


Paramount Unified School District  
Budget Workshop  
October 14, 2010



**Paramount Unified School District**  
**Budget Workshop**  
Presented by

Ron Bennett  
President and CEO

**School Services of California INC.**

## The Economy



- The economy is the key to financial recovery for the state as a whole and for public agencies
  - Unemployment is key and remains higher than the rest of the nation
  - Predictions of an early recovery in the spring of 2010 proved to be overly optimistic
    - Recovery is slow at best and realistically nearly nonexistent
    - Most projections are that the economy will remain sluggish until at least 2012
- Still, not all the news is bad
  - Things are not getting worse
  - No “double-dip” recession – at least not yet
- The ugly real estate and construction markets are economy killers
- The keys to recovery?
  - Improvement in the construction industry
  - Improvement in employment

## The State Budget



- What are the provisions of the new State Budget?
  - Much improved from the May Revision
    - Reverses 3.85% cut and negative cost-of-living adjustment (COLA)
    - Restores child care cuts
    - No supplanting with Federal Jobs Bill funding
    - Several other positive surprises
  - Actual numbers, tables, etc., follow later in the presentation
  - Still, there are concerns:
    - Will there be midyear cuts?
    - Loss of Tier III and class-size reduction (CSR) flexibility will cut into the gains
- Longer term, we need real Budget reform
  - We need more dollars, and a more stable source of funding
  - We are still at the bottom of the ranking in education spending

## Proposition 98: Now and Later



- Once again, Proposition 98 remains relevant in that it forces all parties to invite education to the table
- This Budget requires a suspension of Proposition 98 now, with restoration amounts fully recognized
- The Maintenance Factor continues to grow
  - But the Budget specifies exactly what is owed
  - Restoration clearly isn't "automatic" anymore – we need to be vigilant and prepared to fight for it every year
- The Budget also provides additional funding outside Proposition 98 for Quality Education Investment Act (QEIA) and other purposes

## Federal Funding



- American Recovery and Reinvestment Act (ARRA) issues
  - State Fiscal Stabilization Fund (SFSF) true up on the way, about 10%
  - Audits still planned, need to prepare
  - Assurances regarding supplanting made by the state to the feds appear to be intact in the Budget deal
- The Education Jobs Bill
  - Basic rules relate to saving public sector jobs
  - Creative uses include splitting the funding for use over two years
  - Assurances agreed to by the state appear to be honored
  - Audits and record keeping are necessary
- Prospects for additional federal funding as planned by the Governor are very speculative
- Remember: Appropriate use of one-time dollars is important

## Categoricals: Now and Later



- Five years is almost up
  - K-3 CSR flexibility goes away for 2012-13 in the Multiyear Projection (MYP)
  - All the rest goes away for the June 2013 district budget
  - Proposed end dates are causing deeper cuts now
  - Will they be extended?
- Current law requires that all programs revert to preflexibility provisions
  - Will programs really revert?
    - We don't think so, but when will we know more?
  - What can districts plan for?
- Active management of categorical programs is very critical

## Local Agency Issues



- Dartboard
- Multiyear projections
- Health benefits – “Obama Care”
- Retirement bills
- Deferred maintenance and routine restricted maintenance
- Charters/private schools/districts of choice/schools of choice
- Lottery
- Capital construction, bonds, bidding, etc.
- Budgeting issues and concerns
- Collective bargaining

## The Political Landscape



- The gubernatorial and legislative races and implications for schools
- The 50% vote for the State Budget proposition, but still two-thirds for tax increases
- Importance of redistricting initiative



## California's Spending Lags the Nation



California's Schools Lag Behind Other States on a Number of Measures

	California Rank	California	Rest of U.S.
K-12 Spending Per Student (2009-10)*	44	\$8,826	\$11,372
K-12 Spending as a Percentage of Personal Income (2008-09)*	46	3.28%	4.25%
Number of K-12 Students Per Teacher (2009-10)*	50	21.3	13.8
Number of K-12 Students Per Administrator (2007-08)	46	358	216
Number of K-12 Students Per Guidance Counselor (2007-08)	49	809	440
Number of K-12 Students Per Librarian (2007-08)	50	5,038	809

\*2008-09 and 2009-10 data are estimated.

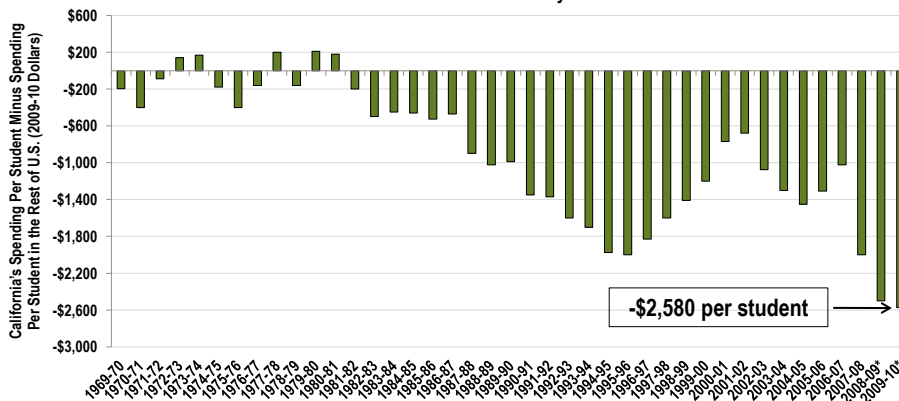
Note: "California Rank" and "Rest of U.S." exclude the District of Columbia. Spending per student and number of students per teacher are based on Average Daily Attendance (ADA). Number of students per administrator, guidance counselor, and librarian are based on statewide enrollment.

Source: National Education Association, National Center for Education Statistics, and U.S. Bureau of Economic Analysis

## California's Spending Lags the Nation



California's K-12 Spending Per Student Lags Behind  
That of the Rest of the U.S. More Than at Any Time in 40 Years



\*2008-09 and 2009-10 estimated.

Note: Rest of U.S. excludes the District of Columbia

Source: National Education Association

## Per-ADA Revenue Volatility



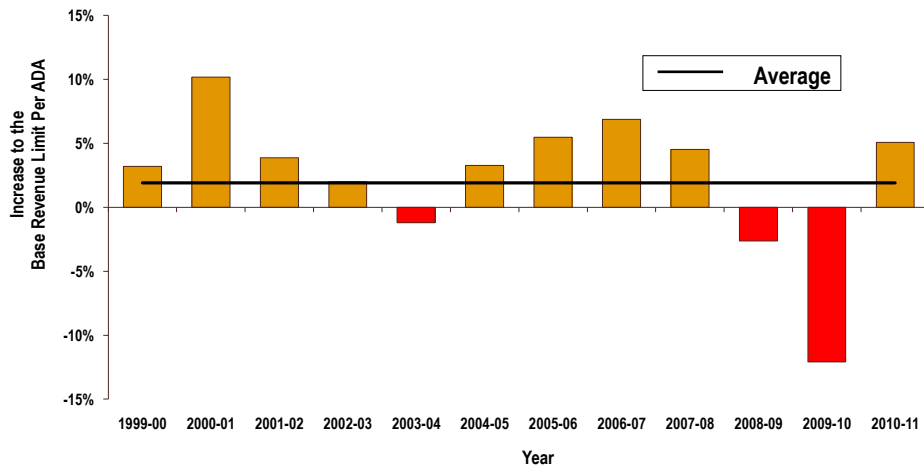
- As in the past, we continue to have very high volatility in revenues directed toward education
- 2010-11 continues the roller-coaster ride for revenues
- The 2010-11 level is a cumulative 10.08% reduction from the 2007-08 funding level
- California needs to provide a more stable revenue stream for schools



## Per-ADA Revenue Volatility



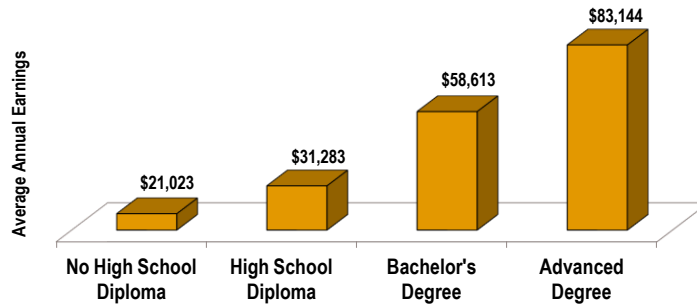
Per-ADA Revenue Change



## The Value of Education

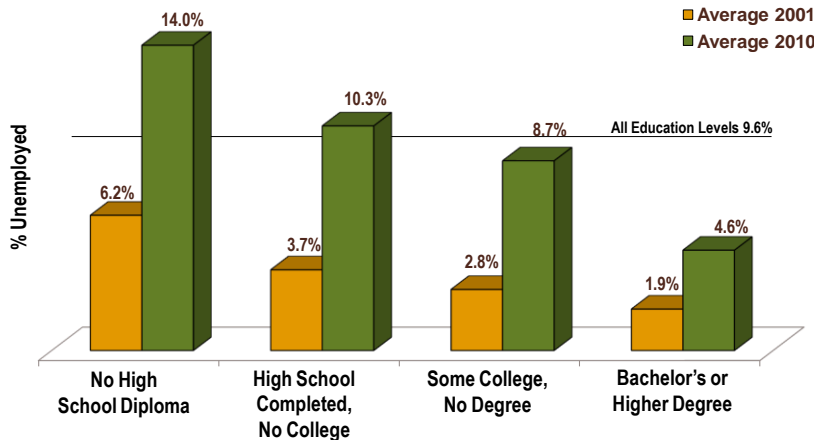


- Education, especially K-12, is critical to the economic success of individuals and our state as a whole
  - Personal income accounts for more than half of state General Fund revenues
  - Educational attainment affects earnings



Source: U.S. Census, Education Attainment in the United States, 2009

## Unemployment Rate by Levels of Highest Education



Source: U.S. Department of Labor, Bureau of Labor Statistics, Current Population Survey – September 2010



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Comparative School Districts



ABC USD

Bellflower USD

Compton USD

Downey USD

El Rancho USD

Long Beach USD

Lynwood USD

Montebello USD

Norwalk-La Mirada USD



## Characteristics of Paramount Unified School District



- At approximately 90%, Paramount USD has among the highest percentage of free and reduced-priced meals when compared to the other California school districts at approximately 52%
- At approximately 40%, the District has a high percentage of English learners when compared to the other school districts, which have approximately 23%
- The District spending on teachers and other personnel expenses is about average

## Deficit Spending



- The District has made budget reductions to avoid deficit spending
- The deficit is caused by the state revenue limit cut of 14.7% between 2007-08 and 2009-10
- This deficit reduces the District's unrestricted revenue significantly and requires expenditure reductions in subsequent years
- Deficit spending also continues in the restricted general fund absent cuts every year

## Class Size

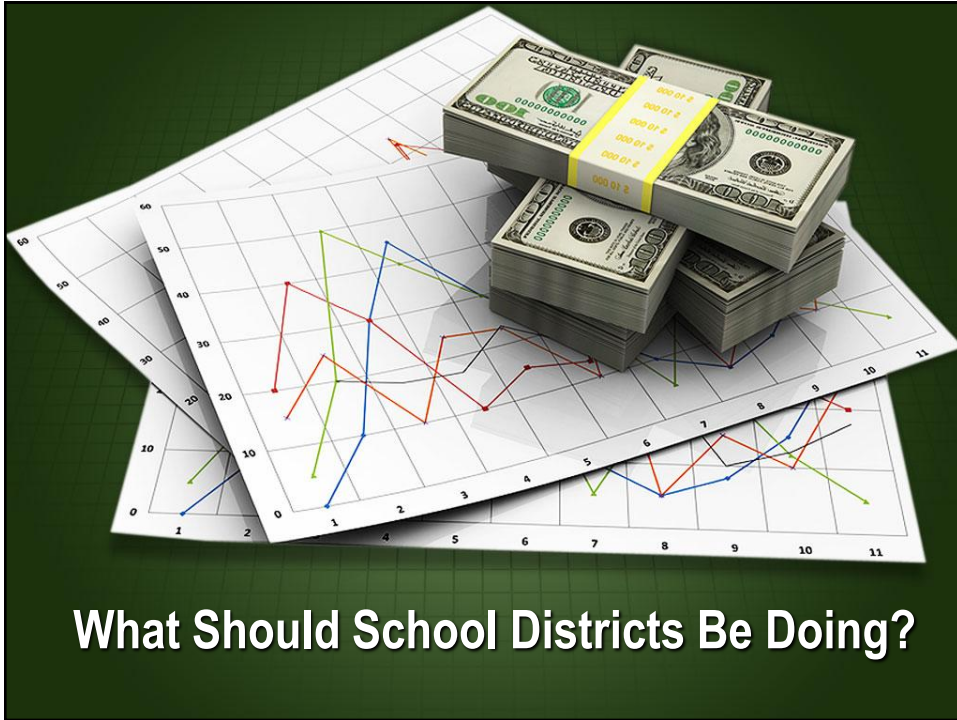


- Class sizes have been maintained at about average size compared to other districts
  - Nearly all districts are increasing class sizes to save money
  - Major budget reductions come from reductions in staffing
- The District will need to staff tightly to balance its budget and programs

## Reserves



- The District has a history of maintaining a prudent reserve
- But loss of state funding makes it difficult to maintain a prudent reserve
- Absent budget reductions, the entire reserve would be exhausted in less than three years



## Topics for the Board



- Policy Considerations
- Oversight and Monitoring
- Planning for the Future

## Policy Considerations



- Priorities will be very difficult to set
  - There are many competing interests, all worthy of consideration
  - It isn't over yet – contingencies in case of more bad news
- Staffing and position control is key
  - 90% of the money goes to people and 90% of the cuts will be people
  - But if staffing is not controlled, there is no way to recover
- Employee relations must be handled with sensitivity
  - Fewer employees and higher workloads lead to strained relations
  - We are in it together in both good times and bad
- Preserving program balance is important, but will be difficult
- In the current economic environment, sacred cows must become a thing of the past

## Oversight and Monitoring



- The District Board is responsible for overseeing execution of the plan
  - Budget approval
    - Board also approves all revisions
  - Approval of the interim reports
  - Approval of the Unaudited Actuals
  - Receive the independent audit
- The County Superintendent communicates warnings to the Board President
  - The District Superintendent is copied, but the Board must act
  - Fiscal Experts and Fiscal Advisors can help and are appointed by the County Superintendent
  - Take any warning from the County Office of Education seriously
- Monitor the three-year multiyear projections
  - Solve problems as early as possible
  - And be ready for more bad news

## Planning for the Future



- There will be a return to good times, so get ready now
- We will get back \$9.5 billion in ongoing funding – how should it be used?
  - Plan now so you are not surprised later
- Learn during bad times what is important and what makes a difference
- Optimize use of facilities
  - For example, if K-3 class sizes go up, what will you do with the empty classrooms?
  - If you close a school, when will you need it back?
- A lot of learning is going on right now; use it to build capacity for a better future

## Notes



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## 2010 SSC School District and County Office Financial Projection Dartboard School Finance and Management Conference Version (October 11, 2010)

This version of SSC's Financial Projection Dartboard is based on the Adopted 2010-11 State Budget. We have updated the COLA, CPI, and ten-year T-bill factors per the latest economic forecasts. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are, at best, general guidelines.

Factor	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
Statutory COLA (applies to K-12 and COE Revenue Limits)	4.25%	-0.39%	1.70%	1.90%	2.00%	2.40%
K-12 Revenue Limit Deficit %	18.355%	17.963%	17.963%	17.963%	17.963%	17.963%
COE Revenue Limit Deficits %	18.621%	18.250%	18.250%	18.250%	18.250%	18.250%
Other Revenue Limit Adjustments	-\$252.99 <sup>1</sup> per ADA	N/A	N/A	N/A	N/A	N/A
Net Revenue Limit Change: K-12 COEs	-12.07% -12.37%	5.17% 5.17%	1.70% 1.70%	1.90% 1.90%	2.00% 2.00%	2.40% 2.40%
<b>SSC's Recommended Planning Revenue Limit COLA</b>	N/A	N/A	0.00%	1.90%	2.00%	2.40%
Special Education COLA (on state and local share only)	0.00%	0.00%	0.00%	1.90%	2.00%	2.40%
State Categorical Funding (including adult education and ROC/P)						
Tier I	0.00%	0.00%	0.00%	1.90%	2.00%	2.40%
Tier II	-4.46%	-0.00%	0.00%	1.90%	2.00%	2.40%
Tier III	-4.46%	-0.00%	0.00%	1.90%	2.00%	2.40%
California CPI	0.70%	1.20%	1.80%	2.10%	2.40%	2.70%
California Lottery	Base	\$110.25	\$112.50	\$111.00	\$110.00	\$108.75
	Proposition 20	\$15.50	\$17.50	\$17.50	\$17.20	\$17.20
Interest Rate for Ten-Year Treasuries	3.50%	2.80%	3.40%	3.70%	3.90%	4.10%

ESTIMATED STATEWIDE AVERAGE BASE REVENUE LIMITS PER ADA "UNDEFICITED"			
Year	Elementary	High School	Unified
2009-10 Statewide Average (est.)	\$6,132	\$7,369	\$6,411
2010-11 Inflation Increase @ -0.39% COLA	-\$24	-\$29	-\$25
2010-11 Statewide Average (est.)	\$6,108	\$7,340	\$6,386

2010-11 BUDGET ACT ESTIMATED CHARTER SCHOOL RATES				
	K-3	4-6	7-8	9-12
General Purpose Block Grant (will change at each apportionment)	\$5,054	\$5,128	\$5,278	\$6,142
Categorical Block Grant (est.) <sup>2</sup>	\$400	\$400	\$400	\$400
Total	\$5,454	\$5,528	\$5,678	\$6,542

<sup>1</sup> The 2009 Budget Revision did not include the 11.428% deficit for 2008-09, which was proposed in the May Revision. Instead, the Budget Revision required school districts, COEs, and charter schools to reduce revenue limits by \$252.99 per ADA on a one-time basis in 2009-10.

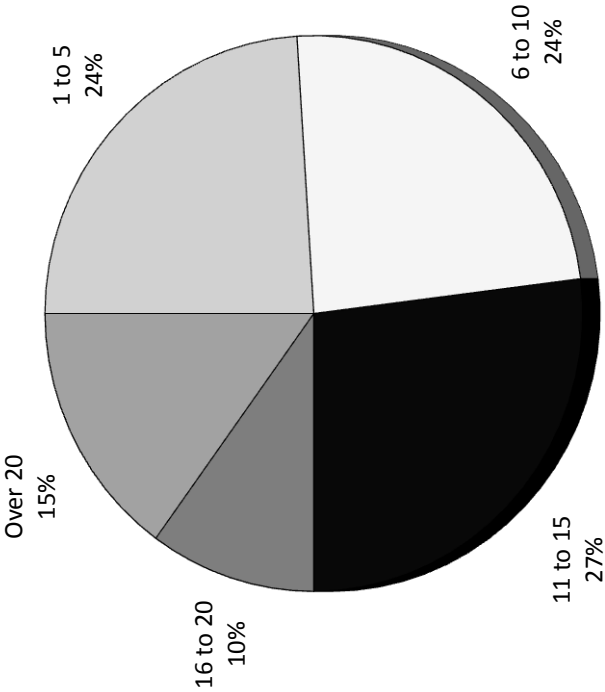
<sup>2</sup> The Charter School Categorical Block Grant rates do not include Economic Impact Aid funding, which is provided separately. For charter schools that began operation in or after 2008-09, there is an additional \$159 per ADA supplemental categorical block grant.

## **Salary and Benefits Report (SABRE)**

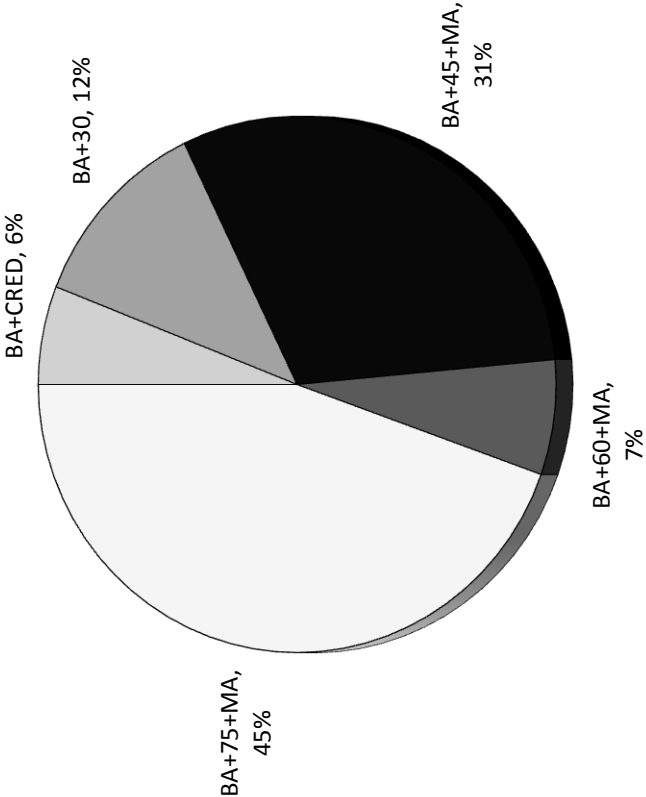
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**Paramount Unified School District**  
**Analysis of Salary Schedule, 2008-09**  
Certificated Bargaining Unit

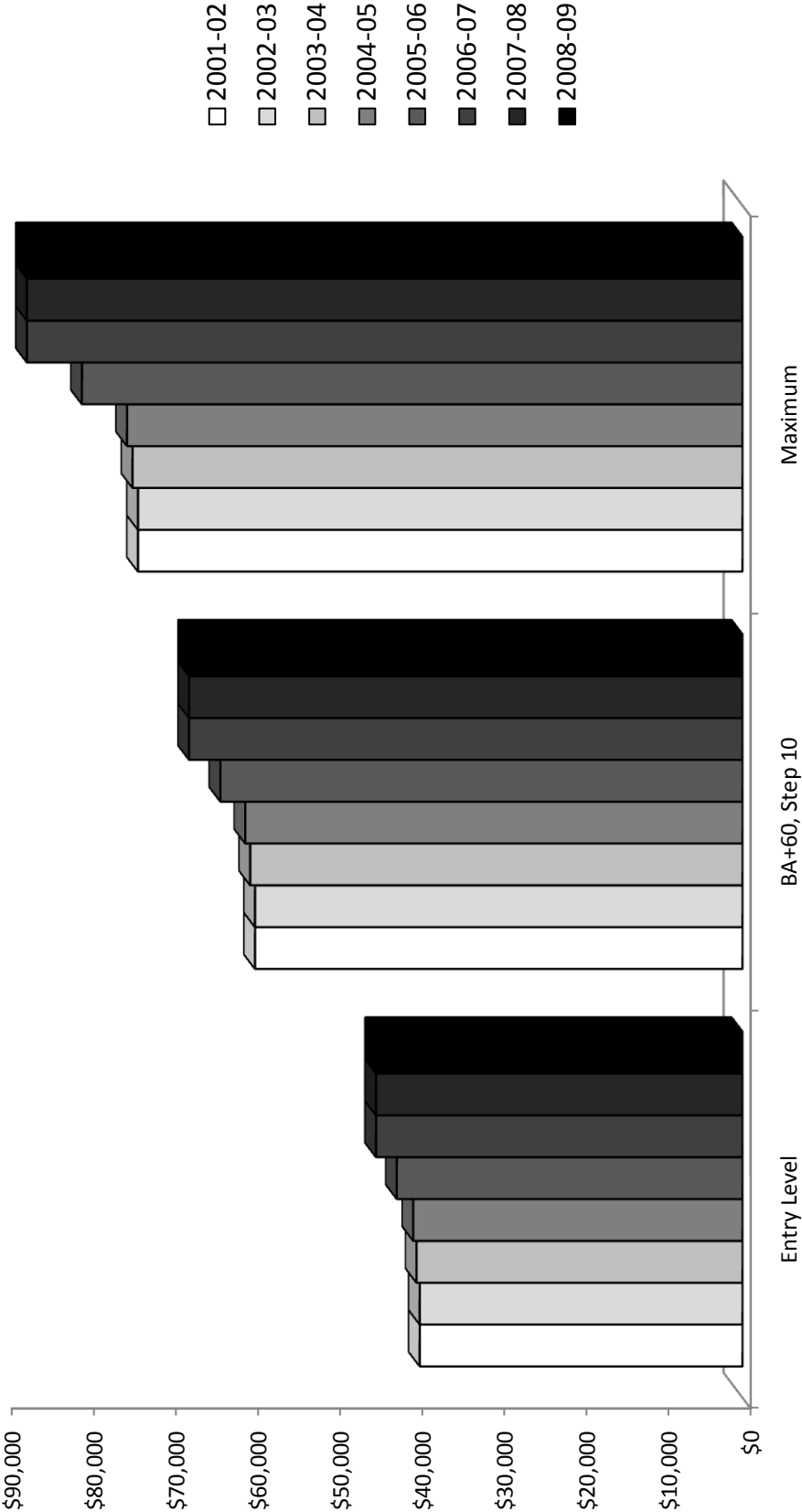


**Step Placement**

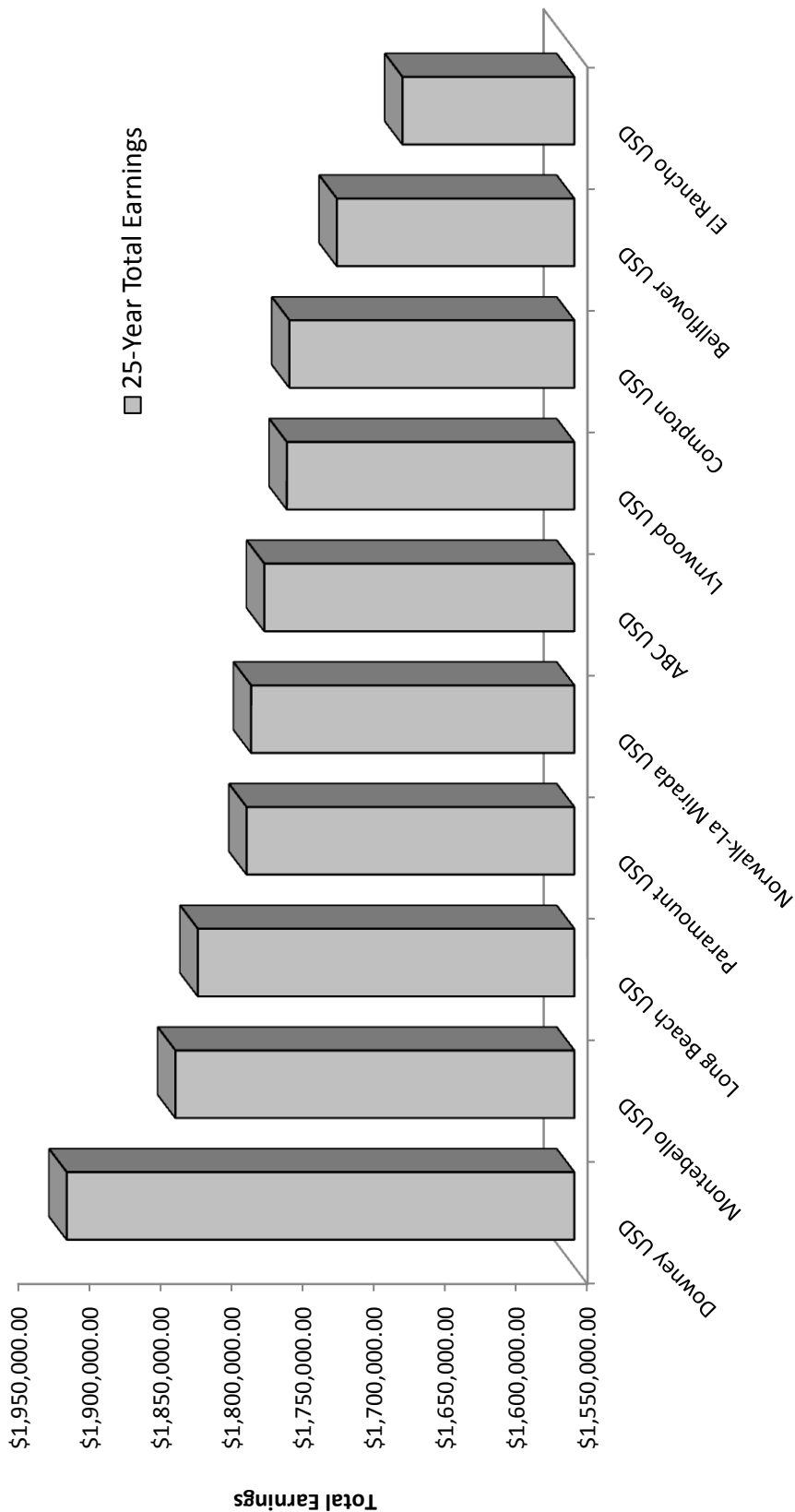


**Educational Accomplishments**

**Paramount Unified School District**  
**Total Compensation, 2001-02 to 2008-09**  
**Salary Plus Average Health and Welfare Benefits**



**Paramount Unified School District**  
Total Earnings for 25 Years of Service

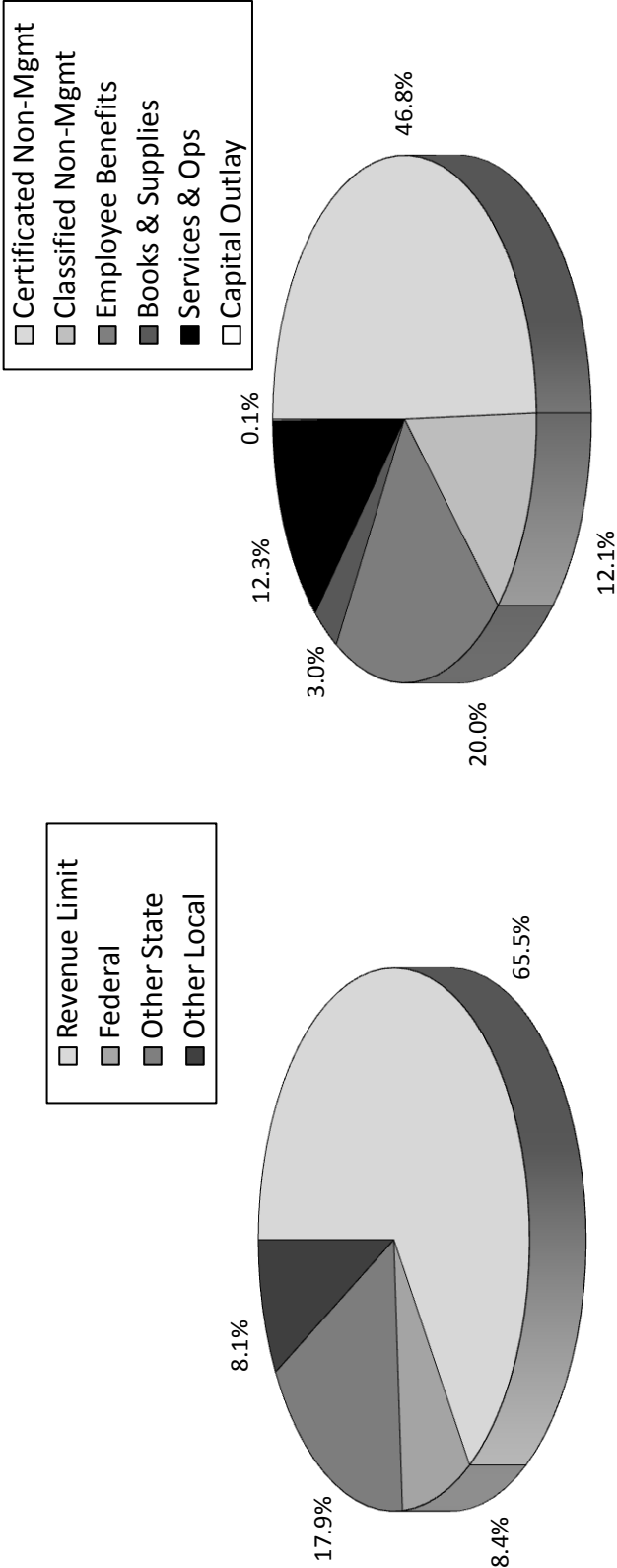


## **Comparative Analysis of District Income and Expenditure (CADIE)**

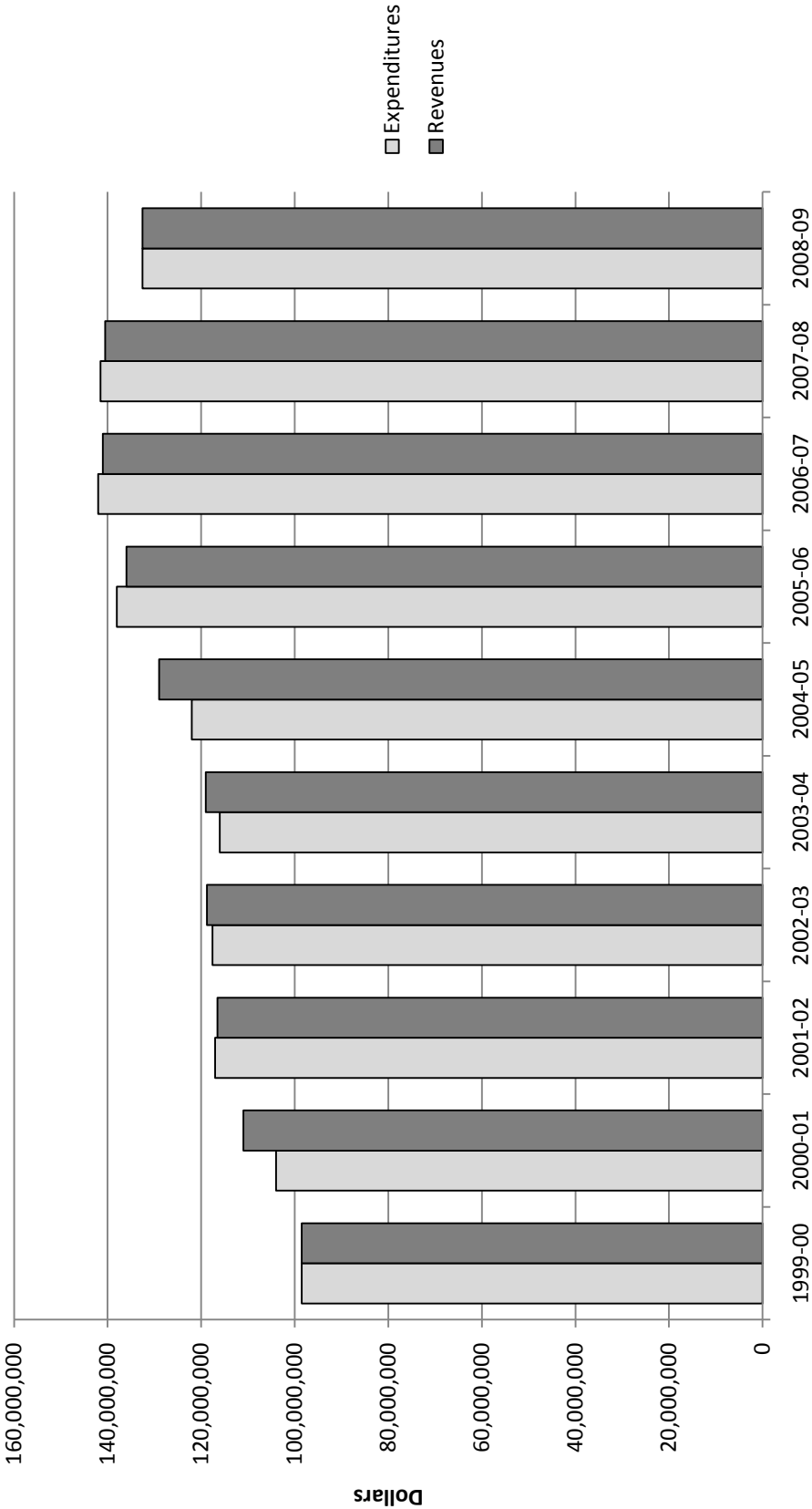
**Paramount Unified School District**

**Revenue and Expenditures**

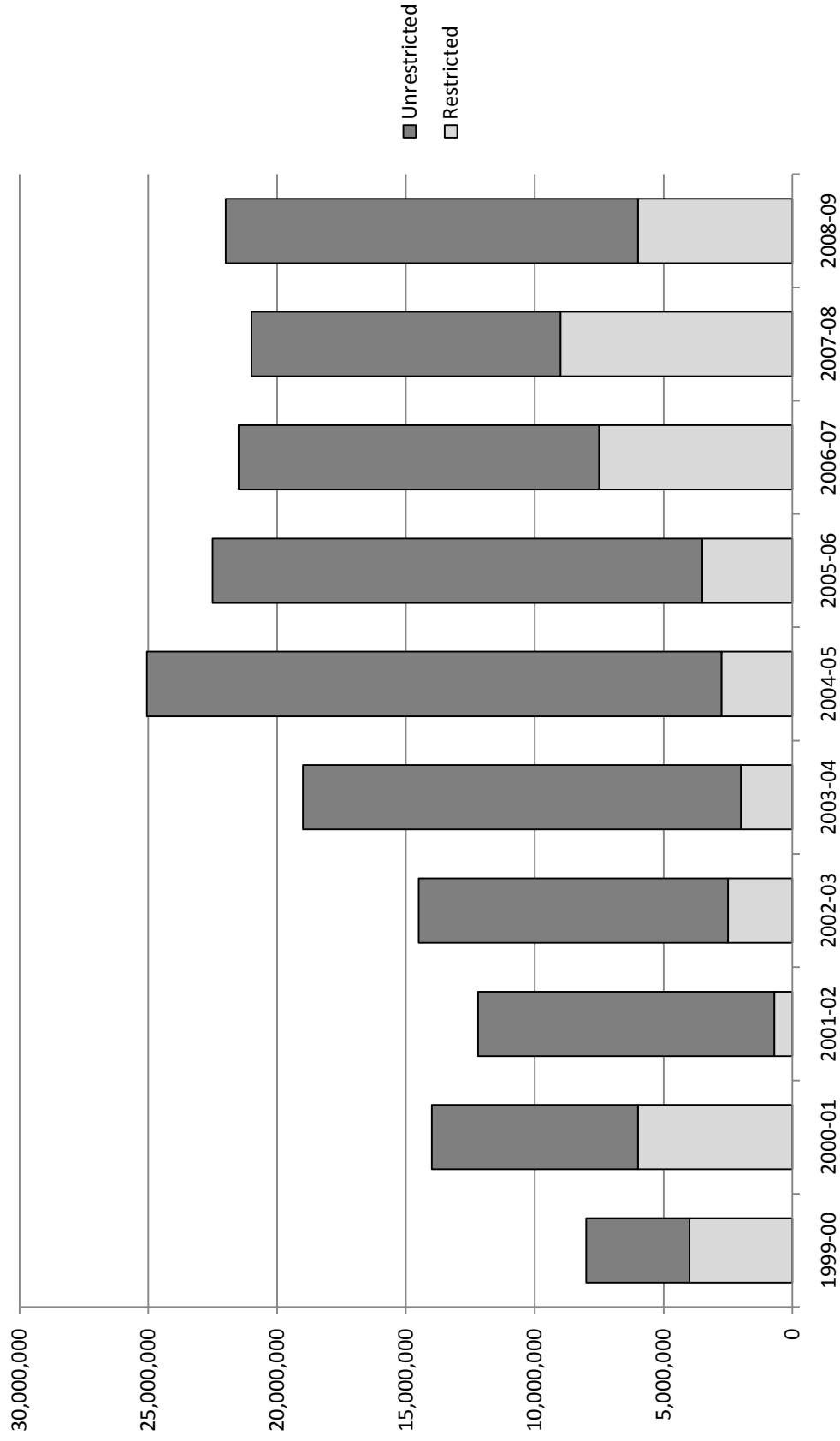
General Fund Excluding Other Sources/Uses



**Paramount Unified School District**  
**Revenues vs. Expenditures by Fiscal Year**  
**1999-00 to 2008-09, General Fund**

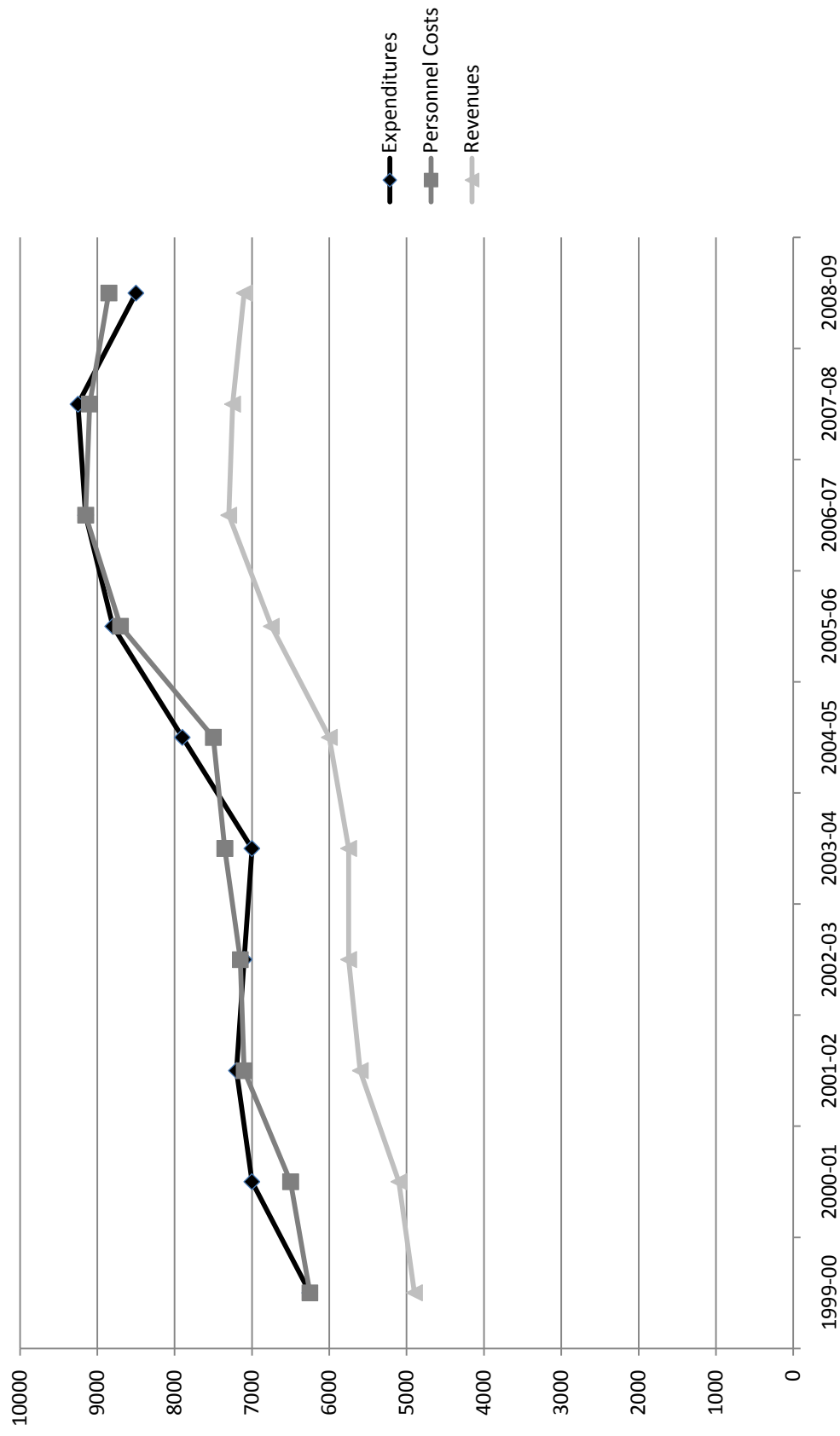


# **Paramount Unified School District** **Restricted and Unrestricted Net Ending Balances** 1999-00 to 2008-09, General Fund

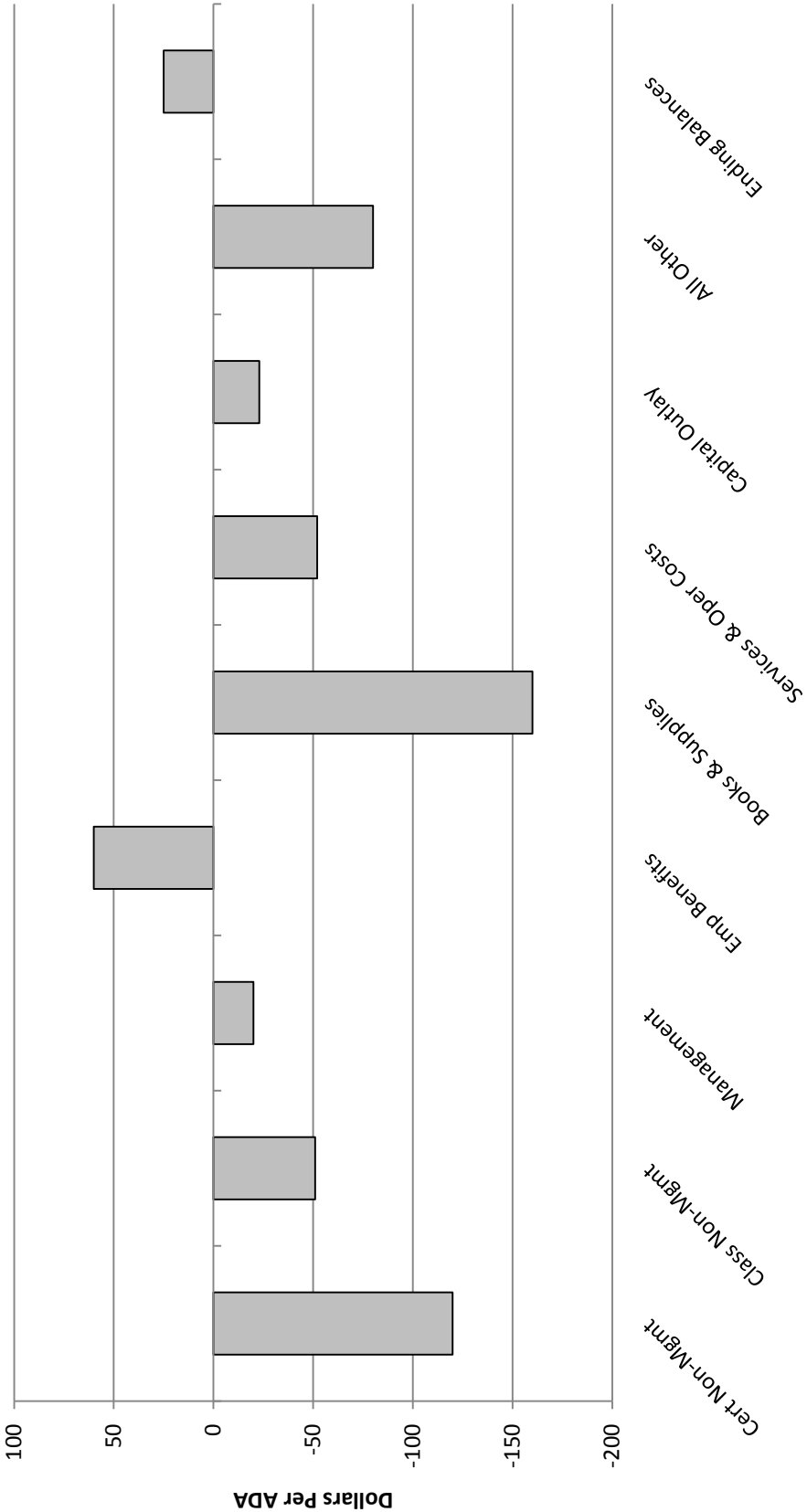




# Paramount Unified School District Total Revenues and Expenditures with Personnel Costs 1999-00 to 2008-09, General Fund

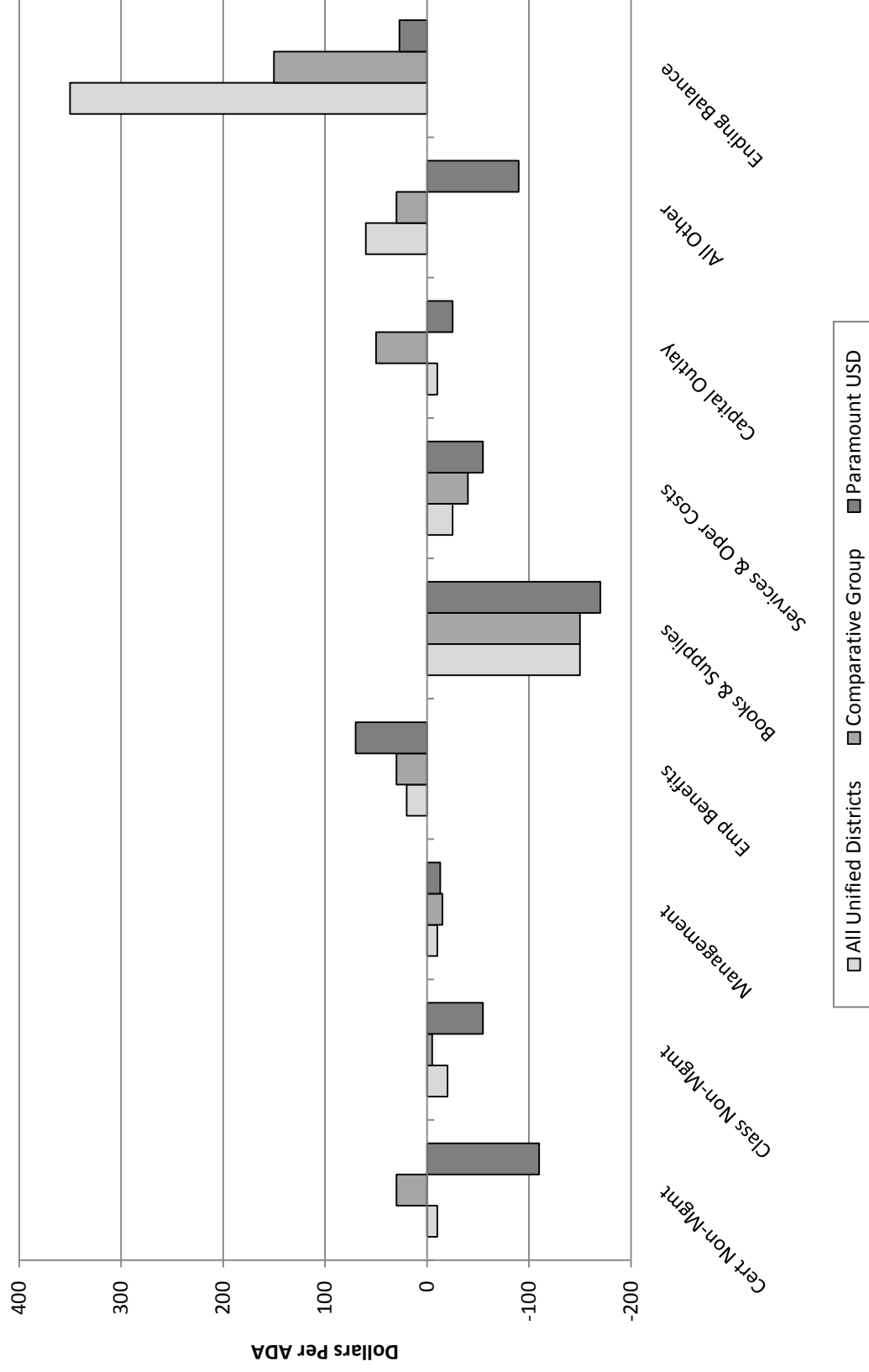


# Paramount Unified School District Changes in Expenditures Between Fiscal Years Dollars per ADA 2007-08 to 2008-09



Total revenue difference per ADA from 2007-08 to 2008-09: (\$209.99)

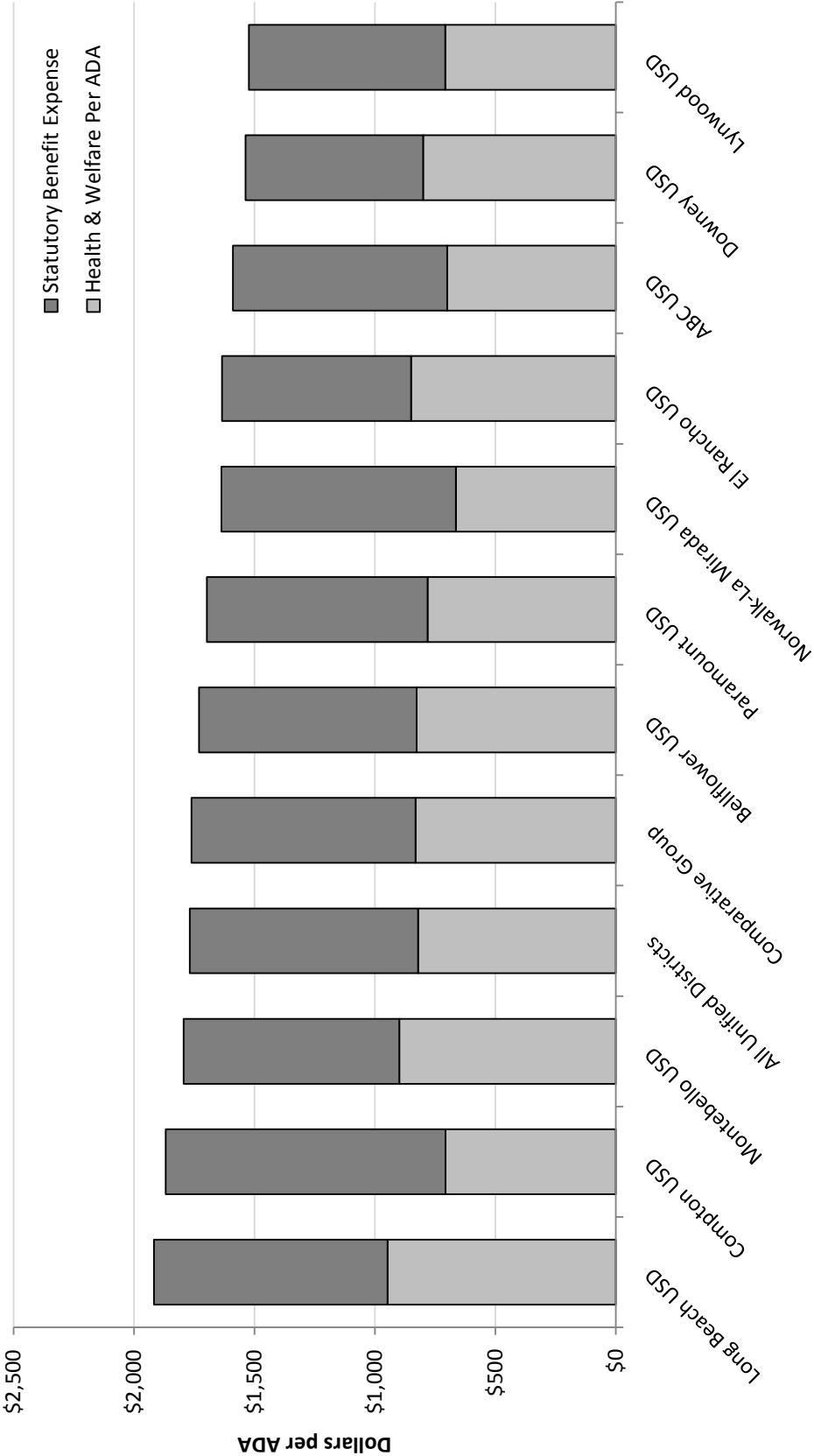
# **Paramount Unified School District** **District vs. Average Statewide Expenditure Change** Dollars per ADA 2007-08 to 2008-09



# Paramount Unified School District

## Employee Benefit Expense

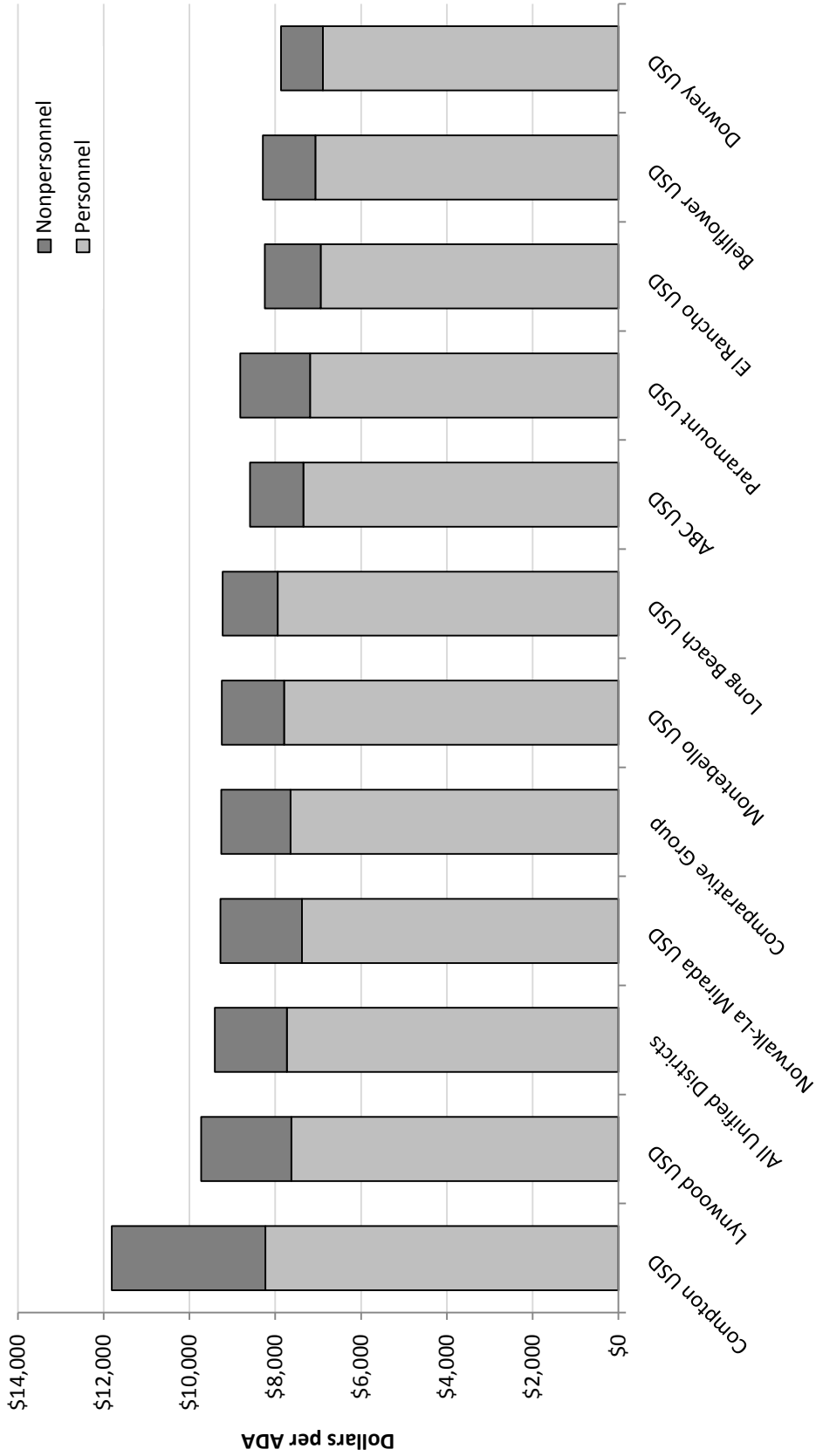
### Per-ADA Expense, 2008-09 General Fund



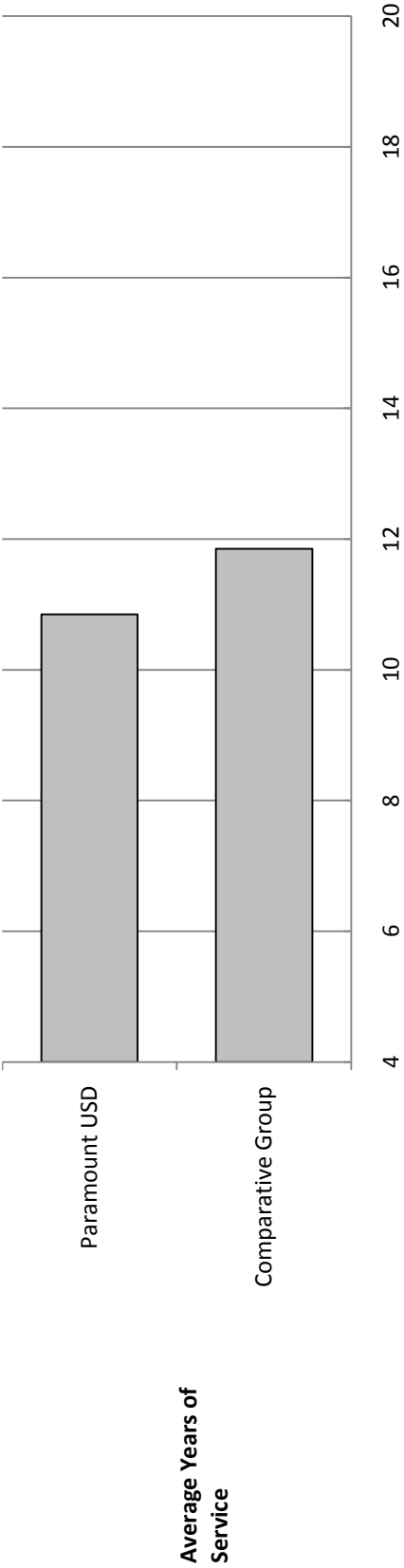
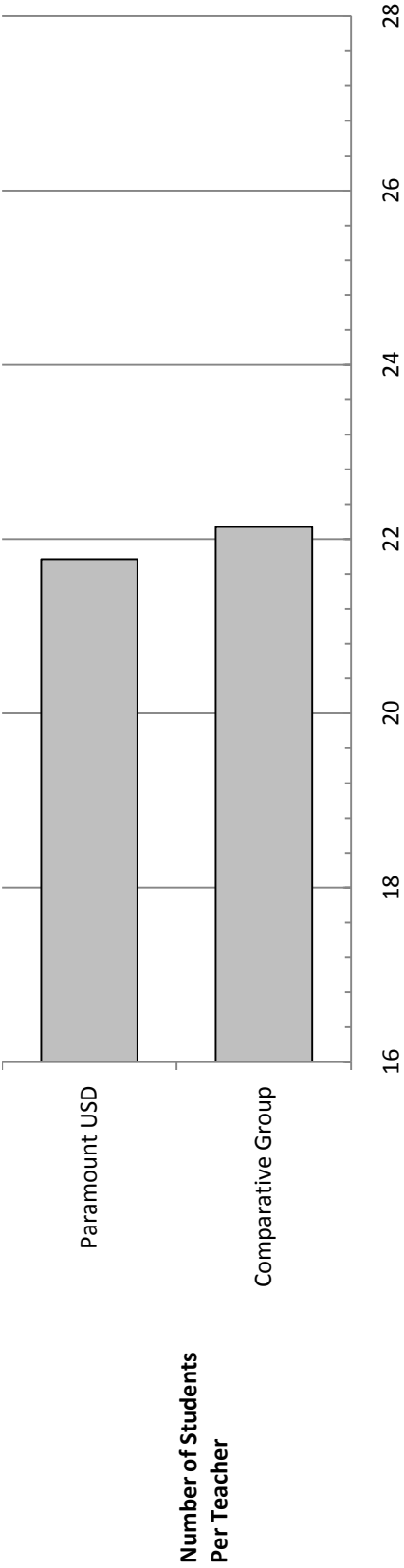
# Paramount Unified School District

## Employee Benefit Expense

Per-ADA Expense, 2008-09 General Fund



**Paramount Unified School District**  
**Teaching Assignment Information**  
Source: CBEDS Information Day, 2008

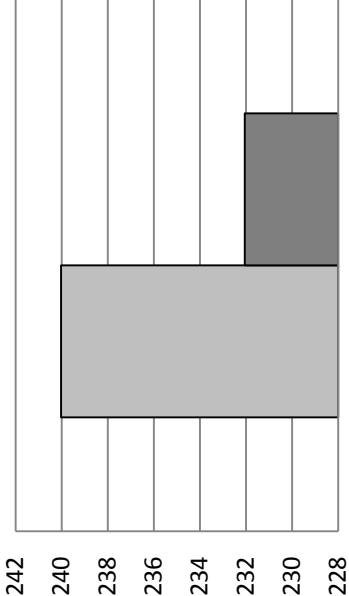


# Paramount Unified School District

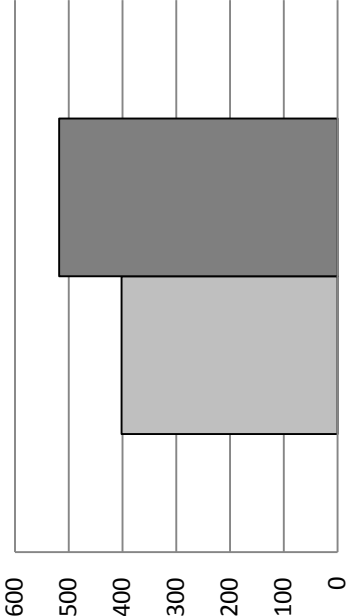
## Student Enrollment per Administrator

Source: CBEDS Information Day, 2008

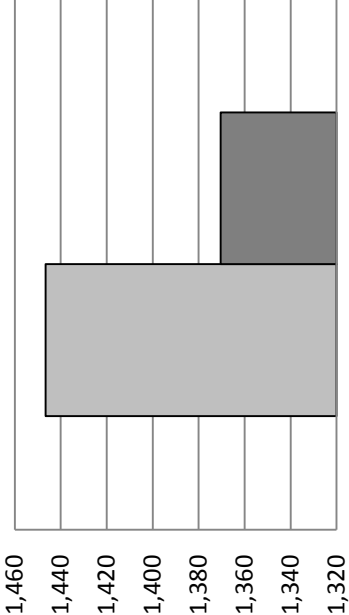
Students Per Pupil Services Administrator



Students Per Site Administrator



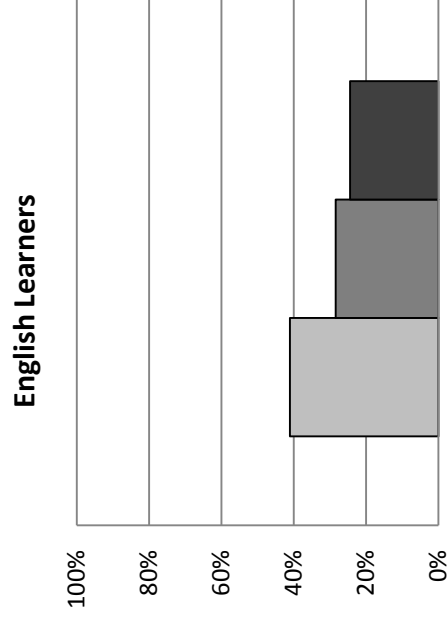
Students Per District Administrator





# Paramount Unified School District Minority, Free-Reduced Meal, and English Learners As a Percentage of Total Enrollment

Source: CalWORKs, Language Census, 2008-09



Total ADA By Fiscal Year with Percentage Change						
District	% Change in ADA 2004-05 to 2008-09	Total ADA				
		2004-05	2005-06	2006-07	2007-08	2008-09
Downey USD	-0.65	21,821	21,600	21,487	21,432	21,679
<b>All Unified Districts</b>	<b>-2.32</b>	<b>4,129,267</b>	<b>4,083,752</b>	<b>4,052,691</b>	<b>4,025,230</b>	<b>4,033,325</b>
ABC USD	-4.74	21,116	20,664	20,330	20,122	20,115
Bellflower USD	-5.70	14,807	14,583	14,284	13,992	13,963
<b>Paramount USD</b>	<b>-6.57</b>	<b>16,338</b>	<b>15,668</b>	<b>15,362</b>	<b>15,273</b>	<b>15,264</b>
Montebello USD	-7.94	34,265	33,235	32,246	31,791	31,544
El Rancho USD	-8.30	11,511	11,208	10,918	10,717	10,555
<b>Comparative Group</b>	<b>-8.44</b>	<b>263,772</b>	<b>255,278</b>	<b>248,448</b>	<b>243,643</b>	<b>241,502</b>
Norwalk-La Mirada USD	-9.05	22,408	21,838	21,291	20,852	20,380
Long Beach USD	-9.14	90,552	87,693	85,460	83,287	82,278
Lynwood Beach USD	-10.63	17,809	16,914	16,355	15,936	15,916
Compton USD	-14.96	29,483	27,543	26,077	25,515	25,072

Source: 2008-09 State-Certified Reports: J-90, CBEDS, SACS

Percentage of District Enrollment of Free and Reduced Meals, English Learners, and Minority				
	% Free and Reduced Meals	% Minority	% English Learners	Enrollment
Lynwood USD	97.70	99.78	40.75	17,034
<b>Paramount USD</b>	<b>88.69</b>	<b>97.76</b>	<b>41.07</b>	<b>15,913</b>
Montebello USD	85.58	97.98	33.72	33,099
Compton USD	79.18	99.75	51.45	27,369
<b>Comparative Group</b>	<b>68.88</b>	<b>90.77</b>	<b>28.41</b>	<b>255,440</b>
Long Beach USD	68.20	83.92	23.67	87,509
El Rancho USD	64.83	98.65	29.31	11,014
Downey USD	61.54	90.75	19.53	22,464
Bellflower USD	58.20	85.08	21.06	14,650
<b>All Unified Districts</b>	<b>54.36</b>	<b>73.40</b>	<b>24.43</b>	<b>4,425,972</b>
Norwalk-La Mirada USD	53.94	87.68	22.52	21,512
ABC USD	41.08	91.93	19.81	20,789

Source: 2008-09 State-Certified Reports: J-90, CBEDS, SACS

Total General Fund Revenue for 2008-09 By Funding Sources Per ADA (Part 1)				
District	Revenue Limit Per ADA	Federal Revenue Per ADA	Other State Revenue Per ADA	Other Local and Prior- Year Revenue Per ADA
<b>All Unified Districts</b>	<b>5,893.49</b>	<b>1,165.56</b>	<b>2,010.17</b>	<b>574.47</b>
Norwalk-La Mirada USD	5,804.77	989.12	2,592.50	157.60
Compton USD	5,779.65	1,577.44	3,224.29	205.74
Long Beach USD	5,764.44	1,443.14	2,025.84	205.12
Montebello USD	5,760.05	1,376.14	1,573.00	510.69
<b>Comparative Group</b>	<b>5,758.46</b>	<b>1,256.83</b>	<b>1,973.84</b>	<b>319.22</b>
Downey USD	5,754.89	893.22	1,039.36	641.00
El Rancho USD	5,750.15	977.94	1,278.82	647.63
Lynwood USD	5,734.61	1,302.79	1,786.71	474.42
ABC USD	5,733.00	868.77	1,901.31	207.11
Bellflower USD	5,689.57	986.51	1,718.79	235.48
<b>Paramount USD</b>	<b>5,688.89</b>	<b>730.69</b>	<b>1,556.62</b>	<b>704.85</b>

Source: 2008-09 State-Certified Reports: J-90, CBEDS, SACS

Unrestricted General Fund Revenue for 2008-09 By Funding Sources Per ADA (Part 1)				
District	Revenue Limit Per ADA	Federal Revenue Per ADA	Other State Revenue Per ADA	Other Local and Prior- Year Revenue Per ADA
<b>All Unified Districts</b>	<b>5,663.93</b>	<b>34.80</b>	<b>629.67</b>	<b>227.01</b>
Norwalk-La Mirada USD	5,615.58	8.58	498.74	112.49
ABC USD	5,586.86	10.89	551.58	127.72
Montebello USD	5,550.35	10.02	496.55	76.03
El Rancho USD	5,531.01	0.65	490.03	166.70
Downey USD	5,521.48	29.35	449.23	141.06
Compton USD	5,516.55	5.36	634.02	198.34
<b>Comparative Group</b>	<b>5,507.02</b>	<b>10.20</b>	<b>525.92</b>	<b>130.64</b>
Lynwood USD	5,490.42	0.00	632.37	24.76
Long Beach USD	5,467.74	11.87	508.86	156.84
<b>Paramount USD</b>	<b>5,399.52</b>	<b>6.98</b>	<b>562.93</b>	<b>195.09</b>
Bellflower USD	5,328.24	0.00	526.19	86.08

Source: 2008-09 State-Certified Reports: J-90, CBEDS, SACS

Total Employee Benefit Expense for 2008-09				
District	Employee Benefits Per ADA	Employee Benefits Dollars	% of Total Expense, Transfers & Other Uses	% of Total Salary
Long Beach USD	1,917.49	157,767,218.24	20.79%	31.83%
Compton USD	1,868.12	46,836,480.16	15.82%	29.37%
Montebello USD	1,794.50	56,605,974.01	19.40%	29.92%
<b>All Unified Districts</b>	<b>1,768.64</b>	<b>7,133,492,169.91</b>	<b>18.79%</b>	<b>29.68%</b>
<b>Comparative Districts</b>	<b>1,761.86</b>	<b>425,492,793.96</b>	<b>19.02%</b>	<b>29.95%</b>
Bellflower USD	1,729.65	24,150,323.33	20.87%	32.43%
<b>Paramount USD</b>	<b>1,697.13</b>	<b>25,905,142.53</b>	<b>19.25%</b>	<b>30.92%</b>
Norwalk-La Mirada USD	1,636.45	33,351,379.52	17.64%	28.52%
El Rancho USD	1,634.89	17,256,281.37	19.84%	30.83%
ABC USD	1,589.17	31,966,659.14	18.50%	27.61%
Downey USD	1,536.94	33,319,442.32	19.54%	28.71%
Lynwood USD	1,522.96	24,239,035.87	15.65%	24.96%

Source: 2008-09 State-Certified Reports: J-90, CBEDS, SACS

Unrestricted Employee Benefit Expense for 2008-09				
District	Employee Benefits Per ADA	Employee Benefits Dollars	% of Total Expense, Transfers & Other Uses	% of Total Salary
Compton USD	1,300.94	32,616,409	20.03%	30.26%
Long Beach USD	1,296.34	106,660,637	22.54%	31.75%
<b>Paramount USD</b>	<b>1,222.28</b>	<b>18,657,035</b>	<b>20.47%</b>	<b>31.59%</b>
ABC USD	1,216.87	24,477,820	20.70%	28.46%
<b>Comparative Districts</b>	<b>1,214.90</b>	<b>293,401,178</b>	<b>21.22%</b>	<b>29.92%</b>
<b>All Unified Districts</b>	<b>1,208.20</b>	<b>4,873,062,019</b>	<b>20.64%</b>	<b>29.30%</b>
Bellflower USD	1,192.43	16,649,297	22.73%	32.31%
El Rancho USD	1,178.57	12,439,838	21.64%	30.05%
Montebello USD	1,151.56	36,325,073	21.10%	29.15%
Norwalk-La Mirada USD	1,149.19	23,420,865	20.16%	28.29%
Downey USD	1,128.46	24,464,032	21.42%	28.81%
Lynwood USD	1,027.11	16,347,207	17.24%	24.90%

Source: 2008-09 State-Certified Reports: J-90, CBEDS, SACS

All Personnel Salary and Employee Benefit Expenses for 2008-09				
District	% of Total Expense	% of Total Expense, Transfers & Other Uses	Personnel Salary & Benefits Per ADA	Personnel Salary & Benefits Dollars
Downey USD	88.15%	87.58%	\$6,889.47	\$149,357,392
Long Beach USD	87.45%	86.10%	\$7,942.00	\$653,452,550
Bellflower USD	86.19%	85.22%	\$7,063.02	\$98,617,680
ABC USD	85.49%	85.49%	\$7,344.93	\$147,746,051
<b>Paramount USD</b>	<b>84.72%</b>	<b>81.52%</b>	<b>\$7,186.66</b>	<b>\$109,698,137</b>
El Rancho USD	84.67%	84.18%	\$6,938.19	\$73,232,823
Montebello USD	84.56%	84.25%	\$7,792.24	\$245,799,433
<b>Comparative Districts</b>	<b>83.47%</b>	<b>82.54%</b>	<b>\$7,644.59</b>	<b>\$1,846,181,419</b>
<b>All Unified Districts</b>	<b>83.00%</b>	<b>82.11%</b>	<b>\$7,727.06</b>	<b>\$31,165,753,330</b>
Norwalk-La Mirada USD	81.00%	79.51%	\$7,374.82	\$150,301,382
Lynwood USD	78.81%	78.37%	\$7,624.92	\$121,356,058
Compton USD	70.84%	69.70%	\$8,229.18	\$206,318,052

Source: 2008-09 State-Certified Reports: J-90, CBEDS, SACS

Unrestricted Personnel Salary and Employee Benefit Expenses for 2008-09				
District	% of Total Expense	% of Total Expense, Transfers & Other Uses	Personnel Salary & Benefits Per ADA	Personnel Salary & Benefits Dollars
Compton USD	88.81%	86.21%	\$5,600.13	\$140,403,775
ABC USD	93.45%	93.45%	\$5,492.74	\$110,488,468
Long Beach USD	95.90%	93.53%	\$5,379.52	\$442,616,864
<b>All Unified Districts</b>	<b>92.16%</b>	<b>91.07%</b>	<b>\$5,332.14</b>	<b>\$21,506,259,468</b>
<b>Comparative Districts</b>	<b>93.51%</b>	<b>92.16%</b>	<b>\$5,275.51</b>	<b>\$1,274,046,355</b>
Norwalk-La Mirada USD	93.38%	91.44%	\$5,211.59	\$106,214,041
Lynwood USD	86.51%	86.51%	\$5,152.86	\$82,011,404
Montebello USD	93.49%	93.46%	\$5,101.45	\$160,920,918
El Rancho USD	94.47%	93.65%	\$5,100.27	\$53,833,496
<b>Paramount USD</b>	<b>89.64%</b>	<b>85.28%</b>	<b>\$5,091.68</b>	<b>\$77,720,117</b>
Downey USD	95.77%	95.77%	\$5,045.40	\$109,379,629
Bellflower USD	93.79%	93.08%	\$4,882.91	\$68,177,760

Source: 2008-09 State-Certified Reports: J-90, CBEDS, SACS

Books and Supplies Expense for 2008-09				
District	Books & Supplies Per ADA	Books & Supplies Dollars	% of Total Expense	% of Total Expense, Transfers & Other Uses
Compton USD	\$716.92	\$17,974,382	6.17%	6.07%
Montebello USD	\$481.77	\$15,196,953	5.23%	5.21%
Bellflower USD	\$424.40	\$5,925,656	5.18%	5.12%
Lynwood USD	\$420.73	\$6,696,178	4.35%	4.32%
<b>All Unified Districts</b>	<b>\$398.72</b>	<b>\$1,608,185,422</b>	<b>4.28%</b>	<b>4.24%</b>
El Rancho USD	\$397.17	\$4,192,162	4.85%	4.82%
ABC USD	\$374.23	\$7,527,872	4.36%	4.36%
<b>Comparative Districts</b>	<b>\$370.56</b>	<b>\$89,490,376</b>	<b>4.05%</b>	<b>4.00%</b>
Downey USD	\$286.87	\$6,218,991	3.67%	3.65%
Norwalk-La Mirada USD	\$274.18	\$5,587,786	3.01%	2.96%
<b>Paramount USD</b>	<b>\$251.30</b>	<b>\$3,835,909</b>	<b>2.96%</b>	<b>2.85%</b>
Long Beach USD	\$245.15	\$20,170,396	2.70%	2.66%

Source: 2008-09 State-Certified Reports: J-90, CBEDS, SACS

Unrestricted Books and Supplies Expense for 2008-09				
District	Books & Supplies Per ADA	Books & Supplies Dollars	% of Total Expense	% of Total Expense, Transfers & Other Uses
<b>All Unified Districts</b>	<b>\$107.93</b>	<b>\$435,316,769</b>	<b>1.87%</b>	<b>1.84%</b>
ABC USD	\$99.42	\$1,999,907	1.69%	1.69%
Compton USD	\$94.69	\$2,374,143	1.50%	1.46%
<b>Paramount USD</b>	<b>\$85.03</b>	<b>\$1,297,859</b>	<b>1.50%</b>	<b>1.42%</b>
Downey USD	\$81.47	\$1,766,218	1.55%	1.55%
El Rancho USD	\$80.64	\$851,151	1.49%	1.48%
<b>Comparative Districts</b>	<b>\$75.32</b>	<b>\$18,189,382</b>	<b>1.34%</b>	<b>1.32%</b>
Montebello USD	\$72.69	\$2,293,006	1.33%	1.33%
Lynwood USD	\$70.43	\$1,120,975	1.18%	1.18%
Long Beach USD	\$67.72	\$5,571,786	1.21%	1.18%
Norwalk-La Mirada USD	\$67.11	\$1,367,676	1.20%	1.18%
Bellflower USD	\$60.48	\$844,520	1.16%	1.15%

Source: 2008-09 State-Certified Reports: J-90, CBEDS, SACS

Total Net Ending Balance for 2008-09				
District	Net Ending Balance Per ADA	% of Total Expense	% of Total Expense, Transfers & Other Uses	Net Ending Balance
Compton USD	\$2,757.94	23.74%	23.36%	\$69,145,799
Norwalk-La Mirada USD	\$1,754.90	19.28%	18.92%	\$35,765,416
Downey USD	\$1,604.23	20.53%	20.39%	\$34,778,147
Bellflower USD	\$1,536.19	18.75%	18.54%	\$21,449,152
<b>Comparative Districts</b>	<b>\$1,079.90</b>	<b>11.79%</b>	<b>11.66%</b>	<b>\$260,797,458</b>
<b>All Unified Districts</b>	<b>\$1,011.62</b>	<b>10.87%</b>	<b>10.75%</b>	<b>\$4,080,206,913</b>
El Rancho USD	\$922.76	11.26%	11.20%	\$9,739,750
<b>Paramount USD</b>	<b>\$840.07</b>	<b>9.90%</b>	<b>9.53%</b>	<b>\$12,822,937</b>
Montebello USD	\$777.71	8.44%	8.41%	\$24,532,224
Long Beach USD	\$632.58	6.97%	6.86%	\$52,047,245
ABC USD	\$476.99	5.55%	5.55%	\$9,594,926
Lynwood USD	\$235.29	2.43%	2.42%	\$3,744,800

Source: 2008-09 State-Certified Reports: J-90, CBEDS, SACS

Unrestricted Net Ending Balance for 2008-09				
District	Net Ending Balance Per ADA	% of Total Expense	% of Total Expense, Transfers & Other Uses	Net Ending Balance
Compton USD	\$2,784.35	44.16%	234.91%	\$69,807,887
Norwalk-La Mirada USD	\$1,683.28	30.16%	77.34%	\$34,305,748
Downey USD	\$1,653.12	31.38%	60.76%	\$35,838,033
Bellflower USD	\$1,531.01	29.41%	67.81%	\$21,376,797
Montebello USD	\$1,142.60	20.94%	67.21%	\$36,042,199
<b>Comparative Districts</b>	<b>\$1,131.05</b>	<b>20.05%</b>	<b>51.25%</b>	<b>\$273,149,460</b>
<b>Paramount USD</b>	<b>\$998.64</b>	<b>17.58%</b>	<b>31.52%</b>	<b>\$15,243,426</b>
<b>All Unified Districts</b>	<b>\$967.74</b>	<b>16.73%</b>	<b>41.51%</b>	<b>\$3,903,217,510</b>
El Rancho USD	\$803.23	14.88%	30.31%	\$8,478,073
Long Beach USD	\$674.33	12.02%	29.59%	\$55,482,805
Lynwood USD	\$417.50	7.01%	18.66%	\$6,644,734
ABC USD	\$257.18	4.38%	8.13%	\$5,173,183

Source: 2008-09 State-Certified Reports: J-90, CBEDS, SACS



Student Enrollment per Classroom Teacher					
District	2004	2005	2006	2007	2008
Lynwood USD	25.98	23.90	21.59	22.57	20.51
<b>All Unified Districts</b>	<b>21.32</b>	<b>21.11</b>	<b>21.10</b>	<b>23.16</b>	<b>20.93</b>
<b>Paramount USD</b>	<b>20.90</b>	<b>20.89</b>	<b>20.13</b>	<b>22.80</b>	<b>21.77</b>
Long Beach USD	21.72	21.76	21.50	23.15	21.79
Compton USD	24.10	23.06	22.56	23.85	21.89
<b>Comparative Districts</b>	<b>22.74</b>	<b>22.64</b>	<b>22.36</b>	<b>23.93</b>	<b>22.14</b>
Bellflower USD	22.43	22.41	22.27	24.59	22.21
Downey USD	23.15	22.84	22.80	24.20	22.36
Montebello USD	23.62	23.68	23.15	25.79	22.86
Norwalk-La Mirada USD	22.28	23.49	24.67	24.02	22.86
ABC USD	22.37	22.92	22.60	24.64	22.88
El Rancho USD	22.11	21.89	22.63	24.83	23.15

Source: 2008-09 State-Certified Reports: J-90, CBEDS, SACS