

2008-09 Unaudited Actuals & Revised 2009-10 Budget

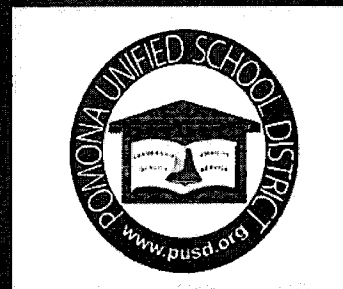
Pomona Unified School District

Reaching...

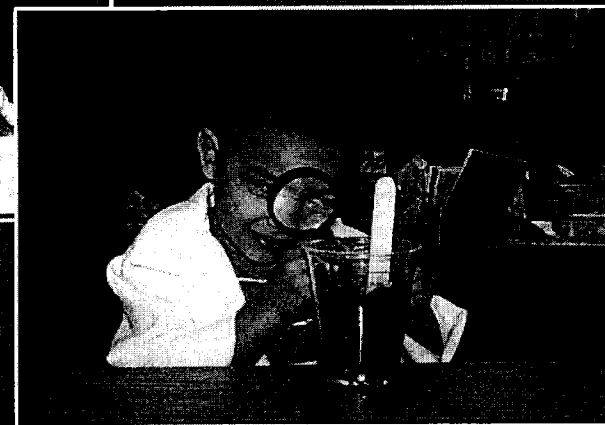


***President Obama Visits with
VAHS Students***

...Teaching...



...Learning



September 9, 2009

POMONA UNIFIED SCHOOL DISTRICT

2008-09 Unaudited Actuals & Revised 2009-10 Budget

Prepared by the Fiscal Services Department

Board of Education

Andrew S. Wong, President
Richard L. Rodriguez, Vice-President
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Chief Financial Officer, Business Services
Emmett L. Terrell, Deputy Superintendent

September 9, 2009

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Budget Goals and Assumptions



Overview of the District's Philosophy, Vision, Goals and Strategies

Our Philosophy

Pomona's philosophy is to provide an environment where meeting the needs of students is everyone's mission, where each student makes a personal connection with a caring adult, where teaching is individualized so that no one gets left behind, and where each student gains a deep understanding of key concepts.

Our Vision

Our vision of *Respect, Responsibility, and Results* lays the foundation for our ultimate goal of "Reaching, Teaching, and Learning" for each student.

Our Goals

The goal of "Reaching" means first connecting with each student as a human being who has a variety of needs. The most basic human need is to feel safe and cared about. We must first reach out to each student on a personal level, and prepare them to succeed. The next step is "Teaching." At PUSD, we teach responsively. That means combining excellent interactive instruction with careful analysis of student-achievement data. It is our goal to know who's having trouble understanding, and when and how best to respond so that each student understands and no one gets left behind. The best intervention happens right in the classroom. The result of "Reaching" and "Teaching" is true "Learning." It's not enough for students just to know facts. It is our goal to do whatever it takes to help each student fully understand and be able to use key concepts.

Our Strategy

Our Six Essentials are the strategy we use for achieving "Reaching, Teaching, and Learning"

- Responsive Instruction...to reach each student
- Student Work and Data...to assess learning
- Professional Development...to improve instruction
- Aligned Resources...to support and assure student learning
- Shared Leadership...to sustain a collaborative culture
- Family and Community...to support student learning

Everything we need to do to meet our students' needs and guide them to success can be found in the Six Essentials. Each of our students deserves the best possible education, and we consider it our personal responsibility to provide it for them.

**POMONA UNIFIED SCHOOL DISTRICT
2009-10 Budget Development Goals**

- Supporting increased student achievement as well as promoting quality schools and learning environments are our highest priorities.
- Provision for the basic education program at all levels shall be our primary goal.
- Funds will be made available to support commitments made through the collective bargaining process.
- Staffing ratios shall be maintained or developed to comply with current collective bargaining contracts.
- Provision shall be made for an orderly program to preserve the use and value of existing facilities and equipment through capital improvements and preventative maintenance.
- Deferred maintenance shall be budgeted up to the maximum allowable to take full advantage of the statutory matching funds.
- Unless there is formal board action to the contrary, all categorical programs shall be self-supporting and where allowable, shall include allocations for indirect costs with an additional charge for facilities usage. Transportation and Special Education shall not exceed prior year levels of general fund support, with the goal that these programs shall also be self-supporting.
- When the Board authorizes a new general fund project or program, it shall identify the major competing demands for funding and specify the allocation or reallocation to be made.
- The budget shall include a General Fund Reserve for Economic Uncertainty of no less than the amount required by state criteria and standards for districts of similar size.
- The budget document shall include fringe benefit costs within each program area.
- All other funds, such as the Building, Cafeteria, Child Development, and Adult Funds etc. shall be included in the budget document.
- New one-time income shall be identified and shall be appropriated only to support expenditures that are of a non-recurring nature.
- Equipment purchased through the use of categorical funds is to be repaired and maintained by categorical funds.
- All new/additional positions require cabinet and board approval.
- The use of both certificated and classified substitutes will be as limited as possible while maintaining the integrity of services necessary to the operation of instructional programs.

Assumptions for the 2009-10 Budget Development

During the months of May and June each year, the District finalizes its budget for the coming year. In order to project the budget, a series of assumptions about the conditions of the District must be determined. These assumptions are then inserted into state and District formulas in order to determine the final budget for the next year. This year, the Governor's May Revision amends the adopted State Budget for the first time. The 2009-10 State Budget was adopted in February 2009 and revised three times, the latest revision coming in July 2009.

The accuracy of the District's budget projection for the next year is only as good as the assumptions that are used in developing the budget. If the assumptions are wrong, so too will be the budget. As a consequence, the assumptions—at least the primary ones—have to be carefully considered in evaluating the accuracy of next year's income and expense. Often, the assumptions for budget development are revised several times during a fiscal year. Pomona has revised its budget along with its Unaudited Actual Report. This is due to the great funding shifts that occurred between the 2008-09 and 2009-10 budgets as the Legislature worked to fill the State's ever increasing budget shortfall.

Since it is impossible to accurately predict all of the assumptions that are needed in budget development, Pomona updates its budget—and the assumptions—two or three times (if required) after the original budget is adopted. The assumptions are updated with the interim reports that are delivered to the Board of Education in January (First Interim), March (Second Interim) and May (Third Interim, if necessary) of each fiscal year.

Financial Assumptions for 2009-10 Budget Development

	<u>%</u>	<u>Total</u>
ADA percentage change, and estimated funded P-2 ADA for 2009-10	-1.00	-620
Statutory Revenue Limit COLA adjustment (unfunded in 2009-10)	4.25	\$261
Reduction for state categorical programs (in addition to 15.38% cut in 2008-09)	-4.46	
State revenue limit deficit	-18.621	-\$33.7 million
Districts estimated Unrestricted Beginning Balance		\$22.8 million
Certificated payroll increases due to the step and column movement	1.35	\$1.3 million

Salary increases for employees are subject to negotiation and thus are not included in the proposed district budget. A one percent general salary increase for all employees, including statutorily required benefits, costs \$1,261,486.

The District's budget projection is only as good as the assumptions that are used in developing the District's revenues and expenditures

Reflects information as of August 2009

Assumptions for the 2009-10 Budget Development

Employee Statutory Benefits

Statutory Rates	- STRS	8.25%	OASDI	6.20%	W/C	1.82%
	- PERS	9.709%	MEDI	1.45%	ARP	1.30%
	- PERS Reduction	3.311%	SUI	.3%		

School Site Per Pupil Allotment

Elementary	\$30.65
Middle	\$37.45
High	\$54.71

Health & Welfare Allotments

APT

*Health and Welfare Allotment by Selected Coverage:

Employee Only	\$ 7,200	} For budget purposes use \$8,350 for all APT members
Employee/Spouse	\$10,425	
Employee/Children	\$ 9,050	
Family	\$12,410	

Cash Box (Adult Ed Only)

CSEA

*H&W	\$7,900	Dental	\$769.80
Vision	\$126.50	Life Insurance	\$77.25

PACE

*H&W	\$9,200	Dental	\$1,626.40
Vision	\$227.7	Life Insurance	\$185.25
		Disability	.69%

Indirect Rates

District Approved	5.40%
Cafeteria Fund	4.52%
Adult Education	4.42%

Staffing Ratios

Kindergarten	32 students per teacher
Grades 1 & 2	19.5 students per teacher
Grades 3 through 12	32 students per teacher

General Budget Overview



Budget Reductions and Adjustments for 2009-10

California schools are highly dependent on funding from the state of California, and, as the state encounters increasing difficulty in balancing its own Budget, so does public education. The squeeze in revenues and the escalating costs in some District programs and employee costs have forced budget reductions and adjustments as part of the District's obligation to adopt a balanced budget.

The budget reductions followed an in-depth analysis of District expenditures and none of the major changes has been considered lightly. Some of the reductions will be permanent and others will be restored as quickly as possible, consistent with prudent District budgeting.

As the State budget crisis worsened over the past year the education budget continued to be cut by the State. Education revenues were cut three times in 2008-09, the last cut coming as late as July 2009. The 2008-09 cuts were less than anticipated due to late action by the legislature. However, the 2009-10 reductions were much greater than originally anticipated. In order to make up for the legislature's inability to cut Proposition 98 retroactively, the State swept categorical carry-overs in 2008-09 and back filled them in 2009-10 using a one-time reduction to the revenue limit. This reduction of \$252.83 per ADA resulted in an additional loss of unrestricted revenue of approximately \$7.4 million for PUSD. The District has lost a staggering \$41 million since 2007-08. Pomona was able to maintain jobs and programs in 2009-10 through the use of Federal stimulus funds. However, without future COLA's or additional stimulus funds the District is facing catastrophic cuts in 2010-11 and beyond.

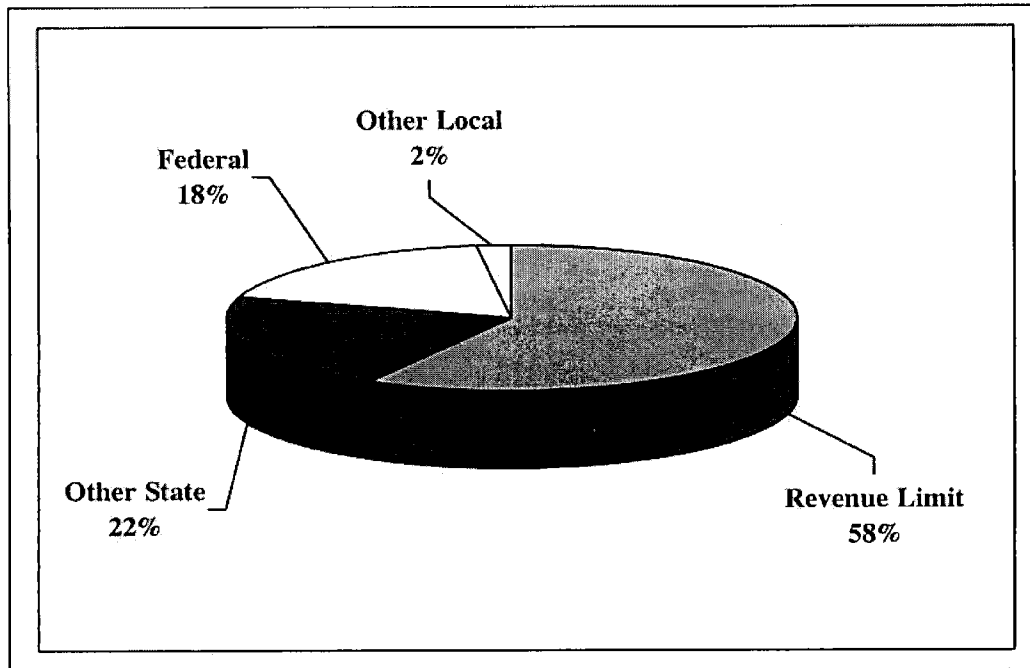
Even in these difficult budget times, reductions have been made as far away from the classroom as possible

Budget Reductions and Adjustments for 2009-10

Items Description:	Amount
The District is using one-time Federal Stimulus funds in the amount of:	\$13,030,697
Management salaries were reduced by 3.2% (loss of 7 days)	-628,918
Department staffing reductions and elimination of management positions	-1,689,194
Categorical funding shifts for nurses and staff development	-2,466,359
Utility reductions	-500,000
Security and busing cost reductions	-305,000
Reduction to On-Going Major Maintenance Transfer	-1,125,611
Categorical Flexibility Options through 2013	2,607,576
One-Time Categorical Flexibility Options	11,500,000

Reflects information as of August 2009

General Fund Revenues, 2009-10



**General Fund Sources
(In Millions)**

Revenue Limit	\$142.6
Federal	44.6
Other State	52.6
Other Local	4.8
Total Revenues	244.7

The Revenue Limit accounts for 60% of the District's total General Fund revenues

Most of the District's General Fund revenue is generated from the District's Revenue Limit, which yields funds based on a state-determined dollar amount multiplied by the average number of students who are in attendance throughout the school year. Public education—unlike any other public agency—receives most of its revenue based on the population it serves.

The statutory cost-of-living-adjustment (COLA) for 2009-10 is 4.25%. However the State budget provides no funding for the COLA in either 2008-09 (5.66%) or in 2009-10. In addition to not providing COLAs for both 2008-09 and 2009-10, the current State budget (revised July 2009) contains further cuts to school district revenue limits in both years, which results in reductions averaging 2.63% and 7.95% for the current and budget years, respectively. Combined with the loss of the COLAs, these cuts translate into deficits of 7.839% for 2008-09 and 18.355% for 2009-10.

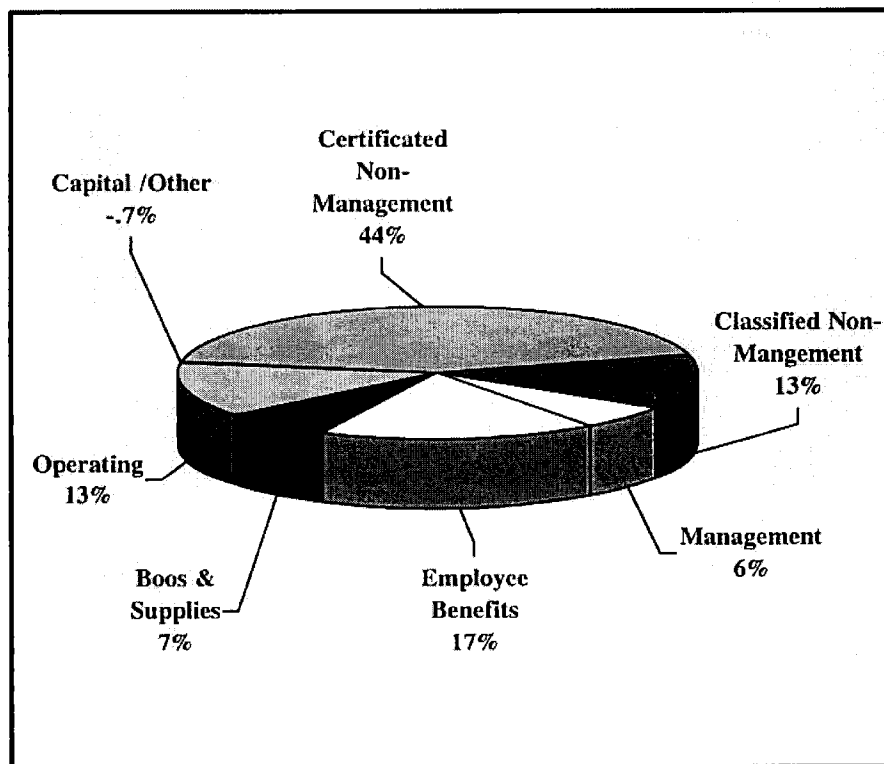
The second biggest source of revenue is state categorical income, which must be spent for selected state-determined programs. The largest categorical program is Special Education services. Special Education is considered a Tier I program. Programs designated as Tier I were not reduced in either 2008-09 or 2009-10 and are not included in flexibility options. The State budget contains a zero COLA and across-the-board reductions that amount to approximately a 20% roll-back from the 2007-08 funded levels for programs in Tier II and Tier III. Programs in Tier II are reduced but not available for flexibility. Programs in Tier III have been reduced and have been moved into the Unrestricted General Fund.

Federal income is a small portion of the entire District income picture, but its importance grows as new federal revenues are added, such as stimulus funds. Again, most of the federal income is restricted because it must be expended for purposes that are determined by the grantor—not the local Board of Education.

Reflects information as of August 2009

General Fund Expenditures, 2009-10

It takes people to teach students and 80% of the District's total expenditures in 2009-10 are committed to the employees of the District



Reflects information as of August 2009

Most of the expenditures of the District are committed to salaries and benefits for employees of the District. Pomona recognizes two types of employees, those that teach and those that support teaching.

Employee salaries are divided into three separate line items—certificated, management, and classified employees. Certificated employees include teachers, counselors, nurses, librarians, psychologists, and others who provide services that require credentials from the state of California. Management employees include principals, vice principals, instructional leaders, classified management personnel, and district superintendents.

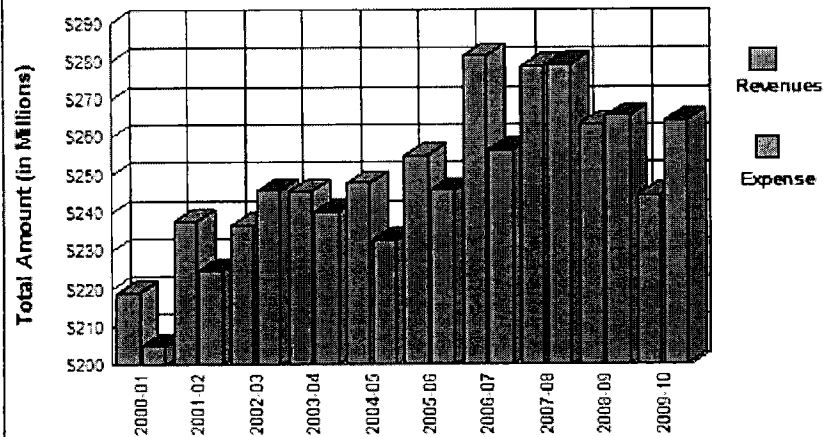
Classified employees include all of the support personnel in the District, including secretaries, accountants, bus drivers, mechanics, painters, and custodial personnel.

The health and welfare benefits of the District represent an additional 28% of payroll for expenses in areas such as medical, dental and life insurance plans, retirement, and workers' compensation expenses.

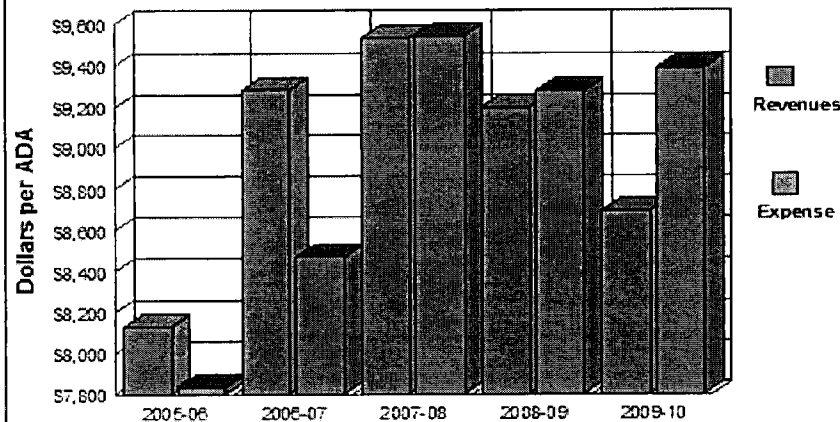
General Fund Expenditures (In Millions)	
Certificated Non-Management Salaries	\$114.3
Classified Non-Management Salaries	35.5
Management and Supervisor Salaries	15.3
Employee Benefits	46.0
Books and Supplies	18.1
Operating	35.7
Capital/Other	-.7
Total Expenditures	264.2

General Fund Revenues and Expenses, 2000-01 to 2009-10

Revenues and Expenses, 2000-01 to 2009-10



Revenues and Expenses per ADA, 2005-06 to 2009-10



The Education Budget was cut substantially in 2008-09 and 2009-10

California public education has been on a rollercoaster funding cycle for the last 15 years. In the early 1990s, California's recession led to almost no increase in per-ADA funding for four years. In the mid-1990s, a major increase in state revenues led to an unprecedented new program to reduce class size in grades K-3. In 2000-01, the State Budget provided per-ADA increases close to 11%, but then, for the next three years, education funding rollbacks re-emerged. The volatility of funding has plagued school district planning for almost a generation.

The cuts sustained in the July revision to the State's 2009-10 Budget erase almost a decades worth of increased spending power for California school districts.

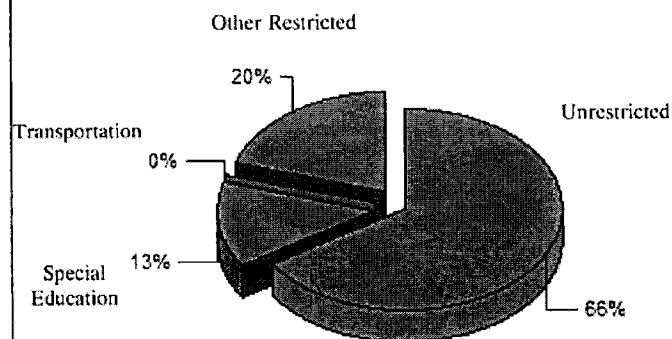
Approximately 80% of the District's revenue is determined by the state of California and, in turn, state revenues are determined by the growth in the economy. The current State budget for 2009-10 closes the budget gap of approximately \$31 billion through the use of cuts, as well as additional revenue and accounting tricks. Education cuts totaled 14.9% of the \$31 billion reduced from the State Budget, resulting in a total reduction in funding for Education of \$14.9 billion.

One of the major difficulties facing the budget development process is the huge swing in state funding from one year to the next. Education agencies are not able to project subsequent year revenues and thus it is difficult to plan on a long-term basis. Each budget must be managed almost as a single-year document, with considerable restraint in adopting programs or program increases that are ongoing.

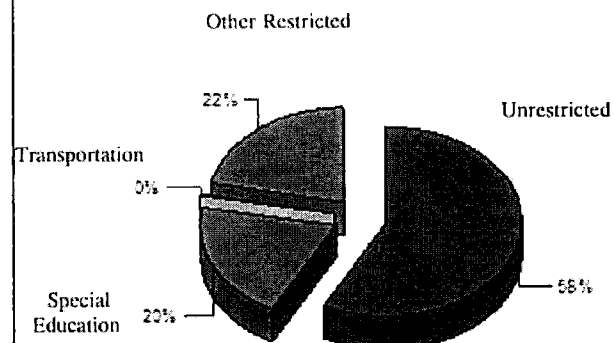
The graphic display of District revenues and expenses shows how the District's revenues have varied widely between fiscal years as the state has been riding its own economic roller-coaster.

Restricted and Unrestricted District Revenues and Expenses, 2009-10

Unrestricted and Restricted Revenues, 2009-10



Unrestricted and Restricted Expenses, 2009-10



Reflects information as of August 2009

As little as 67% of the District's income can be expended as determined by the local agency

A significant portion of California school district income is restricted income and, as such, can only be expended for selected purposes as determined by the granting agency—usually higher levels of government. The balance of the district income is called unrestricted since it can be expended as determined by the local agency for general educational priorities. On average, in 2009-10, California school districts will receive about two-thirds of their income as unrestricted.

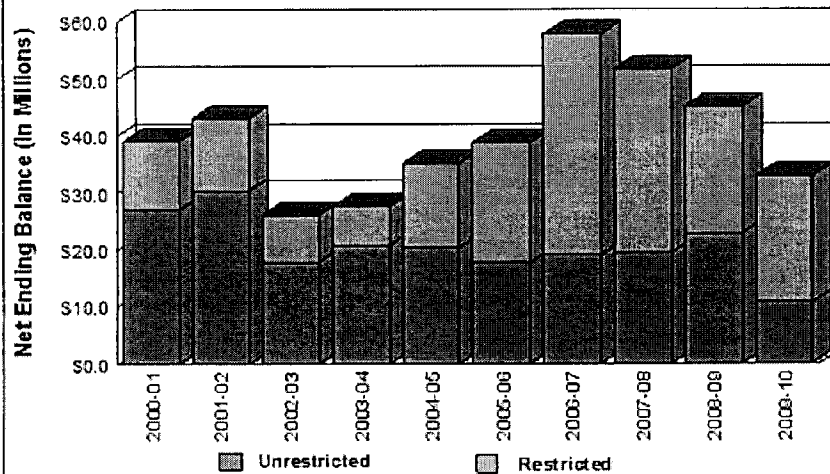
The biggest restricted programs in California are Special Education, K-3 Class-Size Reduction, and Home-to-School Transportation. Local agencies are obligated, for each of these programs, to expend the income for selected program purposes, and, in some cases, for very micro-managed expenditures as determined by California or federal law.

The Special Education program in Pomona expends \$53,082,708 to meet program obligations and state and federal law. State and federal Special Education income is significantly less than the obligations of the program. Therefore, the District must use unrestricted or general-purpose income to address the full obligations of Special Education. The difference between the restricted income and the expenditures in Special Education is described as "encroachment," indicating that the expenditures "encroach" on general purpose revenues.

Home-to-School Transportation is another program encroaching on the District's general purpose revenues in the amount of \$704,567, or about 61.54% of the entire District transportation expense.

District Reserves and Net Ending Balances, 2000-01 to 2009-10

District Reserves and Net Ending Balance



A school district's Net Ending Balance is its reserve account to fund unforeseen events or pay for multi-year needs

Revenues that have not been expended during a budget year are carried over into the subsequent year and identified as the District's "Net Ending Balance." In most cases, this is the only reserve account that a school district has for general operating purposes. The Net Ending Balance of one year becomes the Net Beginning Balance of the subsequent year.

Included within the projected Net Ending Balance is a "Reserve for Economic Uncertainties," which is a minimum balance that the state of California requires to be retained to cover unforeseen shortfalls in revenues or higher-than-expected expenditures. The state's minimum "Reserve for Economic Uncertainties" for Pomona is 3% of the total General Fund expenditures. Many districts have reserves that are higher than the minimum state requirement due to the significant fluctuations in public education revenues and/or due to local circumstances and risk factors.

The 2009-10 Budget Act requires that most restricted (Tier III) state categorical balances, as of June 30, 2008, be transferred to the unrestricted General Fund.

Also included in the Net Ending Balance are restricted carryover balances that originated from sources that can only be used for selected purposes. These revenues can only be expended for the purposes determined by the grantor, and the balances in these accounts carry the same restrictions as the originating income. Thus, a Net Ending Balance is composed of two types of accounts—those that are "restricted" that can be used for selected purposes only and those that are "unrestricted" that can be expended by local agency determination.

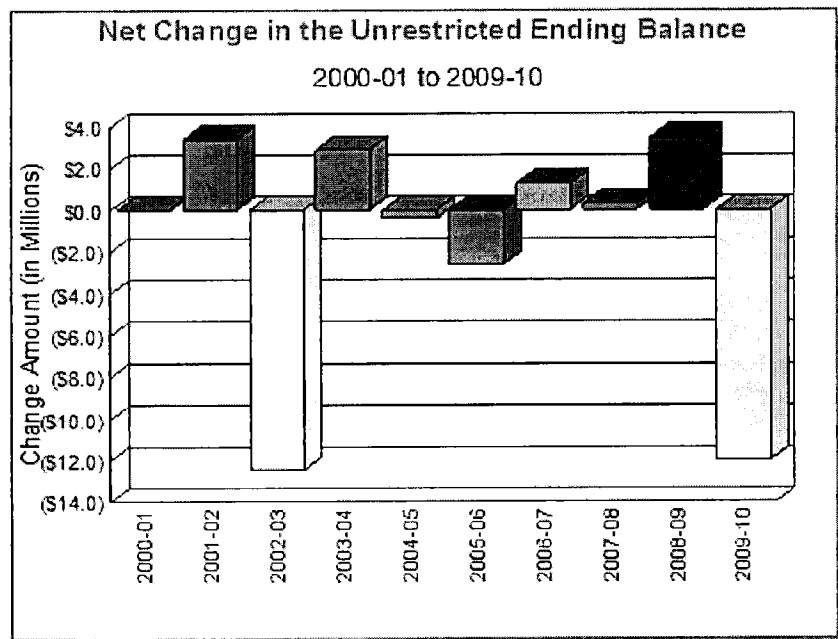
Net Ending Balance Components
(In Thousands)

	2007-08	2008-09 (est)	2009-10 (proj)
Revolving Cash	\$150	\$150	\$150
Stores	233	188	200
Prepaid Expense	0	0	0
Restricted Program Balances	32,400	22,378	22,143
Reserve for Economic Uncertainties	7,880	8,096	7,709
Reserves Restricted by the Governing Board	10,427	14,389	2,732
Unallocated Balance	0	0	0

Reflects information as of August 2009

Net Change in the Unrestricted Ending Balance, 2000-01 to 2009-10

Net change in the Unrestricted Ending Balance over the course of years can provide an image of a district's fiscal strengths and/or weakness



Reflects information as of August 2009

Examining a school district's unrestricted Net Ending Balance over a series of years can provide a good overview of its fiscal health and stability. While examining the current year's unrestricted balance is an essential part of good fiscal management, examining the balance over a course of years can provide an additional image of a district's fiscal strengths or weaknesses.

The "unrestricted" Net Ending Balance—the year end balance that reflects the income that can be expended as the local agency determines—is the single most-watched characteristic of a district's fiscal health. Districts are required to have minimum balances available to meet potential emergency needs. Assuring that adequate balances are available at the end of the year is an important part of district fiscal management.

The chart reflects net change in the Unrestricted Ending Balance. A positive number, one with the bar above the centerline in the graph, reflects that the District had more unrestricted income than expense in that particular fiscal year. A deficit amount, reflected with the bar below the centerline, indicates the District had more unrestricted expenditures than income in that particular fiscal year.

A net change in the Ending Fund Balance, either positive or negative, is of concern if it continues over a number of years. A consistent increase in the Ending Fund Balance is appropriate if the District is saving for future fiscal needs. A consistent, consciously applied deficit in a budget may be appropriate to reduce district reserves. But, on the other hand, multiyear positive or negative numbers need to be especially examined to ensure that the District is on a prudent fiscal path and that the District is consciously addressing fiscal issues.

Pomona's turbulent Ending Fund Balance is the result of huge swings in state funding from one year to the next. In 2008-09 the positive fund balance is the result of aggressive use of categorical flexibility options. The District is anticipated to heavily deficit spend in 2009-10 and will need to implement extensive budget reductions in 2010-11 in order to remain solvent.

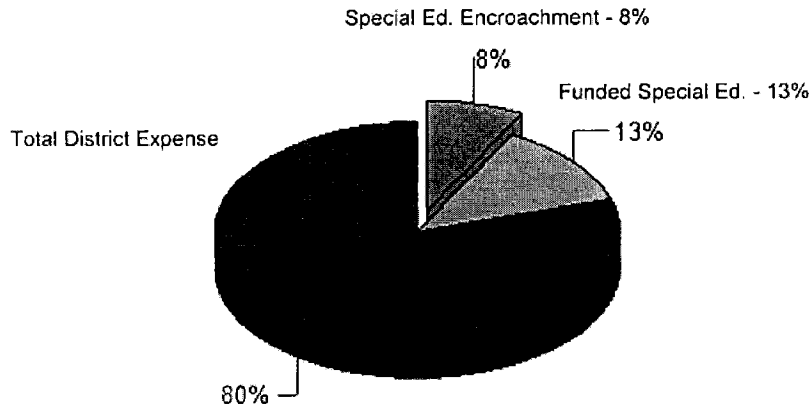
Special Education Program Costs, 2009-10

Special Education costs are greater than the dedicated income

Special Education Costs, 2009-10

Special Education Expense	\$53,082,708
Less: Funded Special Education	\$32,927,510
Special Education Encroachment	\$20,155,198

Special Education as % of Total District Expense, 2009-10



School districts throughout the state face a continuing challenge in funding the costs for serving Special Education students. Pomona is proud of the Special Education support provided to our students, but the District is also faced with mounting increases in the difference between the federal and state governments' funding and the mandated costs for these vital student services.

The Governor proposes no cut or COLA for Special Education. As part of the American Recovery and Reinvestment Act (ARRA), the Federal Government granted California approximately \$1.3 billion in IDEA funds. This is in addition to the current Special Education entitlement the District already receives. Pomona has been allocated \$5.7 million in ARRA funds for Special Education

Unfortunately, the federal government has not provided the funding that was envisioned when the laws mandating programs for Special Education students were adopted. The nation's capital community committed to providing funding for 40% of the costs of Special Education, but has never been able to match much more than about a 17% funding level. The ARRA funds from the federal government are a one-time funding source.

This shortfall in dedicated funding has led to very significant encroachment into the District's Unrestricted General Fund. Encroachment—the difference between Special Education income and expense—has forced the District into making cuts in other District programs in order to make up for the funding shortfall by federal and state governments. During 2009-10, it is estimated that Pomona will contribute \$20,155,198 from the District's Unrestricted General Fund to cover the encroachment costs for Special Education.

Reflects information as of June 2009

Special Education Contribution Worksheet	2007-08 ACTUALS	2008-09 UNAUDITED ACTUALS	2009-10 BUDGET
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Revenues

Resource	Program	Object	Description	INCOME	INCOME	INCOME
33100	4917	8181	Federal Local Assistance	5,224,118	5,000,813	5,000,813
33130	4927	8181	ARRA IDEA - Local Assistance	0	0	2,850,184
33150	4932	8182	IDEA - Federal Preschool/Reg.Serv.	111,102	112,085	112,085
33190	4926	8182	ARRA IDEA - Preschool Grant	0	0	211,946
33200	4934	8182	IDEA - Preschool Local	197,675	200,509	200,509
33240	4925	8182	ARRA IDEA - Preschool Entitlement	0	0	586,859
33400/65350	4935	8182	IDEA - Personnel Development	11,075	10,665	10,665
33450	4960	8182	IDEA - Preschool Staff Development	1,164	1,137	1,137
33600/65300	4908	8182	IDEA - Low Incidence Service	3,112	3,247	3,247
33850	4951	8182	IDEA - Part C Early INTERVENTION	150,900	150,900	150,900
34050/65200	4970	8590	State Workability	112,834	112,834	112,834
34050/65201	4971	8590	State Workability	33,398	33,398	33,398
65000	4909	8791	Low incidence Supply & Equipment	93,507	50,786	35,797
65000	4910	8791	Regionalized Services	285,868	270,749	421,297
65000	4911	8791	SELPA - Occupational Therapy Reimb	31,419	0	0
65000	4913	8791	Reg. Servc./Curric. Develop.	22,611	0	0
65000	4914	8311	Mental Health	0	151,479	148,900
65000	4900-4907	8091	Base Revenue Limit	8,435,893	7,946,040	7,360,543
65000	4900-4907	8311	State Aid	14,498,830	13,393,808	14,198,003
65100	4906	8311	Infant Program	446,635	446,635	446,635
65000	4900-4907	8319	State Aid Prior Year	0	0	0
65000	4900-4907	8319	Prior Year Adjustments	216,964	(4,276)	0
72400	0000	8311	Other State-Mega ItemOne Time	0	480,963	0
72400	0000	8311	Transportation	1,041,759	1,041,759	1,041,759
TOTAL REVENUES				30,918,864	29,403,531	32,927,510

Expenditures

Resource	Program	Object	Description	Expenditures	Expenditures	Expenditures
33100	4917	8181	Federal Local Assistance	5,224,118	5,000,813	5,000,813
33130	4927	8181	ARRA IDEA - Local Assistance	0	0	2,850,184
33150	4932	8182	IDEA-Preschool Expansion (PEIP)	111,102	112,085	112,085
33190	4926	8182	ARRA IDEA - Preschool Grant	0	0	211,946
33200	4934	8182	IDEA-Preschool Local	197,675	200,509	200,509
33240	4925	8182	ARRA IDEA - Preschool Entitlement	0	0	586,859
33400/65350	4935	8182	IDEA-Personnel Development	11,075	10,665	10,665
33450	4960	8182	IDEA-Preschool Staff Development	1,164	1,137	1,137
33600/65300	4908	8182	IDEA-Low Incidence Service	3,112	3,247	3,247
33850	4951	8182	IDEA-Part C Infant Grant	150,900	150,900	150,900
34050/65200	4970	8418	State Workability	111,646	115,814	112,930
34050/65201	4971	8418	State Workability II	34,586	30,418	33,302
65000	4103	8980	El Camino	83,857	79,066.68	94,750.56
65000	4902	8091/8311	Support Services Ratio (SSR)	1,289,422	1,332,584.82	1,674,706.06
65000	4903	8091/8311	Special Day Class (SDC)	2,852,837	2,958,829.45	3,029,422.00
65000	4904	8091/8311	Resource Specialist Program (RSP)	3,181,191	3,229,951.74	3,002,999.04
65000	4905	8091/8311	Designated instruction and Services (DIS)	2,486,205	3,593,996.43	3,789,590.60
65000	4906	8091/8311	Provider Programs	5,213,310	4,828,252.60	4,989,034.09
65000	4907	8091/8311	Provider Programs from County	4,372,331	3,833,765.69	3,860,282.00
65000	4909	8791	Low incidence Supply & Equipment	93,507	50,786.37	35,797.00
65000	4910	8791	Regionalized Service	700,125	739,650.09	748,057.53
65000	4911	8091/8311	Contracts-Tuition N.P.S.	5,374,985	5,317,478.66	6,216,000.00
65000	4911	8091/8311	Contracts-Tuition N.P.As	2,649,925	3,070,555.47	3,184,137.00
65000	4912	8091/8311	Excess Cost Special Education	1,668,380	1,427,951.86	1,372,721.00
65000	4913	8791	Regionalized Servc./Curr. Develop	22,611	5,252.93	20,276.85
65000	4914	8091/8311	Mental Health	206,245	175,637.44	176,418.52
65000	4915	8091/8311	Elementary Summer School	543,672	575,973.86	535,862.94
65000	4916	8091/8311	Secondary Summer School	372,210	467,322.17	421,926.77
65000	4918/20	8091/8311	Secondary Special Education Program	5,542,567	5,714,790.32	5,801,270.61
65000	4922	8091/8311	Extended/Autism	-	-	9,167.41
65000	4990	8791	Due Process Resource Hours	180,026	(28,163.64)	100,000.00
65100	4906	8311	Infant Program	-	446,635.00	446,635.00
Sub-Total Expenditures				42,678,783	43,445,906	48,783,631
72400	0000	8311	Transportation	4,137,244	4,197,539.45	4,299,076.37
TOTAL EXPENDITURES				46,816,027	47,643,445	53,082,708
8980 PUSD Other Contribution				(12,717,821)	(15,486,030)	(16,803,130)
8980 PUSD Transportation Contribution				(3,095,485)	(2,674,817)	(3,257,317)
8980 El Camino				(83,857)	(79,067)	(94,751)
Total				(15,897,163)	(18,239,914)	(20,155,198)

Summary of District Funds		2009-10 ADOPTED BUDGET
	GENERAL FUND	
	Unrestricted	\$152,921,627
	Restricted	<u>111,312,067</u>
		\$264,233,694
	CHARTER SCHOOL SPECIAL REVENUE FUND	1,023,461
	CAFETERIA FUND	12,188,637
	CHILD DEVELOPMENT FUND	52,204,072
	WORKERS' COMPENSATION FUND	4,340,745
	PROPERTY/LIABILITY FUND	2,493,025
	DEFERRED MAINTENANCE FUND	1,198,425
	ADULT EDUCATION	12,849,673
	SPECIAL RESERVE - FOOD SERVICES/CAPITAL OUTLAY FUND	4,500,000
	SPECIAL RESERVE - CAPITAL OUTLAY FUND	2,926,539
	BUILDING FUND - PROP 39 PROJECT FUND	14,493,280
	CAPITAL FACILITIES FUND	279,550
	COUNTY SCHOOL FACILITIES FUND	<u>1,814,239</u>
		<u>\$374,545,340</u>

Unrestricted General Fund Revenues & Expenditures



POMONA UNIFIED SCHOOL DISTRICT
2008 - 09 UNAUDITED ACTUALS
01.0 - GENERAL FUND - UNRESTRICTED
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	2007-08 ACTUALS	2008-09 UNAUDITED ACTUALS	2009-10 REVISED BUDGET
REVENUES/EXPENDITURES			
TOTAL REVENUES	184,099,063.59	172,505,647.27	161,971,343.82
TOTAL EXPENDITURES	156,906,078.56	156,120,862.96	152,921,626.71
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	27,192,985.03	16,384,784.31	9,049,717.11
OTHER SOURCES/USES	(26,875,728.47)	(12,916,177.93)	(21,082,636.77)
NET INCREASE/DECREASE IN FUND BALANCE	317,256.56	3,468,606.38	(12,032,919.66)
FUND BALANCE			
BEGINNING BALANCE - JULY 1	19,037,355.19	19,354,611.75	22,823,218.13
AUDIT ADJUSTMENTS	0.00	0.00	0.00
ADJUSTMENT FOR RESTATEMENTS	0.00	0.00	0.00
NET BEGINNING BALANCE - JULY 1	19,037,355.19	19,354,611.75	22,823,218.13
ENDING BALANCE - JUNE 30	19,354,611.75	22,823,218.13	10,790,298.47
COMPONENTS OF FUND BALANCE:			
REVOLVING CASH	150,000.00	150,000.00	150,000.00
STORES	233,286.59	188,192.60	200,000.00
PREPAID EXPENDITURES	0.00	0.00	0.00
	383,286.59	338,192.60	350,000.00
DESIGNATED AMOUNTS FOR:			
ECONOMIC UNCERTAINTIES	8,543,913.50	8,096,047.00	7,708,570.47
PROGRAM CARRYOVERS	10,427,411.66	0.00	0.00

POMONA UNIFIED SCHOOL DISTRICT
2008 - 09 UNAUDITED ACTUALS
01.0 - GENERAL FUND - UNRESTRICTED
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

		2007-08 ACTUALS	2008-09 UNAUDITED ACTUALS	2009-10 REVISED BUDGET
OTHER DESIGNATIONS				
Resource	Name			
01200	9th Grade CSR	0.00	37,052.80	0.00
06258	Physical Ed. Teacher Incentive Program	0.00	201,477.43	0.00
06760	Arts & Music Block Grant	0.00	807,190.12	0.00
07055	CAHSEE	0.00	219,304.96	0.00
07080	Supplemental Counseling	0.00	351,084.61	0.00
07156	Instructional Materials Realignment Program	0.00	1,277,264.80	0.00
07394	Targeted Instructional Improvement Block Grant	0.00	230,866.00	0.00
67600	Arts, Music & PE Block Grant	0.00	2,195,804.19	0.00
73960	Site Discretionary Block Grant	0.00	781,302.19	0.00
73980	Instructional Materials, Library, Education Tech.	0.00	4,855.41	0.00
	Site Carry-Over	0.00	203,675.02	0.00
	To Off-Set Revenue Limit Reductions in 09-10	0.00	8,079,101.00	0.00
	Other Designations	0.00	0.00	2,731,728.00
		=====	=====	=====
TOTAL OTHER DESIGNATIONS		0.00	14,388,978.53	2,731,728.00
		=====	=====	=====

**POMONA UNIFIED SCHOOL DISTRICT
2008 - 09 UNAUDITED ACTUALS
01.0 - GENERAL FUND - UNRESTRICTED
REVENUES**

	2007-08 ACTUALS	2008-09 UNAUDITED ACTUALS	2009-10 REVISED BUDGET
REVENUE LIMIT SOURCES			
PRINCIPAL APPORTIONMENT			
8011 State Aid	159,106,225.00	148,364,462.00	128,342,631.00
8019 Prior Year	(5,358.00)	13,259.00	0.00
TAX RELIEF SUBVENTIONS			
8021 Homeowners Exemption	132,359.75	132,846.27	132,832.00
8029 Other Subvention	163.47	193.33	193.00
COUNTY AND DISTRICT TAXES			
8041 Sec Roll Taxes	12,732,016.90	13,448,748.16	13,112,651.00
8042 Unsec Roll Taxes	596,333.57	591,374.40	591,374.00
8043 Prior Yrs' Taxes	432,970.78	736,952.76	825,714.00
8044 Supplemental Taxes	1,541,525.18	773,773.40	462,458.00
8045 Education Rev. Augmentation Fund (ERAF)	(369,744.15)	1,114,325.88	(1,779,443.00)
8048 Penalties & Interest	47,162.36	0.00	0.00
SUBTOTAL REVENUE LIMIT	174,213,654.86	165,175,935.20	141,688,410.00
8091 Unrestricted Revenue Limit Transfers - Current Year	(10,790,047.00)	(8,976,061.00)	(8,280,735.00)
8091 Continuation Ed ADA Transfer	0.00	0.00	0.00
8091 Community Day School Transfer	0.00	0.00	0.00
8091 Spec Ed ADA Transfer	0.00	0.00	0.00
8092 Pers Reduction	1,154,797.00	1,116,388.31	1,149,958.00
8096 Transfers to Charter Schools in Lieu of Property Taxes	(293,323.00)	(285,607.00)	(227,904.00)
TOTAL REVENUE LIMIT	164,285,081.86	157,030,655.51	134,329,729.00

**POMONA UNIFIED SCHOOL DISTRICT
2008 - 09 UNAUDITED ACTUALS
01.0 - GENERAL FUND - UNRESTRICTED
REVENUES**

	2007-08 ACTUALS	2008-09 UNAUDITED ACTUALS	2009-10 REVISED BUDGET
OTHER FEDERAL REVENUES			
8290 Other Federal Revenue	0.00	0.00	0.00
TOTAL FEDERAL REVENUE	0.00	0.00	0.00
OTHER STATE REVENUES			
PRINCIPAL APPORTIONMENT			
8311 Supplemental Instructional Programs	1,992,517.00	1,605,401.00	3,578,510.38
8319 Prior Years	271.00	(94,223.00)	0.00
8434 Class Size Reduction K-3	6,588,781.00	6,143,125.00	5,981,535.00
8435 Class Size Reduction 9-12	804,075.00	679,461.00	644,205.00
8550 Mandated Costs	21,446.00	0.00	0.00
8560 Lottery	4,072,674.06	3,871,070.91	3,806,549.00
8590 Other State Income	404,228.91	617,314.00	11,167,215.44
TOTAL OTHER STATE REVENUES	13,883,992.97	12,822,148.91	25,178,014.82
LOCAL REVENUES			
8625 Community Redevelopment Funds	1,216.46	917.02	1,100.00
8631 Sale of Equipment/Supplies	12,452.45	12,624.59	12,500.00
8650 Leases/Rentals	299,211.37	337,927.05	200,000.00
8660 Interest	3,141,930.76	1,213,684.66	1,000,000.00
8699 Other Local Income:			
Miscellaneous	2,475,177.72	1,087,689.53	1,250,000.00
TOTAL LOCAL REVENUES	5,929,988.76	2,652,842.85	2,463,600.00
TOTAL REVENUES	184,099,063.59	172,505,647.27	161,971,343.82

POMONA UNIFIED SCHOOL DISTRICT
2008 - 09 UNAUDITED ACTUALS
01.0 GENERAL FUND - UNRESTRICTED
EXPENDITURES

	2007-08 ACTUALS	2008-09 UNAUDITED ACTUALS	2009-10 REVISED BUDGET
CERTIFICATED SALARIES			
1100 Teachers Salaries	81,140,402.07	77,522,328.61	68,357,024.14
1200 Certificated Pupil Support Salaries	2,165,114.30	2,014,596.31	2,659,176.36
1300 Certificated Supervisors' & Administrators' Salaries	9,280,754.49	9,202,368.48	9,479,844.69
1900 Other Certificated Salaries	1,425,402.69	1,211,395.40	2,078,105.37
	<u>94,011,673.55</u>	<u>89,950,688.80</u>	<u>82,574,150.56</u>
CLASSIFIED SALARIES			
2100 Instructional Aides' Salaries	724,856.92	746,895.30	715,808.45
2200 Classified Support Salaries	7,140,815.65	7,242,606.53	6,903,999.81
2300 Classified Supervisors' & Administrators' Salaries	3,012,895.70	3,034,585.63	3,283,499.55
2400 Clerical, Technical & Office Salaries	10,921,251.33	10,836,156.90	10,477,105.94
2900 Other Classified Salaries	3,029,190.81	3,035,916.49	2,829,833.52
	<u>24,829,010.41</u>	<u>24,896,160.85</u>	<u>24,210,247.27</u>
EMPLOYEE BENEFITS			
3100 STRS	7,736,318.75	7,343,596.66	6,619,450.15
3200 PERS	2,238,337.20	2,321,596.27	2,134,128.32
3300 OASDI/Medicare/Alternative	2,814,426.12	2,854,307.86	2,623,262.24
3400 Health & Welfare Benefits	727,511.93	881,030.08	143,666.41
3500 Unemployment Insurance	118,366.95	345,133.32	310,110.21
3600 Workers' Compensation	2,436,957.84	2,097,317.69	1,881,206.49
3700 Retiree Benefits	0.00	0.00	0.00
3701 OPEB, Allocated	916,422.94	1,156,682.08	1,427,000.00
3800 PERS Reduction	662,448.08	651,121.98	449,589.10
3900 Other Employee Benefits	13,821,137.42	14,082,308.96	13,931,225.64
	<u>31,471,927.23</u>	<u>31,733,094.90</u>	<u>29,519,638.56</u>

POMONA UNIFIED SCHOOL DISTRICT
2008 - 09 UNAUDITED ACTUALS
01.0 GENERAL FUND - UNRESTRICTED
EXPENDITURES

	2007-08	2008-09	2009-10
	ACTUALS	UNAUDITED	REVISED
		ACTUALS	BUDGET
BOOKS & SUPPLIES			
4100 Approved Textbooks and Core Curricula Materials	0.00	0.00	1,544,852.07
4200 Books and Other Reference Material	55,735.02	8,657.85	133,820.35
4300 Materials & Supplies	2,344,772.32	2,031,341.56	5,464,961.81
4400 Noncapitalized Equipment	396,294.01	175,683.49	405,563.66
	-----	-----	-----
	2,796,801.35	2,215,682.90	7,549,197.89
	-----	-----	-----
SERVICES & OTHER OPERATING EXPENSES			
5100 Subagreements for Services	0.00	0.00	0.00
5200 Travel & Conferences	459,506.56	431,026.32	482,118.25
5300 Dues & Memberships	95,065.00	87,193.00	102,425.00
5400 Insurance	6,943.60	11,758.00	16,121.00
5500 Operations & Housekeeping Services	6,639,912.19	7,546,569.15	7,019,900.00
5600 Rentals, Leases, Repairs & Noncapitalized Improv.	1,463,161.35	1,111,717.91	1,221,660.32
5700 Transfers of Direct Costs	(168,588.68)	(88,093.78)	61,667.00
5750 Transfers of Direct Costs - Interfund	(162,483.13)	(129,641.10)	(58,847.00)
5800 Prof./Consulting Services & Operating Expenditures	4,073,152.91	3,888,551.79	4,763,757.60
5900 Communications	929,898.93	1,186,031.23	1,149,287.00
	-----	-----	-----
	13,336,568.73	14,045,112.52	14,758,089.17
	-----	-----	-----
BUILDING IMPROVEMENTS & CAPITALIZED EQUIPMENT			
6100 Land	0.00	0.00	92,013.28
6170 Land Improvements	10,200.00	0.00	215,436.78
6200 Buildings & Improvements of Buildings	0.00	0.00	0.00
6300 Books & Media for New School Libraries	0.00	0.00	0.00
6400 Equipment	12,479.50	59,783.79	90,000.00
6500 Equipment Replacement	0.00	0.00	0.00
	-----	-----	-----
	22,679.50	59,783.79	397,450.06
	-----	-----	-----

POMONA UNIFIED SCHOOL DISTRICT
2008 - 09 UNAUDITED ACTUALS
01.0 GENERAL FUND - UNRESTRICTED
EXPENDITURES

			2007-08 ACTUALS	2008-09 UNAUDITED ACTUALS	2009-10 REVISED BUDGET
OTHER OUTGO					
7100	State Special Schools		0.00	0.00	0.00
7200	Transfers to Charter Schools In-Lieu of Property Taxes		0.00	0.00	0.00
7200	All Other Transfers		0.00	0.00	191,347.00
7300	Transfer of Indirect/Direct Support Costs		(9,580,785.00)	(6,787,151.50)	(6,291,993.80)
7439	Other Debt Service - Principal		18,202.79	7,490.70	13,500.00
			(9,562,582.21)	(6,779,660.80)	(6,087,146.80)
TOTAL EXPENDITURES					
			156,906,078.56	156,120,862.96	152,921,626.71
OTHER FINANCING SOURCES/USES:					
INTERFUND TRANSFERS					
8919	Interfund Transfers In		4,105,000.00	0.00	(10,000,000.00)
7600	Interfund Transfers Out		0.00	2,706,000.00	2,718,639.36
CONTRIBUTIONS TO UNRESTRICTED PROGRAMS					
Object	Resource	Name			
8980	01200	9th Grade CSR	199,657.58	0.00	10,580.24
8980	02430	Community Day School	0.00	0.00	63,368.00
8980	07810	Medi-Screen	0.00	0.00	35,334.15
8980	06405	School Safety and Violence	0.00	0.00	327,736.00
CONTRIBUTIONS TO RESTRICTED PROGRAMS					
Object	Resource	Name			
8980	22000	Continuation Education	0.00	(545,263.85)	(239,634.41)
8980	24300	Community Day School	(24,780.57)	(43,004.32)	0.00
8980	58100	JROTC	(151,624.67)	(213,045.60)	(193,606.00)
8980	64050	School Safety and Violence	(98,725.86)	(357,105.46)	0.00
8980	65000	Special Education - El Camino	(83,857.00)	(79,066.68)	(94,750.56)
8980	65000	Special Education - Other Contribution	(12,717,820.58)	(15,486,030.36)	(16,803,130.37)
8980	72300	Transportation	(554,632.69)	(641,749.87)	(704,566.21)
8980	72400	Special Ed. - Transportation	(3,095,485.34)	(2,674,817.03)	(3,257,317.37)
8980	72950	Reader for the Blind	0.00	(8,752.75)	0.00
8980	81500	Routine Restricted Maintenance	(8,111,737.65)	(8,196,533.88)	(7,070,992.49)
8980	97932	Equalization Block Grant	0.00	(50,760.95)	0.00

**POMONA UNIFIED SCHOOL DISTRICT
2008 - 09 UNAUDITED ACTUALS
01.0 GENERAL FUND - UNRESTRICTED
EXPENDITURES**

			2007-08 ACTUALS	2008-09 UNAUDITED ACTUALS	2009-10 REVISED BUDGET
8980	98550	Mandated Costs	1,363,526.00	0.00	0.00
8980	78100	Medi-Screen	(157,429.66)	(136,199.57)	0.00
8980	90120	Other Post Employment Benefits	867,000.00	0.00	0.00
8980	98300	TB Testing	(5,160.45)	0.00	0.00
TOTAL CONTRIBUTIONS TO RESTRICTED PROGRAMS			(22,770,728.47)	(28,432,330.32)	(28,363,997.41)

CATEGORICAL FLEXIBILITY SWEEPS

Object	Resource	Name			
8997	07258	High Priority Grants	0.00	1,187,342.22	0.00
8997	07325	AB75-Staff Dev. Principals Training	0.00	19,000.00	0.00
8997	07390	Pupil Retention Block Grant	0.00	122,007.81	0.00
8997	62750	English Language Learners (ELAP)	0.00	1,198,163.68	0.00
8997	62750	Teacher Recruitment & Student Support	0.00	414,605.53	0.00
8997	63770	Career Tech Ed Equipment & Supplies	0.00	52,902.74	0.00
8997	73970	Discretionary Block Grant-District	0.00	698,125.55	0.00
8997	73980	Instr. Materials, Library Materials, Ed Tech.	0.00	237,406.66	0.00
8998	06350	Regional Occupation Program (ROP)	0.00	1,621,892.72	0.00
8998	07271	Peer Assistance & Review Program	0.00	8,730.30	0.00
8997/8998	07392	Teacher Credentialing Block Grant	0.00	530,840.92	0.00
8997/8998	07393	Professional Development Block Grant	0.00	1,737,804.59	0.00
8997/8998	07394	Targeted Instr. Improv. Block Grant	0.00	547,066.46	0.00
8997/8998	07395	School Library Block Grant	0.00	2,613,462.38	0.00
8997/8998	07140	Gifted and Talented Ed (GATE)	0.00	254,743.90	0.00
8997/8998	07294	AB466-Mathmatics & Reading Professional Dev.	0.00	418,092.96	0.00
8997/8998	62850	Community-Based Tutoring (CBET)	0.00	490,814.29	0.00
TOTAL CATEGORICAL FLEXIBILITY SWEEPS			0.00	12,153,002.71	0.00

POMONA UNIFIED SCHOOL DISTRICT
2008 - 09 UNAUDITED ACTUALS
01.0 GENERAL FUND - UNRESTRICTED
EXPENDITURES

			2007-08 ACTUALS	2008-09 UNAUDITED ACTUALS	2009-10 REVISED BUDGET
REDESIGNATION OF FUNDS BALANCE TO UNRESTRICTED GENERAL FUND					
Object	Resource	Name			
8997	67610	Arts, Music & PE Block Grant	0.00	2,195,804.19	0.00
8997	73960	Discretionary Block Grant-School Site	0.00	781,302.16	0.00
8998	06258	Physical Ed. Tchr Incentive Program (PTIP)	0.00	201,477.43	0.00
8998	07055	CAHSEE-Intensive Instruction	0.00	219,304.96	0.00
8998	07080	Supplemental School Counseling Program	0.00	351,084.61	0.00
8998	07156	Instr. Materials Realignment (IMFRP)	0.00	1,277,264.80	0.00
8997/8998	06760	Arts & Music Block Grant	0.00	807,190.12	0.00
8997/8998	07394	Targeted Instr. Improv. Block Grant	0.00	230,866.00	0.00
8997/8998	73980	Instr. Materials, Library Materials, Ed Tech	0.00	4,855.41	0.00
TOTAL REDESIGNATED FUND BALANCES			0.00	6,069,149.68	0.00
TOTAL CONTRIBUTIONS			(22,770,728.47)	(10,210,177.93)	(28,363,997.41)
TOTAL OTHER FINANCING SOURCES/USES			(26,875,728.47)	(12,916,177.93)	(21,082,636.77)

Restricted General Fund Revenues & Expenditures



POMONA UNIFIED SCHOOL DISTRICT
2008 - 09 UNAUDITED ACTUALS
01.0 - GENERAL FUND - RESTRICTED
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	2007-08 ACTUALS	2008-09 UNAUDITED ACTUALS	2009-10 REVISED BUDGET
REVENUES/EXPENDITURES			
TOTAL REVENUES	94,586,715.90	90,809,047.66	82,712,530.34
TOTAL EXPENDITURES	122,158,904.03	109,386,243.87	111,312,067.57
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	----- (27,572,188.13)	----- (18,577,196.21)	----- (28,599,537.23)
OTHER SOURCES/USES	21,143,702.47	8,555,077.93	28,363,997.41
NET INCREASE/DECREASE IN FUND BALANCE	----- (6,428,485.66)	----- (10,022,118.28)	----- (235,539.82)
FUND BALANCE			
BEGINNING BALANCE - JULY 1	38,828,681.57	32,400,195.91	22,378,077.63
AUDIT ADJUSTMENTS	0.00	0.00	0.00
ADJUSTMENT FOR RESTATEMENTS	0.00	0.00	0.00
NET BEGINNING BALANCE - JULY 1	----- 38,828,681.57	----- 32,400,195.91	----- 22,378,077.63
ENDING BALANCE - JUNE 30	32,400,195.91	22,378,077.63	22,142,537.81
COMPONENTS OF FUND BALANCE:			
LEGALLY RESTRICTED BALANCES	32,400,195.91	22,378,077.63	22,142,537.81
	----- 32,400,195.91	----- 22,378,077.63	----- 22,142,537.81
	=====	=====	=====

**POMONA UNIFIED SCHOOL DISTRICT
2008 - 09 UNAUDITED ACTUALS
01.0 - GENERAL FUND - RESTRICTED
REVENUES**

	2007-08 ACTUALS	2008-09 UNAUDITED ACTUALS	2009-10 REVISED BUDGET
REVENUE LIMIT SOURCES			
REVENUE LIMIT TRANSFERS			
8091 Continuation Education ADA Transfer	2,302,723.00	988,043.00	920,192.00
8091 Community Day Schools Transfer	51,431.00	41,978.00	0.00
8091 Spec Ed ADA Transfer	8,435,893.00	7,946,040.00	7,360,543.00
TOTAL REVENUE LIMIT	10,790,047.00	8,976,061.00	8,280,735.00
FEDERAL REVENUES			
8181 Special Education Entitlement	5,224,118.00	5,000,813.00	7,850,996.50
8182 Special Education Discretionary Grants	460,841.00	464,631.00	1,263,436.00
8285 Interagency Contract Between LEAs	66,190.64	10,929.59	0.00
8290 NCLB/IASA	18,106,429.60	24,420,230.19	34,181,315.95
8290 Vocational & Applied Tech. Ed.	375,320.00	351,255.00	310,498.00
8290 Safe & Drug Free School	366,371.24	195,301.04	0.00
8290 JTPA / WIA	0.00	0.00	0.00
8290 Other Federal Revenue	3,387,766.08	3,729,577.67	1,053,243.51
TOTAL FEDERAL REVENUES	27,987,036.56	34,172,737.49	44,659,489.96
OTHER STATE REVENUES			
PRINCIPAL APPORTIONMENT			
8311 Community Day School Addtl Funding - Current Year	20,296.00	18,471.00	0.00
8319 Community Day School Addtl Funding - Prior Year	4,362.00	(302.00)	0.00
8311 ROC/P Entitlement - Current Year	2,368,363.00	1,990,982.00	0.00
8319 ROC/P Entitlement - Prior Years	216,587.00	400,784.00	0.00
8311 Spec. Ed. Master Plan - Current Year	14,945,465.40	13,507,266.78	14,346,902.54
8319 Spec. Ed. Master Plan - Prior Years	216,963.64	38,020.00	0.00
8311 Gifted & Talented Pupils	284,155.00	230,604.00	0.00
8311 Home-to-School Transportation	587,183.00	587,183.00	440,387.25
8311 School Improvement Program	725,583.56	112,094.48	0.00
8311 Economic Impact Aid	8,313,565.00	7,973,256.00	6,506,255.71
SUB-TOTAL STATE REVENUES	27,682,523.60	24,858,359.26	21,293,545.50

POMONA UNIFIED SCHOOL DISTRICT
2008 - 09 UNAUDITED ACTUALS
01.0 - GENERAL FUND - RESTRICTED
REVENUES

	2007-08 ACTUALS	2008-09 UNAUDITED ACTUALS	2009-10 REVISED BUDGET
OTHER STATE REVENUES (continued)			
PRINCIPAL APPORTIONMENT			
8311 Spec. Ed. Transportation	1,041,759.00	1,041,759.00	1,041,759.00
8319 All Other State Apportionments - Current Year	0.00	446,635.00	0.00
8319 All Other State Apportionments - Prior Year	(156.00)	(19.00)	446,635.00
8560 State Lottery Revenue	614,217.15	444,600.21	503,940.84
8590 Arts and Music Block Grant	515,836.00	421,629.00	0.00
8590 Supplemental School Counseling Program	972,124.00	784,330.00	0.00
8590 Instructional Materials	2,205,866.00	2,066,614.00	0.00
8590 Staff Development	248,936.78	203,750.79	0.00
8590 Drug/Alcohol/Tobacco Funds	124,265.94	140,201.92	0.00
8590 Pupil Retention Block Grant	155,876.00	130,431.00	0.00
8590 Teacher Credentialing Block Grant	389,069.00	306,371.00	0.00
8590 Professional Development Block Grant	1,621,487.00	1,365,598.00	0.00
8590 Targeted Instructional Improvement Block Grant	590,581.00	497,154.00	0.00
8590 School and Library Improvement Block Grant	2,739,432.00	2,306,988.00	0.00
8590 All Other State Revenue, including Block Grants	12,969,134.97	8,217,362.05	4,127,105.97
	<u>51,870,952.44</u>	<u>43,231,764.23</u>	<u>27,412,986.31</u>
TOTAL OTHER STATE REVENUES			
LOCAL REVENUES			
8625 Community Redevelopment Funds	0.00	988,168.97	0.00
8660 Interest	194,282.47	48,464.79	0.00
8677 Interagency Services	170,545.28	182,304.72	175,165.00
8689 All Other Fees & Contracts	745,703.87	753,866.33	823,960.72
8699 Other Local Revenue	2,394,743.03	2,138,421.01	903,099.07
8791 Special Ed. SELPA Transfers - From Districts	433,405.25	317,259.12	457,094.28
	<u>3,938,679.90</u>	<u>4,428,484.94</u>	<u>2,359,319.07</u>
TOTAL LOCAL REVENUES			
TOTAL REVENUES	<u><u>94,586,715.90</u></u>	<u><u>90,809,047.66</u></u>	<u><u>82,712,530.34</u></u>

**POMONA UNIFIED SCHOOL DISTRICT
2008 - 09 UNAUDITED ACTUALS
01.0 - GENERAL FUND - RESTRICTED
EXPENDITURES**

	2007-08 ACTUALS	2008-09 UNAUDITED ACTUALS	2009-10 REVISED BUDGET
CERTIFICATED SALARIES			
1100 Teachers Salaries	27,075,645.94	26,885,174.85	26,565,917.21
1200 Certificated Pupil Support Salaries	4,034,970.04	4,792,663.29	3,653,019.48
1300 Certificated Supervisors' & Administrators' Salaries	3,419,035.44	3,217,760.38	1,930,391.97
1900 Other Certificated Salaries	7,907,257.73	6,854,158.86	10,970,175.08
	----- 42,436,909.15	----- 41,749,757.38	----- 43,119,503.74
CLASSIFIED SALARIES			
2100 Instructional Aides' Salaries	5,172,842.62	5,071,161.71	5,930,828.23
2200 Classified Support Salaries	4,018,548.23	4,007,575.63	4,199,225.65
2300 Classified Supervisors' & Administrators' Salaries	421,993.88	616,538.08	585,862.52
2400 Clerical, Technical & Office Salaries	3,909,038.01	3,863,802.88	4,319,897.40
2900 Other Classified Salaries	399,795.71	412,124.75	113,520.90
	----- 13,922,218.45	----- 13,971,203.05	----- 15,149,334.70
EMPLOYEE BENEFITS			
3100 STRS	3,468,017.55	3,417,805.41	3,501,623.21
3200 PERS	1,159,278.04	1,214,192.47	1,312,892.83
3300 OASDI/Medicare/Alternative	1,514,730.33	1,533,824.37	1,734,412.84
3400 Health & Welfare Benefits	347,730.88	498,995.63	387,946.35
3500 Unemployment Insurance	39,782.06	167,488.91	173,918.54
3600 Workers' Compensation	1,155,424.24	1,023,530.42	1,043,003.48
3700 OPEB. Allocated	0.00	0.00	0.00
3800 PERS Reduction	253,140.35	233,266.48	357,899.23
3900 Other Employee Benefits	6,613,090.35	7,056,802.96	8,005,271.75
	----- 14,551,193.80	----- 15,145,906.65	----- 16,516,968.23

**POMONA UNIFIED SCHOOL DISTRICT
2008 - 09 UNAUDITED ACTUALS
01.0 - GENERAL FUND - RESTRICTED
EXPENDITURES**

	2007-08 ACTUALS	2008-09 UNAUDITED ACTUALS	2009-10 REVISED BUDGET
BOOKS & SUPPLIES			
4100 Approved Textbooks & Core Curricula Materials	4,780,554.51	2,678,035.05	455,546.76
4200 Books & Other Reference Materials	1,513,936.89	489,416.86	142,864.27
4300 Materials & Supplies	6,905,453.86	4,582,730.46	9,484,181.20
4400 Noncapitalized Equipment	4,704,696.90	1,785,440.48	425,007.12
	----- 17,904,642.16	----- 9,535,622.85	----- 10,507,599.35
SERVICES & OTHER OPERATING EXPENSES			
5100 Subagreements for Services	11,277,771.40	13,808,567.46	11,613,161.75
5200 Travel & Conferences	749,837.35	518,965.38	262,359.23
5300 Dues & Memberships	1,310.00	1,030.10	1,900.00
5400 Insurance	9,408.40	8,714.00	1,664.46
5500 Operations & Housekeeping Services	80,898.19	78,807.28	85,453.00
5600 Rentals, Leases, Repairs & Noncapitalized Improv.	2,588,027.28	1,079,330.69	748,659.20
5700 Transfers of Direct Cost	168,588.68	88,093.78	(57,267.00)
5700 Transfers of Direct Cost - Interfund	(42,028.87)	(109,838.12)	4,416.85
5800 Prof./Consulting Services & Operating Expenditures	10,155,368.74	7,264,092.32	8,098,957.40
5900 Communications	145,164.49	150,584.50	145,602.04
	----- 25,134,345.66	----- 22,888,347.39	----- 20,904,906.93
BUILDING IMPROVEMENTS & CAPITALIZED EQUIPMENT			
6100 Land	0.00	16,700.00	0.00
6170 Land Improvements	55,232.66	85,823.34	0.00
6200 Buildings and Improvements of Buildings	125,000.00	144,230.67	100,000.00
6300 Books and Media for New School Libraries or Major Expansion of School Libraries	34,505.71	0.00	0.00
6400 Equipment	183,369.60	151,407.86	0.00
6500 Equipment Replacement	0.00	0.00	0.00
	----- 398,107.97	----- 398,161.87	----- 100,000.00

POMONA UNIFIED SCHOOL DISTRICT
2008 - 09 UNAUDITED ACTUALS
01.0 - GENERAL FUND - RESTRICTED
EXPENDITURES

		2007-08 ACTUALS	2008-09 UNAUDITED ACTUALS	2009-10 REVISED BUDGET
OTHER OUTGO				
7130	State Special Schools	0.00	0.00	0.00
7141	Payments to Districts	(79,627.76)	0.00	0.00
7142	Payments to County Offices	1,748,007.62	1,427,951.86	1,372,721.26
7143	Payments to JPAs	0.00	0.00	0.00
7223	Payments to JPAs - ROC/P	0.00	199,098.20	0.00
7300	Interprogram/Interfund Support Costs	6,128,398.29	4,070,194.62	3,641,033.36
7439	Other Debt Service - Principal	14,708.69	0.00	0.00
		<u>7,811,486.84</u>	<u>5,697,244.68</u>	<u>5,013,754.62</u>
TOTAL EXPENDITURES		<u><u>122,158,904.03</u></u>	<u><u>109,386,243.87</u></u>	<u><u>111,312,067.57</u></u>
OTHER FINANCING SOURCES/USE:				
INTERFUND TRANSFERS				
7615	To: Deferred Maintenance Fund	1,627,026.00	1,655,100.00	0.00
CONTRIBUTIONS TO RESTRICTED PROGRAMS				
Object	Resource	Name		
8980	22000	Continuation Education	0.00	545,263.85
8980	58100	JROTC	151,624.67	213,045.60
8980	64050	School Safety and Violence	98,725.86	357,105.46
8980	65000	Special Education - El Camino	83,857.00	79,066.68
8980	65000	Special Education - Other Contribution	12,717,820.58	15,486,030.36
8980	72300	Transportation	554,632.69	641,749.87
8980	72400	Special Ed. - Transportation	3,095,485.34	2,674,817.03
8980	72950	Reader for the Blind	0.00	8,752.75
8980	78100	Medi-Screen	157,429.66	136,199.57
8980	81500	Routine Restricted Maintenance	8,111,737.65	8,196,533.88
8980	97932	Equalization Block Grant	0.00	50,760.95

**POMONA UNIFIED SCHOOL DISTRICT
2008 - 09 UNAUDITED ACTUALS
01.0 - GENERAL FUND - RESTRICTED
EXPENDITURES**

			2007-08 ACTUALS	2008-09 UNAUDITED ACTUALS	2009-10 REVISED BUDGET
8980	24300	Community Day School	24,780.57	43,004.32	0.00
8980	98550	Mandated Costs	(1,363,526.00)	0.00	0.00
8980	90120	Other Post Employment Benefits	(867,000.00)	0.00	0.00
8980	98300	TB Testing	5,160.45	0.00	0.00
TOTAL CONTRIBUTIONS TO RESTRICTED PROGRAMS			<u>22,770,728.47</u>	<u>28,432,330.32</u>	<u>28,363,997.41</u>

CATEGORICAL FLEXIBILITY SWEEPS

Object	Resource	Name			
8997	07258	High Priority Grants	0.00	(1,187,342.22)	0.00
8997	07325	AB75-Staff Dev. Principals Training	0.00	(19,000.00)	0.00
8997	07390	Pupil Retention Block Grant	0.00	(122,007.81)	0.00
8997	62750	English Language Learners (ELAP)	0.00	(1,198,163.68)	0.00
8997	62750	Teacher Recruitment & Student Support	0.00	(414,605.53)	0.00
8997	63770	Career Tech Ed Equipment & Supplies	0.00	(52,902.74)	0.00
8997	73970	Discretionary Block Grant-District	0.00	(698,125.55)	0.00
8997	73980	Instr. Materials, Library Materials, Ed Tech.	0.00	(237,406.66)	0.00
8998	06350	Regional Occupation Program (ROP)	0.00	(1,621,892.72)	0.00
8998	07271	Peer Assistance & Review Program	0.00	(8,730.30)	0.00
8997/8998	07392	Teacher Credentialing Block Grant	0.00	(530,840.92)	0.00
8997/8998	07393	Professional Development Block Grant	0.00	(1,737,804.59)	0.00
8997/8998	07394	Targeted Instr. Improv. Block Grant	0.00	(547,066.46)	0.00
8997/8998	07395	School Library Block Grant	0.00	(2,613,462.38)	0.00
8997/8998	07140	Gifted and Talented Ed (GATE)	0.00	(254,743.90)	0.00
8997/8998	07294	AB466-Mathmatics & Reading Professional Dev.	0.00	(418,092.96)	0.00
8997/8998	62850	Community-Based Tutoring (CBET)	0.00	(490,814.29)	0.00
TOTAL CATEGORICAL FLEXIBILITY SWEEPS			<u>0.00</u>	<u>(12,153,002.71)</u>	<u>0.00</u>

**POMONA UNIFIED SCHOOL DISTRICT
2008 - 09 UNAUDITED ACTUALS
01.0 - GENERAL FUND - RESTRICTED
EXPENDITURES**

			2007-08 ACTUALS	2008-09 UNAUDITED ACTUALS	2009-10 REVISED BUDGET
REDESIGNATION OF FUND BALANCE TO UNRESTRICTED GENERAL FUND					
Object	Resource	Name			
8997	67610	Arts, Music & PE Block Grant	0.00	(2,195,804.19)	0.00
8997	73960	Discretionary Block Grant-School Site	0.00	(781,302.16)	0.00
8998	06258	Physical Ed. Tchr Incentive Program (PTIP)	0.00	(201,477.43)	0.00
8998	07055	CAHSEE-Intensive Instruction	0.00	(219,304.96)	0.00
8998	07080	Supplemental School Counseling Program	0.00	(351,084.61)	0.00
8998	07156	Instr. Materials Realignment (IMFRP)	0.00	(1,277,264.80)	0.00
8997/8998	06760	Arts & Music Block Grant	0.00	(807,190.12)	0.00
8997/8998	07394	Targeted Instr. Improv. Block Grant	0.00	(230,866.00)	0.00
8997/8998	73980	Instr. Materials, Library Materials, Ed Tech	0.00	(4,855.41)	0.00
TOTAL REDESIGNATED FUND BALANCES			0.00	(6,069,149.68)	0.00
TOTAL CONTRIBUTIONS			22,770,728.47	10,210,177.93	28,363,997.41
TOTAL OTHER FINANCING SOURCES/USES			21,143,702.47	8,555,077.93	28,363,997.41

Charter Schools Special Revenue Fund

Purpose

To record activities of the Charter Schools that are not reported in the authorizing District's General Fund. The District has one dependant charter school (School of Extended Educational Options). SEEO is an Independent Study Program charter school which began in September 2007.

Revenues

Revenue Limit Sources - Charter Schools General Purpose Entitlement, Transfers from Sponsoring LEAs to Charter Schools in lieu of Property Taxes.

State Revenues - Charter Schools Categorical Block Grant.

POMONA UNIFIED SCHOOL DISTRICT
2008 - 09 UNAUDITED ACTUALS
09.0 - CHARTER SCHOOLS SPECIAL REVENUE FUND - SUMMARY

	2007-08 ACTUALS	2008-09 UNAUDITED ACTUALS	2009-10 ADOPTED BUDGET
REVENUES			
8000 Revenue Limit	995,482.00	805,047.00	747,305.00
8200 Federal Revenue	0.00	179,090.00	112,109.00
8500 State Revenue	87,650.00	110,005.07	92,620.00
8660 Interest	0.00	0.00	0.00
8699 Other Local Income	0.00	0.00	0.00
 TOTAL REVENUES	 1,083,132.00	 1,094,142.07	 952,034.00
 TOTAL EXPENDITURES	 1,078,091.34	 925,054.30	 1,023,461.00
 OTHER SOURCES/USES	 0.00	 0.00	 0.00
 NET INCREASE/DECREASE IN FUND BALANCE	 5,040.66	 169,087.77	 (71,427.00)
 FUND BALANCE			
BEGINNING BALANCE - JULY 1	0.00	5,040.66	174,128.43
AUDIT ADJUSTMENTS	0.00	0.00	0.00
 NET BEGINNING BALANCE - JULY 1	 0.00	 5,040.66	 174,128.43
 ENDING BALANCE - JUNE 30	 5,040.66	 174,128.43	 102,701.43
 COMPONENTS OF FUND BALANCE:			
DESIGNATED FOR ECONOMIC UNCERTAINTIES	5,040.66	27,752.00	30,704.00
REVOLVING CASH	0.00	0.00	0.00
STORES	0.00	0.00	0.00
OTHER DESIGNATIONS	0.00	146,376.43	71,997.43
	5,040.66	174,128.43	102,701.43

POMONA UNIFIED SCHOOL DISTRICT
2008 - 09 UNAUDITED ACTUALS
09.0 - CHARTER SCHOOLS SPECIAL REVENUE FUND - EXPENDITURES

	2007-08 ACTUALS	2008-09 UNAUDITED ACTUALS	2009-10 ADOPTED BUDGET
CERTIFICATED SALARIES			
1100 Teachers Salaries	306,371.05	417,401.82	376,866.00
1200 Certificated Pupil Support Salaries	0.00	29,248.35	29,980.00
1300 Certificated Supervisors' & Administrators' Salaries	1,589.69	5,056.96	0.00
1800 Administrative Personnel	0.00	0.00	0.00
1900 Other Certificated Salaries	178,498.65	92,820.00	95,140.00
	<u>486,459.39</u>	<u>544,527.13</u>	<u>501,986.00</u>
CLASSIFIED SALARIES			
2200 Classified Support Salaries	8,651.68	16,735.45	15,000.00
2300 Classified Supervisors' & Administrators' Salaries	0.00	0.00	0.00
2400 Clerical, Technical & Office Salaries	66,001.68	78,928.52	77,007.00
2900 Other Classified Salaries	0.00	19,864.43	32,923.00
	<u>74,653.36</u>	<u>115,528.40</u>	<u>124,930.00</u>
EMPLOYEE BENEFITS			
3100 STRS	39,722.07	44,518.14	41,415.00
3200 PERS	7,669.92	12,538.28	15,747.00
3300 OASDI/Medicare/Alternative	11,219.47	14,230.11	16,494.00
3400 Health & Welfare Benefits	2,676.75	3,935.44	3,909.00
3500 Unemployment Insurance	406.55	1,980.86	1,869.00
3600 Workers' Compensation	11,503.71	12,055.68	11,329.00
3700 Retiree Benefits	0.00	0.00	0.00
3800 PERS Reduction	1,604.82	2,670.31	4,102.00
3900 Other Employee Benefits	47,754.34	76,136.10	91,300.00
	<u>122,557.63</u>	<u>168,064.92</u>	<u>186,165.00</u>

POMONA UNIFIED SCHOOL DISTRICT
2008 - 09 UNAUDITED ACTUALS
09.0 - CHARTER SCHOOLS SPECIAL REVENUE FUND - EXPENDITURES

	2007-08 ACTUALS	2008-09 UNAUDITED ACTUALS	2009-10 ADOPTED BUDGET
BOOKS & SUPPLIES			
4100 Approved Textbooks and Core Curricula Materials	30,141.98	19,989.39	69,243.00
4200 Books and Other Reference Materials	0.00	0.00	0.00
4300 Materials & Supplies	15,955.07	5,821.20	43,609.00
4400 Noncapitalized Equipment	164,696.98	3,527.82	5,000.00
4500 Other Supplies	0.00	0.00	0.00
4700 Food	0.00	0.00	0.00
	<u>210,794.03</u>	<u>29,338.41</u>	<u>117,852.00</u>
SERVICES & OTHER OPERATING EXPENSES			
5100 Subagreements for Services	0.00	0.00	0.00
5200 Travel & Conferences	1,637.07	541.48	1,750.00
5300 Dues & Memberships	750.00	0.00	1,000.00
5400 Insurance	0.00	0.00	1,500.00
5500 Operations & Housekeeping Services	0.00	0.00	0.00
5600 Rentals, Leases, Repairs & Noncapitalized Improv.	14,104.31	3,475.61	7,500.00
5700 Transfers of Direct Cost - Interfund	679.74	280.68	27,372.00
5800 Prof./Consulting Serv. & Operating Expenditures	63,550.00	1,730.00	3,500.00
5900 Communications	1,105.95	2,755.61	5,250.00
	<u>81,827.07</u>	<u>8,783.38</u>	<u>47,872.00</u>
BUILDING IMPROVEMENTS & CAPITALIZED EQUIPMENT			
6200 Buildings & Improvements of Buildings	0.00	0.00	0.00
6400 Equipment	3,558.00	0.00	0.00
6500 Replacement of Equipment	0.00	0.00	0.00
	<u>3,558.00</u>	<u>0.00</u>	<u>0.00</u>

POMONA UNIFIED SCHOOL DISTRICT
2008 - 09 UNAUDITED ACTUALS
09.0 - CHARTER SCHOOLS SPECIAL REVENUE FUND - EXPENDITURES

	2007-08 ACTUALS	2008-09 UNAUDITED ACTUALS	2009-10 ADOPTED BUDGET
OTHER OUTGO			
7300 Transfers of Indirect/DirectSupport Costs	98,241.86	58,812.06	44,656.00
7400 Transfers of Indirect/DirectSupport Costs	0.00	0.00	0.00
7600 Transfers Out/Other Financing Sources	0.00	0.00	0.00
	-----	-----	-----
	98,241.86	58,812.06	44,656.00
	-----	-----	-----
TOTAL EXPENDITURES	1,078,091.34	925,054.30	1,023,461.00
	=====	=====	=====



Adult Education Fund

Purpose

To record and control expenditures for the Adult Education Program. The 2008-09 Budget Act revisions made significant changes to the Adult Education Program. Senate Bill X3 4 authorizes complete flexibility in the use of funding received for Adult Education. For 2008-09 through 2012-13 school districts may use funds for any educational purpose. The Adult Education fund remains open to account for prior year carryover.

**POMONA UNIFIED SCHOOL DISTRICT
2008 - 09 UNAUDITED ACTUALS
11.0 -ADULT EDUCATION FUND - SUMMARY**

	2007-08 ACTUALS	2008-09 UNAUDITED ACTUALS	2009-10 REVISED BUDGET
REVENUES			
8000 Revenue Limit	0.00	0.00	0.00
FEDERAL REVENUE			
8170 JTPA	0.00	0.00	0.00
8290 Vocational & Applied Tech. Ed. Act	242,370.00	239,100.37	0.00
8290 Other Federal Revenue	303,400.33	720,161.28	502,000.00
STATE REVENUE			
8300 Other State Apportionments Adult Ed. Current Year	13,021,040.00	11,015,800.00	10,437,653.00
8500 Other State Revenue	27,999.31	13,051.74	0.00
LOCAL REVENUE			
8650 Leases & Rentals	7,200.00	0.00	0.00
8660 Interest	447,207.86	305,924.07	300,000.00
8671 Fees	232,260.08	235,343.64	241,038.00
8699 Other Local Revenue	49,406.39	0.00	0.00
TOTAL REVENUE	<u>14,330,883.97</u>	<u>12,529,381.10</u>	<u>11,480,691.00</u>
TOTAL EXPENDITURES	<u>13,318,424.49</u>	<u>14,674,262.02</u>	<u>12,849,672.97</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>1,012,459.48</u>	<u>(2,144,880.92)</u>	<u>(1,368,981.97)</u>
INTERFUND TRANSFERS IN/OUT	2,871,714.83	0.00	(10,000,000.00)
OTHER SOURCES/USES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
NET INCREASE (DECREASE) IN FUND BALANCE	3,884,174.31	(2,144,880.92)	(11,368,981.97)
FUND BALANCE			
BEGINNING BALANCE - JULY 1	9,629,688.58	13,513,862.89	11,368,981.97
ADJUSTMENT FOR RESTATEMENTS	0.00	0.00	0.00
NET BEGINNING BALANCE - JULY 1	<u>9,629,688.58</u>	<u>13,513,862.89</u>	<u>11,368,981.97</u>
ENDING BALANCE - JUNE 30	<u><u>13,513,862.89</u></u>	<u><u>11,368,981.97</u></u>	<u><u>0.00</u></u>

POMONA UNIFIED SCHOOL DISTRICT
2008 - 09 UNAUDITED ACTUALS
11.0 - ADULT EDUCATION FUND - EXPENDITURES

	2007-08 ACTUALS	2008-09 UNAUDITED ACTUALS	2009-10 REVISED BUDGET
CERTIFICATED SALARIES			
1100 Teachers Salaries	5,710,653.37	6,140,194.13	5,292,821.00
1200 Certificated Pupil Support Salaries	19,001.83	97,508.15	180,334.00
1300 Certificated Supervisors' & Administrators' Salaries	1,052,880.39	836,513.39	974,877.00
1900 Other Certificated Salaries	156,933.59	154,160.04	242,069.00
	<u>6,939,469.18</u>	<u>7,228,375.71</u>	<u>6,690,101.00</u>
CLASSIFIED SALARIES			
2100 Instructional Aides' Salaries	213,105.45	190,100.28	166,173.00
2200 Classified Support Salaries	186,370.22	196,167.92	186,427.00
2300 Classified Supervisors' & Administrators' Salaries	88,530.59	69,583.37	47,638.00
2400 Clerical, Technician Office Salaries	1,089,088.46	1,130,112.25	1,052,619.00
2900 Other Classified Salaries	129,016.36	128,716.05	150,380.00
	<u>1,706,111.08</u>	<u>1,714,679.87</u>	<u>1,603,237.00</u>
EMPLOYEE BENEFITS			
3100 STRS	555,757.14	570,332.84	574,907.00
3200 PERS	162,806.01	170,387.45	172,397.00
3300 OASDI/Medicare/Alternative	215,701.88	227,874.42	225,061.00
3400 Health & Welfare Benefits	54,022.00	58,448.86	65,774.00
3500 Unemployment Insurance	6,009.58	26,894.35	23,812.00
3600 Workers' Compensation	177,369.29	164,887.88	144,916.00
3800 PERS Reduction	52,433.84	51,901.74	54,797.00
3900 Other Employee Benefits	1,313,374.88	1,398,513.61	1,261,111.00
	<u>2,537,474.62</u>	<u>2,669,241.15</u>	<u>2,522,775.00</u>

**POMONA UNIFIED SCHOOL DISTRICT
2008 - 09 UNAUDITED ACTUALS
11.0 - ADULT EDUCATION FUND - EXPENDITURES**

	2007-08 ACTUALS	2008-09 UNAUDITED ACTUALS	2009-10 REVISED BUDGET
BOOKS & SUPPLIES			
4100 Approved Textbooks and Core Curricula Materials	0.00	0.00	0.00
4200 Books and Other Reference Materials	28,227.64	164,572.51	7,130.00
4300 Materials & Supplies	243,476.29	289,988.54	182,108.00
4400 Noncapitalized Equipment	199,189.25	261,144.01	80,603.00
4500 Other Supplies	0.00	0.00	0.00
	<u>470,893.18</u>	<u>715,705.06</u>	<u>269,841.00</u>
SERVICES & OTHER OPERATING EXPENSES			
5200 Travel & Conferences	40,251.63	29,239.85	33,006.00
5300 Dues & Memberships	0.00	0.00	500.00
5400 Insurance	0.00	0.00	0.00
5500 Operations and Housekeeping Services	58,283.25	29,168.56	103,000.00
5600 Rentals, Leases, Repairs & Noncapitalized Improv.	371,195.44	381,637.55	327,900.00
5700 Transfers of Direct Cost	0.00	0.00	0.00
5700 Transfers of Direct Cost - Interfund	213,123.22	206,552.56	105,700.00
5800 Prof./Consulting Services & Operating Expenditures	350,600.79	529,863.49	643,934.97
5900 Communications	20,243.86	21,739.29	24,250.00
	<u>1,053,698.19</u>	<u>1,198,201.30</u>	<u>1,238,290.97</u>
BUILDING IMPROVEMENTS & CAPITALIZED EQUIPMENT			
6100 Land	0.00	0.00	0.00
6100 Land Improvements	5,598.79	0.00	0.00
6200 Buildings and Improvements of Buildings	43,885.96	529,904.34	0.00
6400 Equipment	0.00	0.00	0.00
	<u>49,484.75</u>	<u>529,904.34</u>	<u>0.00</u>

POMONA UNIFIED SCHOOL DISTRICT
2008 - 09 UNAUDITED ACTUALS
11.0 - ADULT EDUCATION FUND - EXPENDITURES

	2007-08 ACTUALS	2008-09 UNAUDITED ACTUALS	2009-10 REVISED BUDGET
OTHER OUTGO			
7100 Other Outgo	5,488.00	1,425.00	0.00
7200 Transfer Out	0.00	0.00	0.00
7300 Support Costs	555,805.49	616,729.59	525,428.00
	<u>561,293.49</u>	<u>618,154.59</u>	<u>525,428.00</u>
TOTAL EXPENDITURES	<u>13,318,424.49</u>	<u>14,674,262.02</u>	<u>12,849,672.97</u>
 OTHER SOURCES/USES			
7619 Other Authorized Interfund Transfer Out	0.00	0.00	10,000,000.00
7639 Other Debt Service Payment	0.00	0.00	0.00
	<u>0.00</u>	<u>0.00</u>	<u>10,000,000.00</u>
TOTAL OTHER SOURCES/USES	<u>0.00</u>	<u>0.00</u>	<u>10,000,000.00</u>



Child Development Fund

Purpose

To record and control the revenue and expenditures for the Children's Center Programs. The Children's Center Programs are supported by Federal Grants, State Grants and a local child care program. These resources are used by the Children's Center, State Preschool, Head Start, School-age Parenting, and related Child Care Programs.

Revenues

Federal Revenues - Head Start and other federal programs

State Revenues - Children's Centers Apportionment, Child Nutrition Programs.

Local Revenues - Local child care program fees and interest.

POMONA UNIFIED SCHOOL DISTRICT
2008 - 09 UNAUDITED ACTUALS
12.0 - CHILD DEVELOPMENT FUND - SUMMARY

	2007-08 ACTUALS	2008-09 UNAUDITED ACTUALS	2009-10 ADOPTED BUDGET
REVENUES			
8200 Federal Revenue	21,803,210.19	20,303,896.18	33,323,292.00
8500 State Revenue	16,913,992.70	16,632,913.43	4,158,727.00
8600 Local Revenue	11,559,272.15	12,092,825.37	14,722,053.00
	-----	-----	-----
TOTAL REVENUES	50,276,475.04	49,029,634.98	52,204,072.00
	-----	-----	-----
TOTAL EXPENDITURES	50,913,107.21	48,991,954.04	52,204,072.00
	-----	-----	-----
OTHER SOURCES/USES	0.00	0.00	0.00
	-----	-----	-----
NET INCREASE/DECREASE IN FUND BALANCE	(636,632.17)	37,680.94	0.00
	-----	-----	-----
FUND BALANCE			
BEGINNING BALANCE - JULY 1	1,280,249.07	643,616.90	681,297.84
	-----	-----	-----
AUDIT ADJUSTMENTS	0.00	0.00	0.00
	-----	-----	-----
NET BEGINNING BALANCE - JULY 1	1,280,249.07	643,616.90	681,297.84
	-----	-----	-----
ENDING BALANCE - JUNE 30	643,616.90	681,297.84	681,297.84
	-----	-----	-----
DESIGNATED AMOUNTS FOR:			
GENERAL CHILD CARE RESERVE	643,616.90	681,297.84	681,297.84
	=====	=====	=====

POMONA UNIFIED SCHOOL DISTRICT
2008 - 09 UNAUDITED ACTUALS
12.0 - CHILD DEVELOPMENT FUND - EXPENDITURES

	2007-08 ACTUALS	2008-09 UNAUDITED ACTUALS	2009-10 ADOPTED BUDGET
CERTIFICATED SALARIES			
1100 Teachers Salaries	4,358,128.11	4,845,316.85	4,697,780.00
1200 Certificated Pupil Support Salaries	560,780.65	496,613.71	478,098.00
1300 Certificated Supervisors' & Administrators' Salaries	1,099,656.63	1,090,895.45	1,059,127.00
1500 Guidance, Welfare & Attendance	0.00	0.00	0.00
1600 Physical & Mental Health	0.00	0.00	0.00
1800 Administrative Personnel	0.00	0.00	0.00
1900 Other Certificated Salaries	412,742.86	172,075.32	205,851.00
	<u>6,431,308.25</u>	<u>6,604,901.33</u>	<u>6,440,856.00</u>
CLASSIFIED SALARIES			
2100 Instructional Aides' Salaries	2,843,479.52	2,795,959.85	3,308,780.00
2200 Classified Support Salaries	720,089.44	666,658.24	691,229.00
2300 Classified Supervisors' & Administrators' Salaries	614,451.54	617,184.45	624,610.00
2400 Clerical, Technical & Office Salaries	4,221,782.83	4,422,683.70	4,044,800.00
2900 Other Classified Salaries	123,658.79	75,166.00	80,150.00
	<u>8,523,462.12</u>	<u>8,577,652.24</u>	<u>8,749,569.00</u>
EMPLOYEE BENEFITS			
3100 STRS	520,685.11	544,802.05	544,908.00
3200 PERS	783,108.28	808,131.23	851,724.00
3300 OASDI/Medicare/Alternative	709,581.97	722,743.93	769,427.00
3400 Health & Welfare Benefits	191,673.01	273,712.12	311,526.00
3500 Unemployment Insurance	9,280.27	45,379.84	55,374.00
3600 Workers' Compensation	307,020.54	276,819.90	285,198.00
3800 PERS Reduction	86,932.67	87,870.76	151,434.00
3900 Other Employee Benefits	2,577,225.72	2,768,589.89	3,136,661.00
	<u>5,185,507.57</u>	<u>5,528,049.72</u>	<u>6,106,252.00</u>

POMONA UNIFIED SCHOOL DISTRICT
2008 - 09 UNAUDITED ACTUALS
12.0 - CHILD DEVELOPMENT FUND - EXPENDITURES

	2007-08 ACTUALS	2008-09 UNAUDITED ACTUALS	2009-10 ADOPTED BUDGET
BOOKS & SUPPLIES			
4200 Books & Other Reference Materials	9,393.07	8,504.58	8,500.00
4300 Materials & Supplies	952,715.25	782,794.54	1,100,913.00
4400 Noncapitalized Equipment	153,357.69	57,076.15	80,440.00
4500 Other Supplies	0.00	0.00	0.00
4600 Pupil Transportation Supplies	0.00	0.00	0.00
4700 Food	745.44	1,610.65	10,000.00
	<u>1,116,211.45</u>	<u>849,985.92</u>	<u>1,199,853.00</u>
SERVICES & OTHER OPERATING EXPENSES			
5200 Travel & Conferences	127,964.73	86,339.09	103,628.00
5300 Dues & Memberships	54,816.16	70,589.96	71,289.00
5500 Operations & Housekeeping Services	78,855.21	104,356.54	129,026.00
5600 Rentals, Leases, Repairs & Noncapitalized Improv.	928,045.46	542,752.78	545,665.00
5700 Transfer of Direct Cost	0.00	0.00	0.00
5700 Transfer of Direct Cost - Interfund	1,032,022.90	1,049,610.07	876,372.00
5800 Prof./Consulting Services & Operating Expenditures	24,173,742.39	23,144,788.46	26,272,751.00
5900 Communications	73,879.77	83,106.28	104,256.00
	<u>26,469,326.62</u>	<u>25,081,543.18</u>	<u>28,102,987.00</u>
BUILDING IMPROVEMENTS & CAPITALIZED EQUIPMENT			
6100 Land Improvements	196,680.05	640,747.18	0.00
6200 Buildings & Improvements of Buildings	739,433.11	243,674.09	0.00
6400 Equipment	0.00	0.00	5,000.00
6500 Replacement of Equipment	0.00	0.00	0.00
	<u>936,113.16</u>	<u>884,421.27</u>	<u>5,000.00</u>

POMONA UNIFIED SCHOOL DISTRICT
2008 - 09 UNAUDITED ACTUALS
12.0 - CHILD DEVELOPMENT FUND - EXPENDITURES

	2007-08 ACTUALS	2008-09 UNAUDITED ACTUALS	2009-10 ADOPTED BUDGET
OTHER OUTGO			
7200 Transfer Out (PERS Reduction)	0.00	0.00	0.00
7300 Transfers of Indirect/Direct Support Costs	2,251,178.04	1,465,400.38	1,599,555.00
7439 Other Debt Service - Principal	0.00	0.00	0.00
	-----	-----	-----
	2,251,178.04	1,465,400.38	1,599,555.00
	-----	-----	-----
TOTAL EXPENDITURES	50,913,107.21	48,991,954.04	52,204,072.00
	=====	=====	=====
INTERFUND TRANSFERS			
8900 Interfund Transfer In	0.00	0.00	0.00
	-----	-----	-----
TOTAL INTERFUND TRANSFERS	0.00	0.00	0.00
	-----	-----	-----



Cafeteria Fund

Purpose

To record and control the revenue and expenditures for the Cafeteria Program. Revenue is derived from the number of meals served. Revenue is received from federal sources, state sources and local sources.

Revenues

Federal Revenues - School Lunch Program, Special Milk Program, School Breakfast Program, Food Assistance Program and Special Assistance Program (free meals).

State Revenues - Duffy-Muscione Act of 1970 and Child Nutrition Act of 1974.

Local Revenues - Sale of meals and other food items and interest income.

POMONA UNIFIED SCHOOL DISTRICT
2008 - 09 UNAUDITED ACTUALS
13.0 - CAFETERIA FUND - SUMMARY

	2007-08 ACTUALS	2008-09 UNAUDITED ACTUALS	2009-10 ADOPTED BUDGET
REVENUES			
8200 Federal Revenue	10,421,774.87	10,884,824.26	11,046,000.00
8500 State Revenue	937,703.30	1,104,374.86	0.00
8600 Local Food Sales	1,084,778.37	995,279.66	1,014,600.00
8660 Interest	88,580.63	48,641.12	28,500.00
8699 Other Local Income	57,692.60	66,406.83	58,000.00
	-----	-----	-----
TOTAL REVENUES	12,590,529.77	13,099,526.73	12,147,100.00
	-----	-----	-----
TOTAL EXPENDITURES	12,517,798.22	12,208,097.43	12,188,637.00
	-----	-----	-----
OTHER SOURCES/USES	1,500,000.00	0.00	0.00
	-----	-----	-----
NET INCREASE/DECREASE IN FUND BALANCE	(1,427,268.45)	891,429.30	(41,537.00)
	-----	-----	-----
FUND BALANCE			
BEGINNING BALANCE - JULY 1	5,204,211.17	3,776,942.72	4,668,372.02
AUDIT ADJUSTMENTS	0.00	0.00	0.00
	-----	-----	-----
NET BEGINNING BALANCE - JULY 1	5,204,211.17	3,776,942.72	4,668,372.02
	-----	-----	-----
ENDING BALANCE - JUNE 30	3,776,942.72	4,668,372.02	4,626,835.02
	=====	=====	=====
COMPONENTS OF FUND BALANCE:			
REVOLVING CASH	7,000.00	7,000.00	7,000.00
STORES	155,526.80	187,617.23	150,000.00
PREPAID EXPENDITURES	0.00	26,689.82	0.00
OTHER DESIGNATIONS	3,614,415.92	4,447,064.97	4,469,835.02
	=====	=====	=====
	3,776,942.72	4,668,372.02	4,626,835.02

POMONA UNIFIED SCHOOL DISTRICT
2008 - 09 UNAUDITED ACTUALS
13.0 - CAFETERIA FUND - EXPENDITURES

	2007-08 ACTUALS	2008-09 UNAUDITED ACTUALS	2009-10 ADOPTED BUDGET
CERTIFICATED SALARIES			
1100 Teachers Salaries	0.00	0.00	0.00
1300 Certificated Supervisors' & Administrators' Salaries	0.00	0.00	0.00
1800 Administrative Personnel	0.00	0.00	0.00
1900 Other Certificated Salaries	0.00	0.00	0.00
	----- 0.00	----- 0.00	----- 0.00
CLASSIFIED SALARIES			
2200 Classified Support Salaries	3,423,110.27	3,261,998.84	3,410,000.00
2300 Classified Supervisors' & Administrators' Salaries	401,587.30	377,359.48	445,000.00
2400 Clerical, Technical & Office Salaries	420,276.60	383,530.11	400,000.00
2900 Other Classified Salaries	0.00	0.00	0.00
	----- 4,244,974.17	----- 4,022,888.43	----- 4,255,000.00
EMPLOYEE BENEFITS			
3100 STRS	0.00	0.00	0.00
3200 PERS	340,509.02	328,208.65	352,000.00
3300 OASDI/Medicare/Alternative	319,654.75	306,797.44	326,700.00
3400 Health & Welfare Benefits	92,034.97	129,534.79	125,000.00
3500 Unemployment Insurance	2,202.83	12,059.48	12,800.00
3600 Workers' Compensation	86,895.41	73,589.83	77,500.00
3700 Retiree Benefits	0.00	0.00	0.00
3800 PERS Reduction	90,193.24	82,494.60	120,000.00
3900 Other Employee Benefits	949,427.35	969,962.00	975,000.00
	----- 1,880,917.57	----- 1,902,646.79	----- 1,989,000.00

**POMONA UNIFIED SCHOOL DISTRICT
2008 - 09 UNAUDITED ACTUALS
13.0 - CAFETERIA FUND - EXPENDITURES**

	2007-08 ACTUALS	2008-09 UNAUDITED ACTUALS	2009-10 ADOPTED BUDGET
BOOKS & SUPPLIES			
4200 Books and Other Reference Materials	0.00	0.00	0.00
4300 Materials & Supplies	564,893.05	150,068.28	151,500.00
4400 Noncapitalized Equipment	196,268.73	125,810.22	151,500.00
4500 Other Supplies	0.00	0.00	0.00
4700 Food	4,991,135.41	5,297,610.67	5,470,000.00
	<u>5,752,297.19</u>	<u>5,573,489.17</u>	<u>5,773,000.00</u>
SERVICES & OTHER OPERATING EXPENSES			
5200 Travel & Conferences	14,406.37	10,521.38	13,000.00
5300 Dues & Memberships	0.00	0.00	0.00
5400 Insurance	0.00	0.00	0.00
5500 Operations & Housekeeping Services	15,930.67	15,628.13	16,000.00
5600 Rentals, Leases, Repairs & Noncapitalized Improv.	159,722.60	194,604.72	185,000.00
5700 Transfers of Direct Cost	0.00	0.00	0.00
5700 Transfers of Direct Cost - Interfund	(1,043,773.07)	(1,018,819.46)	(954,763.00)
5800 Prof./Consulting Serv. & Operating Expenditures	748,452.82	893,990.35	350,000.00
5900 Communications	17,997.40	18,253.07	17,000.00
	<u>(87,263.21)</u>	<u>114,178.19</u>	<u>(373,763.00)</u>
BUILDING IMPROVEMENTS & CAPITALIZED EQUIPMENT			
6200 Buildings & Improvements of Buildings	60,575.34	18,880.00	11,000.00
6400 Equipment	69,398.77	0.00	0.00
6500 Replacement of Equipment	49,737.07	0.00	10,000.00
	<u>179,711.18</u>	<u>18,880.00</u>	<u>21,000.00</u>

**POMONA UNIFIED SCHOOL DISTRICT
2008 - 09 UNAUDITED ACTUALS
13.0 - CAFETERIA FUND - EXPENDITURES**

	2007-08 ACTUALS	2008-09 UNAUDITED ACTUALS	2009-10 ADOPTED BUDGET
OTHER OUTGO			
7300 Transfers of Indirect/DirectSupport Costs	547,161.32	576,014.85	524,400.00
7600 Transfers Out/Other Financing Sources	0.00	0.00	0.00
	----- 547,161.32	----- 576,014.85	----- 524,400.00
TOTAL EXPENDITURES	12,517,798.22 =====	12,208,097.43 =====	12,188,637.00 =====
OTHER SOURCES/USES			
7619 Other Authorized Interfund Transfer Out	1,500,000.00	0.00	0.00
TOTAL OTHER SOURCES/USES	----- 1,500,000.00	----- 0.00	----- 0.00

Deferred Maintenance Fund

Purpose

To record and control the revenue and expenditures for the Deferred Maintenance Program. Deferred Maintenance Funds may be used for the major repair or replacement of plumbing, heating, air conditioning, electrical, roofing, floor systems, and the exterior and interior painting of school buildings.

The 2008-09 Budget Act revisions made significant changes to the Deferred Maintenance Program. Senate Bill X3 4 authorizes complete flexibility in the use of funding received for deferred maintenance program. For 2008-09 through 2012-13 school districts may use funds for any educational purpose.

**POMONA UNIFIED SCHOOL DISTRICT
2008 - 09 UNAUDITED ACTUALS
14.0 - DEFERRED MAINTENANCE FUND**

	2007-08 ACTUALS	2008-09 UNAUDITED ACTUALS	2009-10 ADOPTED BUDGET
REVENUES	1,677,472.93	1,509,332.63	1,198,425.00
EXPENDITURES	2,962,304.84	5,716,657.84	1,198,425.00
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	----- (1,284,831.91)	----- (4,207,325.21)	----- 0.00
TOTAL, OTHER FINANCING SOURCES/USES	----- 1,627,026.00	----- 1,655,100.00	----- 0.00
NET INCREASE/DECREASE IN FUND BALANCE	----- 342,194.09	----- (2,552,225.21)	----- 0.00
FUND BALANCE			
BEGINNING BALANCE - JULY 1	6,258,437.44	6,600,631.53	4,048,406.32
AUDIT ADJUSTMENTS	----- 0.00	----- 0.00	----- 0.00
NET BEGINNING BALANCE - JULY 1	----- 6,258,437.44	----- 6,600,631.53	----- 4,048,406.32
ENDING BALANCE - JUNE 30	----- 6,600,631.53 =====	----- 4,048,406.32 =====	----- 4,048,406.32 =====



Building Fund

Purpose

To record and control the revenue and expenditures for the District's school construction program.

The major revenue source for this fund is two local bond authorizations. In 2002, voters approved Measure J, a \$68 Million bond issue and in 2008 voters approved Measure PS, a \$ 235 Million issue. The District has sold all \$68 million authorized under Measure J. The District sold \$35 million of Measure PS bonds to date.

Expenditures in the funds are used for specific school facilities construction projects.

Revenue

All revenues represent carry-over funds from bond issuances
Interest Income

POMONA UNIFIED SCHOOL DISTRICT
2008 - 09 UNAUDITED ACTUALS
21.1 - BUILDING FUND
PROP 39 - MEASURE J PROJECT FUND

	2007-08 ACTUALS	2008-09 UNAUDITED ACTUALS	2009-10 ADOPTED BUDGET
REVENUES	531,036.32	125,070.18	26,600.00
EXPENDITURES	11,230,282.31	3,739,309.14	1,838,887.00
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	----- (10,699,245.99)	----- (3,614,238.96)	----- (1,812,287.00)
INTERFUND TRANSFERS IN/OUT	5,547,817.86	0.00	0.00
OTHER SOURCES/USES	0.00	0.00	0.00
NET INCREASE/DECREASE IN FUND BALANCE	----- (5,151,428.13)	----- (3,614,238.96)	----- (1,812,287.00)
FUND BALANCE			
BEGINNING BALANCE - JULY 1	10,985,442.32	5,834,014.29	2,219,775.33
AUDIT ADJUSTMENTS	0.00	0.00	0.00
NET BEGINNING BALANCE - JULY 1	----- 10,985,442.32	----- 5,834,014.29	----- 2,219,775.33
ENDING BALANCE - JUNE 30	5,834,014.19 =====	2,219,775.33 =====	407,488.33 =====

POMONA UNIFIED SCHOOL DISTRICT
2008 - 09 UNAUDITED ACTUALS
21.2 - BUILDING FUND
GENERAL OBLIGATION BOND FUND

	2007-08 ACTUALS	2008-09 UNAUDITED ACTUALS	2009-10 ADOPTED BUDGET
REVENUES	361,964.53	12,022.67	8,500.00
EXPENDITURES	38,097.70	104,924.63	37,500.00
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	----- 323,866.83	----- (92,901.96)	----- (29,000.00)
INTERFUND TRANSFERS	0.00	0.00	0.00
OTHER SOURCES/USES	0.00	0.00	0.00
NET INCREASE/DECREASE IN FUND BALANCE	----- 323,866.83	----- (92,901.96)	----- (29,000.00)
FUND BALANCE			
BEGINNING BALANCE - JULY 1	236,744.54	560,611.37	467,709.41
AUDIT ADJUSTMENTS	----- 0.00	----- 0.00	----- 0.00
NET BEGINNING BALANCE - JULY 1	----- 236,744.54	----- 560,611.37	----- 467,709.41
ENDING BALANCE - JUNE 30	----- 560,611.37 =====	----- 467,709.41 =====	----- 438,709.41 =====

POMONA UNIFIED SCHOOL DISTRICT
2008 - 09 UNAUDITED ACTUALS
21.3 - BUILDING FUND
PROP 39 - MEASURE PS BOND FUND

	2007-08 ACTUALS	2008-09 UNAUDITED ACTUALS	2009-10 ADOPTED BUDGET
REVENUES	0.00	99,754.40	344,000.00
EXPENDITURES	0.00	2,115,108.05	12,616,893.00
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	----- 0.00	----- (2,015,353.65)	----- (12,272,893.00)
INTERFUND TRANSFERS	0.00	0.00	0.00
OTHER SOURCES/USES	0.00	35,000,000.00	0.00
NET INCREASE/DECREASE IN FUND BALANCE	----- 0.00	----- 32,984,646.35	----- (12,272,893.00)
FUND BALANCE			
BEGINNING BALANCE - JULY 1	0.00	0.00	32,984,646.35
AUDIT ADJUSTMENTS	----- 0.00	----- 0.00	----- 0.00
NET BEGINNING BALANCE - JULY 1	----- 0.00	----- 0.00	----- 32,984,646.35
ENDING BALANCE - JUNE 30	=====	=====	=====



Capital Facilities Fund

Purpose

To record and control the revenue and expenditures for the District's Capital Facilities Projects.

The major revenue source for this fund is developer fees.

Revenue

Local Revenues - Developer Fees & Interest Income

POMONA UNIFIED SCHOOL DISTRICT
2008 - 09 UNAUDITED ACTUALS
25.0 - CAPITAL FACILITIES FUND

	2007-08 ACTUALS	2008-09 UNAUDITED ACTUALS	2009-10 ADOPTED BUDGET
REVENUES	1,664,674.62	402,978.61	279,550.00
EXPENDITURES	207,695.75	81,058.00	279,550.00
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	----- 1,456,978.87	----- 321,920.61	----- 0.00
INTERFUND TRANSFERS	0.00	0.00	0.00
OTHER SOURCES/USES	0.00	0.00	0.00
NET INCREASE/DECREASE IN FUND BALANCE	----- 1,456,978.87	----- 321,920.61	----- 0.00
FUND BALANCE			
BEGINNING BALANCE - JULY 1	8,145,508.70	9,602,487.57	9,924,408.18
AUDIT ADJUSTMENTS	0.00	0.00	0.00
NET BEGINNING BALANCE - JULY 1	----- 8,145,508.70	----- 9,602,487.57	----- 9,924,408.18
ENDING BALANCE - JUNE 30	----- 9,602,487.57	----- 9,924,408.18	----- 9,924,408.18

County School Facilities Fund

Purpose

To record and control the revenue and expenditures for the State funded portion of the 1998 State School Facilities Program (SB50).

Funding for this Program may be from any funds available to the State Allocation Board. This includes the State General Fund and proceeds from the sale of State General Obligation Bonds.

Expenditures in this fund are used for specific construction projects.

Revenue

State Revenues – State matching funds
Local Revenues – Interest Income

**POMONA UNIFIED SCHOOL DISTRICT
2008 - 09 UNAUDITED ACTUALS
35.0 - COUNTY SCHOOL FACILITIES FUND**

	2007-08 ACTUALS	2008-09 UNAUDITED ACTUALS	2009-10 ADOPTED BUDGET
REVENUES	13,544,971.91	1,306,340.33	706,822.00
EXPENDITURES	5,592,426.71	1,446,124.37	1,814,238.56
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	----- 7,952,545.20	----- (139,784.04)	----- (1,107,416.56)
INTERFUND TRANSFERS IN/OUT	(5,547,817.86)	0.00	0.00
OTHER SOURCES/USES	0.00	0.00	0.00
NET INCREASE/DECREASE IN FUND BALANCE	----- 2,404,727.34	----- (139,784.04)	----- (1,107,416.56)
FUND BALANCE			
BEGINNING BALANCE - JULY 1	20,347,211.90	8,729,254.24	8,589,470.20
AUDIT ADJUSTMENTS	(14,022,685.00)	0.00	0.00
NET BEGINNING BALANCE - JULY 1	----- 6,324,526.90	----- 8,729,254.24	----- 8,589,470.20
ENDING BALANCE - JUNE 30	----- 8,729,254.24	----- 8,589,470.20	----- 7,482,053.64



Special Reserve Fund Food Services Capital Outlay

Purpose

To record and control the revenue and expenditures for construction and renovation of Food Services facilities, including equipment purchases.

Revenue

Revenue to the fund is transferred from the Cafeteria Fund and based on the construction and renovation needs of the Food Services Program.

**POMONA UNIFIED SCHOOL DISTRICT
2008 - 09 UNAUDITED ACTUALS
40.1 - SPECIAL RESERVE FUND
FOOD SERVICES - CAPITAL OUTLAY**

	2007-08 ACTUALS	2008-09 UNAUDITED ACTUALS	2009-10 ADOPTED BUDGET
REVENUES	572,587.83	319,498.54	196,500.00
EXPENDITURES	25,000.00	473,393.24	4,500,000.00
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	547,587.83	(153,894.70)	(4,303,500.00)
INTERFUND TRANSFERS IN/OUT	1,500,000.00	0.00	0.00
OTHER SOURCES/USES	0.00	0.00	0.00
NET INCREASE/DECREASE IN FUND BALANCE	2,047,587.83	(153,894.70)	(4,303,500.00)
FUND BALANCE			
BEGINNING BALANCE - JULY 1	11,976,605.82	14,024,193.65	13,870,298.95
AUDIT ADJUSTMENTS	0.00	0.00	0.00
NET BEGINNING BALANCE - JULY 1	11,976,605.82	14,024,193.65	13,870,298.95
ENDING BALANCE - JUNE 30	14,024,193.65	13,870,298.95	9,566,798.95



Special Reserve Fund Capital Outlay

Purpose

To record and control the revenue and expenditures for construction and renovation of various capital facilities, including equipment purchase, facilities leases, and debt service.

Revenue

Revenue to the fund is transferred from the General Fund and other funds based on the construction and renovation needs of the District.

POMONA UNIFIED SCHOOL DISTRICT
2008 - 09 UNAUDITED ACTUALS
40.2 - SPECIAL RESERVE FUND
CAPITAL OUTLAY

	2007-08 ACTUALS	2008-09 UNAUDITED ACTUALS	2009-10 ADOPTED BUDGET
REVENUES	999,730.73	323,381.65	207,900.00
EXPENDITURES	2,707,272.03	2,877,069.43	2,926,539.36
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	----- (1,707,541.30)	----- (2,553,687.78)	----- (2,718,639.36)
INTERFUND TRANSFERS IN/OUT	(566,714.83)	2,706,000.00	2,718,639.36
OTHER SOURCES/OTHER USES	----- 0.00	----- 0.00	----- 0.00
NET INCREASE/DECREASE IN FUND BALANCE	(2,274,256.13)	152,312.22	0.00
FUND BALANCE			
BEGINNING BALANCE - JULY 1	16,359,822.39	14,085,566.26	14,237,878.48
ADJUSTMENT FOR RESTATEMENTS	----- 0.00	----- 0.00	----- 0.00
NET BEGINNING BALANCE - JULY 1	----- 16,359,822.39	----- 14,085,566.26	----- 14,237,878.48
ENDING BALANCE - JUNE 30	----- 14,085,566.26	----- 14,237,878.48	----- 14,237,878.48

Workers' Compensation Fund

Purpose

To record and control the revenue and expenditures for the Districts' Workers' Compensation Program. All District employees and specific volunteers performing district services are insured for coverable injuries or death while in the course and scope of performance of duties. Since 10/27/2000, the District has been self funded for Workers' Compensation up to a maximum limit beyond which is covered by an excess insurance policy. Prior to that, from 12/31/95 to 10/26, 2000 the district was fully insured against claims over and above a \$10,000.00 deductible.

Revenue to the fund is based on a calculated rate (experience modification rate) times the District's payroll for all funds. The calculated rate is determined by the actual losses in the fund. These amounts are transferred to the Workers' Compensation Fund from the various funds of the District.

Expenditures vary from year to year depending on the actual expenses and awards attributed to workers' compensation claims filed by employees.

**POMONA UNIFIED SCHOOL DISTRICT
2008 - 09 UNAUDITED ACTUALS
67.1 - WORKERS' COMPENSATION INSURANCE FUND**

	2007-08 ACTUALS	2008-09 UNAUDITED ACTUALS	2009-10 ADOPTED BUDGET
REVENUES	5,323,360.80	4,312,019.57	3,964,529.03
EXPENDITURES	3,931,171.50	3,700,175.69	4,340,744.52
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,392,189.30	611,843.88	(376,215.49)
OTHER FINANCING SOURCES/USES	0.00	(1,800,000.00)	(1,800,000.00)
NET INCREASE/DECREASE IN FUND BALANCE	1,392,189.30	(1,188,156.12)	(2,176,215.49)
FUND BALANCE			
BEGINNING BALANCE - JULY 1	11,743,906.42	13,136,095.72	11,947,939.60
AUDIT ADJUSTMENTS	0.00	0.00	0.00
NET BEGINNING BALANCE - JULY 1	11,743,906.42	13,136,095.72	11,947,939.60
ENDING BALANCE - JUNE 30	13,136,095.72	11,947,939.60	9,771,724.11



Property/Liability Insurance Fund

Purpose

To record and control the revenue and expenditures for the District's self-insured property/liability insurance program.

Revenue to the fund is transferred from the General Fund and other funds to cover the cost of the self-insured deductible and excess insurance premiums. The amount to be transferred from the other funds is based on prior years deductible expenses plus excess insurance premiums from insurance carriers.

Expenditures vary from year to year depending on the actual deductible and premium expenses.

POMONA UNIFIED SCHOOL DISTRICT
2008 - 09 UNAUDITED ACTUALS
67.3 - PROPERTY/LIABILITY FUND

	2007-08 ACTUALS	2008-09 UNAUDITED ACTUALS	2009-10 ADOPTED BUDGET
REVENUES	254,616.35	171,731.11	155,000.00
EXPENDITURES	1,845,588.91	1,734,939.46	2,493,025.53
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	----- (1,590,972.56)	----- (1,563,208.35)	----- (2,338,025.53)
TOTAL, OTHER FINANCING SOURCES/USES	----- 1,800,000.00	----- 1,800,000.00	----- 1,800,000.00
NET INCREASE/DECREASE IN FUND BALANCE	----- 209,027.44	----- 236,791.65	----- (538,025.53)
FUND BALANCE			
BEGINNING BALANCE - JULY 1	2,899,326.13	3,108,353.57	3,345,145.22
AUDIT ADJUSTMENTS	----- 0.00	----- 0.00	----- 0.00
NET BEGINNING BALANCE - JULY 1	----- 2,899,326.13	----- 3,108,353.57	----- 3,345,145.22
ENDING BALANCE - JUNE 30	----- 3,108,353.57 =====	----- 3,345,145.22 =====	----- 2,807,119.69 =====



Appendices

POMONA UNIFIED SCHOOL DISTRICT								
SCHOOL SITE STAFFING 2009-10								
Estimated Enrollment								
with 2% Reduction								
Revised 5/22/09								
Name of School	2009-10 Kinder		2009-10 1-2		2009-10 3-8		2009-10	FTE for 2009-10 on Proj.
	Enroll. Project.	Staffing Project. @ 32	Enroll. Project.	Staffing Project. @ 19.6	Enroll. Project.	Staffing Project. @ 32.0	Total Enroll. Project.	
Elementary Schools								
Alcott	114	4	288	14	494	15	874	33
Allison	56	2	115	6	221	7	392	15
Armstrong	31	1	81	4	222	7	334	12
Arroyo	121	4	236	12	453	14	810	30
Barfield	80	3	152	8	293	9	525	20
Cortez	59	2	118	6	323	11	500	19
Decker	68	2	147	8	338	11	553	21
Diamond Point	32	1	93	5	237	7	362	13
Golden Springs	48	2	131	7	283	9	462	18
Harrison	54	2	109	6	235	7	398	15
Kellogg	44	1	98	5	205	6	347	12
Kingsley	98	3	233	12	347	11	678	26
Lexington	90	3	179	9	322	10	591	22
Lincoln	73	2	148	8	311	10	532	20
Lopez	0	0	0	0	229	7	229	7
Madison	93	3	188	10	343	11	624	24
Mendoza	101	3	214	11	114	4	429	18
Montvue	60	2	102	5	199	6	361	13
Pantera	42	1	106	5	198	6	346	12
Philadelphia	112	4	229	12	487	15	808	31
Pueblo	91	3	181	9	369	12	641	24
Ranch Hills	63	2	128	7	261	8	452	17
Roosevelt	136	4	280	14	415	13	831	31
San Antonio	82	3	156	8	230	7	468	18
San Jose	61	2	126	6	285	8	452	16
Vejar	113	4	231	12	392	12	736	28
Washington	118	4	235	12	359	11	712	27
Westmont	72	2	158	8	319	10	549	20
Yorba	30	1	75	4	162	5	267	10
TOTAL ELEM. SCHOOLS	2142	70	4,515	233	8,606	269	15,263	572
K-8 Schools Grades 7 & 8								
2009-10 STAFFING PROJECTIONS @ 32.00								
Cortez (Grades 7 & 8)							176	6
Golden Springs (Grade 7)							83	3
Harrison (Grade 7)							63	2
Lexington (Grade 7)							88	3
Pueblo (Grades 7 & 8)							185	6
San Jose (Grade 7)							71	2
Vejar (Grade 7)							127	4
Middle Schools (Projections include O.C. within Middle School Estimates)								
Emerson							709	22
Fromont							553	17
Lorbeer (Includes 113 Transfers in 7th Grade)							887	28
Marshall							550	20
Palomares							342	11
Simons							786	25
TOTAL MIDDLE SCHOOLS							4,720	149
Senior High Schools (Projections include O.C. within H.S. Estimates)								
2009-10 STAFFING PROJECTIONS @ 32.00								
Diamond Ranch (Includes 4 Transfers in 7th Grade)							1,699	53
Ganesha							1,631	48
Garey							1,937	61
Park West							187	6
Pomona							1,525	48
Village Academy							511	16
PAS							120	4
Community Day School							11	1
TOTAL SR HIGH SCHOOLS							7,521	237
GRAND TOTAL							27,504	958

Appendix

Budget Timelines and Decision Making Points

There are numerous opportunities for the public to interact with the school district regarding the development of the school district's budget. Participation and comments by the community are always welcome, but there are some points when it is more advantageous for community participation than others. Those months showing an asterisk (*) reflect times when comments from the community are especially welcome. The following identifies the critical developmental steps in:

- Budget development calendar
- Budget monitoring cycles
- Closing and auditing prior year revenues and expenses

Budget Development Calendar

➤ *December*

The process of developing the budget begins with a draft budget calendar. The draft calendar is reviewed and finalized by staff for presentation to the Board of Education for adoption in January. The calendar will list each of the incremental steps in the sequence of budget development.

➤ *January*

In January the budget calendar is presented to the Board of Education for adoption and it is likely that budget guidelines will be reviewed, revised, and a draft is made available for public review.

The Governor's proposed State Budget is released on January 10 of each year, and a discussion regarding the impact on the district is reviewed and highlighted with the Board of Education shortly thereafter.

➤ *February/March*

During these two months, the early guides regarding budget development are completed, and planning documents for district staff are distributed and then returned to the district office.

➤ *April**

Development of the first preliminary budget is in the works. Board of Education priorities are considered for inclusion in the preliminary budget and potential expansions or reductions in program and personnel are completed.

➤ *May**

In May, the Governor releases his "May Revise" with his proposed amendments for the development of the subsequent year's budget for the State of California. The characteristics of the May Revise and its impact on public education are an important guide for determining the direction of the following year's fiscal options. The district Governing Board will continue to evaluate the proposed budget for the coming fiscal year.

➤ *June**

Final study sessions and hearings by the Board of Education are held on the development of the budget for the coming year. The public is welcome to comment on the proposed budget. The budget is adopted prior to July 1 of each year.

➤ *July*

In accordance with the State Constitution, the State Budget is adopted, and the process of closing the district's books on the prior fiscal year's revenues and expenditures begins. These two actions—establishment of prior-year revenues, expenses, and the district's ending balance, and the adoption of the State's final support levels for public education—are important steps in development of the final district expenditure plan.

➤ *August**

In accord with State law, the district must amend its adopted budget to reflect the State of California's actions within 45 days after the Governor's signature on the State Budget. This revision is an important step in determining the final expenditure plans for the coming fiscal year. Concurrently, the county superintendent's review and comments on the proposed budget are received by the district, and if the actions of the local agency have been disapproved by the county superintendent, additional review steps must be taken in the budget development.

An important step in the development of the final budget is an update on the beginning fund balances to reflect the unaudited actuals from the closeout of the prior fiscal year that ended on June 30. This beginning balance, along with the revised revenues as adopted in the Governor's final budget, create the financial characteristics of the expenditure plan of the coming fiscal year.

Budget Monitoring Cycles

➤ *October*

There are two points during the fiscal year when the local agency reviews the revenues and expenditures to date. The First Interim Report covers the district's expenditures through October 31, and provides projections of revenues and expenses for the balance of the fiscal year.

➤ *January**

The Governing Board receives the First Interim Report in public session and reaches a conclusion as to whether its fiscal condition is positive, qualified, or negative. The Interim Report will reflect the projected ending balance of the district for the current fiscal year based upon actual revenues and expenditures through October 31 and estimated actuals for the balance of the fiscal year.

The Second Interim Report reflects actual revenues and expenditures through January of each year and also projects revenues and expenses through the balance of the fiscal year.

➤ *March**

The Governing Board receives the Second Interim Report and again must reach conclusions as to whether the district has a positive, qualified, or negative certification.

This is the final interim review of the district's revenues and expenditures unless the Governing Board concludes that a "Third Interim Report" would also be helpful to the Board of Education.

Closing and Auditing the Prior Fiscal Year

➤ *July/August*

The Governing Board must also take actions to close the prior fiscal year and to review the district's revenues and expenditures.

During the summer months, the district's staff closes the books for the prior fiscal year and develops estimated actual revenues and expense for each of the district accounts. In October, the final balances are reported to the State of California as part of an annual budget report.

➤ *December**

The Governing Board additionally appoints an independent auditor to review the prior year's revenues and expenditures to develop the annual audit report and to fulfill obligations that are imposed on school district by an audit guide released by the California State Controller. In April, independent auditors begin their preliminary work on the annual audit and generally complete their work by the fall months. On or prior to December 15, the audit report is received by the Governing Board and any concerns either as part of the financial review or as part of the management notations are highlighted by the district's independent auditor.

Copies of the district's budget materials are available to the public for review. The entire district budget, interim reports, and audit reports are available from the district business office, and are also available to the public at the time they are being considered by the Board of Education.



Appendix

School Finance 101: COLA, the Revenue Limit, and Revenue Sources

Years can be invested in trying to understand all of the intricacies of California school finance and the allocation of funding to local school agencies. Books have been written on the topic and consultants are often hired to guide local agencies through the labyrinth of revenue allocations to California's almost 1,000 school districts.

But most of school finance for the layman can be understood in the context of two themes: understanding school district revenue limits and categorical allocations.

This summary describes those two issues. For those who would care to search further, there are numerous websites and additional resources available for the interested reader. The school district business office can provide a comprehensive listing of those websites and some of them are identified within these materials.

Revenue Limit Funding

California school districts receive the primary base of their funding from their "revenue limit," which is a dollar amount for each child that is in attendance on average during the course of the year. This dollar amount, which is determined by the State of California through a combination of statutory and state budget law, is assigned to the district as the funding base for expenditures that can be determined at the local level.

Revenue limits are the prime component of every school district's budget. The dollar amounts per pupil vary between districts, but in 2004-05 they are generally around \$4,939 for the average unified district, \$5,719 for the average high school district, and \$4,756 for the average elementary school district. These dollar amounts, described as the "base revenue limit amount," have a series of add-ons for specific features of school district services, but for ease of description, they come close to the dollar amounts noted above. The district business office can provide the revenue limit calculations for our district.

The revenue limit dollar amount is multiplied times the number of pupils that are in attendance on average during the course of the year. This average daily attendance, called "ADA," is a measurement of the district's population served by the local agency. Note that the agency is funded based upon attendance and not enrollment. An absence by a

student on average leads to a loss in district income of about \$35 per day. As a consequence, it is very important that the district ensure that students are in attendance unless there are specific reasons for the child to be excused. By the way, districts are no longer funded for students who have an "excused absence" (as was the case up through 1997-98). The student must be in attendance in order for the local agency to receive the income for that day.

School districts are the only public agency in California that are funded based upon the population it serves. Cities, counties, or special districts do not receive more or less income because of a change in their population, only schools have a variable in total funding based upon population. As a consequence, a district that has growth in enrollment will have growth in its total revenue limit income from one school year to the next. A district that declines in population, however, will decline in its income. It is very difficult to manage a district that consistently declines in student attendance since the consistent revenue reduction has a deteriorating effect on the expenditure options that are available to the local agency. Declining enrollment districts have an especially difficult task in developing their district budget.

The district's total revenue limit, the calculation of revenue limit times ADA, represents an entitlement that will be funded by a combination of local property tax income and state aid. The education share of local property tax income is subtracted from the revenue limit entitlement, and the State of California funds the entire balance. As a consequence, local agencies receive the dollar amounts authorized by their total revenue limit income regardless of their local property tax wealth. An agency that collects only a small amount of property tax income, because of low assessed value in its community's properties, will receive a high level of state aid. The reverse is also true. A community with a very high assessed valuation due to either industry or high values of residential property, will have a smaller allocation of state income. In either event, however, the state is able to establish an equal opportunity for California's students by ensuring that the dollar amounts generated for educational services do not directly relate to the property tax wealth of the community.

Each year, the school district's revenue limit entitlement is increased by a cost-of-living adjustment (COLA) that is established in accordance with the requirements of state law. The cost-of-living adjustment for school districts is based upon a calculation of governmental expenditure price increases from one year to the next, and this percentage of the cost-of-living increase is multiplied times the average state revenue limit for each district type. That is, in fiscal year 2004-05 as an example, the cost-of-living adjustment of 2.41% is multiplied times the average revenue limit for unified, high school, and elementary districts to yield \$112 for all elementary districts, \$135 for all high school districts, and \$117 for all unified districts.

Note that the dollar amounts of these cost-of-living adjustments for school districts are not necessarily a percentage increase on that district's revenue limit income since they are based on the COLA percentage times the prior-year statewide average. For example, for a unified school district with a high base revenue limit, the \$117 increase may be only a 2.3% increase, while for a below-average unified district, it may represent a 4.0% increase.

Thus, to determine the revenue limit increase from one fiscal year to the next, multiply your district's ADA that is projected for that fiscal year times the dollar amount of the inflation increase that has been granted by the state. That result will reflect the vast majority of unrestricted revenue growth for your district.

There are a number of revenue limit adjustments beyond the "base revenue limit times ADA" calculation described above. Indeed, the State Legislature has attempted on many occasions to provide adjustments to account for needs that ranged from statewide issues, such as an increase in unemployment insurance coverage, to the unique circumstances of a single school district. If, however, you understand the above concepts of multiplying a revenue limit times a school district population, you will be well on your way to an "A" in School Finance 101.

Categorical Programs

In addition to the unrestricted income that is primarily from the district's revenue limit, local agencies also receive funding for selected student or district needs. These "need-based" revenues are provided to local agencies to

address specified needs as determined generally by the State of California. The funding for these types of programs is "restricted," meaning that it may not be expended as determined by the local agency, but must be expended for the categories as determined by the State.

The two biggest categorical programs in California are for special education services and for the reduction in K-3 class size. Special education funding is currently based on a rate per unit of ADA. While funding was previously distributed based upon selected service needs for the special education students, a new funding model that began in 1998-99 gives local agencies the ability to be able to operate programs in a much more flexible manner and removes some of the incentives—and disincentives—that were inherent in the old special education model.

School districts participate in special education funding as part of a group of school districts called a "Special Education Local Plan Area," or "SELPA." The SELPA receives the special education funding for all of the districts within the plan area, and then it is up to each SELPA to allocate the funding among its member agencies. Total special education funding does not cover the entire cost of providing special education services, and all California school districts contribute unrestricted General Fund money to ensure that special education needs are met. This unrestricted contribution to cover the full costs of special education is sometimes called "encroachment," "mandated" local contribution, or some similar term. But whatever term is used, this amount is funded by the district and represents costs that are required to meet the costs of the special education program.

The second biggest categorical, K-3 class-size reduction, is distributed to districts based upon a dollar amount times the number of students that are enrolled in K-3 classes that average, during the course of the year, no more than 20 students. Funding in 2001-02 is distributed at \$888 per pupil for those that are in a full-day class, and half that amount for K-3 students who participate in the smaller class size for half of the school day.

There is a long list of categorical programs that serve California school districts, and some of the other large

**Lottery Funding and
Other Unrestricted
Income**

programs include Economic Impact Aid, the School Improvement Program (SIP), Teacher Staff Development, Transportation Services, and Instructional Materials. The business office can provide a list of the entire categorical programs that are available in our district.

In addition to the school district's revenue limit, California State Lottery provides a small allocation to school districts that can be used as determined by the local governing board. The dollar amounts for Lottery vary significantly between fiscal years, but it is estimated for the coming fiscal year that districts will receive approximately \$130 per student. Lottery income is less than 2½% of the school district's total income.

Other sources of unrestricted income include interest income, some small amount of fees and charges, reimbursement by the state for costs that are mandated by state law, and any donations that are made to the district either through community foundations or public agency grants.

On average, California's school districts have unrestricted income totaling approximately 68% of their total revenues.

Other District Funds

The above paragraphs describe revenues that are provided to a district's General Fund or its primary operating fund. The typical district, however, operates several other funds that also provide support for district-level programs. The district operates a series of special revenue funds, including funds to operate adult education, cafeteria services, child development services, capital facilities, and deferred maintenance. The district business office can provide a listing of all of the funds that are operated by the district in addition to its General Fund.

Summary

California school finance is easy if you understand its primary concepts. Recognize that district revenues are primary driven by attendance, and that student attendance yields income, and that the lack of attendance results in an income loss. Districts with growth ADA have flexibility in their budgets considerably greater than those districts that are declining in ADA. A declining enrollment district is required to make program reductions in order to stay within

its population income base and, unfortunately, those revenues can decline faster than the ability of a local agency to reduce costs without harming instructional services.

Unlike cities and counties, the growth or decline in a local property tax for districts is generally meaningless. The state is the funding agent for California public education after the local allocation for properties is reflected in district income. If the district grows in ADA, the state will provide additional dollars to the local agency. If there is a cost-of-living adjustment or a new program, the state—not the property tax—will fund that new program. While property taxes will increase from one year to the next, they will only offset the total school district revenue limit income, and the state will be funding the balance of the increases. In effect, local property tax income for public schools is only a footnote.

School districts are dependent on the decisions of a higher level of government—the State of California and, to a much lesser extent, the Federal Government—for determination of their revenues. They have very little flexibility to influence their total revenue growth unless the local electorate are willing to contribute additional funding through a voted parcel tax or other local agency support. Expenditures of the local agency are, however, generally determined by the school district. Expenditure decisions are within the control of the Governing Board even though the revenues are determined at the state level.

School Finance 101 is not a complicated course. It does, however, take some time to understand the important elements of how school districts receive funding and expend the resources available. Congratulations on passing this first step to understanding school finance.

