENUES						
Child Nutrition Programs						
8220 Special Summer Food Services	1,584,798	1,828,030	1,917,355	1,371,489	1,367,359 *	1,367,359 *
8220 School Programs	181,684,661	195,842,471	206,970,434	202,933,006	220,740,988 *	220,740,988 *
8220 Child Care Food Program	5,973,499	6,477,410	6,073,950	7,199,179	7,095,128 *	7,095,128 *
TOTAL FEDERAL REVENUES	\$ 189,242,958	\$ 204,147,911	\$ 214,961,739	\$ 211,503,674	\$ 229,203,475	\$ 229,203,475
OTHER STATE REVENUES						
8520 Child Care Food Program	383,514	405,962	381,317	456,082	466,157 *	466,157 *
8520 School Programs	12,650,106	13,208,753	14,699,540	13,658,423	14,801,201 *	14,801,201 *
8590 Fruits and Vegetable -Governor's May Revise Proposa	0	0	0	0	2,184,000	2,184,000
TOTAL OTHER STATE REVENUES	\$ 13,033,620	\$ 13,614,715	\$ 15,080,857	\$ 14,114,505	\$ 17,451,358	\$ 17,451,358
OTHER LOCAL REVENUES						
Sales						
8634 Food Services Sales	31,564,574	23,671,956	26,993,477	20,391,184	21,088,292	21,088,292
8634 Other Sales	14,038	1,767	0	66,935	0	0
8660 Interest on Investments	438,249	114,290	230,000	161,674	200,000	200,000
Fees and Contracts						
8699 Vending Machine Commissions	15,179	15,222	20,000	14,480	20,000	20,000
8699 All Other Local Revenues	0	13,805	0	11,945	15,000	15,000
TOTAL OTHER LOCAL REVENUES	\$ 32,032,040	\$ 23,817,040	\$ 27,243,477	\$ 20,646,218	\$ 21,323,292	\$ 21,323,292
TOTAL REVENUES	\$ 234,308,618	\$ 241,579,666	\$ 257,286,073	\$ 246,264,397	\$ 267,978,125	\$ 267,978,125
TOTAL REVENUES AND BEGINNING BALANCE	\$ 273,763,794	\$ 265,911,747	\$ 284,992,979	\$ 273,971,303	\$ 309,211,253	\$ 309,211,253

* - See Appendix F, Note 8.

SUPERINTENDENT'S 2005-06 FINAL BUDGET

CAFETERIA FUND BUDGET BY OBJECT OF EXPENDITURE (FUND 030)

		REGULAR PROGRAM					
		2002-03 Actual Expenditures	2003-04 Actual Expenditures	2004-05 Adjusted Budget as of 06-30-05	2004-05 Actual Expenditures	2005-06 Authorized Expenditures	2005-06 Estimated Expenditures
<u>CERTIFICATED SALARIES (1000)</u>							
1900	Certificated Salaries	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>CLASSIFIED SALARIES (2000)</u>							
2200	Administrative Personnel Salaries	241,735	213,970	223,338	227,256	227,801	227,801
2300	Clerical/Other Office Salaries	13,549,762	12,030,288	13,471,511	11,136,827	11,236,287	8,936,287
2400	Maintenance and Operations Salaries	8,648,820	8,532,257	9,267,732	8,731,510	11,077,437	11,077,437
2500	Food Services Salaries	72,726,719	66,170,127	60,792,209	63,977,921	63,606,706	64,606,706
2600	Transportation Salaries	946,294	914,867	967,251	1,000,305	958,764	958,764
2900	Other Classified Salaries	3,551,049	3,551,105	4,063,893	3,551,049	5,339,579	3,639,579
TOTAL CLASSIFIED SALARIES		\$ 99,664,379	\$ 91,412,614	\$ 88,785,934	\$ 88,624,868	\$ 92,446,574	\$ 89,446,574
TOTAL EMPLOYEE BENEFITS (3000)		41,221,550	39,179,137	44,144,361	38,033,640	43,019,356	40,519,356
<u>BOOKS AND SUPPLIES (4000)</u>							
4400	Non-Capitalized Equipment	2,317,035	541,558	2,387,646	408,762	7,987,150	387,150
4500	Other Supplies	16,052,072	12,279,521	25,457,269	13,183,595	28,613,269	13,213,269
4600	Pupil Transportation Supplies	0	0	0	0	0	0
4700	Food Services Supplies	78,085,232	84,012,492	94,570,838	83,647,465	96,954,518	83,554,518
TOTAL BOOKS AND SUPPLIES		\$ 96,454,339	\$ 96,833,571	\$ 122,415,753	\$ 97,239,822	\$ 133,554,937	\$ 97,154,937
<u>SERVICES AND OTHER OPERATING EXPENDITURES (5000)</u>							
5200	Travel and Conferences	201,272	162,951	637,607	147,946	337,607	137,607
5400	Insurance	1,789,994	2,314,097	2,203,786	1,398,809	2,203,786	1,503,786
5500	Utilities and Housekeeping Services	4,942,835	4,254,491	5,877,752	4,865,328	5,877,752	4,777,752
5600	Rentals, Leases, and Repairs	323,420	177,513	139,241	105,188	178,891	78,891
5800	Other Services and Operating Expenditures	716,848	677,068	1,289,489	777,739	1,289,489	789,489
5900	Telephone, Pager, and Postage Fees	441,855	407,382	547,255	293,777	147,150	347,150
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES		\$ 8,416,224	\$ 7,993,502	\$ 10,695,130	\$ 7,588,787	\$ 10,034,675	\$ 7,634,675
<u>CAPITAL OUTLAY (6000)</u>							
6200	Buildings and Improvements of Buildings	0	0	0	0	11,300	11,300
6400	Equipment	26,350	0	558,036	0	591,536	0
6500	Equipment Replacement	1,118,850	144,266	1,263,715	0	1,263,715	0
TOTAL CAPITAL OUTLAY		\$ 1,145,200	\$ 144,266	\$ 1,821,751	\$ 0	\$ 1,866,551	\$ 11,300
TOTAL OTHER OUTGO (7000)		2,530,021	2,641,751	2,881,762	1,251,058	1,511,968	1,667,219
TOTAL EXPENDITURES		\$ 249,431,713	\$ 238,204,841	\$ 270,744,691	\$ 232,738,175	\$ 282,434,061	\$ 236,434,061
UNDESIGNATED BALANCE		10,042,556	458,618	0	1,044,305	0	0
AMOUNTS RESTRICTED FOR:							
DESIGNATED BALANCES							
Designated Balance - Regular		111,254	13,000,000	0	13,411,631	0	0
Designated Balance for Operating Cash		6,200,000	6,200,000	6,200,000	19,200,000	19,200,000	19,200,000
INVENTORIES, REVOLVING CASH FUNDS AND OTHER ITEMS		7,978,271	8,048,288	8,048,288	7,577,192	7,577,192	7,577,192
RESERVE FOR ANTICIPATED ENDING BALANCES		0	0	0	0	0	46,000,000
TOTAL EXPENDITURES, INVENTORIES, ENDING BALANCE, ETC.		\$ 273,763,794	\$ 265,911,747	\$ 284,992,979	\$ 273,971,303	\$ 309,211,253	\$ 309,211,253

SUPERINTENDENT'S 2005-06 FINAL BUDGET

CHILD DEVELOPMENT FUND REVENUE BUDGET (FUND 011)

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

REGULAR PROGRAM						
	2002-03 Actual Revenues	2003-04 Actual Revenues	2004-05 Adjusted Budget as of 06-30-05	2004-05 Estimated Revenues	2005-06 Authorized Revenues	2005-06 Actual Revenues
<u>BEGINNING BALANCE</u>						
Amounts Restricted for:						
Designated Balances - Regular	\$ 2,409,426	\$ 3,873,537	\$ 1,418,107	\$ 1,418,107	\$ 3,291,622	\$ 3,291,622
Inventories, Revolving Cash Funds and Other Items	140,565	155,593	233,688	233,688	107,197	107,197
TOTAL BEGINNING BALANCE	\$ 2,549,991	\$ 4,029,130	\$ 1,651,795	\$ 1,651,795	\$ 3,398,819	\$ 3,398,819
<u>FEDERAL REVENUES</u>						
8290 Federal Block Grant	21,684,389	19,892,304	22,448,914	21,284,484	0	0
<u>OTHER STATE REVENUES</u>						
8530 Children's Centers Apportionments	54,777,223	56,114,356	68,293,214	58,299,388	90,951,794	90,951,794
<u>OTHER LOCAL REVENUES</u>						
8673 Children's Centers Fees	1,486,646	1,534,321	1,500,000	1,619,708	1,700,000	1,700,000
8699 All Other Local Revenues	20,257	5,343	30,000	100	20,000	20,000
<u>OTHER FINANCING SOURCES</u>						
8911 Interfund Transfers	8,474,785	8,411,473	8,775,650	8,064,894	7,274,126	7,274,126
TOTAL REVENUES	\$ 86,443,300	\$ 85,957,797	\$ 101,047,778	\$ 89,268,574	\$ 99,945,920	\$ 99,945,920
TOTAL REVENUES AND BEGINNING BALANCE	\$ 88,993,291	\$ 89,986,927	\$ 102,699,573	\$ 90,920,369	\$ 103,344,739	\$ 103,344,739

SUPERINTENDENT'S 2005-06 FINAL BUDGET

CHILD DEVELOPMENT FUND REVENUE BUDGET (FUND 011)

		SPECIALLY FUNDED PROGRAMS					
		2002-03 Actual Revenues	2003-04 Actual Revenues	2004-05 Adjusted Budget as of 06-30-05	2004-05 Actual Revenues	2005-06 Authorized Revenues	2005-06 Estimated Revenues
<u>BEGINNING BALANCE</u>							
Undesignated Balance		\$ 0	\$ 484,769	\$ 450,334	\$ 450,334	\$ 363,262	\$ 363,262
Amounts Restricted for:							
Designated Balances - Regular		0	0	0	0	0	0
Inventories, Revolving Cash Funds and Other Items		0	0	0	0	0	0
TOTAL BEGINNING BALANCE		\$ 0	\$ 484,769	\$ 450,334	\$ 450,334	\$ 363,262	\$ 363,262
<u>FEDERAL REVENUES</u>							
8290	Federal Block Grant	0	0	0	0	0	0
8290	All Other Federal Revenues	0	71,454	90,452	90,452	500,000	100,000
TOTAL FEDERAL REVENUES		\$ 0	\$ 71,454	\$ 90,452	\$ 90,452	\$ 500,000	\$ 100,000
<u>OTHER STATE REVENUES</u>							
8530	After School Child Care Program (Latchkey)	0	0	0	0	0	0
8530	Children's Centers Apportionments	604,668	901,368	733,285	732,808	737,390	737,390
8590	AFDC Tracking	0	0	0	0	0	0
8590	Child Care and Development	0	0	0	0	0	0
8590	Facilities Repair and Renovation	0	0	0	0	0	0
8590	Infant Care and Development	0	0	0	0	0	0
8590	State Preschool (AB 451)	9,458,466	9,440,842	11,644,842	10,241,836	11,774,940	11,774,940
8590	All Other State Revenues	920,646	1,168,170	5,306,530	4,227,322	3,621,227	3,621,227
TOTAL OTHER STATE REVENUES		\$ 10,983,780	\$ 11,510,380	\$ 17,684,657	\$ 15,201,966	\$ 16,133,557	\$ 16,133,557
<u>OTHER LOCAL REVENUES</u>							
8650	Leases and Rentals of District Property	0	0	0	0	0	0
8660	Interest on Deposit/Investments	0	0	0	0	0	0
8673	Children's Centers Fees	0	0	0	4,582	0	0
8699	Prop K-Development and Expansion of Children's Centers	0	0	0	0	0	0
8699	All Other Local Revenues	1,141,575	2,636,557	5,461,694	4,758,990	9,690,922	6,300,589
TOTAL OTHER LOCAL REVENUES		\$ 1,141,575	\$ 2,636,557	\$ 5,461,694	\$ 4,763,572	\$ 9,690,922	\$ 6,300,589
<u>OTHER FINANCING SOURCES</u>							
8979	Other Sources	517,962	0	45,033	0	0	0
TOTAL REVENUES		\$ 12,643,317	\$ 14,218,391	\$ 23,281,836	\$ 20,055,990	\$ 26,324,479	\$ 22,534,146
TOTAL REVENUES AND BEGINNING BALANCE		\$ 12,643,317	\$ 14,703,160	\$ 23,732,170	\$ 20,506,324	\$ 26,687,741	\$ 22,897,408
RESERVE FOR UNUSED ENTITLEMENT		0	0	0	0	0	3,790,333
TOTAL REVENUES, BEGINNING BALANCE AND RESERVE FOR UNUSED ENTITLEMENT		\$ 12,643,317	\$ 14,703,160	\$ 23,732,170	\$ 20,506,324	\$ 26,687,741	\$ 26,687,741

SUPERINTENDENT'S 2005-06 FINAL BUDGET

CHILD DEVELOPMENT FUND BUDGET BY OBJECT OF EXPENDITURE (FUND 011)

		REGULAR PROGRAM					
		2002-03 Actual Expenditures	2003-04 Actual Expenditures	2004-05 Adjusted Budget as of 06-30-05	2004-05 Actual Expenditures	2005-06 Authorized Expenditures	2005-06 Estimated Expenditures
<u>CERTIFICATED SALARIES (1000)</u>							
1100	Teachers' Salaries	\$ 24,270,755	\$ 24,921,578	\$ 27,511,050	\$ 25,763,883	\$ 27,663,640	\$ 26,663,640
1200	School Administrators' Salaries	4,194,299	4,118,830	4,598,855	4,465,222	4,701,002	4,701,002
1300	Supervisors' Salaries	397,529	360,545	299,340	314,590	314,590	314,590
1400	Librarians' Salaries	0	0	0	0	0	0
1500	Guidance, Welfare and Attendance Salaries	257,424	2,939	0	0	0	0
1600	Physical and Mental Health Salaries	1,238,377	1,117,659	456,703	568,599	394,945	394,945
1700	Superintendents' Salaries	0	0	0	0	0	0
1800	Administrative Personnel Salaries	294,171	250,255	333,934	281,452	339,729	339,729
1900	Other Certificated Salaries	43,484	38,569	379,273	50,004	158,008	158,008
TOTAL CERTIFICATED SALARIES		\$ 30,696,039	\$ 30,810,375	\$ 33,579,155	\$ 31,443,750	\$ 33,571,914	\$ 32,571,914
<u>CLASSIFIED SALARIES (2000)</u>							
2100	Instructional Aides' Salaries	19,099,950	19,205,920	21,303,749	19,818,299	21,888,890	20,888,890
2200	Administrative Personnel Salaries	20,930	77,115	88,567	97,747	97,747	0
2300	Clerical/Other Office Salaries	5,234,850	4,670,761	5,660,489	4,776,173	5,211,016	4,808,763
2400	Maintenance and Operations Salaries	3,068,298	3,341,419	4,171,944	3,410,121	3,523,131	3,378,946
2500	Food Services Salaries	0	0	0	0	0	0
2600	Transportation Salaries	30,579	23,428	55,815	12,184	55,815	0
2900	Other Classified Salaries	7,689	16,164	154,754	17,425	835,141	835,141
TOTAL CLASSIFIED SALARIES		\$ 27,462,296	\$ 27,334,807	\$ 31,435,318	\$ 28,131,949	\$ 31,611,740	\$ 29,911,740
TOTAL EMPLOYEE BENEFITS (3000)		20,129,493	22,195,154	26,999,833	21,781,711	25,808,559	23,508,559
TOTAL BOOKS AND SUPPLIES (4000)		2,332,769	2,709,670	3,739,163	1,948,719	4,336,831	2,636,831
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES (5000)		2,612,087	3,624,575	5,246,171	2,730,748	4,439,778	2,939,778
TOTAL CAPITAL OUTLAY (6000)		119,542	116,333	688,634	67,947	1,329,128	129,128
TOTAL OTHER OUTGO (7000)		1,611,935	1,544,218	777,611	1,416,726	2,139,592	2,139,592
TOTAL EXPENDITURES		\$ 84,964,161	\$ 88,335,132	\$ 102,465,885	\$ 87,521,550	\$ 103,237,542	\$ 93,837,542
UNDESIGNATED BALANCE		0	0	0	0	0	0
AMOUNTS RESTRICTED FOR:							
DESIGNATED BALANCES		3,873,537	1,418,107	0	3,291,622	0	0
INVENTORIES, REVOLVING CASH FUNDS AND OTHER ITEMS		155,593	233,688	233,688	107,197	107,197	107,197
RESERVE FOR ANTICIPATED ENDING BALANCES		0	0	0	0	0	9,400,000
TOTAL EXPENDITURES, INVENTORIES, ENDING BALANCE, ETC.		\$ 88,993,291	\$ 89,986,927	\$ 102,699,573	\$ 90,920,369	\$ 103,344,739	\$ 103,344,739

SUPERINTENDENT'S 2005-06 FINAL BUDGET

CHILD DEVELOPMENT FUND BUDGET BY OBJECT OF EXPENDITURE (FUND 011)

		SPECIALLY FUNDED PROGRAMS					
		2002-03 Actual Expenditures	2003-04 Actual Expenditures	2004-05 Adjusted Budget as of 06-30-05	2004-05 Actual Expenditures	2005-06 Authorized Expenditures	2005-06 Estimated Expenditures
<u>CERTIFICATED SALARIES (1000)</u>							
1100	Teachers' Salaries	\$ 2,763,874	\$ 2,679,478	\$ 2,899,711	\$ 3,109,706	\$ 3,660,717	\$ 3,140,803
1200	School Administrators' Salaries	567,773	488,751	0	237,191	279,219	239,563
1300	Supervisors' Salaries	669,887	833,124	962,473	950,504	1,118,926	960,010
1400	Librarians' Salaries	0	0	0	0	0	0
1500	Guidance, Welfare and Attendance Salaries	88,658	71,525	34,517	31,876	41,033	35,205
1600	Physical and Mental Health Salaries	347,276	292,027	219,347	272,888	321,241	275,617
1700	Superintendents' Salaries	0	0	0	0	0	0
1800	Administrative Personnel Salaries	51,986	376,314	683,022	728,444	857,517	735,728
1900	Other Certificated Salaries	43,789	50,509	46,344	47,210	55,575	47,682
TOTAL CERTIFICATED SALARIES		\$ 4,533,243	\$ 4,791,728	\$ 4,845,414	\$ 5,377,819	\$ 6,334,228	\$ 5,434,608
<u>CLASSIFIED SALARIES (2000)</u>							
2100	Instructional Aides' Salaries	2,331,608	2,513,241	2,718,190	2,767,814	3,258,246	2,795,493
2200	Administrative Personnel Salaries	0	0	0	0	0	0
2300	Clerical/Other Office Salaries	332,838	840,804	644,478	925,153	1,089,082	934,405
2400	Maintenance and Operations Salaries	323,963	361,604	173,247	304,951	358,986	308,001
2500	Food Services Salaries	0	0	0	309	0	0
2600	Transportation Salaries	1,061	2,431	0	1,482	1,497	1,497
2900	Other Classified Salaries	787,914	772,231	870,135	927,543	1,209,882	1,039,333
TOTAL CLASSIFIED SALARIES		\$ 3,777,384	\$ 4,490,311	\$ 4,406,050	\$ 4,927,252	\$ 5,917,693	\$ 5,078,729
TOTAL EMPLOYEE BENEFITS (3000)		2,325,478	2,363,730	3,858,104	2,996,492	5,280,850	4,530,836
TOTAL BOOKS AND SUPPLIES (4000)		368,746	1,167,562	1,694,683	1,627,809	2,515,636	2,172,882
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES (5000)		542,981	964,586	2,260,504	2,138,927	2,432,790	2,087,272
TOTAL CAPITAL OUTLAY (6000)		154,556	38,675	4,821,338	2,391,491	3,280,447	2,814,541
TOTAL OTHER OUTGO (7000)		456,160	436,234	1,846,077	683,273	926,097	778,540
TOTAL EXPENDITURES		\$ 12,158,548	\$ 14,252,826	\$ 23,732,170	\$ 20,143,063	\$ 26,687,741	\$ 22,897,408
UNDESIGNATED BALANCE		0	0	0	0	0	0
AMOUNTS RESTRICTED FOR:							
DESIGNATED BALANCES		484,769	450,334	0	363,261	0	0
INVENTORIES, REVOLVING CASH FUNDS AND OTHER ITEMS							
RESERVE FOR ANTICIPATED UNUSED ENTITLEMENT		0	0	0	0	0	3,790,333
TOTAL EXPENDITURES, INVENTORIES, ENDING BALANCE, ETC.		\$ 12,643,317	\$ 14,703,160	\$ 23,732,170	\$ 20,506,324	\$ 26,687,741	\$ 26,687,741

SUPERINTENDENT'S 2005-06 FINAL BUDGET

DEFERRED MAINTENANCE FUND (FUND 027)

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

	2002-03 Actual Revenues and Expenditures	2003-04 Actual Revenues and Expenditures	2004-05 Adjusted Budget as of 06-30-05	2004-05 Actual Revenues and Expenditures	2005-06 Authorized Revenues and Expenditures	2005-06 Estimated Revenues and Expenditures
<u>REVENUE BUDGET</u>						
BEGINNING BALANCE						
Amounts Restricted for:						
Designated Balances	\$ 61,685,897	\$ 45,026,782	\$ 21,473,245	\$ 21,473,245	\$ 56,944,364	\$ 56,944,364
OTHER STATE REVENUES						
8540 Deferred Maintenance Allowance	27,150,360	(16,536,994)	29,000,000	30,104,385	30,000,000	30,000,000
OTHER LOCAL REVENUES						
8660 Interest on Deposits	600,046	57,145	280,000	763,968	350,000	350,000
OTHER FINANCING SOURCES						
8915 Interfund Transfers	2,133,836	8,140,090	23,300,000	23,300,000	30,000,000	30,000,000
TOTAL REVENUES	\$ 29,884,242	\$ (8,339,759)	\$ 52,580,000	\$ 54,168,353	\$ 60,350,000	\$ 60,350,000
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 91,570,139</u>	<u>\$ 36,687,023</u>	<u>\$ 74,053,245</u>	<u>\$ 75,641,598</u>	<u>\$ 117,294,364</u>	<u>\$ 117,294,364</u>
<u>EXPENDITURES/BUDGET SUMMARY</u>						
1000 Certificated Salaries	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2000 Classified Salaries	8,163,780	4,189,151	16,897,844	4,201,178	11,057,696	4,157,696
3000 Employee Benefits	3,208,327	2,078,054	2,710,001	1,666,237	4,409,798	1,809,798
4000 Books and Supplies	4,028,737	854,740	14,316,542	1,137,381	61,355,134	1,055,134
5000 Services and Other Operating Expenditures	22,864,810	9,365,644	40,128,858	10,180,025	40,471,736	10,171,736
6000 Capital Outlay	8,277,703	(1,273,811)	0	1,512,413	0	1,500,000
7000 Other Outgo	0	0	0	0	0	0
TOTAL EXPENDITURES	\$ 46,543,357	\$ 15,213,778	\$ 74,053,245	\$ 18,697,234	\$ 117,294,364	\$ 18,694,364
AMOUNTS RESTRICTED FOR:						
DESIGNATED BALANCES	45,026,782	21,473,245	0	56,944,364	0	0
RESERVE FOR ANTICIPATED ENDING BALANCES	0	0	0	0	0	98,600,000
TOTAL EXPENDITURES, INVENTORIES, ENDING BALANCE, ETC.	<u>\$ 91,570,139</u>	<u>\$ 36,687,023</u>	<u>\$ 74,053,245</u>	<u>\$ 75,641,598</u>	<u>\$ 117,294,364</u>	<u>\$ 117,294,364</u>

SUPERINTENDENT'S 2005-06 FINAL BUDGET

SPECIAL RESERVE FUND-FEMA-EARTHQUAKE BUDGET (FUND 022)

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

	2002-03 Actual Revenues and Expenditures	2003-04 Actual Revenues and Expenditures	2004-05 Adjusted Budget as of 06-30-05	2004-05 Actual Revenues and Expenditures	2005-06 Authorized Revenues and Expenditures	2005-06 Estimated Revenues and Expenditures
<u>REVENUE BUDGET</u>						
BEGINNING BALANCE						
Amounts Restricted for:						
Designated Balances	\$ 199,692	\$ 469,024	\$ 469,024	\$ 469,024	\$ 469,024	\$ 469,024
FEDERAL REVENUES						
8281 Federal Revenue-FEMA	0	0	10,000,000	(2,608,341)	5,753,117	5,753,117
OTHER STATE REVENUES						
8590 All Other State Revenues	0	0	4,000,000	0	3,750,000	3,750,000
OTHER LOCAL REVENUES						
8660 Interest on Deposits	68,028	0	0	0	0	0
OTHER FINANCING SOURCES						
8912 Interfund Transfers	9,166,510	3,805,826	0	0	2,074,102	2,074,102
TOTAL REVENUES	\$ 9,234,538	\$ 3,805,826	\$ 14,000,000	\$ (2,608,341)	\$ 11,577,219	\$ 11,577,219
TOTAL REVENUES AND BEGINNING BALANCE	\$ 9,434,230	\$ 4,274,850	\$ 14,469,024	\$ (2,139,317)	\$ 12,046,243	\$ 12,046,243
<u>EXPENDITURES/BUDGET SUMMARY</u>						
1000 Certificated Salaries	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2000 Classified Salaries	909,609	418,348	0	205,630	0	200,000
3000 Employee Benefits	196,868	102,312	0	79,215	0	100,000
4000 Books and Supplies	186,742	40,095	20,000	11,746	10,000	10,000
5000 Services and Other Operating Expenditures	2,984,719	(180,769)	8,535,493	(3,984,113)	7,747,099	47,099
6000 Capital Outlay	3,833,692	2,797,655	5,364,031	865,741	3,769,080	869,080
7000 Other Outgo	853,576	628,185	549,500	213,440	520,064	220,064
TOTAL EXPENDITURES	\$ 8,965,206	\$ 3,805,826	\$ 14,469,024	\$ (2,608,341)	\$ 12,046,243	\$ 1,446,243
AMOUNTS RESTRICTED FOR:						
DESIGNATED BALANCES	469,024	469,024	0	469,024	0	0
RESERVE FOR ANTICIPATED ENDING BALANCES	0	0	0	0	0	10,600,000
TOTAL EXPENDITURES, INVENTORIES, ENDING BALANCE, ETC.	\$ 9,434,230	\$ 4,274,850	\$ 14,469,024	\$ (2,139,317)	\$ 12,046,243	\$ 12,046,243

SUPERINTENDENT'S 2005-06 FINAL BUDGET

CAPITAL PROJECTS - BUILDING FUND BUDGET (FUND 070)

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

	2002-03 Actual Revenues and Expenditures	2003-04 Actual Revenues and Expenditures	2004-05 Adjusted Budget as of 06-30-05	2004-05 Actual Revenues and Expenditures	2005-06 Authorized Revenues and Expenditures	2005-06 Estimated Revenues and Expenditures
<u>REVENUE BUDGET</u>						
BEGINNING BALANCE						
Amounts Restricted for:						
Designated Balances	\$ 2,392,400	\$ 1,685,692	\$ 1,677,605	\$ 1,677,605	\$ 1,811,219	\$ 1,811,219
FEDERAL REVENUES						
8290 Federal Renovation and Repair	0	15,860,640	0	0	0	0
OTHER LOCAL REVENUES						
Leases and Rentals						
8650 Leases, Rents and Royalties	78,789	86,111	75,000	104,755	70,000	70,000
8650 Lease of Closed Schools	240,255	(29,238)	20,000	83,277	0	0
8660 Interest on Deposits	47,683	26,786	35,000	42,738	35,000	35,000
TOTAL REVENUES	\$ 366,727	\$ 15,944,299	\$ 130,000	\$ 230,770	\$ 105,000	\$ 105,000
TOTAL REVENUES AND BEGINNING BALANCE	\$ 2,759,127	\$ 17,629,991	\$ 1,807,605	\$ 1,908,375	\$ 1,916,219	\$ 1,916,219
<u>EXPENDITURES/BUDGET SUMMARY</u>						
1000 Certificated Salaries	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2000 Classified Salaries	194,811	995,900	0	6,697	0	0
3000 Employee Benefits	92,831	311,727	0	2,415	0	0
4000 Books and Supplies	165,385	239,363	0	6,426	0	0
5000 Services and Other Operating Expenditures	254,407	7,351,053	0	48,904	16,724	16,724
6000 Capital Outlay	366,001	7,054,343	1,807,605	32,714	1,899,495	99,495
7000 Other Outgo	0	0	0	0	0	0
TOTAL EXPENDITURES	\$ 1,073,435	\$ 15,952,386	\$ 1,807,605	\$ 97,156	\$ 1,916,219	\$ 116,219
AMOUNTS RESTRICTED FOR:						
DESIGNATED BALANCES	1,685,692	1,677,605	0	1,811,219	0	0
RESERVE FOR ANTICIPATED ENDING BALANCES	0	0	0	0	0	1,800,000
TOTAL EXPENDITURES, INVENTORIES, ENDING BALANCE, ETC.	\$ 2,759,127	\$ 17,629,991	\$ 1,807,605	\$ 1,908,375	\$ 1,916,219	\$ 1,916,219

SUPERINTENDENT'S 2005-06 FINAL BUDGET

CAPITAL PROJECTS - BUILDING FUND-BOND PROCEEDS BUDGET (FUND 045)

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

	2002-03 Actual Revenues and Expenditures	2003-04 Actual Revenues and Expenditures	2004-05 Adjusted Budget as of 06-30-05	2004-05 Actual Revenues and Expenditures	2005-06 Authorized Revenues and Expenditures	2005-06 Estimated Revenues and Expenditures
REVENUE BUDGET						
BEGINNING BALANCE						
Amounts Restricted for:						
Designated Balances	\$ 669,940,136	\$ 860,193,332	\$ 483,341,996	\$ 483,341,996	\$ 255,138,952	\$ 255,138,952
Inventories, Revolving Cash Funds and Other Items	(2,508,202)	17,545,460	12,686,764	12,686,764	7,328,068	7,328,068
Audit Adjustment	20,404,156	0	0	0	0	0
TOTAL BEGINNING BALANCE	\$ 687,836,090	\$ 877,738,792	\$ 496,028,760	\$ 496,028,760	\$ 262,467,020	\$ 262,467,020
OTHER LOCAL REVENUES						
8660 Interest on Deposits	12,406,980	6,401,323	9,229,457	9,904,083	3,310,000	3,310,000
8660 Interest on Deposits (PY)	0	0	0	829,602	0	0
OTHER FINANCING SOURCES/USES						
8951 Proceeds from Sale of Bonds	507,345,000	0	0	0	0	0
TOTAL REVENUES	\$ 519,751,980	\$ 6,401,323	\$ 9,229,457	\$ 10,733,685	\$ 3,310,000	\$ 3,310,000
TOTAL REVENUES AND BEGINNING BALANCE	\$ 1,207,588,070	\$ 884,140,115	\$ 505,258,217	\$ 506,762,445	\$ 265,777,020	\$ 265,777,020
EXPENDITURES/BUDGET SUMMARY						
1000 Certificated Salaries	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2000 Classified Salaries	14,551,035	17,934,533	27,193,387	11,310,039	23,247,924	11,447,924
3000 Employee Benefits	6,439,288	6,674,198	6,748,994	4,476,396	9,112,226	4,512,226
4000 Books and Supplies	4,244,967	4,192,202	2,879,703	1,542,131	2,339,699	2,039,699
5000 Services and Other Operating Expenditures	127,696,143	125,600,897	234,585,226	28,149,276	194,002,376	53,402,376
6000 Capital Outlay	176,917,845	233,709,525	192,367,218	198,817,583	25,138,305	163,938,305
7000 Other Outgo	0	0	9,396,925	0	4,608,422	8,422
TOTAL EXPENDITURES	\$ 329,849,278	\$ 388,111,355	\$ 473,171,453	\$ 244,295,425	\$ 258,448,952	\$ 235,348,952
AMOUNTS RESTRICTED FOR:						
DESIGNATED BALANCES	860,193,332	483,341,996 *	19,400,000	255,138,952	0	0
INVENTORIES, REVOLVING CASH FUNDS AND OTHER ITEMS	17,545,460	12,686,764	12,686,764	7,328,068	7,328,068	7,328,068
RESERVE FOR ANTICIPATED ENDING BALANCES	0	0	0	0	0	23,100,000
TOTAL EXPENDITURES, INVENTORIES, ENDING BALANCE, ETC.	\$ 1,207,588,070	\$ 884,140,115	\$ 505,258,217	\$ 506,762,445	\$ 265,777,020	\$ 265,777,020

* - Audit Adjustment

SUPERINTENDENT'S 2005-06 FINAL BUDGET

CAPITAL PROJECTS - BUILDING FUND-MEASURE K-BOND PROCEEDS BUDGET (FUND 044)

Building Fund-Measure K-Bond Proceeds was established to account for revenues received as the result of passage of Measure K in November 2002.

	2002-03 Actual Revenues and Expenditures	2003-04 Actual Revenues and Expenditures	2004-05 Adjusted Budget as of 06-30-05	2004-05 Actual Revenues and Expenditures	2005-06 Authorized Revenues and Expenditures	2005-06 Estimated Revenues and Expenditures
<u>REVENUE BUDGET</u>						
BEGINNING BALANCE						
Amounts Restricted for:						
Designated Balances	\$ 0	\$ 2,057,527,353	\$ 1,676,000,617	\$ 1,676,000,617	\$ 1,044,875,252	\$ 1,044,875,252
OTHER LOCAL REVENUES						
8660 Interest on Deposits	5,069,730	6,765,253	8,210,525	23,934,092	7,230,000	7,230,000
8662 Income on Investments	0	25,675,231	0	2,020,528	0	0
OTHER FINANCING SOURCES						
8951 Proceeds from Sale of Bonds	2,100,000,000	0	0	0	0	0
8979 Advances Against Proceeds from Sale of Bonds	0	0	0	0	756,395,522	756,395,522
TOTAL REVENUES	\$ 2,105,069,730	\$ 32,440,484	\$ 8,210,525	\$ 25,954,620	\$ 763,625,522	\$ 763,625,522
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 2,105,069,730</u>	<u>\$ 2,089,967,837</u>	<u>\$ 1,684,211,142</u>	<u>\$ 1,701,955,237</u>	<u>\$ 1,808,500,774</u>	<u>\$ 1,808,500,774</u>
<u>EXPENDITURES/BUDGET SUMMARY</u>						
1000 Certificated Salaries	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2000 Classified Salaries	442,008	14,311,745	25,772,466	25,499,950	30,128,465	26,028,465
3000 Employee Benefits	167,375	5,818,462	11,187,252	9,370,244	12,092,417	9,492,417
4000 Books and Supplies	33,157	1,254,700	21,522,236	3,200,839	18,169,113	5,569,113
5000 Services and Other Operating Expenditures	10,661,720	56,932,488	8,327,010	14,108,591	12,463,655	29,663,655
6000 Capital Outlay	36,238,117	335,649,825	1,617,402,178	604,900,361	1,735,647,124	950,847,124
7000 Other Outgo	0	0	0	0	0	0
TOTAL EXPENDITURES	\$ 47,542,377	\$ 413,967,220	\$ 1,684,211,142	\$ 657,079,985	\$ 1,808,500,774	\$ 1,021,600,774
AMOUNTS RESTRICTED FOR:						
DESIGNATED BALANCES	2,057,527,353	1,676,000,617	0	1,044,875,252	0	0
RESERVE FOR ANTICIPATED ENDING BALANCES	0	0	0	0	0	786,900,000
TOTAL EXPENDITURES, INVENTORIES, ENDING BALANCE, ETC.	<u>\$ 2,105,069,730</u>	<u>\$ 2,089,967,837</u>	<u>\$ 1,684,211,142</u>	<u>\$ 1,701,955,237</u>	<u>\$ 1,808,500,774</u>	<u>\$ 1,808,500,774</u>

SUPERINTENDENT'S 2005-06 FINAL BUDGET

CAPITAL PROJECTS - BUILDING FUND-MEASURE R-BOND PROCEEDS BUDGET (FUND 043)

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.

	2002-03 Actual Revenues and Expenditures	2003-04 Actual Revenues and Expenditures	2004-05 Adjusted Budget as of 06-30-05	2004-05 Actual Revenues and Expenditures	2005-06 Authorized Revenues and Expenditures	2005-06 Estimated Revenues and Expenditures
REVENUE BUDGET						
BEGINNING BALANCE						
Undesignated Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ (155,269,592)	\$ 0
OTHER LOCAL REVENUES						
8660 Interest on Deposits	0	0	0	17,510	6,800,000	6,800,000
OTHER FINANCING SOURCES						
8919 IFTN Measure R FR CS-Cops Trst	0	0	0	58,720	0	0
8951 Proceeds from Sale of Bonds	0	0	1,171,529,166	228,782,186	755,000,000	755,000,000
8979 Advances Against Bond Proceeds	0	0	0	0	512,500,000	357,230,408
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	\$ 0	\$ 0	\$ 1,171,529,166	\$ 228,858,416	\$ 1,274,300,000	\$ 1,119,030,408
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,171,529,166</u>	<u>\$ 228,858,416</u>	<u>\$ 1,119,030,408</u>	<u>\$ 1,119,030,408</u>
EXPENDITURES/BUDGET SUMMARY						
1000 Certificated Salaries	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2000 Classified Salaries	0	0	2,695,181	9,140,948	15,538,373	9,238,373
3000 Employee Benefits	0	0	1,141,087	3,583,901	6,463,372	3,763,372
4000 Books and Supplies	0	0	0	2,482,268	0	6,200,000
5000 Services and Other Operating Expenditures	0	0	2,834,454	7,794,754	0	19,400,000
6000 Capital Outlay	0	0	1,014,863,732	211,131,425	1,090,228,663	524,928,663
7000 Other Outgo	0	0	149,994,712	149,994,712	6,800,000	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	\$ 0	\$ 0	\$ 1,171,529,166	\$ 384,128,008	\$ 1,119,030,408	\$ 563,530,408
UNDESIGNATED BALANCE	0	0	0	(155,269,592)	0	0
AMOUNTS RESTRICTED FOR:						
RESERVE FOR ANTICIPATED ENDING						
BALANCES	0	0	0	0	0	555,500,000
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES, INVENTORIES, ENDING BALANCE, ETC.	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,171,529,166</u>	<u>\$ 228,858,416</u>	<u>\$ 1,119,030,408</u>	<u>\$ 1,119,030,408</u>

SUPERINTENDENT'S 2005-06 FINAL BUDGET

CAPITAL PROJECTS - CAPITAL FACILITIES ACCOUNT FUND BUDGET (FUND 073)

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

	2002-03 Actual Revenues and Expenditures	2003-04 Actual Revenues and Expenditures	2004-05 Adjusted Budget as of 06-30-05	2004-05 Actual Revenues and Expenditures	2005-06 Authorized Revenues and Expenditures	2005-06 Estimated Revenues and Expenditures
<u>REVENUE BUDGET</u>						
BEGINNING BALANCE						
Amounts Restricted for:						
Designated Balances	\$ 71,465,876	\$ 73,775,897	\$ 99,053,969	\$ 99,053,969	\$ 133,120,135	\$ 133,120,135
Inventories, Revolving Cash Funds and Other Items	(82,448)	0	0	0	0	0
Audit Adjustment	0	0	0	0	0	0
TOTAL BEGINNING BALANCE	\$ 71,383,428	\$ 73,775,897	\$ 99,053,969	\$ 99,053,969	\$ 133,120,135	\$ 133,120,135
OTHER LOCAL REVENUES						
8660 Interest on Deposits	1,526,769	1,120,278	969,055	2,605,985	1,723,785	1,723,785
8681 Developers' Fees	41,689,731	69,722,419	44,500,000	77,480,432	40,000,000	40,000,000
TOTAL REVENUES	\$ 43,216,500	\$ 70,842,697	\$ 45,469,055	\$ 80,086,417	\$ 41,723,785	\$ 41,723,785
TOTAL REVENUES AND BEGINNING BALANCE	\$ 114,599,928	\$ 144,618,594	\$ 144,523,024	\$ 179,140,386	\$ 174,843,920	\$ 174,843,920
<u>EXPENDITURES/BUDGET SUMMARY</u>						
1000 Certificated Salaries	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2000 Classified Salaries	628,222	364,633	277,373	697,228	355,341	755,341
3000 Employee Benefits	266,386	152,999	118,577	273,626	158,421	358,421
4000 Books and Supplies	94,863	87,701	7,190	268,320	35,398	1,235,398
5000 Services and Other Operating Expenditures	3,132,925	1,836,417	3,112,020	1,289,876	2,986,363	5,186,363
6000 Capital Outlay	12,703,528	14,148,217	104,237,593	11,833,108	138,175,858	12,875,858
7000 Other Outgo	23,998,107	28,974,658	36,770,271	31,658,093	33,132,539	34,132,539
TOTAL EXPENDITURES	\$ 40,824,031	\$ 45,564,625	\$ 144,523,024	\$ 46,020,251	\$ 174,843,920	\$ 54,543,920
AMOUNTS RESTRICTED FOR:						
DESIGNATED BALANCES	73,775,897	99,053,969	0	133,120,135	0	0
AMOUNTS RESTRICTED FOR:						
DESIGNATED BALANCES	0	0	0	0	0	120,300,000
TOTAL EXPENDITURES, INVENTORIES, ENDING BALANCE, ETC.	\$ 114,599,928	\$ 144,618,594	\$ 144,523,024	\$ 179,140,386	\$ 174,843,920	\$ 174,843,920

SUPERINTENDENT'S 2005-06 FINAL BUDGET

CAPITAL PROJECTS - COUNTY SCHOOL FACILITIES FUND BUDGET (FUND 065)

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

	2002-03 Actual Revenues and Expenditures	2003-04 Actual Revenues and Expenditures	2004-05 Adjusted Budget as of 06-30-05	2004-05 Actual Revenues and Expenditures	2005-06 Authorized Revenues and Expenditures	2005-06 Estimated Revenues and Expenditures
<u>REVENUE BUDGET</u>						
BEGINNING BALANCE						
Amounts Restricted for:						
Designated Balances	\$ 46,756,169	\$ 49,326,206	\$ 332,077,786	\$ 332,077,786	\$ 162,337,863	\$ 162,337,863
OTHER STATE REVENUES						
8545 School Facilities Apportionments	115,906,466	490,889,130	0	(714,699)	0	0
OTHER LOCAL REVENUES						
8660 Interest on Deposits	0	0	742,472	0	0	0
OTHER FINANCING SOURCES						
8915 Interfund Transfers	0	0	0	0	0	0
TOTAL REVENUES	\$ 115,906,466	\$ 490,889,130	\$ 742,472	\$ (714,699)	\$ 0	\$ 0
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 162,662,635</u>	<u>\$ 540,215,336</u>	<u>\$ 332,820,258</u>	<u>\$ 331,363,087</u>	<u>\$ 162,337,863</u>	<u>\$ 162,337,863</u>
<u>EXPENDITURES/BUDGET SUMMARY</u>						
1000 Certificated Salaries	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2000 Classified Salaries	1,001,154	1,478,131	0	1,015,077	0	0
3000 Employee Benefits	380,378	534,334	0	360,380	0	0
4000 Books and Supplies	342,892	273,264	0	235,918	0	0
5000 Services and Other Operating Expenditures	6,597,441	3,018,656	0	(62,393)	0	0
6000 Capital Outlay	105,014,564	202,833,165	332,820,258	167,476,242	162,337,863	162,337,863
7000 Other Outgo	0	0	0	0	0	0
TOTAL EXPENDITURES	\$ 113,336,429	\$ 208,137,550	\$ 332,820,258	\$ 169,025,224	\$ 162,337,863	\$ 162,337,863
AMOUNTS RESTRICTED FOR:						
DESIGNATED BALANCES	<u>49,326,206</u>	<u>332,077,786</u>	<u>0</u>	<u>162,337,863</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES, INVENTORIES, ENDING BALANCE, ETC.	<u>\$ 162,662,635</u>	<u>\$ 540,215,336</u>	<u>\$ 332,820,258</u>	<u>\$ 331,363,087</u>	<u>\$ 162,337,863</u>	<u>\$ 162,337,863</u>

SUPERINTENDENT'S 2005-06 FINAL BUDGET

CAPITAL PROJECTS - COUNTY SCHOOL FACILITIES FUND - PROP. 47 BUDGET (FUND 066)

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

	2002-03 Actual Revenues and Expenditures	2003-04 Actual Revenues and Expenditures	2004-05 Adjusted Budget as of 06-30-05	2004-05 Actual Revenues and Expenditures	2005-06 Authorized Revenues and Expenditures	2005-06 Estimated Revenues and Expenditures
<u>REVENUE BUDGET</u>						
BEGINNING BALANCE						
Amounts Restricted for:						
Designated Balances	\$ 0	\$ 7,790,476	\$ 74,113,030	\$ 74,113,030	\$ 65,011,864	\$ 65,011,864
OTHER STATE REVENUES						
8545 School Facilities Apportionments	87,265,533	101,113,920	432,000,000	62,435,194	200,000,000	200,000,000
OTHER LOCAL REVENUES						
8660 Interest on Deposits	244,965	248,193	3,583,445	0	0	0
OTHER FINANCING SOURCES						
8915 Interfund Transfers	0	0	0	0	0	0
TOTAL REVENUES	\$ 87,510,498	\$ 101,362,113	\$ 435,583,445	\$ 62,435,194	\$ 200,000,000	\$ 200,000,000
TOTAL REVENUES AND BEGINNING BALANCE	\$ 87,510,498	\$ 109,152,589	\$ 509,696,475	\$ 136,548,224	\$ 265,011,864	\$ 265,011,864
<u>EXPENDITURES/BUDGET SUMMARY</u>						
1000 Certificated Salaries	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2000 Classified Salaries	781,237	366,286	68,820	1,355,562	311,168	1,411,168
3000 Employee Benefits	218,166	138,845	50,007	489,652	118,357	518,357
4000 Books and Supplies	143,410	24,332	50,000	232,432	0	100,000
5000 Services and Other Operating Expenditures	2,796,945	2,911,593	31,000	738,789	0	1,800,000
6000 Capital Outlay	75,780,264	31,598,503	509,496,648	68,719,925	264,582,339	50,182,339
7000 Other Outgo	0	0	0	0	0	0
TOTAL EXPENDITURES	\$ 79,720,022	\$ 35,039,559	\$ 509,696,475	\$ 71,536,360	\$ 265,011,864	\$ 54,011,864
AMOUNTS RESTRICTED FOR:						
DESIGNATED BALANCES	7,790,476	74,113,030	0	65,011,864	0	0
RESERVE FOR ANTICIPATED ENDING BALANCES	0	0	0	0	0	211,000,000
TOTAL EXPENDITURES, INVENTORIES, ENDING BALANCE, ETC.	\$ 87,510,498	\$ 109,152,589	\$ 509,696,475	\$ 136,548,224	\$ 265,011,864	\$ 265,011,864

SUPERINTENDENT'S 2005-06 FINAL BUDGET

CAPITAL PROJECTS - COUNTY SCHOOL FACILITIES FUND - PROPOSITION 55 BUDGET (FUND 067)

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

	2002-03 Actual Revenues and Expenditures	2003-04 Actual Revenues and Expenditures	2004-05 Adjusted Budget as of 06-30-05	2004-05 Actual Revenues and Expenditures	2005-06 Authorized Revenues and Expenditures	2005-06 Estimated Revenues and Expenditures
<u>REVENUE BUDGET</u>						
BEGINNING BALANCE						
Amounts Restricted for:						
Designated Balances	\$ 0	\$ 0	\$ 0	\$ 0	\$ 19,081,862	\$ 19,081,862
OTHER STATE REVENUES						
8545 School Facilities Apportionments	0	0	485,399,100	37,360,435	692,000,000	692,000,000
OTHER FINANCING SOURCES						
8915 Interfund Transfers	0	0	0	0	0	0
TOTAL REVENUES	\$ 0	\$ 0	\$ 485,399,100	\$ 37,360,435	\$ 692,000,000	\$ 692,000,000
TOTAL REVENUES AND BEGINNING BALANCE	\$ 0	\$ 0	\$ 485,399,100	\$ 37,360,435	\$ 711,081,862	\$ 711,081,862
<u>EXPENDITURES/BUDGET SUMMARY</u>						
1000 Certificated Salaries	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2000 Classified Salaries	0	0	0	0	0	0
3000 Employee Benefits	0	0	0	0	0	0
4000 Books and Supplies	0	0	0	0	0	0
5000 Services and Other Operating Expenditures	0	0	0	0	0	0
6000 Capital Outlay	0	0	485,399,100	18,278,573	711,081,862	18,281,862
7000 Other Outgo	0	0	0	0	0	0
TOTAL EXPENDITURES	\$ 0	\$ 0	\$ 485,399,100	\$ 18,278,573	\$ 711,081,862	\$ 18,281,862
AMOUNTS RESTRICTED FOR:						
DESIGNATED BALANCES	0	0	0	19,081,862	0	0
RESERVE FOR ANTICIPATED ENDING BALANCES	0	0	0	0	0	692,800,000
TOTAL EXPENDITURES, INVENTORIES, ENDING BALANCE, ETC.	\$ 0	\$ 0	\$ 485,399,100	\$ 37,360,435	\$ 711,081,862	\$ 711,081,862

SUPERINTENDENT'S 2005-06 FINAL BUDGET

CAPITAL PROJECTS - SPECIAL RESERVE FUND BUDGET (FUND 015)

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

	2002-03 Actual Revenues and Expenditures	2003-04 Actual Revenues and Expenditures	2004-05 Adjusted Budget as of 06-30-05	2004-05 Actual Revenues and Expenditures	2005-06 Authorized Revenues and Expenditures	2005-06 Estimated Revenues and Expenditures
REVENUE BUDGET						
BEGINNING BALANCE						
Amounts Restricted for:						
Designated Balances						
Carryovers	\$ 477,060,800	\$ 436,376,973	\$ 311,110,801	\$ 311,110,801	\$ 303,391,181	\$ 303,391,181
ERP COPs	0	0	0	0	24,366,389	24,366,389
TOTAL BEGINNING BALANCE	\$ 477,060,800	\$ 436,376,973	\$ 311,110,801	\$ 311,110,801	\$ 327,757,570	\$ 327,757,570
OTHER STATE REVENUES						
8590 Williams Facilities	0	0	0	0	20,000,000	20,000,000
8590 Facilities Renovation Grant School	0	0	0	40,000	10,000,000	10,000,000
OTHER LOCAL REVENUES						
8660 Interest on Deposits	4,837,728	3,014,815	2,500,000	4,253,912	2,500,000	2,500,000
OTHER FINANCING SOURCES						
8912 Interfund Transfers	168,805,366	12,970,165	0	110,540,182	0	0
8919 Other Authorized Interfund Transfers	0	0	0	17,154,742	0	0
TOTAL REVENUES	\$ 173,643,094	\$ 15,984,980	\$ 2,500,000	\$ 131,988,836	\$ 32,500,000	\$ 32,500,000
TOTAL REVENUES AND BEGINNING BALANCE	\$ 650,703,894	\$ 452,361,953	\$ 313,610,801	\$ 443,099,637	\$ 360,257,570	\$ 360,257,570
EXPENDITURES/BUDGET SUMMARY						
1000 Certificated Salaries	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2000 Classified Salaries	907,348	1,473,193	1,754,392	1,470,556	3,617,657	1,517,657
3000 Employee Benefits	1,015,884	638,320	446,874	554,287	1,453,826	653,826
4000 Books and Supplies	875,336	53,101	242,384	33,754	1,413,218	13,218
5000 Services and Other Operating Expenditures	13,086,219	1,917,769	84,063	(263,595)	12,000	2,012,000
6000 Capital Outlay	204,308,176	116,535,979	282,283,088	67,592,323	263,255,538	49,855,538
7000 Other Outgo	(5,866,042)	20,632,790	28,800,000	45,954,742	66,138,942	65,038,942
TOTAL EXPENDITURES	\$ 214,326,921	\$ 141,251,152	\$ 313,610,801	\$ 115,342,067	\$ 335,891,181	\$ 119,091,181
UNDESIGNATED BALANCE	0	0	0	0	0	0
AMOUNTS RESTRICTED FOR:						
DESIGNATED BALANCES						
Carryovers	436,376,973	311,110,801	0	303,391,181	0	0
ERP COPs	0	0	0	24,366,389	24,366,389	24,366,389
ECONOMIC UNCERTAINTIES	0	0	0	0	0	0
RESERVE FOR ANTICIPATED ENDING BALANCES	0	0	0	0	0	216,800,000
TOTAL EXPENDITURES, INVENTORIES, ENDING BALANCE, ETC.	\$ 650,703,894	\$ 452,361,953	\$ 313,610,801	\$ 443,099,637	\$ 360,257,570	\$ 360,257,570

SUPERINTENDENT'S 2005-06 FINAL BUDGET

CAPITAL PROJECTS - SPECIAL RESERVE FUND

COMMUNITY REDEVELOPMENT AGENCY BUDGET (FUND 017)

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

	2002-03 Actual Revenues and Expenditures	2003-04 Actual Revenues and Expenditures	2004-05 Adjusted Budget as of 06-30-05	2004-05 Actual Revenues and Expenditures	2005-06 Authorized Revenues and Expenditures	2005-06 Estimated Revenues and Expenditures
REVENUE BUDGET						
BEGINNING BALANCE						
Amounts Restricted for:						
Designated Balances	\$ 1,335,223	\$ 3,113,381	\$ 6,905,917	\$ 6,905,917	\$ 10,454,728	\$ 10,454,728
OTHER LOCAL REVENUES						
8625 DT Community Redevelopment Fund - NonRev Limit	0	0	600,000	3,394,086	0	0
8625 CRA Fees - Hollywood	0	0	0	0	2,000,000	2,000,000
8660 Interest on Deposits	32,174	36,196	60,000	154,725	100,000	100,000
OTHER FINANCING SOURCES						
8912 Interfund Transfers	1,418,789	3,756,340	0	0	0	0
TOTAL REVENUES	\$ 1,450,963	\$ 3,792,536	\$ 660,000	\$ 3,548,811	\$ 2,100,000	\$ 2,100,000
TOTAL REVENUES AND BEGINNING BALANCE	\$ 2,786,186	\$ 6,905,917	\$ 7,565,917	\$ 10,454,728	\$ 12,554,728	\$ 12,554,728
EXPENDITURES/BUDGET SUMMARY						
1000 Certificated Salaries	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2000 Classified Salaries	0	0	0	0	0	0
3000 Employee Benefits	0	0	0	0	0	0
4000 Books and Supplies	0	0	0	0	0	0
5000 Services and Other Operating Expenditures	(327,195)	0	100,000	0	100,000	2,800,000
6000 Capital Outlay	0	0	7,465,917	0	12,454,728	54,728
7000 Other Outgo	0	0	0	0	0	0
TOTAL EXPENDITURES	\$ (327,195)	\$ 0	\$ 7,565,917	\$ 0	\$ 12,554,728	\$ 2,854,728
AMOUNTS RESTRICTED FOR:						
DESIGNATED BALANCES	3,113,381	6,905,917	0	10,454,728	0	0
RESERVE FOR ANTICIPATED ENDING BALANCES	0	0	0	0	0	9,700,000
TOTAL EXPENDITURES, INVENTORIES, ENDING BALANCE, ETC.	\$ 2,786,186	\$ 6,905,917	\$ 7,565,917	\$ 10,454,728	\$ 12,554,728	\$ 12,554,728

SUPERINTENDENT'S 2005-06 FINAL BUDGET

CAPITAL PROJECTS - SPECIAL RESERVE FUND

FEMA - HAZARD MITIGATION BUDGET (FUND 062)

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

	2002-03 Actual Revenues and Expenditures	2003-04 Actual Revenues and Expenditures	2004-05 Adjusted Budget as of 06-30-05	2004-05 Actual Revenues and Expenditures	2005-06 Authorized Revenues and Expenditures	2005-06 Estimated Revenues and Expenditures
<u>REVENUE BUDGET</u>						
BEGINNING BALANCE						
Undesignated Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,224,723	\$ 2,224,723
Amounts Restricted for:						
Designated Balances	771,147	0	0	0	0	0
TOTAL BEGINNING BALANCE	\$ 771,147	\$ 0	\$ 0	\$ 0	\$ 2,224,723	\$ 2,224,723
FEDERAL REVENUES						
8281 Federal Revenue-FEMA	0	0	18,800,000	8,600,937	500,000	500,000
OTHER LOCAL REVENUES						
8660 Interest on Deposits	25,540	0	0	0	0	0
OTHER FINANCING SOURCES						
8912 Interfund Transfers	9,613,300	25,680,903	2,200,000	2,224,723	0	0
TOTAL REVENUES	\$ 9,638,840	\$ 25,680,903	\$ 21,000,000	\$ 10,825,660	\$ 500,000	\$ 500,000
TOTAL REVENUES AND BEGINNING BALANCE	\$ 10,409,987	\$ 25,680,903	\$ 21,000,000	\$ 10,825,660	\$ 2,724,723	\$ 2,724,723
<u>EXPENDITURES/BUDGET SUMMARY</u>						
1000 Certificated Salaries	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2000 Classified Salaries	1,144,315	400,033	0	185,946	0	0
3000 Employee Benefits	244,541	104,476	0	62,874	0	0
4000 Books and Supplies	26,640	17,131	10,000	1,756	0	0
5000 Services and Other Operating Expenditures	3,649,102	21,499,525	17,168,649	12,691,183	300,000	300,000
6000 Capital Outlay	4,619,916	3,362,205	3,147,270	(4,489,570)	100,000	100,000
7000 Other Outgo	725,473	297,533	674,081	148,748	2,324,723	2,324,723
TOTAL EXPENDITURES	\$ 10,409,987	\$ 25,680,903	\$ 21,000,000	\$ 8,600,937	\$ 2,724,723	\$ 2,724,723
UNDESIGNATED BALANCE	0	0	0	2,224,723	0	0
TOTAL EXPENDITURES, INVENTORIES, ENDING BALANCE, ETC.	\$ 10,409,987	\$ 25,680,903	\$ 21,000,000	\$ 10,825,660	\$ 2,724,723	\$ 2,724,723

SUPERINTENDENT'S 2005-06 FINAL BUDGET

CAPITAL PROJECTS - STATE SCHOOL BUILDING LEASE/PURCHASE FUND BUDGET (FUND 074)

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

	2002-03 Actual Revenues and Expenditures	2003-04 Actual Revenues and Expenditures	2004-05 Adjusted Budget as of 06-30-05	2004-05 Actual Revenues and Expenditures	2005-06 Authorized Revenues and Expenditures	2005-06 Estimated Revenues and Expenditures
REVENUE BUDGET						
BEGINNING BALANCE						
Amounts Restricted for:						
Designated Balances	\$ 15,809,020	\$ 13,691,602	\$ 22,208,404	\$ 22,208,404	\$ 14,138,179	\$ 14,138,179
OTHER STATE REVENUES						
School Facilities Apportionments						
8545 Construction and Reconstruction	1,032,716	14,359,623	5,000,000	(13,016,604)	0	0
8545 Roof Replacement	0	0	0	0	0	0
8545 Heat Reduction	0	0	0	(259,950)	0	0
OTHER LOCAL REVENUES						
8650 Other Local Income	0	215,504	100,000	0	240,000	240,000
OTHER FINANCING SOURCES						
8913 Interfund Transfers	6,069,978	5,714,440	11,352,818	7,613,421	11,352,818	11,352,818
TOTAL REVENUES	\$ 7,102,694	\$ 20,289,567	\$ 16,452,818	\$ (5,663,133)	\$ 11,592,818	\$ 11,592,818
TOTAL REVENUES AND BEGINNING BALANCE	\$ 22,911,714	\$ 33,981,169	\$ 38,661,222	\$ 16,545,271	\$ 25,730,997	\$ 25,730,997
EXPENDITURES/BUDGET SUMMARY						
1000 Certificated Salaries	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2000 Classified Salaries	291	0	0	84,382	0	0
3000 Employee Benefits	11,284	5,345	0	35,941	0	0
4000 Books and Supplies	298,000	347	1,243	99,360	0	100,000
5000 Services and Other Operating Expenditures	588,053	48,701	38,659,979	118,444	1,243	101,243
6000 Capital Outlay	8,322,484	11,718,372	0	2,068,965	25,729,754	2,229,754
7000 Other Outgo	0	0	0	0	0	0
TOTAL EXPENDITURES	\$ 9,220,112	\$ 11,772,765	\$ 38,661,222	\$ 2,407,092	\$ 25,730,997	\$ 2,430,997
AMOUNTS RESTRICTED FOR:						
DESIGNATED BALANCES	13,691,602	22,208,404	0	14,138,179	0	0
RESERVE FOR ANTICIPATED ENDING BALANCES	0	0	0	0	0	23,300,000
TOTAL EXPENDITURES, INVENTORIES, ENDING BALANCE, ETC.	\$ 22,911,714	\$ 33,981,169	\$ 38,661,222	\$ 16,545,271	\$ 25,730,997	\$ 25,730,997

SUPERINTENDENT'S 2005-06 FINAL BUDGET

DEBT SERVICE - BOND INTEREST AND REDEMPTION FUND BUDGET (FUND 004)

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

	2002-03 Actual Revenues and Expenditures	2003-04 Actual Revenues and Expenditures	2004-05 Adjusted Budget as of 06-30-05	2004-05 Actual Revenues and Expenditures	2005-06 Authorized Revenues and Expenditures	2005-06 Estimated Revenues and Expenditures
REVENUE BUDGET						
BEGINNING BALANCE						
Amounts Restricted for:						
Reserve for July through December Payments	\$ 103,213,896	\$ 164,978,126	\$ 165,837,640	\$ 165,837,640	\$ 211,449,247	\$ 211,449,247
OTHER STATE REVENUES						
8571 Tax Relief Subventions-Homeowners' Exemptions	1,157,075	2,361,552	0	2,819,647	3,243,560	3,243,560
OTHER LOCAL REVENUES						
District Taxes						
8611 Secured Roll	92,719,720	208,100,893	208,305,125	257,973,583	285,958,330	285,958,330
8612 Unsecured Roll	8,651,820	7,065,708	7,141,947	14,418,375	15,421,800	15,421,800
8613 Prior Years' Taxes	5,368,708	5,444,601	2,684,354	9,466,007	10,377,773	10,377,773
8614 Supplemental Taxes	4,546,093	6,519,663	2,273,047	15,015,135	13,346,676	13,346,676
8629 Non-Revenue Limit Taxes	1,024,829	1,047,790	0	1,439,799	1,797,451	1,797,451
8660 Interest on Deposits	1,315,412	1,371,963	1,052,330	1,361,142	2,071,800	2,071,800
8699 All Other Local Revenues	76,741,161	0	0	8,738,679	43,743,605	43,743,605
OTHER FINANCING SOURCES						
8915 Interfund Transfers	0	0	0	0	0	0
TOTAL REVENUES	\$ 191,524,818	\$ 231,912,170	\$ 221,456,803	\$ 311,232,367	\$ 375,960,995	\$ 375,960,995
TOTAL REVENUES AND BEGINNING BALANCE	\$ 294,738,714	\$ 396,890,296	\$ 387,294,443	\$ 477,070,007	\$ 587,410,242	\$ 587,410,242
EXPENDITURES/BUDGET SUMMARY						
1000 Certificated Salaries	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2000 Classified Salaries	0	0	0	0	0	0
3000 Employee Benefits	0	0	0	0	0	0
4000 Books and Supplies	0	0	0	0	0	0
5000 Services and Other Operating Expenditures	0	0	0	0	0	0
6000 Capital Outlay	0	0	0	0	0	0
7000 Other Outgo	129,760,588	231,052,656	221,456,803	265,620,760	375,960,995	375,960,995
TOTAL EXPENDITURES	\$ 129,760,588	\$ 231,052,656	\$ 221,456,803	\$ 265,620,760	\$ 375,960,995	\$ 375,960,995
RESERVE FOR JULY THROUGH DECEMBER PAYMENTS	164,978,126	165,837,640	165,837,640	211,449,247	211,449,247	211,449,247
TOTAL EXPENDITURES, INVENTORIES, ENDING BALANCE, ETC.	\$ 294,738,714	\$ 396,890,296	\$ 387,294,443	\$ 477,070,007	\$ 587,410,242	\$ 587,410,242

SUPERINTENDENT'S 2005-06 FINAL BUDGET

DEBT SERVICE - CAPITAL SERVICES FUND BUDGET (FUND 071)

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

	2002-03 Actual Revenues and Expenditures	2003-04 Actual Revenues and Expenditures	2004-05 Adjusted Budget as of 06-30-05	2004-05 Actual Revenues and Expenditures	2005-06 Authorized Revenues and Expenditures	2005-06 Estimated Revenues and Expenditures
<u>REVENUE BUDGET</u>						
BEGINNING BALANCE						
Amounts Restricted for:						
Debt Service	\$ 54,564,429	\$ 44,608,288	\$ 39,908,287	\$ 39,908,287	\$ 189,151,423	\$ 189,151,423
OTHER LOCAL REVENUES						
8660 Interest on Deposits	1,837,438	1,236,545	5,997,485	3,298,428	998,910	998,910
8662 Income on Investments	213,794	240,042	0	(53,097)	0	0
8663 Unrealized Gain/(Loss) on Investments	111,775	(610,678)	0	(40,550)	0	0
OTHER FINANCING SOURCES						
8919 Interfund Transfers	49,717,076	95,322,836	417,927,707	393,326,263	27,151,234	27,151,234
TOTAL REVENUES	\$ 51,880,083	\$ 96,188,745	\$ 423,925,192	\$ 396,531,044	\$ 28,150,144	\$ 28,150,144
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 106,444,512</u>	<u>\$ 140,797,033</u>	<u>\$ 463,833,479</u>	<u>\$ 436,439,331</u>	<u>\$ 217,301,567</u>	<u>\$ 217,301,567</u>
<u>EXPENDITURES/BUDGET SUMMARY</u>						
1000 Certificated Salaries	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2000 Classified Salaries	0	0	0	0	0	0
3000 Employee Benefits	0	0	0	0	0	0
4000 Books and Supplies	0	0	0	0	0	0
5000 Services and Other Operating Expenditures	0	0	0	0	0	0
6000 Capital Outlay	0	0	0	0	0	0
7000 Other Outgo	61,836,224	100,888,746	445,787,885	247,287,908	58,013,561 *	58,013,561 *
TOTAL EXPENDITURES	\$ 61,836,224	\$ 100,888,746	\$ 445,787,885	\$ 247,287,908	\$ 58,013,561	\$ 58,013,561
AMOUNTS RESTRICTED FOR:						
DEBT SERVICE	44,608,288	39,908,287	18,045,594	189,151,423	159,288,006	159,288,006
TOTAL EXPENDITURES, INVENTORIES, ENDING BALANCE, ETC.	<u>\$ 106,444,512</u>	<u>\$ 140,797,033</u>	<u>\$ 463,833,479</u>	<u>\$ 436,439,331</u>	<u>\$ 217,301,567</u>	<u>\$ 217,301,567</u>

* - See Appendix F, Note 9.

SUPERINTENDENT'S 2005-06 FINAL BUDGET

DEBT SERVICE - TAX OVERRIDE FUND BUDGET (FUND 005)

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

	2002-03 Actual Revenues and Expenditures	2003-04 Actual Revenues and Expenditures	2004-05 Adjusted Budget as of 06-30-05	2004-05 Actual Revenues and Expenditures	2005-06 Authorized Revenues and Expenditures	2005-06 Estimated Revenues and Expenditures
REVENUE BUDGET						
BEGINNING BALANCE						
Reserve for Debt Service	\$ 250,628	\$ 65,447	\$ 73,627	\$ 73,627	\$ 91,662	\$ 91,662
OTHER STATE REVENUES						
8571 Tax Relief Subventions-Homeowners' Exemptions	3,414	4,140	0	4,582	0	0
OTHER LOCAL REVENUES						
District Taxes						
8611 Secured Roll	253,128	407,642	403,972	390,042	322,083	322,083
8612 Unsecured Roll	0	17,944	0	26,340	0	0
8613 Prior Years' Taxes	11,771	8,335	0	10,006	0	0
8614 Supplemental Taxes	12,623	12,214	0	26,590	0	0
8629 Non-Revenue Limit Taxes	1,655	2,586	0	1,729	0	0
8660 Interest on Deposits	0	0	0	2,725	0	0
TOTAL REVENUES	\$ 282,591	\$ 452,861	\$ 403,972	\$ 462,014	\$ 322,083	\$ 322,083
TOTAL REVENUES AND BEGINNING BALANCE	\$ 533,219	\$ 518,308	\$ 477,599	\$ 535,641	\$ 413,745	\$ 413,745
EXPENDITURES/BUDGET SUMMARY						
1000 Certificated Salaries	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2000 Classified Salaries	0	0	0	0	0	0
3000 Employee Benefits	0	0	0	0	0	0
4000 Books and Supplies	0	0	0	0	0	0
5000 Services and Other Operating Expenditures	0	0	0	0	0	0
6000 Capital Outlay	0	0	0	0	0	0
7000 Other Outgo	467,772	444,681	477,599	443,979	322,083	322,083
TOTAL EXPENDITURES	\$ 467,772	\$ 444,681	\$ 477,599	\$ 443,979	\$ 322,083	\$ 322,083
RESERVE FOR DEBT SERVICE	65,447	73,627	0	91,662	91,662	91,662
TOTAL EXPENDITURES AND RESERVES	\$ 533,219	\$ 518,308	\$ 477,599	\$ 535,641	\$ 413,745	\$ 413,745

SUPERINTENDENT'S 2005-06 FINAL BUDGET

INTERNAL SERVICE - HEALTH & WELFARE BENEFITS FUND BUDGET (FUND 021)

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

	2002-03 Actual Revenues and Expenditures	2003-04 Actual Revenues and Expenditures	2004-05 Adjusted Budget as of 06-30-05	2004-05 Actual Revenues and Expenditures	2005-06 Authorized Revenues and Expenditures	2005-06 Estimated Revenues and Expenditures
<u>REVENUE BUDGET</u>						
BEGINNING BALANCE						
Undesignated Balance	\$ 0	\$ 0	\$ 10,000,000	\$ 10,000,000	\$ 432,390	\$ 432,390
Amounts Restricted for:						
Designated Balances	15,963,998	21,432,168	10,540,819	10,540,819	0	0
Prepaid Expenditures	0	4,000,000	9,352,584	9,352,584	10,964,092	10,964,092
TOTAL BEGINNING BALANCE	\$ 15,963,998	\$ 25,432,168	\$ 29,893,403	\$ 29,893,403	\$ 11,396,482	\$ 11,396,482
OTHER LOCAL REVENUES						
8668 Interest on Deposits	421,131	568,963	170,000	1,824,347	800,000	800,000
8674 Self-Insurance Contributions/Premiums	581,647,851	648,473,197	706,400,000	658,588,344	750,100,000	750,100,000
8690 All Other Fees and Contracts	50,320	71,575	0	23,480	0	0
8699 All Other Local Revenues	1,432,168	0	0	0	0	0
TOTAL REVENUES	\$ 583,551,470	\$ 649,113,735	\$ 706,570,000	\$ 660,436,171	\$ 750,900,000	\$ 750,900,000
TOTAL REVENUES AND BEGINNING BALANCE	\$ 599,515,468	\$ 674,545,903	\$ 736,463,403	\$ 690,329,574	\$ 762,296,482	\$ 762,296,482
<u>EXPENDITURES/BUDGET SUMMARY</u>						
1000 Certificated Salaries	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2000 Classified Salaries	990,005	1,088,710	1,156,582	1,122,010	1,442,693	1,442,693
3000 Employee Benefits	438,515	640,058	586,172	645,761	713,634	713,634
4000 Books and Supplies	69,658	90,016	650,373	194,210	541,944	541,944
5000 Services and Other Operating Expenditures	572,585,122	642,833,716	694,717,692	676,971,111	748,634,119	748,634,119
6000 Capital Outlay	0	0	0	0	0	0
7000 Other Outgo	0	0	10,000,000	0	0	0
TOTAL EXPENDITURES	\$ 574,083,300	\$ 644,652,500	\$ 707,110,819	\$ 678,933,092	\$ 751,332,390	\$ 751,332,390
UNDESIGNATED BALANCE	0	10,000,000	10,000,000	432,390	0	0
AMOUNTS RESTRICTED FOR:						
DESIGNATED BALANCES						
Health and Welfare Prudent Reserve	20,000,000	10,000,000	10,000,000	0	0	0
Carryovers	1,432,168	540,819	0	0	0	0
PREPAID EXPENDITURES	4,000,000	9,352,584	9,352,584	10,964,092	10,964,092	10,964,092
TOTAL EXPENDITURES, INVENTORIES, ENDING BALANCE, ETC.	\$ 599,515,468	\$ 674,545,903	\$ 736,463,403	\$ 690,329,574	\$ 762,296,482	\$ 762,296,482

SUPERINTENDENT'S 2005-06 FINAL BUDGET

INTERNAL SERVICE - LIABILITY SELF-INSURANCE FUND BUDGET (FUND 016)

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

	2002-03 Actual Revenues and Expenditures	2003-04 Actual Revenues and Expenditures	2004-05 Adjusted Budget as of 06-30-05	2004-05 Actual Revenues and Expenditures	2005-06 Authorized Revenues and Expenditures	2005-06 Estimated Revenues and Expenditures
<u>REVENUE BUDGET</u>						
BEGINNING BALANCE						
Amounts Restricted for:						
Owner Controlled Insurance Program						
(Prepaid Expenditures)	\$ 6,588,372	\$ 6,200,820	\$ 5,813,268	\$ 5,813,268	\$ 5,425,716	\$ 5,425,716
Revolving Funds	150,000	500,000	500,000	500,000	500,000	500,000
TOTAL BEGINNING BALANCE	\$ 6,738,372	\$ 6,700,820	\$ 6,313,268	\$ 6,313,268	\$ 5,925,716	\$ 5,925,716
OTHER LOCAL REVENUES						
8668 Interest on Deposits	326,238	23,718	150,000	337,564	200,000	200,000
8674 Self-Insurance Contributions/Premiums	13,220,904	15,561,903	15,818,271	16,439,146	15,818,271	15,818,271
TOTAL REVENUES	\$ 13,547,142	\$ 15,585,621	\$ 15,968,271	\$ 16,776,710	\$ 16,018,271	\$ 16,018,271
TOTAL REVENUES AND BEGINNING BALANCE	\$ 20,285,514	\$ 22,286,441	\$ 22,281,539	\$ 23,089,978	\$ 21,943,987	\$ 21,943,987
<u>EXPENDITURES/BUDGET SUMMARY</u>						
1000 Certificated Salaries	\$ 51,279	\$ 116,429	\$ 143,046	\$ 147,113	\$ 145,734	\$ 145,734
2000 Classified Salaries	273,954	559,677	1,300,455	841,456	1,624,885	1,624,885
3000 Employee Benefits	97,104	234,350	649,173	419,716	761,640	761,640
4000 Books and Supplies	28,375	44,265	50,000	45,269	50,000	50,000
5000 Services and Other Operating Expenditures	13,133,982	15,018,452	13,825,597	15,710,708	13,436,012	13,436,012
6000 Capital Outlay	0	0	0	0	0	0
7000 Other Outgo	0	0	0	0	0	0
TOTAL EXPENDITURES	\$ 13,584,694	\$ 15,973,173	\$ 15,968,271	\$ 17,164,262	\$ 16,018,271	\$ 16,018,271
AMOUNTS RESTRICTED FOR:						
DESIGNATED BALANCES						
Owner Controlled Insurance Program						
(Prepaid Expenditures)	6,200,820	5,813,268	5,813,268	5,425,716	5,925,716	5,925,716
REVOLVING FUNDS	500,000	500,000	500,000	500,000	0	0
TOTAL EXPENDITURES, INVENTORIES, ENDING BALANCE, ETC.	\$ 20,285,514	\$ 22,286,441	\$ 22,281,539	\$ 23,089,978	\$ 21,943,987	\$ 21,943,987

SUPERINTENDENT'S 2005-06 FINAL BUDGET

INTERNAL SERVICE - WORKERS' COMPENSATION SELF-INSURANCE FUND BUDGET (FUND 013)

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

	2002-03 Actual Revenues and Expenditures	2003-04 Actual Revenues and Expenditures	2004-05 Adjusted Budget as of 06-30-05	2004-05 Actual Revenues and Expenditures	2005-06 Authorized Revenues and Expenditures	2005-06 Estimated Revenues and Expenditures
REVENUE BUDGET						
BEGINNING BALANCE						
Undesignated Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ (290,604,128)	\$ (290,604,128)
Amounts Restricted for:						
Designated Balances	710,421	412,527	243,431	243,431	0	0
Revolving Funds	1,200,000	1,200,000	2,000,000	2,000,000	2,000,000	2,000,000
Unfunded Deficit			(176,776,895)	(176,776,895)		
Restatement of Beginning Balance	0	(132,769,410)	0	0	0	0
TOTAL BEGINNING BALANCE	\$ 1,910,421	\$ (131,156,883)	\$ (174,533,464)	\$ (174,533,464)	\$ (288,604,128)	\$ (288,604,128)
OTHER LOCAL REVENUES						
8662 Net Increase (Decrease) in the Fair Market Value of Investments	0	0	0	0	6,000,000	6,000,000
8668 Interest on Deposits	4,472,077	3,022,628	4,900,000	6,578,699	0	0
8674 Self-Insurance Contributions/Premiums	164,558,091	173,489,501	178,400,000	172,194,199	160,432,237	160,432,237
8699 All Other Local Revenues	0	0	0	1,841,000	0	0
TOTAL REVENUES	\$ 169,030,168	\$ 176,512,129	\$ 183,300,000	\$ 180,613,898	\$ 166,432,237	\$ 166,432,237
TOTAL REVENUES AND BEGINNING BALANCE	\$ 170,940,589	\$ 45,355,246	\$ 8,766,536	\$ 6,080,434	\$ (122,171,891)	\$ (122,171,891)
EXPENDITURES/BUDGET SUMMARY						
1000 Certificated Salaries	\$ 2,236	\$ 0	\$ 15,811	\$ 0	\$ 15,811	\$ 15,811
2000 Classified Salaries	2,387,612	3,100,564	3,842,108	3,501,687	4,140,421	4,140,421
3000 Employee Benefits	930,513	1,213,436	1,937,573	1,561,905	1,810,333	1,810,333
4000 Books and Supplies	97,487	204,848	294,960	206,386	188,794	188,794
5000 Services and Other Operating Expenditures	165,910,214	215,369,862	177,452,979	289,414,584	160,276,878	160,276,878
6000 Capital Outlay	0	0	0	0	0	0
7000 Other Outgo	0	0	0	0	0	0
TOTAL EXPENDITURES	\$ 169,328,062	\$ 219,888,710	\$ 183,543,431	\$ 294,684,562	\$ 166,432,237	\$ 166,432,237
UNDESIGNATED BALANCE	0	0	0	0	0	0
AMOUNTS RESTRICTED FOR:						
DESIGNATED BALANCES:						
Carryovers	412,527	243,431	0	0	0	0
REVOLVING FUNDS	1,200,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
UNFUNDED DEFICIT	0	(176,776,895)	(176,776,895)	(290,604,128)	(290,604,128)	(290,604,128)
TOTAL EXPENDITURES, INVENTORIES, ENDING BALANCE, ETC.	\$ 170,940,589	\$ 45,355,246	\$ 8,766,536	\$ 6,080,434	\$ (122,171,891)	\$ (122,171,891)

SUPERINTENDENT'S 2005-06 FINAL BUDGET

FIDUCIARY - ANNUITY RESERVE FUND BUDGET (FUND 023)

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

	2002-03 Actual Revenues and Expenditures	2003-04 Actual Revenues and Expenditures	2004-05 Adjusted Budget as of 06-30-05	2004-05 Actual Revenues and Expenditures	2005-06 Authorized Revenues and Expenditures	2005-06 Estimated Revenues and Expenditures
<u>REVENUE BUDGET</u>						
BEGINNING BALANCE						
Amounts Restricted for:						
Reserve for Participants' Equity	\$ 10,241,193	\$ 7,730,128	\$ 625,428	\$ 625,428	\$ 444,826	\$ 444,826
OTHER LOCAL REVENUES						
8664 Interest on Deposits	8,903	3,013	4,502	2,613	7,500	7,500
8665 Income on Investments	60,174	1,195,106	0	7,106	0	0
8666 Unrealized Gain/(Loss) on Investments	170,072	(543,789)	0	0	0	0
TOTAL REVENUES	\$ 239,149	\$ 654,330	\$ 4,502	\$ 9,719	\$ 7,500	\$ 7,500
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 10,480,342</u>	<u>\$ 8,384,458</u>	<u>\$ 629,930</u>	<u>\$ 635,147</u>	<u>\$ 452,326</u>	<u>\$ 452,326</u>
<u>EXPENDITURES/BUDGET SUMMARY</u>						
1000 Certificated Salaries	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2000 Classified Salaries	0	0	0	0	0	0
3000 Employee Benefits	0	0	0	0	0	0
4000 Books and Supplies	0	0	0	0	0	0
5000 Services and Other Operating Expenditures	2,595,951	7,611,554	629,930	190,321	448,260	448,260
6000 Capital Outlay	0	0	0	0	0	0
7000 Other Outgo	154,263	147,476	0	0	0	0
TOTAL EXPENDITURES	\$ 2,750,214	\$ 7,759,030	\$ 629,930	\$ 190,321	\$ 448,260	\$ 448,260
RESERVE FOR PARTICIPANTS' EQUITY	<u>7,730,128</u>	<u>625,428</u>	<u>0</u>	<u>444,826</u>	<u>4,066</u>	<u>4,066</u>
TOTAL EXPENDITURES AND RESERVES	<u>\$ 10,480,342</u>	<u>\$ 8,384,458</u>	<u>\$ 629,930</u>	<u>\$ 635,147</u>	<u>\$ 452,326</u>	<u>\$ 452,326</u>

SUPERINTENDENT'S 2005-06 FINAL BUDGET

FIDUCIARY - ATTENDANCE INCENTIVE RESERVE FUND BUDGET (FUND 046)

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

	2002-03 Actual Revenues and Expenditures	2003-04 Actual Revenues and Expenditures	2004-05 Adjusted Budget as of 06-30-05	2004-05 Actual Revenues and Expenditures	2005-06 Authorized Revenues and Expenditures	2005-06 Estimated Revenues and Expenditures
<u>REVENUE BUDGET</u>						
BEGINNING BALANCE						
Amounts Restricted for:						
Reserve for Participants' Equity	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
OTHER LOCAL REVENUES						
8664 Interest on Deposits	37,903	67,221	65,000	65,860	72,000	72,000
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 37,903</u>	<u>\$ 67,221</u>	<u>\$ 65,000</u>	<u>\$ 65,860</u>	<u>\$ 72,000</u>	<u>\$ 72,000</u>
<u>EXPENDITURES/BUDGET SUMMARY</u>						
1000 Certificated Salaries	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2000 Classified Salaries	0	0	0	0	0	0
3000 Employee Benefits	0	0	0	0	0	0
4000 Books and Supplies	0	0	0	0	0	0
5000 Services and Other Operating Expenditures	0	0	0	0	72,000	72,000
6000 Capital Outlay	0	0	0	0	0	0
7000 Other Outgo	37,903	67,221	65,000	65,860	0	0
TOTAL EXPENDITURES	37,903	67,221	65,000	65,860	72,000	72,000
RESERVE FOR PARTICIPANTS' EQUITY*	0	0	0	0	0	0
TOTAL EXPENDITURES AND RESERVES	<u>\$ 37,903</u>	<u>\$ 67,221</u>	<u>\$ 65,000</u>	<u>\$ 65,860</u>	<u>\$ 72,000</u>	<u>\$ 72,000</u>

* - The excess of interest revenues over the expenditures of the fund is recorded as a liability in the District's Comprehensive Annual Financial Report

III.

SPECIALLY FUNDED PROGRAMS

Introduction

Section III 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 2005-2006 FINAL BUDGET
SUMMARY OF INCOME - SPECIALLY FUNDED PROGRAMS**

					SUPERINTENDENT'S 2005-2006 FINAL BUDGET				District Defined Prog Code
	2003-2004 Actual Budget	2004-2005 Final Budget	2004-2005 Adjustment	2004-2005 Adj Budget as of 06-30-05	2005-2006 Beg Balance	2004-2005 Carryover	2005 - 2006 Grant	TOTAL	
COMPENSATORY & BILINGUAL EDUCATION	\$ 606,636,905	\$ 634,832,267	\$ 33,365,050	\$ 668,197,317	\$ 0	\$ 168,511,472	\$ 502,952,281	\$ 671,463,753	A
GENERAL PROGRAM	702,724,940	722,371,069	(10,710,771)	711,660,298	1,088,350	197,877,112	444,577,318	643,542,780	B
SPECIAL EDUCATION	25,224,304	23,038,841	2,855,186	25,894,027	0	3,413,575	19,041,951	22,455,526	C
ROC/SKILLS CENTERS	6,755,416	4,737,715	1,419,723	6,157,438	(35,390)	517,126	2,728,324	3,210,060	E
AFTER SCHOOL PROGRAMS	<u>28,425,967</u>	<u>32,372,821</u>	<u>(1,838,717)</u>	<u>30,534,104</u>	<u>0</u>	<u>5,925,016</u>	<u>26,704,531</u>	<u>32,629,547</u>	L
GENERAL FUND	\$ 1,369,767,532	\$ 1,417,352,713	\$ 25,090,471	\$ 1,442,443,184	\$ 1,052,960	\$ 376,244,301	\$ 996,004,405	\$ 1,373,301,666	
ADULT EDUCATION FUND	\$ 48,482,313	\$ 58,242,957	\$ (11,491,364)	\$ 46,751,593	\$ 0	\$ 10,860,346	\$ 43,912,310	\$ 54,772,656	D
CHILD DEVELOPMENT FUND	\$ <u>22,088,701</u>	\$ <u>40,648,730</u>	\$ <u>(16,916,560)</u>	\$ <u>23,732,170</u>	\$ <u>363,262</u>	\$ <u>0</u>	\$ <u>26,324,479</u>	\$ <u>26,687,741</u>	F
GENERAL, ADULT AND CHILD DEVELOPMENT FUND									
TOTAL SPECIALLY FUNDED PROGRAMS	\$ <u>1,440,338,546</u>	\$ <u>1,516,244,400</u>	\$ <u>(3,317,453)</u>	\$ <u>1,512,926,947</u>	\$ <u>1,416,222</u>	\$ <u>387,104,647</u>	\$ <u>1,066,241,194</u>	\$ <u>1,454,762,063</u>	

(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 2005-2006 FINAL BUDGET
DETAIL OF INCOME - SPECIALLY FUNDED PROGRAMS
GENERAL FUND**

	SUPERINTENDENT'S 2005-2006 FINAL BUDGET								District Defined Prog Code
	2003-2004 Actual Budget	2004-2005 Final Budget	2004-2005 Add'l Funds	2004-2005 Adj Budget As of 06-30-05	2005-2006 Beg Balance	2004-2005 Carryover	2005-2006 Grant	Total	
FEDERAL INCOME									
8182 FOCUS MONITORING & TECH ASST	\$ 17,477	\$ 7,296	\$ 0	\$ 7,296	\$ 0	\$ 0	\$ 0	0	B
IDEA ACT-LOCAL STAFF DEV	397,024	308,664	243,368	552,032	0	162,190	0	162,190	C
IDEA INTERPRET CERTFCTN-PART B	39,516	39,516	0	39,516	0	18,363	0	18,363	C
IDEA-PRESCH DESIRED RESULTS	0	0	100,000	100,000	0	93,780	0	93,780	C
INFANT DISCRETIONARY	160,840	184,831	52,750	237,581	0	153,170	106,665	259,835	C
LOW INCIDENCE ENTITLEMENT	199,338	0	0	0	0	0	0	0	C
PART C-INF/TODD-EARLY INTVN.	1,178,111	1,178,111	1	1,178,112	0	4,156	1,200,000	1,204,156	C
PRE-SCH LOCAL ENTL IDEA -VARIOUS	20,779,365	20,286,423	926,011	21,212,434	0	2,860,742	16,818,847	19,679,589	C
PROJ PLUS-CAL ST LA/HARRISON	149,897	54,156	(20,598)	33,558	0	1,915	0	1,915	C
8210 DRUG & VIOLENCE PRVN COORD M S	751,463	5,930	0	5,930	0	0	0	0	B
SAFE SCH/HLTHY STDNT(PJ SECURE	565,138	0	0	0	0	0	0	0	B
T 1V-SAFE & DRUG FREE SCH&COMM	7,966,641	8,455,352	(3,646,350)	4,809,002	0	854,899	4,854,020	5,708,919	B
8220 CHILD NUTR/FD DISTR-SCH BRKST	36	0	0	0	0	0	0	0	B
8240 VEA-PERKINS-SEC INSTR - VARIOUS	8,826,961	8,638,517	282,614	8,921,131	0	751,283	8,794,627	9,545,910	B
8290 2004 NCCEP/SBC-GEAR UP-MADISON	0	0	73,700	73,700	0	10,758	73,000	83,758	B
21ST CNTRY COMM LRNG-T7B - VARIOUS	13,936,027	14,087,433	17,587,577	31,675,010	0	16,069,694	20,298,294	36,367,988	B
AFTER SCHOOL LEARNING CENTERS	972,604	53,349	29,902	83,251	0	0	0	0	L
AP CHALLENGE -3YR-FED	51,764	0	0	0	0	0	0	0	B
BILINGUAL EDUCATION - HILLCREST	365,258	369,098	(1,125)	367,973	0	135,020	265,000	400,020	B
CAL EARLY START PERSNNEL DEV	1,600	1,600	2,100	3,700	0	3,605	2,100	5,705	B
CAL NUTRITION NETWORK - VARIOUS	8,197,854	9,895,968	(13,087)	9,882,881	0	2,722,673	7,908,936	10,631,609	B
CAL SERVE - VARIOUS	635,960	433,259	38,000	471,259	0	115,853	100,000	215,853	B
CAL STATE GEAR UP - VARIOUS	178,696	50,377	60,000	110,377	0	34,061	0	34,061	B
CAREER TCH ED(CTEI-IBC)BUSINESS	37,975	5,000	(2,074)	2,926	0	0	0	0	B
CARSON GUID:-BASIC	27,669	24,774	0	24,774	0	5,455	20,000	25,455	B
CCLA-YOUTH OPPRTNTY-ELASC	51,001	51,000	(51,000)	0	0	0	0	0	B
CCSSO/MCAULIFFE PROF DEV PROG	0	0	55,500	55,500	0	3,500	0	3,500	B
CE-NCLB T1 SCHOOLS -VARIOUS	452,593,087	499,849,621	8,407,755	508,257,376	0	128,305,663	395,213,743	523,519,406	A
CE-NCLB TI PT.D-DELINQUENT	2,192,409	2,263,405	(86,869)	2,176,536	0	806,838	942,684	1,749,522	A
CE-PROGRAM IMPROVEMENT IN CA	9,628,817	1,220,859	0	1,220,859	0	0	0	0	A
CHARTER SCHOOLS GRANT-BALD HLL	162,213	78,680	(640)	78,040	0	694	0	694	B
CHICANA SVCS ACTION CTR	101,400	0	0	0	0	0	0	0	B
CIVICCONNECTION LRN&SERV-NCSS	0	0	7,500	7,500	0	7,500	0	7,500	B
CMNTY SVC GRNT-ALTRNTV TO SUSP	0	0	100,000	100,000	0	0	0	0	E
COMM BASED IN-HOME ASTHMA(EPA)	151,499	119,711	0	119,711	0	0	0	0	B
COMMUNITY ARTS PARTNERSHIP	201,200	117,814	0	117,814	0	8,110	0	8,110	B
COMPRE SCH REFORM COHORT -VAR	28,300,608	17,000,000	8,158,820	25,158,820	0	4,728,527	0	4,728,527	B

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

SUPERINTENDENT'S 2005-2006 FINAL BUDGET									District Defined
2003-2004 Actual Budget	2004-2005 Final Budget	2004-2005 Add'l Funds	2004-2005 Adj Budget As of 06-30-05	2005-2006 Beg Balance	2004-2005 Carryover	2005-2006 Grant	Total	Prog Code	
COPS IN SCHOOLS PROGRAM	0	0	3,750,000	3,750,000	0	3,750,000	0	3,750,000	B
COPS UNIVERSAL HIRING PROGRAM	1,875,000	1,135,281	0	1,135,281	0	7,068	0	7,068	B
CORP PUBLIC BRD-COMM SRVC-04	675,850	753,446	820,839	1,574,285	0	837,425	1,532,849	2,370,274	B
CRISIS COUNSELING-SAMHSA	544,544	578,064	(5,270)	572,794	0	246,426	164,139	410,565	B
EDD WEST VALLEY OC CTR-VARIOUS	71,639	106,806	60,769	167,575	0	82,018	130,000	212,018	E
EISENHOWER-PROG COMPONENTS 02	781,676	0	0	0	0	0	0	0	B
ENHNC ED THRU TCH-C(1 TIME FG)	0	0	675,621	675,621	0	675,621	0	675,621	B
ENVRMTAL & SPATIAL TECH(EAST)	30,286	0	0	0	0	0	0	0	B
8290 EPA INDR AIRQUALTY TOOLS F/SCH	68,677	41,468	23,483	64,951	0	30,603	23,946	54,549	B
EVENSTART FMLY LIT- VARIOUS	862,295	805,718	(116,982)	688,736	0	55,577	234,600	290,177	B
FED SCH RENOVATION TECH(SRTG)	1,857,934	259	0	259	0	0	0	0	B
FEDERAL CLASS SIZE REDUCTION	73,294	0	0	0	0	0	0	0	B
FOREIGN LANGUAGE ASSISTANCE -VAR	287,651	429,732	172,165	601,897	0	353,211	440,333	793,544	B
GEAR UP- VARIOUS	3,431,366	3,056,245	50,000	3,106,245	0	632,798	1,305,561	1,938,359	B
HAZARDOUS MATRL EMERGENCY PREP	35,414	4,567	27,433	32,000	0	24,804	20,000	44,804	B
HSPSA PLANNING GRANT-PHASE 1	200,000	141,912	0	141,912	0	0	0	0	B
IMPROVE HTH ED&WBEING YNGPEOPL	254,366	140,335	199,683	340,018	0	130,325	0	130,325	B
INDIAN EDUC ACT 05 -VARIOUS	384,955	369,526	(5,214)	364,312	0	72,288	279,614	351,902	B
KLCS-DIGITAL DISTRIBUTION FUND	46,902	46,902	0	46,902	0	0	0	0	B
LA CITY-CDBG-YOU HS 2004-05 -VARIOUS	441,729	278,776	65,000	343,776	0	135,152	175,000	310,152	E
LA CNTY VOC NURSING EDUC SVCS	299,254	298,889	0	298,889	0	180,711	0	180,711	B
LA COUNTY DPSS-GAIN-VOC ED	45,493	28,836	0	28,836	0	10,066	0	10,066	E
LA'S BEST AFT SCH ENRCH-OCJP-VAR	2,898,484	1,955,316	273,018	2,228,334	0	0	816,866	816,866	L
M. WATERS DENTL ASST TRNG PROJ	198,700	397,400	(198,700)	198,700	0	198,700	0	198,700	B
MAGNET SCHS ASSISTANCE	3,483,833	2,275,794	0	2,275,794	0	1,357,026	0	1,357,026	B
MCKINNEY HOMELESS 03-04	175,635	177,069	21,255	198,324	0	0	175,000	175,000	B
MEDIA LITERACY PROG-LEO POLITI	181,607	0	0	0	0	0	0	0	B
MIGRANT EDUC PROG-VARIOUS	674,319	705,444	11,000	716,444	0	0	816,423	816,423	B
NATL SC FND-URBN SYSTMC INIT -VAR	3,430,927	993,582	2,859,293	3,852,875	0	786,883	0	786,883	B
NBPTS-LA EDU'L PARTNERSHIP	168,025	100,181	0	100,181	0	0	0	0	B
NCCEP/SBC 2004 GEAR UP GRANT	0	0	50,000	50,000	0	21,635	0	21,635	B
NCLB-T2A TEACHER QUALITY	76,607,028	98,057,068	(43,274,298)	54,782,770	0	15,730,707	40,370,917	56,101,624	B
NCLB-T2B-CA MATH & SCI PRTNRS	0	0	941,514	941,514	0	512,364	0	512,364	B
NCLB-T2D ENHANCE ED THRU TECH-VAR	8,728,526	8,000,418	682,667	8,683,085	0	4,307,614	6,814,164	11,121,778	B
NCLB-T3-WILTON PLACE-READ -VAR	31,897	0	0	0	0	0	0	0	B
NCLB-T5 ADMINISTRATION - VARIOUS	11,880,537	10,336,187	37,605,956	47,942,143	0	8,709,931	28,047,580	36,757,511	B
NCLB-T7 COMP SCH - VARIOUS	4,956,669	2,399,031	599,924	2,998,955	0	762,648	698,000	1,460,648	B
NCLB-TI-PROG IMPRVMT DIST INT	0	0	6,950,000	6,950,000	0	6,950,000	0	6,950,000	A
NEGLECTED CHILDREN	2,373,503	3,233,354	535,887	3,769,241	0	1,872,707	2,351,600	4,224,307	A
NO VALLEY OCC CTR-TRA-EDD	15,704	38,153	(38,153)	0	0	0	0	0	E
NSF-SYSWIDE CHGE F/LEARNERS ED	405,000	795,000	0	795,000	0	1,134	0	1,134	B
PACOIMA SKILL CTR-TRA-EDD	20,856	72,821	(51,965)	20,856	0	0	0	0	E
PEDESTRIAN ROUTES TO SCHOOL	310	0	0	0	0	0	0	0	B

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

					SUPERINTENDENT'S 2005-2006 FINAL BUDGET				District Defined
	2003-2004	2004-2005	2004-2005	2004-2005	2005-2006	2004-2005	2005-2006	Total	Prog Code
	Actual Budget	Final Budget	Add'l Funds	Adj Budget As of 06-30-05	Beg Balance	Carryover	Grant		
PROG 4 OCCPTN'L WORK ED REFRL	170,988	101,500	0	101,500	0	0	0	0	E
PROJPLUS -CAL STATE-UAS	0	0	52,744	52,744	0	21,717	66,439	88,156	C
PROJSAFE SCH-YTH VIOLENCE PREV	266,492	156,588	0	156,588	0	0	0	0	B
PUBLIC CHARTER SCH GR -VARIOUS	3,694	0	0	0	0	0	0	0	B
PUBLIC TELECOM FACILITIES PROG-VAR	60,000	0	124,000	124,000	0	62,000	124,000	186,000	B
READ FLNCY & ASSESS PROJ-CSUAS	0	0	34,232	34,232	0	0	0	0	C
READING FIRST SUBGRANT-T1-RD1-VAR	80,005,138	72,553,342	1,223,528	73,776,870	0	638,473	47,741,250	48,379,723	B
REFUGEE CHILDREN SUPPL ASST PG	12,038	0	0	0	0	0	0	0	B
ROC WORKABILITY II	543,458	43,458	500,000	543,458	0	0	723,961	723,961	E
ROC-HEA T1 COLLEGE WORK STUDY	260,779	233,000	17,482	250,482	0	0	0	0	E
SAFE & DRUG FREE SCH & COMMITY -VAR	1,074,562	1,270,833	169,659	1,440,492	0	497,931	922,250	1,420,181	B
SCH ASST & INTRVNTN TEAM(SAIT)	0	0	2,615,050	2,615,050	0	1,566,761	5,920,190	7,486,951	A
SCH HLTH PROG PREV & IMPRV EDU	603,601	700,719	(1,100)	699,619	0	389,974	0	389,974	B
SCHOOL SAFE TRAFFIC ZONE	166,515	222,509	14,587	237,096	0	41,877	0	41,877	B
SMALLER COMM GRANT-PLNG -VARIOUS	100,514	0	337,630	337,630	0	104,936	150,000	254,936	B
SMALLER LRNG COMM -VARIOUS	4,914,525	3,356,345	3,052,230	6,408,575	0	3,614,524	2,820,000	6,434,524	B
SOUTHEAST LA WATTS(ONE-STOP)	193,501	178,020	0	178,020	0	0	178,000	178,000	E
T2 RDG EXC(REA)-LRI(LOCAL IMP- VAR	273,796	0	0	0	0	0	0	0	B
T2D-ENHNC ED THRU TCH-COMPETTV-VAR	3,002,758	5,468,031	(1,501,379)	3,966,652	0	682,197	0	682,197	B
T3A-LEP-LIMITED ENG PROFNCY -VAR	34,213,642	27,479,837	15,676,732	43,156,569	0	26,331,550	25,606,240	51,937,790	B
8290 T3-IMMIGRANT STDNT-SET-ASIDE -VAR	2,918,653	4,126,958	(924)	4,126,034	0	2,294,789	3,138,931	5,433,720	B
T4 COMMSERV GRDT/SUSPND STDNT	100,000	(16,447)	100,000	83,553	0	0	0	0	B
TCHG. AMERICAN HISTORY (TAH)-VAR	1,977,841	1,242,897	(600)	1,242,297	0	396,226	920,775	1,317,001	B
TEACHER RECRUITMENT GRANTS	68,614	1,012	0	1,012	0	0	0	0	B
TECH LITERACY CHALLENGE GRANT -VAR	114,391	350	0	350	0	0	0	0	B
TLC-FOCUS ON ACHIEVEMENT PRJT	10,535	10,535	0	10,535	0	0	0	0	B
UNIMPLEMENTED GEN-FED PROG	0	65,777,939	(65,777,939)	0	0	0	3,940,850	3,940,850	B
US EPA TRAINING GRANT	3,350	3,032	0	3,032	0	0	0	0	B
WELFARE TO WORK-CITY CARSON	40,968	94,581	(38,692)	55,889	0	0	38,692	38,692	B
WIA - EL PROYECTO (SOUTH) -VARIOUS	0	0	100,000	100,000	0	0	100,000	100,000	B
WIA O4-05 - UCLA CENTRAL AREA	0	0	75,000	75,000	0	0	67,000	67,000	B
WIA O4-05 - WLCAC (SOUTH AREA)	0	0	102,900	102,900	0	0	50,000	50,000	B
WIA OUT-OF-SCHOOL YOUTH	0	0	12,362	12,362	0	0	12,500	12,500	B
WIA YOUTH OPPORTUNITY SYS -VARIOUS	0	0	167,639	167,639	0	0	167,500	167,500	B
WIA YOUTH PROGRAM -VARIOUS	148,406	220,000	(188,000)	32,000	0	0	0	0	E
WIA YOUTH SERVICES (AYE)	0	0	90,000	90,000	0	0	90,000	90,000	B
WIA-HUB CITIES CONSORT-ELASC	0	0	50,000	50,000	0	0	50,000	50,000	E
WIA-YOUTH CITY OF LA - HARBOR	0	768,000	0	768,000	0	0	694,398	694,398	B
WIA-YTH OPPORTNTY SYS-SMMER	0	0	0	0	0	0	516,569	516,569	B
WRKFRCE INVEST ACT- VARIOUS	3,564,357	100,915	954,000	1,054,915	0	0	1,054,000	1,054,000	B
YOUTH BUILD PROG-C P D C -VARIOUS	251,424	311,702	(1,702)	310,000	0	9,377	0	9,377	E
TOTAL FEDERAL INCOME	\$ 822,383,873	\$ 906,939,980	\$ 2,948,219	\$ 909,888,199	\$ 0	\$ 242,946,223	\$ 636,088,053	\$ 879,034,276	

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

	2003-2004	2004-2005	2004-2005	2004-2005	SUPERINTENDENT'S 2005-2006 FINAL BUDGET				District
	Actual Budget	Final Budget	Add'l Funds	Adj Budget As of 06-30-05	2005-2006 Beg Balance	2004-2005 Carryover	2005-2006 Grant	Total	Defined Prog Code
STATE INCOME									
8344 SCHOOL IMPROV REG SCHOOLS	59,918,425	51,820,623	20,314,474	72,135,097	0	34,312,492	0	34,312,492	B
8346 CE-EIA STATE COMP ED (SCE)SCHS-VAR	13,081,359	10,662,146	1,494,323	12,156,469	0	1,858,799	8,452,406	10,311,205	A
CE-EIA/DISRICT BILINGUAL SCHOOLS-VAR	89,331,357	84,588,688	13,028,904	97,617,592	0	16,857,478	76,071,658	92,929,136	A
CE-EIA-EDU'L DISADVG-CNTRL OFF	37,436,373	33,014,194	0	33,014,194	0	10,293,226	14,000,000	24,293,226	A
EIA/LEP-MULTI TEACHER CAREER	0	0	420,000	420,000	0	0	0	0	A
8419 SB 1882 CA PROFESSIONAL DVLOPM	148,170	135,542	0	135,542	102,957	0	0	102,957	B
8424 EDUC TECH STAFF DEV GR C2 R1 -VAR	89,999	57,141	0	57,141	18,347	0	0	18,347	B
EDUC TECH STAFF DEV GRADES 4-8	0	0	0	0	514	0	0	514	B
8580 TOBACCO USE PREV ED (TUPE) - VARIOUS	2,588,459	3,830,964	(1,994,193)	1,836,771	0	446,507	992,126	1,438,633	B
TOBACCO USE PREVENTION PL 95	0	0	0	0	0	0	0	0	B
8581 HEALTHY START-OPERATIONAL-VARIOUS	1,675,128	458,762	90,801	549,563	0	87,835	0	87,835	B
8590 03-04 AGRI VOC ED INCENTV GRNT	51,169	26,694	40,545	67,239	0	11,026	0	11,026	B
AAIA - VARIOUS	351,497	6,025	0	6,025	0	0	0	0	B
8590 AB 2741 COACHING EDUCATION	8,009	1,588	0	1,588	0	403	0	403	B
AB1115-INSTRUCTIONAL MATERIAL	59,457	59,457	53,648	113,105	59,457	0	0	59,457	B
ACAD VOLUNTEER & MENTOR SVCS -VAR	187,365	18,187	0	18,187	0	0	0	0	B
AFT SCH LRN&SAF-19R2K3-006 -VAR	21,613,257	23,434,837	(1,291,094)	22,143,743	0	5,837,475	22,994,114	28,831,589	L
AIAA 03-04 - VARIOUS	1,038,289	331,507	261,248	592,755	6,125	0	0	6,125	B
AIAA 03-04(HARBOR)	0	0	0	0	25,353	0	0	25,353	B
AIAA 03-04(VALLEY)	0	0	0	0	20,333	0	0	20,333	B
ALTN EDUC OUTREACH 03-04	50,000	50,000	1,000	51,000	0	0	0	0	E
ALTRNTV CERT PROG- VARIOUS	7,245,979	1,453,044	2,790,000	4,243,044	0	1,615,365	0	1,615,365	B
ALTRNTV CERT PROG-LISTOS	0	0	0	0	0	0	1,712,500	1,712,500	B
AP CHALLENGE-3YR-CDE	279,989	0	0	0	0	0	0	0	B
BEAUTIFY WALL-CALTRANS-SOTO EL	280,000	216,478	0	216,478	0	208,573	0	208,573	B
BEF SCH LRN&SAF-19R2K3-004 -VAR	867,576	1,738,552	(551,245)	1,187,307	0	287,479	668,004	955,483	B
BEFSCH LRN&SAF-19-R2004-466 -VAR	356,531	732,567	923,616	1,656,183	0	87,541	1,449,586	1,537,127	L
BRIGHT FUTURE-WASHINGTON PREPA	2,275	0	0	0	0	0	0	0	B
BTSA 03-04 / CSUN - VARIOUS	9,464,730	9,234,167	1,471,393	10,705,560	0	4,719,932	6,800,000	11,519,932	B
8590 CAL PARTNERSHIP ACADEMIES - VARIOUS	3,337,324	1,870,986	1,842,450	3,713,436	0	1,335,600	1,839,930	3,175,530	B
CAL PRE-INTERNSHIP PROG AB 351	3,638,849	2,824,521	(495,781)	2,328,740	0	1,739,221	0	1,739,221	B
CAL TECH ASST PJ(CTAP)-CLUSTER	604,947	240,330	564,048	804,378	0	11,082	0	11,082	B
CALWORKS ACAD ENRICHMNT COMP-VAR	9,288,088	1,000,000	10,178,698	11,178,698	0	0	9,577,035	9,577,035	B
CALWORKS-LEP/NEP	849,535	384,614	(384,614)	0	0	0	0	0	E
CALWORKS-WELFARE-2-WORK VOUCHR	0	0	0	0	0	0	8,177,035	8,177,035	B
CAROL WHITE PHYSICAL EDU PROG	81,237	0	0	0	0	0	0	0	B
CENTINELA YOUTH SVC GRNT-OCJP	78,000	78,000	0	78,000	0	0	0	0	B
CESAR CHAVEZ DAY OF SVC GRANT	150,889	41,037	0	41,037	0	0	0	0	B
CHLD HLTH OUTREACH INITIATIVES	150,000	150,000	21,200	171,200	0	0	150,000	150,000	B
COMM. SRVCS BLOCK GRDT-CSBG	23,007	18,897	(12,000)	6,897	0	0	0	0	E
COMM. SRVCS BLOCK GRDT-CSBG	0	0	11,976	11,976	0	9,622	0	9,622	E

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

					SUPERINTENDENT'S 2005-2006 FINAL BUDGET				District Defined
	2003-2004	2004-2005	2004-2005	2004-2005	2005-2006	2004-2005	2005-2006	Total	Prog Code
	Actual Budget	Final Budget	Add'l Funds	Adj Budget As of 06-30-05	Beg Balance	Carryover	Grant		
COMMUNITY CHALLENGE GRANT - VARIOUS	175,535	152,309	39,469	191,778	0	44,003	125,000	169,003	B
COMPREHENSIVE TCHRS ED INST	0	0	104,550	104,550	0	104,550	0	104,550	E
CONFL RSLTN/YTH MEDT-GARDENA H	7,623	0	0	0	0	0	0	0	B
CPA NATURAL RSRC & EVRMNT SCI	3,127	2,603	0	2,603	0	1,319	0	1,319	B
DEMO-ONE STOP YTH CONNECTION	26,070	0	0	0	0	0	0	0	E
DIGITAL HIGH SCH TSST GRANT -VARIOUS	2,419,902	961,636	377,828	1,339,464	389,529	14,984	0	404,513	B
DIRECT SUPP PROF(DSP)CERT PG	319,843	238,184	(4,768)	233,416	(35,390)	0	220,000	184,610	E
DROPOUT PREV-RECOV MDL PROG-	243,252	9,999	115,348	125,347	0	14,000	0	14,000	B
EARLY MENTAL HLT-EMHI- VARIOUS	442,807	81,765	221,672	303,437	0	24	30,135	30,159	B
EDU TECH STAFF DEV-2001-02	0	0	0	0	428,146	0	0	428,146	B
EDUC TECH STAFF DEV -VARIOUS	1,871,018	656,500	0	656,500	37,589	0	0	37,589	B
EDUCATIONAL CLINIC PROGRAM	0	0	166,063	166,063	0	34,222	0	34,222	B
EISS 2003-04 BASIC IMPLMTN GRN -VAR	13,600	0	0	0	0	0	0	0	B
GANG RISK INTERV PROG(GRIP) - VAR	67,235	48,028	0	48,028	0	0	0	0	B
GROUND MAINT TRNG-CALWORKS	44,927	30,000	11,060	41,060	0	0	0	0	E
HIGH-TECH HS GRDTE CONCERT PRO	507,756	62,495	0	62,495	0	0	0	0	B
HLTHY FMLY/MEDI-CAL HUBBARD	187,134	0	0	0	0	0	0	0	B
HOME INSTR PG PRE-SCH YNGSTERS-VAR	15,112	2,770	0	2,770	0	0	0	0	B
HPSG-HIGH PRIORITY(IIUSP CIII) - VAR	100,108,300	103,134,286	439,360	103,573,646	0	31,820,223	70,000,000	101,820,223	B
IDEA EARLY INTERVENTION-STATE	335,499	204,693	0	204,693	0	4,726	0	4,726	C
INDUSTRY-BASED CERTIFICATION	632,205	0	0	0	0	0	0	0	E
INFO TCHLGY CAREER ACADEMY	304,362	47,478	0	47,478	0	17,628	0	17,628	B
INTERV/UNDERF SCH IMPL COHORT -VAR	29,199,773	10,692,202	8,211,342	18,903,544	0	7,356,614	0	7,356,614	B
KLCS-EMERGENCY SERVICES	106,069	33,432	(5,880)	27,552	0	12,237	0	12,237	B
LA CNTY DPSS-AFT SCH ENRICH PG	1,443,959	1,443,965	0	1,443,965	0	0	1,443,965	1,443,965	L
LACO-CALWORKS COORDINTN SVCS -VAR	1,200,000	1,200,000	0	1,200,000	0	0	0	0	E
LACOE-SCHOOL TO CAREER (STC)	38,000	0	0	0	0	0	0	0	B
LA'S BEST-AB 326	1,609,388	1,486,671	15,815	1,502,486	0	0	1,502,484	1,502,484	B
LEP-VESL CLERCAL SKILLS TRNING-VARIOUS	0	0	1,060,520	1,060,520	0	0	0	0	E
LEP-VESL/CHILD DAY CARE WRKER	0	0	0	0	0	0	947,328	947,328	E
LONG-TERM FMLY SELF SUFFCY-04 - VAR	77,406	54,500	(54,500)	0	0	0	0	0	E
LT FMLY SLF-SUFFNT - VARIOUS	264,252	4,703	0	4,703	0	0	0	0	B
NBPTS INCNTV-HIGH PRIORITY SCH-VAR	3,016,299	26,299	3,640,300	3,666,599	0	70,000	3,650,000	3,720,000	B
NELL SOTO PAR INVOLVM PROG -VAR	791,098	157,386	0	157,386	0	68,404	0	68,404	B
NUTRITION-LINK EDU,ACTY & FOOD	651,010	261,349	0	261,349	0	76,722	0	76,722	B
PARAPROF TEACHER TRAINING GRN -VAR	1,671,271	670,557	991,711	1,662,268	0	54,901	1,086,000	1,140,901	B
PRE-INTERN PRORAM	0	0	260,000	260,000	0	0	0	0	B
PUPIL MOTIVTN & MAINTNCE O3-04	1,868,374	797,910	1,221,488	2,019,398	0	0	0	0	B
REHAB-TRANS PART-GREATER LA	776,393	400,000	476,520	876,520	0	0	850,000	850,000	C
SAFE SCH& VIOLENCE PRVT_NEW -VARIOUS	36,791	0	25,432	25,432	0	22,625	0	22,625	B
SB 65 PUPIL OUTREACH CONSULT	441,062	0	144,523	144,523	0	117,987	0	117,987	B
SCH COMM PLICING PRTRNSHP-VARIOUS	2,870,292	1,448,004	1,993,805	3,441,809	0	2,090,728	0	2,090,728	B
SCH MNTL HLT CLNC MEDI-CAL 97	4,169,777	4,575,083	(490,148)	4,084,935	0	2,383,778	1,880,000	4,263,778	B

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

(E) ROC Skills Centers
(L) After School Programs

	2003-2004 Actual Budget	2004-2005 Final Budget	2004-2005 Add'l Funds	2004-2005 Adj Budget As of 06-30-05	SUPERINTENDENT'S 2005-2006 FINAL BUDGET				District Defined Prog Code
					2005-2006 Beg Balance	2004-2005 Carryover	2005-2006 Grant	Total	
8590 SCH READ INIT (FIRST5LA/CFGC)	3,910	3,354	46,920	50,274	0	7,107	48,000	55,107	E
SCH TO CAREER LOC PARTNERSHIP	150,000	269,024	(125,000)	144,024	0	0	0	0	B
SCHOOL & LIBRARY IMPROVEMENT	0	0	0	0	0	0	46,786,632	46,786,632	B
SRVC TO AT-RISK YOUTH-CHPT157- VARIOUS	1,209,138	443,290	606,000	1,049,290	0	316,522	0	316,522	B
SSP-REAL.COM TCH - VARIOUS	44,967	17,490	35,000	52,490	0	27,381	0	27,381	B
ST AGRICULTURAL VOC ED 03	13,991	0	0	0	0	0	0	0	B
ST DEPT OF REHAB-ON D JOB TRNG	300,000	81,810	280,190	362,000	0	0	0	0	C
STATE LOW INCIDENCE ENTITLEMNT	0	0	143,886	143,886	0	0	0	0	C
T HAYDEN COMMU BASED PAR INVLV	574	270	0	270	0	171	0	171	B
T HUGHES FAM-SCH PARTNRSH PRG	38,443	31,649	0	31,649	0	15,592	0	15,592	B
TEACHER RECRUIT INCT PROG GRDT-VAR	1,488,929	15,335	0	15,335	0	0	0	0	B
TEACHING AS A PRIORITY PG-TAP -VAR	13,755,266	0	0	0	0	0	0	0	B
TOBACCO USE PREV EDUC 9-12	127,832	221,833	(221,833)	0	0	0	0	0	B
TOLERANCE EDUCATION PROGRAM	5,017	0	0	0	0	0	0	0	B
TRACK & RECREAT'L SURFACING - VARIOUS	25,000	0	35,304	35,304	0	0	0	0	B
TUPE 9-12 FY2004-07 -VARIOUS	0	0	2,242,667	2,242,667	0	1,857,683	1,686,789	3,544,472	B
UNIFIED STRATEGY GRNT-ED6-03-5	0	0	38,000	38,000	0	0	0	0	B
UNIMPLEMENTED GEN STATE PROG	0	43,744,887	(43,744,887)	0	0	0	10,407,836	10,407,836	B
VAPA GRANT III-4-104 - VARIOUS	42,380	0	0	0	0	0	0	0	B
VISUAL & PERFORMING ARTS - VARIOUS	145,741	108,807	(72,536)	36,271	0	0	716,082	716,082	B
WORKABILITY I STATE FUNDS	908,321	300,637	566,082	866,719	0	92,816	0	92,816	C
TOTAL STATE INCOME	\$ 440,543,299	\$ 402,602,741	\$ 27,570,700	\$ 430,173,441	\$ 1,052,960	\$ 126,346,603	\$ 294,264,645	\$ 421,664,208	
LOCAL INCOME									
8690 CRISIS COUNSELLING-JOHNSON	14,109	574	0	574	0 \$	139	0	139	B
8699 03 CRAILJOHNSON-HLTHY START	25,000	36,151	0	36,151	0	0	25,000	25,000	B
A&K DOUGLAS PLAYGRND-EL SERENO	25,000	16,709	0	16,709	0	0	0	0	B
ACAD MOTION PIC & ARTS	30,890	0	16,236	16,236	0	0	0	0	B
AFT SCH ENRCH -LA COMM REDVPMT	1,141,132	4,752,787	(1,774,159)	2,978,628	0	0	0	0	L
ANNENBERG FNDN-BREED -VAR	845,901	1,067,837	100,000	1,167,837	0	562,038	685,000	1,247,038	B
ASTHMA & ALLERGY FNDTN AMERICA	7,500	7,500	0	7,500	0	7,500	0	7,500	B
BEST FRIENDS-KAISER	13,823	12,281	(10,000)	2,281	0	246	0	246	B
CAL COMMUNITY FOUNDATION	0	0	199,313	199,313	0	0	0	0	B
CAL ENDOWMNT-PROJECT REACH -VAR	126,379	38,134	(15,437)	22,697	0	2,188	0	2,188	B
CAL HEALTHCARE FOUNDATION	3,000	2,361	0	2,361	0	2,361	0	2,361	B
CARSON GUID.EXP-COORD.COUNCIL	21,823	6,688	0	6,688	0	0	40,000	40,000	B
CDLP VIDEO SUPPORT GRANT	0	75,000	0	75,000	0	60,942	40,000	100,942	B
CHAMPION YOUTH NUTRN & FITNSS	10,000	916	0	916	0	0	0	0	B
CHICANA SVCS ACTION CTR-YWCA	48,150	0	0	0	0	0	0	0	E
CHLD HLTH&ACSS MDCAL PG(CHAMP	191,999	13,502	0	13,502	0	0	0	0	B
CLEARING INDOOR AIR QLTY(AASA)	6,000	0	0	0	0	0	0	0	B
COMMNTY OUTREACH-KLCS-WILAND	1,651	1,825	(843)	982	0	584	0	584	B

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

	SUPERINTENDENT'S 2005-2006 FINAL BUDGET								District Defined
	2003-2004	2004-2005	2004-2005	2004-2005	2005-2006	2004-2005	2005-2006	Total	Prog Code
	Actual Budget	Final Budget	Add'l Funds	Adj Budget As of 06-30-05		Carryover	Grant		
COMMUNITY TECH CENTER/LAEP	43,791	39,127	0	39,127	0	58	0	58	B
CONNECTION PROJ-COUER D ALLEN	276,662	143,529	110,000	253,529	0	179,866	90,000	269,866	B
CRAILJOHNSON-MENTL HLTH SVC-VAR	88,274	77,133	(40,000)	37,133	0	11,090	0	11,090	B
CSTMZD TRNG-LIC EXMPT HMBASD	2,329	0	0	0	0	0	0	0	E
DANA PROG FOR ARTS EDUCATION	18,000	19,520	(18,000)	1,520	0	0	0	0	B
DISNEY AMERICAN TEACHER AWARD	26	2,105	0	2,105	0	0	0	0	B
DIVERSITY IN ED TRNG-HWLT PCKK	61,171	50,256	0	50,256	0	46,848	0	46,848	B
DWP-YOUTH SERVICES ACADEMY	500,000	540,233	(40,233)	500,000	0	172	600,000	600,172	B
EAST MEETS WEST-IVANHOE ARTS	4,132	98	0	98	0	0	0	0	B
ENRICHED STUDIES-LA CENTER	702,977	99,745	0	99,745	0	12,282	0	12,282	B
8699 EVALUATION/PRE-K READING PROG	10,748	10,748	0	10,748	0	0	0	0	B
FAMILY LIT SUPPORT NETWORK	0	0	30,500	30,500	0	2,756	0	2,756	E
FIRST 5-INTERAGNCY SPCL NEEDS	0	0	103,300	103,300	0	0	124,817	124,817	E
FIRST BREAK-SIX FLAGS MGC MTN	500	0	0	0	0	0	0	0	B
FMLY LIT. EXP ENHNMNT	288,773	324,526	(9,960)	314,566	0	87,018	0	87,018	B
FMLY LIT. EXP ENHNMNT-RESEDA -VAR	943,789	900,399	(63,444)	836,955	0	153,148	0	153,148	E
GETTY GRANT PROGRAM	19,052	0	0	0	0	0	0	0	B
GOOD NEIGHBOR GRNT-ALL STATE	4,274	1,231	0	1,231	0	0	0	0	B
GREENING PROJECT-WILSON SH	133,750	133,750	0	133,750	0	127,014	0	127,014	B
HARBOR TEACHER PREP(HTP 8518)	168,891	28,300	63,500	91,800	0	21,377	0	21,377	B
HIGH TECH HIGH-VARIOUS FNDTNS	2,650,000	2,016,072	5,800	2,021,872	0	251,255	0	251,255	B
HP-HANDS ON SCIENC-M ARTS CLST	38,541	38,542	0	38,542	0	38,542	0	38,542	B
HWTC-VOC NURSING EDUC SVCS	0	0	231,000	231,000	0	118,518	0	118,518	B
INTEL TCH TO FUTURE/GATES FNDN	5,782	5,782	0	5,782	0	3,520	0	3,520	B
INTERAGENCY SPCL NEEDS RESRC	194,328	199,924	(133,871)	66,053	0	0	0	0	E
INTL DOCUMENTARY ASSO (IDA)	20,225	3,754	0	3,754	0	0	0	0	B
KAISER PERM-CHAMP PROGRAM -VAR	88,598	131,336	(6,000)	125,336	0	8,474	0	8,474	B
L.A. CARE HEALTH EXPRESS -VAR	52,258	31,572	326,536	358,108	0	234,647	40,000	274,647	B
LA TRUST FOR CHILDREN'S HLTH	0	0	13,000	13,000	0	403	0	403	B
LACO ALLIANCE-STUDENT ACHVMNT	104,623	70,023	67,279	137,302	0	0	0	0	B
LA'S BEST-PRIVATE SECTOR - VARIOUS	5,088,640	2,353,198	525,435	2,878,633	0	361,433	4,231,000	4,592,433	B
LHP EDUCATIONAL FOUNDATION	26,000	30,000	(30,000)	0	0	0	0	0	B
NURSE ASST/LT CARE-VARIOUS	0	0	64,717	64,717	0	0	0	0	B
ORFALEA-SCH MENTAL HLTH SRVS	0	0	49,500	49,500	0	17,418	49,500	66,918	B
PACKARD (PHI) K-2 READING PROG	1,194,685	43,637	0	43,637	0	0	0	0	B
PROF DEV-OPEN WIDE&TREK INSIDE	7,200	7,200	0	7,200	0	7,200	0	7,200	B
PROJECT GRAD-LA	850,319	354,675	409,529	764,204	0	0	326,936	326,936	B
PROP 10 COMM-CDI-SMALL GRDT -VAR	37,292	12,581	0	12,581	0	0	0	0	E
PROP K-LA FOR KIDS PROG -VAR	845,759	708,577	755,652	1,464,229	0	1,070,937	50,000	1,120,937	B
PSYCHTRIC SOC WORKR-BARTON EL	0	0	60,000	60,000	0	30,345	0	30,345	B
PUEENTE PROJECTS-U C REGENT	19,516	0	15,037	15,037	0	2,604	4,500	7,104	B
RFK INST.-SCH BASED MEDICAL	8,018	8,018	0	8,018	0	0	0	0	B
RIORDAN FNDN-WATERFORD EVAL -VAR	187,347	18,043	0	18,043	0	0	0	0	B

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

(E) ROC Skills Centers
(L) After School Programs

	2003-2004 Actual Budget	2004-2005 Final Budget	2004-2005 Add'l Funds	2004-2005 Adj Budget As of 06-30-05	SUPERINTENDENT'S 2005-2006 FINAL BUDGET				District Defined Prog Code
					2005-2006 Beg Balance	2004-2005 Carryover	2005-2006 Grant	Total	
SCH BASED HLTH CLINIC-SPPT FND	350,000	326,607	(87,096)	239,511	0	3,350	0	3,350	B
SCH READINESS INITIATIVE-CCRC -VAR	5,400	0	150,000	150,000	0	3,330	91,218	94,548	E
SPACE SCI ACCLRTD MAGNET PROG	10,000	3,728	0	3,728	0	0	0	0	B
TAPER FOUNDTN-MENTAL HLTH PROF	0	0	67,500	67,500	0	67,500	0	67,500	B
TFL/AT&T TECH COMMU ACCESS CTR	236	0	0	0	0	0	0	0	B
THE CAL ENDOWMNT-CHILD OBESITY	0	0	113,750	113,750	0	113,750	0	113,750	B
THE CALIFORNIA ENDOWMENT-FY 05	686,791	1,067,856	(285,000)	782,856	0	322,476	275,000	597,476	B
TOSHIBA AMERICA FOUNDATION	2,162	2,162	0	2,162	0	529	0	529	B
UAW-LETC-MANUAL ARTS -VAR	101,058	0	39,959	39,959	0	0	40,000	40,000	E
UNIMPLEMENTED GEN LOCAL PROG	0	6,547,616	(6,547,616)	0	0	0	18,765,416	18,765,416	B
URBAN LEARNING CTR	4,745	4,745	0	4,745	0	4,745	0	4,745	B
VISION PROJ PROG-QUEENS CARE	60,598	0	113,964	113,964	0	113,964	60,000	173,964	B
V-TEL DISTANCE LEARNING PROGRA	11,770	11,259	0	11,259	0	0	0	0	B
WEINGART FDTN-PLUS COUNSELLING	0	50,000	0	50,000	0	5,811	0	5,811	B
WILDLANDS ENDWMNT-CLEAR CREEK-VAR	2,998,701	2,957,059	0	2,957,059	0	2,893,097	0	2,893,097	B
WINNICK LITERACY FOUNDATION GR	110,272	0	0	0	0	0	0	0	B
WOMEN'S ONE STOP-CHICANA SRVC	0	0	1,704	1,704	0	0	0	0	E
8971 03A COPS-ENT SFTWR SYS-ISIS	85,300,000	82,403,061	0	82,403,061	0	0	0	0	B
TOTAL LOCAL INCOME	\$ 106,840,360	\$ 107,809,992	\$ (5,428,448)	\$ 102,381,544	\$ 0	\$ 6,951,475	\$ 25,538,387	\$ 32,489,862	
8912 INTERFUND TRANSFERS FOR SRF COPS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 40,113,320	\$ 40,113,320	
TOTAL LOCAL INCOME	106,840,360	107,809,992	(5,428,448)	102,381,544	0	6,951,475	25,538,387	32,489,862	
TOTAL FEDERAL INCOME	822,383,873	906,939,980	2,948,219	909,888,199	0	242,946,223	636,088,053	879,034,276	
TOTAL STATE INCOME	440,543,299	402,602,741	27,570,700	430,173,441	1,052,960	126,346,603	294,264,645	421,664,208	
TOTAL INCOME	\$ 1,369,767,532	\$ 1,417,352,713	\$ 25,090,471	\$ 1,442,443,184	\$ 1,052,960	\$ 376,244,301	\$ 996,004,405	\$ 1,373,301,666	

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

**SUPERINTENDENT'S 2005- 2006 FINAL BUDGET
DETAIL OF INCOME - SPECIALLY FUNDED PROGRAMS
ADULT EDUCATION FUND**

				2004-2005	SUPERINTENDENT'S 2005-2006 FINAL BUDGET				District
	2003-2004	2004-2005	2004-2005	Adj Budget		2004-2005	2005-2006		Defined
	Actual Budget	Final Budget	Adjustment	as of 06-30-05	2005-2006	2004-2005	2005-2006	Total	Prog
					Beg Balance	Carryover	Grant		Code
FEDERAL INCOME									
8240 ADULT EDUC SVC-SMARTLABS (DHS)	\$ 0	\$ 0	\$ 1,145,385	\$ 1,145,385	\$ 0	\$ 45,155	\$ 0	\$ 45,155	D
COUNTY OF LA/DHS/SEIU	298,689	455,292	(253,545)	201,747	0	75,813	0	75,813	D
PATIENT & HLTH CARE SET ED SVC.	0	0	1,554,810	1,554,810	0	1,348,827	1,554,810	2,903,637	D
PERKINS POST SECONDARY - VARIOUS	2,849,382	3,314,306	(164,343)	3,149,963	0	409,025	2,600,000	3,009,025	D
T1C-SEC 132 PKN (INSTRUCTION)	1,597,576	1,642,506	(210,545)	1,431,961	0	198,688	1,100,000	1,298,688	D
WIA-ADULT BASIC EDUCATION - VARIOUS	0	0	0	0	0	0	0	0	D
WIA-231 TECH/AUGMTN/PERF-VARIOUS	2,938,439	0	917,415	917,415	0	0	1,000,000	1,000,000	D
WIA-ENG SECOND LANGUAGE	789,972	0	0	0	0	0	0	0	D
8290 ADULT ED-ESL-CITIZENSHIP	12,971,947	14,222,718	(1,030,934)	13,191,784	0	28,810	12,500,000	12,528,810	D
CNTY LA COMM DEV BLOCK GRANT	25,751	26,000	(6,000)	20,000	0	0	20,000	20,000	D
ENG LIT AND CIVIC ED GRNT-ADLT	1,809,652	1,789,306	(433,181)	1,356,125	0	9,848	1,300,000	1,309,848	D
LA COUNTY-GAIN BASIC ED SKL-AD	18,445	8,273	0	8,273	0	7,411	0	7,411	D
REFUGEE EMPLOYMENT TRAINING PROG - VARIOUS	3,557,087	1,178,968	102,000	1,280,968	0	274	1,032,000	1,032,274	D
WIA T2-ADLT ED-EL CIVICS 03-04	813,500	0	221,050	221,050	0	1,797	0	1,797	D
UNIMPLEMENTED -FEDERAL	0	10,314,000	(10,314,000)	0	0	0	2,700,000	2,700,000	D
TOTAL FEDERAL INCOME	\$ 27,670,440	\$ 32,951,369	\$ (8,471,888)	\$ 24,479,481	\$ 0	\$ 2,125,648	\$ 23,806,810	\$ 25,932,458	
STATE INCOME									
8590 ADULT ED PROG-SITE M I S	\$ 517,300	\$ 77,903	\$ 0	\$ 77,903	\$ 0	\$ 18,298	\$ 0	\$ 18,298	D
CALPRO II PROJECT	0	0	85,000	85,000	0	14,479	85,000	99,479	D
CAL-WORKS-ADULT-SUPPORT SVCS	123,474	27,947	1,317	29,264	0	0	0	0	D
COMMNTY BASED ENGL TUTORL PG	16,463,678	17,122,420	446,875	17,569,295	0	6,807,160	9,000,000	15,807,160	D
EVEN START ADULT	8,357	0	6,334	6,334	0	0	6,500	6,500	D
GENERAL RELIEF OPP FOR WORK-GROW	3,094,860	3,331,051	791,260	4,122,311	0	1,722,243	3,000,000	4,722,243	D
WELFARE TO WORK-COUNTY - VARIOUS	93,535	150,000	(150,000)	0	0	0	0	0	D
WELFARE TO WORK-COUNTY	0	0	0	0	0	0	0	0	D
UNIMPLEMENTED-STATE	0	3,798,865	(3,798,865)	0	0	0	7,600,000	7,600,000	D
TOTAL STATE INCOME	\$ 20,301,204	\$ 24,508,186	\$ (2,618,079)	\$ 21,890,107	\$ 0	\$ 8,562,180	\$ 19,691,500	\$ 28,253,680	
LOCAL INCOME									
8699 CRAIL JOHNSON-SP NARB COMM AD - VARIOUS	\$ 32,599	\$ 9,777	\$ 0	\$ 9,777	\$ 0	\$ 1,358	\$ 0	\$ 1,358	D
BIENVENIDOS SCH READINESS PROG	0	0	21,000	21,000	0	0	21,000	21,000	D
FAM LIT-ENRICH-AMADO FNDN-99	2,306	1,515	0	1,515	0	0	0	0	D
FAMILY LIT ADVCTS-GARFIELD CAS	90,956	92,715	(50,000)	42,715	0	0	43,000	43,000	D
GED TEST PREPARATION-GOODWILL	5,132	1,587	9	1,596	0	0	0	0	D
GLUCK-FAMILY LIT EL/ADT ASC PART - VARIOUS	208,160	145,092	0	145,092	0	100,534	0	100,534	D
TOYOTA FAMILIES IN SCH PG	47,660	32,082	705	32,787	0	15,663	0	15,663	D
TOYOTA NATIONAL CTR FAMILY LIT -ADULT	100,000	110,999	0	110,999	0	40,981	50,000	90,981	D
TRAINING 4 EVALUATION PJ-NCFL	23,856	16,222	302	16,524	0	13,982	0	13,982	D
UNIMPLEMENTED-LOCAL	0	373,413	(373,413)	0	0	0	300,000	300,000	D
TOTAL LOCAL INCOME	\$ 510,669	\$ 783,402	\$ (401,397)	\$ 382,005	\$ 0	\$ 172,518	\$ 414,000	\$ 586,518	
TOTAL INCOME	\$ 48,482,313	\$ 58,242,957	\$ (11,491,364)	\$ 46,751,593	\$ 0	\$ 10,860,346	\$ 43,912,310	\$ 54,772,656	

(D) Adult Education

**SUPERINTENDENT'S 2005-2006 FINAL BUDGET
DETAIL OF INCOME - SPECIALLY FUNDED PROGRAMS
CHILD DEVELOPMENT FUND**

				2004-2005	SUPERINTENDENT'S 2005-2006 FINAL BUDGET				District
	2003-2004	2004-2005	2004-2005	Adj Budget	2005-2006	2004-2005	2005-2006	Total	Defined
	Actual Budget	Final Budget	Adjustment	as of 06-30-05	Beg Balance	Carryover	Grant		Prog
									Code
FEDERAL INCOME									
8290 CCDF CAPACITY PROJECT	\$ 8,857	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	F
CCDF SCHOOL AGE RESOURCE	43,809	0	31,696	31,696	0	0	0	0	F
CCDF - CAPACITY PROJ 2004-05	39,456	39,456	0	39,456	0	0	0	0	F
CDFS-INSTRUCTIONAL MATERIALS	18,788	0	0	0	0	0	0	0	F
FIMS-INSTRUCTIONAL MATERIAL	0	0	19,300	19,300	0	0	0	0	F
UNIMPLEMENTED-FEDERAL	0	10,954,810	(10,954,810)	0	0	0	500,000	500,000	F
TOTAL FEDERAL INCOME	\$ 110,910	\$ 10,994,266	\$ (10,903,814)	\$ 90,452	\$ 0	\$ 0	\$ 500,000	\$ 500,000	
STATE INCOME									
8530 STATE LATCHKEY PROGRAM	\$ 720,037	\$ 733,285	\$ 0	\$ 733,285	\$ 0	\$ 0	\$ 737,390	\$ 737,390	F
8590 CAL-SAFE CHILD CARE	654,170	780,420	0	780,420	0	0	821,227	821,227	F
CCD SVCS PLAYGROUND COMPLIANCE	4,291,519	4,217,310	0	4,217,310	0	0	0	0	F
EARLY INTERV SCH SUCC-MUR-CC	5,720	1,000	(1,000)	0	0	0	0	0	F
EISS - PRE-SCH CONFERENCE	2,000	0	0	0	0	0	0	0	F
GENERAL FD-PRE KINDER RESOURCE	0	0	160,106	160,106	0	0	0	0	F
PROP 10 RFS FIRST 5 LA	0	0	0	0	0	0	0	0	
RENOVATION AND REPAIR - CHLD CTR	161,543	148,694	0	148,694	0	0	0	0	F
STATE PRE-SCHOOL REVENUE	11,497,842	11,704,803	(59,961)	11,644,842	0	0	11,774,940	11,774,940	F
UNIMPLEMENTED-STATE	0	3,260,391	(3,260,391)	0	0	0	2,800,000	2,800,000	F
TOTAL STATE INCOME	\$ 17,332,831	\$ 20,845,903	\$ (3,161,246)	\$ 17,684,657	\$ 0	\$ 0	\$ 16,133,557	\$ 16,133,557	
LOCAL INCOME									
8699 CHILDREN'S CENTERS (LATCHKEY)	\$ 500,000	\$ 525,000	\$ 0	\$ 525,000	\$ 0	\$ 0	\$ 500,000	\$ 500,000	F
READY FOR SCHOOLS	3,256,080	4,615,694	321,000	4,936,694	0	0	5,046,407	5,046,407	F
L.A. UNIVERSAL PRE SCH	0	0	0	0	0	0	1,144,515	1,144,515	F
SCH READINESS INITIATIVE	438,547	0	0	0	0	0	3,000,000	3,000,000	F
UNIMPLEMENTED-LOCAL	0	3,217,533	(3,217,533)	0	0	0	0	0	F
TOTAL LOCAL INCOME	\$ 4,194,627	\$ 8,358,227	\$ (2,896,533)	\$ 5,461,694	\$ 0	\$ 0	\$ 9,690,922	\$ 9,690,922	
OTHER SOURCES									
8979 CC FACILITIES REVOLVING FUNDS	\$ 450,333	\$ 450,334	\$ 45,033	\$ 495,367	\$ 363,262	\$ 0	\$ 0	\$ 363,262	F
TOTAL INCOME	\$ 22,088,701	\$ 40,648,730	\$ (16,916,560)	\$ 23,732,170	\$ 363,262	\$ 0	\$ 26,324,479	\$ 26,687,741	

(F) Child Development

PAGE INTENTIONALLY LEFT BLANK

IV. THE DISTRICT'S STUDENTS AND SCHOOLS

Introduction

Section IV provides information and data related to the numbers of students served in the District's schools, as well as information about the schools themselves. The following information is provided in this section:

Enrollment and Enrollment Projections. The Los Angeles Unified School District uses data on live births in Los Angeles County and historical grade retention ratios, as well as economic factors and other relevant factors, to project enrollment. Estimated enrollments in grades 1 through 12 for the 2005-06 through 2008-09 school years are calculated using a variety of scenarios, generally involving weighted and true averages. The grade retention ratio measures the percentage of students expected to progress to the next grade level from one year to the next, based on past trends. Enrollments in kindergarten are calculated as a percentage of live births in Los Angeles County five years earlier.

In an attempt to convey the impact of fiscally independent charter schools on district enrollment, the enrollment projections differentiate students in fiscally independent charter and non-charter locations. The fiscally independent charter school data include schools that have converted from non-charter to fiscally independent charter school status.

Average Daily Attendance. Average Daily Attendance (ADA) is the basis utilized by the State to allocate many funding sources to local school districts. ADA is based almost entirely upon actual in-seat attendance of students, without reference to most excused absences. The page provided reflects information regarding estimated 2005-06 ADA.

Number of Schools and Centers. These pages summarize the numbers and types of schools and centers budgeted for operation during the 2005-06 school year, including information on grade level configurations and the types of calendars utilized by the various types of schools.

New Schools Opening in 2005-06. This section provides a summary of new school openings planned for the 2005-06 school year. A significant portion of the District's school construction program is intended to alleviate overcrowding, reduce the number of students on multi-track calendars, and address anticipated future enrollment growth.

SUPERINTENDENT'S 2005-06 FINAL BUDGET

ENROLLMENT PROJECTIONS

Norm Day Enrollment - Including Independent Charters

	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
	Actual	Actual	Actual	Actual	Estimated	Estimated	Estimated	Estimated
LA County - Live Births Lagged 5 Years	168,973	162,036	158,604	156,153	157,391	153,523	152,715	152,192

Graded Enrollment

Kindergarten	57,641	57,228	55,351	55,234	55,409	54,899	54,888	55,123
Grade 1	63,721	62,924	61,248	58,610	58,288	58,585	58,058	57,493
Grade 2	68,797	65,226	62,115	59,632	56,852	56,540	56,828	56,316
Grade 3	62,221	64,609	62,210	59,254	57,247	54,578	54,278	54,555
Grade 4	57,007	61,469	62,551	60,288	57,590	55,639	52,696	53,622
Grade 5	60,056	56,197	59,688	60,604	58,625	56,001	54,515	51,948
Grade 6	56,329	57,083	52,972	56,117	57,132	55,266	53,930	51,816
Grade 7	51,729	55,404	55,794	51,906	54,976	55,971	54,763	53,045
Grade 8	49,947	50,856	54,370	54,524	50,846	53,854	55,748	53,838
Grade 9	62,893	67,744	67,397	70,477	71,750	66,910	71,667	75,612
Grade 10	47,043	47,539	50,374	50,266	52,629	53,579	51,612	54,171
Grade 11	34,662	36,912	37,299	39,514	39,434	41,288	41,643	40,497
Grade 12	27,097	26,302	27,452	28,596	29,940	29,880	31,356	31,599
Total graded enrollment	699,143	709,493	708,821	705,022	700,718	692,990	691,982	689,635

K-5 enrollment	369,443	367,653	363,163	353,622	344,011	336,242	331,263	329,057
6-8 enrollment	158,005	163,343	163,136	162,547	162,954	165,091	164,441	158,699
9-12 enrollment	171,695	178,497	182,522	188,853	193,753	191,657	196,278	201,879
Total graded enrollment	699,143	709,493	708,821	705,022	700,718	692,990	691,982	689,635

Ungraded enrollment

Special day classes in regular schools	28,104	28,670	29,008	28,526	28,040	27,731	27,691	27,597
Special day classes in special ed schools	4,376	4,392	4,209	4,040	3,971	3,927	3,921	3,908
Continuation and opportunity schools	5,031	4,249	4,542	4,478	4,402	4,353	4,347	4,332
Nonpublic schools	21	27	30	24	24	24	24	24
Total ungraded enrollment	37,532	37,338	37,789	37,068	36,437	36,035	35,983	35,861

Total graded and ungraded enrollment	736,675	746,831	746,610	742,090	737,155	729,025	727,965	725,496
---	----------------	----------------	----------------	----------------	----------------	----------------	----------------	----------------

SUPERINTENDENT'S 2005-06 FINAL BUDGET

ENROLLMENT PROJECTIONS

Norm Day Enrollment - Independent Charters Only

	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
	Actual	Actual	Actual	Actual	Estimated	Estimated	Estimated	Estimated
LA County - Live Births Lagged 5 Years	168,973	162,036	158,604	156,153	157,391	153,523	152,715	152,192

Graded Enrollment

Kindergarten	854	1,307	1,717	2,059	2,531	2,984	3,235	3,856
Grade 1	901	1,196	1,610	1,836	2,281	2,709	2,935	3,215
Grade 2	854	1,130	1,471	1,640	1,880	2,218	2,454	2,554
Grade 3	760	1,062	1,440	1,580	1,776	2,053	2,329	2,593
Grade 4	773	1,039	1,373	1,548	1,650	1,815	2,178	2,417
Grade 5	766	997	1,482	1,755	1,855	2,041	2,425	3,017
Grade 6	680	897	1,029	1,760	2,116	2,716	3,076	3,350
Grade 7	328	832	1,001	1,197	1,587	1,987	2,327	2,676
Grade 8	120	399	823	1,054	1,466	1,866	2,186	2,514
Grade 9	0	171	2,815	3,987	5,070	6,126	7,502	8,065
Grade 10	0	0	1,845	2,377	2,594	3,768	5,097	5,479
Grade 11	0	0	1,404	1,706	1,795	2,676	3,857	4,146
Grade 12	0	0	1,166	1,125	1,229	2,423	3,423	3,680
Total graded enrollment	6,036	9,030	19,176	23,624	27,830	35,382	43,024	47,562

K-5 enrollment	4,908	6,731	9,093	10,418	11,973	13,820	15,556	17,652
6-8 enrollment	1,128	2,128	2,853	4,011	5,169	6,569	7,589	8,540
9-12 enrollment	0	171	7,230	9,195	10,688	14,993	19,879	21,370
Total graded enrollment	6,036	9,030	19,176	23,624	27,830	35,382	43,024	47,562

Ungraded enrollment

Special day classes in regular schools	18	62	301	228	0	0	0	0
Special day classes in special ed schools								
Continuation and opportunity schools								
Nonpublic schools								
Total ungraded enrollment	18	62	301	228	0	0	0	0

Total graded and ungraded enrollment	6,054	9,092	19,477	23,852	27,830	35,382	43,024	47,562
---	--------------	--------------	---------------	---------------	---------------	---------------	---------------	---------------

SUPERINTENDENT'S 2005-06 FINAL BUDGET

ENROLLMENT PROJECTIONS

Norm Day Enrollment - Excluding Independent Charters

	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
	Actual	Actual	Actual	Actual	Estimated	Estimated	Estimated	Estimated
LA County - Live Births Lagged 5 Years	168,973	162,036	158,604	156,153	157,391	153,523	152,715	152,192

Graded Enrollment

Kindergarten	56,787	55,921	53,634	53,175	52,878	51,915	51,653	51,267
Grade 1	62,820	61,728	59,638	56,774	56,007	55,876	55,123	54,278
Grade 2	67,943	64,096	60,644	57,992	54,972	54,322	54,374	53,762
Grade 3	61,461	63,547	60,770	57,674	55,471	52,525	51,949	51,962
Grade 4	56,234	60,430	61,178	58,740	55,940	53,824	50,518	51,205
Grade 5	59,290	55,200	58,206	58,849	56,770	53,960	52,090	48,931
Grade 6	55,649	56,186	51,943	54,357	55,016	52,550	50,854	48,466
Grade 7	51,401	54,572	54,793	50,709	53,389	53,984	52,436	50,369
Grade 8	49,827	50,457	53,547	53,470	49,380	51,988	53,562	51,324
Grade 9	62,893	67,573	64,582	66,490	66,680	60,784	64,165	67,547
Grade 10	47,043	47,539	48,529	47,889	50,035	49,811	46,515	48,692
Grade 11	34,662	36,912	35,895	37,808	37,639	38,612	37,786	36,351
Grade 12	27,097	26,302	26,286	27,471	28,711	27,457	27,933	27,919
Total graded enrollment	693,107	700,463	689,645	681,398	672,888	657,608	648,958	642,073

K-5 enrollment	364,535	360,922	354,070	343,204	332,038	322,422	315,707	311,405
6-8 enrollment	156,877	161,215	160,283	158,536	157,785	158,522	156,852	150,159
9-12 enrollment	171,695	178,326	175,292	179,658	183,065	176,664	176,399	180,509
Total graded enrollment	693,107	700,463	689,645	681,398	672,888	657,608	648,958	642,073

Ungraded enrollment

Special day classes in regular schools	28,086	28,608	28,707	28,298	28,040	27,731	27,691	27,597
Special day classes in special ed schools	4,376	4,392	4,209	4,040	3,971	3,927	3,921	3,908
Continuation and opportunity schools	5,031	4,249	4,542	4,478	4,402	4,353	4,347	4,332
Nonpublic schools	21	27	30	24	24	24	24	24
Total ungraded enrollment	37,514	37,276	37,488	36,840	36,437	36,035	35,983	35,861

Total graded and ungraded enrollment	730,621	737,739	727,133	718,238	709,325	693,643	684,941	677,934
---	----------------	----------------	----------------	----------------	----------------	----------------	----------------	----------------

AVERAGE DAILY ATTENDANCE

General Description

Average Daily Attendance (A.D.A.) is a measure of pupil attendance that is used as the basis for providing revenue to school districts and as a measure of unit costs.

Only actual in-seat attendance is counted in computing A.D.A. Prior to 1998-1999, excused absences were counted towards A.D.A. Generally, A.D.A. is calculated by totaling, for a given period of time, the number of pupil days of actual attendance, and dividing this by the number of days actually taught during that period of time. Exceptions to this procedure involve the use of fixed divisors (in place of the number of days taught) in calculating A.D.A. for Adult Education and Regional Occupational Centers and Programs. Summer school A.D.A. is based on hours of attendance.

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

First Period (P-1)

A.D.A.: This reporting period extends from July 1 through the school month ending on or before December 31. Summer school A.D.A. is counted as part of this period.

This report is used to estimate the amount that will be required for the State to provide the legally authorized revenues to school districts and as a basis for State progress payments to districts during the second semester.

Second Period (P-2)

A.D.A.: This reporting period extends from July 1 through the school month ending on or before April 15. Intersession A.D.A. realized after the close of Summer School is counted during this period. This report is used by the State to apportion most budget year revenues to school districts.

Annual A.D.A.: This report covers the period from July 1 through June 30 of the year being reported. Annual A.D.A. is used primarily to develop unit program costs. Adult Education Programs, Regional Occupational Centers, Regional Occupational Programs, Community Day School Additional Funding, Special Education Nonpublic Schools, and Lottery are apportioned revenues based on annual A.D.A.

NOTES TO AVERAGE DAILY ATTENDANCE TABLE

Revenue Average Daily Attendance reflects the Average Daily Attendance (A.D.A.) used to calculate the district's revenue. For all Adult Education Programs, Regional Occupational Centers, Regional Occupational Programs, Special Education Nonpublic Schools, and Community Day Schools, revenue is earned on annual A.D.A. Summer School is calculated using hours of attendance. All other programs earn revenue based on Second Period A.D.A.

Annual Average Daily Attendance shows the A.D.A., which results when all days of apportionment attendance are divided by the number of teaching days in the school year. The A.D.A. is used to calculate unit costs.

Special Education A.D.A. includes only those pupils who attend Special Day Classes in Special Education schools or regular schools, and those attending Nonpublic schools. A.D.A. for pupils in regular classes who receive special education services on a part-time basis is included in Regular K-12 A.D.A.

For 2005-06, the revenue for hourly programs is calculated separating the Core Academic Program, the Mandated Remedial Program for Grades 7-12, the Mandated Retention Program for Grades 2-9, and the Supplemental Instruction Programs for Grades 2-6.

In the Adult Education Program, only those units of A.D.A. earned in classes that fall under the legislatively authorized programs may be included in revenue calculations. This table does not include any A.D.A. generated in non-authorized classes. The Adult Education and ROC A.D.A. shown are the maximum for which the State will provide funding.

Revenue for Regional Occupational Centers was capped at 1981-82 Annual A.D.A. plus the growth factors permitted in the following budget acts. The 2005-06 State Budget provides for statutory growth. Statute gives first priority to full funding of base A.D.A.

AVERAGE DAILY ATTENDANCE TABLE

	Revenue Average Daily Attendance			Annual Average Daily Attendance		
	2003-04 Actual	2004-05 Actual*	2005-06 Budgeted	2003-04 Actual	2004-05 Actual	2005-06 Budgeted
Regular Program						
Regular - K-12	640,496	637,497	626,371	636,459	626,633	615,929
Fiscally Independent Charter Schools - K-12	18,415	22,408	29,338	18,369	22,235	29,128
Total Regular Program	658,911	659,905	655,709	654,828	648,868	645,057
Special Education Schools & Classes						
Regular Classes	28,985	28,775	27,877	29,052	28,244	27,802
Regular Classes-Fiscally Independent Charter Schools	283	234		281	236	
Nonpublic Schools**	4,167	3,368	4,226	4,167	3,368	4,226
Extended Session	2,250	2,250	1,603	2,414	1,859	1,830
Extended Session-Fiscally Independent Charter Schools	10	21		10	30	
Total Special Education Schools	35,695	34,648	33,706	35,924	33,737	33,858
Total Regular Program	694,606	694,553	689,415	690,752	682,605	678,915
Adult Education & Regional Occupational Ctr/Prog***						
Adult Education Program						
Adult Students	61,450	61,751	63,718	62,713	61,751	63,718
Concurrently Enrolled Secondary Students	4,533	5,446	5,156	4,626	5,446	5,156
Total Adult Education Program	65,983	67,197	68,874	67,339	67,197	68,874
Regional Occupational Centers/Programs						
Adult Students	10,344	9,237	10,096	11,271	9,303	10,267
Concurrently Enrolled Secondary Students	8,143	9,737	9,166	8,872	9,807	9,321
Total ROC/P	18,487	18,974	19,262	20,143	19,110	19,588
Total Adult Education Prog/ROC/P	84,470	86,171	88,136	87,482	86,307	88,462
TOTAL AVERAGE DAILY ATTENDANCE****	779,076	780,724	777,551	778,234	768,912	767,377
Hourly Programs						
Regular Schools						
Core Academic Program	4,177,944	903,481	1,216,481	4,177,944	903,481	1,216,481
Remedial Program - Grades 7-12	8,306,015	11,024,097	11,024,097	8,306,015	11,024,097	11,024,097
Recommended for Retention - Grades 2-9	3,235,879	6,949,994	6,949,994	3,235,879	6,949,994	6,949,994
Remedial Program - Grades 2-6						
Optional-At Risk of Retention & Required	-	-	-	-	-	-
Remedial Program - Grades 2-6 - Low STAR Score	-	-	-	-	-	-
K-4 Intensive Reading Program	-	-	-	-	-	-
Algebra - Grades 7-8	-	-	-	-	-	-
Fiscally Independent Charter Schools						
Core Academic Program	221,174	314,061	314,061	221,174	314,061	314,061
Remedial Program - Grades 7-12	38,862	217,528	217,528	38,862	217,528	217,528
Recommended for Retention - Grades 2-9	96,738	123,652	123,652	96,738	123,652	123,652
Remedial Program - Grades 2-6						
Optional-At Risk of Retention & Required	133,169	116,622	116,622	133,169	116,622	116,622
Remedial Program - Grades 2-6 - Low STAR Score	113,053	204,474	204,474	113,053	204,474	204,474
K-4 Intensive Reading Program	-	-	-	-	-	-
Algebra - Grades 7-8	-	-	-	-	-	-

* - Reflects adjustments according to declining enrollment formula for regular programs

** - Revenue A.D.A. is based on annual A.D.A.

*** - Revenue A.D.A. is based on annual A.D.A. considering caps on base and growth revenue limit A.D.A.

**** - Total does not reflect County A.D.A. of 191.67

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 2005-06 school year. Generally, Continuation High Schools and Magnet Centers share sites with a regular school. Most Community Adult Schools use regular secondary school facilities in late afternoon and evenings. Regional Occupational Centers are separate sites. The Regional Occupational Programs/Centers consists of a series of individual work locations identified as one school location for purpose of attendance and expenditure reporting.

Grade Level Configuration

Elementary and secondary schools have been organized with grade levels of kindergarten through fifth grade in elementary schools, sixth through eighth grade in middle schools, and ninth through twelfth grade in senior high schools. One senior high school includes grades seven through twelve. Some magnet schools follow a traditional grade configuration while others include kindergarten through the twelfth grade. A few "span" schools include combinations of elementary and secondary grades.

School Size

Individual schools vary widely in enrollment. Elementary schools range from less than 200 to more than 2,500 pupils. Middle schools and senior high schools range from less than 950 to more than 3,700 and from less than 1,500 to more than 4,800, respectively. Magnet schools range from less than 400 to more than 1,700 pupils. Some Magnet Centers serve less than 30 pupils although other magnet centers enroll 850 or more.

Most Special Education Schools and Opportunity High Schools have enrollments of between 100 and 500 pupils. Continuation High Schools generally have fewer than 100 pupils.

NUMBER OF SCHOOLS AND CENTERS *(Continued)*

	<u>TOTAL</u>	<u>MULTI-TRACK</u>	<u>SINGLE TRACK</u>	<u>Continuous</u>
K-12 Separate School Campus				
Primary School Centers	26	15	11	
Elementary Schools	432	149	283	
Middle Schools	74	18	56	
Senior High Schools	53	17	36	
Option Schools	59	0	48	11
Magnet Schools	22	1	21	
Multi-level Schools	8	5	3	
Newcomer Schools	1	1	0	
Special Education Schools	18	0	18	
Sub Total	<u>693</u>	<u>206</u>	<u>476</u>	<u>11</u>
K-12 Magnet Centers (on regular school campuses)				
Elementary	44	16	28	
Middle	43	9	34	
Senior	51	14	37	
Sub Total	<u>138</u>	<u>39</u>	<u>99</u>	<u>0</u>
Other Schools				
Community Adult Schools	24	0	24	
Regional Occupational Centers/ Program	6	0	6	
Skills Centers	5	0	5	
Early Education Centers	100	0	100	
Sub Total	<u>135</u>	<u>0</u>	<u>135</u>	<u>0</u>
TOTAL	<u>966</u>	<u>245</u>	<u>710</u>	<u>11</u>
Fiscally Independent Charter Schools				
Primary School Centers	2	0	2	
Elementary Schools	23	4	19	
Middle Schools	8	0	8	
Senior High Schools	23	0	23	
Multi-level Schools	24	0	24	
Total Charter Schools	<u>80</u>	<u>4</u>	<u>76</u>	<u>0</u>
GRAND TOTAL SCHOOLS AND CENTERS	<u>1,046</u>	<u>249</u>	<u>786</u>	<u>11</u>

NEW SCHOOLS OPENING IN 2005-06

Elementary Schools (13):

Belmont New PC #11 #D4
Belmont New PC #12 #D4
Corona New PC #D6
Dena New PC #D5
Fremont New PC #2 #D7
Hooper New PC #D5
Los Angeles New PC #5 #D3
Marshall New PC #1 #D4
Middleton New PC #D6
Rowan New PC #D5
Santa Monica New PC #D4
Washington New PC #1 D7

Senior High Schools (3):

So. LA Area New SH #1 #D5
South East Area New HS #2 #D6
So. East Area NW Lrng Ctr #D6

Primary Centers (12):

Alexandria New ES #1 #D4
Maywood New ES #5 #D6
South Gate New ES #6 #D6
North Hollywood New ES #3 #D2
Monroe New ES #2 #D1
Huntington Park New ES #3 #D6
Jefferson New ES #1 #D5
Jefferson New ES #7 #D5
Manual Arts New ES #3 #D7
Noble New ES #1 #D1
Ramona New ES #D4
State Street New ES#1 #D6
Wilson New ES #1 #D5

Options Schools (1):

Jefferson New Cont HS #1 #D5

Fiscally Independent Charter Schools

Elementary Schools (7):

Aspire LA Elementary
N.E.W. Canoga Park El
Gabriella El
Celerity Nascent El
Larchmont El
Crescendo El
Giraffe El

Middle Schools (3):

College Ready MS
New West MS (State Approved)
James Jordan MS

Senior High Schools (8):

Animo Downtown SH
Port of Los Angeles SH
Huntington Park College Ready HS
CALS Early College HS
Charter HS of Arts Multimedia/Performing
Community Early College
Heritage College Ready HS
LA International

Multi-level Schools (3):

Lincoln Heights Value School
Aspire LA Secondary
Los Angeles Academy of Arts and Enterprise

V. HUMAN RESOURCES

Introduction

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

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

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

ANNUAL ASSESSMENT OF HUMAN RESOURCES—CERTIFICATED HUMAN RESOURCES DIVISION 2004-05

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 data from Norm Day, 2004-05. However, some data are more recent or from earlier research, and totals may not be consistent.

Part I: Demographics and Budget

Displayed below are the numbers of certificated employees of various types who work for the District. This table shows the total salary and benefits as well as the share of the general fund budget dedicated to the salaries of certificated personnel, by type of employee. Teachers account for 85% of the general fund budget.

Certificated Employees	FTE	Salary and Benefits	Percent of General Fund for Salaries & Benefits of Certificated Employees
Teachers	38,172	\$2,725,743,151	85.01
Administrators	2,500	281,982,291	8.79
Special Services	2,044	174,183,448	5.43
Unclassified	278	24,332,059	0.76
TOTAL*	42,993	\$3,206,240,949	100.00

* - Amounts may not sum to total due to rounding.

Part II: Workforce Qualifications and Experience

The following table reflects the status of teachers in LAUSD from February 2003 to November 2004. 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 77.1% in February 2003 to 89.2% in November 2004. Conversely, the percentage of emergency permits declined from 10.9% in February 2003 to 0.1% in November 2004.

Type of Teacher	Number Employed at LAUSD Feb 2003	Percent of All Teachers	Number Employed at LAUSD Feb 2004	Percent of All Teachers	Number Employed at LAUSD Nov 2004	Percent of All Teachers
Credentialed	27,620	77.1	30,617	84.6	31,310	89.2
University Interns	878	2.5	2,213	6.1	1,741	5.0
District Interns	983	2.7	958	2.6	598	1.7
Individualized Interns	0	0.0	830	2.4	774	2.2
Pre-Interns	2,445	6.8	943	2.5	189	0.5
Emergency Permits	3,904	10.9	642	1.8	43	0.1

Sources: Feb 2003 and Feb 2004: Certificated Recruitment Branch hire data.

Nov 2004: LAUSD Teacher Demographics 2004-2005.

ANNUAL ASSESSMENT OF HUMAN RESOURCES—CERTIFICATED HUMAN RESOURCES DIVISION 2004-05 *(Continued)*

The experience levels of teachers, administrators and special services staff for May 2004 and May 2005 are displayed in the table below. Years of Experience are reported in groups of 1-2 years, 3-4 years, 5-8 years, 9-17 years, and 18 years and more. These are the same experience level groupings used in the report *"Pay and Performance: The Utility of Teacher Experience, Education, Credentials, and Attendance as Predictors of Student Achievement at Elementary Schools in LAUSD"* by Steven M. Cantrell, Ph.D., Program Evaluation and Research Branch, September 9, 2003 (using 2003 data).

Certificated Employees Years of Experience May 2004 to May 2005

Years of Experience	May 2004			May 2005		
	Teachers	Administrators	Special Services	Teachers	Administrators	Special Services
1-2	8,935	115	241	8,930	108	444
3-4	5,727	71	282	5,366	77	228
5-8	8,918	219	299	9,368	238	395
9-17	7,764	729	305	7,311	784	307
18+	7,929	1,596	282	7,494	1,565	260

Does not include substitute workers or vacant positions.

As noted in Dr. Cantrell's report, students taught by novice teachers demonstrate smaller gains on standardized achievement tests than students taught by more experienced teachers. Having a novice teacher (< 3 years experience) translates to 1-3 fewer NCEs (Normal Curve Equivalents) on the SAT/9 exams in reading, mathematics, and language. Students with teachers having 3-8 years of experience outperformed their peers in classrooms taught by more experienced teachers, especially in mathematics.

When investigating the qualification of teachers by credentials, Dr. Cantrell noted that students taking classes from fully credentialed teachers outperformed their peers in classrooms taught by non-credentialed teachers in all subjects, however the trend is toward nonsignificance. In 2002, credentialed teachers' students significantly outperformed other students on the SAT/9 mathematics exam... but not in reading or language. Other evidence suggests that while the single year difference is small, over time, the cumulative effect of having credentialed versus non-credentialed teachers may be much larger (Darling-Hammond, 2000).

An examination of the experience and education of teachers demonstrated that the District improved the percentage of new credentialed and intern teachers from November 2002 to November 2004 as follows:

Credentialed and Intern Teachers			
	11/21/02	9/22/03	11/8/2004
All Subject Areas	63.5%	94.0%	98.1%
Special Ed	39.0%	78.1%	94.0%

The relationship between education (as measured by the number of salary credits for degrees and continuing education) and experience was examined. The impact on performance (as measured by student gains) between a teacher's salary credit level demonstrates a positive correlation with teacher experience. For novice teachers and teachers with 5-8 years of experience, the difference in student performance in mathematics and language for students taught by teachers with many salary credits was roughly 2 NCEs better than that for teachers with few salary credits. For more experienced teachers, the gap between students taught by teachers with many versus few salary credits was roughly 4 NCEs in math and 3 NCEs in language.

ANNUAL ASSESSMENT OF HUMAN RESOURCES—CERTIFICATED HUMAN RESOURCES DIVISION 2004-05 *(Continued)*

The following table displays the average years of experience of teachers (10.3), administrators (20.4), and special services (10.2) **by local district** as of June 2005. Teachers in Local District 7 have the least amount of experience (8.2 average years of service) compared to teachers in the entire District (10.3 average years of service). The administrators did not demonstrate much variation in their average years of service among all local districts.

Certificated Employees Average Years of Experience By Local District As of June 13, 2005

Average Years of Service

District	Teachers	Administrators	Special Services
1	10.3	21.1	6.1
2	10.2	20.5	4.3
3	10.4	20.1	20.0
4	10.8	21.2	11.6
5	10.3	19.2	8.3
6	10.5	19.9	11.8
7	8.2	18.7	7.4
8	10.5	21.0	10.1
N (Central Office)	12.4	21.6	10.2
Q (Non Public Schools)	22.5	--	--
Y (Adult)	19.5	15.5	6.0
Total	10.3	20.4	10.2

Years of Experience include: all experience in LAUSD, including experience in previous classifications. Teachers include: Elementary, Secondary, Special Education, Adult, and Early Education Teachers, Librarians, Nurses, and School-based Counselors. Administrators include: School Based and Non-school Based Administrators and contract employees. Special Services include: Psychologists, Social Workers and Occupational Therapists. Does not include substitute workers or vacant positions.

ANNUAL ASSESSMENT OF HUMAN RESOURCES—CERTIFICATED HUMAN RESOURCES DIVISION 2004-05 *(Continued)*

For teachers only, the average years of experience in each experience range are displayed below.

Teachers' Average Years of Experience 2003-04 and 2004-05				
2003-04			2004-05	
Range of Years of Experience for All LAUSD Teachers	Number of Teachers in Each Range	Average years of Experience For Each Range	Number of Teachers in Each Range	Average years of Experience For Each Range
1-2 Years	8,935	1.0	8,930	1.6
3-4 Years	5,727	3.5	5,366	4.2
5-8 Years	8,918	6.2	9,368	7.1
9-17 Years	7,764	12.7	7,311	13.2
18+ Years	7,929	25.1	7,494	25.4

Years of Experience include: all experience in LAUSD, including experience in previous classifications.

Teacher experience level **by local district** as of June 2005 is displayed in the table below. The number of teachers in each experience level and the percentage of the total for each local district are reported.

Teachers' Years of Experience By Local District and Range of Experience Years As of June 14, 2005

Years of Experience by Range

District	1-2 Years		3-4 Years		5-8 Years		9-17 Years		18+ Years		TOTAL
	#	% of District	#	% of District	#	% of District	#	% of District	#	% of District	
1	1,180	22%	792	15%	1,414	26%	1,025	19%	1,042	19%	5,453
2	1,005	19%	741	14%	1,434	28%	1,068	21%	934	18%	5,182
3	1,101	25%	625	14%	1,047	24%	735	17%	934	21%	4,442
4	934	20%	649	14%	1,197	25%	931	20%	1037	22%	4,748
5	1,139	23%	662	14%	1,141	23%	952	20%	984	20%	4,878
6	601	19%	439	14%	801	26%	642	21%	609	20%	3,092
7	1,291	32%	638	16%	920	23%	650	16%	515	13%	4,014
8	945	23%	620	15%	974	23%	772	18%	868	21%	4,179
N (Central Office)	353	17%	196	10%	431	21%	520	26%	521	26%	2,021
Q (Non Public Schools)	1	2%	2	3%	5	8%	12	20%	41	67%	61
Y (Adult)	384	96%	2	1%	2	1%	3	1%	8	2%	399
TOTAL	8,934	23%	5,366	14%	9,366	24%	7,310	19%	7,493	19%	38,469

Does not include substitutes or vacant positions.

Years of Experience include: all experience in LAUSD, including experience in previous classifications.

ANNUAL ASSESSMENT OF HUMAN RESOURCES—CERTIFICATED HUMAN RESOURCES DIVISION 2004-05 *(Continued)*

School-based administrators' experience level **by local district** as of June 2005 is displayed in the table below. The number of principals and assistant principals and the average years of experience are reported by local district.

School-based Administrators' Average Years of Experience By Local District As of June 13, 2005

District	Principals		Assistant Principals	
	#	Avg.	#	Avg.
1	123	24.7	183	18.6
2	91	24.1	158	18.7
3	102	22.5	150	18.6
4	101	25.5	148	18.8
5	94	22.1	138	17.5
6	47	22.0	88	18.6
7	70	21.7	119	16.9
8	86	25.2	139	18.5
N (Central Office)	3	26.9	2	26.2
Q (Non Public Schools)	--	--	--	--
Y (Adult)	32	17.9	73	14.3
TOTAL	749	23.4	1,198	18.1

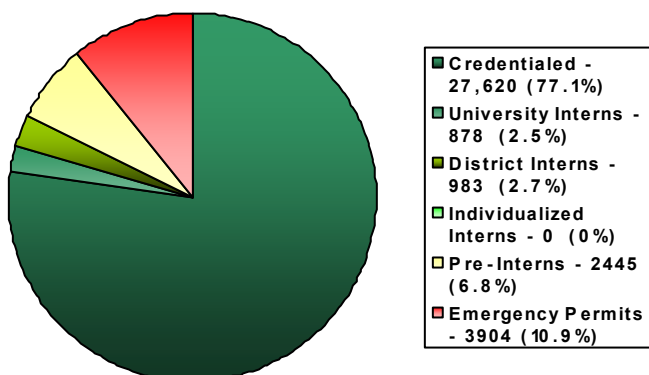
Does not include workers or vacant positions.

Years of Experience include: all experience in LAUSD, including experience in previous classifications.

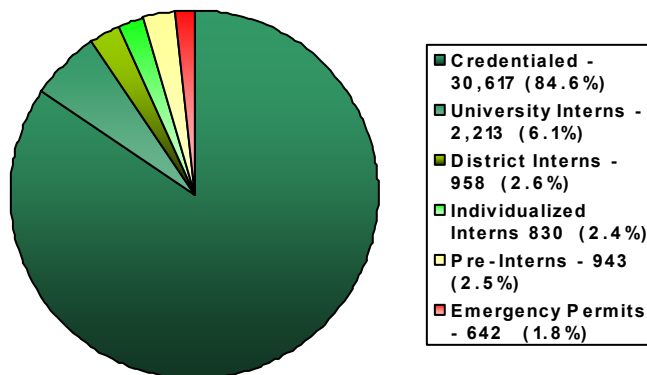
ANNUAL ASSESSMENT OF HUMAN RESOURCES—CERTIFICATED HUMAN RESOURCES DIVISION 2004-05 *(Continued)*

The qualifications of teachers in February 2003, February 2004, May 2004, and May 2005 are displayed in the pie charts and summary table below for each type of status: credentialed, university intern, District intern, individualized intern, pre-intern, and emergency permit.

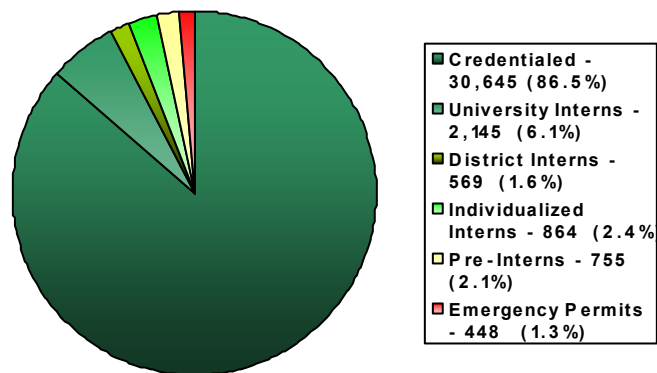
February 2003



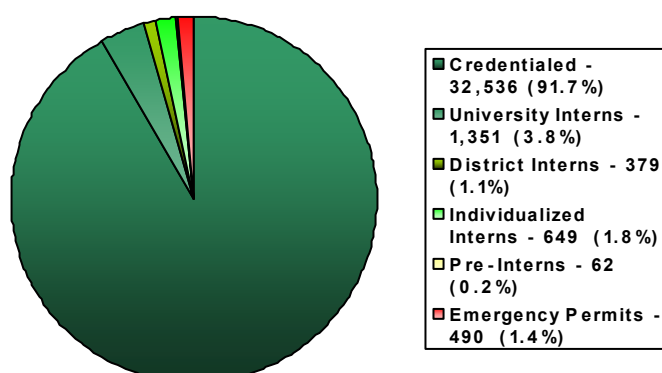
February 2004



May 2004



May 2005



Source: Weiner, A. 2005, *Certificated Recruitment*

The following summary table displays the percentage of credentialed, university intern, District intern, individualized intern, and emergency permit teachers in February 2003, February 2004, May 2004, and May 2005. It should be noted that the percentage of credentialed teachers has consistently increased from 77.1% in February 2003, to 91.7% in May 2005.

	Feb 2003	Feb 2004	May 2004	May 2005
Credentialed	77.1%	84.6%	86.5%	91.7%
Univ. Interns	2.5%	6.1%	6.1%	3.8%
District Interns	2.7%	2.6%	1.6%	1.1%
Individualized Interns	0.0%	2.4%	2.4%	1.8%
Pre-Interns	6.8%	2.5%	2.1%	0.2%
Emergency Permits	10.9%	1.8%	1.3%	1.4%

ANNUAL ASSESSMENT OF HUMAN RESOURCES—CERTIFICATED HUMAN RESOURCES DIVISION 2004-05 *(Continued)*

The number and percentage of credentialed and intern teachers, and the number and percentage of provisional teachers in 2002-2003, 2003-2004, and 2004-2005 are shown below. The percentage of credentialed and intern teachers has increased from 83% in 2002-2003 to 98% in 2004-2005. This results in a decrease in the percentage of provisional teachers from 17% in 2002-2003 to 2% in 2004-2005.

Teacher Demographics for 2002-03 through 2004-05

	2002-2003		2003-2004		2004-2005	
	Number	%	Number	%	Number	%
Credentialed and Intern	30,026	83%	33,623	94%	34,423	98%
Provisional	6,231	17%	2,257	6%	677	2%
TOTAL	36,257	100%	35,880	100%	35,100	100%

The number and percentage of credentialed and intern and provisional teachers in 2004-2005 **by local district** are shown below.

Teacher Demographics by Local District for 2004-05

Local District	2004-05					
	Credentialed and Intern		Provisional		TOTAL	
	Number	%	Number	%	Number	%
1	5,119	99%	73	1%	5,192	100%
2	4,830	99%	59	1%	4,889	100%
3	4,138	98%	95	2%	4,233	100%
4	4,410	99%	64	1%	4,474	100%
5	4,479	98%	104	2%	4,583	100%
6	2,921	98%	51	2%	2,972	100%
7	3,637	97%	101	3%	3,738	100%
8	3,918	98%	94	2%	4,012	100%
Non-School	971	96%	36	4%	1,007	100%
TOTAL	34,423	98%	677	2%	35,100	100%

Part III: Staff Development

Employee skill enhancement is a high priority for the District. Certificated employees are developed in a number of ways. For administrators, several programs are offered to provide a career path and on-going development.

Administrative Academy

The Administrative Academy Branch offers five programs that are designed to provide administrators and potential administrators with training opportunities to help them develop their knowledge, skills and abilities as administrators. They include the Principal Training Program, the New Principal Academy, the New Administrator Program, Assistant Principal, Secondary Counseling Services Institute, and the Leadership Excellence through Administrator Development (LEAD) Program.

ANNUAL ASSESSMENT OF HUMAN RESOURCES—CERTIFICATED HUMAN RESOURCES DIVISION 2004-05 *(Continued)*

Principal Training Program (AB75)

This program is funded by a three-year grant, the second year has just been completed; the third year begins in August 2005. Training is provided for all K-12 school-based administrators, both assistant principals and principals. Former Local Districts F, G, and I and current Local Districts 4, 5, and 6 have completed the program, and the program will expand in the 2005-06 school year to train an additional 1,050-plus administrators in Local Districts 1, 2, 3, and 8. Training is provided in the following areas: leadership, culture/climate of school environment, data analysis and effective use of data to improve student achievement, closing the achievement gap, teacher quality/assignments and professional development, focus on core academics, personalization (smaller learning environments), flexible, innovative uses of resources (human, fiscal, time, materials, etc.)

New Principal Academy

The New Principal Academy is provided for all first year new principals throughout the District. This group also includes the option of attendance for those principals brought in from other districts so they can learn about LAUSD initiatives, policies, and procedures as well as begin networking with other LAUSD principals. Training is provided in the following areas: leadership, leading in a standards-based system, staff relations issues, legal issues for principals, supervision of instruction, equity and access (closing the achievement gap), school budgeting issues, designing and leading meaningful professional development, analyzing and using student data, staffing, matrix, enrollment road show and other personnel and management issues impacting student achievement.

New Administrator Program (NAP)

Designed for entry-level assistant principals and instructional specialists, this program starts with a three-day induction program offered for all entry level district administrators within a month of assignment to the master salary table. A focus group met to decide the most critical information for a new administrator to have early in their assignment and this curriculum is offered in the 3-day induction. Participants continue attendance in the NAP on a planned curriculum for 18 additional sessions. These sessions are offered on a rotational basis on Monday afternoons, allowing for make-ups if attendance at a particular session is not possible. LAUSD is accredited by the California Commission on Teacher Credentialing to certify participants for eight units toward their Tier 2 credential if they complete the program.

Leadership Excellence through Administrator Development (LEAD) Program

LEAD is a program designed to prepare a cadre of aspiring high-potential administrators committed to working in low-performing schools. LEAD consists of three phases: the *Application/Assessment Phase*: This involves the application and interview; Program Enhancement Program (PEP), an assessment that identifies strengths and areas of needed development around leadership dimensions; the *Development Phase*: Involving the development of an Individual Learning Plan around leadership dimensions of needed growth and the California Standards for Educational Leaders, participation in training and fieldwork experiences; and the *Internship Phase*: Participation in a one-semester paid internship working with a mentor principal; completion of the required LEAD curriculum, performance assessments, and portfolio.

Assistant Principal, Secondary Counseling Services Institute

This is the newest program from the Administrative Academy Branch which focuses on training aspiring, potential AP, SCS candidates in the skills of this unique and critical role in our secondary schools. Sessions include, Staffing Your School, Middle School Master Program, High School Programs, Working with the SIS, Student Programming and Data Analysis, Small Learning Communities, and other critical issue areas. Participants meet the minimum qualifications for the job description.

Teacher Skill Enhancement

In order to achieve higher levels of qualifications for new-hire alternative credentialed teachers, we offer several means of developing certificated staff under the Alternative Certification and Teacher Support programs.

ANNUAL ASSESSMENT OF HUMAN RESOURCES—CERTIFICATED HUMAN RESOURCES DIVISION 2004-05 *(Continued)*

The Alternative Certification and Teacher Support (ACTS) Unit implements a variety of programs to ensure that teachers meet full certification requirements.

Teacher Training Academy (TTA)

The TTA provides 40 hours of pre-service training for all newly employed teachers who begin their assignments without full certification. Teachers receive an overview of District priorities and District policies and guidelines. Topics include effective classroom environments, classroom management and organization, grade specific curriculum, standards-based lesson planning, effective instructional strategies and classroom observation. Those contracted as District Interns attend six weeks of pre-service training prior to beginning the District Intern Preparation program.

Special education and substitute teachers also receive 40 Hours of instruction in the same topics with the addition of appropriate accommodations and modifications for students with special needs.

Pre-Intern Teaching Program/Subject Matter Preparation

The subject matter preparation program is designed to allow teachers to comply with the stringent requirements of the No Child Left Behind (NCLB) Act. This program provides them with preparation courses for the subject matter exams required by NCLB. Although initially required for all Title I schools, by the end of the 2005-06 school year, it will be required for teachers at all schools. Of the 700 participants who have gone through the Pre-Intern program, over 400 have passed the exam or otherwise qualified for NCLB-compliance status. Subject matter preparation is offered to pre-intern, emergency permit, waiver, and fully credentialed teachers. Courses are offered year-round. Each course runs from 18 to 36 hours over a three to six week period. This program also provides exam preparation for out-of-state Early Contract recruits who will need to meet California standards.

District Interns

Any new LAUSD teacher who is not fully credentialed must attend a six-week Pre-service Orientation Training to ensure they have the requisite knowledge and skills in District instructional priorities, policies and procedures, and classroom management. During this period, teachers are also taught how to embed English Language Learner (ELL) and Standard English Language Learner (SELL) strategies in order to close the achievement gap. Culturally Responsive Teaching serves as a foundation for all course content and provides opportunities to observe outstanding practitioners and participate in student teaching. The participants are placed in grade levels and subject areas where they have indicated an interest and have met the subject matter requirements. They are assigned to schools that have been recommended by the central office and/or local district office.

After the Pre-service, the interns continue their credential program, pursuing credentials in the following areas: multiple-subject, single-subject, education specialist. Multi-subject and single-subject candidates participate in a three-year program that leads to a Preliminary Credential and the California Professional Clear Credential. The education specialist (Special Education) completes a three-year program and earns the California Professional Clear Education Specialist Mild/Moderate Level I and Level II (K-12) credential. Over 6,000 District Interns have earned their credential through the District Intern Program.

Credentialed Educators New to Special Education Program (CENTSE)

The CENTSE program is a two-year program specifically geared to general education credentialed teachers who desire a specialty in Special Education. The curriculum focuses on the education specialist courses only.

Multiple and Single Subjects Early Completion Option

The Early Completion Option is for candidates who bring a background of teaching experience to the District. They have an opportunity to take the Education Testing Service (ETS) Teaching Foundation Test. Successful passage on this exam provides them an opportunity to earn the preliminary credential in a year or less.

ANNUAL ASSESSMENT OF HUMAN RESOURCES—CERTIFICATED HUMAN RESOURCES DIVISION 2004-05 *(Continued)*

University Interns

University Interns are required to complete three weeks of the Pre-service Training Orientation. As with District Interns, it focuses on District instructional priorities and Culturally Responsive Teaching strategies. This training provides opportunities to observe outstanding practitioners and participate in student teaching. For their three-week observation period, the participants are placed in grade levels and subject areas where they have indicated an interest and have met the subject matter requirements. They observe in schools that have been recommended by the central office and/or local district office.

Individualized Interns

Since its inception in 2003, the Individualized Intern Program has served approximately 1,400 participants who are identified in this category because they are either too far along into their program, e.g., need to do their student teaching only, or their university does not have a state-funded intern program. The individualized intern status identifies these teachers as NCLB-qualified. They are required to complete a professional development plan, receive coaching services, identify courses and exams needed to complete their credential, and indicate how they plan to complete induction. Their progress is monitored by the District's Individualized Intern Program operated by the Pre-Intern Teaching Program. Of the 1,100 participants for the 2004-05 school year, more than 400 have earned their teaching credentials. As of June 2005, approximately 640 individualized interns are being supported through the program.

Teacher Support

The Teacher Support Unit coordinates several programs that enhance the skills and abilities of LAUSD teachers. They include:

The LAUSD Beginning Teacher Support and Assessment (BTSA) is state funded and supports professional development for beginning credentialed teachers. Training is focused on lesson design, classroom management, reflection, and using both data and reflection to plan future instruction. Completion of the LAUSD BTSA Induction Program fulfills the requirements for a Professional Clear Teaching Credential.

Design for Excellence: Linking Teacher and Achievement (DELTA) offers alternative certification and teacher induction while providing training and support to teachers and administrators within the Los Angeles Unified School District. Universities participating in the DELTA Program include: California State University, Northridge; California State University, Los Angeles; and California State University, Dominguez Hills. Five Local Districts currently participate in this program.

Peer Assistance and Review (PAR) is state-funded with a two-fold purpose of assisting permanent teachers who have received an unsatisfactory evaluation and assisting new teachers in low performing schools. Consulting teachers receive and provide training to participating teachers.

National Board Certification (NBC) Support Network

Through collaboration between the District and UTLA, the Support Network provides guidance and professional development to teachers who are preparing for National Board Certification.

Professional Development for Experienced Teachers

LAUSD provides several professional development opportunities experienced teachers. The Professional Development Program maintains an extensive list of professional development classes and workshops for District teachers. Salary point classes are available through the local district offices and the central office. Uniting Professional Development and Technology for Education (UPDATE) are salary point face-to-face and online technology application courses, which provide technology inservice to teachers and address LAUSD goals and California State Content Standards. Online education is also available through Online Professional Development (OPD) for Educators.

ANNUAL ASSESSMENT OF HUMAN RESOURCES—CERTIFICATED HUMAN RESOURCES DIVISION 2004-05 *(Continued)*

Other teacher professional development activities provided through or with the collaboration of LAUSD, include the following: LAUSD/UCLA Collaborative Institutes (LUCI), K-5 District Reading Workshops (Waterford), Master Plan Training Program, Organizational Excellence Training Program, Open Court workshops, and professional development offered through the LAUSD Division of Educational Services (Mathematics and Science) among other activities.

Certificated Performance Evaluation (Stull) Reports

In addition to professional development of teachers and administrators, certificated employees participate in a performance evaluation process to monitor their progress towards mutually agreed upon goals and individual growth in their profession. This evaluation indicates their strengths and potential areas for improvement. The timing of these evaluations is based on status: All permanent employees are evaluated every other year; all probationary and non-permanent employees are evaluated every year. If the performance evaluation is less than satisfactory, the employee is referred for non-re-employment, non-re-election, or non-renewal of their contract. As per the collective bargaining agreement, permanent employees are entitled to due process: If an employee's evaluation is less than satisfactory for two consecutive years, documentation is gathered to commence a dismissal.

Of the approximately 37,000 contract employees, about 24,000 are evaluated each year. Performance evaluation for certificated employees has been available online since 2003-04 for teachers and 2004-05 for certificated management and service personnel. The Employee Relations Unit coordinates the collection and summary of data, which is available for viewing online by Local District Administrators, and other designated division administrators.

Changes In Staffing Requirements

We looked at the changes in staffing requirements for the new fiscal year and the implications of these changes for workforce experience and skills. First, however, it is of interest to know why employees are leaving the District.

According to the *2002-2003 Confidential Separation Questionnaire Results*, which listed the reasons why teachers are leaving employment with LAUSD, the survey (based on 1,658 questionnaires with 688 indicating retirement) found that the most frequent reasons for separation from the District **for all respondents** are retirement and moving. The highest ranked reasons for all respondents are the following: retirement and eligible to receive retirement allowance (Rank 1); moving (Rank 2); desire to rest/relax (Rank 3); paperwork/record keeping (Rank 4); and many meetings (Rank 5).

When reviewing the responses from **retirees only**, relaxation and paperwork were the most frequent reasons for leaving the District. The highest ranked reasons noted by retirees are the following: to rest/relax (Rank 1); paperwork/record keeping (Rank 2); many meetings (Rank 3); simply tired of working (Rank 4); and District's policies and/or goals (Rank 5).

The most frequent responses from respondents **other than retirees** as to why they are separating from the District include moving and employment opportunity in education. The highest ranked reasons given by teachers who are not retirees are the following: moving (Rank 1); better employment opportunity in education (Rank 2); personal reasons (Rank 3); District's policies and/or goals (Rank 4); and lack of support from administrator in general (Rank 5).

Staffing Requirements

The following information provides an overview of Certificated Human Resources:

The Certificated Recruitment and Selection Section continues to recruit credentialed teachers and interns to meet the *No Child Left Behind* mandates. As evidenced in the charts provided below, these efforts have proven to be very successful in increasing the number of highly qualified new hires.

ANNUAL ASSESSMENT OF HUMAN RESOURCES—CERTIFICATED HUMAN RESOURCES DIVISION 2004-05 *(Continued)*

The staffing process has not changed appreciably in the past few years. The District continues to follow the Rodriguez Consent Decree, and the Modified Consent Decree. In addition, the District also follows the Office of Civil Rights guidelines to ensure that teaching staffs are integrated.

The *No Child Left Behind Act* requirements and the Williams legislation play an integral role in the staffing of schools. The District will continue to hire fully credentialed and intern teachers and assist those teachers who are not yet "highly qualified" to become compliant by the end of the 2005-06 school year.

Provisional Applicants in shortage fields, who are not fully credentialed, must meet subject matter competence or be in preparation programs to meet subject matter competence and to obtain a teaching credential.

Pre-service training is provided to all alternatively certified teachers. Teachers who are not considered "highly qualified" are provided with subject matter preparation to assist them in being successful on the examination.

Credentialed New Hires

Local District	Hired For 2004-05 School Year*
	% Credentialed
1	74%
2	71%
3	75%
4	71%
5	67%
6	71%
7	67%
8	67%
District	71%

* - Hire data as of norm day each year.

Credentialed & Intern* New Hires*

Local District	% Cred & Interns Hired For 2004-05 School Year*
1	92%
2	93%
3	94%
4	93%
5	91%
6	94%
7	93%
8	90%
District	93%

* - All Interns meet NCLB requirements.

ANNUAL ASSESSMENT OF HUMAN RESOURCES—CERTIFICATED HUMAN RESOURCES DIVISION 2004-05 *(Continued)*

Actual Numbers of Emergency Permit and Pre-intern New Hires

Local District	Hired For 2004-05 School Year*
1	25
2	14
3	18
4	16
5	27
6	9
7	25
8	25
Non-School	4
District	163

* - Hire data as of norm day each year.

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; the process of reconfiguration due to the opening of new schools; and the uncertainty of counseling positions due to budget constraints.

As a result of loss of enrollment at the elementary level, displacement of teachers occurred, as well as the closing of teaching positions. This is a very disruptive process for the principal as well as the teachers. Displacement procedures follow the guidelines as established by the District/UTLA agreement. The Personnel Specialist will spend many extra hours working with the principal and Staff Relations making sure all have the same interpretation of the displacement process. This will then determine which employees remain at the school and those who will be displaced.

As outlined in the "State of the Schools" address by Superintendent Roy Romer, the District plans to build 160 new schools by the year 2012, with 32 new schools scheduled to open in the 2005-2006 school year. This will eventually relieve the overcrowded conditions in LAUSD. However, as a result of the opening of new schools, the Personnel Specialist must now initiate the process of reconfiguration. This is a tedious process that is also defined in the District/UTLA agreement. It takes hundreds of hours and a mass of paper work to determine which staff will follow students and then the additional task of filling additional vacancies.

No Child Left Behind (NCLB)

Hiring of New Teachers

NCLB 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 are currently being provided.

ANNUAL ASSESSMENT OF HUMAN RESOURCES—CERTIFICATED HUMAN RESOURCES DIVISION 2004-05 *(Continued)*

Current Teachers

All current teachers are being assessed with respect to NCLB compliance. Teachers not yet designated as “highly qualified” are given assistance to become NCLB compliant by the end of the 2005-06 school year.

Staffing New Schools

When new schools are established, the staffing requirements (number and types of teachers) are determined by the number of students assigned to the new site and the norm tables that are applicable to that site (i.e. Secondary school or Middle school or Elementary school or other). If a new school is going to be established by splitting off students from an existing school, then the teachers at the original school have a right to request to follow their students to the new site. The UTLA contract, under Article 11, also has guidelines for the selection and assignment of teachers at new established schools. Assignment of staff is “to correspond to the movement of students and the special needs of students.” The Placement and Assignment Specialists assigned to the schools assist new school administrators in this process.

Part IV: Recruitment

In order to identify appropriate recruiting strategies, staff monitors the marketplace for up-to-date information on the status of certificated employees. One primary resource is the Center for the Future of Teaching and Learning. The Center produces a report, *The Status of the Teaching Profession 2003*, from comprehensive surveys of teachers. This report provides in-depth data on the recruitment, training, and retention of teachers. Below are some highlights from this report:

Demand for Teachers

Because of enrollment growth (approximately one million students or 23% in the past ten years) and the mid-90's move toward class-size reduction, which created the need for more teachers, the demand for teachers in California escalated from approximately 221,000 in 1992-93 to approximately 310,000 in 2002-03, an increase of 40 percent.

A key factor driving the demand for more teachers is number of students, which increased sharply in the 1990s. In 2001-02, there were approximately 6,068,900, or about a 25 percent increase from 1990-91. However, enrollment growth is expected to peak over the next five years with enrollment peaking at 6,335,500 students in 2007-08. Consequently, student enrollment will not be the factor in the demand for teachers as it has been in the past decade.

At the elementary level, enrollment growth will decline about 1 percent over the next 10 years. At the secondary level, enrollment will grow until 2009, increasing 17 percent from 2001. There will be a greater demand for single-subject teachers, particularly in shortage areas.

There are about 100,000 teachers who are aged 50 or more who are likely to retire in the next ten years. Demand for teachers will continue to grow, as student enrollment will continue to rise. From just over 6 million K-12 students in 2000-01, enrollment is projected to peak at 6.25 million in 2006-07 and then to decrease slightly, to 6.21 million in 2009-10, requiring 309,000 teachers in that year.

Supply of Teachers

The supply of qualified teachers is defined as the number of teachers who hold preliminary or professional clear credentials and who are willing to take jobs at the salary, assignment, location, and working conditions offered. The major sources of teachers include veteran credentialed teachers, teachers reentering the teaching field, newly credentialed teachers, and out-of-state teachers.

ANNUAL ASSESSMENT OF HUMAN RESOURCES—CERTIFICATED HUMAN RESOURCES DIVISION 2004-05 *(Continued)*

In general, about half of all first-year teachers in California have not completed a preparation program. University and district intern programs reported serving 7,236 interns in 2001-02. Pre-intern programs reported serving 10,534 individuals in 2001-02.

Underprepared Teachers and Their Distribution

Underprepared teachers are defined by the Center for the Future of Teaching and Learning as new classroom teachers without full credentials and who have not completed a preparation program. They include interns, pre-interns, and individualized or emergency permits or waivers.

In 2001-02, about 41,700 classroom teachers –14% of California's teaching workforce – did not hold preliminary or professional clear credentials. This number has been declining, and in 2002-03 was at 37,300, about 12 percent of the teaching force. Data for 2004-05 show that the number of teachers on emergency licenses is down significantly.

The number of underprepared teachers at LAUSD has been reduced from 8,426 in 1998-99 to 5,927 in 2003-04. Whereas in 2001-02, 53 percent of all first-year teachers did not have a basic teaching credential, that figure declined to 42 percent in 2002-03. In addition, more of those underprepared teachers were enrolled in intern programs designed to help them get a teaching credential.

Special education, math, and science continue to have the highest rates of underprepared teachers. On average, urban schools, schools serving the poorest students, and those serving the greatest numbers of minority students still have more than 20% underprepared teachers, compared with a school-level average of 12.5%. High school students are more likely to face underprepared teachers in math and science than they are in English or social studies. Special education, however, is not improving. In 2002-03, 18 percent of special education teachers did not have a basic credential, up from 4% in 1999-2000. Although there is an increase in the number of teachers produced by the California universities, there has been little growth in the preparation of teachers of special education in the state. Aggressive recruitment, combined with enhanced technology and adherence to NCLB, has contributed to the increase in credentialed teachers.

"Grow-Our-Own" Programs

Paraeducator Career Ladder

LAUSD established the Paraeducator Career Ladder to support paraeducators pursuing careers as teachers and to guide them towards shortage fields. 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 2,800 teachers have been developed in the last ten years. These teachers are 89% minority and have a five-year retention rate of 86%.

Support for future teachers includes: on-campus advisers (additional advisement at four CSUs); reimbursement for preparation for state-mandated tests; CBEST Exam reimbursement; payment of evaluation of foreign degrees; high school programs (in-house Teacher Recruitment Program); support to future teacher organizations; support for Teacher Career Academies; scholarships and early contracts for high school graduates who commit to becoming teachers; and state grants which provide support to schools to initiate or strengthen future teacher organizations.

The Career Ladder Office collaborates with a wide range of undergraduate and credential programs at local institutions of higher education.

The Career Ladder Office provides various events for paraeducators. The Ladder Forums, which provide inservice training, are held four times per year at three different sites on each date. The Ladder Conference is an annual expanded inservice to

ANNUAL ASSESSMENT OF HUMAN RESOURCES—CERTIFICATED HUMAN RESOURCES DIVISION 2004-05 *(Continued)*

future teachers. Celebrations include an annual banquet for new teachers. The Leadership Institute provides annual training of part-time staff such as facilitators and on-campus advisors.

Recruitment Of Higher Quality Teachers

The following are highlights from the LAUSD 2005-06 Recruitment Plan:

Goals

The District will hire approximately 2,600 teachers by norm day of 2005. Of this total, 80% of the total hires will be credentialed and 19.5% will be interns.

In Special Education the District will hire approximately 425 teachers by norm day of 2005. Of this total, 50% of the new hires will be credentialed and 35% will be interns.

LAUSD will also hire District and university interns through our targeted recruitment efforts and through our continued partnerships with Troops to Teachers and Teach for America.

It is expected that 66.6% of the interns will be University or Individualized Interns and the remaining 33.3% will be District Interns.

Strategies

Human Resources will continue to implement the following recruitment activities/procedures in order to facilitate the hiring of high quality teachers:

- Issuance of Early Entry Contracts to fully credentialed or those soon to be credentialed teachers who are committed to closing the achievement gap.
- California Tour to all UC campuses, CSUs and selected private colleges and universities in the state with teacher preparation programs.
- Expansion of visits and presentations to academic content areas (i.e., Mathematics, Science) in addition to Special and General Education Departments at colleges and universities.
- Use of the online application and the Gallup Teacher Perceiver Instrument as tools to expedite the recruitment and interview process for prospective candidates.
- Monthly District Intern Informational meetings in order to explain the program offerings and assist candidates in the employment process.
- Implementation of Fast Track Very Important Professional (V.I.P.) processing for credentialed teachers in order to streamline the employment process, provide referrals and schedule interviews at school sites, and expedite the processing of new hires.
- Use of a marketing and advertising firm in order to make LAUSD the District of first resort.
- Use of the Los Angeles Teacher Mortgage Assistance Program (LATMAP) as a marketing tool for prospective teachers.
- Utilization of the website as a source of information for candidates with respect to recruitment events, test preparation, NCLB and the District Intern Program.
- Satellite offices at CSUN and CSUDH for prospective and existing teaching staff.

ANNUAL ASSESSMENT OF HUMAN RESOURCES—CERTIFICATED HUMAN RESOURCES DIVISION 2004-05 *(Continued)*

- Use of Special Education Certificated Employees Operation in order to expedite the recruitment, selection, and processing of all special education hires.
- Use of City Centers in large, metropolitan areas in order to attract fully credentialed teachers in the areas of Special Education, Mathematics, Science and Health.
- Annual local Special Education Recruitment Fair at Eagle Rock SH in order to recruit, interview and offer Early Entry Contracts to credentialed teachers and support services staff.
- Partnerships with UCLA-Center X and the Delta Project.
- Targeted meetings to expedite the recruitment of Math and Science teachers.
- Use of Career Builders for print ads as well as Internet advertising for prospective teachers.
- Concerted effort to recruit Speech Pathologists and special education teachers at Canadian universities and city centers.
- Continued implementation of the Credentialed Educators Now Teaching Special Education (CENTSE) as a component of the District Intern Program for teachers who possess a multiple or single subject credential and want to move to special education.

Initiatives

Acute Shortage Areas:

In the areas of Mathematics, Science and Special Education the following initiatives will be implemented in order to successfully ameliorate the shortages:

- Continue to explore companies that are downsizing in order to attract candidates from the health care fields, engineering, and other related fields.
- Continue to recruit at all Math, Science and Special Education statewide, regional and national conferences (i.e., ASHA, CEC, CALSPA, CASP, American Mathematical Society Conference, California Math Council, and the National Science Teachers Association Conference).
- Collaboration with California State University, Dominguez Hills, Loyola Marymount University (LMU), and the District Intern Program in the shortage areas of Math and Science in order to principally target mid-career changers and those from other countries (Immigrant Professional Program and Transition to Teaching Grants).
- Collaboration with CSUDH special education programs, LMU, and the District Intern Program in the area of Special Education. This partnership will include Mild Moderate, Moderate to Severe and Early Childhood Special Education. It will target recent graduates and mid career changers and utilize their Transition to Teaching Grant.
- Expansion of the District's annual Special Education Fair to include a fair in the Eastern United States and the Midwest in order to attract fully credentialed special education teachers and support services staff.
- Partnering with Special Education low incidence programs (i.e., Deaf and Hard of Hearing) to facilitate the recruitment and selection of qualified candidates.
- Expansion of Canadian recruitment to include Occupational Therapy Programs at IHEs.
- School visitations by recruiters in order to view best practices in elementary, middle, senior high schools and special education centers to better select teacher candidates.
- Professional development provided by the Office of Instruction in order to ensure that recruiters are apprised of District practices and programs.

ANNUAL ASSESSMENT OF HUMAN RESOURCES—CERTIFICATED HUMAN RESOURCES DIVISION 2004-05 *(Continued)*

Building Diversity:

The NCLB legislation clearly set the bar higher for prospective teachers. While having a qualified teaching force is critical, there is growing concern that those who grew up in poverty may be foreclosed by this higher standard. Thus, it will be incumbent on the District to ensure that diversity is not lost in the implementation of the NCLB Act.

- Commencement of a satellite office at Cal State University, Los Angeles in order to recruit and interview prospective teachers as well as provide service to existing LAUSD teachers attending CSULA. Utilization of student teacher listings from CSULA in order to provide interviews for them at school sites and facilitate the issuance of Early Entry Contracts to them prior to completion of their assignment.
- The Certificated Recruitment and Selection Section will continue to work closely with the Pre-Intern staff in order to publicize the pre-employment subject matter exam (CSET) classes for prospective teachers. Since these classes emphasize both test preparation as well as specific content areas (i.e., Mathematics), it will greatly assist prospective District and university interns.
- Recruitment geared towards organizations and universities that work with diverse populations including, but not limited to the following:
 - Hispanic Association of Colleges and Universities (HACU)
 - National Alliance of Black Educators and Historically Black Colleges and Universities Tour
 - Asian Pacific Conference
 - National Association for Bilingual Education Conference
 - California Association for Bilingual Education Conference
 - National Minority Careers in Education Expo (New York)
- Heavy advertising in publications that target diverse populations as well as Internet sites that are frequented by diverse groups/individuals.
- Visible outreach to the community via expansion of the current billboard campaign, radio ads, campus and city newspaper ads coordinated by Valencia, Perez and Echeveste Marketing Group.
- Work aggressively with the student leadership from diverse groups on university campuses (i.e., MEChA, El Centro, Vietnamese Student Association, Black Bruins, African Student Union, Asian Pacific Student Association, Black Engineering & Science Association, Korean American Association, Filipino Pre-Health Student Organization, Nikkei Student Union, Chinese Student Association) in order to recruit students reflective of the District's community into LAUSD.
- Work closely with the Paraeducator staff to make presentations at LAUSD senior high schools throughout the District.
- Use of a refined set of interview questions for credentialed and alternatively certified candidates that are linked to the California Standards for the Teaching Profession (CSTP) and encompass the culturally relevant curriculum to ensure that the personnel interview focuses on closing the achievement gap for students.
- Conduct outreach at selected local universities in order to assist students with resume preparation, interviewing techniques, and how to prepare academically to enter the teaching force in LAUSD. Since some students may be the first in their families to attend college, both guidance and support is needed in order to prepare for a career in teaching.

The "Hand-Off" to Schools and Priority Staffing:

LAUSD continues to make concerted efforts to ensure that the highest caliber of candidates is selected at high priority schools. With the Williams Case-related legislation, it will be critical to ensure that credentialed teachers are directed first to deciles 1, 2

ANNUAL ASSESSMENT OF HUMAN RESOURCES—CERTIFICATED HUMAN RESOURCES DIVISION 2004-05 *(Continued)*

and 3 schools. It will also be essential that school sites staff in a timely fashion in order to avoid starting school with substitutes.

- Hold the initial series of virtual placement fairs at deciles 1, 2 and 3 schools and limit participation to only those principals and designees from those schools to ensure that fully credentialed candidates are selected (through the possible use of InterviewUSA® to assist principals in determining who to interview).
- Seek input for virtual placement fairs using an electronic survey to ensure that this process is structured to meet the principals' needs.
- Utilization of the referral unit for the placement of intern candidates at school sites.

Use of Technology:

- Continue to use the Gallup Teacher Perceiver Instrument for all candidates and utilize it to determine priority for interviewing with elementary applicants.
- Continue to use the search process for online applications in order to maximize recruitment trips within California as well as out of state.
- Increased utilization of Internet postings at universities as well as commercial (i.e., Monstertrak-Military.com) and dedicated staff to work the Internet in order to attract career change candidates.
- The use of an electronic recruitment calendar that is interactive in nature for recruitment staff as well as prospective candidates and facilitates the scheduling of interviews at offsite events.
- Continue to use remote data entry capabilities for recruiters in order to enable them to enter interview data from outside the office, thus allowing candidates to be more rapidly approved for employment.

ANNUAL ASSESSMENT OF HUMAN RESOURCES—CLASSIFIED PERSONNEL COMMISSION July 2005

National Workforce Trends Impacting Staffing, Training and, Retention Efforts

Technology:

- One in four newly created jobs is impacted by technology. Even jobs that have not traditionally been associated with electronic technology are becoming increasingly more dependent on computers and electronic devices.
- The skills gap between the existing workforce and the technological skills demanded by today's jobs is widening at an escalating rate.
- There is a shortage of highly qualified IT professionals coupled with a rapidly escalating demand for their services.

Workers:

- "Baby Boomers," who comprise over 30% of the current workforce, have begun to retire, taking with them institutional memory. This is expected to peak within four to six years.
- Today's workforce is expected to change career tracks at least three times and work for between eight to ten employers throughout a career.
- Professionals seek out employers who provide for continuous staff development and growth opportunities.
- Workers seek "family friendly" employers, i.e., employers who support child and elder care issues.
- Workers seek flexible work schedules and work hours.
- Workers seek a stable environment. (Recent reductions-in-force in both the public and private sectors have made stable organizations more attractive.)
- Workers are retiring at earlier ages to pursue different careers or personal interests.

Employer Needs:

- Today's job assignments require adaptable employees willing and able to thrive on change, continuously update competencies, and work on a wide-range of activities.
- Job responsibilities typically require a broad range of basic competencies; strong "soft skills" including ethics, reliability, team orientation, and flexibility; as well as the ability to learn and apply state-of-the art procedures rapidly.

Economic Issues:

- Outsourcing higher paying jobs is becoming more common.
- Inability of public school employers to keep pace with competitors' wage increases coupled with fear of reductions-in-force cause highly skilled employees to accept employment with competitors.
- The rising cost of housing and transportation in the greater Los Angeles area limits applicant populations.
- Applicants are drawn to employers who offer attractive benefit packages. The cost of benefits, however, is becoming prohibitive for many employers.
- A consistent salary philosophy, e.g., setting all salaries at the 50th or the 95th percentile of market rates, influences the caliber of applicants attracted to an employer.
- The average employer invests approximately 2.5% of payroll costs on staff. LAUSD spends less than 0.2% of payroll costs on classified staff development.

Image:

- Most large employers use a "brand" throughout their organization that clearly communicates their mission, vision, and credo to their customers, the public, applicants, and employees. LAUSD has various, inconsistent brands.
- Unions, boards of directors, managers, and the press impact the image that potential applicants have of employers.
- Highly sought after talent seeks out employers whose images parallel their self concept.
- Recent college graduates seek employers with progressive yet stable images, e.g., employers who embrace best practices and provide secure employment.

ANNUAL ASSESSMENT OF HUMAN RESOURCES—CLASSIFIED PERSONNEL COMMISSION

July 2005 *(Continued)*

HR Role:

- The role of HR is evolving to one of a strategic partner and “internal consultant” in such areas as succession planning, performance management, cost containment, conflict resolution, and competency modeling.
- Legislative actions and court decisions continue to influence the role of HR, e.g., FLSA, FMLA, AB1825, ADA, sexual harassment cases, etc.
- Technology is dramatically influencing the manner by which HR delivers its services, e.g., web-based employee files, manager self-service, employee self-service, automated applicant tracking, on-line recruitment, and employment testing, etc.

Staff Relations:

- Employee representatives are frequently entering into partnerships with management to resolve common issues, e.g., absence management, benefit cost containment, and employee communications.
- “Me-Too” clauses at times disturb the competitive recruitment advantage for hard-to-recruit-for classes.

LAUSD Specific Classified Concerns

Staffing:

- The passage of Measures M, K, R and BB have required the immediate staffing of many professional and support positions in the Facilities and IT Divisions. The new bond measure, if passed, will intensify and extend this issue.
- LAUSD continues to need employees with skills that have become scarce, e.g., bus drivers that can drive buses with both manual and automatic transmissions, secretaries that can take shorthand, and technicians that can repair outdated equipment.
- Recent legislation, e.g., NCLB and requirements for Sign Language Interpreters to demonstrate higher skill levels, place greater demands on Classified training and recruitment activities.
- Salaries for some classifications have become non-competitive as a result of negotiated “me-too” clauses, and higher increases offered by other employers.
- Clerical and secretarial training is no longer offered at the high school level. Consequently, increasing numbers of entry-level clerical applicants do not possess the basic skills needed for successful job performance. This is placing increased demands on recruitment and training efforts.

Current/Future Workforce Trends Nationwide Impacting Recruitment and Training Efforts

- HR projects created by frequent reorganizations are placing continuous demands on the classification, recruitment, selection, training, and assignment staffs.
- Jobs throughout the District are being impacted by technological advances, e.g., clerical, warehousing, repair technicians, and police officers. This requires continuous retraining.
- Technical components of jobs and the skills of the current labor force mandate continuous retraining.
- A dedicated IT recruiter is needed to address the shortage of qualified IT professional applicants.
- A large number of highly qualified employees are beginning to retire. This trend will peak within four years resulting in an escalating need to recruit and train new employees to fill their jobs. These retirements represent a significant loss of “institutional memory.” A succession plan that includes a training component is needed.
- LAUSD has hired some employees on a contractual basis and is in the process of transitioning many into the regular workforce. A plan to address a future stable workforce is needed.
- The nature of work assignment in LAUSD now requires more adaptable employees who are willing and able to acclimate to change and to continuously update competencies to enable them to work on a larger range of job assignments.
- There is less stability in the classified workforce than in the past. Employees are more mobile and willing to accept positions with other employers rather than to wait for promotional opportunities to open in LAUSD.
- Current research reports that the most critical needs concerning workforce development include ensuring that employees possess a strong foundation of basic competencies; a continual effort to upgrade competencies and “soft skills” including competencies relating to a strong work ethic, reliability, team-orientation, and greater flexibility; and a need for customized

ANNUAL ASSESSMENT OF HUMAN RESOURCES—CLASSIFIED PERSONNEL COMMISSION

July 2005 *(Continued)*

training to ensure that new employees can begin their jobs with enough skills to immediately be productive workers. This is true at LAUSD and places a greater demand on staff development.

- The economic upturn in the private sector has not translated into fiscal recovery for tax-supported public school districts. This coupled with recent State fiscal priorities has resulted in lack of competitiveness and a siphoning of talented employees. LAUSD needs to continue to attempt to address this issue.
- Rapidly increasing benefit costs pose the risk of lowered coverage, higher deductibles, and/or higher co-payments, contributing to the lack of competitiveness as an employer-of-choice in the public sector.
- "Me-too" settlements in collective bargaining contracts ignore the special recruitment difficulties for certain job classifications. If not addressed, positions in these classes must be outsourced.
- A consistent salary philosophy, e.g., setting salaries at the 75th or 90th percentile of market rates is needed to position LAUSD to attract talented employees at the desired level.

Specific Issues Impacting Recruitment and Training Efforts

- There is a need to quickly hire a large number of Facilities, IT, and other professionals as a result of multiple bond issues (BB, K, M, and R). This will escalate with the passage of the newly proposed bond.
- There is a need to focus on hiring individuals to fill hard-to-recruit-for positions such as Bus Drivers who can drive both buses with manual and automatic transmission, secretaries who take dictation, structural engineers, interpreters for the hard of hearing, etc.
- Periodic departmental restructuring and annual reductions-in-force place unprecedented demands on training and retraining programs and efforts.
- Organizations need the infusion of new employees especially at the managerial level. However layoffs, and retirements are causing the District to lose a significant amount of "institutional memory" and talent. Succession planning combined with staff development and pre-planned recruitment efforts are needed.
- The District needs to develop a multi-purpose institutional brand that can be used for many District purposes including recruitment.
- The District needs to publicize its appreciation of the value of diversity in the workforce and to insure that employees are representative of the communities they serve.
- In order to attract top talent, unions, the Board of Education, management, and employees need to continually remind the public of recent positive results and state-of-the-art projects being introduced at LAUSD. This includes communicating that LAUSD values all of its employees.
- Employees need to receive meaningful yearly performance appraisals based on competencies and goal attainment.
- Employees need to be recognized for their accomplishments.
- Increased automation support and the replacement of obsolete automated programs are needed to enable staffing functions to be expedited.
- The escalating cost of housing and transportation in the greater Los Angeles metropolitan area, the continuous salary increases provided by other major local public sector employers, current and projected reductions in force (based on seniority), unavailability of funding for classified staff development, and the potential of rising benefit costs to the employee create recruitment challenges particularly at the college level.
- Supervisory employees must be required to attend staff development classes related to legal mandates, e.g., Cal-OSHA, sexual harassment prevention, diversity, and performance management. To do otherwise results in costly legal settlements and court cases.

Suggested Strategies for Meeting Recruitment Challenges

Employ More Creative and Comprehensive Recruitment Strategies to Identify Key Talent

- Increase use of internet/electronic media to advertise LAUSD as an employer-of-choice.
- Continue efforts to expand relationships with local colleges and universities, our own 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.

ANNUAL ASSESSMENT OF HUMAN RESOURCES—CLASSIFIED PERSONNEL COMMISSION

July 2005 *(Continued)*

- Institute an employee referral program. Consider a signing bonus and expand the use of relocation allowances for hard-to-staff classifications.
- Include representatives from all classified unions, the Human Resources Committee of the Board of Education, the Personnel Commission, and the administration in an effort to develop a marketing campaign that sells LAUSD as an Employer-of-Choice by heralding its achievements.

Continue Emphasis on Proactive Recruitment Strategies

- Use continuous recruitment rather than discrete filing periods to recruit for school-based positions and hard-to-recruit-for positions.
- Maintain a database of highly talented potential applicants, enabling the identification of strong candidates immediately rather than having to conduct a full recruitment campaign for each vacancy.
- Work more closely with internal customers and operating department managers to proactively identify future recruitment needs and to contribute to recruitment campaigns. For divisions such as Facilities that have considerable continuous recruitment needs, assign a Key Recruiter to serve as a liaison to the Personnel Commission.

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

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

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

- Utilize computerized testing as often as possible. Develop a bank of candidates' written test scores to avoid retesting. Create a mobile recruitment and testing unit that recruits and tests for multiple classifications simultaneously.
- Shorten time needed to process employees.
- Enable immediate hiring offers to be made at job fairs.

Create an Internal Recruitment Pool

- Invest in employees by offering staff development programs including management development so that the District can attract individuals interested in continuous growth and promote highly talented internal employees rather than emphasizing recruitment from the outside as the primary source for talent.
- Host promotional job-fairs; encourage employees to enter new careers within the District rather than with different employers.
- Negotiate contracts that enable shortage fields to be exempt from “me-to” collective bargaining clauses.

Implications of Trends on Training Efforts

- As District jobs become more technical and more complicated, the level of technical skills and expertise required for these jobs will continue to increase. Skills training must be provided to current and newly hired employees who will most likely lack the full range of skills necessary to perform these jobs.
- There is a critical need to prepare current employees through training to assume additional or new roles, e.g., School Administrative Assistants (SAA) should be required to earn an SAA certificate prior to being assigned as SAAs.
- There is an increased need for employees who are adaptable, who are continuous learners, and who possess a wide range of basic, technical, and soft skills.
- Legislation such as No Child Left Behind and laws mandating higher levels of skills for Sign Language Interpreters require more training for affected LAUSD employees.
- There is an immediate, pressing need to deliver training classes on a wide range of Human Resources and the Law topics to comply with current State and federal laws and to be more effective in performance management. These classes should be mandated.

ANNUAL ASSESSMENT OF HUMAN RESOURCES—CLASSIFIED PERSONNEL COMMISSION

July 2005 *(Continued)*

Suggested Strategies for Meeting Training Challenges

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

Personnel Commission Technology Needs

- The current DOS-based applicant processing system is outdated. It is no longer maintained by the vendor. An up-to-date, functional system is needed.
- A dedicated systems analyst is needed to enable continuously updated WebPages, provide for self service hiring processes, provide for on-line testing and performance appraisal systems, and develop a recruitment data base and electronic employee folders.

VI. APPENDICES

Introduction

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

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

Appendix B – Revenue Limit Information. The Revenue Limit is the single largest funding source for California school districts. These pages provide information regarding revenue limit rates per-ADA for the various District programs funded on the basis of the revenue limit.

Appendix C – Major Revenue Streams. This section provides narrative and tabular information on the largest and most important revenue sources providing funding to the District.

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

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

Appendix F – Notes. These pages provide explanations of various items shown as footnotes throughout the budget document.

APPENDIX A — 2005-06 BUDGET DEVELOPMENT CALENDAR, FINAL BUDGET

2004

- December 14 - Board of Education – Regular Meeting – First Interim Report
- December 15 - First Interim Report to Los Angeles County Office of Education (LACOE)

2005

- January 10 - Governor's Proposed 2005-06 Budget released
- January 18 - Fiscal Stabilization Plan submitted to LACOE
- March 15 - Second Interim Report to Board and to LACOE
- May 13 - May Revision to Governor's Proposed 2005-06 Budget released
- June 1 - Third Interim Report submitted to LACOE
- June 7 - Special Budget Committee Meeting
- June 15 - Constitutional deadline for legislative adoption of State Budget Act
- June 21 - 2005-06 Provisional Budget to Board
- June 28 - 2005-06 Provisional Budget adopted
- June 30 - Constitutional deadline for Governor to sign State Budget Act
- June 30 - 2005-06 Provisional Budget submitted to LACOE
- July 5 - Legislature adopts 2005-06 State Budget Act
- July 11 - Governor signs 2005-06 State Budget Act
- July-August - Board of Education may consider changes to the District Budget based upon the State Budget Act and other information
- August 23 - 2005-06 Final Budget to Board
- August 30 - Board adopts the 2005-06 Final Budget following mandatory public hearing
- September 8 - 2005-06 Final Budget submitted to LACOE

APPENDIX B – REVENUE LIMIT INFORMATION

General Description

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

There are two sources for revenue limit income, State income and local property taxes. The State portion is determined by calculating the total revenue limit, then subtracting the amount available from local property taxes. For the District in 2005-06, it is calculated that State income comprises 80.5% of the total.

Revenue Limit Calculations

The revenue limit calculations in this document are based on current law, and the State Adopted Budget.

K-12 Revenue Limit: The Governor's proposed 2005-06 State Budget calls for a cost of living adjustment (COLA) of 4.23%, an increase of 1.82% from the 2004-05 statutory COLA of 2.41%. The proposed budget also calls for a deficit factor of 0.909%, a decrease of 1.234% from the 2004-05 deficit factor of 2.143%.

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

2004-05 Base Revenue Limit Per A.D.A.	\$ 4,968.66
2005-06 COLA (4.23%)	+ 211.00
2005-06 Revenue Limit Deficit (0.909% Deficit)	- 47.08
2005-06 Base Revenue Limit	<u>\$ 5,132.58</u>

Special Education: The base revenue limit per A.D.A. for Special Education provides for 4.23% COLA. Most funding for special education is provided through the AB 602 formula, which bases special education funding on total District A.D.A.

Hourly Programs: SB 813 provides a formula beginning in 1984-85 for funding Summer School programs based on hours of attendance rather than A.D.A. for proficiency classes, math, science, and other academic courses. Since these programs may be offered at various times during the school year, and not just during summer, they are now referred to as "Hourly Programs."

<u>Program</u>	<u>Funded Hours</u>	<u>Rate</u>
<u>Capped Programs:</u>		
Core	Actual hours of attendance	\$3.68
Grades 2-6 (Deficiency Low STAR Scores and at risk of retention)	Actual hours of attendance	\$3.68
<u>Uncapped Programs:</u>		
Grades 7-12 (for High School Exit Exam)	Actual hours of attendance	\$3.68
Grades 2-9 (Retained, and recommended for retention)	Actual hours of attendance	\$3.68

**APPENDIX B –
REVENUE LIMIT INFORMATION** *(Continued)***Meals for Needy Pupils
Program Allowance:**

The 2005-06 rate is \$0.1795 per participating pupil.

Apprentice Programs:

The 2005-06 State Adopted Budget funds Apprentice Programs at \$4.86 per hour.

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

The 2005-06 State Adopted Budget provides for 4.23% COLA. The statewide growth revenue limit rate per A.D.A. is estimated at \$3,253.21.

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

2004-05 Weighted Average Base Revenue Limit Rate Per A.D.A.	\$ 2,841.34
2005-06 COLA @ 4.23%	<u>132.03</u>
2005-06 Base Revenue Limit Rate	<u>\$ 2,973.37</u>

The 2005-06 State Adopted Budget did provide for A.D.A. growth.

Adult Revenue Limit:

The 2005-06 State Adopted Budget provides for 4.23% COLA and growth. The revenue limit rate is estimated at \$2,389.22 per A.D.A.

APPENDIX C – MAJOR REVENUE STREAMS

The District's General Fund, Regular Program revenue budget is comprised of a variety of federal, state, and local resources. Of these sources, Federal funding represents approximately 2.6% of total General Fund, Regular Program resources, State funding (including State-apportioned local property taxes) approximately 95.4%, and local sources approximately 2.0%.

Following is an assessment of the most important revenue streams, including the allocation basis, allowable uses, and a history of budgeted and actual revenues. Overall, the fourteen revenue sources cited below represent approximately 97.5% of the District's total General Fund, Regular Program revenues and other financing sources.

The most important single funding source in the General Fund, Regular Program is the K-12 Revenue Limit, which provides 66.2% of total fund revenues. The Targeted Instructional Improvement (T.I.I.G.) Block Grant is the second largest source at 9.6% while Federal and State Special Education sources are third at 9.2%. A wide variety of General Fund, Regular Program sources provide the remaining 15.0%.

K-12 REVENUE LIMIT

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

Percent of Total General Fund Income: The Revenue Limit is the largest single General Fund revenue item. It provides 66.2% of the total General Fund, Regular Program income in the 2005-06 Final Budget.

Allocation Basis/Limitations on Use: Revenue Limit funds 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, 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. These are general purpose funds.

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

2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Budget
\$3,316,093,608	\$3,300,783,881	\$3,431,892,953	\$3,551,883,765

TARGETED INSTRUCTIONAL IMPROVEMENT BLOCK GRANT

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

Percent of Total General Fund Income: Targeted Instructional Improvement Block Grant revenue comprises 9.6% of total General Fund, Regular Program income in the 2005-06 Final Budget.

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

APPENDIX C – MAJOR REVENUE STREAMS *(Continued)*

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

2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Budget
\$468,447,995	\$470,622,104	\$481,126,259	\$515,522,967

SPECIAL EDUCATION

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

Percent of Total General Fund Income: Special Education revenue comprises 9.2% of total General Fund, Regular Program income in the 2005-06 Final Budget.

Allocation Basis/Limitations on Use: Assembly Bill (AB) 602, which became law in 1997, fundamentally revised the State’s basis for funding special education. Whereas the Instructional Personnel Services Unit (I.P.S.U.) approach utilized under the former Special Education Master Plan provided funding based on the numbers of identified special education students, AB 602 provided funding on the basis of districtwide average daily attendance (A.D.A.) in an effort to eliminate the financial incentive to identify more students as qualifying for special education. Additional funding streams are provided for extremely high-cost nonpublic school students, for districts with high percentages of other unusually high-cost students, and for students requiring special equipment or supplies to compensate for low-incidence handicapping conditions.

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

2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Budget
\$464,928,848	\$460,431,042	\$482,081,251	\$495,394,146

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

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

Percent of Total General Fund Income: Class Size Reduction – K-3 revenue comprises 3.7% of total General Fund, Regular Program income in the 2005-06 Final Budget.

Allocation Basis/Limitations on Use: Districts receive an amount per student for grade K-3 classrooms operating with 20 or fewer students, computed on an annualized basis by classroom. Legislation eliminating the “all-or-nothing” penalty for exceeding a 20.44:1 pupil:teacher ratio has been enacted which allows districts to receive some K-3 CSR funding for classes up to 21.84:1. The K-3 Class Size Reduction Program is funded at a level substantially lower than the cost of the program, resulting in a requirement for General Program support (“encroachment”) totaling more than \$80 million annually.

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

2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Budget
\$214,244,027	\$204,303,000	\$212,293,706	\$200,671,213

APPENDIX C – MAJOR REVENUE STREAMS *(Continued)*

CALIFORNIA STATE LOTTERY

Source: The California State Lottery was created when the voters of California passed Proposition 37 on November 6, 1984. The lottery is considered a State funding source.

Percent of Total General Fund Income: California State Lottery revenue comprises 2.1% of total General Fund, Regular Program income in the 2005-06 Final Budget.

Allocation Basis/Limitations on Use: Funds are provided to local school districts on the basis of lottery sales. 50% of the purchase price of each lottery ticket is returned to players in the form of prize money; a maximum of 16% can be utilized for administration of the lottery. The remaining amount is allocated on a quarterly basis to school districts. Lottery funds must be expended for instructional uses, and may not be used for building repair, construction, or research. Under Proposition 20, passed by the voters in March, 2000, fifty percent of new lottery revenues above the 1997-98 level must be utilized for purchase of instructional materials.

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.

2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Budget
\$99,107,652	\$97,995,076	\$113,663,890	\$110,112,764

TRANSPORTATION

Source: This is a State funding source, provided to offset the cost of home-to-school transportation of students.

Percent of Total General Fund Income: Transportation revenue comprises 1.7% of total General Fund, Regular Program income in the 2005-06 Final Budget.

Allocation Basis/Limitations on Use: Transportation funding is provided on the basis of the prior year funding level adjusted for growth and COLA. These are general purpose funds.

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

2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Budget
\$84,855,451	\$82,985,890	\$85,793,217	\$89,422,270

YEAR-ROUND SCHOOL OPERATIONAL GRANTS

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

Percent of Total General Fund Income: Year-Round School Operational Grant revenue comprises 1.2% of total General Fund, Regular Program income in the 2005-06 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. Year-Round School Operational Grants are considered to be an unrestricted funding source.

APPENDIX C – MAJOR REVENUE STREAMS *(Continued)*

Onetime/Ongoing: Year-Round School Operational Grant funding is an ongoing revenue source.

2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Budget
\$53,954,291	\$62,701,473	\$82,874,648	\$66,800,000

ROC/SKILLS CENTERS ENTITLEMENT

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

Percent of Total General Fund Income: ROC/Skills Centers revenue comprises 1.2% of total General Fund, Regular Program income in the 2005-06 Final Budget.

Allocation Basis/Limitations on Use: Funds are allocated on a dollars-per-ADA basis, with additional funding provided for ROC-Handicapped. Maximum ADA is capped, and ADA beyond the cap is not funded. Funds are intended to be utilized for ROC/Skills Centers.

Onetime/Ongoing: The ROC/Skills Centers entitlement is an ongoing revenue source.

2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Budget
\$53,954,291	\$55,556,174	\$58,717,203	\$62,251,120

INSTRUCTIONAL MATERIALS (IMA) BLOCK GRANT

Source: This is a State funding source. In 2002-03, in order to increase expenditure flexibility, the State folded a variety of resources provided for textbooks, library books and materials into a single block grant appropriation. The IMA Block Grant replaced the following programs:

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

Percent of Total General Fund Income: Instructional Materials Block Grant revenue comprises 0.7% of total General Fund, Regular Program income in the 2005-06 Final Budget.

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

Onetime/Ongoing: Instructional Materials Block Grant funding is an ongoing revenue source.

2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Budget
\$29,220,726	\$20,274,201	\$39,629,147	\$40,206,963

APPENDIX C – MAJOR REVENUE STREAMS *(Continued)*

INTERFUND TRANSFERS BETWEEN GENERAL FUND AND VARIOUS OTHER FUNDS

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

Percent of Total General Fund Income: The Interfund transfer comprises 0.7% of total General Fund, Regular Program income in the 2005-06 Final Budget.

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

- Deferred Maintenance Fund: \$30.0 million to reflect the utilization of Special Reserve Fund (015) and Capital Services Fund (071) revenues, rather than General Fund resources, to provide the required match for the State Deferred Maintenance allocation.
- Child Development Fund: \$2.0 million to reimburse the General Fund for routine repair and general maintenance services provided to children's centers through the use of General Fund revenues.
- Special Reserve Fund – FEMA: \$0.5 million. Because the Special Reserve Fund is precluded from budgeting salaries, the cost of employees providing service to this fund is reflected in the General Fund. The transfer from the Special Reserve Fund covers the cost of the salaries and benefits.
- Special Reserve Fund – Hazard Mitigation: \$2.3 million. As with the Special Reserve Fund – FEMA, funds are transferred to the General Fund to cover costs that cannot be reflected in the Special Reserve Fund – Hazard Mitigation.
- Special Reserve Fund – CRA: \$2.8 million. As with the Special Reserve Fund – FEMA, funds are transferred to the General Fund to cover costs that cannot be reflected in the Special Reserve Fund – CRA.
- Cafeteria Fund: \$1.5 million. Inter-fund transfer from the General Fund to Special Education Transportation. Due to state requirements, the Mega Item transfer from the Cafeteria Fund must first pass through the General Fund before it can be transferred.

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

2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Budget
\$8,790,584	\$8,345,690	\$28,265,647	\$39,115,269

INTEREST INCOME

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

Percent of Total General Fund Income: Interest revenue comprises 0.4% of total General Fund, Regular Program income in the 2005-06 Final Budget.

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

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

2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Budget
\$25,579,945	\$18,219,345	\$28,164,795	\$22,862,643

APPENDIX C – MAJOR REVENUE STREAMS *(Continued)*

PROFESSIONAL DEVELOPMENT BLOCK GRANT

Source: This is a State funding source. In 2005-06, three State-funded programs have been consolidated into a single Professional Development Block Grant. These programs are:

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

Funding is based on the number of certificated teachers employed by districts in the previous fiscal year, adjusted for growth and COLA.

Percent of Total General Fund Income: The Professional Development Block Grant comprises 0.5% of total General Fund, Regular Program income in the 2005-06 Final Budget.

Allocation Basis/Limitations on Use: The Professional Development Block Grant is intended to provide K-6 teachers with “opportunities to participate in professional development activities in reading/language arts/English language development.” This block grant is one of the “flexible four” 2005-06 block grants which allow transfers in of up to 20% of the funded level, and transfers out of up to 15% to any block grant program or to any State stand-alone categorical program.

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

2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Budget
\$30,436,922	\$22,975,556	\$22,743,817	\$28,645,600

PUPIL RETENTION BLOCK GRANT

Source: This is a State funding source. In 2005-06, eleven State-funded programs have been consolidated into a single Pupil Retention Block Grant.

Funding is to be based on the relative amount of money earned by each individual district from the component programs in 2003-04, adjusted for growth and COLA.

Percent of Total General Fund Income: The Pupil Retention Block Grant comprises 0.1% of total General Fund, Regular Program income in the 2005-06 Final Budget.

Allocation Basis/Limitations on Use: The Pupil Retention Block Grant is intended to allow districts maximum flexibility in addressing the particular needs of at-risk students. This block grant is one of the “flexible four” 2005-06 block grants which allow transfers in of up to 20% of the funded level, and transfers out of up to 15% to any block grant program or to any State stand-alone categorical program.

Onetime/Ongoing: The Pupil Retention Block Grant is an ongoing revenue source.

2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Budget
\$0	\$0	\$ 0	\$7,266,226

APPENDIX D – SCHOOL STAFF AND RESOURCES

Introduction

The School Staff and Resources section indicates the staff and non-staff allocations made to schools based on Board-approved allocation rates or “norms.” Staffing ratios are provided for regular elementary schools, regular secondary schools, magnet and alternative schools, adult schools, regional occupational centers (ROC), and skills centers.

Personnel resources provided on a “norm” basis are such positions as teachers, principals and assistant principals, librarians, instructional aides, and clerical and other office personnel. Staffing allocations are also provided for such non-classroom support personnel as guidance, welfare, and attendance personnel, physical and mental health personnel, and maintenance and operations staff.

A separate listing is provided indicating materiel and supplies allocation rates, which cover such needs as basic instructional materiel, textbooks, custodial, gardening, and operational supplies, and school-community advisory committee expenses.

APPENDIX D – 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 – 2005-06

CERTIFICATED - Based on District Norm Charts

- 1 teacher per 20 students in Kindergarten
- 1 teacher per 20 students in grades 1-3
- 1 teacher per 39 students in grades 4-6*

For special education classes, see Special Education norms.

- 1 principal per school
- 1 assistant principal for schools with 950 to 1,649 students
- 2 assistant principals for schools with 1,650 to 2,199 students
- 3 assistant principals for schools with 2,200 or more students

CLASSIFIED

- 1 school administrative assistant per school, plus:
- 1 clerk for schools with enrollments up to 999
- 1.5 clerks for schools with enrollments of 1,000 to 1,199
- 2 clerks for schools with enrollments of 1,200 to 1,350
- 3 clerks for schools with enrollments of 1,351 to 1,850
- 4 clerks for schools with enrollments of 1,851 to 2,350
- 5 clerks for schools with enrollments of 2,351 and above

* - Designated schools involved in the court-ordered integration program received additional positions to provide an overall ratio of one teacher for every 30.5 pupils 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 D – 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 – 2005-06

CERTIFICATED - Based on District Norm Charts

- 1 teacher per 41.25 students in middle schools*
- 1 teacher per 40.5 students in senior high schools**
- 1 principal per school
- 1 assistant principal, secondary counseling services per school with enrollment of 550 to 949
- 1 assistant principal per school with enrollment of 950 to 1,299
- 1 assistant principal per school with enrollment of 1,300 to 1,599
- 1 assistant principal, secondary student services per school with enrollment of 1,600 to 3,499
- 1 assistant principal per school with enrollment of at least 3,500 for single track schools or 2,500 for year round schools in senior high schools
- 1 assistant principal per school with enrollment of 3,500 in middle schools
- 1 librarian per school

CLASSIFIED

- 1 school administrative assistant per school, plus:
- 4 clerical positions for middle schools with enrollments of 1,400 or less plus 1 additional for each additional 400 students over 1,400
- 6 clerical positions for senior high schools with enrollments of less than 1,900, plus 1 additional position for each additional 300 students up to 3,100, and plus 1 additional position for each additional 400 students over 3,100
- 1 financial manager per middle school
- 1 senior financial manager per senior high school

* - Designated middle schools involved in court-order integration programs received additional positions to provide an overall ratio of one teacher for every 32.0 pupils in academic classes for Predominantly Hispanic, Black, Asian, and Other Non-Anglo schools; and 37.5 pupils in academic classes for Desegregated/Receiver Schools. In addition, beginning in the 2002-03 school year, Federal Title II funds have been used to lower class size in 6th, 7th, and 8th graders in the Developing Readers and Writers Courses to one teacher for every 25 pupils.

** - Designated senior high schools involved in court-order integration programs received additional positions to provide an overall ratio of one teacher for 32.0 9th and 10th grade pupils in academic classes for Predominantly Hispanic, Black, Asian, and Other Non-Anglo schools; and 37.5 9th and 10th grade pupils in academic classes for Desegregated/Receiver Schools. In addition, beginning in the 1998-1999 fiscal year, Morgan-Hart Class Size Reduction funds have been used to lower class size in 9th grade English and/or ESL 3/4 classes to one teacher for every 20 pupils.

APPENDIX D – 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 – 2005-06

Magnet schools and centers identified as serving Predominantly Hispanic, Black, Asian, and Other Non-Anglo students:

- | | |
|---|--|
| 1 | teacher per 20.0 pupils in grades K-3 |
| 1 | teacher per 30.5 pupils in grades 4-5 |
| 1 | teacher per 32.0 pupils in grades 6-12 |

All other magnet schools and centers:

- | | |
|---|--|
| 1 | teacher per 20.0 pupils in grades K-3 |
| 1 | teacher per 34.0 pupils in grades 4-5 |
| 1 | teacher per 34.5 pupils in grades 6-12 |

Options Schools

A number of schools have been established to serve the needs of students for whom placement in the regular school environment is not in the best interest of the students. Because these students require an individualized program to meet their unique academic and behavior needs, a lower pupil/teacher norm is provided.

OPPORTUNITY AND CONTINUATION NORMS – 2005-06

- | | |
|---|---|
| 3 | teachers per continuation school* |
| 1 | teacher per 17 pupils in opportunity schools |
| 1 | assistant principal, secondary counseling services per opportunity school |
| 1 | principal per opportunity school/center |
| 1 | principal per continuation school |
| 1 | clerk per continuation school* |
| | (No norm exists for clerks at opportunity schools) |

COMMUNITY DAY SCHOOLS

- | | |
|---|--|
| 1 | teacher per 17 pupils |
| 1 | principal per stand alone community day school |
| 2 | principals (for 52 sites) |
| 2 | school administrative assistants (for 52 sites) |
| 1 | school administrative assistant per stand alone community day school |
| 1 | clerk (for 52 sites) |

* - Except Metropolitan, Whitman, Central Continuation, East Valley New Continuation, Ellington, Grey, Lewis, Odyssey, and Jefferson Continuation High Schools which are larger facilities.

APPENDIX D – SCHOOL STAFF AND RESOURCES

School Staff *(Continued)*

Special Education Schools and Programs

Special Day Classes serve pupils whose nature or severity of disability precludes participation in a regular school program for a majority of the school day.

Resource Specialist Program provides instructional service for individuals with exceptional needs in regular schools. Resource specialist students are assigned to their regular classroom for a majority of the school day and receive services from the resource specialist teacher either directly on a pull-out basis or pull-in basis with the regular classroom teacher.

Designated Instruction and Services are provided to students who are assigned to regular classroom teachers for a majority of the school day, but required assistance in a particular area, such as language, speech, audiology, mobility, adaptive physical education, vision, etc.

SPECIAL EDUCATION NORMS – 2005-06

Special Day Classes - Class size varies depending on type of class. Special day classes may have from zero to two trainees/assistants.

Resource Specialist Program - The caseload for resource specialist teachers may not exceed twenty-eight pupils. Most resource specialists are assigned a trainee/assistant.

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.

- 1 principal per school
- 1 asst. principal at large enrollment schools

- A. Elementary Schools
 - 1 school administrative assistant, E Basis
 - 2 office assistants, B Basis

- B. Secondary or K-12 Schools
 - 1 school administrative assistant, E Basis
 - 1 senior office assistant, B Basis
 - 1 office assistant, B Basis

APPENDIX D – SCHOOL STAFF AND RESOURCES

School Staff *(Continued)*

Adult Schools

Community Adult Schools are staffed based on established norm tables where feasible. Because of wide variances in the programs offered at each site, some positions (such as teachers) are allocated using A.D.A. and growth, as well as more subjective criteria. In addition to these considerations, other District policies allocate off-norm positions to sites with identified special needs.

ADULT SCHOOL NORMS – 2005-06

Teacher hours are allocated annually based on prior semester's A.D.A. and expected growth.

CERTIFICATED

- 1 principal per adult school
- 1 assistant principal, operations per 860 A.D.A. or 450,000 hours of student attendance
- 2 assistant principals, operations per 1,430 A.D.A. or 750,000 hours of student attendance
- 1 assistant principal, counseling services per adult school

CLASSIFIED

- 1 administrative assistant per adult school
- 2 clerical positions per adult school with less than 800 A.D.A. with .50 additional clerical positions for each additional 250 A.D.A.
- 1 financial manager for each adult school
- 1 office computer coordinator or office computer operator, some exceptions may apply

APPENDIX D – SCHOOL STAFF AND RESOURCES

School Staff *(Continued)*

Regional Occupational Centers (ROC)/Skills Centers

ROC/Skills Centers are staffed based on established norm tables where feasible. Because of wide variances in the programs offered at each center, some positions (such as teachers) are allocated using A.D.A. and growth, as well as more subjective criteria.

ROC/SKILLS CENTERS NORMS – 2005-06

Teacher hours are allocated annually based on prior year's A.D.A., expected growth rate and type of programs offered.

CERTIFICATED

- 1 principal per ROC
- 1 assistant principal per ROC (Except Abram Friedman - ROC)
- 1 assistant principal, counseling services per ROC

CLASSIFIED

- 1 administrative assistant per center
- 6 clerical positions per center with A.D.A. below 1,600 plus one additional clerk for each additional 450 A.D.A.
- 1 occupational financial manager per ROC
- 1 financial manager per skill center
- 1 office computer coordinator or office computer operator, some exceptions may apply

Support Personnel

SUPPORT ALLOCATIONS – 2005-06

Custodial personnel are allocated to schools based on a complex formula involving enrollment, building area, grounds (adjusted by enrollment), equipment to be operated, watering required, service to teachers, etc.

District-funded nurses are allocated as follows:

- Elementary Schools – 1 day per week
- Middle Schools – 2 days per week
- Senior High Schools – 3 days per week

School Psychologists and related personnel are allocated to schools based primarily on size and type of school and need for those services in the school population.

Pupil Services and Attendance Counselors are purchased 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 D – 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>2004-05 Rate</u>	<u>2005-06 Rate</u>
Regular - K-6	\$ 24.00 per Enrl.	\$ 24.00 per Enrl.
7-8	29.00 per Enrl.	29.00 per Enrl.
9-12	33.00 per Enrl.	33.00 per Enrl.
Instructional Materials Block Grant	25.00 per Enrl.	*
Community Adult School	22.00 per ADA	22.00 per ADA
Options Programs	1,159.00 per Teacher	1,159.00 per Teacher
Integration - Year-Round School – Continuing	1.87 per Enrl.	1.87 per Enrl.
Year-Round School – New	9.33 per Enrl.	9.33 per Enrl.
ROC	32.00 per ADA	32.00 per ADA
ROP	(see note below)+	(see note below)+
Special Education – Special Day Classes –		
Special Education Schools –		
New	2,487.00 per Class	2,487.00 per Class
Continuing	995.00 per Class	995.00 per Class
Regular Schools –		
New	27.00 per Enrl.	27.00 per Enrl.
Continuing	27.00 per Enrl.	27.00 per Enrl.

+ - Rates vary depending on type of class offered.

* - Allocations are determined based on schools' need.

APPENDIX D – SCHOOL STAFF AND RESOURCES

School Resources *(Continued)*

Materiel and Supplies Allocation Rates

OPERATIONAL SUPPLIES

<u>Type</u>	<u>2004-05 Rate</u>	<u>2005-06 Rate</u>
Custodial, Gardening, and Other Operational Supplies –		
Adult Schools	\$ 105.00 per custodial hour (separate site) +1.62 per enrolled student (all sites)	\$ 107.10 per custodial hour (separate site) +1.65 per enrolled student (all sites)
Continuation Schools	\$ 32.00 per custodial hour +5.10 per enrolled student	\$ 32.65 per custodial hour +5.20 per enrolled student
Opportunity Schools	\$ 74.00 per custodial hour +3.80 per enrolled student	\$ 75.50 per custodial hour +3.90 per enrolled student
Regular Schools	\$ 130.00 per custodial hour +1.62 per enrolled student	\$ 132.60 per custodial hour +1.65 per enrolled student
ROC and Skills Centers	\$ 130.00 per custodial hour +1.62 per enrolled student	\$ 132.60 per custodial hour +1.65 per enrolled student
Special Education	\$ 52.90 per custodial hour +6.58 per enrolled student	\$ 53.95 per custodial hour +6.70 per enrolled student
Administrative Sites	\$ 200.00 per custodial hour	\$ 204.00 per custodial hour

OTHER

<u>Type</u>	<u>2004-05 Rate</u>	<u>2005-06 Rate</u>
School Community Advisory Council Expenses –		
Regional Occupational Centers	\$ 255.00 per School	\$ 260.00 per School
All Other Schools (Excluding Magnet Centers)	\$ 36.00 per School	\$ 36.75 per School

APPENDIX E – GLOSSARY OF BUDGET TERMS AND ABBREVIATIONS

Budget Terms

Academic Performance Index – Schools' scores on the API scale, and their improvement as reflected by API scores, form the basis for funding in several Governor's Initiative programs. The API scale measures student achievement on certain standardized tests.

Administered Budget – Resources administered by a central office that directly affect either schools or the District as a whole.

Administrative Services Credit – A credit (negative) amount budget to reflect indirect Administrative Services costs charged to certain programs. This is necessary to eliminate duplication of the cost in the total District budget.

Authorized Positions – Positions, both filled and vacant, for which authority is provided in the budget. All positions are budgeted as full positions, even if they provide service on a part-time basis.

Average Daily Attendance – A measure of pupil attendance used as the basis for providing revenue to school districts and as a measure of unit costs. Only in-seat attendance is counted in computing ADA.

Base Revenue Limit – The basic State funding to K-12 education. It is expressed either as an amount per ADA or as a dollar amount. The District's most important funding source, Base Revenue Limit funding is comprised of a combination of State tax revenues and local property tax allocations.

Block Grant – A funding methodology in which the granting authority (e.g., the State) groups multiple programs into one entity for funding purposes. This is usually done for purposes of improving funding flexibility; districts may choose to increase or decrease funding for programs within the block grant, depending upon the perception of the individual district regarding the relative value of the individual programs

California State Lottery – Implemented through Proposition 37, passed by the voters in November, 1984, the lottery distributes funds to local districts for instructional purposes. Lottery funds cannot be used for purchase or construction of facilities, for land, or research. Because the initiative does not define "instructional," local districts have wide latitude in the use of lottery funds. Districts are required to utilize 50% of any increased funding above the 1997-1998 base year for instructional materials.

Capital Project Funds – District Funds dedicated to facilities construction and repair.

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, General Fund, SFP, or in a number of Special Funds.

Certificated Salaries – Salaries paid for services that require a credential.

Certificates of Participation – A financing technique which provides funding through the sale of papers, backed by a specific capital asset, for capital cost items.

Charter School – A school that under State law operates semi-autonomously of the District. A "fiscally independent" charter school receives funding from the State and utilizes the funds to best serve the needs of its students; an "affiliated" charter school continues to receive funding from the District but develops curriculum that may differ from that of the District.

Child Days of Enrollment – Children's Centers generate revenue on the basis of Child Days of Enrollment, an alternative to the ADA calculations used for schools.

Civic Center Rentals - Rental of space at school sites during non-school hours by designated groups. The District is required to charge an appropriate amount for the use of the facilities. These charges become part of the District's General Fund revenues.

APPENDIX E – GLOSSARY OF BUDGET TERMS AND ABBREVIATIONS

Budget Terms *(Continued)*

Classified Salaries – Salaries for positions that do not require a credential.

Community Day School – A school site for service to students who have been expelled, referred by SARB, or denied attendance at a regular school site. By law, CDSs must be located on sites separated from regular District campuses.

Compensatory Education – Comprised of ESEA – Title I, Economic Impact Aid, and School Improvement Programs; provides supplementary funding for schools with a specified percentage of students who qualify for funding under program guidelines.

Concept 6 Calendar – A 3-track, year-round calendar calling for students to attend 163 days with 6.6 daily hours of instruction.

Concurrently Enrolled – Students enrolled simultaneously in a K-12 school and in a Regional Occupational Center or Adult Education Program.

Continuous – See “Ongoing.”

Debt Service – Expenditures for retirement of debt and interest on debt (e.g., COPS and bonds).

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.

District Defined Programs – Programs within the General Fund that are summarized as distinct programs within the budget document. District Defined Programs are selected for increased recognition in the budget because they have significant financial implications or because the Board has indicated a desire that financial information about the program be reflected in the budget document.

Employee Benefits – Expenditures for employer contributions to retirement plans, for social security, workers' compensation, unemployment insurance, health and medical benefits, and other employee “fringe benefits.”

Encroachment – Costs of a District Defined Program such as Special Education that exceed the program's earned income. Encroachment is covered through Interprogram Adjustments, usually from General Program resources.

Federal Emergency Management Act – A funding source for building repairs related to the January 17, 1994 earthquake, and for hazard mitigation measures. FEMA funds may also be allocated for other natural disasters.

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

Fund – Defined as “a sum of money or other resources set aside for the purpose of carrying on specific activities or attaining certain objectives.”

General Fund – The Fund used to summarize costs of the District's basic operations. The District's General Fund includes both Regular Program and SFP activities.

Gifted and Talented Education – A State-funded program within General Fund which provides supplementary funding for identified qualifying students.

Governor's Budget – The Governor's Proposed State Budget, or “Governor's Budget,” is published each January, and represents his initial public disclosure of his financial assumptions and spending priorities for the coming fiscal year.

APPENDIX E – GLOSSARY OF BUDGET TERMS AND ABBREVIATIONS

Budget Terms *(Continued)*

Hourly Programs – Programs funded by the State on the basis of hours of attendance rather than ADA. Refers primarily to summer and intersession classes, but also applies to programs such as after-school intervention, Saturday School, etc.

Implemented Budget – Budget for Specially Funded Programs that has been allocated to specific appropriations for expenditure.

Internal Service Funds – Funds to the District dedicated to self-insurance of such costs as employee health and medical benefits, liability insurance, and worker's compensation.

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

Interprogram – Costs of a District Defined Program that exceed the program's income must be covered from other General Fund revenues. Such costs are covered through "interprogram" transfers from the General Program.

Lease Restrictive Environment (Special Education Program) – A term used to describe the placement requirements for identified students with special needs into schools and programs.

Limited – See "Onetime."

May Revision (or "May Revise") – Published each May, this State document updates the Governor's Budget published in January with regard to the Governor's State revenue projections and spending priorities for the coming fiscal year.

Measure K – A local school facilities bond measure, passed by the voters on November 5, 2002. Measure K proceeds may be used to repair, renovate, acquire, construct or lease school buildings, including classrooms, libraries, restrooms, science laboratories, and other capital projects. Proceeds may also be used: to acquire instructional materials (including library books); upgrade fire/security systems; perform earthquake retrofitting; install lighting, plumbing, and heating; remove asbestos and lead paint; upgrade wiring for computers; and build new neighborhood schools to relieve overcrowding. Funds may not be used for non-Measure K-related administrative salaries.

Measure R – Passed by the voters in March of 2004; provides additional funding for reduction of overcrowding, construction of schools, repair and upgrade of aging classrooms, and other facilities-related purposes.

Ninety/Thirty (90/30) Calendar – A year-round calendar in which students are assigned for 90 schools days, off for 30, then on for 90.

Objects of Expenditure – California school districts are required to develop their budgets and report expenditures by "Object of Expenditure," which reflect specific categories of cost such as Teachers' Salaries, Textbooks, etc.

Onetime – Revenue or expenditure line-items not expected to continue into the subsequent year.

Ongoing – Revenue or expenditure line-items that are expected to continue into the subsequent year.

Operational Budget – The positions and other resources which enable an operating unit to perform the functions for which it is responsible.

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.

APPENDIX E – GLOSSARY OF BUDGET TERMS AND ABBREVIATIONS

Budget Terms *(Continued)*

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 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 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 BB – LAUSD facilities bond measure passed by the voters in April of 1997.

Regional Occupational Centers – Provide classes in a variety of occupations leading to employment of adults and high school youth.

Regular Program – Generally refers to funds related to the basic activities of the District. “Regular Program” and “Specially Funded Programs” comprise the totality of the General Fund.

Reserve – An account used to earmark a portion of a Fund, to indicate that it is not currently available for expenditure or is set aside for future use at the Board’s discretion. Amounts held in reserve cannot be expended without the Board’s formal approval.

Reserve for Economic Uncertainties – The District is required to maintain a 1% reserve to offset the potential impact of unanticipated overexpenditures or revenue shortfalls.

Restricted – Program funding that is limited to specific students or types of expenditure. E.g., Gifted and Talented, Title I, etc. See Categorical. Also see Unrestricted.

Routine Repair and General Maintenance Program – Provides for the repair of District buildings, equipment, and grounds, as well as for planning and implementation of alterations and improvements of existing structures. Districts are required to commit 3% of their budgeted General Fund amount for purposes of routine repair and general maintenance as a condition of participating in the State building program. The General Fund transfer to the Deferred Maintenance Fund can comprise ½%; maintenance costs to other funds such as the Adult Education Fund or Child Development Fund can also be applied toward the 3% requirement.

SACS-2005 – 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.”

Schiff-Bustamante IMA – This was a 4-year, State-funded program intended to provide increased funding for textbooks and other State Board-adopted materials. 2001-2002 was the final year of funding; what remains in the budget is the unspent balance carried forward from past years.

Special Education Program – Provides instructional and other services to students who have special needs resulting from physical, emotional, intellectual or learning disabilities.

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.

APPENDIX E – GLOSSARY OF BUDGET TERMS AND ABBREVIATIONS

Budget Terms *(Continued)*

Specially Funded Programs – Programs that are “restricted” or “categorical” in nature and generally require separate reporting to a granting agency. Examples are ESEA-Title I (federal) and Economic Impact Aid (state).

Standardized Account Code Structure – Statewide standardization of school district budgeting and accounting codes, in order to increase uniformity of accounting and facilitate statewide data collection and analysis.

State Mandated Cost Reimbursements – Revenue received by the District in reimbursement for programs or activities resulting from State mandates or court orders. The California State Constitution requires that the State reimburse local governmental agencies for mandated activities.

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 cashflow purposes.

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

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.

APPENDIX E – GLOSSARY OF BUDGET TERMS AND ABBREVIATIONS

Budget Abbreviations

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

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

ABE - Adult Basic Education Program.

ADA – Average Daily Attendance.

AEWC – Alternative Education and Work Center.

AFDC – Aid for Dependent Children.

API – Academic Performance Index.

BRASS – Budget Reporting and Analysis Support System.

C – Certificated Salaries.

CAP (TIIG/Student Integration Program) – Capacity Adjustment Program.

CBET – Community-Based English Tutoring Program.

CDE – Child Days of Enrollment.

CDS – Community Day Schools.

COLA – Cost of Living Adjustment.

Comp Ed. – Compensatory Education.

COPs – Certificates of Participation.

CRA – Community Redevelopment Agency.

CSR – Class Size Reduction.

CY – Current year.

DDP - District Defined Program.

DIS (Special Education Program) – Designated Instructional Services (or Designated Instruction and Services).

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.

APPENDIX E – GLOSSARY OF BUDGET TERMS AND ABBREVIATIONS Budget Abbreviations *(Continued)*

ESEA – Elementary and Secondary Education Act.

ESL – English as Second Language.

FEMA – Federal Emergency Management Act, or Federal Emergency Management Agency.

GAIN (Adult Education Program) – Greater Avenues for Independence.

GATE – Gifted and Talented Education Program.

IASA – Improving America's Schools Act.

IAU – Independent Analysis Unit.

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.

LAEP – Los Angeles Educational Partnership.

LEA – Local Educational Agency (generally refers to a local school district).

LEP – Limited English Proficient or Proficiency.

LRE (Special Education Program) – Least Restrictive Environment.

NC – Non-Certificated (Classified) Salaries.

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).

PAR – Peer Assessment and Review.

PD – Pending Distribution.

PERS – Public Employees' Retirement System.

PHBAO (TIIG/Student Integration Program) – Primarily Hispanic, Black, Asian and Other Non-White.

APPENDIX E – GLOSSARY OF BUDGET TERMS AND ABBREVIATIONS Budget Abbreviations *(Continued)*

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.

PY – Prior year.

PYA – Prior Year Adjustment.

Budget Abbreviations (Continued):

QZAB – Qualified Zone Academy Bonds.

ROC/P – Regional Occupational Centers/Programs.

ROC/SC – Regional Occupational Centers/Skills Centers.

RRGM – Routine Repair and General Maintenance.

RSP (Special Education Program) – Resource Specialist Program.

SACS – Standardized Account Code Structure.

SARB – Student Attendance Review Board.

SB – Senate Bill. Applies to State legislation (e.g., Senate Bill 602 would be abbreviated SB 602).

SDC (Special Education Program) – Special Day Class.

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.

STRS – State Teachers' Retirement System.

TAP (or TAAP) – Teachers As A Priority.

TIIG – Targeted Instructional Improvement Grant.

TRANS – Tax and Revenue Anticipation Notes.

TUPE – Tobacco Use Prevention Education.

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

WIA – Workforce Investment Act.

YRS – Year-Round Schools.

APPENDIX F – 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 6	54,000	55,100
Grades 7 to 8	54,000	62,160 to 65,300
Grades 9 to 12	64,800	65,300

NOTE 2—SUMMARY OF ALL FUNDS (pages 16, 18, 20, 21)

<u>Interfund Adjustments</u>	<u>2002-03 Actual Revenue and Expenditures</u>	<u>2003-04 Actual Revenue and Expenditures</u>	<u>2004-05 Budgeted Revenue and Expenditures as of 06-30-05</u>	<u>2004-05 Actual Revenue and Expenditures</u>	<u>2005-06 Budgeted Revenue and Expenditures</u>	<u>2005-06 Estimated Revenue and Expenditures</u>
General Fund	\$ 8,790,584	\$ 8,345,690	32,393,535	28,265,647	76,428,589	76,428,589
Child Development Fund	8,474,785	8,411,473	8,775,650	8,064,894	7,274,126	7,274,126
Deferred Maintenance Fund	2,133,836	8,140,090	23,300,000	23,300,000	30,000,000	30,000,000
Special Reserve Fund	168,805,366	12,970,165	0	127,694,924	0	0
Special Reserve Fund—CRA	1,418,789	3,756,340	0	0	0	0
Special Reserve Fund—FEMA-Earthquake	9,166,510	3,805,826	0	0	2,074,102	2,074,102
Special Reserve Fund—FEMA-Hazard Mitigation	9,613,300	25,680,903	2,200,000	2,224,723	0	0
State School Building Lease/Purchase Fund	6,069,978	5,714,440	11,352,818	7,613,421	11,352,818	11,352,818
Capital Services Fund	49,717,076	95,322,836	417,927,707	393,326,263	27,151,234	27,151,234
Workers' Compensation Fund	164,558,091	173,489,501	178,400,000	172,194,199	160,432,237	160,432,237
Health & Welfare Benefits Fund	581,647,851	648,473,197	706,400,000	658,588,344	750,100,000	750,100,000
Liability Self-Insurance Fund	13,220,904	15,561,903	15,818,271	16,439,146	15,818,271	15,818,271
Total Interfund Adjustments	\$1,023,617,070	\$1,009,672,364	\$1,396,567,981	\$1,437,711,561	\$1,080,631,377	\$1,080,631,377

APPENDIX F – NOTES *(Continued)*

NOTE 3—GENERAL FUND (page 30)

The following designated balances included in the 2005-06 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:

	<u>Amount</u>
Designated for Restricted Programs	\$ 69,418,825
Designated for Carryovers	152,895,466
Total Designated Balances	<u>\$ 222,314,291</u>

NOTE 4—GENERAL FUND (pages 16, 18, 20, 21, 36, 37, 54, 62)

Beginning in 2004-05, there is no longer a maintenance of effort provision requiring that General Fund, Regular Program revenues be budgeted as support to the Compensatory Education Program. As a result, there is no longer a transfer of \$19.3 million in base revenue limit funds between General Fund, Regular Program and General Fund, Specially Funded Programs.

Effective 2001-02, regular program ROC/P support for SFP ROC/P skill centers is no longer required due to a new funding system that absorbed JTPA programs into the Workforce Investment Act program.

NOTE 5—GENERAL FUND (pages 40, 41)

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, Child Development Fund and to Specially Funded Programs within the General Fund.

NOTE 6—GENERAL FUND (page 40)

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:

	<u>Amount</u>
Imprest and Revolving Cash Funds (A)	\$ 2,752,835
Maintain Stock in District Warehouse (B)	6,618,379
Public Carrier Ticket Book Inventory (C)	90,705
Textbooks (D)	16,605,300
General Reserve (E)	1,000
Total Reserved Amounts	<u>\$ 26,068,219</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) - Under established accounting policy, the value of these ticket books is fully reserved to prevent the over-appropriation of available resources.

(D) - Under established accounting policy, the value of these textbooks is fully reserved to prevent the over-appropriation of available resources.

(E) - The Board has established this reserve at \$1,000.

APPENDIX F – NOTES *(Continued)*

NOTE 7—ADULT EDUCATION FUND (pages 30, 54, 64)

Under the provision of Education Code Section 52501.5 (b), \$4,258,974 for 1995-96; \$8,404,976 for 1996-97; \$4,538,552 for 1997-98; \$2,651,411 for 1998-99; \$2,228,768 for 1999-2000; \$4,907,913 in 2000-01; \$10,600,000 in 2001-02; \$10,600,000 in 2002-03; \$10,600,000 in 2003-04; \$10,600,000 in 2004-05; and \$10,600,000 in 2005-06.

NOTE 8—CAFETERIA FUND (pages 68)

<u>Federal Revenue</u>	<u>Number of Meals Served</u>	<u>Reimbursement Rate</u>	<u>2005-06 Amount</u>
Special Summer			
Lunch	415,747	\$ 2.7291	\$ 1,134,615
Breakfast	144,987	1.5554	225,513
Snack	11,243	0.6432	7,231
			<u>\$ 1,367,359</u>
Special Assistance Program			
Lunch			
Paid	62,074,862	\$ 2.3100	\$ 143,392,931
Reduced Price	5,410,092	1.9000	10,279,175
Full Price	8,907,826	0.2400	2,137,878
			<u>\$ 155,809,984</u>
National School Breakfast (Regular)			
Paid	954,090	\$ 1.2600	\$ 1,202,153
Reduced Price	94,298	0.9500	89,583
Full Price	287,269	0.2400	68,945
			<u>\$ 1,360,681</u>
Needy Breakfast			
Paid	36,326,329	\$1.5000	\$ 54,489,494
Reduced Price	3,178,290	1.2000	3,813,948
Full Price	3,209,214	0.2400	770,211
			<u>\$ 59,073,653</u>
Snacks			
Paid	7,250,280	\$0.6200	\$ 4,495,174
Reduced Price	2,904	0.3100	900
Full Price	11,912	0.0500	596
			<u>\$ 4,496,670</u>
Child Care Program			
Lunch			
Paid	1,440,829	\$2.2900	\$ 3,299,498
Reduced Price	263,508	1.8800	495,395
Full Price	170,025	0.2100	35,705
			<u>\$ 3,830,598</u>

APPENDIX F – NOTES *(Continued)*

NOTE 8—CAFETERIA FUND (page 68) *(Continued)*

<u>Federal Revenue</u>	<u>Number of Meals Served</u>	<u>Reimbursement Rate</u>	<u>2005-06 Amount</u>
Child Care Program			
Breakfast			
Paid	1,435,693	\$1.2600	\$ 1,808,973
Reduced Price	262,569	0.9500	249,441
Full Price	169,424	0.2400	40,662
			<u>\$ 2,099,076</u>
Snack			
Paid	1,704,716	\$0.6200	\$ 1,056,924
Reduced Price	313,574	0.3100	97,208
Full Price	226,433	0.0500	11,322
			<u>\$ 1,165,454</u>
<u>State Revenue</u>			
Child Care Program Reduced Price and Free	3,402,599	\$0.1370	\$ 466,156
Child Nutrition Program Reduced Price and Free	108,037,961	0.1370	14,801,201
Total State Revenue			<u>\$ 15,267,357</u>

Effective 2001-02, Cafeteria Fund revenues for fiscally independent charter schools are included in the Charter School Fund.

NOTE 9—CAPITAL SERVICES FUND (page 89)

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 2005-06, and the year in which these obligations will be fully repaid.

	<u>Beginning Date</u>	<u>Ending Date</u>	<u>2005-06 Payment</u>
<u>General Fund</u>			
2002B COPs-Multiple Prop	2001-02	2022-23	\$ 24,250
2004A COPs Refi/Refunding	2003-04	2014-15	1,955,412
2004B COPs Refi/Refunding	2003-04	2008-09	294,312
2005A COPs-01C Beaudry/Refunding	2004-05	2024-25	2,250,491
2005B COPs-Beaudry 3	2004-05	2026-27	555,047
<u>Capital Facilities Fund</u>			
1996 A ELA/King Drew	1996-97	2016-17	0
1997A Belmont	1997-98	2017-18	6,016,000
1998 A COPs-Ambassador	1997-98	2013-14	5,434,882
2000B Multiple Properties	2000-01	2011-12	4,684,275
2002A Bravo Refunding	2001-02	2007-08	3,745,000
2005C COPs-96A ELA/Drew Refn	2004-05	2025-26	1,508,564
<u>Capital Services Account Fund</u>			
Capitalized Interest and Interest Savings			0
Total			<u>\$ 26,468,233</u>

Amounts Restricted

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

\$ 190,833,334

ERRATA

Changes were made to the following pages to include amendments to the 2005-06 Final Budget required by the Board of Education at adoption on September 1, 2005:

- Balancing the Budget, 24
- Board Report, 7-9
- Cover Page
- Expenditure Budget by District Defined Programs, 26
- Expenditure Budget by Fund, 18
- General Fund Budget by Object of Expenditure, 38 and 40
- General Fund Budget by Program, Regular Program—Restricted, 43
- General Fund Budget by Program, Regular Program—Routine Repair and General Maintenance, 60
- General Fund Budget by Program, Regular Program—Special Education, 44
- General Fund Budget by Program, Regular Program—Targeted Instructional Improvement Grant, 52
- General Fund Budget by Program, Regular Program—Unrestricted, 42
- General Fund Expenditure Budget by Major Object, 27
- Revenue and Expenditure History, 25
- Summary of Expenditures by Fund, 20
- Total Expenditure Budget by Fund, 19