



LOS ANGELES UNIFIED SCHOOL DISTRICT  
MEMORANDUM

**TITLE:** 2008-2009 Budget Development Materials

**NUMBER:** MEM-4189.0

**ISSUER:** Rita P. Caldera, Assistant Superintendent  
Specially Funded Programs Division

**DATE:** April 7, 2008

**PURPOSE:** The California Department of Education mandates that for all programs funded through the Consolidated Application and operated at a school, the School Site Council (SSC) annually reviews and updates the Single Plan for Student Achievement (SPSA), including proposed expenditures (Education Code 64001[g]).

**MAJOR CHANGES:** None.

**INSTRUCTIONS:** The SPSA must meet the requirements of each categorical program operated at the school. The SSC must annually review and update the plan, including proposed expenditures, and address how funds will be used to improve the academic performance of all students. The expenditures must be detailed enough to meet the categorical program monitoring (CPM) and audit processes and clear enough so they may be traced from the SPSA to the approved purchases and personnel requisitions defined in the Assurances and Justifications.

The budget development materials include a *Program and Budget Handbook*, *Assurances and Justifications*, and other documentation to assist schools in meeting the requirements of the SPSA and budget development process. The *School Budget Planning Workbook* and *School Budget Planning Worksheets* may be accessed through the following process: Go to OFFICES at [www.lausd.net](http://www.lausd.net); at OFFICES, go to OFFICE OF THE CHIEF FINANCIAL OFFICER; go to DEPARTMENTS and select *School Fiscal Services Division* from the pull-down menu.

Each school site will receive six budget packets to be distributed as follows:

- Principal (2 packets)
- School Site Council Chairperson
- Compensatory Education Advisory Committee Chairperson
- English Learners Advisory Committee Chairperson
- Chapter Chairperson

**RELATED RESOURCES:** CDE Categorical Program Monitoring Guide, II-CP4.

**ASSISTANCE:** For assistance or further information, please contact Deborah Ernst or Alice Turner at Specially Funded Programs, Compliance and Technical Support Branch at (213) 241-6990.

**ROUTING**

Principals  
Local District Superintendents  
Local District Administrators of Instruction  
Local District School Support Directors  
Local District Categorical Program  
Coordinators  
Categorical Program Advisors  
Chapter Chair