LAUSD UNIFIED

# Budget Services & Financial Planning Division









# PROPOSED BUDGET 2023-24

# LOS ANGELES UNIFIED SCHOOL DISTRICT

# PROPOSED 2023-24 BUDGET

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Prepared by:
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June 2023

# TABLE OF CONTENTS

**Section I**

Superintendent's Message ..... I – 1

Board Report ..... I - 2

**Section II**

Budget at a Glance ..... II – 1

LAUSD Budget Summary ..... II – 2

General Fund Multi-Year Projection ..... II – 3

General Fund – Unrestricted and Restricted ..... II – 4

General Fund – Unrestricted ..... II – 5

General Fund – Restricted ..... II – 6

Operating Budget Amount by Categories ..... II – 7

Open Data Portal ..... II – 11

General Fund Spending by Category ..... II – 13

Enrollment Forecast ..... II – 14

Staffing by Division Summary ..... II – 15

**Section III**

School Staff and Other Resources Introduction ..... III – 1

School Resources and Basis of Allocation ..... III – 2

Links to School Level Budget Reports ..... III – 4

School Staffing Norms ..... III – 5

Regular Elementary Schools ..... III – 5

Regular Secondary Schools ..... III – 6

Magnet Schools & Centers ..... III – 8

Options Schools ..... III – 9

Early Childhood Education Center ..... III – 10

Community Adult School, ROC, and Skill Center ..... III – 11

Support Personnel ..... III – 12
Material and Supply Allocation Rates for Schools ..... III – 16
School Staff and Resources – Special Ed ..... III – 17
LCAP Supplemental Concentration Fund Expenditures ..... III – 19
Student Equity Needs Index ..... III - 22
Student Equity Needs Index Per Pupil Rates ..... III – 23
Expanded Learning Opportunities (ELO-P) ..... III – 26
Black Student Achievement Plan (BSAP) ..... III – 29
California Community Schools Partnership Program (CCSPP) ..... III – 31
Title I, Part A, Socioeconomically-Disadvantaged Students ..... III – 33
Title II, Part A, Supporting Effective Instruction ..... III - 35
Title III, Part A, Limited English Proficiency ..... III - 37
Title IV, Part A, Student Support and Academic Enrichment ..... III – 38

**Section IV**

Financial Pages ..... IV - 1
Introduction ..... IV – 2
Description of Funds ..... IV – 4
Operating Funds ..... IV – 4
Capital Project Funds ..... IV – 5
Debt Service Funds ..... IV – 7
Internal Service Funds ..... IV – 7
Fiduciary Funds ..... IV – 7
Special Revenue Funds ..... IV – 7
Sources and Uses of Funds ..... IV – 8
Summary of Sources and Uses by Fund Type ..... IV – 10
Summary of Revenues by Fund ..... IV – 11
Summary of Expenditures by Fund ..... IV – 12

Operating Funds ..... IV – 13
Fund 010 – General Fund (GF) – Unrestricted and Restricted ..... IV – 14
Fund 010 – General Fund (GF) - Unrestricted ..... IV – 15
Fund 010 – General Fund (GF) - Restricted ..... IV – 16
General Fund – Unrestricted Revenue by Source ..... IV – 17
General Fund – Restricted Revenue by Source ..... IV – 18
GF – Unrestricted and Restricted Expenditures by Sub-Object ..... IV – 20
GF – Unrestricted Expenditures by Sub-Object ..... IV – 22
GF – Restricted Expenditures by Sub-Object ..... IV – 24
Fund 110 – Adult Education Fund ..... IV – 26
Fund 120 – Child Development Fund ..... IV – 27
Fund 130 – Cafeteria Fund ..... IV – 28
Capital Projects Funds ..... IV – 29
Capital Planning and Budgeting ..... IV – 30
Fund 210 – Measure R ..... IV – 35
Fund 211 – Building Fund – Proposition BB ..... IV – 36
Fund 212 – Building Fund ..... IV – 37
Fund 213 – Measure K ..... IV – 38
Fund 214 – Measure Y ..... IV – 39
Fund 215 – Measure Q ..... IV – 40
Fund 216 – Measure RR ..... IV – 41
Fund 250 – Capital Facilities Fund ..... IV – 42
Fund 300 – State School Building Lease/Purchase Fund ..... IV – 43
Fund 351 – County Schools Facilities Fund ..... IV – 44
Fund 400 – Special Reserve Fund - CRA ..... IV – 45
Fund 401 – Special Reserve Fund ..... IV – 46
Fund 402 – Special Reserve Fund - FEMA ..... IV – 47

Fund 403 – Special Reserve Fund – FEMA - Hazard Mitigation..... IV – 48
Debt Service Funds ..... IV – 49
Fund 510 – Bond Interest and Redemption Fund ..... IV – 50
Fund 530 – Tax Override Fund ..... IV – 51
Fund 560 – Capital Services Fund ..... IV – 52
Internal Service Funds ..... IV – 53
Fund 670 – Health and Welfare Benefits Fund ..... IV – 54
Fund 671 – Workers' Compensation Fund ..... IV – 55
Fund 672 – Liability Self-Insurance ..... IV – 56
Fiduciary Funds ..... IV – 57
Fund 713 – Other Post-Employment Benefits Fund (OPEB) ..... IV – 58
Special Revenue Funds ..... IV – 59
Fund 080 – Student Body ..... IV – 60

**Section V**

District Class Size ..... V – 1
District Enrollment Trends and Projections ..... V – 5
Special Education Enrollment Data Report by Disability ..... V – 11
Breaking Down LAUSD's Budget (Fund Hierarchy) ..... V – 12
How Education is Funded in California ..... V – 16
Local Control Funding Formula ..... V – 21
Budget Principles and Processes ..... V – 27
Budget and Finance Policy ..... V – 29
Debt Management Policy (Adopted June 2021) ..... V – 40
Glossary and Abbreviations ..... V – 41

**Section VI**

Standardized Account Code Structure (SACS) ..... SACS Page - 1
General Fund Assumptions for Multi-Year Projections ..... SACS Page – 110
Assumptions for Estimated Revenues ..... SACS Page – 150

# Section I

# SUPERINTENDENT'S MESSAGE

Dear Los Angeles Unified Family,

The Los Angeles Unified School District is a large and diverse family, bonded together by our shared commitment to student success. Through the leadership of our Board of Education, commitment from our labor partners and incredible support of our families/communities, we have made gains in student achievement, stemmed declining enrollment and fostered safe learning environments for all students. It is through these efforts that we have laid the groundwork for our path forward to sustainability and academic success. I am honored to start the 2023-24 Fiscal Year with continued focus and commitment to our entire Los Angeles Unified family.

It was critical that our direct investments into the classroom began with our priority schools as a necessary demonstration of equity for schools that have been historically under resourced. Only when our most fragile populations are adequately resourced will we begin to see changes on the macro level. We then deployed investments to reduce class size, address mental health support by increasing the number of Psychiatric Social Workers on campuses and increase support staff for special education students. These investments reflect the guiding mission of the District and reflects the overall spending goals delineated in the Strategic Plan by focusing on student achievement. Importantly, this year's budget reflects the historic labor agreements the District and our labor partners have tirelessly worked to achieve – a contract that addresses decades of pay inequity and establishes the District as an unparalleled employer to recruit the best educators and employees across the nation.

The path forward to remain financially stable will be challenging and with the sunsetting one-time federal funds we are actively working together to make the hard decisions that will protect our students and their futures. We are steadfast in our resolve and laser-focused on ensuring we provide the best environments possible for student achievement.

I am looking forward to continuing to collaborate on the hard work ahead, while realizing the student-centered investments this budget represents.

Thank you for your continued efforts and support.

Sincerely,



Alberto M. Carvalho

# Board of Education Report

**File #:** Rep-293-22/23, **Version:** 1

**Adoption of the Proposed 2023-24 Budget**
**June 13, 2023 (Public Hearing)**
**June 20, 2023 (Adoption)**
**Office of the Chief Business Officer**

**Action Proposed**:
Authorization for the following actions:

(1) Adoption of the Proposed 2023-24 Budget to be filed, as approved, with the County Superintendent of Schools on State Form SACS-2023 in the manner prescribed by law.

(2) Delegation of authority to the Budget Services and Financial Planning Division and the Accounting and Disbursements Division to take all actions necessary to implement the Budget Assumptions and Policies set forth in this Board Report (Attachment B).

(3) Approval of the enclosed Resolution Regarding Expenditures from the Educational Protection Account ("EPA") for Fiscal Year 2023-24 in accordance with the provision of Proposition 30 (Attachment C).

(4) Approval of the enclosed Resolution to Commit 2023-24 Fund Balances to pay for labor agreements (Attachment E).

(5) Approval of the enclosed Resolutions to Release Committed Fund Balance in Fiscal Years 2023-24 and 2024-25 or other years, as necessary (Attachments F and G).

(6) Approval of the Arts, Music, and Instructional Materials Discretionary Block Grant Expenditure Plan (Attachment H).

(7) Delegation of authority to the Chief Business Officer, the Controller, or their designee to make interfund transfers and/or temporary borrowings in accordance with the 2023-24 adopted and revised LA Unified budgets and Education Code section 42603. For reference, see Attachment I for a history of interfund transfers.

**Background**:
Annually, the Board of Education must hold a public hearing and adopt a budget consistent with the provisions of section 42127 of the Education Code. Upon adoption, the budget is to be submitted to the Los Angeles County Office of Education (LACOE) on or before July 1.

With the passage of Proposition 30, LA Unified shall receive part of its State entitlement through revenues from the Education Protection Account (EPA). In order to receive these entitlements, the Board of Education must, at an open meeting, make spending determinations regarding EPA funds.

Proposition 30 revenues are allocated to school districts through the EPA. These are not additional funds outside of the Local Control Funding Formula, but rather another source of the general purpose funds (similar to local property taxes) that offsets what would otherwise be state funding.

EPA funds may not be used for any salaries or benefits of administrators or any other administrative costs. LA Unified is also required to annually publish on its web site an accounting of how much EPA funds were received and how the funds were spent.

Sections 42127 and 52062 of the Education Code require two separate Governing Board public meetings for the Local Control and Accountability Plan (LCAP) and the Budget, one for the public hearing of the LCAP and Budget and a subsequent meeting for the adoption. The LCAP public hearing and adoption must occur at the same meetings as the budget public hearing and adoption.

As required by Senate Bill (SB) 858/751, Attachment D sets forth the minimum reserve level required in each year, amounts of assigned and unassigned ending balance that exceed the minimum, and reasons for the reserve being greater than the minimum.

As required by Governmental Accounting Standards Board (GASB) Statement No. 54 *Fund Balance Reporting and Governmental Fund Type Definitions*, Attachment E sets forth the committed fund balance for specific uses. Attachments F and G set forth to release committed fund balance.

As required by Assembly Bill (AB) 181 Sec. 134 (amended by AB 185 Sec. 56) (e) The governing board or body of each school district, county office of education, or charter school receiving the Arts, Music, and Instructional Materials (AMIM) Discretionary Block Grant funds shall discuss and approve a plan for the expenditure of funds received pursuant to this section at a regularly scheduled public meeting. It is the intent of the Legislature that each school district, county office of education, or charter school expend any resources received pursuant to this section consistent with their governing board or body approved plan.

The interfund transfer and temporary borrowing authorization is an annual request to allow staff to process accounting transactions related to interfund transfers and temporary borrowings. Interfund transfers are made between funds for various purposes, including transfers for debt service requirements. Temporary borrowings are made in situations where LA Unified advances cash from a fund with sufficient cash balance to pay obligations of a fund with insufficient cash balance. Repayments of the cash advances are made within statutory timelines.

## Expected Outcomes:

The outcome of this Board action is an adopted budget for fiscal year 2023-24 that shall enable LA Unified to comply with Education Code Section 42127.

A further expected outcome of this Board Action is an adoption of Resolutions Regarding EPA expenditures for 2023-24.

Approval of the Resolution to Commit Fund Balance shall ensure funds are used for the specific purpose unless the Board takes subsequent formal action to uncommit the originally imposed constraint.

Approval of the Resolutions to Release Committed Fund Balance ensures that LA Unified adheres to GASB 54.

Approval of the AMIM Discretionary Block Grant plan shall ensure funds are spent according to the planned expenditures.

Approval of interfund transfers and temporary borrowings authorization shall ensure that interfund transfers and/or temporary borrowings are authorized beginning in July 2023. LA Unified staff shall be able to make required and timely interfund transfers or temporary borrowings in the 2023-24 fiscal year.

## Board Options and Consequences:

Should the Board vote to approve, LA Unified will meet the annual budget adoption requirements of Education Code Section 42127. Should the Board vote not to approve, LA Unified will not meet the requirements of Education Code Section 42127.

Non-approval of the EPA resolution as set forth in Proposition 30 may place the EPA entitlement at risk.

Without approval to commit or release committed fund balance, LA Unified will not be able to implement any proposed changes to commitments. Commitments may be changed or removed only by the governing board taking the same formal action that imposed the initial constraint.

Without approval of the AMIM Discretionary Block Grant expenditure plan, LA Unified will not be able to spend the funds as specified and until such a time the plan is approved.

Without prior approval to process interfund transfers and temporary borrowings, LA Unified staff will not have the authority to make required and timely interfund transfers and/or temporary borrowings in Fiscal Year 2023-24.

**Policy Implications**:
Adoption of the Proposed 2023-24 Budget, approval of the Resolution Regarding Expenditures from the EPA, approval of the Resolution to Commit Fund Balances, approval of the Resolutions to Release Committed Fund Balance, approval of the AMIM Discretionary Block Grant expenditure plan, and delegation of authority to make interfund transfers and/or temporary borrowings shall comply with the Education Code and GASB requirements.

**Budget Impact**:
Adoption of the Proposed 2023-24 Budget.

**Student Impact**:
Compliance with Education Code and GASB requirements ensures that LA Unified shall continue to operate and serve its student population responsibly.

**Equity Impact**:

| Component | Score | Score Rationale |
|---|---|---|
| **Recognition** | **4** | The proposed budget is LA Unified's plan for the upcoming schools year 2023-24 related to anticipated revenues and expenditures for all LA Unified funds with the General Fund being the largest fund. This budget includes Federal, State, and Local resources that are allocated directly to schools based on student needs that are measured by various indicators. Students learn in different ways depending on the student's background, language, race, economic profile, etc. Therefore, resources are allocated to address these differences. Programs allocated using various indicators include, but are not limited to, the Student Equity Needs Index (SENI), Black Student Achievement Plan (BSAP), Arts Program, Staffing Equity Grant, and Title 1. |
| **Resource Prioritization** | **4** | Within the General Fund is the Local Control Funding Formula (LCFF) which is the largest unrestricted source of funding for schools. LCFF provides baseline funding for all students and additional resources to schools with high concentrations of low-income students, English Learners, and students in foster care. |

| Component | Score | Score Rationale |
|---|---|---|
| **Results** | **4** | The budget includes investments in schools that are allocated to improve student achievement and equity across all student groups. The goal is to build fairness and inclusion and ensure every student has the opportunity to achieve their academic goals. |
| **TOTAL** | **12** | |

**Issues and Analysis**:
None

**Attachments:**
Attachment A - Executive Summary
Attachment B - Budget Assumptions and Policies
Attachment C - Education Protection Act Resolution
Attachment D - Ending Balance Disclosure
Attachment E - Resolution to Commit Fund Balance for Labor Agreements
Attachment F - Resolution to Release Committed Fund Balance for the Student Equity Needs Index
Attachment G - Resolution to Release Committed Fund Balance for Other Post-Employment Benefits
Attachment H - Arts, Music, and Instructional Materials Discretionary Block Grant Expenditure Plan
Attachment I - Interfund Transfer Schedule
Attachment J - Standardized Account Code Structure Form - 2023 (See Section VI)

**Informatives:**
None

**Submitted:**
06/08/23, Revision # 1

**RESPECTFULLY SUBMITTED,**

ALBERTO M. CARVALHO
Superintendent

**APPROVED BY:**

PEDRO SALCIDO
Deputy Superintendent,
Business Services & Operations

**REVIEWED BY:**

DEVORA NAVERA REED
General Counsel

✓ Approved as to form.

**APPROVED & PRESENTED BY:**

DAVID D. HART
Chief Business Officer
Office of the Chief Business Officer

**REVIEWED BY:**

TONY ATIENZA
Director, Budget Services and Financial Planning

✓ Approved as to budget impact statement.

## EXECUTIVE SUMMARY – ADOPTION OF THE PROPOSED 2023-24 BUDGET

Each year, on or before June 30th, the Board adopts a budget for the upcoming fiscal year. The Board is scheduled to conduct a hearing of the 2023-24 Budget on June 13, 2023, and consider its final adoption on June 20, 2023.

The Local Control and Accountability Plan (LCAP) follows the same hearing and adoption period. The Budget and LCAP represent the culmination of public discussions on LA Unified's instructional priorities and investments.

### Highlights

Below are the major highlights for the Proposed 2023-24 Budget:

- Reflection of the Governor's May Revision which provides a cost-of-living adjustment (COLA) of 8.22% for the Local Control Funding Formula (LCFF) and Special Education AB 602 funding.
- LCFF projected revenue funded on the average of three prior years' Average Daily Attendance (ADA) as authorized by the 2022-23 Enacted State Budget to mitigate the impact of declining enrollment and attendance.
- Inclusion of projected revenue from Proposition 28 (The Arts and Music in Schools Funding Guarantee and Accountability Act) which California voters approved on November 8, 2022. Funding to schools shall commence in Fiscal Year 2023-24. LA Unified's proposed budget reflects an $83 million estimated funding.
- Inclusion of $881.6 million of Federal revenues for Elementary and Secondary School Emergency Relief (ESSER) III from the American Rescue Plan Act and $68.9 million of ESSER II from the Coronavirus Response and Relief Supplemental Appropriations Act
- Inclusion of $457.1 million of new State revenue for the Expanded Learning Opportunities Program (ELOP).
- Reflection of expenditures for bargaining agreements with Service Employees International Union Local 99 (SEIU), Associated Administrators Los Angeles Unit J (AALA-J), and United Teachers Los Angeles (UTLA).
- Reflection of a $211 million contribution from all funds to the employees' Other Post-Employment Benefits (OPEB) trust account.
- The release of committed ending balance for Student Equity Needs Index (SENI), as approved by the Board on May 9, 2023.
- Incorporation of the 2022-23 projected Unassigned General Fund ending balance of $193.7 million and COLA revenue changes from the May Revision.
- Projected positive unassigned ending balances in Fiscal Years 2023-24, 2024-25, and 2025-26.
- Adherence to the 10% reserve cap which the May Revision continues to trigger.

**LA Unified is balanced in the projection period 2023-24 through 2025-26.**

LA Unified continues to have a structural deficit whereby in-year expenditures exceed in-year revenues. As revenues continue to decrease due to enrollment decline, expenditures have not been reduced proportionately. The 2023-24 Proposed Budget includes the draw down of one-time fund balance over the multi-year projection as well as the use of one-time State funding as balancing solutions.

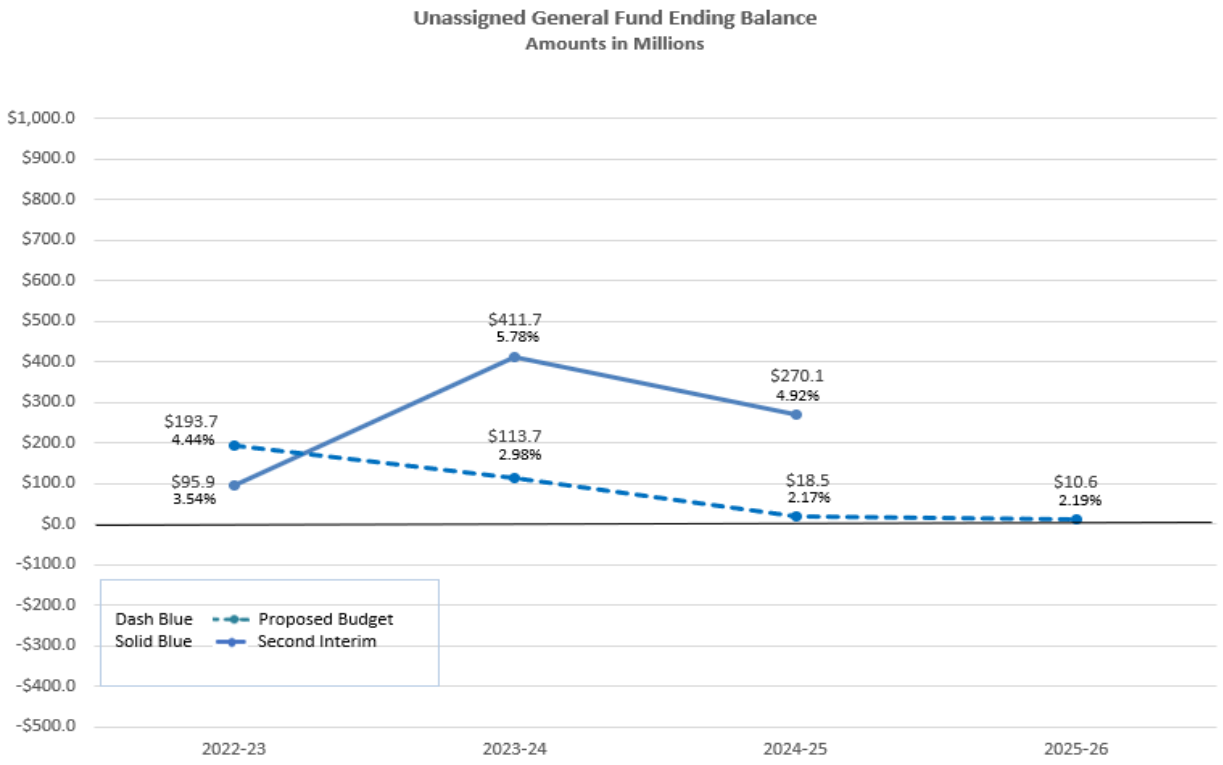
Table I provides a summary reconciliation of the Unassigned General Fund ending balances 2023-24 through 2025-26 from the Second Interim Report (March 2023) to the Proposed Budget (June 2023):

Table I. Estimated Unassigned General Fund Ending Balances

| **Reconciliation from Second Interim to Proposed Budget – March 2023 to June 2023** **(Amounts in millions)** | **2023-24** | **2024-25** | **2025-26** |
|---|---|---|---|
| Unassigned Ending Balance at Second Interim | $ 411.7 | $ 270.1 | N/A |
| Changes from Second Interim to Proposed Budget | (298.0) | (251.6) | N/A |
| **Estimated Unassigned Ending Balance (June 2023)** | **$ 113.7** | **$ 18.5** | **$ 10.6** |

Attachment D of the board report lists the estimated Assigned and Committed General Fund ending balances for 2023-24 through 2025-26.

The Unassigned General Fund ending balance reserve percentage is estimated to drop from 4.44% in 2022-23 to 2.19% in 2025-26.



**Next Steps**

The State's budget shortfall grows to $31.5 billion at the May Revision from the $22.5 billion at the January Proposed Budget. The national and state economy are shrouded with uncertainty brought about by the delayed tax receipts due to California's postponement of tax filings until October 2023, interest rate hikes, and the threat of a potential recession.

The Governor's spending proposals in the May Revision include, but are not limited to, Proposition 98 funding of $106.8 billion in investments, 8.22% statutory COLA for LCFF and select categorical programs, and over $37.2 billion in reserves, including a balance of $10.7 billion in the Proposition 98 rainy-day fund called the Public School System Stabilization Account (PSSSA). The PSSSA amount continues to trigger a statutory 10% cap on local reserves wherein the combined unassigned and assigned balances shall not exceed 10% of General Fund Expenditures and Other Financing Uses. The LA Unified Proposed 2023-24 Budget meets the 10% cap on reserves in its multi-year projection.

The Governor's May Revision retains the $300 million LCFF Equity Multiplier proposal with funds to be distributed to high poverty schools. This is not reflected yet in LA Unified's 2023-24 Proposed Budget. The Legislature has until June 15 to pass the budget after which the budget bill is sent to the Governor for his signature. Updates to the Board of Education shall be provided to reflect provisions of the 2023-24 Enacted State Budget and trailer bills.

The current multi-year projection is positive due to balancing solutions. However, the cost of agreements with bargaining units that have yet to settle shall further lower the Unassigned General Fund ending balances. Should these balances become negative, additional fiscal strategies may be required.

## BUDGET ASSUMPTIONS AND POLICIES

2023-24 Fiscal Year:

1. The May Revision provides a 8.22% increase for the Local Control Funding Formula (LCFF).

2. 8.22% statutory COLA for Special Education and selected categorical programs outside of LCFF.

3. LCFF-funded Average Daily Attendance (ADA) of 375,903.74 for non-charter schools, which is based on the average of the three prior years' ADA, and 34,020.45 for locally-funded (affiliated) charter schools, which is based on projected 2023-24 ADA. The percentage of ADA to enrollment (ADA %) is 90%.

4. State Special Education (AB 602) funding reflects an increased base rate to $887 per ADA from $820 per ADA.

5. Estimated unduplicated pupil count (UPC) and three-year rolling average unduplicated pupil percentage (UPP) of 325,422 and 85.93% for non-charter schools (including County Program students) and 17,663 and 46.93% on average for locally-funded (affiliated) charter schools.

6. Education Protection Account (EPA) portion of LCFF of $1,254.8 million to be spent for instruction.

7. LCFF supplemental and concentration budgeted expenditures of $1,600.5 million.

8. Lottery unrestricted rate per ADA is estimated at $170 per ADA. Restricted (Proposition 20) rate per ADA is estimated at $67 per ADA.

9. The District will receive approximately $881.6 million from the American Rescue Plan (ARP) Act - Elementary and Secondary School Emergency Relief (ESSER) III and $68.9 million from the CRRSA Act - Elementary and Secondary School Emergency Relief (ESSER) II.

10. The District will receive new revenues of $457.1 million from Expanded Learning Opportunities Program (ELOP).

11. A net enrollment decline of 8,453 from 2022-23 for non-charter and locally-funded (affiliated) charter schools. Direct-funded (independent) charter school enrollment decreased by 1,759.

12. Certificated and Classified salaries include bargaining agreements with Service Employees International Union Local 99 (SEIU), Associated Administrators Los Angeles Unit J (AALA-J), and United Teachers Los Angeles (UTLA).

13. Funding for employee health and medical benefits at the per participant rate set forth in the 2022-2023 Health and Welfare agreement.

14. Contribution to the Other Post-Employment Benefit Plans (OPEB) Trust of $211 million from all funds.

15. California State Teachers' Retirement System (CalSTRS) rates of 19.10%, which is the same as 2022-23.

16. Increase of 1.31% in California Public Employees' Retirement System (CalPERS) rates for 2023-24 from 25.37% to 26.68%.

Summary of Selected Employee Benefits in General Fund Regular Programs:

| (in millions) | 2022-23 | 2023-24 | 2024-25 | 2025-26 |
|---|---|---|---|---|
| CalSTRS (Employer) | $604.9 | $654.0 | $687.9 | $689.4 |
| CalSTRS (On Behalf)[1] | $306.9 | $306.9 | $306.9 | $306.9 |
| CalPERS | $303.3 | $358.1 | $367.1 | $374.9 |
| Health and Welfare | $946.5 | $922.2 | $955.1 | $958.1 |
| Workers' Compensation | $122.3 | $100.2 | $83.8 | $83.8 |
| OPEB Trust | $33.3 | $176.3 | $33.3 | $33.3 |

17. A California Consumer Price Index (CPI) of 3.54% on other operating expenditures, except utilities which is projected to decline by 5.76% as result of lifting the 24-hour Heating, Ventilation, and Air Conditioning (HVAC) runtime and switching to occupancy-based usage.

18. The District anticipates using monies received from ESSER II and ESSER III for schools, operations, and continuity of learning of $950.5 million for 2023-24.

19. The District anticipates using $913.5 million of ELOP funds comprised of $456.4 million carried over from 2022-23 and $457.1 million of new funds received for 2023-24.

20. Ongoing and major maintenance resources totaling $310.6 million, reflecting approximately 3% of budgeted General Fund expenditures and other financing uses, excluding CalSTRS on Behalf expenditures and COVID-19 expenditures related to ESSER II and ESSER III.

[1] State funding portion of the CalSTRS pension liability; this includes a corresponding revenue from the State.

21. Cafeteria Program support of $11.6 million ($11.6 million in General Fund) and Child Development support of $1.5 million.

22. Contribution from all funds of $120.0 million to the Workers' Compensation Fund. Inclusion of total Workers' Compensation actuarially determined funded liability of $463.2 million.

23. Inclusion of bond measure, debt service, COPs proceeds funds, and other financing sources/uses.

Summary of Selected Other Operating Costs in General Fund Regular Program

| (in millions) | 2022-23 | 2023-24 | 2024-25 | 2025-26 |
|---|---|---|---|---|
| Utilities | $176.4 | $166.2 | $169.7 | $174.7 |
| Maintenance (RRGM) | $271.4 | $310.6 | $309.4 | $317.6 |
| Debt Service[2] | $14.8 | $25.7 | $54.2 | $54.2 |
| Child Development Fund Support | $0.8 | $1.5 | $1.5 | $1.5 |
| Cafeteria Support* | $0.0 | $0.0 | $22.5 | $120.6 |
| Liability Self-Insurance Contribution | $168.6 | $64.5 | $65.3 | $65.3 |
| Special Education (Net Contribution)** | $784.8 | $1,090.1 | $1107.4 | $1,104.5 |

* $11.6 million of Cafeteria-related support is in the General Fund.
**The Special Education Support is inclusive of the LCFF base revenue.

24. A Reserve for Economic Uncertainties totaling $233.5 million, reflecting the statutory 2% budgeted expenditure requirement and other financing uses.

25. Inclusion of 2023-24 beginning balances in the General Fund and other funds, reflecting the updated estimated actual ending balance as of June 30, 2023, which includes expenditures related to COVID-19.

26. Estimated 2023-24 ending balances for the General Fund and other funds, reflecting the difference between estimated 2023-24 revenue and expenditure levels.

27. Commitment of portions of the General Fund ending balances to meet the 10% cap on reserves (combined assigned and unassigned balances).

28. Release of committed balance of $300 million for Student Equity Needs Index (SENI), as approved by the Board on May 9, 2023. SENI, funded at $700 million, is intended to be funded with a combination of sources including, but not limited to, supplemental and concentration funds and the proposed Equity Multiplier.

[2] Debt Service is comprised of $10.6 million in principal and $15.1 million in interest payments mostly attributable to Refunding Lease (2020A and 2022) and a Summer 2023 issuance. The total debt service for all District funds is $25.7 million.

29. Authority to transfer amounts, as necessary, to implement technical adjustments related to the 2023-24 budget.

30. Authority to implement new 2023-24 revenues, if any, and increase budgeted appropriations accordingly.

31. A transfer from the Community Redevelopment Agency Fund to repay the General Fund initially allocated for the Ongoing and Major Maintenance resources of $30 million.

2024-25 and 2025-26 Fiscal Years:

1. Based on the School Services of California's Financial Projection Dartboard on the 2023-24 May Revision State Budget, the 2024-25 and 2025-26 Local Control Funding Formula (LCFF) revenue calculation assumes the following:

| | 2022-23 | 2023-24 | 2024-25 | 2025-26 |
|---|---|---|---|---|
| Statutory COLA | 6.56% | 8.22% | 3.94% | 3.29% |
| LCFF Funded COLA | 13.26%* | 8.22% | 3.94% | 3.29% |

** Statutory COLA + additional investment of 6.70%*

2. LCFF-funded ADA of 349,868.68 and 335,354.20 for non-charter schools in 2024-25 and 2025-26, respectively and 33,127.76 and 32,263.39 for locally-funded (affiliated) charter schools for 2024-25 and 2025-26, respectively. The percentage of ADA to enrollment (ADA %) is 90%.

3. For 2024-25 and 2025-26, 3-year rolling average of 86.09% and 86.00%, respectively, for non-charter schools (includes County Program students), 46.95% and 47.08% on average for locally-funded (affiliated) charter schools. Estimated unduplicated pupil count of 316,427 and 307,789 for non-charter schools (includes County Program students), for 2024-25 and 2025-26 respectively. Estimated unduplicated pupil count of 17,107 and 16,582 for locally-funded (affiliated) charter schools for 2024-25 and 2025-26, respectively.

4. EPA portion of the LCFF revenue of $ 1,254.8 million in both 2024-25 and 2025-26, for instruction.

5. LCFF supplemental and concentration new revenues of $1,557.9 million and $1,540.0 million for 2024-25 and 2025-26, respectively, with corresponding expenditures of $1,669.3 million and $1,716.4 million.

6. For 2024-25 and 2025-26, 3.94% and 3.29% statutory COLA on the State portion of Special Education (AB 602 funding).

7. Statutory COLA of 3.94% for 2024-25 and 3.29% for 2025-26 for categorical programs outside of LCFF.

8. For 2024-25, an enrollment decline of 11,389 for non-charter and locally-funded (affiliated) charter schools; direct-funded (independent) charter school enrollment is estimated to decrease by 331. For 2025-26, an enrollment decline of 10,940 for non-charter and locally-funded (affiliated) charter schools; direct-funded (independent) charter school enrollment is estimated to decrease by 622.

9. CPI of 3.02% in 2024-25 and 2.64% in 2025-26 on other operating expenditures, except utilities which increases an average of 2.5% annually.

10. No change in CalSTRS rates for 2024-25 and 2025-26 for estimated rates of 19.10% in both years.

11. Increase in CalPERS rate of 1.02% and 0.60% for 2024-25 and 2025-26, respectively, for estimated rates of 27.70% and 28.30%.

12. Funding for employee health and medical benefits at the per participant rate pursuant to the 2022-2023 Health and Welfare agreement.

13. OPEB contribution of $33.3 million each year in 2024-25 and 2025-26.

14. The District anticipates using monies received from ESSER III for schools, operations, and continuity of learning of $65.1 million for 2024-25.

15. The District anticipates using monies received from ELOP of $457.1 million each for 2024-25 and 2025-26.

16. The District anticipates using monies received from Arts, Music, and Instructional Materials Discretionary Block Grant and Learning Recovery Emergency Block Grant for balancing solutions of $124 million and $509 million, respectively, for 2025-26.

17. Release of the remaining committed balance of $300 million for SENI in 2024-25.

18. Ongoing and major maintenance resources of $309.4 million in 2024-25 and $317.6 million in 2025-26 reflect 3% of General Fund estimated expenditures and other financing uses, excluding CalSTRS State on Behalf expenditures and COVID-19 expenditures related to ESSER III.

19. A Reserve for Economic Uncertainties totaling $213.7 million and $217.9 million for 2024-25 and 2025-26, respectively, reflecting the statutory 2% budgeted expenditure requirement and other financing uses.

20. Inclusion of the 2022-23 unassigned/unappropriated ending balances in the General Fund of $193.7 million and balancing solutions result in an unassigned/unappropriated ending balance of $10.6 million in 2025-26.

# SSC School District and Charter School Financial Projection Dartboard 2023-24 May Revision

This version of School Services of California Inc. (SSC) Financial Projection Dartboard is based on the Governor's 2023-24 May Revision. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and other planning factors. We have also updated the Local Control Funding Formula (LCFF) factors. 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 general guidelines.

| LCFF PLANNING FACTORS | | | | | |
|---|---|---|---|---|---|
| **Factor** | **2022-23** | **2023-24[1]** | **2024-25** | **2025-26** | **2026-27** |
| Department of Finance Statutory COLA | 6.56% | 8.22% | 3.94% | 3.29% | 3.19% |
| Planning COLA | 6.56% | 8.22% | 3.94% | 3.29% | 3.19% |

| LCFF GRADE SPAN FACTORS FOR 2023-24 | | | | |
|---|---|---|---|---|
| **Entitlement Factors per ADA*** | **TK-3** | **4-6** | **7-8** | **9-12** |
| 2022-23 Base Grants | $9,166 | $9,304 | $9,580 | $11,102 |
| Statutory COLA of 8.22% | $753 | $765 | $787 | $913 |
| 2023-24 Base Grants | $9,919 | $10,069 | $10,367 | $12,015 |
| Grade Span Adjustment Factors | 10.4% | – | – | 2.6% |
| Grade Span Adjustment Amounts | $1,032 | – | – | $312 |
| 2023-24 Adjusted Base Grants[2] | $10,951 | $10,069 | $10,367 | $12,327 |
| Transitional Kindergarten (TK) Add-On[3] | $3,044 | – | – | – |

*Average daily attendance (ADA)

| OTHER PLANNING FACTORS | | | | | | |
|---|---|---|---|---|---|---|
| **Factors** | | **2022-23** | **2023-24** | **2024-25** | **2025-26** | **2026-27** |
| California CPI | | 5.71% | 3.54% | 3.02% | 2.64% | 2.89% |
| California Lottery | Unrestricted per ADA | $170 | $170 | $170 | $170 | $170 |
| | Restricted per ADA | $67 | $67 | $67 | $67 | $67 |
| Mandate Block Grant (District) | Grades K-8 per ADA | $34.94 | $37.81 | $39.30 | $40.59 | $41.88 |
| | Grades 9-12 per ADA | $67.31 | $72.84 | $75.71 | $78.20 | $80.69 |
| Mandate Block Grant (Charter) | Grades K-8 per ADA | $18.34 | $19.85 | $20.63 | $21.31 | $21.99 |
| | Grades 9-12 per ADA | $50.98 | $55.17 | $57.34 | $59.23 | $61.12 |
| Interest Rate for Ten-Year Treasuries | | 3.65% | 3.13% | 2.81% | 2.90% | 3.00% |
| CalSTRS Employer Rate[4] | | 19.10% | 19.10% | 19.10% | 19.10% | 19.10% |
| CalPERS Employer Rate[4] | | 25.37% | 26.68% | 27.70% | 28.30% | 28.70% |
| Unemployment Insurance Rate[5] | | 0.50% | 0.05% | 0.05% | 0.05% | 0.05% |
| Minimum Wage[6] | | $15.50 | $16.00 | $16.50 | $16.90 | $17.30 |

| STATE MINIMUM RESERVE REQUIREMENTS FOR 2023-24 | |
|---|---|
| **Reserve Requirement** | **District ADA Range** |
| The greater of 5% or $80,000 | 0 to 300 |
| The greater of 4% or $80,000 | 301 to 1,000 |
| 3% | 1,001 to 30,000 |
| 2% | 30,001 to 400,000 |
| 1% | 400,001 and higher |

[1]Applies to Special Education, Child Nutrition, State Preschool, Foster Youth, Mandate Block Grant, Adult Education, Adults in Correctional Facilities Program, Charter School Facility Grant Program, American Indian Education Centers, and the American Indian Early Childhood Education.

[2]Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

[3]Funding is based on TK ADA only and is in addition to the adjusted base grant amount. Further, the funding is adjusted by statutory COLA each year.

[4]California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates in 2023-24 are final, and the subsequent years' rates are subject to change based on determination by the respective governing boards.

[5]Unemployment rate in 2023-24 is final based on determination by the Employment Development Department and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).

[6]Minimum wage rates are effective January 1 of the respective year.


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# RESOLUTION REGARDING EXPENDITURES FROM THE EDUCATION PROTECTION ACCOUNT FOR FISCAL YEAR 2023-24

WHEREAS, the voters approved Proposition 30 on November 6, 2012;

WHEREAS, Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012;

WHEREAS, the provisions of Article XIII, Section 36(e) create in the state General Fund an Education Protection Account to receive and disburse the revenues derived from the incremental increases in taxes imposed by Article XIII, Section 36(f);

WHEREAS, before June 30th of each year, the Director of Finance shall estimate the total amount of additional revenues, less refunds that will be derived from the incremental increases in tax rates made pursuant to Article XIII, Section 36(f) that will be available for transfer into the Education Protection Account during the next fiscal year;

WHEREAS, if the sum determined by the State Controller is positive, the State Controller shall transfer the amount calculated into the Education Protection Account within ten days preceding the end of the fiscal year;

WHEREAS, all monies in the Education Protection Account are continuously appropriated for the support of school districts, county offices of education, charter schools and community college districts;

WHEREAS, monies deposited in the Education Protection Account shall not be used to pay any costs incurred by the Legislature, the Governor or any agency of state government;

WHEREAS, a community college district, county office of education, school district, or charter school shall have the sole authority to determine how the monies received from the Education Protection Account are spent in the school or schools within its jurisdiction;

WHEREAS, the governing board of the Los Angeles Unified School District ("District") shall make the spending determinations with respect to monies received from the Education Protection Account in open session of a public meeting of the governing board;

WHEREAS, the monies received from the Education Protection Account shall not be used for salaries or benefits for administrators or any other administrative cost;

WHEREAS, each community college district, county office of education, school district and charter school shall annually publish on its Internet website an accounting of how much money was received from the Education Protection Account and how that money was spent;

WHEREAS, the annual independent financial and compliance audit required of community college districts, county offices of education, school districts and charter schools shall ascertain and verify whether the funds provided from the Education Protection Account have been properly disbursed and expended as required by Article XIII, Section 36 of the California Constitution;

WHEREAS, expenses incurred by community college districts, county offices of education, school districts and charter schools to comply with the additional audit requirements of Article XIII, Section 36 may be paid with funding from the Education Protection Act and shall not be considered administrative costs for purposes of Article XIII, Section 36.

NOW, THEREFORE, IT IS HEREBY RESOLVED:

1. The monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36 and the spending determinations on how the money will be spent shall be made in open session of a public meeting of the governing board of the District;

2. In compliance with Article XIII, Section 36(e), with the California Constitution, the governing board of the District has determined to spend the monies received from the Education Protection Act as set forth in the following attachment.

DATED June 20, 2023

Jackie Goldberg, Board President

Michael McLean, Executive Officer of the Board

2023-24 Education Protection Account
Budgeted Expenditures by Function - Detail

**Expenditures through: June 30, 2024**

**For Fund 01, Resource 1400 Education Protection Account**

| Description | Object Codes | Amount |
|---|---|---|
| **AMOUNT AVAILABLE FOR THIS FISCAL YEAR** | | |
| Adjusted Beginning Fund Balance | 9791-9795 | 0.00 |
| LCFF Sources | 8010-8099 | 1,254,767,946.00 |
| Federal Revenue | 8100-8299 | 0.00 |
| Other State Revenue | 8300-8599 | 0.00 |
| Other Local Revenue | 8600-8799 | 0.00 |
| All Other Financing Sources and Contributions | 8900-8999 | 0.00 |
| Deferred Revenue | 9650 | 0.00 |
| TOTAL AVAILABLE | | 1,254,767,946.00 |
| **EXPENDITURES AND OTHER FINANCING USES** | | |
| **(Objects 1000-7999)** | | |
| Instruction | 1000-1999 | 1,254,767,946.00 |
| Instruction-Related Services | | |
| Instructional Supervision and Administration | 2100-2150 | 0.00 |
| AU of a Multidistrict SELPA | 2200 | 0.00 |
| Instructional Library, Media, and Technology | 2420 | 0.00 |
| Other Instructional Resources | 2490-2495 | 0.00 |
| School Administration | 2700 | 0.00 |
| Pupil Services | | |
| Guidance and Counseling Services | 3110 | 0.00 |
| Psychological Services | 3120 | 0.00 |
| Attendance and Social Work Services | 3130 | 0.00 |
| Health Services | 3140 | 0.00 |
| Speech Pathology and Audiology Services | 3150 | 0.00 |
| Pupil Testing Services | 3160 | 0.00 |
| Pupil Transportation | 3600 | 0.00 |
| Food Services Other | 3700 | 0.00 |
| Pupil Services | 3900 | 0.00 |
| Ancillary Services | 4000-4999 | 0.00 |
| Community Services | 5000-5999 | 0.00 |
| Enterprise | 6000-6999 | 0.00 |
| General Administration | 7000-7999 | 0.00 |
| Plant Services | 8000-8999 | 0.00 |
| Other Outgo | 9000-9999 | 0.00 |
| TOTAL EXPENDITURES AND OTHER FINANCING USES | | 1,254,767,946.00 |
| **BALANCE (Total Available minus Total Expenditures and Other Financing Uses)** | | 0.00 |

**Ending Balance Reserve Requirements**

Beginning in 2015-16, LA Unified must determine the minimum reserve level amounts of estimated assigned and unassigned ending balances that exceed the required minimum under Senate Bill (SB) 858/751. LA Unified must also state reasons for the reserve being greater than the minimum.

Approximately 50% of the assigned ending balances are in the General Fund School Allocation and School Site Program Carryover categories. The General Fund School allocations are the main account that school sites use for their local needs. These categories also contain unspent Charter School Categorical Block Grant, Community Schools, and resources for Band and Drill Uniforms. Some of these accounts are also associated with specific local revenues such as donations and filming revenues.

Approximately 50% of the committed balances are in Proportionality resources allocated to schools to increase or improve services for English learners, students in foster care, and low-income students.

The Unassigned/Unappropriated balances are amounts that could be used for any Board approved purposes and have not been designated for a specific use. The unassigned ending balance of $113.7 million in 2023-24 is a factor in balancing 2024-25 and 2025-26. Fiscal Year 2025-26 includes balancing solutions.

The Governor's 2023-24 May Revision continues to trigger a statutory 10% cap on local reserves wherein the combined unassigned and assigned balances shall not exceed 10% of General Fund Expenditures and Other Financing Uses. LA Unified's Proposed 2023-24 Budget meets reserve requirements in its multi-year projection.

The table below shows the calculation of the minimum reserve requirement, as well as the estimated assigned and unassigned ending balance for Fiscal Years 2023-24 through 2025-26:

| **Calculation of Minimum (in millions)** | **2023-24** | **2024-25** | **2025-26** |
|---|---|---|---|
| Expenditure & Other Financing Uses | $ 11,667.4 | $ 10,681.7 | $ 10,457.8 |
| Minimum Reserve Levels applicable for the District | 2% | 2% | 2% |
| Minimum Reserve Requirements | $ 233.3 | $ 213.6 | $ 209.2 |
| Reserve Cap (10% of Expenditure & Other Financing Uses) | $ 1,166.7 | $ 1,068.2 | $ 1,045.8 |
| **Estimated Assigned and Unassigned Ending Balances** | | | |
| Assigned Ending Balances | $ 451.9 | $ 451.9 | $ 451.9 |
| Unassigned Ending Balances | | | |
| -Reserve for Economic Uncertainty | 233.5 | 213.7 | 217.9 |
| -Unassigned/Unappropriated | 113.7 | 18.5 | 10.6 |
| Total Assigned and Unassigned Ending Balance | $ 799.0 | $ 684.1 | $ 680.4 |
| **Excess over Minimum** | **$ 565.7** | **$ 470.5** | **$ 471.2** |
| **Excess over Reserve Cap Requirement** | **$ 0** | **$ 0** | **$ 0** |

The assigned ending balances are amounts that can be used for any purpose but have been designated for a specific future use. LA Unified's Assigned and Committed Ending Balances are grouped into the following categories:

| **Breakdown of Assigned Balances (in millions)** | **2023-24** | **2024-25** | **2025-26** |
|---|---|---|---|
| General Fund School Allocation | $ 202.2 | $ 202.2 | $ 202.2 |
| School Site Programs | $ 102.5 | $ 102.5 | $ 102.5 |
| Districtwide Costs | $ 148.7 | $ 148.7 | $ 148.7 |
| Central Office | $ (1.50) | $ (1.50) | $ (1.50) |
| **Total Assigned Ending Balances** | **$ 451.9** | **$ 451.9** | **$ 451.9** |

| **Breakdown of Committed Balances (in millions)** | **2023-24** | **2024-25** | **2025-26** |
|---|---|---|---|
| Proportionality Carryover | $ 656.8 | $ 424.0 | $ 196.5 |
| Districtwide Costs | $ 1,316.0 | $ 466.2 | $ 216.2 |
| **Total Committed Ending Balances** | **$ 1,972.8** | **$ 890.2** | **$ 412.7** |

## ASSIGNED BALANCES

(Amount in millions)

| CATEGORY | PROGRAM | PROGRAM NAME | 2022-23 Estimates | 2023-24 Estimates | 2024-25 Estimates | 2025-26 Estimates |
|---|---|---|---|---|---|---|
| General Fund School Allocation | 13027 | General Fund School Program | $ 202.2 | $ 202.2 | $ 202.2 | $ 202.2 |
| **General Fund School Allocation Total** | | | **202.2** | **202.2** | **202.2** | **202.2** |
| ***General Fund School Allocation, Percentage of Total Assigned Balance*** | | | ***30%*** | ***45%*** | ***45%*** | ***45%*** |
| School Site Programs | Various | School Donations | 27.4 | 27.4 | 27.4 | 27.4 |
| School Site Programs | Various | Filming/Non-Filming Rental | 21.8 | 21.8 | 21.8 | 21.8 |
| School Site Programs | 13723 | Charter School Categorical Block Grant | 19.1 | 19.1 | 19.1 | 19.1 |
| School Site Programs | 14197 | Textbooks (formerly Instructional Materials Block Grant) | 14.4 | - | - | - |
| School Site Programs | 11665 | Band and Drill Uniforms | 5.8 | 5.8 | 5.8 | 5.8 |
| School Site Programs | 11664 | Athletics School Uniform | 5.8 | - | - | - |
| School Site Programs | 14503 | Proposition 39 Over-Allocated Space-School | 5.4 | - | - | - |
| School Site Programs | 13724 | Charter School Allocation In Lieu Of Economic Impact Aide | 4.1 | 4.1 | 4.1 | 4.1 |
| School Site Programs | 13990 | Humanizing Education for Equitable Transformation (HEET) Schools Facilities Improvements | 4.0 | 4.0 | 4.0 | 4.0 |
| School Site Programs | 10257 | Software Bundle | 3.9 | - | - | - |
| School Site Programs | 14861 | Start-Up Costs-New Schools | 2.8 | 2.8 | 2.8 | 2.8 |
| School Site Programs | 11266 | Community Schools Resolution | 2.7 | 2.7 | 2.7 | 2.7 |
| School Site Programs | 10590 | Paraprofessional Teacher Training | 2.4 | 2.4 | 2.4 | 2.4 |
| School Site Programs | 13911 | Library Initiative | 2.1 | 2.1 | 2.1 | 2.1 |
| School Site Programs | 10582 | Alternative Certification-Internship Secondary | 1.6 | 1.6 | 1.6 | 1.6 |
| School Site Programs | 10381 | Lease/Rental Proceeds-Charter Agreement | 1.3 | 1.3 | 1.3 | 1.3 |
| School Site Programs | 14340 | Transcripts Of Pupils' Records | 1.2 | 1.2 | 1.2 | 1.2 |
| School Site Programs | 14220 | Advance Placement Test Fee | 0.8 | 0.8 | 0.8 | 0.8 |
| School Site Programs | 13950 | Instructional Material Account-Library Fines | 0.7 | 0.7 | 0.7 | 0.7 |
| School Site Programs | 12702 | Verizon Innovative Learning Digital Promise | 0.7 | 0.7 | 0.7 | 0.7 |
| School Site Programs | 10817 | Assembly Bill 10 Hygiene | 0.6 | 0.6 | 0.6 | 0.6 |
| School Site Programs | 13787 | Charter School Charges | 0.6 | 0.6 | 0.6 | 0.6 |
| School Site Programs | 10188 | National Board Certification - Support | 0.5 | 0.5 | 0.5 | 0.5 |
| School Site Programs | 10315 | Utilities Savings Sharing Program | 0.5 | 0.5 | 0.5 | 0.5 |
| School Site Programs | 10598 | General Fund Portion-Unified Enrollment | 0.5 | 0.5 | 0.5 | 0.5 |
| School Site Programs | 10194 | Partner Program | 0.3 | 0.3 | 0.3 | 0.3 |
| School Site Programs | 10644 | Verizon/Homelessness and Foster Care Program - School | 0.3 | 0.3 | 0.3 | 0.3 |
| School Site Programs | 16141 | General Fund-Computer Reimbursement | 0.3 | 0.3 | 0.3 | 0.3 |
| School Site Programs | 10293 | Local District Enrollment & Attendance Incentive | 0.3 | - | - | - |
| School Site Programs | 13791 | Maintenance & Operation Services-Wellness Clinic | 0.3 | 0.3 | 0.3 | 0.3 |
| School Site Programs | 10600 | Classified School Employee Teacher Credential | 0.2 | 0.2 | 0.2 | 0.2 |
| School Site Programs | 10603 | Proposition 58 Implementation-Central | 0.2 | 0.2 | 0.2 | 0.2 |
| School Site Programs | 15829 | Star Program | 0.2 | 0.2 | 0.2 | 0.2 |
| School Site Programs | 13211 | Office of Inspector General Audit Settlement Reimbursement | 0.2 | 0.2 | 0.2 | 0.2 |
| School Site Programs | 10356 | ARC Reimbursement-After School | 0.1 | 0.1 | 0.1 | 0.1 |
| School Site Programs | 10382 | Facilities Services-Wellness Clinics | 0.1 | 0.1 | 0.1 | 0.1 |
| School Site Programs | 14151 | Obsolete Textbooks | 0.1 | 0.1 | 0.1 | 0.1 |
| School Site Programs | 14219 | Preliminary Scholastic Aptitude Test (PSAT)/National Merit Scholarship Qualifying Test (NMSQT) | 0.1 | 0.1 | 0.1 | 0.1 |
| School Site Programs | 10636 | Foundation for Early Childhood | 0.1 | - | - | - |
| School Site Programs | 10812 | Achievement Schools Network Program-School | 0.1 | 0.1 | 0.1 | 0.1 |
| School Site Programs | 14129 | Districtwide Report Card - Supplemental | 0.1 | 0.1 | 0.1 | 0.1 |
| School Site Programs | 10581 | School Community Violence Prevention | 0.1 | 0.1 | 0.1 | 0.1 |
| School Site Programs | 11486 | Fund for Accelerated Learning Initiatives | 0.1 | 0.1 | 0.1 | 0.1 |
| School Site Programs | 10320 | Leadership Framework Contract | 0.1 | - | - | - |
| School Site Programs | 10317 | Joint-Use Collections-Schools | 0.1 | 0.1 | 0.1 | 0.1 |
| School Site Programs | 11684 | Facilities Services Division-Emergent Requirements-Schools | 0.1 | 0.1 | 0.1 | 0.1 |
| School Site Programs | Various | All Others | 0.3 | 0.3 | 0.3 | 0.3 |
| School Site Programs | 13794 | Maintenance & Operations Cleanliness Fund (Service Employees International Union) | (0.1) | (0.1) | (0.1) | (0.1) |
| School Site Programs | 15369 | Foreign Student Processing Fee | (0.1) | (0.1) | (0.1) | (0.1) |
| School Site Programs | 11476 | Civic Center Permit Program | (1.4) | (1.4) | (1.4) | (1.4) |
| **School Site Programs Total** | | | **132.4** | **102.5** | **102.5** | **102.5** |
| ***School Site Programs, Percentage of Total Assigned Balance*** | | | ***20%*** | ***23%*** | ***23%*** | ***23%*** |
| Districtwide Costs | 17675 | Reserve For Budget Redirection | 144.6 | 54.6 | 54.6 | 54.6 |
| Districtwide Costs | 16929 | Reserve For One-time Expenditures | 73.0 | 43.4 | 43.4 | 43.4 |
| Districtwide Costs | 14439 | Pending Board-Approved Distribution | 46.8 | 26.8 | 26.8 | 26.8 |
| Districtwide Costs | 10591 | White Fleet Vehicle Replacement Plan | 8.0 | - | - | - |
| Districtwide Costs | 16928 | Reserve For Ongoing Expenditures | 7.9 | 5.6 | 5.6 | 5.6 |
| Districtwide Costs | 13050 | School District-Audit & Examination | 6.7 | - | - | - |
| Districtwide Costs | 10606 | Local District Networks Configuration Projects | 4.0 | - | - | - |
| Districtwide Costs | 13782 | Charter Fee for Service - Maintenance & Operations | 3.8 | 3.8 | 3.8 | 3.8 |
| Districtwide Costs | 17965 | District Cost-Payment of Audit Findings | 3.7 | - | - | - |
| Districtwide Costs | 12704 | SAP Ariba and Concur | 3.4 | 3.4 | 3.4 | 3.4 |
| Districtwide Costs | 10857 | Program Support Cost (PSC) & Other Fee for Service | 2.7 | 2.7 | 2.7 | 2.7 |
| Districtwide Costs | 14712 | Information Technology Projects (General Fund) - Other Expenditures | 2.5 | 2.5 | 2.5 | 2.5 |
| Districtwide Costs | 10568 | Los Angeles School Police Computer Aided Dispatch System | 2.5 | 2.5 | 2.5 | 2.5 |
| Districtwide Costs | 10894 | Health/Wellness Program for Active & Retired Employees | 0.7 | 0.7 | 0.7 | 0.7 |

## ASSIGNED BALANCES

(Amount in millions)

| CATEGORY | PROGRAM | PROGRAM NAME | 2022-23 Estimates | 2023-24 Estimates | 2024-25 Estimates | 2025-26 Estimates |
|---|---|---|---|---|---|---|
| Districtwide Costs | 10363 | Fingerprint New Requests | 0.7 | 0.7 | 0.7 | 0.7 |
| Districtwide Costs | 13786 | Charter School Fee-Instruction Division | 0.7 | 0.7 | 0.7 | 0.7 |
| Districtwide Costs | 10593 | Energy Rebate Conservation Administration | 0.3 | 0.3 | 0.3 | 0.3 |
| Districtwide Costs | 11667 | School Police Student Body Security Overtime | 0.3 | 0.3 | 0.3 | 0.3 |
| Districtwide Costs | 10652 | R2 Fees | 0.3 | 0.3 | 0.3 | 0.3 |
| Districtwide Costs | 13783 | Specialized Charter Agreements | 0.3 | 0.3 | 0.3 | 0.3 |
| Districtwide Costs | 13745 | Charter School Fee For Service | 0.2 | 0.2 | 0.2 | 0.2 |
| Districtwide Costs | 11481 | Agreement with Outside Agency | 0.1 | 0.1 | 0.1 | 0.1 |
| Districtwide Costs | Various | All Others | 0.1 | 0.1 | 0.1 | 0.1 |
| Districtwide Costs | 14790 | Information Technology Division (ITD) General Fund-Portion-Disaster Recovery and Business Continuity Core Network | (0.1) | (0.1) | (0.1) | (0.1) |
| Districtwide Costs | 10252 | Information Technology Division (ITD) Priority Projects | (0.1) | (0.1) | (0.1) | (0.1) |
| **Districtwide Costs Total** | | | **313.2** | **148.7** | **148.7** | **148.7** |
| ***Districtwide Costs, Percentage of Total Assigned Balance*** | | | ***47%*** | ***33%*** | ***33%*** | ***33%*** |
| Central Office | 13315 | Beaudry Building Improvement | 5.2 | - | - | - |
| Central Office | 14423 | Incentive-Breakfast-Discretionary | 2.6 | - | - | - |
| Central Office | 12654 | Board Members Discretionary Funds | 2.1 | - | - | - |
| Central Office | 10813 | Achievement Schools Network Program-Non-School | 1.8 | - | - | - |
| Central Office | 11648 | Facilities Condition Assessments-Administrative Sites | 1.6 | - | - | - |
| Central Office | 10467 | Community Schools-Central | 1.6 | - | - | - |
| Central Office | 15871 | Vehicle Replacement | 1.3 | - | - | - |
| Central Office | Various | Commission on Teacher Credentialing (CTC) | 1.3 | (0.8) | (0.8) | (0.8) |
| Central Office | 10621 | Proposition 39 Over-Allocated Space-District Administration | 0.8 | - | - | - |
| Central Office | 10643 | Verizon/Homelessness and Foster Care Program - Central | 0.7 | - | - | - |
| Central Office | 14713 | Distance Learning and Digital Inclusion Allowance | 0.5 | - | - | - |
| Central Office | 10578 | Teacher Quality & Staffing | 0.3 | - | - | - |
| Central Office | 10811 | 457 Retirement Plan Administration Expense | 0.2 | - | - | - |
| Central Office | 11164 | Enterprise Software License-Legal Compliance | 0.2 | - | - | - |
| Central Office | 13203 | Long Term Leases-Publishing Costs | 0.2 | - | - | - |
| Central Office | 14517 | Contract Services -Energy Conservation | 0.2 | - | - | - |
| Central Office | 10783 | Advertising on White Fleet | 0.1 | - | - | - |
| Central Office | 14494 | Enterprise Help Desk General Fund | 0.1 | - | - | - |
| Central Office | 11669 | School Police Reimbursement Account-Rio Hondo Community College | 0.1 | - | - | - |
| Central Office | 10599 | General Fund Portion-Learning Management System (LMS) | 0.1 | - | - | - |
| Central Office | 10868 | Porter Ranch Childcare-Central | 0.1 | - | - | - |
| Central Office | 15375 | Information Technology Division (ITD) General Fund Portion-Indirect | 0.1 | - | - | - |
| Central Office | 15278 | KLCS-Corporation for Public Broadcasting Fiscal Stabilization Funds | 0.1 | - | - | - |
| Central Office | Various | All Others | 0.3 | (0.0) | (0.0) | (0.0) |
| Central Office | 16512 | School Determined Education Program (SDEP)-Citations Processing | (0.7) | (0.7) | (0.7) | (0.7) |
| **Central Office Total** | | | **21.0** | **(1.5)** | **(1.5)** | **(1.5)** |
| ***Central Office, Percentage of Total Assigned Balance*** | | | ***3%*** | ***0%*** | ***0%*** | ***0%*** |
| **Grand Total** | | | **$ 668.8** | **$ 451.9** | **$ 451.9** | **$ 451.9** |

## COMMITTED BALANCES

(Amount in millions)

| CATEGORY | PROGRAM | PROGRAM NAME | 2022-23 Estimates | 2023-24 Estimates | 2024-25 Estimates | 2025-26 Estimates |
|---|---|---|---|---|---|---|
| Proportionality | 10544 | TSP (Targeted Student Population) | 487.7 | 321.1 | 88.3 | 0.0 |
| Proportionality | 11456 | TSP (Targeted Student Population) - School Staffing Equity | 197.7 | - | - | - |
| Proportionality | 10984 | TSP (Targeted Student Population)-Student Equity Needs Index (SENI) Goal 2 Proficiency for All | 128.5 | 128.5 | 128.5 | 105.1 |
| Proportionality | 10552 | TSP (Targeted Student Population)-Student Equity Needs Index (SENI) | 115.8 | 115.8 | 115.8 | - |
| Proportionality | 10983 | TSP (Targeted Student Population)-Student Equity Need Index (SENI) Goal 1 100% Graduation | 31.0 | 31.0 | 31.0 | 31.0 |
| Proportionality | 10988 | TSP (Targeted Student Population)-Student Equity Needs Index (SENI) Goal 5 School Safety | 27.1 | 27.1 | 27.1 | 27.1 |
| Proportionality | 10985 | TSP (Targeted Student Population)-Student Equity Needs Index (SENI) Goal 3 100% Attendance | 22.7 | 22.7 | 22.7 | 22.7 |
| Proportionality | 10987 | TSP (Targeted Student Population)-Student Equity Needs Index (SENI) Goal 4 Parent & Community Engagement | 10.5 | 10.5 | 10.5 | 10.5 |
| Proportionality | 10155 | English Learners Transition - Central Office | 10.1 | - | 0.1 | 0.1 |
| **Proportionality Total** | | | **$ 1,031.2** | **$ 656.8** | **$ 424.0** | **$ 196.5** |
| Districtwide Costs | 16929 | Reserve For Student Equity Needs Index (SENI) | 600.0 | 300.0 | - | - |
| Districtwide Costs | 17675 | Reserve For Other Post-Employment Benefits (OPEB) | 422.0 | 211.0 | - | - |
| Districtwide Costs | 17675 | Reserve From Other Post-Employment Benefit (OPEB) Savings[1] | | 76.6 | 153.2 | 153.2 |
| Districtwide Costs | 16929 | Reserve For Inflation Protection | 99.1 | 109.7 | - | - |
| Districtwide Costs | 16929 | Reserve For Primary Promise | 40.0 | 40.0 | - | - |
| Districtwide Costs | 16929 | Reserve For Intervention Services for Data Dialogues Informing Growth (DIG) Schools | - | - | 63.0 | 63.0 |
| Districtwide Costs | 16929 | Reserve for Labor Agreements | | 578.7 | 250.0 | - |
| **Districtwide Costs Total** | | | **$ 1,161.1** | **$ 1,316.0** | **$ 466.2** | **$ 216.2** |
| **Grand Total** | | | **$ 2,192.3** | **$ 1,972.8** | **$ 890.2** | **$ 412.7** |

[1]Note: Committed balances for Other Post-Employment Benefits (OPEB) are intended to be used to offset expenditures during the projection period. Refer to Attachment G Resolution to Release Committed Fund Balance for Other Post-Employment Benefits.

**LOS ANGELES UNIFIED SCHOOL DISTRICT**
**BOARD OF EDUCATION**

# RESOLUTION TO COMMIT FUND BALANCE FOR LABOR AGREEMENTS IN THE 2023-24 FISCAL YEAR

WHEREAS, the Governmental Standards Accounting Board (GASB) has issued Statement No. 54 (GASB 54), establishing the category of committed fund balance;

WHEREAS, the Los Angeles Unified School District is required to comply with GASB 54 reporting requirements;

WHEREAS, the committed fund balance classification reflects amounts subject to specific internal constraints self-imposed by the Board;

WHEREAS, once the committed fund-balance constraints are imposed, it requires the constraint to be revised, removed, or redirected for other purposes by the Board in the same manner as the Board originally approved the commitment; and

WHEREAS, the Board has determined it has specific needs that it elects to fund with portions of its General Fund ending fund balance.

NOW, THEREFORE, BE IT RESOLVED, that the Los Angeles Unified School District Board of Education, hereby commits to utilizing portions of its general fund ending balance, as indicated by the committed fund classification in its financial statements, for the following purposes:

| Purpose | Justification | Estimated Amounts (in millions) |
|---|---|---|
| Labor Agreements | Funds set aside to meet the District's labor agreements | $579 |

BE IT FURTHER RESOLVED, that such funds cannot be used for any purposes other than directed above, unless the Board adopts a successor resolution to revise or remove the constraint, or otherwise redirect the funds for other purposes.

BE IT FURTHER RESOLVED, that the District's Superintendent, or designee, is hereby authorized and directed to finalize the amounts to be committed for the purposes directed above for fiscal year 2023-24.

Approved, passed and adopted by the Board of Education of the Los Angeles Unified School District on the 20th day of June, 2023:

AYES: 7

NOES: _____

ABSTENTIONS: _____

Jackie Goldberg, President of the Governing Board of the Los Angeles Unified School District

Attested to:

Michael McLean, Clerk of the Governing Board of the Los Angeles Unified School District

**LOS ANGELES UNIFIED SCHOOL DISTRICT**
**BOARD OF EDUCATION**

# RESOLUTION TO RELEASE COMMITTED FUND BALANCE FOR THE 2024-25 FISCAL YEAR

WHEREAS, the Governmental Standards Accounting Board (GASB) has issued Statement No. 54 (GASB 54), establishing the category of committed fund balance; and

WHEREAS, the Los Angeles Unified School District is required to comply with GASB 54 reporting requirements; and

WHEREAS, the committed fund balance classification reflects amounts subject to specific internal constraints self-imposed by the Board; and

WHEREAS, once the committed fund-balance constraints are imposed, it requires the constraint to be revised, removed, or redirected for other purposes by the Board in the same manner as the Board originally approved the commitment; and

WHEREAS, the Board has determined it has specific needs that it elects to fund with portions of its General Fund ending fund balance; and

WHEREAS, on June 21, 2022 the Board adopted a Resolution that committed $600 million of General Fund ending fund balance for the Student Equity Needs Index (SENI). The $600 million was committed for SENI allocations of $300 million in both the 2023-24 Fiscal Year and 2024-25 Fiscal Year, to maintain the total SENI allocation at $700 million in both Fiscal Years; and

WHEREAS, for the 2023-24 Fiscal Year, sufficient Targeted Student Population (TSP) funds were identified to make the full $700 million SENI allocation from TSP funds. The $300 million that had been committed from General Fund ending fund balance is no longer needed to maintain the SENI allocation at $700 million in Fiscal Year 2023-24; and

WHEREAS, on May 9, 2023, the Board adopted a Resolution that released $300 million of the $600 million that had been committed from General Fund ending balance; and

WHEREAS, for the 2024-25 Fiscal Year, sufficient TSP funds are projected to make the full $700 million SENI allocation from TSP funds. The remaining $300 million that remains committed

from General Fund ending balance is no longer needed to maintain the SENI allocation at $700 million in Fiscal Year 2024-25; and

NOW, THEREFORE, BE IT RESOLVED, that the Los Angeles Unified School District Board of Education, hereby releases the commitment of its General Fund ending balance, as indicated by the committed fund classification in its financial statements, for the following purposes:

| Purpose | Justification | Amount Committed June 21, 2022 (in millions) | Amount Released May 9, 2023 (in millions) | Amount to be Released (in millions) | Remaining Committed Balance (in millions) |
|---|---|---|---|---|---|
| Student Equity Needs Index (SENI) - Equity is Justice Resolution | SENI funds to provide new or increased services to low income, English learner, and foster youth students | $600 | $300 | $300 | $0 |

Approved, passed and adopted by the Board of Education of the Los Angeles Unified School District on the 20th day of June, 2023:

AYES: 7

NOES: _____

ABSTENTIONS: _____

Jackie Goldberg

Jackie Goldberg, President of the Governing Board of the Los Angeles Unified School District

Attested to:

M.G.M

Michael McLean, Clerk of the Governing Board of the Los Angeles Unified School District

**LOS ANGELES UNIFIED SCHOOL DISTRICT**
**BOARD OF EDUCATION**

# RESOLUTION TO RELEASE COMMITTED FUND BALANCE FOR OTHER POST-EMPLOYEMENT BENEFITS IN THE 2024-25 FISCAL YEAR

WHEREAS, the Governmental Standards Accounting Board (GASB) has issued Statement No. 54 (GASB 54), establishing the category of committed fund balance; and

WHEREAS, the Los Angeles Unified School District is required to comply with GASB 54 reporting requirements; and

WHEREAS, the committed fund balance classification reflects amounts subject to specific internal constraints self-imposed by the Board; and

WHEREAS, once the committed fund-balance constraints are imposed, it requires the constraint to be revised, removed, or redirected for other purposes by the Board in the same manner as the Board originally approved the commitment; and

WHEREAS, the Board has determined it has specific needs that it elects to fund with portions of its General Fund ending fund balance; and

WHEREAS, on June 21, 2022 the Board adopted a Resolution that committed $422 million of General Fund ending fund balance for Other Post-Employment Benefits (OPEB). The amount of $211 million was committed in each of the Fiscal Years 2023-24 and 2024-25.

WHEREAS, for the 2023-24 Fiscal Year $77 million will be released and in 2024-25 Fiscal Year $211 million will be released; and

NOW, THEREFORE, BE IT RESOLVED, that the Los Angeles Unified School District Board of Education, hereby releases the commitment of its General Fund ending balance, as indicated by the committed fund classification in its financial statements, for the following purposes:

| Purpose | Justification | Amount Committed June 21, 2022 (in millions) | Amount to be Released (in millions) |
|---|---|---|---|
| Other Post-Employment Benefits (OPEB) | Funds set-aside to meet the District's obligations for post-retirement benefits (other than pensions) | $422 | $288 |

| | 2023-24 | 2024-25 |
|---|---|---|
| Planned OPEB Contribution (in millions) | $211 | $33 |

Approved, passed and adopted by the Board of Education of the Los Angeles Unified School District on the 20th day of June, 2023:

AYES: 7

NOES: _____

ABSTENTIONS: _____

Jackie Goldberg, President of the Governing Board of the Los Angeles Unified School District

Attested to:

Michael McLean, Clerk of the Governing Board of the Los Angeles Unified School District

# Arts, Music and Instructional Materials Discretionary Block Grant 2022
# EXPENDITURE PLAN

| LEA Name: | Contact Name: | Email Address: | Phone Number: |
|---|---|---|---|
| **Los Angeles Unified School District** | Budget Services | Budget-info@lausd.net@lausd.net | 213-241-2100 |

| Total estimated amount of funds received by the LEA: | Date of adoption at public meeting: |
|---|---|
| **$124,000,000** | June 20, 2023 |

AB 181 Sec. 134 (amended by AB 185 Sec. 56)

(e) The governing board or body of each school district, county office of education, or charter school receiving funds pursuant to this section shall discuss and approve a plan for the expenditure of funds received pursuant to this section at a regularly scheduled public meeting. It is the intent of the Legislature that each school district, county office of education, or charter school expend any resources received pursuant to this section consistent with their governing board or body approved plan.

| **(1) Obtain standards-aligned professional development and instructional materials, in the following subject areas:**<br>**(A) Visual and performing arts.**<br>**(B) World languages.**<br>**(C) Mathematics.**<br>**(D) Science, including environmental literacy.**<br>**(E) English language arts, including early literacy.**<br>**(F) Ethnic studies.**<br>**(G) Financial literacy, including the content specified in Section 51284.5 of the Education Code.**<br>**(H) Media literacy.**<br>**(I) Computer science.**<br>**(J) History-social science.**<br><br>**Planned Activity:** | **Total Budgeted per Activity** |
|---|---|
| <Enter planned activity here> | $ |
| <Enter planned activity here> | $ |
| <Add table rows as necessary> | $ |
| **Subtotal for this section** | **$** |

| **(2) Obtain instructional materials and professional development aligned to best practices for improving school climate, including training on deescalation and restorative justice strategies, asset-based pedagogies, antibias, transformative social-emotional learning, media literacy, digital literacy, physical education, and learning through play.**<br><br>**Planned Activity:** | **Total Budgeted per Activity** |
|---|---|
| <Enter planned activity here> | $ |
| <Add table rows as necessary> | $ |
| **Subtotal for this section** | **$** |

| **(3) Develop diverse book collections and obtain culturally relevant texts, including leveled texts, in both English and pupils' home languages, to support pupils' independent reading. It is the intent of the Legislature that these book collections and culturally relevant texts be used to provide support for pupils through the establishment of site-based school and classroom libraries that are culturally relevant to pupils' home and community experiences and be available in English, pupils' home language, or a combination of more than one language.**<br><br>**Planned Activity:** | **Total Budgeted per Activity** |
|---|---|
| <Enter planned activity here> | $ |
| <Enter planned activity here> | $ |
| <Add table rows as necessary> | $ |
| **Subtotal for this section** | **$** |

| **(4) Operational costs, including but not limited, to retirement and health care cost increases.**<br><br>**Planned Activity:** | **Total Budgeted per Activity** |
|---|---|
| Salary increases and related benefit costs | $124,000,000 |
| | $ |
| | $ |
| **Subtotal for this section** | **$124,000,000** |

| **(5) As related to the COVID-19 pandemic, acquire personal protective equipment, masks, cleaning supplies, COVID-19 tests, ventilation upgrades, and other similar expenditures, if they are necessary to keep pupils and staff safe from COVID-19 and schools open for in-person instruction.** | |
|---|---|
| **Planned Activity:** | **Total Budgeted per Activity** |
| <Enter planned activity here> | $ |
| <Enter planned activity here> | $ |
| <Add table rows as necessary> | $ |
| **Subtotal for this section** | **$** |

| **Arts and Music Education Programs**<br><br>**(c) Funding appropriated pursuant to this section shall be available for encumbrance through the 2025–26 fiscal year. Local educational agencies are encouraged, but not required, to proportionally use resources received pursuant to this section for the purposes noted in paragraphs (1) to (5), inclusive, of subdivision (a) and to support arts and music education programs.** | |
|---|---|
| **Planned Activity:** | **Total Budgeted per Activity** |
| <Enter planned activity here> | $ |
| <Enter planned activity here> | $ |
| <Add table rows as necessary> | $ |
| **Subtotal for this section** | **$** |

## SUMMARY OF EXPENDITURES

| Section Totals: | Total Budgeted per Activity |
|---|---|
| Subtotal Section (1): Standards-Aligned Instructional Materials and Professional Development in Nine Subject Areas | $ |
| Subtotal Section (2): Instructional Materials and Professional Development Aligned to Best Practices for Improving School Climate | $ |
| Subtotal Section (3): Diverse Book Collections and Culturally Relevant Texts | $ |
| Subtotal Section (4): Operational Costs | $124,000,000 |
| Subtotal Section (5): Costs Related to COVID-19 | $ |
| Subtotal Section (6): Arts and Music Education Programs | $ |
| **Total Planned Expenditures:** | **$ 124,000,000** |

# LOS ANGELES UNIFIED SCHOOL DISTRICT
# SCHEDULE OF INTERFUND TRANSFERS
**(In Thousands)**

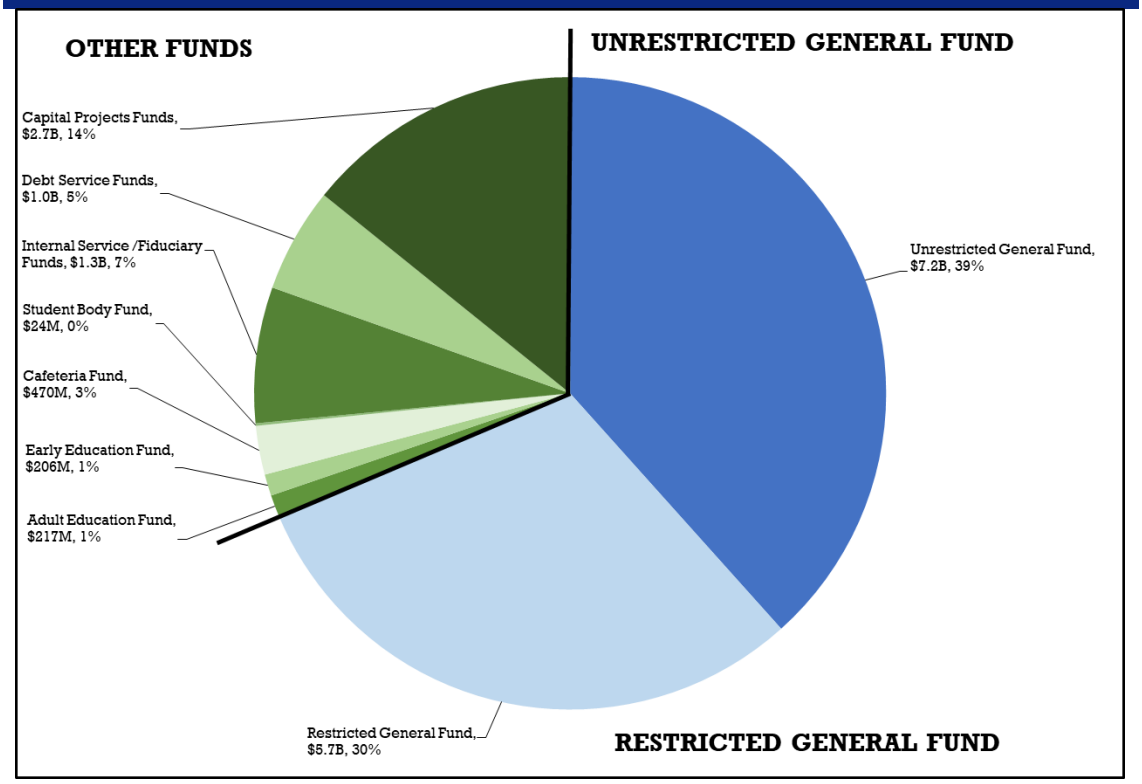
| FROM: | TO: | PURPOSE: | 2020-21 | 2021-22 | 2022-23* |
|---|---|---|---|---|---|
| General Fund | Child Development Fund | Support | $ 17,125 | $ 877 | |
| General Fund | Special Reserve Fund | Reimbursement of capital expenditures | | | $ 335 |
| General Fund | Adult Education Fund | Transfer of Balance | 4,340 | 36 | |
| General Fund | Cafeteria Fund | Reimbursement of expenditures | 136 | | |
| General Fund | Capital Services Fund | Debt service | 16,093 | 13,265 | 14,821 |
| General Fund | District Bond Funds | Reimbursement of capital expenditures | 471 | 226 | 353 |
| Special Reserve Fund | Capital Services Fund | Debt service | 320 | | |
| Special Reserve Fund | District Bond Funds | Reimbursement of capital expenditures | 3,078 | 13,722 | 1,250 |
| Special Reserve Fund-CRA | General Fund | Reimbursement of capital expenditures | 20,000 | 45,000 | |
| Capital Facilities Fund | Special Reserve Fund | Reimbursement of capital expenditures | | 4 | |
| Capital Facilities Fund | District Bond Funds | Reimbursement of capital expenditures | 97,354 | 54,301 | |
| Capital Facilities Fund | County School Facilities | Reimbursement of capital expenditures | 19 | | |
| Adult Education Fund | General Fund | Reimbursement of expenditures | 6 | 22 | |
| Child Development Fund | General Fund | Reimbursement of expenditures | 14 | | |
| Special Reserve Fund-FEMA | General Fund | Reimbursement of expenditures | | | 21 |
| Capital Services | General Fund | Debt service | 675 | | 357 |
| County School Facilities | District Bond Funds | Reimbursement of capital expenditures | 75,287 | 80,588 | 158,493 |
| County School Facilities | Capital Facilities Fund | Reimbursement of capital expenditures | 1 | 244 | |
| Building Fd - Measure R | General Fund | Reimbursement of capital expenditures | | 1,380 | |
| Building Fd - Measure R | District Bond Funds | Reimbursement of capital expenditures | 45,649 | 62,075 | 20,657 |
| Building Fd - Measure R | County School Facilities | Reimbursement of capital expenditures | 13 | 64 | 90 |
| Building Fd - Measure R | Special Reserve Fund | Reimbursement of capital expenditures | | 82 | |
| Building Fd - Bond Proceeds | District Bond Funds | Reimbursement of capital expenditures | 8 | 1,986 | |
| Building Fd - Bond Proceeds | County School Facilities | Reimbursement of capital expenditures | | 2 | |
| Building Fd - Measure K | County School Facilities | Reimbursement of capital expenditures | 1 | 76 | 14,231 |
| Building Fd - Measure K | District Bond Funds | Reimbursement of capital expenditures | 747 | 508 | |
| Building Fd - Measure K | Special Reserve Fund | Reimbursement of capital expenditures | 12 | | |
| Building Fd - Measure Y | General Fund | Reimbursement of capital expenditures | 52 | 99 | |
| Building Fd - Measure Y | District Bond Funds | Reimbursement of capital expenditures | 47,285 | 28,317 | 5,501 |
| Building Fd - Measure Y | County School Facilities | Reimbursement of capital expenditures | 101 | 370 | 9 |
| Building Fd - Measure Y | Special Reserve Fund | Reimbursement of capital expenditures | 11 | | |
| Building Fd - Measure Q | General Fund | Reimbursement of capital expenditures | 17,259 | 72 | 162 |
| Building Fd - Measure Q | District Bond Funds | Reimbursement of capital expenditures | 155 | 623 | 26 |
| Building Fd - Measure Q | Capital Facilities Fund | Reimbursement of capital expenditures | 5,000 | | |
| Building Fd - Measure Q | County School Facilities | Reimbursement of capital expenditures | 26,307 | | |
| Building Fd - Measure Q | Special Reserve Fund | Reimbursement of capital expenditures | 76 | 1,622 | 12 |
| Building Fd - Measure RR | General Fund | Reimbursement of capital expenditures | | | 35 |
| Building Fd - Measure RR | District Bond Funds | Reimbursement of capital expenditures | | 3,186 | 1,238 |
| Building Fund | District Bond Funds | Reimbursement of capital expenditures | | 7 | |
| Health & Welfare Benefits Fund | General Fund | Transfer of Balance** | 227,000 | | |
| | | | **$ 604,595** | **$ 308,754** | **$ 217,591** |

* Transactions are through 4/30/2023

**Transfer of Health and Welfare Fund unspent reserve balance in excess of $100,000,000 as of December 31, 2020 to General Fund per the 2018-2020 Health Benefit Agreement.

# Section II

## 2023-24 PROPOSED BUDGET AT A GLANCE




Summary (*all amounts in millions**)

| Budget By Fund | Expenditure | % of Budget |
|---|---|---|
| Unrestricted General Fund | $7,214.42 | 38.36% |
| Restricted General Fund | $5,688.27 | 30.25% |
| Adult Education Fund | $216.67 | 1.15% |
| Early Education Fund | $206.42 | 1.10% |
| Cafeteria Fund | $469.62 | 2.50% |
| Student Body Fund | $24.03 | 0.13% |
| Internal Service /Fiduciary Funds** | $1,305.81 | 6.94% |
| Debt Service Funds** | $1,007.34 | 5.36% |
| Capital Projects Funds | $2,673.21 | 14.21% |
| **Total Authorized Budget for FY 2023-2024** | **$18,805.79** | **100%** |

**Amounts may differ due to rounding.*
***These funds are separately set out as required by law for accounting purposes and are also reflected elsewhere in the budget.*

### Description of Budgeted Expenditure Categories

**UNRESTRICTED BUDGET**
Funds that can be used for any general education purpose.

**RESTRICTED BUDGET**
Funds that must be used for a specific purpose.

**CAPITAL PROJECTS FUNDS**
Used for the acquisition or construction of capital facilities. Come primarily from sale of voter-approved bonds.

**DEBT SERVICE FUNDS**
Account for payment of interest and principal on the District's long-term bonds.

**INTERNAL SERVICE/ FIDUCIARY FUNDS**
Account for the payment of employee health & welfare benefits, worker's compensation, liability insurance and other post-employment benefits.

**CAFETERIA FUND**
Resources used to operate the District's food service program.

**EARLY EDUCATION FUND**
Resources used to operate the District's Early Education Centers.

**ADULT EDUCATION FUND**
Resources used to operate the District's Adult Education programs.

**STUDENT BODY FUND**
Student Body Funds at the school sites account for cash held by the District on behalf of the student bodies. Governmental Accounting Standards Board (GASB) Statement No.84, Fiduciary Activities necessitates the inclusion of the Student Body Budget in the Overall LA Unified Budget.

# LAUSD Budget Summary
## Fiscal Year 2023-24
## Proposed Budget as of June 13, 2023

- Total Budget - $18.8 Billion
- General Fund Budget - $12.9 Billion
- General Fund Operating Budget, Adult Fund, Child Development Fund, and Cafeteria Fund - $13.8 Billion
- General Fund Support
    - Special Education (Net Contribution) – $1,091.1 Million
    - Cafeteria Program - $11.6 Million (in General Fund)
    - Child Development (Early Childhood Education) - $1.5 Million

- Per Pupil Revenue Rate

| **Revenue** | **Per Enrollment** | **Per Funded ADA** |
|---|---|---|
| Local Control Funding Formula | $16,215 | $16,369 |
| Other Revenue | $9,233 | $9,321 |
| **Per Pupil Revenue Rate Total:** | **$25,448** | **$25,690** |

- LCFF Revenue (amounts in millions)

| **Description** | **Traditional Schools (Non-Charter)** | **Locally-funded (Affiliated) Charter Schools** | **Total** |
|---|---|---|---|
| Base | $4,157.9 | $375.2 | $4,533.1 |
| Supplemental/Concentration | 1,550.5 | 50.0 | 1,600.5 |
| Targeted Instructional Improvement Grant (TIIG) | 460.4 | 0.0 | 460.4 |
| Home-to-School Transportation | 84.0 | 0.0 | 84.0 |
| Transitional Kindergarten Ratio | 28.2 | 2.8 | 31.0 |
| Economic Recovery Target | 0.0 | 1.0 | 1.0 |
| **LCFF Revenue Total** | **$6,281.0** | **$429.0** | **$6,710.0** |

- Unduplicated Pupil Count (UPC) / Unduplicated Pupil Percentage (UPP)

| **Description** | **Traditional Schools (Non-Charter)** | **Locally-funded (Affiliated) Charter Schools** |
|---|---|---|
| Unduplicated Pupil Count (Estimated) | 325,422 | 17,663 |
| Unduplicated Pupil Percentage (3-year rolling average) | 85.93% | 46.93% |

- Enrollment decline from 2022-23 is projected at 8,453 students; average loss in LCFF revenue is approximately $125 Million
    - A 1% decline in enrollment is approximately $60 Million
- Projected Unassigned Ending Balances:
    - Fiscal Year 2023-24 – $113.7 Million
    - Fiscal Year 2024-25 – $18.5 Million
    - Fiscal Year 2025-26 – $10.6 Million

**Online Resources:**

- 2023-24 Proposed Budget: https://achieve.lausd.net/Page/1679

**Websites:**

- Chief Financial Officer https://achieve.lausd.net/Page/1679
- Budget Services and Financial Planning Division https://achieve.lausd.net/Page/431
- School Fiscal Services https://achieve.lausd.net/Page/794

# GENERAL FUND MULTI-YEAR PROJECTION

AB 1200 (Chapter 1213/1991) and AB 2756 (Chapter 52/2004) were enacted in response to near bankruptcies of a number of school districts, an increase in requests for state emergency loans, and an increase in financial distress. As a result, school districts are required to submit a Multi-Year Projection (MYP) of the General Fund that includes the current fiscal year and two subsequent fiscal years. The MYP is considered by the Los Angeles County Office of Education (LACOE) as part of its fiscal solvency review process.

The MYP is a mathematical result of today's decisions based on a given set of assumptions. LACOE provides the District with guidelines on what assumptions to use for items such as, but not limited to, the cost-of-living adjustment (COLA) for Local Control Funding Formula (LCFF) revenue and employer rates for pension systems. The assumptions are expected to change as the various factors change at the State and local levels. The assumptions are listed in the Budget Assumptions and Policies pages of the Board Report.

It is important to note that the MYP is not a forecast or prediction, for which there is a higher implied reliability factor. While the terms "forecast" and "projection" are sometimes used interchangeably, there is a difference between them.

The American Institute of Certified Public Accountants (AICPA) define the terms as follows:

Forecast. Prospective financial statements that present, to the best of the responsible party's knowledge and belief, an entity's expected financial position, results of operations and cash flows. A financial forecast is based on the responsible party's assumptions reflecting the conditions it expects to exist and the course of action it expects to take.

Projection. Prospective financial statements that present, to the best of the responsible party's knowledge and belief, given one or more hypothetical assumptions, an entity's expected financial position, results of operations and cash flows.

The main difference between forecast and projection comes down to the nature of the assumptions. A forecast uses assumptions that represent expectations of actual future events. A projection, which is the MYP, uses assumptions that include guidelines from an oversight agency like LACOE that may or may not happen.

# General Fund – Unrestricted and Restricted
# Multi-Year Projection

| (Amount in millions) | | 2019-20 Actual Amounts | 2020-21 Actual Amounts | 2021-22 Actual Amounts | 2022-23 Estimated Amounts | 2023-24 Estimated Amounts | 2024-25 Estimated Amounts | 2025-26 Estimated Amounts |
|---|---|---|---|---|---|---|---|---|
| **Beginning Balance** | | $2,220.8 | $2,105.6 | $2,856.6 | $3,400.1 | $5,179.3 | $4,072.9 | $2,767.9 |
| **Audit Adjustments/Other Restatements** | | -$4.0 | -$56.1 | -$1.3 | -$75.9 | $0.0 | $0.0 | $0.0 |
| **Revenues and Other Financing Sources** | | | | | | | | |
| LCFF | 8010-8099 | $5,651.9 | $5,655.9 | $6,036.4 | $6,590.9 | $6,738.3 | $6,575.9 | $6,524.2 |
| Federal Revenues | 8100-8299 | $631.0 | $1,685.4 | $1,855.9 | $2,138.7 | $1,840.5 | $864.5 | $799.3 |
| Other State Revenues | 8300-8599 | $1,134.2 | $1,223.8 | $1,748.8 | $2,649.8 | $1,678.0 | $1,643.9 | $1,638.8 |
| Other Local Revenues | 8600-8799 | $170.1 | $190.8 | $32.8 | $178.4 | $274.2 | $262.5 | $250.6 |
| Other Financing Sources | | | | | | | | |
| Transfers In | 8900-8929 | $22.1 | $265.0 | $46.6 | $41.0 | $30.0 | $30.0 | $30.0 |
| Other Sources | 8930-8979 | $0.0 | $0.0 | $62.0 | $0.3 | $0.0 | $0.0 | $0.0 |
| Contribution to Restricted Programs | 8980-8999 | $0.0 | $0.0 | $0.0 | $0.0 | $0.0 | $0.0 | $0.0 |
| **Total Revenues and Other Financing Sources** | | $7,609.3 | $9,021.0 | $9,782.4 | $11,599.1 | $10,561.0 | $9,376.7 | $9,242.8 |
| **Total Sources of Funds** | | $9,826.2 | $11,070.4 | $12,637.7 | $14,923.2 | $15,740.3 | $13,449.6 | $12,010.7 |
| **Expenditures and Other Financing Uses** | | | | | | | | |
| Certificated Salaries | 1000-1999 | $2,999.3 | $3,086.7 | $3,379.8 | $3,519.5 | $3,730.4 | $3,912.5 | $3,919.9 |
| Classified Salaries | 2000-2999 | $1,077.0 | $1,159.8 | $1,257.2 | $1,338.4 | $1,434.0 | $1,401.8 | $1,401.1 |
| Employee Benefits | 3000-3999 | $2,300.8 | $2,151.4 | $2,370.1 | $2,784.8 | $2,820.2 | $2,876.5 | $2,888.7 |
| Books & Supplies | 4000-4999 | $267.0 | $621.3 | $479.4 | $597.1 | $1,893.1 | $938.7 | $948.0 |
| Services, Other Operating Expenses | 5000-5999 | $924.0 | $1,079.1 | $1,655.7 | $1,430.5 | $1,718.5 | $1,426.1 | $1,503.1 |
| Capital Outlay | 6000-6999 | $118.9 | $94.1 | $94.7 | $70.3 | $53.6 | $61.0 | $62.1 |
| Other Outgo | 7100-7299 | $5.6 | $5.5 | $5.5 | $6.1 | $5.8 | $5.8 | $5.8 |
| Other Outgo | 7400-7499 | $0.3 | $0.1 | $5.7 | $4.8 | $4.8 | $4.8 | $4.8 |
| Direct Support/Indirect Costs | 7300-7399 | -$23.2 | -$22.3 | -$24.9 | -$24.0 | -$20.0 | -$23.5 | -$20.9 |
| Other Financing Uses | 7610-7699 | $50.8 | $38.2 | $14.4 | $16.5 | $27.2 | $78.1 | $176.2 |
| **Total Expenditures** | | $7,720.6 | $8,213.9 | $9,237.6 | $9,744.0 | $11,667.4 | $10,681.7 | $10,888.8 |
| Other Adjustments | | $0.0 | $0.0 | $0.0 | $0.0 | $0.0 | $0.0 | -$431.0 |
| **Total Expenditures and Other Financing Uses** | | $7,720.6 | $8,213.9 | $9,237.6 | $9,744.0 | $11,667.4 | $10,681.7 | $10,457.8 |
| **Ending Fund Balance** | | $2,105.6 | $2,856.6 | $3,400.1 | $5,179.3 | $4,072.9 | $2,767.9 | $1,552.9 |
| **Total Uses of Funds** | | $9,826.2 | $11,070.4 | $12,637.7 | $14,923.2 | $15,740.3 | $13,449.6 | $12,010.7 |
| **Change in Fund Balance** | | -$111.3 | $807.1 | $544.8 | $1,855.1 | -$1,106.4 | -$1,304.9 | -$1,215.0 |
| **Components of Ending Balance:** | | | | | | | | |
| Non Spendable-Inventories/Cash/Others | | $37.7 | $42.5 | $48.0 | $43.0 | $43.0 | $43.0 | $43.0 |
| Restricted Ending Balances | | $113.6 | $203.1 | $544.5 | $1,842.6 | $1,258.0 | $1,150.6 | $416.8 |
| Committed Ending Balances | | $87.6 | $0.0 | $0.0 | $2,192.3 | $1,972.8 | $890.2 | $412.7 |
| Assigned Ending Balances | | | | | | | | |
| Other Designations/Carryovers | | $1,248.9 | $1,064.1 | $1,596.0 | $668.8 | $451.9 | $451.9 | $451.9 |
| Unassigned Ending Balances | | | | | | | | |
| Reserve for Economic Uncertainties | | $79.0 | $92.0 | $199.9 | $238.8 | $233.5 | $213.7 | $217.9 |
| Undesignated/Unassigned Ending Balances | | $538.8 | $1,454.8 | $1,011.7 | $193.7 | $113.7 | $18.5 | $10.6 |
| **Total Ending Balance** | | $2,105.6 | $2,856.6 | $3,400.1 | $5,179.3 | $4,072.9 | $2,767.9 | $1,552.9 |

# General Fund – Unrestricted
# Multi-Year Projection

| (Amount in millions) | | 2019-20 Actual Amounts | 2020-21 Actual Amounts | 2021-22 Actual Amounts | 2022-23 Estimated Amounts | 2023-24 Estimated Amounts | 2024-25 Estimated Amounts | 2025-26 Estimated Amounts |
|---|---|---|---|---|---|---|---|---|
| **Beginning Balance** | | $2,097.0 | $2,117.2 | $2,653.4 | $2,850.6 | $3,336.6 | $2,814.8 | $1,617.3 |
| **Audit Adjustments/Other Restatements** | | $5.2 | $66.2 | -$7.0 | -$30.8 | $0.0 | $0.0 | $0.0 |
| **Revenues and Other Financing Sources** | | | | | | | | |
| LCFF | 8010-8099 | $5,626.2 | $5,627.7 | $6,009.0 | $6,561.8 | $6,710.0 | $6,547.6 | $6,495.9 |
| Federal Revenues | 8100-8299 | $9.9 | $10.6 | $2.0 | $15.2 | $1.9 | $1.9 | $1.9 |
| Other State Revenues | 8300-8599 | $165.5 | $104.1 | $90.1 | $106.7 | $106.9 | $103.9 | $102.0 |
| Other Local Revenues | 8600-8799 | $154.4 | $173.8 | $6.1 | $149.3 | $244.7 | $233.5 | $221.7 |
| Other Financing Sources | | | | | | | | |
| Transfers In | 8900-8929 | $20.6 | $264.5 | $46.5 | $40.4 | $30.0 | $30.0 | $30.0 |
| Other Sources | 8930-8979 | $0.0 | $0.0 | $62.0 | $0.3 | $0.0 | $0.0 | $0.0 |
| Contribution to Restricted Programs | 8980-8999 | -$1,142.2 | -$1,205.6 | -$1,123.3 | -$1,081.0 | -$1,425.9 | -$1,416.8 | -$1,422.1 |
| **Total Revenues and Other Financing Sources** | | $4,834.4 | $4,975.2 | $5,092.4 | $5,792.6 | $5,667.6 | $5,500.1 | $5,429.4 |
| **Total Sources of Funds** | | $6,936.7 | $7,158.6 | $7,738.8 | $8,612.4 | $9,004.3 | $8,315.0 | $7,046.8 |
| | | | | | | | | |
| **Expenditures and Other Financing Uses** | | | | | | | | |
| Certificated Salaries | 1000-1999 | $2,234.6 | $2,125.3 | $2,018.7 | $2,107.0 | $2,748.3 | $3,034.9 | $2,674.6 |
| Classified Salaries | 2000-2999 | $667.0 | $594.1 | $639.6 | $670.7 | $806.8 | $874.5 | $781.7 |
| Employee Benefits | 3000-3999 | $1,298.1 | $1,186.0 | $1,196.4 | $1,546.2 | $1,611.9 | $1,752.3 | $1,652.1 |
| Books & Supplies | 4000-4999 | $154.7 | $225.4 | $141.8 | $262.2 | $514.0 | $434.1 | $448.5 |
| Services, Other Operating Expenses | 5000-5999 | $490.0 | $400.6 | $965.0 | $766.2 | $565.8 | $582.1 | $651.4 |
| Capital Outlay | 6000-6999 | $20.1 | $57.4 | $79.1 | $56.1 | $48.2 | $58.6 | $59.8 |
| Other Outgo | 7100-7299 | $5.6 | $5.5 | $5.5 | $6.1 | $5.8 | $5.8 | $5.8 |
| Other Outgo | 7400-7499 | $0.3 | $0.1 | $5.7 | $4.8 | $4.8 | $4.8 | $4.8 |
| Direct Support/Indirect Costs | 7300-7399 | -$98.6 | -$126.1 | -$177.9 | -$159.9 | -$143.4 | -$127.5 | -$113.2 |
| Other Financing Uses | 7610-7699 | $47.7 | $36.9 | $14.4 | $16.4 | $27.2 | $78.1 | $176.2 |
| **Total Expenditures** | | $4,819.4 | $4,505.2 | $4,888.2 | $5,275.8 | $6,189.5 | $6,697.6 | $6,341.7 |
| Other Adjustments | | $0.0 | $0.0 | $0.0 | $0.0 | $0.0 | $0.0 | -$431.0 |
| **Total Expenditures and Other Financing Uses** | | $4,819.4 | $4,505.2 | $4,888.2 | $5,275.8 | $6,189.5 | $6,697.6 | $5,910.7 |
| **Ending Fund Balance** | | $2,117.2 | $2,653.4 | $2,850.6 | $3,336.6 | $2,814.8 | $1,617.3 | $1,136.1 |
| **Total Uses of Funds** | | $6,936.7 | $7,158.6 | $7,738.8 | $8,612.4 | $9,004.3 | $8,315.0 | $7,046.8 |
| | | | | | | | | |
| **Change in Fund Balance** | | $15.0 | $470.0 | $204.1 | $516.8 | -$521.8 | -$1,197.5 | -$481.2 |
| | | | | | | | | |
| **Components of Ending Balance:** | | | | | | | | |
| Non Spendable-Inventories/Cash/Others | | $37.7 | $42.5 | $43.0 | $43.0 | $43.0 | $43.0 | $43.0 |
| Restricted Ending Balances | | $0.0 | $0.0 | $0.0 | $0.0 | $0.0 | $0.0 | $0.0 |
| Committed Ending Balances | | $87.6 | $0.0 | $0.0 | $2,192.3 | $1,972.8 | $890.2 | $412.7 |
| Assigned Ending Balances | | | | | | | | |
| Other Designations/Carryovers | | $1,248.9 | $1,064.1 | $1,596.0 | $668.8 | $451.9 | $451.9 | $451.9 |
| Unassigned Ending Balances | | | | | | | | |
| Reserve for Economic Uncertainties | | $79.0 | $92.0 | $199.9 | $238.8 | $233.5 | $213.7 | $217.9 |
| Undesignated/Unassigned Ending Balances | | $664.1 | $1,454.8 | $1,011.7 | $193.7 | $113.7 | $18.5 | $10.6 |
| **Total Ending Balance** | | $2,117.2 | $2,653.4 | $2,850.6 | $3,336.6 | $2,814.8 | $1,617.3 | $1,136.1 |

# General Fund – Restricted
# Multi-Year Projection

| (Amount in millions) | | 2019-20 Actual Amounts | 2020-21 Actual Amounts | 2021-22 Actual Amounts | 2022-23 Estimated Amounts | 2023-24 Estimated Amounts | 2024-25 Estimated Amounts | 2025-26 Estimated Amounts |
|---|---|---|---|---|---|---|---|---|
| **Beginning Balance** | | $123.8 | -$11.7 | $203.1 | $549.5 | $1,842.6 | $1,258.0 | $1,150.6 |
| **Audit Adjustments/Other Restatements** | | -$9.2 | -$122.3 | $5.7 | -$45.2 | $0.0 | $0.0 | $0.0 |
| **Revenues and Other Financing Sources** | | | | | | | | |
| LCFF | 8010-8099 | $25.7 | $28.2 | $27.5 | $29.1 | $28.3 | $28.3 | $28.3 |
| Federal Revenues | 8100-8299 | $621.0 | $1,674.9 | $1,853.9 | $2,123.5 | $1,838.6 | $862.6 | $797.4 |
| Other State Revenues | 8300-8599 | $968.7 | $1,119.7 | $1,658.7 | $2,543.2 | $1,571.1 | $1,539.9 | $1,536.7 |
| Other Local Revenues | 8600-8799 | $15.7 | $17.0 | $26.7 | $29.1 | $29.5 | $29.0 | $29.0 |
| Other Financing Sources | | | | | | | | |
| Transfers In | 8900-8929 | $1.6 | $0.5 | $0.1 | $0.6 | $0.0 | $0.0 | $0.0 |
| Other Sources | 8930-8979 | $0.0 | $0.0 | $0.0 | $0.0 | $0.0 | $0.0 | $0.0 |
| Contribution to Restricted Programs | 8980-8999 | $1,142.2 | $1,205.6 | $1,123.3 | $1,081.0 | $1,425.9 | $1,416.8 | $1,422.1 |
| **Total Revenues and Other Financing Sources** | | $2,774.9 | $4,045.8 | $4,690.1 | $5,806.5 | $4,893.4 | $3,876.6 | $3,813.4 |
| **Total Sources of Funds** | | $2,889.5 | $3,911.9 | $4,898.9 | $6,310.9 | $6,736.0 | $5,134.6 | $4,964.0 |
| | | | | | | | | |
| **Expenditures and Other Financing Uses** | | | | | | | | |
| Certificated Salaries | 1000-1999 | $764.6 | $961.5 | $1,361.1 | $1,412.5 | $982.1 | $877.6 | $1,245.3 |
| Classified Salaries | 2000-2999 | $410.1 | $565.7 | $617.6 | $667.7 | $627.1 | $527.2 | $619.4 |
| Employee Benefits | 3000-3999 | $1,002.8 | $965.4 | $1,173.7 | $1,238.6 | $1,208.2 | $1,124.2 | $1,236.6 |
| Books & Supplies | 4000-4999 | $112.3 | $395.9 | $337.6 | $335.0 | $1,379.1 | $504.7 | $499.5 |
| Services, Other Operating Expenses | 5000-5999 | $434.0 | $678.5 | $690.7 | $664.2 | $1,152.7 | $844.0 | $851.7 |
| Capital Outlay | 6000-6999 | $98.9 | $36.7 | $15.6 | $14.2 | $5.3 | $2.3 | $2.3 |
| Other Outgo | 7100-7299 | $0.0 | $0.0 | $0.0 | $0.0 | $0.0 | $0.0 | $0.0 |
| Other Outgo | 7400-7499 | $0.0 | $0.0 | $0.0 | $0.0 | $0.0 | $0.0 | $0.0 |
| Direct Support/Indirect Costs | 7300-7399 | $75.4 | $103.8 | $153.0 | $135.9 | $123.4 | $104.0 | $92.3 |
| Other Financing Uses | 7610-7699 | $3.1 | $1.3 | $0.1 | $0.1 | $0.0 | $0.0 | $0.0 |
| **Total Expenditures** | | $2,901.2 | $3,708.7 | $4,349.4 | $4,468.2 | $5,478.0 | $3,984.1 | $4,547.2 |
| Other Adjustments | | $0.0 | $0.0 | $0.0 | $0.0 | $0.0 | $0.0 | $0.0 |
| **Total Expenditures and Other Financing Uses** | | $2,901.2 | $3,708.7 | $4,349.4 | $4,468.2 | $5,478.0 | $3,984.1 | $4,547.2 |
| **Ending Fund Balance** | | -$11.7 | $203.1 | $549.5 | $1,842.6 | $1,258.0 | $1,150.6 | $416.8 |
| **Total Uses of Funds** | | $2,889.5 | $3,911.9 | $4,898.9 | $6,310.9 | $6,736.0 | $5,134.6 | $4,964.0 |
| | | | | | | | | |
| **Change in Fund Balance** | | -$126.2 | $337.1 | $340.7 | $1,338.3 | -$584.6 | -$107.5 | -$733.7 |
| | | | | | | | | |
| **Components of Ending Balance:** | | | | | | | | |
| Non Spendable-Inventories/Cash/Others | | $0.0 | $0.0 | $5.0 | $0.0 | $0.0 | $0.0 | $0.0 |
| Restricted Ending Balances | | $113.6 | $203.1 | $544.5 | $1,842.6 | $1,258.0 | $1,150.6 | $416.8 |
| Committed Ending Balances | | $0.0 | $0.0 | $0.0 | $0.0 | $0.0 | $0.0 | $0.0 |
| Assigned Ending Balances | | | | | | | | |
| Other Designations/Carryovers | | $0.0 | $0.0 | $0.0 | $0.0 | $0.0 | $0.0 | $0.0 |
| Unassigned Ending Balances | | | | | | | | |
| Reserve for Economic Uncertainties | | $0.0 | $0.0 | $0.0 | $0.0 | $0.0 | $0.0 | $0.0 |
| Undesignated/Unassigned Ending Balances | | -$125.3 | $0.0 | $0.0 | $0.0 | $0.0 | $0.0 | $0.0 |
| **Total Ending Balance** | | -$11.7 | $203.1 | $549.5 | $1,842.6 | $1,258.0 | $1,150.6 | $416.8 |

# OPERATING BUDGET AMOUNT BY CATEGORIES

The Operating Budget amounts only include General Fund, Cafeteria, Adult, and Child Development resources. It excludes voter approved bond funds.

| CATEGORIES | SUB CATEGORIES | OPERATING BUDGET AMOUNT | | | FTE | | |
|---|---|---|---|---|---|---|---|
| | | 23-24 | 22-23 | CHANGE | 23-24 | 22-23 | CHANGE |
| K-12 INSTRUCTION | ADMINISTRATORS & PROGRAM SUPPORT | $157.9M | $167.5M | -$9.6M | 738 | 893 | -155 |
| | AIDES | $33.7M | $23.6M | $10.0M | 546 | 508 | 38 |
| | ARTS EDUCATION | $121.6M | $39.3M | $82.4M | 540 | 273 | 267 |
| | CONTRACTED SERVICES | $127.1M | $123.7M | $3.4M | 0 | 0 | 0 |
| | CURRICULAR TRIPS | $5.8M | $7.3M | -$1.6M | 0 | 0 | 0 |
| | DUAL LANGUAGE EDUCATION | $132.4M | $122.0M | $10.4M | 1,064 | 1,009 | 56 |
| | ENGLISH LEARNER PROGRAM | $48.4M | $39.3M | $9.1M | 231 | 140 | 91 |
| | GIFTED EDUCATION | $1.8M | $1.8M | $35.9K | 11 | 11 | 0 |
| | INSTRUCTIONAL MATERIALS | $1.2B | $1.2B | $21.5M | 0 | 0 | 0 |
| | PROFESSIONAL DEVELOPMENT, SUPPLIES & ADDITIONAL TIME | $490.1M | $447.5M | $42.6M | 95 | 107 | -12 |
| | SCHOOL ADMINISTRATION | $288.3M | $251.4M | $36.9M | 1,629 | 1,409 | 219 |
| | SCHOOL INSTRUCTIONAL SUPPORT | $443.0M | $267.0M | $176.0M | 2,670 | 1,964 | 706 |
| | SECONDARY CONTENT PROGRAMS | $46.4M | $39.0M | $7.4M | 0 | 0 | 0 |
| | TEACHER ASSISTANTS | $63.2M | $56.8M | $6.4M | 2,378 | 2,670 | -291 |
| | TEACHERS | $2.7B | $2.3B | $317.8M | 17,926 | 18,156 | -230 |
| | **K-12 INSTRUCTION Total** | **$5.8B** | **$5.1B** | **$712.9M** | **27,829** | **27,140** | **688** |
| DISTRICTWIDE OPERATIONS & FACILITIES MAINTENANCE | ADDITIONAL FACILITIES SUPPORT SERVICES | $1.7M | $1.8M | -$20.3K | 0 | 0 | 0 |
| | AUDIT, LEGAL COSTS & OTHER FEES | $44.5M | $43.8M | $762.8K | 2 | 3 | -1 |
| | CAPITAL PROJECTS | $18.9M | $18.3M | $608.5K | 0 | 0 | 0 |
| | COVID-19 RESPONSE | $989.7M | $2.1B | -$1.1B | 1,852 | 7,694 | -5,843 |
| | CUSTODIAL | $324.2M | $298.1M | $26.1M | 3,350 | 3,026 | 324 |
| | FACILITIES CAPITAL PROGRAM | $445.5K | $907.6K | -$462.1K | 0 | 0 | 0 |
| | INSURANCE, VACATION, & OTHER EMPLOYEE SUPPORTS | $245.5M | $574.6M | -$329.1M | 1 | 9 | -8 |
| | LCFF-COUNTY OFFICE TRANSFERS | $6.0M | $6.0M | $0.0K | 0 | 0 | 0 |
| | MAINTENANCE | $285.5M | $291.8M | -$6.3M | 1,712 | 1,711 | 1 |
| | NON-ACADEMIC FACILITIES | $31.9M | $39.3M | -$7.4M | 0 | 0 | 0 |
| | PROCUREMENT | $7.8M | $24.5M | -$16.7M | 289 | 290 | -1 |
| | RUBBISH & ENVIRONMENTAL HEALTH SAFETY | $26.0M | $25.5M | $570.3K | 0 | 0 | 0 |
| | SOFTWARE & HARDWARE | $138.1M | $169.9M | -$31.8M | 489 | 493 | -4 |
| | TELECOMMUNICATIONS | $35.8M | $41.9M | -$6.1M | 31 | 31 | 0 |
| | UTILITIES & SUSTAINABILITY | $182.2M | $174.9M | $7.3M | 0 | 0 | 0 |
| | **DISTRICTWIDE OPERATIONS & FACILITIES MAINTENANCE Total** | **$2.3B** | **$3.8B** | **-$1.5B** | **7,726** | **13,258** | **-5,532** |

| CATEGORIES | SUB CATEGORIES | OPERATING BUDGET AMOUNT | | | FTE | | |
|---|---|---|---|---|---|---|---|
| | | 23-24 | 22-23 | CHANGE | 23-24 | 22-23 | CHANGE |
| SPECIAL EDUCATION | ADMINISTRATORS & PROGRAM SUPPORT | $86.2M | $79.2M | $7.1M | 560 | 523 | 37 |
| | CONTRACTED IEP SERVICES | $248.6M | $243.6M | $5.0M | 0 | 0 | 0 |
| | EXTENDED SCHOOL YEAR (SUMMER PROGRAM) | $14.8M | $14.8M | $0.0K | 0 | 0 | 0 |
| | FISCALLY INDEPENDENT CHARTER PROGRAMS | $108.4M | $112.2M | -$3.8M | 12 | 13 | 0 |
| | PROFESSIONAL DEVELOPMENT, SUPPLIES & ADDITIONAL TIME | $31.1M | $41.6M | -$10.5M | 0 | 0 | 0 |
| | REIMBURSEMENT FOR DISPUTE RESOLUTION | $29.9M | $34.9M | -$5.0M | 0 | 0 | 0 |
| | RELATED SERVICES | $233.4M | $234.5M | -$1.0M | 1,709 | 1,748 | -39 |
| | SPECIAL EDUCATION INTERDISTRICT EXCESS COST PAYMENT | $639.0K | $639.0K | $0.0K | 0 | 0 | 0 |
| | SPED ASSISTANTS | $535.6M | $421.7M | $113.9M | 5,333 | 5,506 | -173 |
| | SPED TEACHERS | $546.3M | $541.0M | $5.4M | 4,466 | 4,282 | 184 |
| | **SPECIAL EDUCATION Total** | **$1.8B** | **$1.7B** | **$111.1M** | **12,081** | **12,071** | **11** |
| WHOLE STUDENT | ACADEMIC COUNSELORS | $148.7M | $144.1M | $4.6M | 1,125 | 1,085 | 40 |
| | ADMINISTRATORS & PROGRAM SUPPORT | $26.4M | $26.2M | $197.5K | 149 | 162 | -13 |
| | AFTER SCHOOL PROGRAMS | $782.8M | $557.0M | $225.8M | 2,047 | 339 | 1,708 |
| | HEALTH SERVICES | $113.9M | $123.7M | -$9.8M | 958 | 954 | 4 |
| | MENTAL HEALTH & PSYCHOLOGICAL SERVICES | $145.3M | $142.3M | $3.0M | 928 | 912 | 16 |
| | PUPIL SERVICES & ATTENDANCE COUNSELORS | $136.2M | $120.2M | $16.0M | 909 | 806 | 103 |
| | SCHOOL OPERATIONAL SUPPORT | $301.8M | $253.5M | $48.4M | 3,165 | 2,885 | 280 |
| | SCHOOL SAFETY | $267.1M | $210.7M | $56.4M | 3,978 | 3,337 | 641 |
| | SUMMER PROGRAM | $279.4M | $282.8M | -$3.4M | 156 | 33 | 123 |
| | **WHOLE STUDENT Total** | **$2.2B** | **$1.9B** | **$341.2M** | **13,414** | **10,511** | **2,902** |
| FOOD SERVICES | FACILITIES & EQUIPMENT MAINTENANCE | $5.7M | $5.2M | $542.7K | 3 | 3 | 0 |
| | FOOD AND SUPPLIES | $171.5M | $168.8M | $2.7M | 0 | 0 | 0 |
| | LABOR | $262.5M | $229.4M | $33.1M | 2,873 | 2,903 | -30 |
| | OTHER OPERATING EXPENSES | $22.1M | $22.2M | -$99.3K | 0 | 0 | 0 |
| | **FOOD SERVICES Total** | **$461.8M** | **$425.6M** | **$36.2M** | **2,876** | **2,906** | **-30** |
| EARLY EDUCATION | ADMINISTRATORS & PROGRAM SUPPORT | $18.0M | $17.5M | $473.3K | 97 | 96 | 1 |
| | AIDES | $170.1M | $114.1M | $56.0M | 1,761 | 1,816 | -55 |
| | CONTRACTED SERVICES | $1.1M | $2.6M | -$1.6M | 0 | 0 | 0 |
| | INSTRUCTIONAL MATERIALS | $20.6M | $74.3M | -$53.6M | 0 | 0 | 0 |
| | SCHOOL OPERATIONS, CLERICAL & OTHER CLASSIFIED SUPPORT | $28.2M | $28.9M | -$754.4K | 229 | 228 | 1 |
| | TEACHERS | $118.0M | $103.8M | $14.2M | 1,005 | 981 | 24 |
| | **EARLY EDUCATION Total** | **$356.0M** | **$341.4M** | **$14.7M** | **3,092** | **3,121** | **-29** |
| TRANSPORTATION | TRANSPORTATION | $201.6M | $208.2M | -$6.6M | 1,322 | 1,226 | 96 |
| | **TRANSPORTATION Total** | **$201.6M** | **$208.2M** | **-$6.6M** | **1,322** | **1,226** | **96** |
| ADULT EDUCATION | ADULT EDUCATION TEACHERS | $56.7M | $53.9M | $2.9M | 462 | 469 | -7 |
| | APPRENTICESHIP | $19.5M | $16.2M | $3.3M | 11 | 10 | 1 |

| CATEGORIES | SUB CATEGORIES | OPERATING BUDGET AMOUNT | | | FTE | | |
|---|---|---|---|---|---|---|---|
| | | 23-24 | 22-23 | CHANGE | 23-24 | 22-23 | CHANGE |
| | SCHOOL ADMINISTRATION | $8.1M | $8.0M | $156.4K | 47 | 48 | -1 |
| | SCHOOL CLASSIFIED SUPPORT | $20.0M | $19.2M | $761.6K | 226 | 241 | -14 |
| | SCHOOL INSTRUCTIONAL SUPPORT | $56.2M | $12.0M | $44.2M | 0 | 1 | -1 |
| | SCHOOL OPERATIONS & MAINTENANCE | $16.8M | $16.0M | $826.5K | 78 | 78 | 0 |
| | TEACHER ADVISORS & COUNSELORS | $20.5M | $21.3M | -$775.4K | 178 | 178 | 0 |
| | TEACHER ASSISTANTS | $1.2M | $1.1M | $65.7K | 45 | 70 | -25 |
| | **ADULT EDUCATION Total** | **$199.1M** | **$147.7M** | **$51.4M** | **1,046** | **1,093** | **-47** |
| INTER-FUND TRANSFERS | INTER-FUND TRANSFERS | $27.2M | $18.1M | $9.1M | | 0 | 0 |
| | **INTER-FUND TRANSFERS Total** | **$27.2M** | **$18.1M** | **$9.1M** | **0** | **0** | **0** |
| CENTRAL ADMINISTRATION | Accounting and Disbursements Division | $19.1M | $18.3M | $815.4K | 152 | 152 | 0 |
| | Advanced Learning Options | $2.1M | $402.3K | $1.7M | 0 | 0 | 0 |
| | A-G Intervention Office | $3.5M | $821.7K | $2.7M | 4 | 4 | 0 |
| | Arts Education Program | $285.7K | $298.2K | -$12.6K | 2 | 2 | 0 |
| | Beyond the Bell | $3.5M | $3.3M | $200.0K | 46 | 38 | 8 |
| | Board of Education | $7.6M | $10.1M | -$2.5M | 51 | 50 | 1 |
| | Board Secretariat | $981.1K | $1.4M | -$385.6K | 8 | 9 | -1 |
| | Budget Services and Financial Planning Division | $20.8M | $20.8M | $41.2K | 139 | 145 | -6 |
| | Charter Schools Division | $6.1M | $6.7M | -$596.4K | 34 | 34 | 0 |
| | Communication, Engagement & Collaboration | $12.4M | $13.3M | -$899.7K | 69 | 64 | 5 |
| | Curriculum and Instruction | $2.1M | $1.6M | $545.6K | 0 | 2 | -2 |
| | Division of Adult and Occupational Education | $11.6M | $8.8M | $2.8M | 53 | 49 | 4 |
| | Division of Chief Business Officer | $4.0M | $3.7M | $382.3K | 18 | 18 | 0 |
| | Division of Chief Medical Director | $7.4M | $4.5M | $2.9M | 67 | 41 | 26 |
| | Division of Chief of Schools | $0.0K | $804.3K | -$804.3K | 0 | 0 | 0 |
| | Division of Compliance and Audits | $283.1K | $139.1K | $144.1K | 1 | 1 | 0 |
| | Division of Deputy Chief Business Officer, Operations | $493.0K | $933.1K | -$440.1K | 2 | 2 | 0 |
| | Division of Deputy Superintendent, Instruction | $883.3K | $458.0K | $425.3K | 4 | 3 | 1 |
| | Division of Deputy Supt, Business Services and Operations | $2.4M | $2.3M | $53.8K | 6 | 6 | 0 |
| | Division of Eco-Sustainability | $283.1K | $139.1K | $144.1K | 1 | 1 | 0 |
| | Division of Educational Transformation | $1.9M | $2.3M | -$343.8K | 4 | 3 | 1 |
| | Division of Employee Support & Labor Relations | $0.0K | $674.1K | -$674.1K | 0 | 0 | 0 |
| | Division of Equity and Access | $527.9K | $463.9K | $64.0K | 3 | 3 | 0 |
| | Division of Federal and State Accountability | $5.8M | $3.8M | $2.0M | 1 | 1 | 0 |
| | Division of Independent Study & Virtual Education Programs | $238.5K | $62.3K | $176.2K | 1 | 1 | 0 |
| | Division of School Operations | $6.8M | $7.1M | -$312.9K | 24 | 23 | 1 |
| | Division of Transitional Programs | $327.7K | $172.3K | $155.4K | 1 | 2 | -1 |

| CATEGORIES | SUB CATEGORIES | OPERATING BUDGET AMOUNT | | | FTE | | |
|---|---|---|---|---|---|---|---|
| | | 23-24 | 22-23 | CHANGE | 23-24 | 22-23 | CHANGE |
| | Division of Risk Management and Insurance Services | $1.3M | $1.3M | -$13.4K | 3 | 3 | 0 |
| | Early Childhood Education | $351.0K | $636.4K | -$285.4K | 2 | 2 | 0 |
| | Environmental Health & Safety | $5.9M | $5.9M | $36.0K | 37 | 37 | 0 |
| | Facilities Services Division | $36.0M | $35.7M | $252.1K | 287 | 284 | 3 |
| | Food Services | $13.6M | $14.3M | -$717.5K | 76 | 79 | -3 |
| | General Superintendent | $4.1M | $5.0M | -$899.5K | 12 | 12 | 0 |
| | Government Relations | $1.4M | $1.3M | $28.0K | 6 | 6 | 0 |
| | Human Resources Division | $30.8M | $35.8M | -$5.0M | 183 | 184 | -1 |
| | Independent Analysis Unit | $1.0M | $919.4K | $84.6K | 3 | 3 | 0 |
| | Information Technology Division | $11.0M | $10.7M | $286.1K | 141 | 138 | 3 |
| | Innovation | $0.1M | $110.1K | $1.5K | 0 | 0 | 0 |
| | Instructional Technology Initiative | $492.8K | $910.1K | -$417.3K | 3 | 3 | 0 |
| | Intensive Support & Intervention | $966.5K | $1.1M | -$90.9K | 4 | 4 | 0 |
| | Language Acquisition | $2.9M | $1.4M | $1.5M | 2 | 3 | -1 |
| | Legal Adviser and General Counsel | $21.4M | $20.2M | $1.1M | 104 | 105 | -1 |
| | Linked Learning | $2.3M | $5.7M | -$3.4M | 20 | 29 | -9 |
| | Office of Chief Academic Officer - Instruction | $842.3K | $823.7K | $18.6K | 6 | 6 | 0 |
| | Office of Chief Strategy Officer | $7.8M | $6.7M | $1.1M | 38 | 40 | -3 |
| | Office of Data and Accountability | $7.6M | $9.0M | -$1.4M | 41 | 50 | -9 |
| | Office of Inspector General | $5.6M | $5.4M | $196.0K | 28 | 28 | 0 |
| | Personnel Commission | $19.2M | $19.3M | -$46.6K | 155 | 156 | -1 |
| | Procurement Services | $9.2M | $9.2M | $31.1K | 70 | 73 | -3 |
| | School Police | $15.4M | $14.8M | $579.8K | 93 | 94 | -1 |
| | Secondary Education Programs | $327.2K | $2.5M | -$2.2M | 0 | 0 | 0 |
| | Special Education Division | $14.8M | $19.2M | -$4.3M | 104 | 105 | -2 |
| | Student Health and Human Services | $8.4M | $7.8M | $566.2K | 51 | 43 | 8 |
| | Student Integration Services | $1.1M | $1.1M | $14.9K | 7 | 8 | -1 |
| | Transportation Services | $5.7M | $6.0M | -$281.1K | 51 | 52 | -1 |
| **CENTRAL ADMINISTRATION Total** | | **$351.0M** | **$356.1M** | **-$5.1M** | **2,216** | **2,201** | **16** |
| **Grand Total** | | **$13.8B** | **$14.0B** | **-$227.9M** | **71,603** | **73,527** | **-1,925** |

Source: Budget data for FY 2023 is as of May 2023

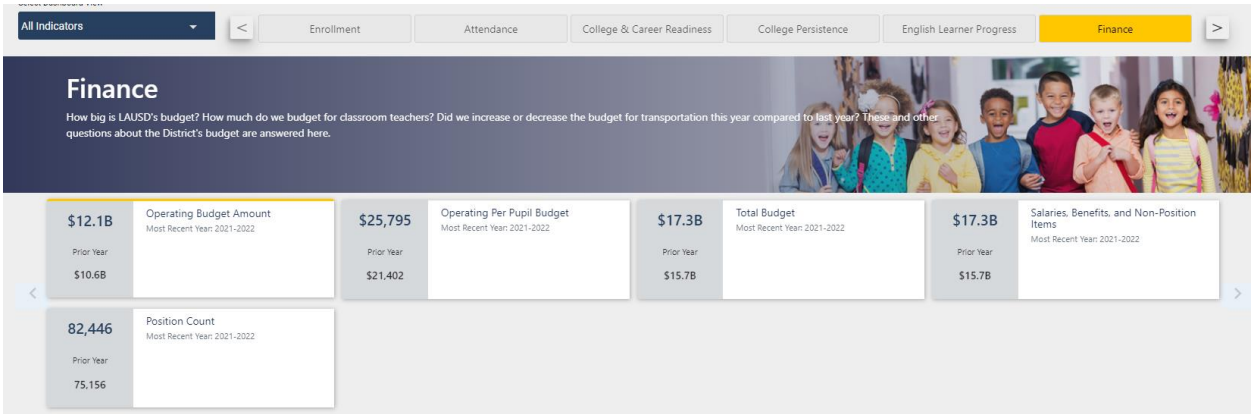
## OPEN DATA PORTAL

As part of our efforts to improve budget transparency, LA Unified has launched a budget tool available to staff, students, and the public in the Open Data Portal. This tool is available in the Open Data Portal at https://my.lausd.net/opendata/dashboard.

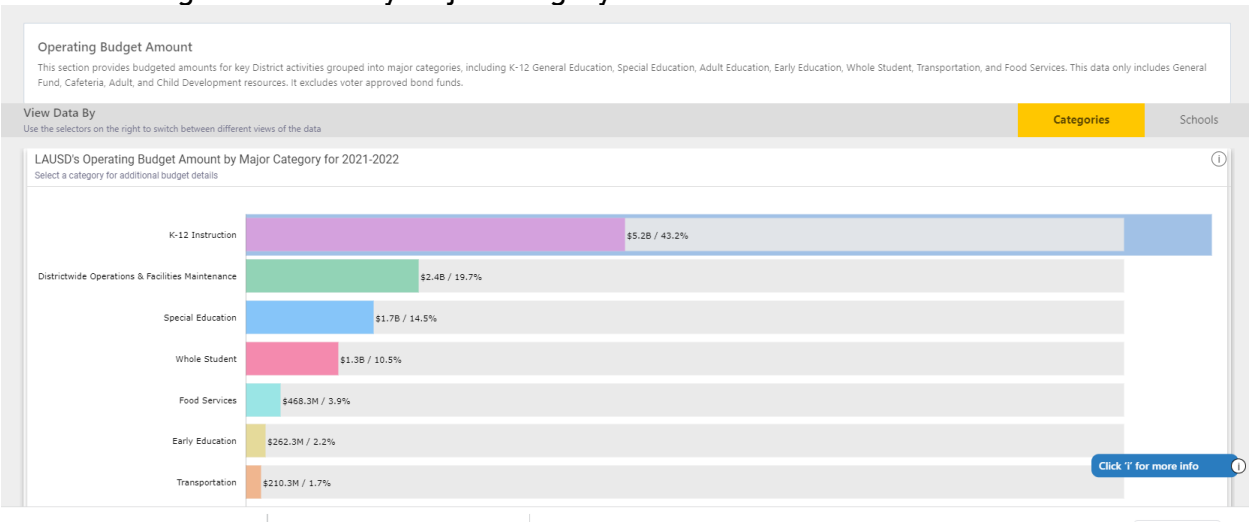
The budget tool has the following summaries and features:

- Budget summaries by category (e.g., Instruction, Special Education, Transportation)
- Budget summaries by school site
- Budget summaries by fund
- Revenues by year
- Budgeted positions, including vacancy counts

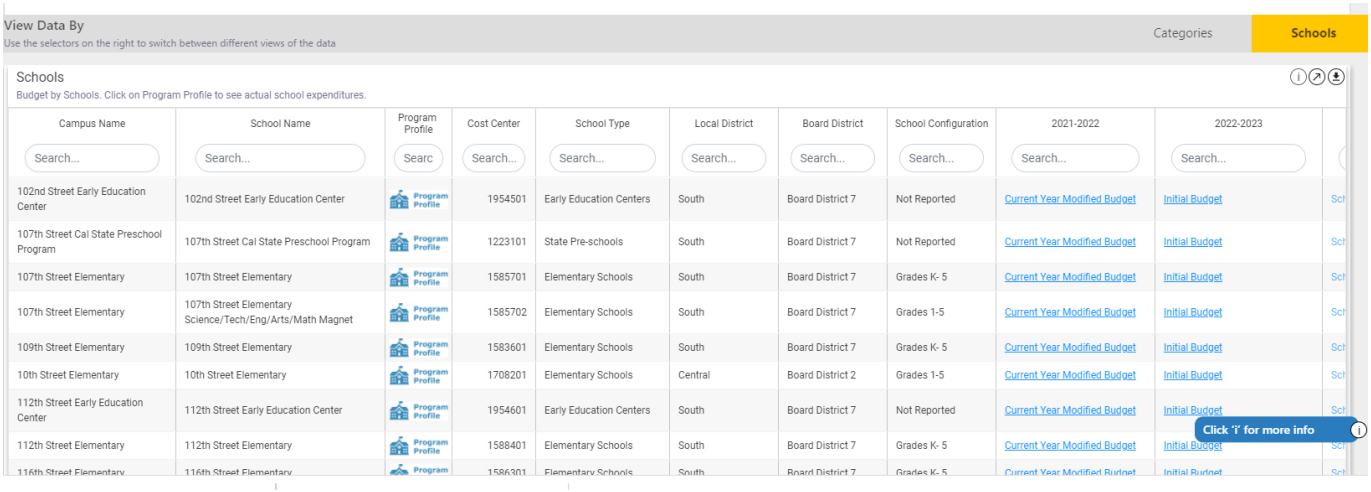
Below are some examples of financial information that are available on the Open Data Dashboard.



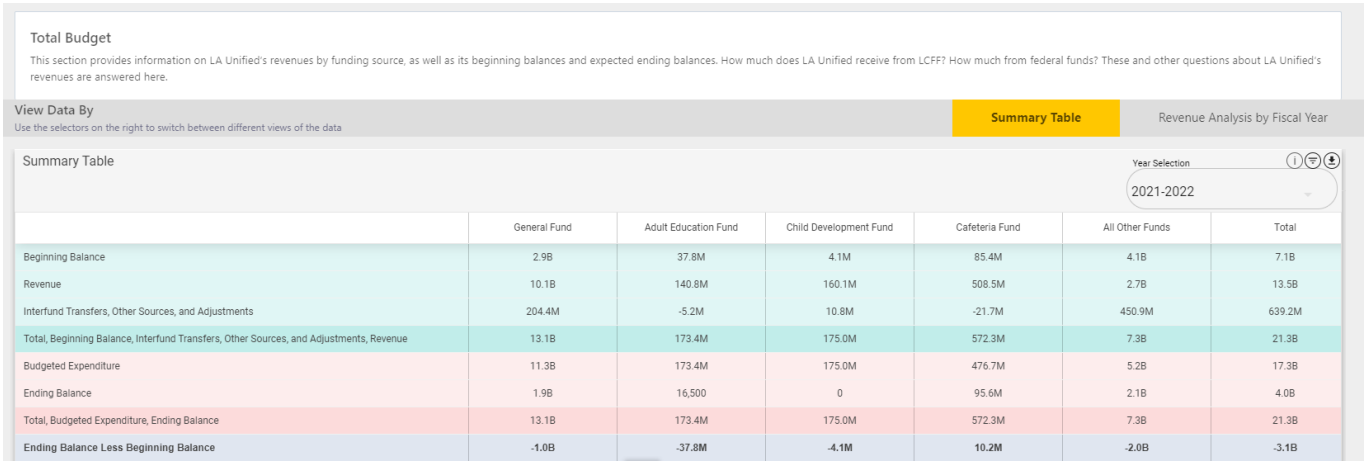

1. Total budgeted dollars by major category:



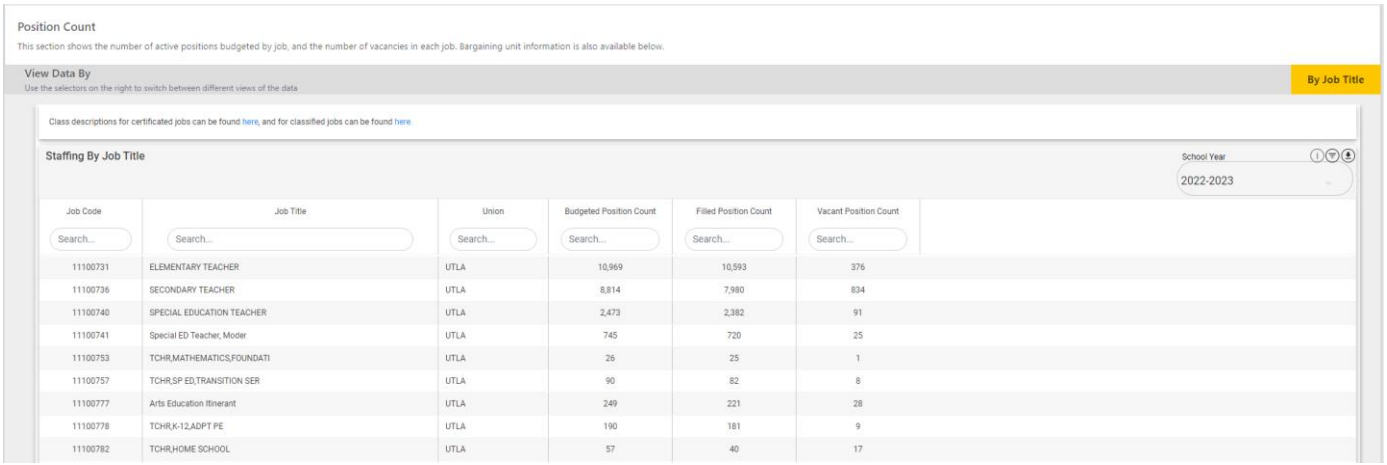
## 2. School Budget Reports




## 3. Total Budget by Fund

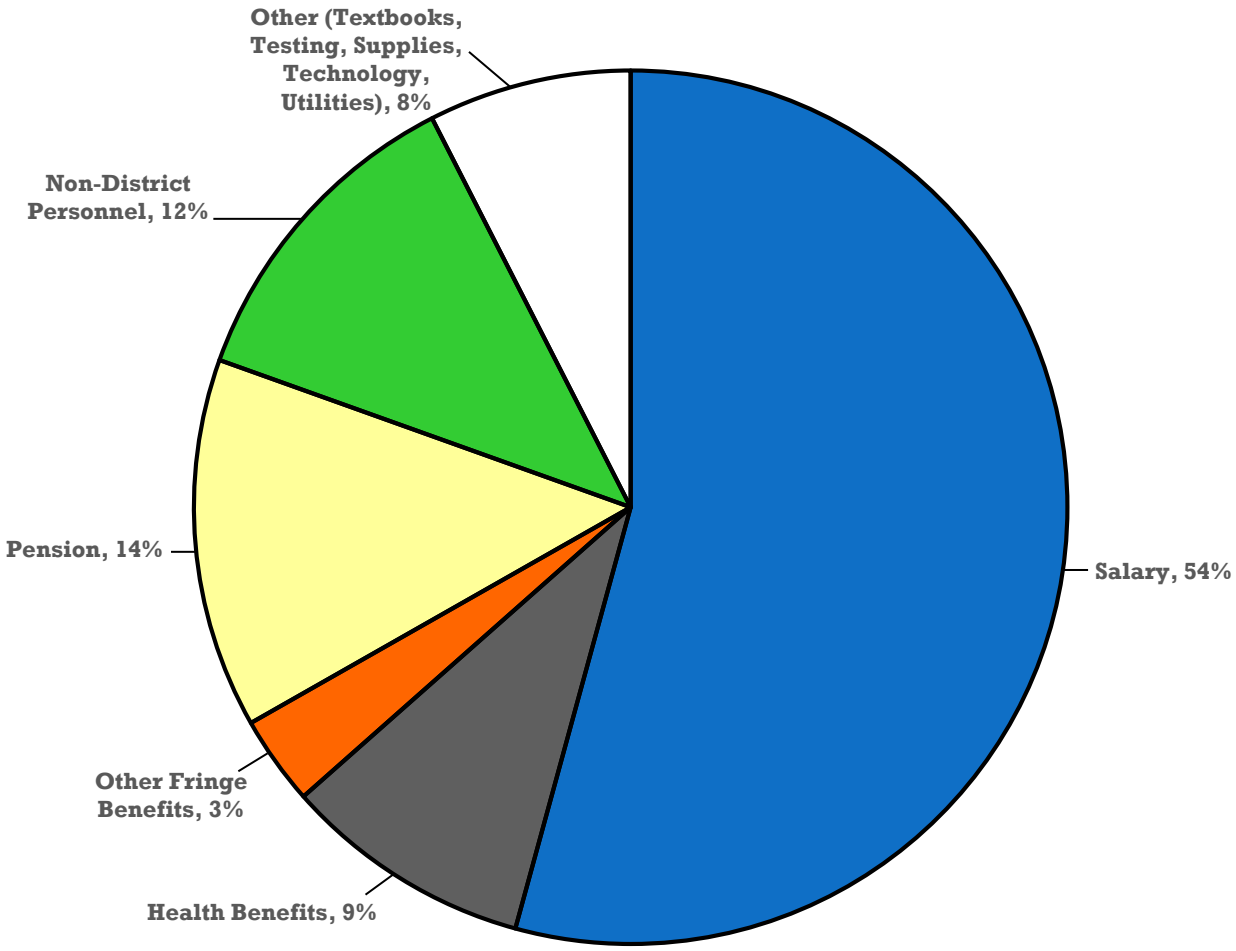



## 4. Summary of Budgeted Positions and Vacancy Counts



## GENERAL FUND SPENDING BY CATEGORY

| | |
|---|---|
| **District Personnel** | **80%** |
| **Non- District Personnel** | **12%** |
| | **92%** |




**Source: Year-to-Date 2022-23 Actual Expenditures**

## ENROLLMENT PROJECTION

The table below provides the estimated districtwide enrollment count for 2023-24 school year, including affiliated and independent charter schools, early education centers, California State Preschool Programs, pre-K special education, transitional kindergarten expansion program, and community adult schools. The enrollment projection took into account the expansion of TK eligibility beginning FY 2022-23, as well as the impact of COVID-19.

| Grade Level/Description | 2023-24 Estimated |
|---|---|
| TK-3 Enrollment | 153,976 |
| 4-6 Enrollment | 112,965 |
| 7-8 Enrollment | 74,988 |
| 9-12 Enrollment | 160,220 |
| **Total Graded Enrollment** | **502,149** |
| Special Day Classes in Regular Schools | 18,467 |
| Special Day Classes in Special Education Schools | 1,909 |
| **Total Other Enrollments** | **20,376** |
| **Total Graded and Other Enrollment** | **522,525** |
| Early Education | 11,883 |
| Pre-K Special Education | 2,455 |
| Adult Education | 26,220 |
| **Total Graded, Other, Early Ed and Adult Enrollment** | **563,083** |

| | |
|---|---|
| Total Graded & Other Enrollment (excluding independent charter schools) | 413,823 |
| Projected Unduplicated Pupil Count* | 342,955 |
| % of Unduplicated Pupil Count to Enrollment | 82.87% |

Please refer to Section V of the 2023-24 Final Budget for historical enrollment trends and projections by grade.
*Excluding Fiscally Independent Charter Schools and County Program Students

## STAFFING BY DIVISION SUMMARY, BUDGETED POSITIONS

| Super Division | Division Description | Count of Budgeted Positions 2023 | Count of Budgeted Positions 2024 |
|---|---|---|---|
| Board of Education | Board of Education | 52 | 53 |
| | Board Secretariat | 9 | 7 |
| | Independent Analysis Unit | 3 | 3 |
| | Office of Inspector General | 55 | 55 |
| | **Board of Education Total** | **119** | **118** |
| Deputy Superintendent, Business Services and Operations | Accounting and Disbursements Division | 186 | 186 |
| | Budget Services and Financial Planning Division | 160 | 154 |
| | Division of Chief Business Officer | 20 | 20 |
| | Division of Deputy Chief Business Officer, Operations | 2 | 2 |
| | Division of Deputy Supt, Business Services and Operations | 6 | 6 |
| | Division of School Operations | 23 | 47 |
| | Division Risk Management and Insurance Services | 73 | 73 |
| | Environmental Health & Safety | 52 | 52 |
| | Facilities Services Division | 3,584 | 3,645 |
| | Food Services | 134 | 131 |
| | Information Technology Services | 954 | 941 |
| | Procurement Services | 524 | 480 |
| | School Police | 389 | 388 |
| | Student Health and Human Services | 2,720 | 2,195 |
| | Transportation Services | 1,463 | 1,470 |
| | **Deputy Superintendent, Business Services and Operations Total** | **10,290** | **9,790** |
| Deputy Superintendent, Instruction | Advanced Learning Options | 82 | 78 |
| | A-G Intervention Office | 35 | 20 |
| | Arts Education Program | 266 | 267 |

Data as of 4/23/23

## STAFFING BY DIVISION SUMMARY, BUDGETED POSITIONS

| Super Division | Division Description | Count of Budgeted Positions 2023 | Count of Budgeted Positions 2024 |
|---|---|---|---|
| | Beyond the Bell | 4,689[1] | 4,785 |
| | Curriculum and Instruction | 9 | 9 |
| | Curriculum and Instruction Pre K - 12 | 104 | 110 |
| | Division of Adult and Occupational Education | 1,530 | 1,459 |
| | Division of Deputy Superintendent, Instruction | 3 | 3 |
| | Division of Educational Transformation | 6 | 90 |
| | Division of Equity and Access | 960 | 898 |
| | Division of Federal and State Accountability | 26 | 36 |
| | Division of Independent Study & Virtual Education Programs | 505 | 479 |
| | Division of Transitional Programs | 3 | 3 |
| | Early Childhood Education | 12 | 12 |
| | Instructional Technology Initiative | 27 | 27 |
| | Integrated Library and Textbook Support Services | 18 | 15 |
| | Language Acquisition | 36 | 43 |
| | Linked Learning | 59 | 58 |
| | Local District Central | 94 | |
| | Office of Chief Academic Officer - Instruction | 64 | 60 |
| | Secondary Education Programs | 7 | 8 |
| | Special Education Division | 3,508 | 3,418 |
| | Student Integration Services | 13 | 12 |
| | **Deputy Superintendent, Instruction Total** | **12,056** | **11,890** |
| Office of the General Counsel | Division of Employee Support & Labor Relations | 203 | 193 |
| | Legal Adviser and General Counsel | 134 | 132 |
| | **Office of the General Counsel Total** | **337** | **325** |
| Region East Superintendent | Region East | 18,376 | 17,203 |
| | Region East Office | 79 | 60 |
| | **Region East Superintendent Total** | **18,455** | **17,263** |

[1] Restated to reflect the number of employees assigned

Data as of 4/23/23

| STAFFING BY DIVISION SUMMARY, BUDGETED POSITIONS | | | |
|---|---|---|---|
| **Super Division** | **Division Description** | **Count of Budgeted Positions 2023** | **Count of Budgeted Positions 2024** |
| Region North Superintendent | Region North | 19,912 | 18,812 |
| | Region North Office | 126 | 66 |
| | **Region North Superintendent Total** | **20,038** | **18,878** |
| Region South Superintendent | Region South | 15,183 | 14,492 |
| | Region South Office | 91 | 55 |
| | **Region South Superintendent Total** | **15,274** | **14,547** |
| Region West Superintendent | Region West | 10,200 | 9,569 |
| | Region West Office | 79 | 42 |
| | **Region West Superintendent Total** | **10,279** | **9,611** |
| Senior Advisor to the Superintendent | Division of Compliance and Audits | 1 | 1 |
| | Division of Eco-Sustainability | 1 | 1 |
| | **Senior Advisor to the Superintendent Total** | **2** | **2** |
| Superintendent of Schools | Broadcasting Service | 23 | 23 |
| | Charter Schools Division | 57 | 57 |
| | Communication, Engagement & Collaboration | 31 | 37 |
| | Division of Leadership Development & Partnerships | 3 | 3 |
| | General Superintendent | 42 | 39 |
| | Government Relations | 6 | 6 |
| | Human Resources Division | 461 | 440 |
| | Intensive Support & Intervention | 13 | 13 |
| | Office of Chief Strategy Officer | 49 | 59 |
| | Office of Data and Accountability | 81 | 80 |
| | Personnel Commission | 179 | 175 |
| | School Family and Community and Parent Services | 21 | 21 |
| | **Superintendent of Schools Total** | **966** | **953** |
| | **Grand Total** | **87,816** | **83,377** |

Data as of 4/23/23

# Section III

# SCHOOL STAFFING AND OTHER RESOURCES

## Introduction

The School Staff and Resources section describes personnel and non-personnel resource allocations made to most district schools based on approved allocation rates or "norm". Staffing ratios are provided for regular elementary schools, regular secondary schools, magnet and alternative schools, options schools, early childhood centers, community adult schools, regional occupational centers (ROC) and skills centers.

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

A separate listing is provided for materials and supplies allocations to cover basic needs of instructional materials, textbooks, custodial, gardening and operational supplies, and school/community advisory committee expenses.

For resources allocated specifically for students with disabilities, please see School Staffing and Resources – Special Education.

## SELECT K-12 SCHOOL RESOURCES AND BASIS OF ALLOCATION

| Resource | Basis of Allocation | |
|---|---|---|
| | 2022-23 | 2023-24 |
| **Administrators** | Norm Day enrollment; staffing ratios | Same |
| **Arts** | Based on Student Equity Needs Index, E-CAST enrollment, and Arts Equity data | Based on Student Equity Needs Index, E-CAST enrollment, and Arts Equity data; Proposition 28 allocations are based on enrollment and low income count |
| **Campus Aides** | Three (3) to eight (8) hours of supervision support per day; number of personnel varies based upon security considerations | Same |
| **Carryovers** | For accounts with carryover, the basis is prior year's actual year-end balance; during budget development, 80% of "projected" carryovers were allocated to schools for select programs | Same |
| **Clerical Support** | Norm Day enrollment; staffing ratios | Same |
| **Coaches** | Allocated by Local Districts based on school needs | Allocated by the Multilingual Multicultural Education Department based on school needs |
| **Counselors** | Norm Day enrollment; staffing ratios | Same |
| **Custodial Support** | Norm Day enrollment and square footage of campus | Same |
| **Day-to-day Substitute Teachers** | 10 days of substitute time per norm-generated in-classroom teacher | Same |
| **Financial Managers/Senior Financial Managers** | One full-time financial manager per 2 middle schools; one full-time senior financial manager for each high school | Same |
| **General Supplies** | Norm Day enrollment *times* the rate per student:<br>$17 per K-12 student | Same |
| **Instructional Materials** | Norm Day enrollment *times* the rate per student:<br>$18 per K-6 student; $22 per 7-8 | Same |

| Resource | Basis of Allocation | |
|---|---|---|
| | 2022-23 | 2023-24 |
| | student; $24 per 9-12 student | |
| **Librarians** | One full-time librarian for each secondary school with a library | Same |
| **Library Aides** | One 6-hour library aide per elementary school with grades K-5 including span schools and special education centers | One 6-hour library aide per elementary school with grades K-5 including special education centers. Span schools receive a librarian. |
| **Nurses** | One full-time position for each campus | Same |
| **Psychologists** | Norm Day enrollment and staffing ratio | Same |
| **Special Education** | Based on IEP (Individualized Education Plans) program counts and staffing ratios | Same |
| **Student Equity Needs Index (SENI)** | Ranks schools using a variety of indicators, including targeted student population (low- income, English learners, foster youth), academic assessments, suspension rates, chronic absenteeism, and asthma severity rate, to name a few. | Same |
| **Teachers** | Norm Day enrollment; staffing ratios; Gr. 4-12 staffing ratio is lower by three compared to 2021-22 | Norm Day enrollment; staffing ratios; for priority schools, grades TK-12 is lower by 1 compared to 2022-23 class sizes; all other schools remain the same |
| **Title I** | Resources allocated based on the Title I Ranking (percentage of low-income students); the minimum eligibility threshold was 45%. | Same |

*Norm Day enrollment – count of active students as of Norm Day, the 5th Friday of the instructional calendar*

## ONLINE LINKS TO SCHOOL-LEVEL BUDGETS

- **School Allocation Summaries** - https://achieve.lausd.net/Page/18778
  This shows the summaries of resources by school for select program codes.

- **SENI Ranking and Allocation Summary** - https://bit.ly/42mNnCK
  A summary of Student Equity Needs Index (SENI) ranking and corresponding allocation for each school can be viewed from the link above.

- **Title I Allocations**
  A summary of Title I school ranking, per pupil rate, and corresponding allocations perschool can be accessed from the links below:

  - Title I Program Allocation Summary - https://achieve.lausd.net/Page/18778
  - Comparative Title I School Data - https://achieve.lausd.net/Page/18778
  - Title I School Ranking By Alpha Order - https://bit.ly/3AT88do
  - Title I School Ranking By Rank Order - https://bit.ly/3HEwA6a

- **Staffing Bulletins** – https://achieve.lausd.net/Page/18778
  This link will take you to the staffing ratios for various types of schools.
  Users may use this link https://achieve.lausd.net/Page/18778 to estimate staffing allocations by using the Position Simulator (Norm Allocation).

- **Class Size Table By Type of School** - https://bit.ly/3VwGsEO
  This document shows class size averages and class size maximums by type of school and grade level.

- **General Fund School Programs Manual** - https://bit.ly/42ljLpX
  This document provides information about school resources which includes items such as basis of allocation of resources, and guidelines on how to spend funds for position and non-position items. This also includes guidance on budget development for schools.

- **School Budget Reports** - https://schooldirectory.lausd.net/schooldirectory/
  School budgets at different points in time can be viewed as follows:

  - Allocations/resources before school budget development
  - Allocations/resources after school budget development
  - Allocations/resources after Board of Education approval

- **School Fiscal Services Branch Website** – https://achieve.lausd.net/Page/794
  This website takes you to documents and other references for school budgeting and more.

# SCHOOL STAFFING NORMS

## Regular Elementary Schools

Staffing of elementary schools is based on norm tables and District policies. The norm tables prescribe the numbers and types of positions for a given enrollment.

## ELEMENTARY SCHOOL NORMS

**Certificated Staff:**

| | |
|---|---|
| 1 | Teacher per 24 students in grades TK-3[1] |
| 1 | Teacher per 35.5 students in grades 4-6[2] [3] |
| 1 | Principal per school |
| 1 | Assistant Principal for schools with 1,000 to 1,809 students |
| 2 | Assistant Principals for schools with 1,810 to 2,419 students |
| 3 | Assistant Principals for schools with 2,420 or more students |

Continuing for fiscal year 2023-24, elementary students enrolled in an approved Dual Language Programs such as Dual Language Two-Way Immersion, Dual Language One-Way Immersion, and World Language Immersion Programs (e.g., Spanish, Korean, Mandarin, French, etc.) will be normed separately from the non-dual language classes. Grades K-3 will be normed based on a 24:1 student teacher ratio for each program language; and grades 4-5/6 will be normed separately based on the applicable grade 4-5/6 norm table.

**Substitute days – 10 days per norm register-carrying teacher**

**Classified Staff:**

| | |
|---|---|
| 1 | School Administrative Assistant per school, plus: |
| 1 | Office Technician for schools with enrollments up to 749 |
| 2 | Office Technicians for schools with enrollment of 750 to 1,499 |
| 3 | Office Technicians for schools with enrollment of 1,500 to 2,199 |
| 4 | Office Technicians for schools with enrollment of 2,200 to 2,899 |
| 5 | Office Technicians for schools with enrollment of 2,900 to 3,599 |
| 6 | Office Technicians for schools with enrollment of 3,600 to 4,299 |
| 7 | Office Technicians for schools with enrollment of 4,300 and above |

[1]The District norm in grades TK-3 for priority schools will be 1 teacher for 23 students for fiscal year 2023-24.

[2]The District norm in grades 4-5(6) for priority schools will be 1 teacher for 34.5 students for fiscal year 2023-24.

[3]Designated schools involved in the court-ordered integration programs receive additional positions to provide an overall ratio of one teacher for every 27.0 students in grades 4-6 for Predominantly Hispanic, Black, Asian and other Non-Anglo (PHBAO) schools, and 32.5 students for non-PHBAO schools. For FY 2023-24 class size for priority schools will be reduced by one which means the overall ratio for priority schools in grades 4-6 will be one teacher per 26 students for PHBAO schools, and 31.5 students for Non-PHBAO schools.

## Regular Secondary Schools

Staffing of secondary schools is based on norm tables and District policies. The norm tables prescribe the numbers and types of positions for a given enrollment. At the secondary level,teacher norm tables are modified to provide allocation for only five teaching periods.

### SECONDARY SCHOOL NORMS

**Certificated Staff:**

| | |
|---|---|
| 1 | Teacher per 35.5 students in middle schools[1 2] |
| 1 | Teacher per 35.5 students in senior high schools[3 4] |
| 1 | Principal per school |
| 1 | Assistant Principal, Secondary Counseling Services per school with enrollment of 700 to 1,354 |
| 1 | Assistant Principal per school with enrollment of 1,355 to 1,749 |
| 2 | Assistant Principals per school with enrollment of 1,750 to 2,088 |
| 3 | Assistant Principals per school with enrollment of 2,089 to 4,233 |
| 4 | Assistant Principals per school with enrollment of at least 4,234 |

Continuing for fiscal year 2023-24, secondary schools with students enrolled in an approved Dual Language Program will be allocated 6 auxiliary periods for each program language. e.g., Dual Language Program and World Language Immersion Programs.

The counselor staffing for all norm categories has been consolidated into one norm table since 2021-22. The staffing ratio has been reduced to generate an additional counselor position when a school has exceeded 50% of a 500:1 ratio.

**Substitute days – 10 days per norm register-carrying teacher**

**Classified Staff:**

| | |
|---|---|
| 1 | School Administrative Assistant per school, plus: |
| 1 | clerical position for middle schools with enrollments up to 700 plus 1 clerical position for each additional 450 students over 700 |
| 1 | clerical position for senior high schools with enrollment of up to 700 plus 1 clerical position for each additional 450 students over 700 |
| # | Financial Manager per middle school – financial manager at middle school serves (2) sites |
| 1 | Senior Financial Manager per senior high school |

## SECONDARY SCHOOL NORMS

[1] The District norm for academic classes in grades 6-8 for priority schools will be 1 teacher for 34.5 students for fiscal year 2023-24.

[2]Designated middle schools involved in the court-ordered integration programs receive additional positions to provide an overall ratio of one teacher for every 27.0 students in academic classes for Predominantly Hispanic, Black, Asian and other Non-Anglo (PHBAO) schools and 32.5 students in academic classes for Non-PHBAO schools. For 2023-24, class size for priority schools will be reduced by one for academic classes which means the overall ratio for priority schools will be one teacher per 26 students in academic classes for PHBAO schools, and 31.5 students in academic classes for Non-PHBAO schools.

[3] The District norm for academic classes in grades 9-12 for priority schools will be 1 teacher for 34.5 students for fiscal year 2023-24.

[4]Designated senior high schools involved in the court-ordered integration programs received additional positions to provide an overall ratio of one teacher for every 27.0 students for academic classes in grades 9th and 10th for Predominantly Hispanic, Black, Asian and other Non-Anglo (PHBAO) schools; and 32.5 students in academic classes in grades 9th and 10th for Non-PHBAO schools. For 2023-24, class size for priority schools will be reduced by one for academic classes which means the overall ratio for priority schools will be one teacher per 26 students in academic classes for PHBAO schools, and 31.5 students in academic classes for Non-PHBAO schools.

## Magnet Schools

Several Magnet Schools provide services to both elementary and secondary students. Teacher allocations are determined by the magnet and alternative school program norm tables for a given enrollment. Other personnel allocations are based on District policies.

### MAGNET SCHOOLS & CENTERS NORMS

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

| | |
|---|---|
| 1 | Teacher per 24 students in grades TK-3[1] |
| 1 | Teacher Per 27.0 students in grades 4-5[2] |
| 1 | Teacher per 27.0 students in grades 6-8[3] |
| 1 | Teacher per 27.0 students in grades 9-12[3] |

**All other magnet schools and centers (Non-PHBAO):**

| | |
|---|---|
| 1 | Teacher per 24 students in grades TK-3[1] |
| 1 | Teacher Per 29.5 students in grades 4-5[2] |
| 1 | Teacher per 29.5 students in grades 6-8[3] |
| 1 | Teacher per 29.5 students in grades 9-12[3] |

**Substitute days – 10 days per norm register-carrying teacher**

[1]For 2023-24 class size average for priority schools will be reduced by one which means the overall ratio for priority schools will be one teacher per 23 students.

[2] There will be one teacher per 27.0 students in grades 4-5 for Predominantly Hispanic, Black, Asian, and Other Non- Anglo (PHBAO) magnet elementary schools/centers and one teacher per 29.5 students in grades 4-5 for Non-PHBAO magnet elementary schools/centers. For 2023-24, class size for priority schools will be reduced by one for academic classes which means the overall ratio for priority schools will be one teacher per 26 students for PHBAO magnet schools, and 28.5 students in academic classes for Non-PHBAO magnet schools.

[3] There will be one teacher per 27.0 students in grades 6- 12 for Predominantly Hispanic, Black, Asian, and Other Non- Anglo (PHBAO) magnet secondary schools/centers and one teacher per 29.5 students in grades 6-12 for Non-PHBAO magnet secondary schools/centers. For 2023-24, class size for priority schools will be reduced by one for academic classes which means the overall ratio for priority schools will be one teacher per 26 students for PHBAO magnet schools, and 28.5 students in academic classes for Non-PHBAO magnet schools.

## Options Schools

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

| OPTION SCHOOLS NORMS | |
|---|---|
| **Continuation Schools** | |
| 1 | Teacher per 29 students |
| 1 | Principal per school |
| 1 | School Office Manager per school |
| **Opportunity and Community Day Schools** | |
| 1 | Teacher per 21 students |
| 1 | Principal per school |
| 1 | Assistant Principal per school |
| 1 | School Administrative Assistant per school |
| **Independent Study Schools** | |
| 1 | Teacher per 30 students |
| 1 | Principal per school |
| * | Assistant Principal |
| 1 | School Administrative Assistant per school |

*City of Angels gets 2 Assistant Principals; Each Virtual Academy gets 1 Assistant Principal

## Early Childhood Education Centers

Early Childhood Education Centers are staffed based on the guidelines and staffing ratios established by Education Code 8264.8, 5CCR 18290, 18291, and 18292 for administrative, certificated, and classified personnel. The Los Angeles Unified School District maintains at least the following minimum ratios in all early education centers.

| California State PreschoolProgram (CSPP) | | General Child Care andDevelopment (CCTR) | |
|---|---|---|---|
| Adult to child ratio | 1:8 | Adult to child ratio | 1:4 |
| Teacher to child ratio | 1:24 | Teacher to child ratio | 1:16 |

Staffing is allocated based on enrollment capacity and hours of operation. Compliance with these ratios shall be determined based on actual attendance.

## EARLY CHILDHOOD EDUCATION CENTERS STAFFING

| | |
|---|---|
| **Certificated Staff** | |
| 1 | Principal per early childhood education center |
| 1 | Teacher per 24 students in each early childhood education center |
| * | 4-hour teacher |
| **Classified Staff** | |
| 1 | Office Manager per early childhood education center |
| 1 | Housekeeper per early childhood education center |
| 1 | 4-hour Building and Grounds worker per early childhood education center |
| 8 | 8-hour aides for early childhood education centers with enrollment capacity of 96, ***plus*** |
| 4 | 3-hour aides for early childhood education centers with enrollment capacity of 96 |
| 10 | 8-hour aides for early childhood education centers with enrollment capacity of 120, ***plus*** |
| 5 | 3-hour aides for early childhood education centers with enrollment capacity of 120 |
| 12 | 8-hour aides for early childhood education centers with enrollment capacity of 144, ***plus*** |
| 6 | 3-hour aides for early childhood education centers with enrollment capacity of 144 |
| 14 | 8-hour aides for early childhood education centers with enrollment capacity of 168, ***plus*** |
| 7 | 3-hour aides for early childhood education centers with enrollment capacity of 168 |
| 16 | 8-hour aides for early childhood education centers with enrollment capacity of 192, ***plus*** |
| 8 | 3-hour aides for early childhood education centers with enrollment capacity of 192 |

*Based on individual school needs

## Community Adult School, Regional Occupational Centers, and Skills Center

Adult Education certificated and classified assignments are determined according to a staffing formula and identified community or partner need. This formula is based on each school's student enrollment and persistence data to ensure an equitable distribution of resources.

### ADULT EDUCATION SCHOOLS STAFFING

**Certificated Staff**

| | |
|---|---|
| 1 | Principal |
| * | Assistant Principals, Operations |
| * | Assistant Principals, Adult Counseling Services |
| * | Teachers, Teacher Advisors, Teacher Counselors |
| * | Teacher Assistants |

**Classified Staff**

| | |
|---|---|
| 1 | Accounting Technician II |
| 1 | Occupational Center Financial Manager |
| 1 | School Administrative Assistant |
| 1 | School Office Computer Coordinator |
| * | Building and Grounds Worker |
| * | Campus Aide |
| * | IT Support Technician |
| * | Office Technicians |
| * | Infant Care Aide |
| * | Instructional Aide, Education Aide, ED Resource Aide |
| * | Sign Language Interpreter |
| * | Toolkeeper |
| * | Community Representatives |
| * | Resource Assistant for Students with Visual Disabilities |

*Based on individual school needs

## SUPPORT PERSONNEL ALLOCATIONS FOR FY 2023-2024

### Custodial Personnel – TK – 12 Schools

Custodial Personnel allocations for TK-12 schools are based on a combination of factors, mainly space (square footage of different types of areas) and student enrollment. For most TK - 12 schools, allocations are based on the following:

- The minimum staffing allocation for a TK-12 school is 16 hours and each school is allocated a Plant Manager within the allocation. Schools may also be allocated an Assistant Plant Manager based on the number of custodial hours on the night shift. The Plant Manager level is determined by the size of the campus. The placement of an Assistant Plant Manager as well as the levels of both the Plant Manager and Assistant Plant Manager can only be changed after review by Personnel Commission.
- Square footage area of interior space and exterior area hardscape and planted areas are used to determine a time value to clean the spaces daily.
- A Budget reduction factor is applied based on available funding for custodial staffing.
- An Enrollment factor of .41 minute per enrolled student is added back in after the above reduction.
- Custodial time is rounded to the nearest 4-hour increment to determine the amount of staffing budgeted for the school site.
- High schools and middle schools are also allocated C – basis School Facilities Attendant(s) whose main duty is to service restrooms and provide other miscellaneous duties within their job classification description when the school is in session.
- Pool custodians will be assigned to the Maintenance and Operations (M&O) Areas and will service schools' swimming pools in their respective M&O areas.

  Custodial allocations are also augmented based on enrollment at schools using the criteria below. These criteria and allocations are subject to change based on availability of funds in Program 11694 Operations-school positions.

  - Elementary schools with an enrollment greater than 606 students that are allocated 16 hours of custodial time will receive an additional 4-hour custodial allocation.
  - Middle schools with an enrollment greater than 1,744 will receive an additional 4-hour custodial allocation.

### Custodial Personnel – Special Education Centers and Special Education Program in TK-12 Schools

Custodial staffing allocation for Special Education Centers and for combined special education and traditional school sites is first calculated like a traditional site. Custodial staffing hours may be added to site allocation due to:

- Special Education allocation rules below also apply to traditional schools with 500 or greater enrollment

- Traditional sites or stand-alone special ed sites with 5 or greater classrooms designated for students in the following programs: PCC, PAL, PSC, AUT, IDS, MDS, IDM, MD, EE, VI, and DHH (page II-22).
- The following allocations will be made to the sites described above:
  - 4 custodial hours if using 5-12 classrooms for designated programs
  - 8 custodial hours if using 13-17 classrooms for designated programs
  - 12 custodial hours if using 18-23 classrooms for designated programs
  - 16 custodial hours if using 24-29 classrooms for designated programs
  - 20 custodial hours if using 30 or more classrooms for designated programs

### Custodial Personnel – Option Schools

Custodial allocations for continuation schools, opportunity schools, community day schools, and independent study schools are calculated similarly to TK-12 sites subject to the following guidelines:

- Continuation schools, opportunity schools, community day schools, and independent study schools are often contained within a larger TK-12 campus. For these sites, enrollment and square footage values are included in the main site's allocation.
- The continuation school, opportunity schools, community day school, or independent study school program contribute funding based on the size of the area used on the main campus. The time apportioned to the continuation schools, opportunity schools, community day schools, or independent study schools and the funding program are included on the main site's custodial allotment sheet.

  When a continuation school, opportunity school, community day school, or independent study school is not co-located with a larger campus, custodial allocation is calculated similarly to a typical TK-12 school site.

### Custodial Personnel – Adult Education Sites

Custodial allocations for Adult Education sites are calculated similarly to TK-12 sites. Stand-alone Adult Education sites are assigned to a team cleaning group consisting of an appropriate level plant manager and an assistant plant manager as needed. The Division of Adult Education funds custodial staffing for these sites. When Adult Education uses a portion of a larger host campus, the Adult Education custodial team assigned to the Adult Ed centers in that area will provide custodial services for the campus areas used, in coordination with the site's plant manager and administrator. No additional custodial hours will be added to the host school site allotment, as the Adult Ed custodial team will provide needed custodial support.

### Campus Aides

Campus aides are allocated to provide a range of three (3) to eight (8) hours of supervision support to schools subject to review and approval by Regions and District Operations based upon security considerations.

### Teacher Librarians

Per the District - UTLA agreement of January 2019 (part of the settlement of the UTLA work stoppage), the District funds a full-time Teacher Librarians (TL) for all secondary schools, including SPAN schools. The agreement allowed a two-year period for implementation (2019-20 and 2020-21 school years). K-8 SPAN schools are included in this agreement. Each secondary school receives a one (1.0) position. For shared sites, the funding for the 1.0 position is divided among the schools sharing the site. The schools then pool the funding to purchase the 1.0 TL position. The funding provided for the Teacher Librarian position may not be repurposed.

### School Nurses

Mandated health requirements must be met. Once the District's minimum requirements are budgeted in Program 10529-School Nurse, additional categorical supplemental resources may be purchased to supplement, not supplant. Each school will receive full-time School Nurse allocation as required by the UTLA contract.

However, in the event of a nursing staff shortage, schools may not receive the entirety of their School Nurse time, and District Nursing Services will have the discretion to prioritize nursing time based on students' health needs. While every effort will be made to minimize changes tothe nursing allocation to schools, student health needs criteria will determine the priority for nursing services in the event of a staffing shortage, therefore resulting in possible changes during the school year. These funds should not be used for activities such as health office management or to provide services that can be assigned to trained unlicensed staff. Schools may purchase additional nursing time from their budget based on the health needs of their students.

There is no flexibility allowed on this resource.

### School Psychologists

School Psychologists and related personnel are allocated to schools based on student needs and type of school. The following allocations represent minimum requirements for general education K-12 schools. Please note that the below model may differ at shared sites and pilot schools.

| | |
|---|---|
| Elementary Schools | .25 day per week |
| Middle Schools | .4 day per week |
| Senior High Schools | .5 day per week |

In addition to special education and general education allocations, schools purchase additional psychological services based on the needs of their students and the schools' ability to fund the positions.

### Pupil Services and Attendance Counselors

Schools purchase Pupil Services and Attendance Counselors services based on their needs for attendance services and the schools' ability to fund the positions.

Black Student Achievement Plan PSA Counselors are allocated to BSAP group 1 and 2 elementary schools. Each elementary school receives one (1.0) FTE. Additional FTEs will be allocated if the number of Black students is greater than or equal to 375.

## Material and Supply Allocation Rates

Allocations for Instructional materials, school advisory committee expenses, and operational supplies are made to schools according to the following rates.

### INSTRUCTIONAL MATERIALS

| General Education Program | 2022-2023 Rate | 2023-2024 Rate |
|---|---|---|
| K-6 | $18 per student | $18 per student |
| 7-8 | $22 per student | $22 per student |
| 9-12 | $24 per student | $24 per student |
| Instructional Materials Block Grant | * | * |
| Community Adult Schools | * | * |
| Options Schools | $739 per teacher | $739 per teacher |
| Regional Occupational Centers and Skills Centers | * | * |
| Regional Occupational Program | * | * |

**Allocations are determined based on school needs*

### OPERATIONAL SUPPLIES

| School Type | 2022-2023 Rate | 2023-2024 Rate |
|---|---|---|
| Community Adult Schools | $112.50 per custodial hour (Separate site) + $3.20 per student (all sites) | $112.50 per custodial hour (Separate site) + $3.20 per student (all sites) |
| Continuation Schools | $32.65 per custodial hour + $7.49 per student | $32.65 per custodial hour + $7.49 per student |
| Opportunity Schools | $75.50 per custodial hour + $6.14 per student | $75.50 per custodial hour + $6.14 per student |
| Regular Schools | $132.60 per custodial hour + $6.00 per student | $132.60 per custodial hour + $6.00 per student |
| Special Education | $132.60 per custodial hour + $6.00 per student | $132.60 per custodial hour + $6.00 per student |
| Administrative Sites | $204.00 per custodial hour | $204.00 per custodial hour |

## SCHOOL STAFF AND RESOURCES – SPECIAL EDUCATION

These do not include Related Services and their required teacher ratios.

| Acronym | Name | Teacher Norm for Students Up to 8 Years Old | Teacher Norm for Students 9 Years Old & Above | Notes |
|---|---|---|---|---|
| AUT A | Autism – Alternate Curriculum | 6 | 6 | |
| AUT C | Autism – General Education Curriculum | 10 | 10 | |
| DHH | Deaf and Hard of Hearing | 6 | 8 | |
| ED | Emotional Disturbance | 8 | 8 | |
| IDM | Intellectual Disability Moderate | 12 | 12 | |
| IDS | Intellectual Disability Severe | 10 | 10 | |
| INC | Inclusion | 20 | 20 | Supports SWDs in GE classroom settings. Replaces GE Curriculum Special Day & RSP Programs at select schools. |
| MD | Multiple Disabilities | 8 | 8 | |
| PAL | Preschool for All Learners | 10 | - | |
| PAL/CC | Preschool for All Learners Collaborative Classroom | 10 | - | Part of instructional day is spent with 14-24 GE students and 1 GE teacher |
| PCC | Preschool Collaborative Classroom Early Education Centers | 10 | - | Also 1 GE Teacher, only at EECs. |
| PSC | Preschool Comprehensive Program | 8 | - | |
| RSP | Resource Specialist Program | 28 | 28 | |
| SLD | Specific Learning Disability | 12 | 12 | |

| Acronym | Name | Teacher Norm for Students Up to 8 Years Old | Teacher Norm for Students 9 Years Old & Above | Notes |
|---|---|---|---|---|
| UTK/CC | Universal Transitional Kindergarten Collaborative Classroom | 8 | - | Total class norms at 24 with 8 SWD and 16 GE children. Also receives 1 GE Teacher. Children born between 9/2/18 and 9/1/19 are eligible. |
| VI | Visually Impaired | 6 | 8 | |
| Special Education Centers and Career Transition Centers | | 10 | 10 | |

## BUDGET AND FINANCE POLICY SUMMARY

### 2023-24 LCAP Supplemental and Concentration Fund Expenditures

| LCAP Goal | LCAP Action # | LCAP Acton Title | Planned 2023-24 Expenditures |
|---|---|---|---|
| 1 | 5 | Instructional Technology Initiative | $26,247,679 |
| 1 | 7 | Supplemental Arts Education | $35,111,695 |
| 1 | 9 | Supplemental Afterschool Programs | $8,306,369 |
| 1 | 11 | Differentiated Local Supports for Students | $11,593,775 |
| 1 | 12 | School-Level Supports for Individualized Learning | $1,111,918,783 |
| 1 | 13 | Early Education and Universal Transitional Kindergarten | $167,153,480 |
| 1 | 14 | Literacy and Numeracy Interventionist Program | $1,500,000 |
| 1 | 15 | Secondary Literacy Supports and Interventions | $10,303,649 |
| 1 | 18 | Specialized Student Services (SSS) Programs for Students in Foster Care and Experiencing Homelessness | $40,216,268 |
| 1 | 25 | Increased Access to Advanced Placement (AP) and International Baccalaureate (IB) Programs | $5,593,536 |
| 1 | 26 | Districtwide A-G Interventions | $10,386,156 |
| 1 | 27 | Diploma Program | $2,491,755 |
| 1 | 28 | College Access Program | $543,497 |
| 1 | 30 | Linked Learning | $2,776,824 |
| 1 | 31 | School Staffing Equity Grant Investments to Increase Staffing for Academic Excellence | $393,938,657 |
| 1 | 32 | SENI Investments to Increase Access to Programs and Supports for Academic Excellence: Elementary Schools | $391,909,493 |
| 1 | 33 | SENI Investments to Increase Access to Programs and Supports for Academic Excellence: Middle Schools | $130,192,333 |
| 1 | 34 | SENI Investments to Increase Access to Programs and Supports for Academic Excellence: High Schools | $208,798,760 |

| LCAP Goal | LCAP Action # | LCAP Acton Title | Planned 2023-24 Expenditures |
|---|---|---|---|
| 2 | 4 | Supplemental School Climate Support Staff | $12,171,622 |
| 2 | 6 | Supplemental Student Health Services | $14,389,225 |
| 2 | 9 | Mental Health and Student Supports | $1,837,439 |
| 2 | 10 | Positive Behavior Interventions and Restorative Practices | $2,164,881 |
| 2 | 11 | Attendance Interventions | $6,227,161 |
| 2 | 12 | School Enrollment Placement and Assessment (S.E.P.A.) Center | $1,331,390 |
| 2 | 13 | FamilySource System | $1,665,617 |
| 2 | 14 | SENI Investments to Increase Access to Programs and Supports for Joy and Wellness: Elementary Schools | $123,950,701 |
| 2 | 15 | SENI Investments to Increase Access to Programs and Supports for Joy and Wellness: Middle Schools | $50,493,854 |
| 2 | 16 | SENI Investments to Increase Access to Programs and Supports for Joy and Wellness: High Schools | $83,960,801 |
| 3 | 4 | Student Empowerment | $260,511 |
| 3 | 5 | Aligned Strategic Planning and Accountability | $742,183 |
| 3 | 6 | SENI Investments to Increase Access to Programs and Supports for Engagement and Collaboration: Elementary Schools | $40,899,528 |
| 3 | 7 | SENI Investments to Increase Access to Programs and Supports for Engagement and Collaboration: Middle Schools | $22,165,067 |
| 3 | 8 | SENI Investments to Increase Access to Programs and Supports for Engagement and Collaboration: High Schools | $39,577,165 |
| 6 | 1 | UTK-12 English Learner Services | $10,105,187 |
| 6 | 2 | International Newcomer Supports | $5,052,594 |
| 6 | 3 | Probable Long-Term English Learner (PLTEL) Interventions | $5,052,594 |
| 6 | 4 | Long-Term English Learner (LTEL) Interventions | $5,052,594 |
| | | **Total (as reflected in LAUSD 2022 LCAP) =** | **$2,986,082,822** |

| LCAP Goal | LCAP Action # | LCAP Acton Title | Planned 2023-24 Expenditures |
|---|---|---|---|
| | | **Total (including Planned Affiliated Charter Discretionary Supplemental and Concentration Expenditures in ACS LCAPs) =** | **$3,020,723,349** |

# STUDENT EQUITY NEEDS INDEX (SENI)

The District uses the Student Equity Needs Index score to determine the Targeted Student Population (TSP) and SENI allocations to schools.

## Overview

There are four fundamental principles in designing an equity-based funding formula:

- Equity – funds should be allocated according to need.
- Transparency – the methodology for allocating funds is clear, simple, and understandable.
- Fairness – schools with similar needs should receive similar funds per TSP student (English Learners, students in foster care, and students designated as low income).
- Stability and Feasibility – funds should be allocated in a manner that causes minimal disruption to school planning.

## Equity-Based Funding Formula

- Based on the school's SENI score, there are five rankings: Highest, High, Moderate, Low, and Lowest.
- Funds are allocated at a per pupil rate based on the school's Student Equity Needs Index score.
- Starting in school year 2023-24, it was necessary to establish three new program codes to align and track budgeted expenditures to LAUSD's Strategic Plan goals. Funds that were originally allocated in program code 10552, SENI, were transferred to the new program codes below:

    - Program 10947, Academic Excellence
    - Program 10948, Joy and Wellness
    - Program 10949, Engagement and Collaboration

## STUDENT EQUITY NEEDS INDEX (SENI)

| SENI 2.0 (2018) Indicators (Account for 85% of a School's SENI Score) | Index Weight | | |
|---|---|---|---|
| | HS | MS | ES |
| Percent LCFF Target Student Groups | 20% | 20% | 20% |
| Percent English Learners | 5% | 5% | 5% |
| Percent Foster Youth | 5% | 5% | 5% |
| Percent Homeless Youth | 5% | 5% | 5% |
| Percent Standard English Learners | 5% | 5% | 5% |
| Percent Low-Income Students with Disabilities | 5% | 5% | 5% |
| 1st Grade Primary Literacy Test | - | - | 30% |
| Incoming 6th/9th Grade Math State Test | 10% | 15% | - |
| Incoming 6th/9th Grade ELA State Test | 10% | 15% | - |
| A-G Completion Rate (High School Only) | 10% | - | - |
| Chronic Absenteeism | 5% | 5% | 5% |
| Suspension Rates | 5% | 5% | 5% |
| I-Star Reports | 5% | 5% | 5% |
| Asthma Severity Rate in School Neighborhood | 5% | 5% | 5% |
| Non-Fatal Gunshot Injuries in School Neighborhood | 5% | 5% | 5% |

| 2020 COVID Indicators (Account for 15% of a School's SENI Score) | Index Weight | | |
|---|---|---|---|
| | HS | MS | ES |
| COVID Case Rate | 5% | 5% | 5% |
| COVID Death Rate | 5% | 5% | 5% |
| Chronic Absenteeism | 5% | 5% | 5% |

## STUDENT EQUITY NEEDS INDEX (SENI+) PER PUPIL RATES

| SENI+2023 Quintile | School Type | Number of Schools | Number of Unduplicated Students | New Allocation | Carryover | Total Allocation |
|---|---|---|---|---|---|---|
| 1 - HIGHEST | Elementary | 97 | 43,498 | 117,782,603 | 30,098,248 | 147,880,851 |
| | Middle School | 18 | 11,680 | 31,404,580 | 9,420,933 | 40,825,513 |
| | High School | 23 | 20,126 | 54,212,345 | 14,855,769 | 69,068,114 |
| | Span School | 4 | 3,130 | 8,248,458 | 3,510,554 | 11,759,012 |
| | | | | | | |
| **1 - HIGHEST Total** | | **142** | **78,434** | **211,647,986** | **57,885,504** | **269,533,490** |
| | | | | | | |
| 2 - HIGH | Elementary | 98 | 36,582 | 85,129,874 | 22,202,714 | 107,332,588 |
| | Middle School | 17 | 11,174 | 25,828,586 | 7,249,546 | 33,078,132 |
| | High School | 22 | 18,192 | 41,957,136 | 15,511,458 | 57,468,594 |
| | Span School | 5 | 3,191 | 7,435,304 | 1,723,908 | 9,159,212 |
| **2 - HIGH Total** | | **142** | **69,139** | **160,350,900** | **46,687,626** | **207,038,526** |
| | | | | | | |
| 3 - MODERATE | Elementary | 99 | 35,093 | 67,858,710 | 16,900,732 | 84,759,442 |
| | Middle School | 19 | 13,780 | 26,902,281 | 10,339,390 | 37,241,671 |
| | High School | 19 | 17,943 | 34,272,640 | 13,708,042 | 47,980,682 |
| | Span School | 5 | 5,145 | 10,253,077 | 1,978,396 | 12,231,473 |
| **3 - MODERATE Total** | | **142** | **71,961** | **139,286,708** | **42,926,560** | **182,213,268** |
| | | | | | | |
| 4 - LOW | Elementary | 100 | 30,073 | 46,712,004 | 12,543,169 | 59,255,173 |
| | Middle School | 15 | 13,142 | 20,915,282 | 6,292,638 | 27,207,920 |
| | High School | 21 | 21,370 | 33,026,560 | 10,760,895 | 43,787,455 |
| | Span School | 8 | 3,741 | 5,717,593 | 1,913,793 | 7,631,386 |
| **4 - LOW Total** | | **144** | **68,326** | **106,371,439** | **31,510,495** | **137,881,934** |
| | | | | | | |
| 5 - LOWEST | Elementary | 98 | 17,526 | 21,057,387 | 5,361,311 | 26,418,698 |
| | Middle School | 19 | 12,338 | 14,551,580 | 4,487,975 | 19,039,555 |
| | High School | 19 | 16,324 | 19,752,197 | 6,149,043 | 25,901,240 |
| | Span School | 7 | 4,553 | 5,201,142 | 1,538,330 | 6,739,472 |
| **5 - LOWEST Total** | | **143** | **50,741** | **60,562,306** | **17,536,659** | **78,098,965** |
| | | | | | | |
| 6-Option School | Community Day School | 9 | 422 | 845,267 | 480,301 | 1,325,568 |
| | Continuation High School | 39 | 2,623 | 5,253,871 | 1,638,550 | 6,892,421 |
| | Independent Study | 1 | 870 | 1,742,614 | 948,861 | 2,691,475 |
| | Opportunity School | 4 | 190 | 380,570 | 132,988 | 513,558 |
| **6-Option School Total** | | **53** | **4,105** | **8,222,322** | **3,200,700** | **11,423,022** |

| SENI+2023 Quintile | School Type | Number of Schools | Number of Unduplicated Students | New Allocation | Carryover | Total Allocation |
|---|---|---|---|---|---|---|
| 7-Spec Educ | Special Education School | 12 | 1,715 | 3,435,153 | 1,099,127 | 4,534,280 |
| **7-Spec Educ Total** | | **12** | **1,715** | **3,435,153** | **1,099,127** | **4,534,280** |
| | | | | | | |
| 8-Virtual Academies | Independent Study | 6 | 5,054 | 10,123,185 | 3,328,509 | 13,451,694 |
| **8-Virtual Academies Total** | | **6** | **5,054** | **10,123,185** | **3,328,509** | **13,451,694** |
| | | | | | | |
| **Grand Total** | | **784** | **349,475** | **699,999,999** | **204,175,180** | **904,175,179** |

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## EXPANDED LEARNING OPPORTUNITIES PROGRAM (ELOP)

The Expanded Learning Opportunities Program (ELOP) provides funding for afterschool and summer school enrichment programs for transitional kindergarten through sixth grade. Secondary students may also participate in this program. Expanded learning programs focus on developing the academic, social, emotional, physical needs and interests of pupils through hands-on, engaging learning experiences.

**Budget Summary - Expanded Learning Opportunities Program (ELOP)**

| Program | Amount |
|---|---|
| **Expansion of After School Program**<br>Work with District and agency partners to increase capacity to 50% of TK-6 students until 6:00 p.m. at 449 Elementary and Span grant-funded sites. | **$ 102,141,885** |
| **After School Program Non-Grant Funded Elementary Sites**<br>Provide a comprehensive after school program until 6:00 p.m. at 66 TK-6 sites that do not currently have after school enrichment programs via After School Education and Safety (ASES) or 21st Century Community Learning Centers (CCLC). | **$ 22,963,637** |
| **Summer Enrichment Programs June/July 22 and June 2023**<br>Provide all day enrichment at Title I sites, and afternoon enrichment at Community of School Summer School sites to ensure that participating families have high quality programming until 6:00 p.m. | **$ 28,172,208** |
| **BTB Professional Development**<br>Provide training for District and agency partner staff in various expanded learning programmatic areas. | **$ 5,000,000** |
| **BTB Social Emotional Wellness Support**<br>Address social-emotional wellness and provide trauma-informed supports for students who participate in before/after school programs (2 FTEs). | **$ 670,144** |
| **Outdoor Education Field Trip Programs**<br>Provide educational trips for up to 5410 students to visit venues such as Heal the Bay Aquarium, Cabrillo Aquarium, Friends of the Los Angeles River, Los Angeles Maritime Institute, and Battleship USS Iowa. | **$ 2,500,000** |
| **Elementary Enhanced Enrichment Programs**<br>Provide after school performing arts, visual arts, music and cultural experiences at 215 Elementary and Span schools. | **$ 5,375,000** |

| Program | Amount |
|---|---|
| **Summer K-8 COS Academics with focused supports**<br>Summer academic program for 3.5 hours at 184 sites:<br>• Teachers will be rostered at 1:20 students with additional classroom supports to ensure targeted and small group instruction.<br>• Social emotional wellness and attendance staff to support mental health and high levels of engagement.<br>• Cultural experiences (e.g., field trips or other activities).<br>• Supervision and office support staff to ensure campus safety and clerical support. | $ 84,400,000 |
| **High-Dosage Tutoring**<br>Small-group and high-dosage tutoring for students throughout the year provided by teachers, contracts and/or Teacher Assistants or other paraprofessionals. | $ 23,000,000 |
| **High School Programs**<br>Provide after school programs to 20 non-grant funded high schools | $ 5,060,885 |
| **Canyon Creek Outdoor Education Center**<br>Creates the opportunity for District students to participate in overnight residential science programs and outdoor learning experiences by 5th grade | $ 5,500,000 |
| **Transportation for Outdoor Education**<br>Provide transportation to students to attend the outdoor education programs/camps | $ 1,065,225 |
| **Vehicles**<br>Purchase 20 vehicles to deliver/distribute materials and supplies to program sites | $ 1,000,000 |
| **Evaluations**<br>Evaluate Beyond the Bell's Expanded Learning Programs | $ 300,000 |
| **Acceleration Days Literacy Backpacks**<br>Literacy packs will be used for engaging read aloud and independent reading at selected acceleration day elementary host sites. Students will have the opportunity to use the packs at home with families for readings and to engage in follow-up activities. | $ 249,892 |
| **Acceleration Days Arts Residency Program**<br>At selected elementary acceleration days host sites, students participate in dance, music, theater and/or visual arts experiences. | $ 385,696 |
| **Robotics**<br>Provide elementary and secondary students the opportunity to participate in an afterschool robotic leagues and support schools to attend the world championships. | $ 2,265,181 |
| **Makerspace**<br>Provide interested priority schools with a makerspace where students gain a hands-on learning experience before and after school. It is also a space where families can learn how to support their child's learning. | $ 2,450,000 |

| Program | Amount |
|---|---|
| **Expansion of Internship Program** | **$ 2,616,000** |
| To provide expanded internship opportunities for high school students, which allows students to explore career paths, gain work experience, expand their professional network, make connections, and build life skills. | |
| **Cultural Arts Passport** | **$ 80,000,000** |
| Every school will receive funding for a Cultural Arts Passport Champion who is a Certificated employee. The Cultural Arts Passport Champion will attend monthly meetings and Trainings (ie. iFieldTrip system, introduction to external arts partners, and sharing of resources). Student transportation for trips to cultural arts locations (e.g. museum, performance, outdoor education, etc.). | |
| **Replace Deteriorated Ball Boxes** | **$ 6,000,000** |
| Deteriorated Ball Boxes will be removed, and new metal boxes will be purchased to support Before, After and Summer School programs. | |
| **Portable Misters** | **$ 2,500,000** |
| Portable Misters will be purchased to provide mists and cool air during summer months that support outdoor activities for Before, After and Summer School programs. | |
| **Kitchen Cooling Solutions** | **$ 26,600,000** |
| Will provide air conditioning for kitchens that support Before, After and Summer School programs | |
| **Campus Lighting** | **$ 100,000** |
| Will provide additional exterior lighting to support Before, After and Summer School programs | |
| **Installing Trees and Greening, Outdoor Learning Stations** | **$ 39,500,000** |
| Will add greening and shading to campuses to support Before, After and Summer school programs | |
| **Portable Pools** | **$ 400,000** |
| Portable Pools will be purchased to support Before, After and Summer school programs | |
| **Portable Public Address Systems** | **$ 100,000** |
| Portable Public Address Systems will be purchased to support Before, After and Summer school programs | |
| **Utility Costs for Before School/After School and Summer School Programs** | **$ 29,809,094** |
| Represents share of utility expenses for schools providing these programs | |
| **Custodial Supplies** | **$ 2,900,000** |
| Represents share of custodial supply expenses for schools providing these programs | |
| **Athletics** | **$ 700,000** |
| Support a safe environment for after school athletic activities. | |
| **Subtotal** | **$ 483,724,847** |
| Additional Available ELOP funds | **$ 429,785,044** |
| **TOTAL ELOP Funds (Entitlement and Estimated Carryover)** | **$ 913,509,891** |

# BLACK STUDENT ACHIEVEMENT PLAN (BSAP)

The Black Student Achievement Plan (BSAP) provides supplemental services and supports to schools that have high numbers of Black students and high need indicators, specifically Math and English Language Arts proficiency rates below the District average, higher than average referral and suspension rates, or identified as a Humanizing Education for Equitable Transformation (HEET) School.

The Black Student Achievement Plan is aligned to the following tenets:

a. Black families, community partners and district together as one
b. Culturally and linguistically responsive pedagogy and curriculum
c. Multi-tiered Individual Student Support
d. Rigorous Standards Aligned Education
e. Black Excellence Experience

The goals of the Black Student Achievement Plan are to:

a. Ensure instruction and curriculum are culturally responsive to Black students and provide additional tier 1 support and intervention to students, to close literacy and numeracy skill gaps.
b. Work with community groups and partners that have demonstrated success with Black students and families to improve college and career readiness
c. Reduce over-identification of Black students in suspensions, discipline, and other measures through targeted intervention to address students' academic and social-emotional needs.

Humanizing Education for Equitable Transformation (HEET) resources are intended to meet the academic and social-emotional needs of students at the targeted 16 HEET community of schools.

The goals of the HEET initiative include the following:

a. Stabilizing the teaching and administrative faculty for increased continuity and consistency of learning objectives.
b. Providing essential out-of-classroom support such as counselors, support coordinators, etc.
c. Increase academic and social emotional outcomes for Black students.
d. Increase parent and community engagement.

The tables below show the investment details for both BSAP and BSAP-HEET.

**BSAP LCAP FUNDS**

| LCAP Action | Amount |
|---|---|
| 7.01 - BSAP Academic Supports | $ 24,796,580 |
| 7.02 - BSAP Community Partnerships | 16,467,620 |
| 7.03 – BSAP Development of African-American Studies | 2,052,940 |
| 7.04 – BSAP School Climate and Wellness Supports | 59,587,375 |
| 7.05 – BSAP Community-Based Safety Pilots | 22,482,853 |
| Total | $ 125,387,368 |

**BSAP-HEET FUNDS**

| Resource | Amount |
|---|---|
| Administrative Support | $ 664,009 |
| Class Size Reduction Teacher and Substitute Days | 789,300 |
| Coaches and Counselors | 3,078,693 |
| Intervention and Instructional Coordinators | 3,385,703 |
| School Administrators | 448,102 |
| School Psychologists | 1,623,625 |
| Total | $ 9,989,432 |

## CALIFORNIA COMMUNITY SCHOOLS PARTNERSHIP PROGRAM (CCSPP)

The California Community Schools Partnership Program (CCSPP) Implementation Grant supports the implementation of the Community Schools strategies. These strategies help mitigate the academic and social impacts of emergencies that affect local communities, improve school responsiveness to student and family needs, and organize school and community resources to address barriers to learning. Funding may be used in support of Community Schools' four evidence-informed programmatic features, which include:

- Integrated support services
- Family and community engagement
- Collaborative leadership and shared decision-making
- Expanded/Enhanced learning time and opportunities

The CCSPP grant ($47M) was awarded to 31 schools and ends June 30, 2027. Year 2 of the program includes $9.4M for schools. Additional dollars will be allocated in future years. The below table details the allocation for Year 2.

| CS Pillar | Expenditure | Amount |
|---|---|---|
| Integrated Support Services | **Student Health & Human Services (SHHS) Positions in Support of Whole Child Wellness** (16.6 FTEs) | **$2,000,485** |
| Family and Community Engagement | **Division of Adult and Career Education (DACE) Teachers** - Family Success Initiative Teachers for 8 Community Schools and a part-time CTE teacher for 2 Community Schools | **$318,337** |
| | **Parent Engagement Institute**<br>Certificated Time/Overtime<br>Classified Overtime/ Relief Time ($1000/per school) | <br>**$338,520**<br>**$ 31,000** |
| | **Community School Coordinator X Time** | **$56,420** |
| Collaborative leadership and shared decision-making | **Teacher/Coordinator/Admin X Time**<br>Each school receives 180 hours to pay teams of certificated staff to attend professional development around collaborative practices and distributed leadership. | **$507,780** |
| | **Contract with Los Angeles Educational Partnership for PD and coaching of ILTs** | **$441,120** |
| | **Contract for Developing Student Leadership** | **$620,500** |

| | | |
|---|---|---|
| | **Conference Attendance Fees** | **$108,400** |
| | **College Application and Enrollment**<br>Membership with CARPE | **$180,000** |
| Expanded and Enhanced Learning Time and Opportunities | **Collaborative Planning Time to Improve Tier 1 Instruction:**<br>Each school received between 611 and 1,500 hours of Teacher X Time based on the number of teachers per school. | **$2,520,000** |
| | **Work Based Learning Coordinator to Support Linked Learning**<br>2 FTEs to serve each Community School High School | **$163,290** |
| | **Equitable Grading and Instruction (EGI)**<br>2 EGI Expert Positions (1 in Humanities and 1 in Math/Science)<br>EGI Champions at each High School | **$260,000**<br>**$164,900** |
| | **CTE-Linked Learning**<br>2 Work Based Learning Coordinators<br>2 Linked Learning instructional Coaches | **$423,290** |
| | **Subtotal** | **$8,134,042** |

| | | |
|---|---|---|
| Other | **Administrative Set Aside** | **$116,070** |
| | **Indirect Support Charges** | **$466,488** |
| | **Convener Contract** | **$227,500** |
| | **External Evaluator** | **$460,900** |
| | **Grand Total** | **$9,405,000** |

## TITLE I, PART A – SOCIOECONOMICALLY DISADVANTAGED STUDENTS

The intent of this funding is to meet the educational needs of low-achieving students enrolled in the highest poverty schools.

| | | |
|---|---|---|
| Estimated Entitlement | $ | 344,204,222 |
| Estimated Carryover | | 103,883,335 |
| **Total** | **$** | **448,087,557** |

| **Budgeted Expenditures** | **No. of Students** | **Rate** | | **Amount** |
|---|---|---|---|---|
| School Discretionary Per Pupil Allocation | | | | |
| Poverty % = 100% -65% | 304,598 | $ 965 | $ | 293,937,070 |
| Poverty % = 64.99% -50% | 12,419 | $ 730 | | 9,065,870 |
| Poverty % = 49.99% -45% | 4,075 | $ 552 | | 2,249,400 |
| Hold Harmless | 905 | $ 383 | | 346,615 |
| **Subtotal** | **321,997** | | **$** | **305,598,955** |
| | | | | |
| **Parent Involvement Reservation** | | | | |
| Poverty % = 100% -65% | 304,598 | $ 12 | $ | 3,655,176 |
| Poverty % = 64.99% -50% | 12,419 | $ 10 | | 124,190 |
| Poverty % = 49.99% -45% | 4,075 | $ 8 | | 32,600 |
| Hold Harmless | 905 | $ 6 | | 5,430 |
| | **321,997** | | $ | 3,817,396 |
| Community Representatives | | | | 263,714 |
| District Parent Educator Coaches | | | | 2,606,002 |
| Administrators of PCE | | | | 250,596 |
| Mileage for Parents | | | | 500 |
| Parent Community Student Services Branch | | | | 1,337,460 |
| Private Schools Proportionate Share | | | | 48,189 |
| **Subtotal** | | | **$** | **8,323,857** |
| | | | | |
| **Private Schools** | | | | |
| Per Pupil Allocations | | | **$** | **2,800,173** |
| | | | | |
| **Mandatory Reservations (Reservation Required)** | | | | |
| Homeless Program | | | $ | 1,408,909 |
| Neglected Program | | | | 1,807,409 |
| **Subtotal** | | | **$** | **3,216,318** |

## TITLE I, PART A – SOCIOECONOMICALLY DISADVANTAGED STUDENTS

| | | |
|---|---|---|
| **Other Reservation Allowed** | | |
| 2024 Summer Program | $ | 20,000,000 |
| 2023 Summer Program | | 10,000,000 |
| Priority School Support | | 9,152,704 |
| A-G Diploma Counselor | | 14,046,035 |
| College and Career Coach (Middle School) | | 9,927,994 |
| Fall and Spring Programs | | 8,711,600 |
| Read Education for Acceleration and Differentiation (READ) | | 1,449,174 |
| Newcomer Coaches/Counselors | | 2,130,252 |
| Newcomer Summer Program | | 1,000,000 |
| LTEL/Sped Ed PD/AVID Excel | | 1,100,000 |
| Winter Spring Plus-Credit Recovery | | 623,000 |
| Support for Option Schools | | 760,993 |
| Prior Year Adjustment | | 524,800 |
| SSC Training | | 5,000,000 |
| Indian Indigenous Education Program | | 200,000 |
| Supplemental Academic Support-Tools | | 16,500,000 |
| **Subtotal** | **$** | **101,126,552** |
| | | |
| **Administration and Indirect Cost** | | |
| Administration-Basic | $ | 9,337,975 |
| Administration-Neglected | | 181,675 |
| Administration-Private School | | 1,314,564 |
| Indirect Cost | | 13,352,865 |
| Reserve-New and Reconf Schools/Carryover/Entitlement Adjustments | | 2,834,623 |
| **Subtotal** | **$** | **27,021,702** |
| **Total Expenditures** | **$** | **448,087,557** |

## TITLE II PART A – SUPPORTING EFFECTIVE INSTRUCTION

These funds are intended to increase the academic achievement of all students by helping schools improve teacher and principal quality through professional development and provide low-income and minority students greater access to effective teachers and principals.

| | | | |
|---|---|---|---|
| Estimated Entitlement | | | $ 26,402,531 |
| Estimated Carryover | | | 13,363,756 |
| **Total** | | | **$ 39,766,287** |
| | | | |
| **Administration and Indirect Cost** | | | |
| Administrative Cost (Incl. Private Schools) | $ 3,913,446 | 14.84% | $ - |
| Indirect Cost | 1,214,385 | 3.15% | 1,214,385 |
| Reserve for Salary Increases/Carryover/Entitlement Adjustments | | | 2,254,062 |
| **Subtotal** | $ 5,135,635 | | **$ 3,468,447** |
| | | | |
| **Private School Proportionate Share** | | | **$ 1,754,698** |
| | | | |
| **Bilingual Differentials** | | | **$ 2,900,000** |
| | | | |
| **Region** | | | |
| East | | | $ 1,616,194 |
| North | | | 1,616,194 |
| South | | | 1,304,737 |
| West | | | 1,106,081 |
| **Subtotal** | | | **$ 5,643,206** |
| | | | |
| **Other Support** | | | |
| ODA-Data Privacy, Analysis & Reporting | | | $ 238,404 |
| Office of Educational Transformation | | | 1,900,725 |
| Office of the Chief Strategy Officer | | | 39,734 |
| Personalized Learning | | | 384,446 |
| **Subtotal** | | | **$ 2,563,309** |
| | | | |
| **Division of Instruction** | | | |
| A-G Intervention Office | | | $ 1,208,312 |
| Curriculum & Instruction, Elementary | | | 198,656 |
| Curriculum & Instruction, Secondary | | | 2,093,592 |
| Fed & State Educ Programs Br-Admin | | | 43,469 |
| Integrated Library & Textbook Services | | | 107,171 |
| Off of Curr, Instruc/Schl Supp | | | 166,668 |

| | | |
|---|---|---|
| Office of Chief Academic Officer | | 7,218,184 |
| **Subtotal** | **$** | **11,036,052** |
| | | |
| **Human Resources** | | |
| HR Cert. Workforce Mgt Q-Adm Cost | $ | 557,370 |
| HR-Certificated Workforce Management | | 444,646 |
| HR-Cred Services Unit-Adm Cost | | 348,745 |
| HR-Educator Development & Support-Admin | | 1,697,625 |
| HR-Induc, Cred, C, IHL | | 937,435 |
| HR-Induc, Cred, C, IHL-Admin | | 1,055,386 |
| HR-Intern,Credntl,Added Auth Prog(ICAAP) | | 2,421,508 |
| HR-Ofc of the Deputy Chief HR Officer | | 3,018,397 |
| HR-Para Edu Career Ladder | | 185,790 |
| HR-Peer Assistance & Review | | 113,000 |
| HR-Teacher Development, Support, & NBC | | 909,818 |
| HR-Teacher Growth & Induction Program | | 500,004 |
| NBC Tchr Dev Sup&NBC-Adm Cost | | 210,851 |
| **Subtotal** | **$** | **12,400,575** |
| | | |
| **Total Proposed Expenditures** | **$** | **39,766,287** |

# TITLE III, PART A – LIMITED ENGLISH PROFICIENCY

These funds are used to ensure that Limited English Proficiency (LEP) students attain English proficiency and meet the challenging State academic standards.

| | |
|---|---|
| Estimated Entitlement | $ 11,739,291 |
| Estimated Carryover | 12,865,503 |
| **Total** | **$ 24,604,794** |

| Budgeted Expenditures | No. of LEP Students | Rate | Amount |
|---|---|---|---|
| **Resources to Support Schools** | | | |
| Multilingual and Multicultural Academic Language - Instructional Coaches | | | $ 19,284,387 |
| Multilingual and Multicultural Education Department - Professional Development | | | 1,581,238 |
| **Subtotal** | | | **$ 20,865,625** |
| **Private Schools Equitable Share** | **863** | **$125** | **$ 107,961** |
| **Private School Initial Assessment** | | | **$ 60,000** |
| **Indirect Cost (2% Cap)** | | | **$ 492,096** |
| **Reserve for Carryover and Entitlement Adjustment** | | | **$ 3,079,112** |
| **Total Expenditures** | | | **$ 24,604,794** |

## TITLE IV, PART A – STUDENT SUPPORT AND ACADEMIC ENRICHMENT

These funds are intended to increase capacity by providing all students with access to a well-rounded education, improving school conditions for student learning, and improving the use of technology to advance the academic and digital literacy of all students.

| | |
|---|---|
| Estimated Entitlement | $ 26,008,752 |
| Estimated Carryover | 21,634,971 |
| **Total** | **$ 47,643,723** |

| **Budgeted Expenditures** | **Amount** |
|---|---|
| **Administration** | |
| Administrative Cost | $ 520,175 |
| Indirect Cost | 1,454,947 |
| Reserve for Salary/Carryover/Entitlement Adjustment | 2,382,187 |
| **Subtotal** | **$ 4,357,309** |
| **Private School** | **$ 1,822,485** |
| **Access to Well-Rounded Education** | |
| A-G Intervention | $ 396,138 |
| Access to Well-Rounded Education | 16,171,127 |
| **Subtotal** | **$ 16,567,265** |
| **Safe & Healthy Environment** | |
| Health Educ Prog-SEL Support | $ 747,076 |
| Health Educ Prog-Physical Education | 82,519 |
| Newcomer Counselors-1.6 FTEs | 197,120 |
| SHHS-Student Support-College Empowerment Pos 9 FTEs | 1,457,127 |
| Safe and Healthy Environment | 14,083,423 |
| **Subtotal** | **$ 16,567,265** |
| **Improve Use of Technology** | |
| Improve Use of Technology | $ 7,079,989 |
| Improve Use of Technology - device, software | 1,249,410 |
| **Subtotal** | **$ 8,329,399** |
| **Total Projected Expenditures** | **$ 47,643,723** |

# Section IV

# FINANCIAL PAGES



## INTRODUCTION TO FINANCIAL STATEMENTS

This section presents LAUSD's budget information in detail and are shown based on the Standardized Account Code Structure (SACS).

The 2023-24 Budget includes Authorized and Estimated amounts. Authorized Budget refers to the maximum budget authority granted by the governing board. Estimated amount refers to estimated projection of revenues and/or expenditures which is typically less than the authorized amount.

Description and information about each fund are in the following pages:

- Description of Funds
  - Operating Funds
  - Capital Projects Funds
  - Debt Service Funds
  - Internal Service Funds
  - Fiduciary Funds
  - Special Revenue Funds

- Sources and Uses of Funds
  - Introduction
  - Summary of Sources and Uses By Fund Type
  - Summary of Revenues By Fund
  - Summary of Expenditures By Fund

- Operating Funds:
  - Fund 010-General Fund Summary – Unrestricted and Restricted
    - General Fund Summary – Unrestricted
    - General Fund Summary – Restricted
    - General Fund Revenue Detail
    - General Fund Budgeted Expenditure Detail by Sub-Object
  - Fund 110-Adult Education Fund
  - Fund 120-Child Development Fund
  - Fund 130-Cafeteria Fund

- Capital Projects Funds:
  - Capital Planning and Budgeting
  - Fund 210-Building Fund– Measure R
  - Fund 211-Building Fund – Proposition BB
  - Fund 212-Building Fund
  - Fund 213-Building Fund – Measure K
  - Fund 214-Building Fund – Measure Y
  - Fund 215-Building Fund – Measure Q
  - Fund 216-Building Fund – Measure RR
  - Fund 250-Capital Facilities Account Fund

## INTRODUCTION TO FINANCIAL STATEMENTS

- Capital Projects Funds (continued):
  - Fund 300-State School Building Lease-Purchase Fund
  - Fund 351-County School Facilities Fund
  - Fund 400-Special Reserve Fund– Community Redevelopment Agency
  - Fund 401-Special Reserve Fund
  - Fund 402-Special Reserve Fund – FEMA-Earthquake
  - Fund 403-Special Reserve Fund – FEMA-Hazard Mitigation

- Debt Service Funds:
  - Fund 510-Bond Interest and Redemption Fund
  - Fund 530-Tax Override Fund
  - Fund 560-Capital Services Fund

- Internal Service Funds:
  - Fund 670-Health and Welfare Benefits Fund
  - Fund 671-Workers' Compensation Fund
  - Fund 672-Liability Self-Insurance Fund

- Fiduciary Funds:
  - Fund 713-Other Post-Employment Benefit (OPEB) Fund

- Special Revenue Funds:
  - Fund 080-Student Body

# DESCRIPTION OF FUNDS

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

LEAs such as the Los Angeles Unified School District are required to budget by fund. The Final Budget is comprised of a General Fund and 23 special funds. The uses of these funds are summarized below.[1]

## OPERATING FUNDS

*Fund 010:* ***General Fund*** is used to account for the basic instructional, support, and administrative operations of the District. The General Fund includes services to regular K-12 schools, the special education program, and other programs. The General Fund supports and accounts for both restricted and unrestricted funding sources and expenditures. The restricted sources are summarized in the Restricted General Fund section of this document.

*Fund 110:* ***Adult Education Fund*** is used to account separately for federal, state, and local revenues for adult education programs, as well as for expenditures that support this program. Expenditures in the Adult Education Fund are limited to those for adult education purposes. Moneys received for programs other than adult education may not be expended for adult education purposes (Education Code §52616[b]).

*Fund 120:* ***Child Development Fund*** is used to account for federal, state, and local revenues to operate child development programs. In the Los Angeles Unified School District, the Child Development Fund supports the activities of the Early Childhood Education Centers that operate throughout the District. This fund may be used only for expenditures for the operation of child development programs and may be subsidized by the General Fund as well.

*Fund 130:* ***Cafeteria Fund*** is used to account for federal, state, and local resources to operate the District's food service program (Education Code §38091 and §38100).

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1 Definitions reflect the California School Accounting Manual descriptions where available, augmented by information from the District budget and the District's 2020-21 Audited Annual Financial Report to reflect specific District use of various funds

## DESCRIPTION OF FUNDS

### CAPITAL PROJECTS FUNDS

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

*Fund 210:* ***Building Fund – Measure R*** accounts for the proceeds resulting from the passage of Measure R, a local school bond measure approved by the voters in March 2004, for new school construction and repairs to existing schools.

*Fund 211:* ***Building Fund – Proposition BB*** accounts for the proceeds resulting from the passage of Proposition BB, a local school bond measure approved by the voters in April 1997 for construction of new schools and repair and modernization of existing schools.

*Fund 212:* ***Building Fund*** accounts for proceeds from the sale of bonds prior to 1997, as well as state allowances and other resources designed for facilities expansion.

*Fund 213:* ***Building Fund – Measure K*** accounts for the proceeds resulting from the passage of Measure K, a local school bond measure approved by the voters in November 2002, for new school construction and repair and modernization of existing schools.

*Fund 214:* ***Building Fund – Measure Y*** accounts for the proceeds resulting from the passage of Measure Y, a local school bond measure approved by the voters in November 2005, for school construction and modernization, with the goal of returning all schools to a traditional calendar.

*Fund 215:* ***Building Fund – Measure Q*** accounts for the proceeds resulting from the passage of Measure Q which was a local school bond measure approved by the voters in November 2008 to fund critical repair and safety needs, create science labs and other specialized classrooms necessary to teach courses that would help students get into college or start careers after they graduate, and help create classrooms that are up to date in technology and high speed internet.

*Fund 216:* ***Building Fund – Measure RR*** *accounts for the proceeds resulting from the passage of Measure RR, a local school bond measure approved by the voters in November 2020, for school upgrades and safety measures.*

*Fund 250:* ***Capital Facilities Account Fund*** accounts for resources received from developer fees levied upon new residential, commercial, or industrial development projects within the District's boundaries. The dollars are used to obtain funds for the construction or acquisition of school facilities to relieve overcrowding.

*Fund 300:* ***State School Building Lease-Purchase Fund*** accounts for state apportionments received in accordance with California Education Code §17700-17780, primarily for relief of overcrowding.

## DESCRIPTION OF FUNDS

*Fund 351:* ***County School Facilities Fund*** account for revenues and expenditures resulting from building projects funded primarily or in part from state bond elections or from matching funds. The District used to operate four separate County School Facilities Funds. In 2013-14, these four funds shown below were consolidated into one single County School Facilities Fund.

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

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

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

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

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

*Fund 400:* ***Special Reserve Fund – Community Redevelopment Agency*** accounts for reimbursements of tax increment revenues from certain community redevelopment agencies based on agreements between the District and the agencies. The reimbursements are to be used for capital projects within the respective redevelopment areas covered in the agreements.

*Fund 401:* ***Special Reserve Fund*** accounts for District resources designated for capital outlay purposes such as land purchases, ground improvements, facilities construction and improvements, new acquisitions, and related expenditures.

*Fund 402:* ***Special Reserve Fund – FEMA – Earthquake*** accounts for funds received from the Federal Emergency Management Agency (FEMA) for capital outlay projects resulting from the January 17, 1994 Northridge earthquake.

*Fund 403:* ***Special Reserve Fund – FEMA – Hazard Mitigation*** accounts for funds received from FEMA and for the 25% District matching funds for the retrofit/replacement of pendant lighting and suspended ceilings in selected buildings at schools, offices, and Early Childhood Education Centers.

# DESCRIPTION OF FUNDS

## DEBT SERVICE FUNDS

*Fund 510:* ***Bond Interest and Redemption Fund*** accounts for the payment of the principal and interest on Proposition BB and Measures K, Q, R, and Y bond issues. Revenues are derived from ad valorem taxes levied upon all properties subject to tax by the District.

*Fund 530:* ***Tax Override Fund*** accounts for the accumulation of resources from ad valorem tax levies for the repayment of State School Building Aid Fund apportionments.

*Fund 560:* ***Capital Services Fund*** accounts for the accumulation of resources for the repayment of principal and interest on certificates of participation (COPs) and long-term capital lease agreements. Revenues are derived primarily from operating transfers from user funds and investment income.

## INTERNAL SERVICE FUNDS

*Fund 670:* ***Health and Welfare Benefits Fund*** pays for claims, administrative costs, insurance premiums, and related expenditures for the District's Health and Welfare Benefits program. Medical and dental claims for the self-insured portion of the Fund are administered by outside claims administrators. Premium payments to Health Maintenance Organizations for medical benefits and to outside carriers for vision services, dental services, and optional life insurance are also paid out of this Fund.

*Fund 671:* ***Workers' Compensation Fund*** pays for claims, excess insurance coverage, administrative costs, and related expenditures. An outside claims administrator manages Workers' Compensation claims for the District.

*Fund 672:* ***Liability Self-Insurance Fund*** pays for claims, excess insurance coverage, administrative costs, and related expenditures, and to provide funds for insurance deductible amounts. An outside claims administrator manages liability claims for the District.

## FIDUCIARY FUNDS

*Fund 713:* ***Other Post-employment Benefits (OPEB) Fund*** accounts for resources to be distributed to a trust account for employees' Other Post-employment Benefits.

## SPECIAL REVENUE FUNDS

*Fund 080:* ***Student Body Funds*** at the school sites account for cash held by the District on behalf of the student bodies. Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities* necessitates the inclusion of the Student Body Budget in the overall LA Unified Budget.

# SOURCES AND USES OF FUNDS

## SOURCES OF FUNDS

**Beginning Balance**

This section of the financial statements basically reflects the ending balance of the prior year. In addition, it may include adjustments due to audit or restatements of amounts.

**Revenue**

This section entails the various types of revenues received. They are classified based on the source of funds such as the Local Control Funding Formula, federal, state, and local revenues. For example, entitlements or grants coming from the federal government such as the Federal IDEA and Title I are included under federal revenues; while entitlements or grants coming from the state such as the Special Education funding AB 602 is included in the state revenues. It may also include inter-fund transfers-in from other funds.

## USES OF FUNDS

**Expenditure**

This section reflects the amounts of funds spent or to be spent based on the type of expenditure which are called the objects of expenditures. These may be certificated and classified employees' salaries, employee benefits, books and supplies, contracts, and capital outlay. It may also include inter-fund transfers-out to other funds.

- *Certificated Salaries* include salaries for positions that require a credential or permit issued by the Commission on Teacher Credentialing such as salaries of school administrators, teachers, librarians, counselors, nurses, and certificated central office administrators.

- *Classified Salaries* include salaries for positions that do not require a credential or permit issued by the Commission on Teacher Credentialing such as salaries of instructional aides, school administrative assistants, bus drivers, carpenters, custodians, plumbers, and those non-certificated employees who supervise their work.

- *Employee Benefits* include employers' contributions to retirement plans and health and welfare benefits for employees, their dependents, retired employees, and board members; and other post-employment benefits.

- *Books and Supplies* include the cost of textbooks, instructional materials, general supplies, and fuel.

- *Services and Other Operating Expenses* include the cost of contracts, travel and conferences, dues and memberships, utilities, rentals, leases, repairs, and professional or consulting services.

- *Capital Outlay* includes the cost of facilities (land and buildings), books and media for new libraries or major expansion of school libraries, equipment, and equipment replacement. Most of LAUSD's capital outlay costs are in bond funds devoted specifically to school construction and modernization.

- *Other Outgo* includes pass through of apportionments to county-educated LAUSD-resident students, transfers of taxes to direct-funded (fiscally-independent) charter schools, bond redemptions, and bond interest and other service charges.

**Ending Balance**

This section entails the ending fund balance for the fiscal year which are classified into various categories. GASB 54 implemented a five-tier fund balance classification that sets the parameters and spending constraints as to use of funds.

- *Non-spendable Fund Balance* consists of funds that cannot be spent due to their form. These include inventory and prepaid items or funds that are legally or contractually-required to remain intact, such as the principal of a permanent endowment.

- *Restricted Fund Balance* consists of funds that are subject to externally-imposed and legal constraints.

- *Committed Fund Balance* consists of funds that are subject to internal policies and constraints. These policies are self-imposed by the District's highest level of decision-making authority.

- *Assigned Fund Balance* consists of funds that are intended to be used for a specific purpose by the District's highest level or an official with the authority to assign funds.

- *Unassigned Fund Balance* consists of residual fund balance that has not been classified in the previous four categories. It represents resources available for future spending.

## SUMMARY OF SOURCES AND USES BY FUND TYPE

| (Amounts in millions) | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Estimated Actuals | 2023-24 Authorized Final Budget | 2023-24 Estimated Final Budget |
|---|---|---|---|---|---|---|
| **Operating Funds** | | | | | | |
| Beginning Balance | $ 2,340.1 | $ 2,188.7 | $ 2,982.6 | $ 3,494.3 | $ 5,389.5 | $ 5,389.5 |
| Revenues | 8,266.7 | 9,596.3 | 10,582.0 | 12,405.8 | 11,334.1 | 11,334.1 |
| Total Sources of Funds | $ 10,606.9 | $ 11,784.9 | $ 13,564.6 | $ 15,900.1 | $ 16,723.5 | $ 16,723.5 |
| Expenditures | $ 8,362.1 | $ 8,801.1 | $ 9,994.3 | $ 10,510.6 | $ 13,786.8 | $ 12,510.0 |
| Ending Balance | 2,244.8 | 2,983.9 | 3,570.2 | 5,389.5 | 2,936.8 | 4,213.5 |
| Total Uses of Funds | $ 10,606.9 | $ 11,784.9 | $ 13,564.6 | $ 15,900.1 | $ 16,723.5 | $ 16,723.5 |
| **Capital Projects Funds** | | | | | | |
| Beginning Balance | $ 1,393.9 | $ 1,511.5 | $ 1,977.2 | $ 1,763.1 | $ 1,606.5 | $ 1,606.5 |
| Revenues | 1,266.3 | 1,592.8 | 1,069.9 | 1,044.3 | 1,069.7 | 1,069.7 |
| Total Sources of Funds | $ 2,660.2 | $ 3,104.3 | $ 3,047.1 | $ 2,807.3 | $ 2,676.2 | $ 2,676.2 |
| Expenditures | $ 1,119.6 | $ 1,093.3 | $ 1,242.3 | $ 1,200.8 | $ 2,673.2 | $ 1,515.6 |
| Ending Balance | 1,540.6 | 2,011.0 | 1,804.8 | 1,606.5 | 3.0 | 1,160.6 |
| Total Uses of Funds | $ 2,660.2 | $ 3,104.3 | $ 3,047.1 | $ 2,807.3 | $ 2,676.2 | $ 2,676.2 |
| **Debt Service Funds** | | | | | | |
| Beginning Balance | $ 883.1 | $ 1,078.0 | $ 1,240.8 | $ 1,187.5 | $ 1,073.5 | $ 1,073.5 |
| Revenues | 1,167.4 | 2,072.4 | 1,132.7 | 1,189.6 | 1,138.2 | 1,138.2 |
| Total Sources of Funds | $ 2,050.6 | $ 3,150.4 | $ 2,373.5 | $ 2,377.1 | $ 2,211.7 | $ 2,211.7 |
| Expenditures | $ 946.1 | $ 1,909.6 | $ 1,186.0 | $ 1,303.6 | $ 1,007.3 | $ 1,007.3 |
| Ending Balance | 1,104.4 | 1,240.8 | 1,187.5 | 1,073.5 | 1,204.3 | 1,204.3 |
| Total Uses of Funds | $ 2,050.6 | $ 3,150.4 | $ 2,373.5 | $ 2,377.1 | $ 2,211.7 | $ 2,211.7 |
| **Internal Service Funds** | | | | | | |
| Beginning Balance | $ 438.7 | $ 475.0 | $ 318.7 | $ 292.1 | $ 335.9 | $ 335.9 |
| Revenues | 1,301.7 | 1,220.9 | 1,273.5 | 1,470.2 | 1,290.4 | 1,290.4 |
| Total Sources of Funds | $ 1,740.4 | $ 1,695.8 | $ 1,592.2 | $ 1,762.3 | $ 1,626.3 | $ 1,626.3 |
| Expenditures | $ 1,265.5 | $ 1,377.1 | $ 1,300.1 | $ 1,426.3 | $ 1,305.3 | $ 1,305.3 |
| Ending Balance | 475.0 | 318.7 | 292.1 | 335.9 | 321.0 | 321.0 |
| Total Uses of Funds | $ 1,740.4 | $ 1,695.8 | $ 1,592.2 | $ 1,762.3 | $ 1,626.3 | $ 1,626.3 |
| **Fiduciary Service Fund** | | | | | | |
| Beginning Balance | $ 411.6 | $ 426.0 | $ 542.8 | $ 469.9 | $ 628.3 | $ 628.3 |
| Revenues | 14.7 | 117.3 | (72.4) | 158.9 | 211.0 | 211.0 |
| Total Sources of Funds | $ 426.3 | $ 543.2 | $ 470.4 | $ 628.8 | $ 839.3 | $ 839.3 |
| Expenditures | $ 0.4 | $ 0.4 | $ 0.5 | $ 0.5 | $ 0.5 | $ 0.5 |
| Ending Balance | 426.0 | 542.8 | 469.9 | 628.3 | 838.8 | 838.8 |
| Total Uses of Funds | $ 426.3 | $ 543.2 | $ 470.4 | $ 628.8 | $ 839.3 | $ 839.3 |
| **Special Revenue Fund** | | | | | | |
| Beginning Balance | $ - | $ 46.4 | $ 44.8 | $ 48.1 | $ 50.7 | $ 50.7 |
| Revenues | - | 4.7 | 33.3 | 36.9 | 24.3 | 24.3 |
| Total Sources of Funds | $ - | $ 51.2 | $ 78.0 | $ 85.0 | $ 75.0 | $ 75.0 |
| Expenditures | $ - | $ 6.4 | $ 29.9 | $ 34.3 | $ 24.0 | $ 24.0 |
| Ending Balance | - | 44.8 | 48.1 | 50.7 | 51.0 | 51.0 |
| Total Uses of Funds | $ - | $ 51.2 | $ 78.0 | $ 85.0 | $ 75.0 | $ 75.0 |

*Beginning Balance of the current year may be different from the Ending Balance of the prior year due to Audit Adjustments and Other Restatements

## SUMMARY OF REVENUES BY FUND

| (Amounts in millions) | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Estimated Actuals | 2023-24 Authorized Final Budget | 2023-24 Estimated Final Budget |
|---|---|---|---|---|---|---|
| **Operating Funds** | | | | | | |
| General Fund - Unrestricted | $ 4,834.4 | $ 4,975.2 | $ 5,092.4 | $ 5,792.6 | $ 5,659.3 | $ 5,667.6 |
| General Fund - Restricted | 2,774.9 | 4,045.8 | 4,690.1 | 5,806.5 | 4,901.7 | 4,893.4 |
| Adult Education Fund | 129.2 | 137.5 | 141.4 | 154.3 | 161.6 | 161.6 |
| Child Development | 164.5 | 176.0 | 179.2 | 191.7 | 202.1 | 202.1 |
| Cafeteria Fund | 363.6 | 261.8 | 479.0 | 460.7 | 409.4 | 409.4 |
| Subtotal | $ 8,266.7 | $ 9,596.3 | $ 10,582.0 | $ 12,405.8 | $ 11,334.1 | $ 11,334.1 |
| **Capital Projects Funds** | | | | | | |
| Building Fund - Measure R | $ 42.4 | $ 2.9 | $ 127.1 | $ 3.8 | $ 0.9 | $ 0.9 |
| Building Fund - Proposition BB | 0.5 | 0.0 | 0.0 | - | - | - |
| Building Fund | 0.6 | 0.5 | 0.2 | 1.2 | 1.1 | 1.1 |
| Building Fund - Measure K | 15.5 | 72.9 | 16.6 | 7.9 | 1.9 | 1.9 |
| Building Fund - Measure Y | 186.0 | 1.3 | 69.6 | 2.2 | 1.9 | 1.9 |
| Building Fund - Measure Q | 874.7 | 1,258.3 | 187.2 | 286.3 | 608.8 | 608.8 |
| Building Fund - Measure RR | - | - | 289.8 | 393.1 | 157.8 | 157.8 |
| Capital Facilities Account Fund | 83.0 | 82.4 | 90.5 | 102.9 | 112.1 | 112.1 |
| State School Building Lease-Purchase Fund | 0.2 | 0.1 | (0.4) | 0.1 | - | - |
| County School Facilities Fund | 10.2 | 104.1 | 212.2 | 166.7 | 111.5 | 111.5 |
| Special Reserve Fund - CRA | 40.2 | 50.0 | 45.7 | 53.9 | 60.4 | 60.4 |
| Special Reserve Fund | 13.0 | 20.4 | 31.8 | 25.8 | 13.3 | 13.3 |
| Special Reserve Fund-FEMA-Earthquake | 0.1 | 0.0 | (0.1) | 0.1 | - | - |
| Special Reserve Fund-FEMA-Hazard Mitigation | 0.0 | 0.0 | (0.1) | 0.0 | - | - |
| Subtotal | $ 1,266.3 | $ 1,592.8 | $ 1,069.9 | $ 1,044.3 | $ 1,069.7 | $ 1,069.7 |
| **Debt Service Funds** | | | | | | |
| Bond Interest and Redemption Fund | $ 1,141.8 | $ 2,021.5 | $ 1,119.4 | $ 1,101.0 | $ 1,112.5 | $ 1,112.5 |
| Tax Override Fund | 0.0 | 0.0 | (0.0) | 0.0 | - | - |
| Capital Services Fund | 25.6 | 51.0 | 13.3 | 88.6 | 25.7 | 25.7 |
| Subtotal | $ 1,167.4 | $ 2,072.4 | $ 1,132.7 | $ 1,189.6 | $ 1,138.2 | $ 1,138.2 |
| **Internal Service Funds** | | | | | | |
| Health and Welfare Benefits Fund | $ 1,083.3 | $ 1,093.6 | $ 1,072.1 | $ 1,188.5 | $ 1,104.3 | $ 1,104.3 |
| Workers' Compensation Fund | 133.3 | 90.0 | 103.0 | 136.3 | 134.6 | 134.6 |
| Liability Self-Insurance Fund | 85.1 | 37.3 | 98.3 | 145.4 | 51.4 | 51.4 |
| Subtotal | $ 1,301.7 | $ 1,220.9 | $ 1,273.5 | $ 1,470.2 | $ 1,290.4 | $ 1,290.4 |
| **Fiduciary Fund** | | | | | | |
| Other Post-employment Benefit Fund | $ 14.7 | $ 117.3 | $ (72.4) | $ 158.9 | $ 211.0 | $ 211.0 |
| Subtotal | $ 14.7 | $ 117.3 | $ (72.4) | $ 158.9 | $ 211.0 | $ 211.0 |
| **Special Revenue Fund** | | | | | | |
| Student Body | $ - | $ 4.7 | $ 33.3 | $ 36.9 | $ 24.3 | $ 24.3 |
| Subtotal | $ - | $ 4.7 | $ 33.3 | $ 36.9 | $ 24.3 | $ 24.3 |
| **Total Revenue - All Funds** | **$ 12,016.9** | **$ 14,604.4** | **$ 14,018.8** | **$ 16,305.6** | **$ 15,067.7** | **$ 15,067.7** |

## SUMMARY OF EXPENDITURES BY FUND

| (Amounts in millions) | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Estimated Actuals | 2023-24 Authorized Final Budget | 2023-24 Estimated Final Budget |
|---|---|---|---|---|---|---|
| **Operating Funds** | | | | | | |
| General Fund - Unrestricted | $ 4,819.4 | $ 4,505.2 | $ 4,888.2 | $ 5,275.8 | $ 7,214.4 | $ 6,189.5 |
| General Fund - Restricted | 2,901.2 | 3,708.7 | 4,349.4 | 4,468.2 | 5,688.3 | 5,478.0 |
| Adult Education Fund | 122.9 | 121.8 | 147.6 | 143.6 | 216.7 | 166.6 |
| Child Development | 164.6 | 172.1 | 178.1 | 192.8 | 206.4 | 206.4 |
| Cafeteria Fund | 354.0 | 293.4 | 431.1 | 430.2 | 469.6 | 469.6 |
| Subtotal | $ 8,362.1 | $ 8,801.1 | $ 9,994.3 | $ 10,510.6 | $ 13,795.4 | $ 12,510.0 |
| **Capital Projects Funds** | | | | | | |
| Building Fund - Measure R | $ 55.2 | $ 54.6 | $ 68.4 | $ 43.4 | $ 56.2 | $ 56.2 |
| Building Fund - Proposition BB | 1.3 | 1.0 | 3.5 | - | - | - |
| Building Fund | - | 0.7 | 0.9 | 1.4 | 11.0 | 1.5 |
| Building Fund - Measure K | 48.0 | 19.1 | 46.5 | 109.5 | 57.7 | 57.7 |
| Building Fund - Measure Y | 118.3 | 54.6 | 46.5 | 27.1 | 63.9 | 63.9 |
| Building Fund - Measure Q | 723.0 | 679.2 | 704.5 | 506.5 | 1,103.1 | 738.6 |
| Building Fund - Measure RR | - | - | 25.4 | 135.5 | 676.3 | 268.3 |
| Capital Facilities Account Fund | 88.3 | 131.0 | 121.1 | 105.1 | 177.3 | 124.0 |
| State School Building Lease-Purchase Fund | 0.0 | 0.0 | 0.0 | - | 5.9 | 5.9 |
| County School Facilities Fund | 42.5 | 121.9 | 117.7 | 177.8 | 284.0 | 126.6 |
| Special Reserve Fund - CRA | 27.5 | 20.3 | 59.8 | 31.6 | 189.4 | 38.3 |
| Special Reserve Fund | 15.6 | 10.1 | 48.1 | 63.0 | 46.1 | 32.2 |
| Special Reserve Fund-FEMA-Earthquake | 0.0 | 0.9 | 0.0 | - | 2.3 | 2.3 |
| Special Reserve Fund-FEMA-Hazard Mitigation | - | - | - | - | - | - |
| Subtotal | $ 1,119.6 | $ 1,093.3 | $ 1,242.3 | $ 1,200.8 | $ 2,673.2 | $ 1,515.6 |
| **Debt Service Funds** | | | | | | |
| Bond Interest and Redemption Fund | $ 921.7 | $ 1,839.9 | $ 1,169.6 | $ 1,202.0 | $ 981.6 | $ 981.6 |
| Tax Override Fund | - | - | - | - | - | - |
| Capital Services Fund | 24.4 | 69.7 | 16.4 | 101.6 | 25.7 | 25.7 |
| Subtotal | $ 946.1 | $ 1,909.6 | $ 1,186.0 | $ 1,303.6 | $ 1,007.3 | $ 1,007.3 |
| **Internal Service Funds** | | | | | | |
| Health and Welfare Benefits Fund | $ 1,043.3 | $ 1,323.2 | $ 1,124.6 | $ 1,196.7 | $ 1,104.2 | $ 1,104.2 |
| Workers' Compensation Fund | 139.7 | 19.6 | 67.6 | 69.5 | 151.3 | 151.3 |
| Liability Self-Insurance Fund | 82.5 | 34.3 | 107.8 | 160.2 | 49.9 | 49.9 |
| Subtotal | $ 1,265.5 | $ 1,377.1 | $ 1,300.1 | $ 1,426.3 | $ 1,305.3 | $ 1,305.3 |
| **Fiduciary Fund** | | | | | | |
| Other Post-employment Benefit Fund | $ 0.4 | $ 0.4 | $ 0.5 | $ 0.5 | $ 0.5 | $ 0.5 |
| Subtotal | $ 0.4 | $ 0.4 | $ 0.5 | $ 0.5 | $ 0.5 | $ 0.5 |
| **Special Revenue Fund** | | | | | | |
| Student Body | $ - | $ 6.4 | $ 29.9 | $ 34.3 | $ 24.0 | $ 24.0 |
| Subtotal | $ - | $ 6.4 | $ 29.9 | $ 34.3 | $ 24.0 | $ 24.0 |
| **Total Expenditure - All Funds** | **$ 11,693.7** | **$ 13,187.9** | **$ 13,753.1** | **$ 14,476.1** | **$ 18,805.8** | **$ 16,362.8** |

# OPERATING FUNDS



Fund 010-General Fund

Fund 110-Adult Education Fund

Fund 120-Child Development Fund

Fund 130-Cafeteria Fund

## FUND 010 - GENERAL FUND – UNRESTRICTED AND RESTRICTED

This is the primary and largest operating fund used for K-12 education.

| (Amounts in millions) | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Estimated Actuals | 2023-24 Authorized Final Budget | 2023-24 Estimated Final Budget |
|---|---|---|---|---|---|---|
| ***Sources of Funds*** | | | | | | |
| *Beginning Balance* | | | | | | |
| Non-spendable - Cash, Inventories, Others | $ 27.3 | $ 37.7 | $ 42.5 | $ 48.0 | $ 43.0 | $ 43.0 |
| Restricted | 123.7 | 113.6 | 203.1 | 544.5 | 1,842.6 | 1,842.6 |
| Committed | 174.6 | 87.6 | - | - | 2,192.3 | 2,192.3 |
| Assigned | 916.1 | 1,248.9 | 1,064.1 | 1,596.0 | 668.8 | 668.8 |
| Reserve For Economic Uncertainties | 75.6 | 79.0 | 92.0 | 199.9 | 238.8 | 238.8 |
| Unassigned/Unappropriated | 903.4 | 538.8 | 1,454.8 | 1,011.7 | 193.7 | 193.7 |
| Audit Adjustments | (4.0) | (56.1) | (1.3) | (71.8) | - | - |
| Other Restatements | - | - | - | (4.2) | - | - |
| Total Beginning Balance | $ 2,216.9 | $ 2,049.5 | $ 2,855.3 | $ 3,324.1 | $ 5,179.3 | $ 5,179.3 |
| | | | | | | |
| *Revenue* | | | | | | |
| Local Control Funding Formula | $ 5,651.9 | $ 5,655.9 | $ 6,036.4 | $ 6,590.9 | $ 6,738.3 | $ 6,738.3 |
| Federal Revenue | 631.0 | 1,685.4 | 1,855.9 | 2,138.7 | 1,840.5 | 1,840.5 |
| Other State Revenue | 1,134.2 | 1,223.8 | 1,748.8 | 2,649.8 | 1,678.0 | 1,678.0 |
| Other Local Revenue | 170.1 | 190.8 | 32.8 | 178.4 | 274.2 | 274.2 |
| Inter-program Transfers | (0.0) | - | - | - | - | - |
| Interfund Transfers-In | 22.1 | 265.0 | 46.6 | 41.0 | 30.0 | 30.0 |
| Other Financing Sources | - | - | 62.0 | 0.3 | 0.0 | 0.0 |
| Total Revenue | $ 7,609.3 | $ 9,021.0 | $ 9,782.4 | $ 11,599.1 | $ 10,561.0 | $ 10,561.0 |
| | | | | | | |
| **Total Sources of Funds** | **$ 9,826.2** | **$ 11,070.4** | **$ 12,637.7** | **$ 14,923.2** | **$ 15,740.3** | **$ 15,740.3** |
| | | | | | | |
| ***Uses of Funds*** | | | | | | |
| *Expenditure* | | | | | | |
| Certificated Salaries | $ 2,999.3 | $ 3,086.7 | $ 3,379.8 | $ 3,519.5 | $ 4,184.6 | $ 3,730.4 |
| Classified Salaries | 1,077.0 | 1,159.8 | 1,257.2 | 1,338.4 | 1,553.7 | 1,434.0 |
| Employee Benefits | 2,300.8 | 2,151.4 | 2,370.1 | 2,784.8 | 2,919.6 | 2,820.2 |
| Books and Supplies | 267.0 | 621.3 | 479.4 | 597.1 | 2,524.3 | 1,893.1 |
| Services and Other Operating Expenditures | 924.0 | 1,079.1 | 1,655.7 | 1,430.5 | 1,673.2 | 1,718.5 |
| Capital Outlay | 118.9 | 94.1 | 94.7 | 70.3 | 32.5 | 53.6 |
| Direct Support/Indirect Costs | (23.2) | (22.3) | (24.9) | (24.0) | (20.0) | (20.0) |
| Other Financing Uses | 50.8 | 38.2 | 14.4 | 16.5 | 27.2 | 27.2 |
| Other Outgo | 5.9 | 5.6 | 11.2 | 10.8 | 7.7 | 10.6 |
| Total Expenditure | $ 7,720.6 | $ 8,213.9 | $ 9,237.6 | $ 9,744.0 | $ 12,902.7 | $ 11,667.4 |
| | | | | | | |
| *Ending Balance* | | | | | | |
| Non-spendable - Cash, Inventories, Others | $ 37.7 | $ 42.5 | $ 48.0 | $ 43.0 | $ 43.0 | $ 43.0 |
| Restricted | 113.6 | 203.1 | 544.5 | 1,842.6 | 1,056.1 | 1,258.0 |
| Committed | 87.6 | - | - | 2,192.3 | 1,294.8 | 1,972.8 |
| Assigned | 1,248.9 | 1,064.1 | 1,596.0 | 668.8 | 150.3 | 451.9 |
| Reserve For Economic Uncertainties | 79.0 | 92.0 | 199.9 | 238.8 | 233.5 | 233.5 |
| Unassigned/Unappropriated | 538.8 | 1,454.8 | 1,011.7 | 193.7 | 59.9 | 113.7 |
| Total Ending Balance | $ 2,105.6 | $ 2,856.6 | $ 3,400.1 | $ 5,179.3 | $ 2,837.6 | $ 4,072.9 |
| | | | | | | |
| **Total Uses of Funds** | **$ 9,826.2** | **$ 11,070.4** | **$ 12,637.7** | **$ 14,923.2** | **$ 15,740.3** | **$ 15,740.3** |

## FUND 010 - GENERAL FUND – UNRESTRICTED

| (Amounts in millions) | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Estimated Actuals | 2023-24 Authorized Final Budget | 2023-24 Estimated Final Budget |
|---|---|---|---|---|---|---|
| ***Sources of Funds*** | | | | | | |
| *Beginning Balance* | | | | | | |
| Non-spendable - Cash, Inventories, Others | $ 27.3 | $ 37.7 | $ 42.5 | $ 43.0 | $ 43.0 | $ 43.0 |
| Restricted | - | - | - | - | - | - |
| Committed | 174.6 | 87.6 | - | - | 2,192.3 | 2,192.3 |
| Assigned | 916.1 | 1,248.9 | 1,064.1 | 1,596.0 | 668.8 | 668.8 |
| Reserve For Economic Uncertainties | 75.6 | 79.0 | 92.0 | 199.9 | 238.8 | 238.8 |
| Unassigned/Unappropriated | 903.4 | 664.1 | 1,454.8 | 1,011.7 | 193.7 | 193.7 |
| Audit Adjustments | 5.2 | 66.2 | (7.0) | (72.8) | - | - |
| Other Restatements | - | - | - | 42.0 | - | - |
| Total Beginning Balance | $ 2,102.3 | $ 2,183.4 | $ 2,646.4 | $ 2,819.8 | $ 3,336.6 | $ 3,336.6 |
| | | | | | | |
| *Revenue* | | | | | | |
| Local Control Funding Formula | $ 5,626.2 | $ 5,627.7 | $ 6,009.0 | $ 6,561.8 | $ 6,710.0 | $ 6,710.0 |
| Federal Revenue | 9.9 | $ 10.6 | 2.0 | 15.2 | 1.9 | 1.9 |
| Other State Revenue | 165.5 | $ 104.1 | 90.1 | 106.7 | 106.9 | 106.9 |
| Other Local Revenue | 154.4 | $ 173.8 | 6.1 | 149.3 | 244.7 | 244.7 |
| Inter-program Transfers | (1,142.2) | $ (1,205.6) | (1,123.3) | (1,081.0) | (1,434.2) | (1,425.9) |
| Interfund Transfers-In | 20.6 | $ 264.5 | 46.5 | 40.4 | 30.0 | 30.0 |
| Other Financing Sources | - | $ - | 62.0 | 0.3 | 0.0 | 0.0 |
| Total Revenue | $ 4,834.4 | $ 4,975.2 | $ 5,092.4 | $ 5,792.6 | $ 5,659.3 | $ 5,667.6 |
| | | | | | | |
| **Total Sources of Funds** | **$ 6,936.7** | **$ 7,158.6** | **$ 7,738.8** | **$ 8,612.4** | **$ 8,995.9** | **$ 9,004.3** |
| | | | | | | |
| ***Uses of Funds*** | | | | | | |
| *Expenditure* | | | | | | |
| Certificated Salaries | 2,234.6 | $ 2,125.3 | $ 2,018.7 | $ 2,107.0 | $ 3,191.8 | $ 2,748.3 |
| Classified Salaries | 667.0 | $ 594.1 | 639.6 | 670.7 | 916.8 | 806.8 |
| Employee Benefits | 1,298.1 | $ 1,186.0 | 1,196.4 | 1,546.2 | 1,707.6 | 1,611.9 |
| Books and Supplies | 154.7 | $ 225.4 | 141.8 | 262.2 | 903.5 | 514.0 |
| Services and Other Operating Expenditures | 490.0 | $ 400.6 | 965.0 | 766.2 | 575.5 | 565.8 |
| Capital Outlay | 20.1 | $ 57.4 | 79.1 | 56.1 | 27.8 | 48.2 |
| Direct Support/Indirect Costs | (98.6) | $ (126.1) | (177.9) | (159.9) | (143.4) | (143.4) |
| Other Financing Uses | 47.7 | $ 36.9 | 14.4 | 16.4 | 27.2 | 27.2 |
| Other Outgo | 5.9 | $ 5.6 | 11.2 | 10.8 | 7.7 | 10.6 |
| Total Expenditure | $ 4,819.4 | $ 4,505.2 | $ 4,888.2 | $ 5,275.8 | $ 7,214.4 | $ 6,189.5 |
| | | | | | | |
| *Ending Balance* | | | | | | |
| Non-spendable - Cash, Inventories, Others | $ 37.7 | $ 42.5 | $ 43.0 | $ 43.0 | $ 43.0 | $ 43.0 |
| Restricted | - | $ - | - | - | - | - |
| Committed | 87.6 | $ - | - | 2,192.3 | 1,294.8 | 1,972.8 |
| Assigned | 1,248.9 | $ 1,064.1 | 1,596.0 | 668.8 | 150.3 | 451.9 |
| Reserve For Economic Uncertainties | 79.0 | $ 92.0 | 199.9 | 238.8 | 233.5 | 233.5 |
| Unassigned/Unappropriated | 664.1 | $ 1,454.8 | 1,011.7 | 193.7 | 59.9 | 113.7 |
| Total Ending Balance | $ 2,117.2 | $ 2,653.4 | $ 2,850.6 | $ 3,336.6 | $ 1,781.5 | $ 2,814.8 |
| | | | | | | |
| **Total Uses of Funds** | **$ 6,936.7** | **$ 7,158.6** | **$ 7,738.8** | **$ 8,612.4** | **$ 8,995.9** | **$ 9,004.3** |

## FUND 010 - GENERAL FUND – RESTRICTED

| (Amounts in millions) | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Estimated Actuals | 2023-24 Authorized Final Budget | 2023-24 Estimated Final Budget |
|---|---|---|---|---|---|---|
| ***Sources of Funds*** | | | | | | |
| *Beginning Balance* | | | | | | |
| Non-spendable - Cash, Inventories, Others | $ 0.0 | $ 0.0 | $ 0.0 | $ 5.0 | $ - | $ - |
| Restricted | 123.7 | 113.6 | 203.1 | 544.5 | 1,842.6 | 1,842.6 |
| Committed | - | - | - | - | - | - |
| Assigned | - | - | - | - | - | - |
| Reserve For Economic Uncertainties | - | - | - | - | - | - |
| Unassigned/Unappropriated | - | (125.3) | - | (0.0) | - | - |
| Audit Adjustments | (9.2) | (122.3) | 5.7 | 1.0 | - | - |
| Other Restatements | - | - | - | (46.2) | - | - |
| Total Beginning Balance | $ 114.6 | $ (133.9) | $ 208.9 | $ 504.4 | $ 1,842.6 | $ 1,842.6 |
| | | | | | | |
| *Revenue* | | | | | | |
| Local Control Funding Formula | $ 25.7 | $ 28.2 | $ 27.5 | $ 29.1 | $ 28.3 | $ 28.3 |
| Federal Revenue | 621.0 | 1,674.9 | 1,853.9 | 2,123.5 | 1,838.6 | 1,838.6 |
| Other State Revenue | 968.7 | 1,119.7 | 1,658.7 | 2,543.2 | 1,571.1 | 1,571.1 |
| Other Local Revenue | 15.7 | 17.0 | 26.7 | 29.1 | 29.5 | 29.5 |
| Inter-program Transfers | 1,142.2 | 1,205.6 | 1,123.3 | 1,081.0 | 1,434.2 | 1,425.9 |
| Interfund Transfers-In | 1.6 | 0.5 | 0.1 | 0.6 | - | - |
| Other Financing Sources | - | - | - | - | - | - |
| Total Revenue | $ 2,774.9 | $ 4,045.8 | $ 4,690.1 | $ 5,806.5 | $ 4,901.7 | $ 4,893.4 |
| | | | | | | |
| **Total Sources of Funds** | **$ 2,889.5** | **$ 3,911.9** | **$ 4,898.9** | **$ 6,310.9** | **$ 6,744.3** | **$ 6,736.0** |
| | | | | | | |
| ***Uses of Funds*** | | | | | | |
| *Expenditure* | | | | | | |
| Certificated Salaries | $ 764.6 | $ 961.5 | $ 1,361.1 | $ 1,412.5 | $ 992.7 | $ 982.1 |
| Classified Salaries | 410.1 | 565.7 | 617.6 | 667.7 | 636.9 | 627.1 |
| Employee Benefits | 1,002.8 | 965.4 | 1,173.7 | 1,238.6 | 1,212.0 | 1,208.2 |
| Books and Supplies | 112.3 | 395.9 | 337.6 | 335.0 | 1,620.9 | 1,379.1 |
| Services and Other Operating Expenditures | 434.0 | 678.5 | 690.7 | 664.2 | 1,097.7 | 1,152.7 |
| Capital Outlay | 98.9 | 36.7 | 15.6 | 14.2 | 4.7 | 5.3 |
| Direct Support/Indirect Costs | 75.4 | 103.8 | 153.0 | 135.9 | 123.4 | 123.4 |
| Other Financing Uses | 3.1 | 1.3 | 0.1 | 0.1 | - | - |
| Other Outgo | - | - | - | - | - | - |
| Total Expenditure | $ 2,901.2 | $ 3,708.7 | $ 4,349.4 | $ 4,468.2 | $ 5,688.3 | $ 5,478.0 |
| | | | | | | |
| *Ending Balance* | | | | | | |
| Non-spendable - Cash, Inventories, Others | $ 0.0 | $ 0.0 | $ 5.0 | $ - | $ - | $ - |
| Restricted | 113.6 | 203.1 | 544.5 | 1,842.6 | 1,056.1 | 1,258.0 |
| Committed | - | - | - | - | - | - |
| Assigned | - | - | - | - | - | - |
| Reserve For Economic Uncertainties | - | - | - | - | - | - |
| Unassigned/Unappropriated | (125.3) | - | (0.0) | - | - | - |
| Total Ending Balance | $ (11.7) | $ 203.1 | $ 549.5 | $ 1,842.6 | $ 1,056.1 | $ 1,258.0 |
| | | | | | | |
| **Total Uses of Funds** | **$ 2,889.5** | **$ 3,911.9** | **$ 4,898.9** | **$ 6,310.9** | **$ 6,744.3** | **$ 6,736.0** |

## GENERAL FUND-UNRESTRICTED REVENUE BY SOURCE

| (Amounts in millions) | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Estimated Actuals | 2023-24 Authorized Final Budget | 2023-24 Estimated Final Budget |
|---|---|---|---|---|---|---|
| **UNRESTRICTED PROGRAMS** | | | | | | |
| **Local Control Funding Formula (LCFF)** | | | | | | |
| State Aid | $ 3,880.8 | $ 3,173.7 | $ 3,295.0 | $ 3,779.3 | $ 3,825.3 | $ 3,825.3 |
| Local Revenue (Property Taxes) | 1,358.0 | 1,492.7 | 1,570.1 | 1,522.2 | 1,629.9 | 1,629.9 |
| Education Protection Account (EPA) Entitlement | 387.4 | 961.4 | 1,143.8 | 1,260.3 | 1,254.8 | 1,254.8 |
| **Total LCFF Sources** | **$ 5,626.2** | **$ 5,627.7** | **$ 6,009.0** | **$ 6,561.8** | **$ 6,710.0** | **$ 6,710.0** |
| **Federal Revenues** | | | | | | |
| FEMA | $ - | $ - | $ - | $ 13.5 | $ - | $ - |
| Medi-Cal Admin Activity | 7.9 | 8.6 | - | - | - | - |
| All Other Federal Revenues | 2.0 | 1.9 | 2.0 | 1.8 | 1.9 | 1.9 |
| **Total Federal Revenues** | **$ 9.9** | **$ 10.6** | **$ 2.0** | **$ 15.2** | **$ 1.9** | **$ 1.9** |
| **State Revenues** | | | | | | |
| California State Lottery | $ 70.6 | $ 81.4 | $ 68.8 | $ 67.7 | $ 66.3 | $ 66.3 |
| Home-to-School Transportation Reimbursement Funding | - | - | - | 18.5 | 18.5 | 18.5 |
| Mandated Cost Reimbursement | 17.6 | 17.7 | 18.1 | 16.3 | 17.8 | 17.8 |
| Pupil Assessment | 1.8 | 1.9 | - | 0.6 | 3.1 | 3.1 |
| ROC/P Apprenticeship Program | 7.2 | - | - | - | - | - |
| Special Education Preschool Funds | 68.3 | - | - | - | - | - |
| All Other State Revenue | 0.1 | 3.1 | 3.1 | 3.7 | 1.2 | 1.2 |
| **Total State Revenues** | **$ 165.5** | **$ 104.1** | **$ 90.1** | **$ 106.7** | **$ 106.9** | **$ 106.9** |
| **Local Revenue** | | | | | | |
| Donations | $ 19.2 | $ 59.8 | $ 20.0 | $ 13.0 | $ 13.0 | $ 13.0 |
| E-Rate Reimbursement | 8.3 | 10.7 | 18.3 | 22.0 | 24.7 | 24.7 |
| Fees and Contracts | 37.5 | 39.9 | 38.9 | 38.7 | 37.4 | 37.4 |
| Interest | 34.2 | 9.0 | 17.2 | 119.7 | 108.1 | 108.1 |
| Leases and Rentals | 25.7 | 15.7 | 21.2 | 21.2 | 21.2 | 21.2 |
| Legal Settlements/Restitutions | 0.4 | 0.7 | 0.0 | 2.0 | - | - |
| Medi-Cal Admin Activity | - | - | 9.2 | 7.1 | 6.0 | 6.0 |
| Net Increase (Decrease) in the Fair Value of Investments | - | - | (159.4) | (129.3) | - | - |
| All Other Local Revenue | 29.1 | 37.9 | 40.7 | 54.9 | 34.3 | 34.3 |
| **Total Local Revenues** | **$ 154.4** | **$ 173.8** | **$ 6.1** | **$ 149.3** | **$ 244.7** | **$ 244.7** |
| **Other Financing Sources** | | | | | | |
| Interfund Transfers | $ 20.6 | $ 264.5 | $ 46.5 | $ 40.4 | $ 30.0 | $ 30.0 |
| Proceeds from Disposal of Capital Assets | - | - | - | - | 0.0 | 0.0 |
| Inter-program Transfers | (1,142.2) | (1,205.6) | (1,123.3) | (1,081.0) | (1,434.2) | (1,425.9) |
| All Other Financing Sources | - | - | 62.0 | 0.3 | - | - |
| **Total Other Financing Sources** | **$ (1,121.6)** | **$ (941.0)** | **$ (1,014.8)** | **$ (1,040.4)** | **$ (1,404.2)** | **$ (1,395.8)** |
| **Total Unrestricted Resources** | **$ 4,834.4** | **$ 4,975.2** | **$ 5,092.4** | **$ 5,792.6** | **$ 5,659.3** | **$ 5,667.6** |

# GENERAL FUND-RESTRICTED REVENUE BY SOURCE

| | | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2023-24 |
|---|---|---|---|---|---|---|---|
| | *(Amounts in millions)* | *Actual* | *Actual* | *Actual* | *Estimated Actuals* | *Authorized Final Budget* | *Estimated Final Budget* |
| **RESTRICTED PROGRAMS** | | | | | | | |
| SACS Resource | SACS Resource Name | | | | | | |
| **Local Control Funding Formula (LCFF) - Property Taxes Transfer** | | | | | | | |
| 6500 | Special Education | $ 25.7 | $ 28.2 | $ 27.5 | $ 29.1 | $ 28.3 | $ 28.3 |
| | | | | | | | |
| **Federal Revenues** | | | | | | | |
| 3010 | Every Student Succeeds Act (ESSA): Title I, Part A, Basic Grants Low Income and Neglected | $ 347.3 | $ 338.2 | $ 332.5 | $ 362.4 | $ 448.1 | $ 448.1 |
| 3025 | ESSA: Title I Part D, Local Delinquent Programs | 0.6 | 0.2 | 0.0 | - | - | - |
| 3060 | ESSA: Title I, Part C, Migrant Ed (Regular and Summer Program) | 0.9 | 0.9 | 1.1 | 1.4 | 0.5 | 0.5 |
| 3110 | ESSA: Title I, Part C, Migrant Education (MESRP) | 0.0 | 0.0 | - | - | - | - |
| 3180 | NCLB: Title I, School Improvement Grant | 8.7 | 8.6 | 1.3 | - | - | - |
| 3182 | ESSA: School Improvement Funding for LEAs | 5.8 | 7.1 | 6.1 | 6.7 | 15.4 | 15.4 |
| 3210 | Elementary and Secondary School Emergency Relief Fund (ESSER) Fund | - | 286.9 | 2.5 | 0.3 | - | - |
| 3211 | ESSER - California Community Schools Partnership Program | - | - | 4.6 | 1.4 | - | - |
| 3212 | Elementary and Secondary School Relief II (ESSER II) Fund | - | 253.3 | 698.2 | 129.8 | 68.9 | 68.9 |
| 3213 | Elementary and Secondary School Emergency Relief III (ESSER III) Fund | - | - | 392.3 | 992.0 | 613.8 | 613.8 |
| 3214 | Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss | - | - | - | 247.9 | 267.8 | 267.8 |
| 3215 | Governor's Emergency Education Relief Fund: Learning Loss Mitigation | - | 31.6 | 7.1 | 0.0 | - | - |
| 3216 | Expanded Learning Opportunities (ELO) Grant: ESSER II State Reserve | - | - | 54.2 | 2.5 | 1.5 | 1.5 |
| 3217 | Expanded Learning Opportunities (ELO) Grant: GEER II | - | - | 3.2 | 9.3 | 0.9 | 0.9 |
| 3218 | Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Emergency Needs | - | - | - | 22.5 | 15.4 | 15.4 |
| 3219 | Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss | - | - | - | 28.4 | 37.0 | 37.0 |
| 3220 | Coronavirus Relief Fund: Learning Loss Mitigation | - | 488.6 | - | - | - | - |
| 3227 | 21st Century Community Learning Centers (CCLC) Rate Increase: ESSER III State Reserve Afterschool Programs | - | - | 0.5 | 0.2 | - | - |
| 3305 | Special Ed: ARP IDEA Part B, Sec. 611, Local Assistance Entitlement | - | - | - | 26.3 | 2.7 | 2.7 |
| 3306 | Special Ed: ARP IDEA Part B, Sec. 611, Local Assistance Private School Individual Service Plans (ISPs) | - | - | - | 0.3 | - | - |
| 3308 | Special Ed: ARP IDEA Part B, Sec. 619, Preschool Grants | - | - | 1.2 | 0.8 | 0.3 | 0.3 |
| 3310 | Special Ed: Individuals with Disabilities Act (IDEA) Basic Local Assistance Entitlement, Part B, Sec 611 | 128.9 | 108.6 | 123.2 | 127.2 | 157.8 | 157.8 |
| 3311 | Special Ed: IDEA Local Assistance, Part B, Sec 611, Private School Individual Service Plans (ISPs) | 1.5 | 1.6 | 1.7 | 1.6 | - | - |
| 3315 | Special Ed: IDEA Preschool Grants, Part B, Sec 619 | 6.5 | 4.9 | 5.8 | 5.7 | 4.0 | 4.0 |
| 3320 | Special Ed: IDEA Preschool Local Entitlement, Part B, Sec 611 (17-18) | (0.0) | - | - | - | - | - |
| 3326 | Special Ed: IDEA Preschool Capacity Building, Part B, Sec 619 | 0.1 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 |
| 3327 | Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 611 | 6.5 | 6.5 | 6.5 | 6.5 | 6.6 | 6.6 |
| 3345 | Special Ed: IDEA Preschool Staff Development, Part B, Sec 619 | 0.0 | 0.0 | 0.0 | 0.0 | - | - |
| 3385 | Special Ed: IDEA Early Intervention Grants | 1.2 | 1.2 | 1.2 | 1.2 | 1.2 | 1.2 |
| 3386 | Special Ed: IDEA Quality Assurance & Focused Monitoring | - | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 |
| 3395 | Special Ed: Alternative Dispute Resolution | 0.0 | 0.0 | 0.2 | 0.0 | 0.0 | 0.0 |
| 3410 | Department of Rehab: Workability II, Transition Partnership | 1.4 | 1.3 | 2.0 | 2.3 | 0.6 | 0.6 |
| 3550 | Carl D. Perkins Career and Technical Education: Secondary, Section 131 | 5.9 | 5.2 | 6.0 | 6.5 | 6.6 | 6.6 |
| 4035 | ESSA: Title II, Part A, Supporting Effective Instruction | 22.9 | 24.3 | 26.5 | 25.6 | 39.8 | 39.8 |
| 4124 | ESSA: Title IV, Part B, 21st Century Community Learning Centers Program | 18.3 | 20.8 | 17.9 | 18.9 | 25.6 | 25.6 |
| 4127 | ESSA: Title IV, Part A, Student Support and Academic Enrichment | 16.5 | 32.4 | 28.2 | 25.4 | 47.6 | 47.6 |
| 4201 | ESSA: Title III, Immigrant Education Program | 2.3 | 1.6 | 0.5 | - | - | - |
| 4203 | ESSA: Title III, English Learner Student Program | 11.1 | 10.2 | 8.9 | 12.9 | 24.6 | 24.6 |
| 4510 | Indian Education | 0.1 | 0.1 | 0.1 | - | - | - |
| 5610 | Workforce Innovation and Opportunity Act (WIOA) from Other Agencies (Local Areas) | 1.0 | 1.1 | 1.1 | 1.0 | - | - |
| 5630 | ESSA: Title IX, Part A, McKinney-Vento Homeless Assistance Grants | 0.2 | 0.2 | 0.3 | 0.3 | - | - |
| 5632 | American Rescue Plan-Homeless Children and Youth (ARP - Homeless I) | - | - | 0.3 | 0.2 | 0.4 | 0.4 |
| 5634 | American Rescue Plan – Homeless Children and Youth II (ARP HCY II) | - | - | - | 0.1 | 7.4 | 7.4 |
| 5640 | Medi-Cal Billing Option | 12.7 | 8.6 | - | - | - | - |
| 5650 | Federal Emergency Management Agency (FEMA) Public Assistance Funds | - | - | - | - | - | - |
| 5652 | FEMA Hazard Mitigation Grant | 0.0 | - | 0.0 | 0.0 | - | - |
| 5810 | Other Restricted Federal | 19.7 | 30.2 | 117.8 | 55.6 | 44.3 | 44.3 |
| 9010 | Other Restricted Local | 0.7 | 0.6 | 0.5 | 0.1 | - | - |
| | **Total Federal Revenues** | $ 621.0 | $ 1,674.9 | $ 1,853.9 | $ 2,123.5 | $ 1,838.6 | $ 1,838.6 |

# GENERAL FUND-RESTRICTED REVENUE BY SOURCE

| | (Amounts in millions) | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Estimated Actuals | 2023-24 Authorized Final Budget | 2023-24 Estimated Final Budget |
|---|---|---|---|---|---|---|---|
| **State Revenues** | | | | | | | |
| 2600 | Expanded Learning Opportunities Program | $ - | $ - | $ 243.2 | $ 348.2 | $ 457.1 | $ 457.1 |
| 6010 | After School Education and Safety (ASES) | 76.4 | 69.4 | 85.3 | 94.9 | 129.0 | 129.0 |
| 6011 | After School Kids Code Grant Pilot Program | 0.4 | 0.2 | 0.1 | - | - | - |
| 6053 | Child Dev: California Prekindergarten Planning and Implementation Grant Program | - | - | - | 0.4 | 9.1 | 9.1 |
| 6211 | Literacy Coaches and Reading Specialists Grant Program | - | - | - | 82.9 | - | - |
| 6225 | Emergency Repair Program - Williams Case | 0.0 | 0.2 | 0.0 | 0.4 | 0.4 | 0.4 |
| 6230 | California Clean Energy Jobs Act | - | - | (8.4) | - | - | - |
| 6266 | Educator Effectiveness, FY 2021–22 | - | - | 110.9 | 27.7 | - | - |
| 6271 | National Board for Professional Teaching Standards Certification Incentive Program | - | - | - | 6.7 | - | - |
| 6300 | Lottery: Instructional Materials | 23.0 | 36.6 | 31.9 | 26.7 | 26.1 | 26.1 |
| 6332 | CA Community Schools Partnership Act - Implementation Grant | - | - | - | 8.9 | 6.9 | 6.9 |
| 6385 | Governor's Career Technical Education (CTE) Initiative: California Partnership Academies | 0.7 | 1.0 | 1.0 | 0.8 | - | - |
| 6386 | California Partnership Academies: Green and Clean Academies | 0.2 | 0.3 | 0.2 | 0.1 | - | - |
| 6387 | Career Technical Education Incentive Grant Program | 12.6 | 6.9 | 10.5 | 8.5 | 2.2 | 2.2 |
| 6388 | K–12 Strong Workforce Program | 0.3 | 1.2 | 2.4 | 3.5 | 0.6 | 0.6 |
| 6500 | Special Education | 339.7 | 360.1 | 410.9 | 468.1 | 438.0 | 438.0 |
| 6510 | Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program) | 3.3 | 3.3 | 3.4 | 3.4 | 3.6 | 3.6 |
| 6512 | Special Ed: Mental Health Services (19-20) | 36.5 | - | - | - | - | - |
| 6515 | Special Ed: Infant Discretionary Funds | 0.1 | - | 0.1 | 0.2 | - | - |
| 6520 | Special Ed: Project Workability I LEA | 0.6 | 1.1 | 0.9 | 0.9 | - | - |
| 6536 | Special Ed: Dispute Prevention and Dispute Resolution | - | - | 10.1 | - | - | - |
| 6537 | Special Ed: Learning Recovery Support | - | - | 45.7 | - | - | - |
| 6546 | Mental Health-Related Services | - | 36.0 | 37.5 | 40.0 | 33.4 | 33.4 |
| 6547 | Special Education Early Intervention Preschool Grant | - | - | 24.8 | 24.9 | 24.9 | 24.9 |
| 6690 | Tobacco-Use Prevention Education: Grades Six Through Twelve | 0.7 | 0.1 | - | - | - | - |
| 6695 | Tobacco Use Prevention Education (Prop. 56): Local Assistance | 0.7 | 1.5 | 1.9 | 2.4 | 1.5 | 1.5 |
| 6762 | Arts, Music, and Instructional Materials Discretionary Block Grant | - | - | - | 252.2 | - | - |
| 7010 | Agricultural Career Technical Education Incentive | 0.0 | 0.0 | 0.0 | 0.0 | - | - |
| 7028 | Child Nutrition: Kitchen Infrastructure Upgrade Funds | - | - | 15.3 | - | - | - |
| 7032 | Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds | - | - | - | 56.9 | - | - |
| 7085 | Learning Communities for School Success Program | 0.6 | - | (0.0) | - | - | - |
| 7220 | Partnership Academies Program | 1.7 | 2.6 | 1.9 | 2.1 | 2.5 | 2.5 |
| 7311 | Classified School Employee Professional Development Block Grant | - | - | - | - | - | - |
| 7370 | Supplementary Programs-Specialized Secondary | 0.2 | 0.3 | 0.1 | 0.1 | - | - |
| 7388 | SB 117 COVID-19 LEA Response Funds. | 7.9 | - | - | - | - | - |
| 7412 | A–G Completion Grant: A–G Access/Success Grant | - | - | 25.4 | 8.5 | - | - |
| 7413 | A–G Completion Grant: A–G Learning Loss Mitigation Grant | - | - | 9.1 | 3.0 | - | - |
| 7415 | Classified School Employee Summer Assistance Program | 6.5 | 9.8 | 11.6 | 15.2 | 14.6 | 14.6 |
| 7420 | State Learning Loss Mitigation Funds | - | 47.9 | - | - | - | - |
| 7422 | In-Person Instruction (IPI) Grant | - | 31.1 | 146.5 | - | - | - |
| 7425 | Expanded Learning Opportunities (ELO) Grant | - | 161.4 | 19.8 | - | - | - |
| 7426 | Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff | - | 39.0 | - | - | - | - |
| 7435 | Learning Recovery Emergency Block Grant | - | - | - | 743.7 | - | - |
| 7510 | Low-Performing Students Block Grant | 7.3 | - | - | - | - | - |
| 7690 | California State Teachers' Retirement System (STRS) On-Behalf Pension Contribution | 441.9 | 305.5 | 358.1 | 306.9 | 306.9 | 306.9 |
| 7810 | Proposition 28: Arts and Music Education Funding | - | - | - | - | 83.0 | 83.0 |
| 7810 | Other Restricted State | 7.3 | 4.2 | 58.2 | 5.2 | 31.3 | 31.3 |
| 9010 | Other Restricted Local | - | - | - | - | - | - |
| | **Total State Revenues** | $ 968.7 | $ 1,119.7 | $ 1,658.7 | $ 2,543.2 | $ 1,571.1 | $ 1,571.1 |
| **Local Revenues** | | | | | | | |
| 3220 | Coronavirus Relief Fund: Learning Loss Mitigation | $ - | $ 0.5 | $ - | $ - | $ - | $ - |
| 5810 | Other Restricted Federal | 0.1 | - | - | 0.4 | - | - |
| 6230 | California Clean Energy Jobs Act | 1.2 | 0.2 | 0.1 | 0.2 | - | - |
| 6500 | Special Education | 0.3 | 0.2 | 0.4 | 0.4 | 0.5 | 0.5 |
| 9010 | Other Restricted Local | 14.1 | 16.1 | 26.1 | 28.0 | 29.0 | 29.0 |
| | **Total Local Revenues** | $ 15.7 | $ 17.0 | $ 26.7 | $ 29.1 | $ 29.5 | $ 29.5 |
| **Other Financing Sources** | | | | | | | |
| Interfund Transfers | | $ 1.6 | $ 0.5 | $ 0.1 | $ 0.6 | $ - | $ - |
| Inter-program Transfers | | 1,142.2 | 1,205.6 | 1,123.3 | 1,081.0 | 1,434.2 | 1,425.9 |
| **Total Other Financing Sources** | | **$ 1,143.8** | **$ 1,206.0** | **$ 1,123.4** | **$ 1,081.7** | **$ 1,434.2** | **$ 1,425.9** |
| **Total Restricted Resources** | | **$ 2,774.9** | **$ 4,045.8** | **$ 4,690.1** | **$ 5,806.5** | **$ 4,901.7** | **$ 4,893.4** |

## General Fund – Unrestricted and Restricted
## EXPENDITURES BY SUB-OBJECT

| (Amounts in millions) | | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Estimated Actuals | 2023-24 Authorized Final Budget | 2023-24 Estimated Final Budget |
|---|---|---|---|---|---|---|---|
| SACS Object | | | | | | | |
| *Certificated Salaries* | | | | | | | |
| 1100 | Salaries - Teachers | $ 2,138.4 | $ 2,163.8 | $ 2,297.5 | $ 2,326.3 | $ 2,891.5 | $ 2,526.2 |
| 1100 | Salaries - Teacher Assistants | 49.9 | 55.5 | 41.4 | 38.9 | 60.3 | 60.3 |
| 1200 | Salaries - Librarians | 14.1 | 15.5 | 16.7 | 16.6 | 19.3 | 19.4 |
| 1200 | Salaries - Counselors | 225.9 | 236.7 | 283.4 | 326.3 | 357.9 | 341.1 |
| 1200 | Salaries - Nurses & Health Employees | 68.7 | 72.9 | 78.0 | 87.2 | 104.8 | 41.5 |
| 1300 | Salaries - School Administrators | 200.1 | 208.9 | 242.2 | 254.5 | 301.2 | 299.5 |
| 1300 | Salaries - Supervisors | 119.1 | 131.9 | 154.9 | 156.6 | 154.2 | 154.4 |
| 1300 | Salaries - Superintendents | 2.0 | 2.1 | 2.5 | 2.6 | 2.4 | 2.6 |
| 1300 | Salaries - Non-school Administrators | 5.9 | 6.5 | 7.7 | 7.1 | 5.6 | 7.0 |
| 1900 | Other Certificated Employees | 175.2 | 192.7 | 255.5 | 303.4 | 287.3 | 278.5 |
| *Total Certificated Salaries* | | $ 2,999.3 | $ 3,086.7 | $ 3,379.8 | $ 3,519.5 | $ 4,184.6 | $ 3,730.4 |
| *Classified Salaries* | | | | | | | |
| 2100 | Instructional Aides | $ 254.5 | $ 276.2 | $ 282.8 | $ 273.6 | $ 394.0 | $ 378.4 |
| 2200 | Food Service Employees | 9.7 | 13.7 | 13.2 | 5.5 | 0.0 | 0.1 |
| 2200 | Maintenance & Operations Employees | 290.7 | 310.7 | 305.4 | 311.3 | 346.8 | 317.8 |
| 2200 | Transportation Employees | 79.1 | 78.7 | 89.8 | 90.0 | 105.6 | 95.0 |
| 2300 | Classified Administrators | 30.4 | 33.2 | 38.5 | 39.6 | 41.6 | 45.2 |
| 2400 | Clerical and Office Employees | 285.5 | 300.7 | 366.7 | 451.7 | 415.0 | 344.8 |
| 2900 | Other Classified Employees | 127.2 | 146.6 | 160.8 | 166.8 | 250.8 | 252.7 |
| *Total Classified Salaries* | | $ 1,077.0 | $ 1,159.8 | $ 1,257.2 | $ 1,338.4 | $ 1,553.7 | $ 1,434.0 |
| *Employee Benefits* | | | | | | | |
| 3100 | State Teachers Retirement System | $ 864.5 | $ 785.9 | $ 905.6 | $ 960.3 | $ 1,094.2 | $ 1,013.9 |
| 3200 | Public Employees Retirement System | 258.5 | 202.5 | 236.3 | 314.9 | 373.0 | 361.5 |
| 3300 | Social Security, Medicare, PARS | 123.3 | 132.1 | 143.4 | 158.1 | 176.7 | 169.4 |
| 3400 | Benefits - Employee Health Benefits | 745.1 | 740.4 | 729.3 | 749.2 | 797.5 | 797.5 |
| 3500 | Benefits - Unemployment Insurance | 2.5 | 2.7 | 24.7 | 24.1 | 2.8 | 2.8 |
| 3600 | Benefits - Workers Compensation | 112.8 | 79.5 | 115.1 | 131.8 | 110.7 | 110.5 |
| 3700 | Benefits - Retiree Health Benefits | 194.1 | 208.3 | 215.8 | 446.5 | 364.6 | 364.6 |
| 3900 | Benefits - General | 0.0 | 0.0 | - | - | - | - |
| *Total Employee Benefits* | | $ 2,300.8 | $ 2,151.4 | $ 2,370.1 | $ 2,784.8 | $ 2,919.6 | $ 2,820.2 |
| *Books and Supplies* | | | | | | | |
| 4100 | Textbooks | $ 66.8 | $ 146.7 | $ 37.4 | $ 131.4 | $ 144.1 | $ 144.1 |
| 4200 | Other Books | 2.1 | 7.5 | 4.4 | 19.1 | 3.8 | 3.8 |
| 4300 | Instructional Materials & Supplies | 172.0 | 410.9 | 373.2 | 382.0 | 2,334.8 | 1,703.6 |
| 4300 | Pupil Transportation Supplies | (0.4) | 3.0 | 10.1 | 9.2 | 11.1 | 9.3 |
| 4400 | Non-Capitalized Equipment | 26.4 | 52.6 | 54.3 | 54.4 | 30.4 | 32.2 |
| 4700 | Food Services Supplies | 0.2 | 0.6 | 0.0 | 1.0 | 0.3 | 0.2 |
| *Total Books and Supplies* | | $ 267.0 | $ 621.3 | $ 479.4 | $ 597.1 | $ 2,524.3 | $ 1,893.1 |

## General Fund – Unrestricted and Restricted
## EXPENDITURES BY SUB-OBJECT

| (Amounts in millions) | | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Estimated Actuals | 2023-24 Authorized Final Budget | 2023-24 Estimated Final Budget |
|---|---|---|---|---|---|---|---|
| SACS Object | | | | | | | |
| *Other Operating Expense* | | | | | | | |
| 5100 | Subagreements | $ 407.1 | $ 370.3 | $ 358.4 | $ 396.4 | $ 514.0 | $ 514.0 |
| 5200 | Travel & Conference Expenses | 9.8 | 6.7 | 9.7 | 7.3 | 8.1 | 6.9 |
| 5300 | Dues and Memberships | 2.3 | 1.8 | 2.2 | 2.7 | 2.1 | 2.6 |
| 5400 | Insurance | 58.7 | 16.6 | 32.9 | 164.6 | 65.8 | 65.8 |
| 5500 | Utilities & Housekeeping Services | 134.1 | 125.4 | 179.3 | 198.4 | 195.3 | 187.8 |
| 5600 | Rentals, Leases & Repairs | 13.1 | 20.8 | 13.6 | 22.9 | 19.4 | 18.3 |
| 5700 | Transfer of Direct Cost | 26.3 | 48.1 | 7.8 | (0.0) | - | - |
| 5800 | Instructional Services | 35.2 | 34.1 | 64.2 | 107.7 | 116.2 | 115.4 |
| 5800 | Other Services & Operating Expenses | 212.9 | 401.9 | 928.8 | 496.1 | 714.2 | 772.2 |
| 5900 | Telephone, Pager & Postage | 24.6 | 53.5 | 58.7 | 34.3 | 38.0 | 35.5 |
| *Total Operating Expense* | | $ 924.0 | $ 1,079.1 | $ 1,655.7 | $ 1,430.5 | $ 1,673.2 | $ 1,718.5 |
| *Capital Outlay* | | | | | | | |
| 6100 | Sites & Improvement of Sites | $ 0.1 | $ 0.1 | $ 0.0 | $ - | $ 0.2 | $ 0.2 |
| 6200 | Buildings & Improvement of Buildings | 33.9 | 60.4 | 6.2 | 6.1 | 12.1 | 12.0 |
| 6400 | Equipment | 84.9 | 33.6 | 26.5 | 64.2 | 14.0 | 41.2 |
| 6500 | Equipment Replacement | - | - | 62.0 | - | 6.3 | 0.1 |
| *Total Capital Outlay* | | $ 118.9 | $ 94.1 | $ 94.7 | $ 70.3 | $ 32.5 | $ 53.6 |
| *Other Outgo* | | | | | | | |
| 7100 | Other Outgo-Tuition | $ 4.6 | $ 4.5 | $ 4.5 | $ 5.1 | $ 6.7 | $ 4.8 |
| 7200 | Other Outgo-Other Transfer Out | 1.0 | 1.0 | 0.9 | 1.0 | 1.0 | 1.0 |
| 7300 | Direct Support/Indirect Costs | (23.2) | (22.3) | (24.9) | (24.0) | (20.0) | (20.0) |
| 7400 | Other Uses | 0.3 | 0.1 | 5.7 | 4.8 | - | 4.8 |
| 7600 | Other Financing Uses | 50.8 | 38.2 | 14.4 | 16.5 | 27.2 | 27.2 |
| *Total Other Outgo* | | $ 33.5 | $ 21.5 | $ 0.7 | $ 3.4 | $ 14.8 | $ 17.7 |
| Total Expenditures | | $ 7,720.6 | $ 8,213.9 | $ 9,237.6 | $ 9,744.0 | $ 12,902.7 | $ 11,667.4 |

## General Fund – Unrestricted
## EXPENDITURES BY SUB-OBJECT

| (Amounts in millions) | | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Estimated Actuals | 2023-24 Authorized Final Budget | 2023-24 Estimated Final Budget |
|---|---|---|---|---|---|---|---|
| SACS Object | | | | | | | |
| *Certificated Salaries* | | | | | | | |
| 1100 | Salaries - Teachers | $ 1,701.2 | $ 1,583.5 | $ 1,463.4 | $ 1,564.4 | $ 2,359.8 | $ 2,001.3 |
| 1100 | Salaries - Teacher Assistants | 23.5 | 23.8 | 16.9 | 13.2 | 36.9 | 36.9 |
| 1200 | Salaries - Librarians | 13.8 | 15.1 | 15.8 | 15.1 | 19.2 | 19.3 |
| 1200 | Salaries - Counselors | 129.4 | 120.4 | 133.6 | 148.0 | 227.2 | 211.1 |
| 1200 | Salaries - Nurses & Health Employees | 26.7 | 31.6 | 35.0 | 3.6 | 64.3 | 4.2 |
| 1300 | Salaries - School Administrators | 172.2 | 176.4 | 178.5 | 178.0 | 249.1 | 247.4 |
| 1300 | Salaries - Supervisors | 83.7 | 89.5 | 85.7 | 91.5 | 94.8 | 94.9 |
| 1300 | Salaries - Superintendents | 2.0 | 2.1 | 2.3 | 2.6 | 2.4 | 2.6 |
| 1300 | Salaries - Nonschool Administrators | 4.9 | 5.1 | 5.6 | 5.8 | 4.5 | 5.8 |
| 1900 | Other Certificated Employees | 77.3 | 77.7 | 81.8 | 84.7 | 133.6 | 124.7 |
| *Total Certificated Salaries* | | $ 2,234.6 | $ 2,125.3 | $ 2,018.7 | $ 2,107.0 | $ 3,191.8 | $ 2,748.3 |
| *Classified Salaries* | | | | | | | |
| 2100 | Instructional Aides | $ 24.0 | $ 9.6 | $ 13.4 | $ 17.7 | $ 48.5 | $ 33.6 |
| 2200 | Food Service Employees | 8.0 | 0.9 | 0.8 | 0.8 | 0.0 | 0.1 |
| 2200 | Maintenance & Operations Employees | 204.1 | 180.3 | 177.5 | 181.5 | 238.3 | 209.3 |
| 2200 | Transportation Employees | 78.8 | 69.5 | 76.1 | 86.1 | 105.4 | 94.8 |
| 2300 | Classified Administrators | 27.7 | 29.8 | 30.9 | 35.1 | 36.6 | 40.2 |
| 2400 | Clerical and Office Employees | 247.6 | 240.6 | 269.2 | 269.1 | 323.3 | 262.1 |
| 2900 | Other Classified Employees | 76.7 | 63.4 | 71.8 | 80.4 | 164.7 | 166.7 |
| *Total Classified Salaries* | | $ 667.0 | $ 594.1 | $ 639.6 | $ 670.7 | $ 916.8 | $ 806.8 |
| *Employee Benefits* | | | | | | | |
| 3100 | State Teachers Retirement System | $ 371.8 | $ 335.2 | $ 333.6 | $ 393.1 | $ 602.2 | $ 523.1 |
| 3200 | Public Employees Retirement System | 116.2 | 116.9 | 134.5 | 157.2 | 226.5 | 217.2 |
| 3300 | Social Security, Medicare, PARS | 80.8 | 75.8 | 78.8 | 82.1 | 114.6 | 107.3 |
| 3400 | Benefits - Employee Health Benefits | 517.1 | 476.6 | 444.1 | 457.3 | 464.8 | 464.8 |
| 3500 | Benefits - Unemployment Insurance | 1.7 | 1.6 | 14.6 | 15.1 | 2.0 | 2.0 |
| 3600 | Benefits - Workers Compensation | 80.4 | 51.1 | 66.4 | 84.6 | 71.5 | 71.5 |
| 3700 | Benefits - Retiree Health Benefits | 129.9 | 128.7 | 124.4 | 356.8 | 226.1 | 226.1 |
| 3900 | Benefits - General | 0.0 | 0.0 | - | - | - | - |
| *Total Employee Benefits* | | $ 1,298.1 | $ 1,186.0 | $ 1,196.4 | $ 1,546.2 | $ 1,707.6 | $ 1,611.9 |
| *Books and Supplies* | | | | | | | |
| 4100 | Textbooks | $ 43.8 | $ 110.1 | $ 5.1 | $ 104.7 | $ 117.9 | $ 117.9 |
| 4200 | Other Books | 1.1 | 0.7 | 2.4 | 17.9 | 3.4 | 3.4 |
| 4300 | Instructional Materials & Supplies | 97.4 | 92.4 | 108.9 | 109.5 | 753.1 | 363.7 |
| 4300 | Pupil Transportation Supplies | (0.4) | 3.0 | 9.7 | 8.9 | 11.1 | 9.3 |
| 4400 | Non-Capitalized Equipment | 12.7 | 19.1 | 15.7 | 21.1 | 17.9 | 19.7 |
| 4700 | Food Services Supplies | 0.2 | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 |
| *Total Books and Supplies* | | $ 154.7 | $ 225.4 | $ 141.8 | $ 262.2 | $ 903.5 | $ 514.0 |

## General Fund – Unrestricted
## EXPENDITURES BY SUB-OBJECT

| (Amounts in millions) | | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Estimated Actuals | 2023-24 Authorized Final Budget | 2023-24 Estimated Final Budget |
|---|---|---|---|---|---|---|---|
| SACS Object | | | | | | | |
| *Other Operating Expense* | | | | | | | |
| 5100 | Subagreements | $ 68.2 | $ 24.6 | $ 37.8 | $ 11.9 | $ - | $ - |
| 5200 | Travel & Conference Expenses | 3.9 | 2.1 | 2.9 | 3.3 | 6.7 | 5.5 |
| 5300 | Dues and Memberships | 2.2 | 1.7 | 2.2 | 2.6 | 2.1 | 2.6 |
| 5400 | Insurance | 58.7 | 16.6 | 32.9 | 164.6 | 65.8 | 65.8 |
| 5500 | Utilities & Housekeeping Services | 134.1 | 125.3 | 179.2 | 198.2 | 195.3 | 187.8 |
| 5600 | Rentals, Leases & Repairs | 9.6 | 10.4 | 5.9 | 13.2 | 17.8 | 16.7 |
| 5700 | Transfer of Direct Cost | 26.3 | 48.0 | (0.2) | (0.1) | - | - |
| 5800 | Instructional Services | 20.1 | 10.2 | 15.7 | 23.3 | 81.2 | 81.2 |
| 5800 | Other Services & Operating Expenses | 145.7 | 132.8 | 656.7 | 315.4 | 168.9 | 171.0 |
| 5900 | Telephone, Pager & Postage | 21.2 | 28.9 | 31.9 | 33.8 | 37.7 | 35.2 |
| *Total Operating Expense* | | $ 490.0 | $ 400.6 | $ 965.0 | $ 766.2 | $ 575.5 | $ 565.8 |
| *Capital Outlay* | | | | | | | |
| 6100 | Sites & Improvement of Sites | $ 0.0 | $ 0.1 | $ 0.0 | $ - | $ 0.2 | $ 0.2 |
| 6200 | Buildings & Improvement of Buildings | 3.7 | 27.0 | 8.0 | 5.7 | 8.6 | 8.2 |
| 6400 | Equipment | 16.3 | 30.4 | 9.2 | 50.5 | 12.7 | 39.7 |
| 6500 | Equipment Replacement | - | - | 62.0 | - | 6.3 | 0.1 |
| *Total Capital Outlay* | | $ 20.1 | $ 57.4 | $ 79.1 | $ 56.1 | $ 27.8 | $ 48.2 |
| *Other Outgo* | | | | | | | |
| 7100 | Other Outgo-Tuition | $ 4.6 | $ 4.5 | $ 4.5 | $ 5.1 | $ 6.7 | $ 4.8 |
| 7200 | Other Outgo-Other Transfer Out | 1.0 | 1.0 | 0.9 | 1.0 | 1.0 | 1.0 |
| 7300 | Direct Support/Indirect Costs | (98.6) | (126.1) | (177.9) | (159.9) | (143.4) | (143.4) |
| 7400 | Other Uses | 0.3 | 0.1 | 5.7 | 4.8 | - | 4.8 |
| 7600 | Other Financing Uses | 47.7 | 36.9 | 14.4 | 16.4 | 27.2 | 27.2 |
| *Total Other Outgo* | | $ (45.0) | $ (83.5) | $ (152.4) | $ (132.7) | $ (108.6) | $ (105.7) |
| Total Expenditures | | $ 4,819.4 | $ 4,505.2 | $ 4,888.2 | $ 5,275.8 | $ 7,214.4 | $ 6,189.5 |

## General Fund – Restricted
## EXPENDITURES BY SUB-OBJECT

| (Amounts in millions) | | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Estimated Actuals | 2023-24 Authorized Final Budget | 2023-24 Estimated Final Budget |
|---|---|---|---|---|---|---|---|
| SACS Object | | | | | | | |
| *Certificated Salaries* | | | | | | | |
| 1100 | Salaries - Teachers | $ 437.2 | $ 580.4 | $ 834.1 | $ 761.9 | $ 531.7 | $ 524.9 |
| 1100 | Salaries - Teacher Assistants | 26.4 | 31.7 | 24.5 | 25.7 | 23.3 | 23.3 |
| 1200 | Salaries - Librarians | 0.3 | 0.4 | 0.9 | 1.5 | 0.1 | 0.1 |
| 1200 | Salaries - Counselors | 96.5 | 116.3 | 149.7 | 178.3 | 130.6 | 130.0 |
| 1200 | Salaries - Nurses & Health Employees | 41.9 | 41.3 | 43.0 | 83.6 | 40.5 | 37.3 |
| 1300 | Salaries - School Administrators | 27.9 | 32.5 | 63.7 | 76.4 | 52.1 | 52.1 |
| 1300 | Salaries - Supervisors | 35.5 | 42.4 | 69.1 | 65.1 | 59.4 | 59.4 |
| 1300 | Salaries - Superintendents | 0.0 | - | 0.2 | - | - | - |
| 1300 | Salaries - Nonschool Administrators | 1.0 | 1.4 | 2.1 | 1.3 | 1.2 | 1.2 |
| 1900 | Other Certificated Employees | 97.9 | 115.0 | 173.8 | 218.7 | 153.8 | 153.8 |
| *Total Certificated Salaries* | | $ 764.6 | $ 961.5 | $ 1,361.1 | $ 1,412.5 | $ 992.7 | $ 982.1 |
| *Classified Salaries* | | | | | | | |
| 2100 | Instructional Aides | $ 230.5 | $ 266.6 | $ 269.4 | $ 255.9 | $ 345.6 | $ 344.8 |
| 2200 | Food Service Employees | 1.7 | 12.8 | 12.4 | 4.7 | - | - |
| 2200 | Maintenance & Operations Employees | 86.6 | 130.5 | 127.9 | 129.8 | 108.4 | 108.4 |
| 2200 | Transportation Employees | 0.2 | 9.2 | 13.7 | 3.9 | 0.1 | 0.1 |
| 2300 | Classified Administrators | 2.7 | 3.4 | 7.6 | 4.5 | 5.0 | 5.0 |
| 2400 | Clerical and Office Employees | 37.9 | 60.1 | 97.5 | 182.6 | 91.8 | 82.7 |
| 2900 | Other Classified Employees | 50.5 | 83.2 | 88.9 | 86.3 | 86.0 | 86.0 |
| *Total Classified Salaries* | | $ 410.1 | $ 565.7 | $ 617.6 | $ 667.7 | $ 636.9 | $ 627.1 |
| *Employee Benefits* | | | | | | | |
| 3100 | State Teachers Retirement System | $ 492.7 | $ 450.6 | $ 572.0 | $ 567.3 | $ 492.0 | $ 490.7 |
| 3200 | Public Employees Retirement System | 142.3 | 85.6 | 101.8 | 157.7 | 146.5 | 144.3 |
| 3300 | Social Security, Medicare, PARS | 42.5 | 56.3 | 64.5 | 75.9 | 62.1 | 62.0 |
| 3400 | Benefits - Employee Health Benefits | 228.0 | 263.8 | 285.2 | 291.9 | 332.7 | 332.7 |
| 3500 | Benefits - Unemployment Insurance | 0.7 | 1.1 | 10.2 | 9.0 | 0.8 | 0.8 |
| 3600 | Benefits - Workers Compensation | 32.4 | 28.4 | 48.7 | 47.2 | 39.3 | 39.1 |
| 3700 | Benefits - Retiree Health Benefits | 64.2 | 79.6 | 91.4 | 89.6 | 138.5 | 138.5 |
| 3900 | Benefits - General | - | - | - | - | - | - |
| *Total Employee Benefits* | | $ 1,002.8 | $ 965.4 | $ 1,173.7 | $ 1,238.6 | $ 1,212.0 | $ 1,208.2 |
| *Books and Supplies* | | | | | | | |
| 4100 | Textbooks | $ 23.0 | $ 36.6 | $ 32.3 | $ 26.7 | $ 26.1 | $ 26.1 |
| 4200 | Other Books | 1.1 | 6.8 | 2.0 | 1.2 | 0.3 | 0.3 |
| 4300 | Instructional Materials & Supplies | 74.6 | 318.5 | 264.3 | 272.6 | 1,581.7 | 1,339.9 |
| 4300 | Pupil Transportation Supplies | 0.0 | 0.1 | 0.4 | 0.2 | - | - |
| 4400 | Non-Capitalized Equipment | 13.7 | 33.4 | 38.7 | 33.3 | 12.5 | 12.5 |
| 4700 | Food Services Supplies | 0.0 | 0.6 | 0.0 | 1.0 | 0.2 | 0.2 |
| *Total Books and Supplies* | | $ 112.3 | $ 395.9 | $ 337.6 | $ 335.0 | $ 1,620.9 | $ 1,379.1 |

## General Fund – Restricted
## EXPENDITURES BY SUB-OBJECT

| (Amounts in millions) | | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Estimated Actuals | 2023-24 Authorized Final Budget | 2023-24 Estimated Final Budget |
|---|---|---|---|---|---|---|---|
| SACS Object | | | | | | | |
| *Other Operating Expense* | | | | | | | |
| 5100 | Subagreement for Services | $ 338.9 | $ 345.6 | $ 320.6 | $ 384.5 | $ 514.0 | $ 514.0 |
| 5200 | Travel & Conference Expenses | 5.9 | 4.5 | 6.8 | 4.0 | 1.4 | 1.4 |
| 5300 | Dues and Memberships | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 |
| 5400 | Insurance | - | - | - | - | - | - |
| 5500 | Utilities & Housekeeping Services | 0.0 | 0.0 | 0.1 | 0.1 | 0.0 | 0.0 |
| 5600 | Rentals, Leases & Repairs | 3.5 | 10.5 | 7.7 | 9.7 | 1.6 | 1.6 |
| 5700 | Transfer of Direct Cost | - | 0.1 | 8.0 | 0.1 | - | - |
| 5800 | Instructional Services | 15.1 | 23.9 | 48.5 | 84.5 | 35.0 | 34.2 |
| 5800 | Other Services & Operating Expenses | 67.2 | 269.0 | 272.1 | 180.7 | 545.3 | 601.2 |
| 5900 | Telephone, Pager & Postage | 3.5 | 24.7 | 26.8 | 0.5 | 0.3 | 0.3 |
| *Total Operating Expense* | | $ 434.0 | $ 678.5 | $ 690.7 | $ 664.2 | $ 1,097.7 | $ 1,152.7 |
| *Capital Outlay* | | | | | | | |
| 6100 | Sites & Improvement of Sites | $ 0.1 | $ - | $ - | $ - | $ - | $ - |
| 6200 | Buildings & Improvement of Buildings | 30.2 | 33.5 | (1.8) | 0.5 | 3.4 | 3.8 |
| 6400 | Equipment | 68.6 | 3.2 | 17.3 | 13.7 | 1.3 | 1.5 |
| 6500 | Equipment Replacement | - | - | - | - | - | - |
| *Total Capital Outlay* | | $ 98.9 | $ 36.7 | $ 15.6 | $ 14.2 | $ 4.7 | $ 5.3 |
| *Other Outgo* | | | | | | | |
| 7100 | Other Outgo-Tuition | $ - | $ - | $ - | $ - | $ - | $ - |
| 7200 | Other Outgo-Other Transfer Out | - | - | - | - | - | - |
| 7300 | Direct Support/Indirect Costs | 75.4 | 103.8 | 153.0 | 135.9 | 123.4 | 123.4 |
| 7400 | Other Uses | - | - | - | - | - | - |
| 7600 | Other Financing Uses | 3.1 | 1.3 | 0.1 | 0.1 | - | - |
| 7900 | Undistributed Reserves | - | - | - | - | - | - |
| *Total Other Outgo* | | $ 78.5 | $ 105.0 | $ 153.1 | $ 136.0 | $ 123.4 | $ 123.4 |
| Total Expenditures | | $ 2,901.2 | $ 3,708.7 | $ 4,349.4 | $ 4,468.2 | $ 5,688.3 | $ 5,478.0 |

## FUND 110 - ADULT EDUCATION FUND

This fund is used mainly for educating students in Community Adult Schools as well as a small number of high school students (concurrently-enrolled students).

| (Amounts in millions) | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Estimated Actuals | 2023-24 Authorized Final Budget | 2023-24 Estimated Final Budget |
|---|---|---|---|---|---|---|
| ***Sources of Funds*** | | | | | | |
| *Beginning Balance* | | | | | | |
| Non-spendable - Cash, Inventories, Others | $ 0.0 | $ 0.0 | $ 0.0 | $ 0.0 | $ 0.0 | $ 0.0 |
| Restricted | 7.9 | 14.7 | 29.8 | 39.9 | 48.0 | 48.0 |
| Committed | - | - | - | - | - | - |
| Assigned | 7.7 | 7.3 | 8.0 | 6.4 | 5.6 | 5.6 |
| Unassigned/Unappropriated | - | - | - | (14.7) | (11.3) | (11.3) |
| Audit Adjustments | - | - | - | (0.0) | - | - |
| Other Restatements | - | - | - | - | - | - |
| Total Beginning Balance | $ 15.7 | $ 22.0 | $ 37.8 | $ 31.6 | $ 42.3 | $ 42.3 |
| | | | | | | |
| *Revenue* | | | | | | |
| Local Control Funding Formula | $ - | $ - | $ - | $ - | $ - | $ - |
| Federal Revenue | 18.8 | 18.6 | 21.8 | 22.9 | 19.7 | 19.7 |
| Other State Revenue | 106.6 | 113.3 | 119.3 | 130.9 | 140.3 | 140.3 |
| Other Local Revenue | 3.2 | 1.3 | 0.2 | 0.5 | 1.5 | 1.5 |
| Interfund Transfers-In | 0.7 | 4.3 | 0.0 | - | - | - |
| Other Financing Sources | - | - | - | - | - | - |
| Total Revenue | $ 129.2 | $ 137.5 | $ 141.4 | $ 154.3 | $ 161.6 | $ 161.6 |
| | | | | | | |
| **Total Sources of Funds** | **$ 144.9** | **$ 159.5** | **$ 179.2** | **$ 185.9** | **$ 203.9** | **$ 203.9** |
| | | | | | | |
| ***Uses of Funds*** | | | | | | |
| *Expenditure* | | | | | | |
| Certificated Salaries | $ 57.3 | $ 55.8 | $ 55.0 | $ 61.0 | $ 63.2 | $ 63.2 |
| Classified Salaries | 15.4 | 15.4 | 17.8 | 18.0 | 20.6 | 20.6 |
| Employee Benefits | 34.5 | 32.6 | 33.1 | 36.0 | 41.3 | 41.3 |
| Books and Supplies | 4.8 | 2.4 | 22.5 | 7.6 | 71.8 | 21.7 |
| Services and Other Operating Expenditures | 5.5 | 10.4 | 12.9 | 15.4 | 15.8 | 15.8 |
| Capital Outlay | 1.5 | 1.1 | 0.4 | 0.7 | - | - |
| Direct Support/Indirect Costs | 4.0 | 3.9 | 5.7 | 4.8 | 4.0 | 4.0 |
| Other Financing Uses | - | 0.0 | 0.0 | - | - | - |
| Other Outgo | - | - | 0.1 | 0.1 | - | - |
| Total Expenditure | $ 122.9 | $ 121.8 | $ 147.6 | $ 143.6 | $ 216.7 | $ 166.6 |
| | | | | | | |
| *Ending Balance* | | | | | | |
| Non-spendable - Cash, Inventories, Others | $ 0.0 | $ 0.0 | $ 0.0 | $ 0.0 | $ 0.0 | $ 0.0 |
| Restricted | 14.7 | 29.8 | 39.9 | 48.0 | - | 46.0 |
| Committed | - | - | - | - | - | - |
| Assigned | 7.3 | 8.0 | 6.4 | 5.6 | (1.5) | 2.6 |
| Unassigned/Unappropriated | - | - | (14.7) | (11.3) | (11.3) | (11.3) |
| Total Ending Balance | $ 22.0 | $ 37.8 | $ 31.6 | $ 42.3 | $ (12.8) | $ 37.3 |
| | | | | | | |
| **Total Uses of Funds** | **$ 144.9** | **$ 159.5** | **$ 179.2** | **$ 185.9** | **$ 203.9** | **$ 203.9** |

## FUND 120 - CHILD DEVELOPMENT FUND

This fund is used to support the activities of the Early Childhood Education Programs that operate throughout the District.

| (Amounts in millions) | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Estimated Actuals | 2023-24 Authorized Final Budget | 2023-24 Estimated Final Budget |
|---|---|---|---|---|---|---|
| ***Sources of Funds*** | | | | | | |
| *Beginning Balance* | | | | | | |
| Non-spendable - Cash, Inventories, Others | $ - | $ - | $ - | $ - | $ - | $ - |
| Restricted | - | - | 4.0 | 5.9 | 4.3 | 4.3 |
| Committed | - | - | - | - | - | - |
| Assigned | 0.2 | 0.2 | 0.1 | - | - | - |
| Unassigned/Unappropriated | - | - | - | (0.7) | (0.2) | (0.2) |
| Audit Adjustments | - | - | - | - | - | - |
| Other Restatements | - | - | - | - | - | - |
| Total Beginning Balance | $ 0.2 | $ 0.2 | $ 4.1 | $ 5.2 | $ 4.1 | $ 4.1 |
| | | | | | | |
| *Revenue* | | | | | | |
| Local Control Funding Formula | $ - | $ - | $ - | $ - | $ - | $ - |
| Federal Revenue | 2.8 | 9.0 | 9.4 | 13.1 | 13.1 | 13.1 |
| Other State Revenue | 137.6 | 149.0 | 168.4 | 176.5 | 184.9 | 184.9 |
| Other Local Revenue | 2.4 | 0.9 | 0.5 | 1.3 | 2.7 | 2.7 |
| Interfund Transfers-In | 21.8 | 17.1 | 0.9 | 0.8 | 1.5 | 1.5 |
| Other Financing Sources | - | - | - | 0.0 | - | - |
| Total Revenue | $ 164.5 | $ 176.0 | $ 179.2 | $ 191.7 | $ 202.1 | $ 202.1 |
| | | | | | | |
| **Total Sources of Funds** | **$ 164.8** | **$ 176.2** | **$ 183.3** | **$ 196.9** | **$ 206.2** | **$ 206.2** |
| | | | | | | |
| ***Uses of Funds*** | | | | | | |
| *Expenditure* | | | | | | |
| Certificated Salaries | $ 44.3 | $ 44.9 | $ 48.5 | $ 51.0 | $ 49.3 | $ 49.3 |
| Classified Salaries | 52.1 | 56.1 | 52.6 | 60.1 | 72.5 | 72.5 |
| Employee Benefits | 55.5 | 57.6 | 57.9 | 63.1 | 72.1 | 72.1 |
| Books and Supplies | 3.0 | 3.0 | 6.0 | 6.0 | 4.5 | 4.5 |
| Services and Other Operating Expenditures | 3.0 | 3.3 | 4.1 | 4.6 | 1.2 | 1.2 |
| Capital Outlay | - | - | 0.7 | - | - | - |
| Direct Support/Indirect Costs | 6.6 | 7.0 | 8.3 | 8.0 | 6.9 | 6.9 |
| Other Financing Uses | - | 0.0 | - | - | - | - |
| Other Outgo | 0.1 | 0.1 | - | 0.0 | - | - |
| Total Expenditure | $ 164.6 | $ 172.1 | $ 178.1 | $ 192.8 | $ 206.4 | $ 206.4 |
| | | | | | | |
| *Ending Balance* | | | | | | |
| Non-spendable - Cash, Inventories, Others | $ - | $ - | $ - | $ - | $ - | $ - |
| Restricted | - | 4.0 | 5.9 | 4.3 | - | - |
| Committed | - | - | - | - | - | - |
| Assigned | 0.2 | 0.1 | - | - | - | - |
| Unassigned/Unappropriated | - | - | (0.7) | (0.2) | (0.2) | (0.2) |
| Total Ending Balance | $ 0.2 | $ 4.1 | $ 5.2 | $ 4.1 | $ (0.2) | $ (0.2) |
| | | | | | | |
| **Total Uses of Funds** | **$ 164.8** | **$ 176.2** | **$ 183.3** | **$ 196.9** | **$ 206.2** | **$ 206.2** |

## FUND 130 - CAFETERIA FUND

This fund provides all school nutrition programs for K-12 students.

| (Amounts in millions) | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Estimated Actuals | 2023-24 Authorized Final Budget | 2023-24 Estimated Final Budget |
|---|---|---|---|---|---|---|
| ***Sources of Funds*** | | | | | | |
| *Beginning Balance* | | | | | | |
| Non-spendable - Cash, Inventories, Others | $ 9.1 | $ 16.8 | $ 20.6 | $ 15.2 | $ 10.8 | $ 10.8 |
| Restricted | 98.3 | 100.2 | 64.9 | 118.2 | 153.0 | 153.0 |
| Committed | - | - | - | - | - | - |
| Assigned | - | - | - | - | - | - |
| Unassigned/Unappropriated | - | - | - | - | - | - |
| Audit Adjustments | - | - | - | - | - | - |
| Other Restatements | - | - | - | - | - | - |
| Total Beginning Balance | $ 107.4 | $ 117.0 | $ 85.4 | $ 133.4 | $ 163.8 | $ 163.8 |
| | | | | | | |
| *Revenue* | | | | | | |
| Local Control Funding Formula | $ - | $ - | $ - | $ - | $ - | $ - |
| Federal Revenue | 323.2 | 260.2 | 460.8 | 372.3 | 321.7 | 321.7 |
| Other State Revenue | 16.8 | 0.4 | 19.3 | 88.1 | 85.8 | 85.8 |
| Other Local Revenue | 22.6 | 1.1 | (1.1) | 0.3 | 1.9 | 1.9 |
| Interfund Transfers-In | 1.0 | 0.1 | - | - | - | - |
| Other Financing Sources | - | - | - | - | - | - |
| Total Revenue | $ 363.6 | $ 261.8 | $ 479.0 | $ 460.7 | $ 409.4 | $ 409.4 |
| | | | | | | |
| **Total Sources of Funds** | **$ 471.0** | **$ 378.8** | **$ 564.4** | **$ 594.0** | **$ 573.2** | **$ 573.2** |
| | | | | | | |
| ***Uses of Funds*** | | | | | | |
| *Expenditure* | | | | | | |
| Certificated Salaries | $ - | $ - | $ 0.0 | $ - | $ - | $ - |
| Classified Salaries | 105.9 | 112.5 | 117.4 | 130.5 | 142.0 | 142.0 |
| Employee Benefits | 97.3 | 98.4 | 101.2 | 111.5 | 129.3 | 129.3 |
| Books and Supplies | 161.5 | 117.8 | 207.1 | 170.1 | 182.8 | 182.8 |
| Services and Other Operating Expenditures | (23.4) | (46.7) | (5.4) | 5.4 | 5.8 | 5.8 |
| Capital Outlay | - | - | - | 1.5 | 0.4 | 0.4 |
| Direct Support/Indirect Costs | 12.7 | 11.4 | 10.8 | 11.1 | 9.2 | 9.2 |
| Other Financing Uses | - | - | - | - | - | - |
| Other Outgo | - | - | - | - | - | - |
| Total Expenditure | $ 354.0 | $ 293.4 | $ 431.1 | $ 430.2 | $ 469.6 | $ 469.6 |
| | | | | | | |
| *Ending Balance* | | | | | | |
| Non-spendable - Cash, Inventories, Others | $ 16.8 | $ 20.6 | $ 15.2 | $ 10.8 | $ 7.8 | $ 7.8 |
| Restricted | 100.2 | 64.9 | 118.2 | 153.0 | 95.8 | 95.8 |
| Committed | - | - | - | - | - | - |
| Assigned | - | - | - | - | - | - |
| Unassigned/Unappropriated | - | - | - | - | - | - |
| Total Ending Balance | $ 117.0 | $ 85.4 | $ 133.4 | $ 163.8 | $ 103.6 | $ 103.6 |
| | | | | | | |
| **Total Uses of Funds** | **$ 471.0** | **$ 378.8** | **$ 564.4** | **$ 594.0** | **$ 573.2** | **$ 573.2** |

# CAPITAL PROJECTS FUNDS



Fund 210-Building Fund-Measure R

Fund 211- Building Fund-Proposition BB

Fund 212-Building Fund

Fund 213-Building Fund-Measure K

Fund 214- Building Fund-Measure Y

Fund 215- Building Fund-Measure Q

Fund 216- Building Fund-Measure RR

Fund 250-Capital Facilities Account Fund

Fund 300-State School Building Lease-Purchase Fund

Fund 351-County School Facilities Fund

Fund 400-Special Reserve Fund-Community Redevelopment Agency

Fund 401-Special Reserve Fund

Fund 402-Special Reserve Fund-FEMA-Earthquake Fund

Fund 403-Special Reserve Fund-FEMA-Hazard Mitigation

## CAPITAL IMPROVEMENT PLANNING & BUDGETING

The Superintendent's strategic plan includes an evaluation and assessment of how capital investments, both facilities and other District assets, are currently leveraged and how they can be further optimized and effectively sustained. This would include identifying all land, infrastructure, and equipment needs in support of sustainability efforts.

### Scope of LAUSD Facilities & Assets

As the second largest school district in the country, LAUSD comprises 710 square miles with more than 79 million square feet of space. This includes more than 1,400 schools and centers. Listed below are some LAUSD Facilities key facts with respect to the size and breadth of capital assets and space LAUSD manages.

Los Angeles Unified School District Facilities Services Division

**FACILITIES KEY FACTS**

Source: LAUSD Fixed Asset Inventory. Data as of May 09, 2023 02:00 AM

| Asset Type | Amount | Description |
|---|---|---|
| Acres Owned | 6,382 | Total area of property owned by LAUSD measured in acres. Based on Los Angeles County Assessor parcel data |
| Building Square Footage | 79,934,971 | Total area of building interior space measured in square footage. Includes only those structures where interior spaces are tracked i.e. does not include shelters, enclosures or storage containers |
| Properties Owned | 772 | Number of distinct properties owned by LAUSD |
| Structures Owned | 25,543 | Number of structures located on LAUSD property or owned by LAUSD |
| Permanent Buildings | 6,953 | Number of buildings with permanent foundations located on LAUSD property or owned by LAUSD |
| Portable Buildings | 5,276 | Number of buildings with non-permanent foundations located on LAUSD property or owned by LAUSD |
| Arcade Structures | 2,827 | Structures designed to provide protection from the elements along designated walkways connecting one or more buildings |
| Shelters | 1,701 | Structures designed to provide protection from the elements |
| Enclosures | 2,998 | Structures designed to prevent general access to critical infrastructure e.g. HVAC, electrical equipment, etc. |
| Storage Containers | 4,916 | Metal storage containers |
| Number of Spaces | 212,085 | Distinct designated areas within a building |

Note: This report is generated from an actively maintained data source and represents the best available information as of the time and date shown on the report. These totals do not include leased space.

A **Capital Improvement Plan** is 1) an inventory and evaluation of an organization's facilities and major equipment assets; 2) an analysis of how those assets and equipment best support the goals and objectives of the organization; 3) a determination of construction and/or repair improvements needed to achieve the goals; 4) an identification of construction and repair costs; and finally, 5) a strategy to fund the construction and improvements.

**Benefits of Capital Improvement Planning**

A complete properly developed Capital Improvement Plan delivers the following benefits:

- Informs the public of the District's investment in infrastructure
- Synchronizes capital and operating budgets including the accounting for debt service and any ongoing operating budget impacts from Capital Projects
- Systematically evaluates competing demands for resources based on a prioritization matrix that reflects the District's long-term goals and objectives
- Identifies, prioritizes, and optimizes the financing of capital projects
- Links strategic and comprehensive plans with fiscal capacity

**Best Practices (Per GFOA-Government Finance Officers Association)**

- GFOA recommends that school districts prepare and adopt a comprehensive, fiscally sustainable, and multi-year capital plan to ensure effective management of capital assets. A prudent multi-year capital plan identifies and prioritizes expected needs based on a strategic plan, establishes project scope and cost, details estimated amounts of funding from various sources, and projects future operating and maintenance costs. A capital plan should cover a period of at least three years, preferably five or more.

- GFOA recommends the following general four-step process in the development of a capital plan:
    - Identify needs
    - Determine financial impacts
    - Prioritize capital projects
    - Develop a comprehensive financial plan

## Capital Project Financing Options

LAUSD primarily utilizes the following options for financing capital projects:

**Pay-As-You-Go Financing**: Except in extenuating circumstances, the District will fund routine maintenance projects in each year's capital program with pay-as-you-go financing. Extenuating circumstances may include unusually large and non-recurring budgeted expenditures, or when depleted reserves and weak revenues would require the delay or deletion of necessary capital projects.

**Lease Financing/COPs:** Lease obligations, including COPs, lease revenue bonds ("LRBs") and other lease-purchase financings, are a routine and appropriate means of financing capital, including equipment. However, lease obligations have the greatest impact on budget flexibility. Therefore, efforts will be made to fund capital equipment with pay-as-you-go financing where feasible, and only the highest priority equipment purchases will be funded with lease obligations. For the District, lease financing for facilities is generally only appropriate when there is insufficient time to obtain voter approval, in instances where obtaining voter approval is not feasible and when projects cannot be funded with GO bonds. If voter approved GO Bond proceeds are available, the District may use such proceeds to refinance such lease financing. The District may issue COPs or LRBs in variable rate mode as provided for in Section 3.08 hereof. Asset transfer COPs or LRBs may be used if significant savings in financing costs can be generated compared to other financing alternatives.

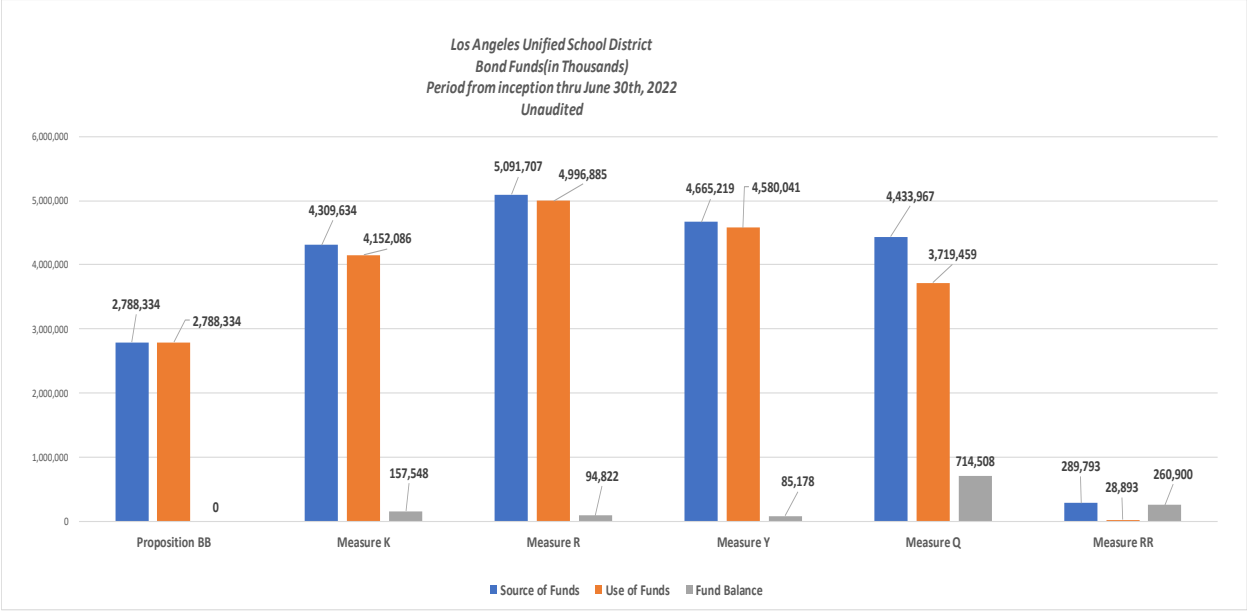
**General Obligation Bonds**: GO Bonds may be issued under Article XIII A of the State Constitution pursuant to voter approved propositions, either under Section 1 (b )(2) which requires approval by at least two-thirds of voters or Section l(b)(3) ("Proposition 39") which requires approval by at least 55% of voters, subject to additional restrictions. Voter-approved general obligation bonds typically provide the lowest cost of borrowing and do not impact the District's General Fund. General Obligation Bonds issued under Proposition 39 can only be used for school facilities, including furnishing, and equipping of school facilities. In recognition of the difficulty in achieving the required voter approval to issue general obligation bonds, such bonds will be generally limited to projects that provide wide public benefit and for which broad public support has been generated. GO debt cannot be used to fund District operations.

## LAUSD Primary Capital Funding Source- GO Bonds

LAUSD's Capital Investments are primarily funded from local bond funds. The LAUSD's voter-approved Bond Program is currently valued at $27.6 billion. LAUSD is managing a multi-billion program to build new schools to reduce overcrowding and modernize existing campuses throughout the District. The following table below summarizes local bonds that have been voter approved since 1997 and financial status as of the end of Fiscal Year 2021-22.

## Local Bonds issued since April 1997 (Report as of June 30th 2022[1])

| Local Bonds issued since April 1997 | | | | | | | |
|---|---|---|---|---|---|---|---|
| **Bond Measure ----------> ** | **Proposition BB** | **Measure K** | **Measure R** | **Measure Y** | **Measure Q** | **Measure RR** | **Total District Bond Funds** |
| **Voter Approved Bond Authorization** | **$ 2,400,000** | **$ 3,350,000** | **$ 3,870,000** | **$ 3,985,000** | **$ 7,000,000** | **$ 7,000,000** | **$ 27,605,000** |
| Date of Election | April 8, 1997 | November 5, 2002 | March 2, 2004 | November 8, 2005 | November 4, 2008 | November 3, 2020 | |
| Percentage Approval (1) | 71% | 68% | 63% | 66% | 69% | 71% | |
| **Sources of Funds** | | | | | | | |
| Bonds issued | **2,400,000** | **3,350,000** | **3,870,000** | **3,985,000** | **3,650,955** | **300,000** | **17,555,955** |
| Adjustments-bond premium and cost of issuance/underwriter's discount | 0 | 4,370 | 8,635 | 5,948 | 0 | 0 | 18,953 |
| Interest Income | 177,844 | 158,089 | 154,452 | 104,004 | 52,358 | 1,295 | 648,042 |
| Federal Income | | | 1,752 | | | | 1,752 |
| Local Income | 1,967 | (6,349) | 40,796 | 33,212 | (30,289) | (11,502) | 27,835 |
| OFS- Proc fr Cap Leases - FY 2021 - 22 | | 9 | | | | | 9 |
| Other financing sources - transfers in | 208,523 | 803,515 | 1,016,072 | 537,055 | 760,943 | 0 | 3,326,108 |
| **Total sources of funds** | **2,788,334** | **4,309,634** | **5,091,707** | **4,665,219** | **4,433,967** | **289,793** | **21,578,654** |
| | | | | | | | |
| **Uses of Funds** | | | | | | | |
| Facilties Services Division Capital Programs | 2,764,998 | 3,964,775 | 4,258,414 | 3,930,056 | 3,344,179 | 26,346 | 18,288,768 |
| Information Technology Division Capital Programs | | 128,674 | 495,602 | 184,205 | 278,711 | 2,106 | 1,089,298 |
| Library Services | | 37,949 | 51,402 | 3,934 | 0 | 0 | 93,285 |
| Transportation (Buses) | | | 0 | 24,319 | 0 | 0 | 24,319 |
| Other Costs | 7,991 | 20,688 | 35,108 | 54,038 | 32,851 | 441 | 151,117 |
| Other Financing uses - Transfers out | 15,345 | | 156,359 | 383,489 | 63,718 | 0 | 618,911 |
| **Total uses of funds** | **2,788,334** | **4,152,086** | **4,996,885** | **4,580,041** | **3,719,459** | **28,893** | **20,265,698** |
| | | | | | | | |
| **Fund Balance, June 30th, 2022** | **0** | **157,548** | **94,822** | **85,178** | **714,508** | **260,900** | **1,312,956** |




For additional information on GO bond funded projects, please visit the link below:

https://www.laschools.org/new-site/

[1] Source:2021-22 LAUSD District Bond Funds- Financial Statement Audit Report

**Additional Capital Needs (Not funded by Local Bonds)**

The District is committed to investing resources other than local bond funds in both academic and non-academic facilities and equipment which provide direct support to our schools. In September of 2022, the District embarked on an initiative to build a comprehensive and coherent capital plan and budget for capital projects that do not receive bond funds.

**Establishing the Capital Plan**

The process followed in the establishment of this capital plan is outlined below:

- Creation of a six-member executive steering committee that includes the Chief Business Officer, Chief Facilities Executive, Chief Information Officer, Chief Strategy Officer, Chief of Police, and Senior Advisor to the Superintendent.

- Defining projects to be included in the capital plan
  - Projects with a minimum cost of $100,000
  - Projects that were either ineligible for local bond funding or had not received a bond allocation
  - Projects at both Schools & Non- Academic Sites

- A review and determination of Capital Planning Best Practices by GFOA, OpenGov, and other school districts and local government agencies.

- Establishment of a Project Prioritization Process that scored projects based on the greatest positive impact on student learning and alignment to the strategic plan. More specifically, the following criteria were considered:
  - Health & Safety
  - Regulatory Compliance
  - Alignment to the Strategic Plan
  - Efficiency Impacts
  - Availability of External Funding (Grants, etc.)

The detailed capital plan will be presented to the Board of Education for approval in August as part of the August budget revision.

## FUND 210 - MEASURE R

Measure R was a local bond measure approved by the voters in March 2004. The total value of the bond was $3.87 billion. The funds are used for new school construction and repairs to existing schools.

| (Amounts in millions) | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Estimated Actuals | 2023-24 Authorized Final Budget | 2023-24 Estimated Final Budget |
|---|---|---|---|---|---|---|
| ***Sources of Funds*** | | | | | | |
| *Beginning Balance* | | | | | | |
| Non-spendable - Cash, Inventories, Others | $ 0.3 | $ - | $ - | $ - | $ - | $ - |
| Restricted | 102.0 | 88.9 | 36.8 | 95.2 | 55.3 | 55.3 |
| Committed | - | - | - | - | - | - |
| Assigned | - | - | - | - | - | - |
| Unassigned/Unappropriated | - | - | - | - | - | - |
| Audit Adjustments | (0.7) | (0.4) | (0.3) | (0.3) | - | - |
| Other Restatements | - | - | - | - | - | - |
| Total Beginning Balance | $ 101.7 | $ 88.5 | $ 36.5 | $ 94.8 | $ 55.3 | $ 55.3 |
| | | | | | | |
| *Revenue* | | | | | | |
| Local Control Funding Formula | $ - | $ - | $ - | $ - | $ - | $ - |
| Federal Revenue | - | - | - | - | - | - |
| Other State Revenue | - | - | - | - | - | - |
| Other Local Revenue | 2.9 | 0.4 | (3.5) | 2.5 | 0.9 | 0.9 |
| Interfund Transfers-In | 3.5 | 2.5 | 6.6 | 1.3 | - | - |
| Other Financing Sources | 36.0 | - | 124.0 | - | - | - |
| Total Revenue | $ 42.4 | $ 2.9 | $ 127.1 | $ 3.8 | $ 0.9 | $ 0.9 |
| | | | | | | |
| **Total Sources of Funds** | **$ 144.1** | **$ 91.4** | **$ 163.5** | **$ 98.7** | **$ 56.2** | **$ 56.2** |
| | | | | | | |
| ***Uses of Funds*** | | | | | | |
| *Expenditure* | | | | | | |
| Certificated Salaries | $ - | $ - | $ - | $ - | $ - | $ - |
| Classified Salaries | 0.5 | 0.6 | 0.4 | 0.4 | 0.9 | 0.9 |
| Employee Benefits | 0.2 | 0.3 | 0.2 | 0.2 | 0.5 | 0.5 |
| Books and Supplies | 0.1 | 0.0 | 0.0 | 0.1 | - | - |
| Services and Other Operating Expenditures | 2.9 | 1.4 | 0.9 | 0.3 | 0.3 | 0.3 |
| Capital Outlay | 20.8 | 6.6 | 3.3 | 22.4 | 54.6 | 54.6 |
| Direct Support/Indirect Costs | - | - | - | - | - | - |
| Other Financing Uses | 30.6 | 45.7 | 63.6 | 19.9 | - | - |
| Other Outgo | - | - | - | - | - | - |
| Total Expenditure | $ 55.2 | $ 54.6 | $ 68.4 | $ 43.4 | $ 56.2 | $ 56.2 |
| | | | | | | |
| *Ending Balance* | | | | | | |
| Non-spendable - Cash, Inventories, Others | $ - | $ - | $ - | $ - | $ - | $ - |
| Restricted | 88.9 | 36.8 | 95.2 | 55.3 | - | - |
| Committed | - | - | - | - | - | - |
| Assigned | - | - | - | - | - | - |
| Unassigned/Unappropriated | - | - | - | - | - | - |
| Total Ending Balance | $ 88.9 | $ 36.8 | $ 95.2 | $ 55.3 | $ - | $ - |
| | | | | | | |
| **Total Uses of Funds** | **$ 144.1** | **$ 91.4** | **$ 163.5** | **$ 98.7** | **$ 56.2** | **$ 56.2** |

## FUND 211 – BUILDING FUND-PROPOSITION BB

Proposition BB was a $2.4 billion local bond issue that was approved by the voters in April 1997. Funds are used for construction of new schools and repair and modernization of existing schools, often with State matching funds.

| (Amounts in millions) | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Estimated Actuals | 2023-24 Authorized Final Budget | 2023-24 Estimated Final Budget |
|---|---|---|---|---|---|---|
| ***Sources of Funds*** | | | | | | |
| *Beginning Balance* | | | | | | |
| Non-spendable - Cash, Inventories, Others | $ - | $ - | $ - | $ - | $ - | $ - |
| Restricted | 5.4 | 4.6 | 3.5 | - | - | - |
| Committed | - | - | - | - | - | - |
| Assigned | - | - | - | - | - | - |
| Unassigned/Unappropriated | - | - | - | - | - | - |
| Audit Adjustments | (0.0) | (0.0) | (0.0) | - | - | - |
| Other Restatements | - | - | - | - | - | - |
| Total Beginning Balance | $ 5.4 | $ 4.5 | $ 3.5 | $ - | $ - | $ - |
| | | | | | | |
| *Revenue* | | | | | | |
| Local Control Funding Formula | $ - | $ - | $ - | $ - | $ - | $ - |
| Federal Revenue | - | - | - | - | - | - |
| Other State Revenue | - | - | - | - | - | - |
| Other Local Revenue | 0.1 | 0.0 | 0.0 | - | - | - |
| Interfund Transfers-In | 0.4 | - | 0.0 | - | - | - |
| Other Financing Sources | - | - | - | - | - | - |
| Total Revenue | $ 0.5 | $ 0.0 | $ 0.0 | $ - | $ - | $ - |
| | | | | | | |
| **Total Sources of Funds** | **$ 5.8** | **$ 4.5** | **$ 3.5** | **$ -** | **$ -** | **$ -** |
| | | | | | | |
| ***Uses of Funds*** | | | | | | |
| *Expenditure* | | | | | | |
| Certificated Salaries | $ - | $ - | $ - | $ - | $ - | $ - |
| Classified Salaries | 0.2 | 0.1 | 0.0 | - | - | - |
| Employee Benefits | 0.1 | 0.0 | 0.0 | - | - | - |
| Books and Supplies | 0.0 | 0.0 | 0.0 | - | - | - |
| Services and Other Operating Expenditures | 0.0 | 0.8 | 1.5 | - | - | - |
| Capital Outlay | 0.2 | 0.1 | 0.0 | - | - | - |
| Direct Support/Indirect Costs | - | - | - | - | - | - |
| Other Financing Uses | 0.8 | 0.0 | 2.0 | - | - | - |
| Other Outgo | - | - | - | - | - | - |
| Total Expenditure | $ 1.3 | $ 1.0 | $ 3.5 | $ - | $ - | $ - |
| | | | | | | |
| *Ending Balance* | | | | | | |
| Non-spendable - Cash, Inventories, Others | $ - | $ - | $ - | $ - | $ - | $ - |
| Restricted | 4.6 | 3.5 | - | - | - | - |
| Committed | - | - | - | - | - | - |
| Assigned | - | - | - | - | - | - |
| Unassigned/Unappropriated | - | - | - | - | - | - |
| Total Ending Balance | $ 4.6 | $ 3.5 | $ - | $ - | $ - | $ - |
| | | | | | | |
| **Total Uses of Funds** | **$ 5.8** | **$ 4.5** | **$ 3.5** | **$ -** | **$ -** | **$ -** |

## FUND 212 – BUILDING FUND

This fund accounts for proceeds from the sale of bonds, state allowances and other resources designated for facility expansion.

| (Amounts in millions) | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Estimated Actuals | 2023-24 Authorized Final Budget | 2023-24 Estimated Final Budget |
|---|---|---|---|---|---|---|
| ***Sources of Funds*** | | | | | | |
| *Beginning Balance* | | | | | | |
| Non-spendable - Cash, Inventories, Others | $ - | $ - | $ - | $ 0.0 | $ 0.0 | $ 0.0 |
| Restricted | - | - | - | - | - | - |
| Committed | - | - | - | - | - | - |
| Assigned | 10.3 | 10.9 | 10.8 | 10.1 | 9.9 | 9.9 |
| Unassigned/Unappropriated | - | - | - | - | - | - |
| Audit Adjustments | - | - | - | - | - | - |
| Other Restatements | - | - | - | - | - | - |
| Total Beginning Balance | $ 10.3 | $ 10.9 | $ 10.8 | $ 10.1 | $ 9.9 | $ 9.9 |
| | | | | | | |
| *Revenue* | | | | | | |
| Local Control Funding Formula | $ - | $ - | $ - | $ - | $ - | $ - |
| Federal Revenue | - | - | - | - | - | - |
| Other State Revenue | - | - | - | - | - | - |
| Other Local Revenue | 0.6 | 0.5 | 0.2 | 1.2 | 1.1 | 1.1 |
| Interfund Transfers-In | - | - | - | - | - | - |
| Other Financing Sources | - | - | - | - | - | - |
| Total Revenue | $ 0.6 | $ 0.5 | $ 0.2 | $ 1.2 | $ 1.1 | $ 1.1 |
| | | | | | | |
| **Total Sources of Funds** | **$ 10.9** | **$ 11.4** | **$ 10.9** | **$ 11.3** | **$ 11.0** | **$ 11.0** |
| | | | | | | |
| ***Uses of Funds*** | | | | | | |
| *Expenditure* | | | | | | |
| Certificated Salaries | $ - | $ - | $ - | $ - | $ - | $ - |
| Classified Salaries | - | 0.3 | 0.3 | 0.5 | 0.7 | 0.7 |
| Employee Benefits | - | 0.1 | 0.2 | 0.3 | 0.4 | 0.4 |
| Books and Supplies | - | - | - | 0.0 | - | - |
| Services and Other Operating Expenditures | - | 0.3 | 0.4 | 0.5 | - | - |
| Capital Outlay | - | - | 0.0 | 0.0 | 9.9 | 0.4 |
| Direct Support/Indirect Costs | - | - | - | - | - | - |
| Other Financing Uses | - | - | 0.0 | - | - | - |
| Other Outgo | - | - | - | - | - | - |
| Total Expenditure | $ - | $ 0.7 | $ 0.9 | $ 1.4 | $ 11.0 | $ 1.5 |
| | | | | | | |
| *Ending Balance* | | | | | | |
| Non-spendable - Cash, Inventories, Others | $ - | $ - | $ 0.0 | $ 0.0 | $ 0.0 | $ 0.0 |
| Restricted Ending Balance | - | - | - | - | - | - |
| Committed | - | - | - | - | - | - |
| Assigned | 10.9 | 10.8 | 10.1 | 9.9 | - | 9.5 |
| Unassigned/Unappropriated | - | - | - | - | - | - |
| Total Ending Balance | $ 10.9 | $ 10.8 | $ 10.1 | $ 9.9 | $ 0.0 | $ 9.5 |
| | | | | | | |
| **Total Uses of Funds** | **$ 10.9** | **$ 11.4** | **$ 10.9** | **$ 11.3** | **$ 11.0** | **$ 11.0** |

## FUND 213 – MEASURE K

This fund is for new school construction and repair and modernization of existing schools. It was a local bond issue passed by voters in November 2002. The total value of the bond was $3.35 billion.

| (Amounts in millions) | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Estimated Actuals | 2023-24 Authorized Final Budget | 2023-24 Estimated Final Budget |
|---|---|---|---|---|---|---|
| ***Sources of Funds*** | | | | | | |
| *Beginning Balance* | | | | | | |
| Non-spendable - Cash, Inventories, Others | $ - | $ 0.2 | $ 0.2 | $ 0.1 | $ 0.1 | $ 0.1 |
| Restricted | 179.4 | 144.1 | 197.5 | 166.4 | 55.9 | 55.9 |
| Committed | - | - | - | - | - | - |
| Assigned | - | - | - | - | - | - |
| Unassigned/Unappropriated | - | - | - | - | - | - |
| Audit Adjustments | (2.5) | (0.4) | (1.3) | (8.9) | - | - |
| Other Restatements | - | - | - | - | - | - |
| Total Beginning Balance | $ 176.9 | $ 143.9 | $ 196.4 | $ 157.5 | $ 56.0 | $ 56.0 |
| | | | | | | |
| *Revenue* | | | | | | |
| Local Control Funding Formula | $ - | $ - | $ - | $ - | $ - | $ - |
| Federal Revenue | - | - | - | - | - | - |
| Other State Revenue | - | - | - | - | - | - |
| Other Local Revenue | 3.1 | 0.8 | (6.6) | 6.8 | 1.9 | 1.9 |
| Interfund Transfers-In | 12.4 | 72.1 | 23.1 | 1.1 | - | - |
| Other Financing Sources | - | - | 0.0 | - | - | - |
| Total Revenue | $ 15.5 | $ 72.9 | $ 16.6 | $ 7.9 | $ 1.9 | $ 1.9 |
| | | | | | | |
| **Total Sources of Funds** | **$ 192.3** | **$ 216.8** | **$ 213.0** | **$ 165.5** | **$ 57.8** | **$ 57.8** |
| | | | | | | |
| ***Uses of Funds*** | | | | | | |
| *Expenditure* | | | | | | |
| Certificated Salaries | $ - | $ - | $ - | $ - | $ - | $ - |
| Classified Salaries | 0.1 | 0.2 | 0.1 | 0.0 | 0.3 | 0.3 |
| Employee Benefits | 0.1 | 0.1 | 0.1 | 0.0 | 0.2 | 0.2 |
| Books and Supplies | 0.9 | 0.9 | 0.6 | 0.7 | - | - |
| Services and Other Operating Expenditures | 3.1 | 1.7 | 3.2 | 2.6 | - | - |
| Capital Outlay | 37.5 | 15.5 | 41.9 | 92.0 | 57.2 | 57.2 |
| Direct Support/Indirect Costs | - | - | - | - | - | - |
| Other Financing Uses | 6.3 | 0.8 | 0.6 | 14.2 | - | - |
| Other Outgo | - | - | 0.0 | 0.0 | - | - |
| Total Expenditure | $ 48.0 | $ 19.1 | $ 46.5 | $ 109.5 | $ 57.7 | $ 57.7 |
| | | | | | | |
| *Ending Balance* | | | | | | |
| Non-spendable - Cash, Inventories, Others | $ 0.2 | $ 0.2 | $ 0.1 | $ 0.1 | $ 0.1 | $ 0.1 |
| Restricted | 144.1 | 197.5 | 166.4 | 55.9 | - | - |
| Committed | - | - | - | - | - | - |
| Assigned | - | - | - | - | - | - |
| Unassigned/Unappropriated | - | - | - | - | - | - |
| Total Ending Balance | $ 144.3 | $ 197.7 | $ 166.5 | $ 56.0 | $ 0.1 | $ 0.1 |
| | | | | | | |
| **Total Uses of Funds** | **$ 192.3** | **$ 216.8** | **$ 213.0** | **$ 165.5** | **$ 57.8** | **$ 57.8** |

## FUND 214 – MEASURE Y

Measure Y was a local bond issue approved by the voters in November 2005. The total value of the bond was $3.985 billion. Funds are used for school construction and modernization with the goal of having all schools follow the traditional calendar.

| (Amounts in millions) | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Estimated Actuals | 2023-24 Authorized Final Budget | 2023-24 Estimated Final Budget |
|---|---|---|---|---|---|---|
| ***Sources of Funds*** | | | | | | |
| *Beginning Balance* | | | | | | |
| Non-spendable - Cash, Inventories, Others | $ 0.3 | $ 0.3 | $ 0.4 | $ 0.4 | $ 0.5 | $ 0.5 |
| Restricted | 51.2 | 118.3 | 64.1 | 87.1 | 62.0 | 62.0 |
| Committed | - | - | - | - | - | - |
| Assigned | - | - | - | - | - | - |
| Unassigned/Unappropriated | - | - | - | - | - | - |
| Audit Adjustments | (0.6) | (0.7) | (0.1) | (0.2) | - | - |
| Other Restatements | - | - | - | - | - | - |
| Total Beginning Balance | $ 50.9 | $ 117.9 | $ 64.5 | $ 87.4 | $ 62.5 | $ 62.5 |
| | | | | | | |
| *Revenue* | | | | | | |
| Local Control Funding Formula | $ - | $ - | $ - | $ - | $ - | $ - |
| Federal Revenue | - | - | - | - | - | - |
| Other State Revenue | - | - | - | - | - | - |
| Other Local Revenue | 0.7 | 0.5 | (3.2) | 2.2 | 1.9 | 1.9 |
| Interfund Transfers-In | 3.3 | 0.8 | 2.6 | - | - | - |
| Other Financing Sources | 182.0 | - | 70.2 | - | - | - |
| Total Revenue | $ 186.0 | $ 1.3 | $ 69.6 | $ 2.2 | $ 1.9 | $ 1.9 |
| | | | | | | |
| **Total Sources of Funds** | **$ 236.8** | **$ 119.2** | **$ 134.0** | **$ 89.6** | **$ 64.4** | **$ 64.4** |
| | | | | | | |
| ***Uses of Funds*** | | | | | | |
| *Expenditure* | | | | | | |
| Certificated Salaries | $ - | $ - | $ - | $ - | $ - | $ - |
| Classified Salaries | 6.2 | 0.0 | 11.2 | 0.9 | 1.2 | 1.2 |
| Employee Benefits | 0.1 | 0.0 | 0.4 | 0.4 | 0.7 | 0.7 |
| Books and Supplies | 0.1 | 0.1 | 0.1 | 0.0 | - | - |
| Services and Other Operating Expenditures | 7.7 | 5.2 | 2.7 | 0.3 | - | - |
| Capital Outlay | 14.6 | 1.7 | 3.4 | 25.4 | 62.0 | 62.0 |
| Direct Support/Indirect Costs | - | - | - | - | - | - |
| Other Financing Uses | 89.6 | 47.4 | 28.8 | 0.0 | - | - |
| Other Outgo | - | - | - | - | - | - |
| Total Expenditure | $ 118.3 | $ 54.6 | $ 46.5 | $ 27.1 | $ 63.9 | $ 63.9 |
| | | | | | | |
| *Ending Balance* | | | | | | |
| Non-spendable - Cash, Inventories, Others | $ 0.3 | $ 0.4 | $ 0.4 | $ 0.5 | $ 0.5 | $ 0.5 |
| Restricted | 118.3 | 64.1 | 87.1 | 62.0 | - | - |
| Committed | - | - | - | - | - | - |
| Assigned | - | - | - | - | - | - |
| Unassigned/Unappropriated | - | - | - | - | - | - |
| Total Ending Balance | $ 118.6 | $ 64.5 | $ 87.5 | $ 62.5 | $ 0.5 | $ 0.5 |
| | | | | | | |
| **Total Uses of Funds** | **$ 236.8** | **$ 119.2** | **$ 134.0** | **$ 89.6** | **$ 64.4** | **$ 64.4** |

## FUND 215 – MEASURE Q

Measure Q was a local bond issue approved by voters in November 2008. The total value of the bond was $7 billion. Funds are used for continuation of repair and modernization of existing schools, green technology, and upgrade of schools to modern technology.

| (Amounts in millions) | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Estimated Actuals | 2023-24 Authorized Final Budget | 2023-24 Estimated Final Budget |
|---|---|---|---|---|---|---|
| ***Sources of Funds*** | | | | | | |
| *Beginning Balance* | | | | | | |
| Non-spendable - Cash, Inventories, Others | $ - | $ - | $ - | $ - | $ - | $ - |
| Restricted | 615.9 | 734.3 | 1,287.3 | 738.8 | 494.3 | 494.3 |
| Committed | - | - | - | - | - | - |
| Assigned | - | - | - | - | - | - |
| Unassigned/Unappropriated | - | - | - | - | - | - |
| Audit Adjustments | (33.4) | (26.0) | (31.2) | (24.3) | - | - |
| Other Restatements | - | - | - | - | - | - |
| Total Beginning Balance | $ 582.5 | $ 708.2 | $ 1,256.1 | $ 714.5 | $ 494.3 | $ 494.3 |
| | | | | | | |
| *Revenue* | | | | | | |
| Local Control Funding Formula | $ - | $ - | $ - | $ - | $ - | $ - |
| Federal Revenue | - | - | - | - | - | - |
| Other State Revenue | - | - | - | - | - | - |
| Other Local Revenue | 8.4 | 6.5 | (26.0) | 14.8 | 8.8 | 8.8 |
| Interfund Transfers-In | 141.4 | 194.7 | 213.2 | 171.6 | - | - |
| Other Financing Sources | 724.9 | 1,057.1 | - | 100.0 | 600.0 | 600.0 |
| Total Revenue | $ 874.7 | $ 1,258.3 | $ 187.2 | $ 286.3 | $ 608.8 | $ 608.8 |
| | | | | | | |
| **Total Sources of Funds** | **$ 1,457.2** | **$ 1,966.5** | **$ 1,443.3** | **$ 1,000.9** | **$ 1,103.1** | **$ 1,103.1** |
| | | | | | | |
| ***Uses of Funds*** | | | | | | |
| *Expenditure* | | | | | | |
| Certificated Salaries | $ - | $ - | $ - | $ - | $ - | $ - |
| Classified Salaries | 42.9 | 46.4 | 26.0 | 45.3 | 127.0 | 48.5 |
| Employee Benefits | 24.0 | 22.3 | 23.8 | 25.5 | 68.0 | 39.1 |
| Books and Supplies | 0.6 | 11.8 | (0.0) | 4.9 | 1.9 | 1.9 |
| Services and Other Operating Expenditures | 9.5 | 20.8 | 19.3 | 23.5 | - | - |
| Capital Outlay | 639.7 | 529.2 | 633.0 | 407.2 | 906.2 | 649.1 |
| Direct Support/Indirect Costs | - | - | - | - | - | - |
| Other Financing Uses | 6.2 | 48.8 | 2.3 | 0.2 | - | - |
| Other Outgo | - | - | - | - | - | - |
| Total Expenditure | $ 723.0 | $ 679.2 | $ 704.5 | $ 506.5 | $ 1,103.1 | $ 738.6 |
| | | | | | | |
| *Ending Balance* | | | | | | |
| Non-spendable - Cash, Inventories, Others | $ - | $ - | $ - | $ - | $ - | $ - |
| Restricted | 734.3 | 1,287.3 | 738.8 | 494.3 | - | 364.5 |
| Committed | - | - | - | - | - | - |
| Assigned | - | - | - | - | - | - |
| Unassigned/Unappropriated | - | - | - | - | - | - |
| Total Ending Balance | $ 734.3 | $ 1,287.3 | $ 738.8 | $ 494.3 | $ - | $ 364.5 |
| | | | | | | |
| **Total Uses of Funds** | **$ 1,457.2** | **$ 1,966.5** | **$ 1,443.3** | **$ 1,000.9** | **$ 1,103.1** | **$ 1,103.1** |

## FUND 216 – MEASURE RR

Measure RR was a local bond issue approved by voters in November 2020. The total value of the bond was $7 billion. Funds will be used for school upgrades and safety.

| (Amounts in millions) | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Estimated Actuals | 2023-24 Authorized Final Budget | 2023-24 Estimated Final Budget |
|---|---|---|---|---|---|---|
| ***Sources of Funds*** | | | | | | |
| *Beginning Balance* | | | | | | |
| Non-spendable - Cash, Inventories, Others | $ - | $ - | $ - | $ - | $ - | $ - |
| Restricted | - | - | - | 264.4 | 518.5 | 518.5 |
| Committed | - | - | - | - | - | - |
| Assigned | - | - | - | - | - | - |
| Unassigned/Unappropriated | - | - | - | - | - | - |
| Audit Adjustments | - | - | - | (3.5) | - | - |
| Other Restatements | - | - | - | - | - | - |
| Total Beginning Balance | $ - | $ - | $ - | $ 260.9 | $ 518.5 | $ 518.5 |
| | | | | | | |
| *Revenue* | | | | | | |
| Local Control Funding Formula | $ - | $ - | $ - | $ - | $ - | $ - |
| Federal Revenue | - | - | - | - | - | - |
| Other State Revenue | - | - | - | - | - | - |
| Other Local Revenue | - | - | (10.2) | (6.9) | 7.8 | 7.8 |
| Interfund Transfers-In | - | - | - | - | - | - |
| Other Financing Sources | - | - | 300.0 | 400.0 | 150.0 | 150.0 |
| Total Revenue | $ - | $ - | $ 289.8 | $ 393.1 | $ 157.8 | $ 157.8 |
| | | | | | | |
| **Total Sources of Funds** | **$ -** | **$ -** | **$ 289.8** | **$ 654.0** | **$ 676.3** | **$ 676.3** |
| | | | | | | |
| ***Uses of Funds*** | | | | | | |
| *Expenditure* | | | | | | |
| Certificated Salaries | $ - | $ - | $ - | $ - | $ - | $ - |
| Classified Salaries | - | - | 0.0 | 0.9 | 2.3 | 2.3 |
| Employee Benefits | - | - | 0.1 | 0.5 | 1.4 | 1.4 |
| Books and Supplies | - | - | 0.0 | 0.0 | - | - |
| Services and Other Operating Expenditures | - | - | 0.7 | 32.6 | 1.3 | 1.3 |
| Capital Outlay | - | - | 21.3 | 89.9 | 671.3 | 263.3 |
| Direct Support/Indirect Costs | - | - | - | - | - | - |
| Other Financing Uses | - | - | 3.2 | 11.5 | - | - |
| Other Outgo | - | - | - | - | - | - |
| Total Expenditure | $ - | $ - | $ 25.4 | $ 135.5 | $ 676.3 | $ 268.3 |
| | | | | | | |
| *Ending Balance* | | | | | | |
| Non-spendable - Cash, Inventories, Others | $ - | $ - | $ - | $ - | $ - | $ - |
| Restricted | - | - | 264.4 | 518.5 | - | 408.0 |
| Committed | - | - | - | - | - | - |
| Assigned | - | - | - | - | - | - |
| Unassigned/Unappropriated | - | - | - | - | - | - |
| Total Ending Balance | $ - | $ - | $ 264.4 | $ 518.5 | $ - | $ 408.0 |
| | | | | | | |
| **Total Uses of Funds** | **$ -** | **$ -** | **$ 289.8** | **$ 654.0** | **$ 676.3** | **$ 676.3** |

## FUND 250 – CAPITAL FACILITIES FUND

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

| (Amounts in millions) | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Estimated Actuals | 2023-24 Authorized Final Budget | 2023-24 Estimated Final Budget |
|---|---|---|---|---|---|---|
| ***Sources of Funds*** | | | | | | |
| *Beginning Balance* | | | | | | |
| Non-spendable - Cash, Inventories, Others | $ - | $ - | $ - | $ - | $ - | $ - |
| Restricted | - | 151.9 | 102.7 | 71.6 | 65.2 | 65.2 |
| Committed | - | - | - | - | - | - |
| Assigned | 161.5 | - | - | - | - | - |
| Unassigned/Unappropriated | - | - | - | - | - | - |
| Audit Adjustments | (4.4) | (0.6) | (0.5) | (4.2) | - | - |
| Other Restatements | - | - | - | - | - | - |
| Total Beginning Balance | $ 157.2 | $ 151.3 | $ 102.2 | $ 67.4 | $ 65.2 | $ 65.2 |
| | | | | | | |
| *Revenue* | | | | | | |
| Local Control Funding Formula | $ - | $ - | $ - | $ - | $ - | $ - |
| Federal Revenue | - | - | - | - | - | - |
| Other State Revenue | - | - | - | - | - | - |
| Other Local Revenue | 79.9 | 77.4 | 90.2 | 102.9 | 112.1 | 112.1 |
| Interfund Transfers-In | 3.1 | 5.0 | 0.2 | - | - | - |
| Other Financing Sources | - | - | - | - | - | - |
| Total Revenue | $ 83.0 | $ 82.4 | $ 90.5 | $ 102.9 | $ 112.1 | $ 112.1 |
| | | | | | | |
| **Total Sources of Funds** | **$ 240.2** | **$ 233.8** | **$ 192.6** | **$ 170.3** | **$ 177.3** | **$ 177.3** |
| | | | | | | |
| ***Uses of Funds*** | | | | | | |
| *Expenditure* | | | | | | |
| Certificated Salaries | $ - | $ - | $ - | $ - | $ - | $ - |
| Classified Salaries | 0.7 | 0.6 | 0.6 | 0.5 | 0.7 | 0.7 |
| Employee Benefits | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 |
| Books and Supplies | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 |
| Services and Other Operating Expenditures | 1.4 | 0.8 | 0.8 | 1.5 | 31.5 | 31.5 |
| Capital Outlay | 75.7 | 32.0 | 65.0 | 102.9 | 144.7 | 91.4 |
| Direct Support/Indirect Costs | - | - | - | - | - | - |
| Other Financing Uses | 10.1 | 97.4 | 54.3 | - | - | - |
| Other Outgo | - | - | - | - | - | - |
| Total Expenditure | $ 88.3 | $ 131.0 | $ 121.1 | $ 105.1 | $ 177.3 | $ 124.0 |
| | | | | | | |
| *Ending Balance* | | | | | | |
| Non-spendable - Cash, Inventories, Others | $ - | $ - | $ - | $ - | $ - | $ - |
| Restricted | 151.9 | 102.7 | 71.6 | 65.2 | - | 53.3 |
| Committed | - | - | - | - | - | - |
| Assigned | - | - | - | - | - | - |
| Unassigned/Unappropriated | - | - | - | - | - | - |
| Total Ending Balance | $ 151.9 | $ 102.7 | $ 71.6 | $ 65.2 | $ - | $ 53.3 |
| | | | | | | |
| **Total Uses of Funds** | **$ 240.2** | **$ 233.8** | **$ 192.6** | **$ 170.3** | **$ 177.3** | **$ 177.3** |

## FUND 300 – STATE SCHOOL BUILDING LEASE/PURCHASE FUND

This is used for school construction projects to relieve overcrowding.

| (Amounts in millions) | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Estimated Actuals | 2023-24 Authorized Final Budget | 2023-24 Estimated Final Budget |
|---|---|---|---|---|---|---|
| ***Sources of Funds*** | | | | | | |
| *Beginning Balance* | | | | | | |
| Non-spendable - Cash, Inventories, Others | $ - | $ - | $ - | $ - | $ - | $ - |
| Restricted | 5.9 | 6.1 | 6.2 | 5.7 | 5.9 | 5.9 |
| Committed | - | - | - | - | - | - |
| Assigned | - | - | - | - | - | - |
| Unassigned/Unappropriated | - | - | - | - | - | - |
| Audit Adjustments | - | - | - | - | - | - |
| Other Restatements | - | - | - | - | - | - |
| Total Beginning Balance | $ 5.9 | $ 6.1 | $ 6.2 | $ 5.7 | $ 5.9 | $ 5.9 |
| | | | | | | |
| *Revenue* | | | | | | |
| Local Control Funding Formula | $ - | $ - | $ - | $ - | $ - | $ - |
| Federal Revenue | - | - | - | - | - | - |
| Other State Revenue | - | - | - | - | - | - |
| Other Local Revenue | 0.2 | 0.1 | (0.4) | 0.1 | - | - |
| Interfund Transfers-In | - | - | - | - | - | - |
| Other Financing Sources | - | - | - | - | - | - |
| Total Revenue | $ 0.2 | $ 0.1 | $ (0.4) | $ 0.1 | $ - | $ - |
| | | | | | | |
| **Total Sources of Funds** | **$ 6.1** | **$ 6.2** | **$ 5.7** | **$ 5.9** | **$ 5.9** | **$ 5.9** |
| | | | | | | |
| ***Uses of Funds*** | | | | | | |
| *Expenditure* | | | | | | |
| Certificated Salaries | $ - | $ - | $ - | $ - | $ - | $ - |
| Classified Salaries | 0.0 | 0.0 | 0.0 | - | - | - |
| Employee Benefits | 0.0 | 0.0 | 0.0 | - | - | - |
| Books and Supplies | 0.0 | 0.0 | 0.0 | - | - | - |
| Services and Other Operating Expenditures | 0.0 | 0.0 | 0.0 | - | - | - |
| Capital Outlay | - | - | - | - | 5.9 | 5.9 |
| Direct Support/Indirect Costs | - | - | - | - | - | - |
| Other Financing Uses | 0.0 | - | 0.0 | - | - | - |
| Other Outgo | - | - | - | - | - | - |
| Total Expenditure | $ 0.0 | $ 0.0 | $ 0.0 | $ - | $ 5.9 | $ 5.9 |
| | | | | | | |
| *Ending Balance* | | | | | | |
| Non-spendable - Cash, Inventories, Others | $ - | $ - | $ - | $ - | $ - | $ - |
| Restricted | 6.1 | 6.2 | 5.7 | 5.9 | - | - |
| Committed | - | - | - | - | - | - |
| Assigned | - | - | - | - | - | - |
| Unassigned/Unappropriated | - | - | - | - | - | - |
| Total Ending Balance | $ 6.1 | $ 6.2 | $ 5.7 | $ 5.9 | $ - | $ - |
| | | | | | | |
| **Total Uses of Funds** | **$ 6.1** | **$ 6.2** | **$ 5.7** | **$ 5.9** | **$ 5.9** | **$ 5.9** |

## FUND 351 – COUNTY SCHOOLS FACILITIES FUND

This fund is for building projects funded primarily or in part from state bond elections or from matching funds.

| (Amounts in millions) | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Estimated Actuals | 2023-24 Authorized Final Budget | 2023-24 Estimated Final Budget |
|---|---|---|---|---|---|---|
| ***Sources of Funds*** | | | | | | |
| *Beginning Balance* | | | | | | |
| Non-spendable - Cash, Inventories, Others | $ - | $ - | $ - | $ - | $ - | $ - |
| Restricted | 140.2 | 107.5 | 89.4 | 183.7 | 172.5 | 172.5 |
| Committed | - | - | - | - | - | - |
| Assigned | - | - | - | - | - | - |
| Unassigned/Unappropriated | - | - | - | - | - | - |
| Audit Adjustments | (0.3) | (0.3) | (0.2) | (0.1) | - | - |
| Other Restatements | - | - | - | - | - | - |
| Total Beginning Balance | $ 139.9 | $ 107.2 | $ 89.2 | $ 183.5 | $ 172.5 | $ 172.5 |
| | | | | | | |
| *Revenue* | | | | | | |
| Local Control Funding Formula | $ - | $ - | $ - | $ - | $ - | $ - |
| Federal Revenue | - | - | - | - | - | - |
| Other State Revenue | 6.2 | 77.0 | 218.6 | 147.8 | 107.3 | 107.3 |
| Other Local Revenue | 2.2 | 0.6 | (7.0) | 4.6 | 4.2 | 4.2 |
| Interfund Transfers-In | 1.8 | 26.4 | 0.5 | 14.3 | - | - |
| Other Financing Sources | - | - | - | - | - | - |
| Total Revenue | $ 10.2 | $ 104.1 | $ 212.2 | $ 166.7 | $ 111.5 | $ 111.5 |
| | | | | | | |
| **Total Sources of Funds** | **$ 150.0** | **$ 211.3** | **$ 301.4** | **$ 350.3** | **$ 284.0** | **$ 284.0** |
| | | | | | | |
| ***Uses of Funds*** | | | | | | |
| *Expenditure* | | | | | | |
| Certificated Salaries | $ - | $ - | $ - | $ - | $ - | $ - |
| Classified Salaries | 0.2 | 0.0 | 0.0 | 0.0 | - | - |
| Employee Benefits | 0.1 | 0.0 | 0.0 | 0.0 | - | - |
| Books and Supplies | 0.8 | 0.3 | - | 0.0 | - | - |
| Services and Other Operating Expenditures | 0.2 | 0.1 | 0.0 | 0.7 | - | - |
| Capital Outlay | 22.6 | 46.2 | 36.9 | 25.8 | 284.0 | 126.6 |
| Direct Support/Indirect Costs | - | - | - | - | - | - |
| Other Financing Uses | 18.5 | 75.3 | 80.8 | 151.3 | - | - |
| Other Outgo | - | - | - | - | - | - |
| Total Expenditure | $ 42.5 | $ 121.9 | $ 117.7 | $ 177.8 | $ 284.0 | $ 126.6 |
| | | | | | | |
| *Ending Balance* | | | | | | |
| Non-spendable - Cash, Inventories, Others | $ - | $ - | $ - | $ - | $ - | $ - |
| Restricted | 107.5 | 89.4 | 183.7 | 172.5 | - | 157.4 |
| Committed | - | - | - | - | - | - |
| Assigned | - | - | - | - | - | - |
| Unassigned/Unappropriated | - | - | - | - | - | - |
| Total Ending Balance | $ 107.5 | $ 89.4 | $ 183.7 | $ 172.5 | $ - | $ 157.4 |
| | | | | | | |
| **Total Uses of Funds** | **$ 150.0** | **$ 211.3** | **$ 301.4** | **$ 350.3** | **$ 284.0** | **$ 284.0** |

## FUND 400 – SPECIAL RESERVE FUND-CRA

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

| (Amounts in millions) | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Estimated Actuals | 2023-24 Authorized Final Budget | 2023-24 Estimated Final Budget |
|---|---|---|---|---|---|---|
| ***Sources of Funds*** | | | | | | |
| *Beginning Balance* | | | | | | |
| Non-spendable - Cash, Inventories, Others | $ - | $ - | $ - | $ - | $ - | $ - |
| Restricted | 78.4 | 91.1 | 120.8 | 106.7 | 129.0 | 129.0 |
| Committed | - | - | - | - | - | - |
| Assigned | - | - | - | - | - | - |
| Unassigned/Unappropriated | - | - | - | - | - | - |
| Audit Adjustments | - | - | - | (0.0) | - | - |
| Other Restatements | - | - | - | - | - | - |
| Total Beginning Balance | $ 78.4 | $ 91.1 | $ 120.8 | $ 106.7 | $ 129.0 | $ 129.0 |
| | | | | | | |
| *Revenue* | | | | | | |
| Local Control Funding Formula | $ - | $ - | $ - | $ - | $ - | $ - |
| Federal Revenue | - | - | - | - | - | - |
| Other State Revenue | - | - | - | - | - | - |
| Other Local Revenue | 40.2 | 50.0 | 45.7 | 53.9 | 60.4 | 60.4 |
| Interfund Transfers-In | - | - | - | - | - | - |
| Other Financing Sources | - | - | - | - | - | - |
| Total Revenue | $ 40.2 | $ 50.0 | $ 45.7 | $ 53.9 | $ 60.4 | $ 60.4 |
| | | | | | | |
| **Total Sources of Funds** | **$ 118.6** | **$ 141.1** | **$ 166.5** | **$ 160.6** | **$ 189.4** | **$ 189.4** |
| | | | | | | |
| ***Uses of Funds*** | | | | | | |
| *Expenditure* | | | | | | |
| Certificated Salaries | $ - | $ - | $ - | $ - | $ - | $ - |
| Classified Salaries | 4.3 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 |
| Employee Benefits | 2.6 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Books and Supplies | 0.4 | - | - | 0.0 | 0.2 | 0.2 |
| Services and Other Operating Expenditures | 0.2 | (0.0) | 0.0 | 1.0 | 21.4 | 21.4 |
| Capital Outlay | - | - | 14.4 | 0.2 | 137.5 | (13.6) |
| Direct Support/Indirect Costs | - | - | - | - | - | - |
| Other Financing Uses | 20.0 | 20.0 | 45.0 | 30.0 | 30.0 | 30.0 |
| Other Outgo | - | - | - | - | - | - |
| Total Expenditure | $ 27.5 | $ 20.3 | $ 59.8 | $ 31.6 | $ 189.4 | $ 38.3 |
| | | | | | | |
| *Ending Balance* | | | | | | |
| Non-spendable - Cash, Inventories, Others | $ - | $ - | $ - | $ - | $ - | $ - |
| Restricted | 91.1 | 120.8 | 106.7 | 129.0 | - | 151.1 |
| Committed | - | - | - | - | - | - |
| Assigned | - | - | - | - | - | - |
| Unassigned/Unappropriated | - | - | - | - | - | - |
| Total Ending Balance | $ 91.1 | $ 120.8 | $ 106.7 | $ 129.0 | $ - | $ 151.1 |
| | | | | | | |
| **Total Uses of Funds** | **$ 118.6** | **$ 141.1** | **$ 166.5** | **$ 160.6** | **$ 189.4** | **$ 189.4** |

## FUND 401 – SPECIAL RESERVE FUND

This fund accounts for District resources designated for capital outlay purposes such as land purchases, ground improvements, facilities construction and improvements, new acquisitions, and related expenditures.

| (Amounts in millions) | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Estimated Actuals | 2023-24 Authorized Final Budget | 2023-24 Estimated Final Budget |
|---|---|---|---|---|---|---|
| ***Sources of Funds*** | | | | | | |
| *Beginning Balance* | | | | | | |
| Non-spendable - Cash, Inventories, Others | $ - | $ - | $ - | $ - | $ - | $ - |
| Restricted | 79.3 | 76.7 | 86.4 | 70.0 | 32.7 | 32.7 |
| Committed | - | - | - | - | - | - |
| Assigned | - | - | - | - | - | - |
| Unassigned/Unappropriated | - | - | - | - | - | - |
| Audit Adjustments | - | (0.7) | (0.1) | (0.1) | - | - |
| Other Restatements | - | - | - | - | - | - |
| Total Beginning Balance | $ 79.3 | $ 76.1 | $ 86.3 | $ 69.9 | $ 32.7 | $ 32.7 |
| | | | | | | |
| *Revenue* | | | | | | |
| Local Control Funding Formula | $ - | $ - | $ - | - | $ - | $ - |
| Federal Revenue | 2.6 | 5.2 | 3.7 | 1.8 | - | - |
| Other State Revenue | 2.2 | 1.1 | 0.4 | 0.7 | - | - |
| Other Local Revenue | 8.1 | 14.0 | 26.0 | 23.0 | 13.3 | 13.3 |
| Interfund Transfers-In | 0.1 | 0.1 | 1.7 | 0.3 | - | - |
| Other Financing Sources | - | - | - | - | - | - |
| Total Revenue | $ 13.0 | $ 20.4 | $ 31.8 | $ 25.8 | $ 13.3 | $ 13.3 |
| | | | | | | |
| **Total Sources of Funds** | **$ 92.3** | **$ 96.5** | **$ 118.1** | **$ 95.7** | **$ 46.1** | **$ 46.1** |
| | | | | | | |
| ***Uses of Funds*** | | | | | | |
| *Expenditure* | | | | | | |
| Certificated Salaries | $ - | $ - | $ - | - | $ - | $ - |
| Classified Salaries | 1.3 | 0.3 | 10.3 | 26.9 | - | - |
| Employee Benefits | 0.6 | 0.2 | 0.1 | 12.2 | - | - |
| Books and Supplies | 0.3 | 0.2 | 0.2 | 0.1 | - | - |
| Services and Other Operating Expenditures | 2.2 | 1.8 | 2.4 | 0.9 | - | - |
| Capital Outlay | 8.3 | 4.2 | 21.5 | 21.6 | 46.1 | 32.2 |
| Direct Support/Indirect Costs | - | - | - | - | - | - |
| Other Financing Uses | 2.8 | 3.4 | 13.7 | 1.3 | - | - |
| Other Outgo | - | - | - | - | - | - |
| Total Expenditure | $ 15.6 | $ 10.1 | $ 48.1 | $ 63.0 | $ 46.1 | $ 32.2 |
| | | | | | | |
| *Ending Balance* | | | | | | |
| Non-spendable - Cash, Inventories, Others | $ - | $ - | $ - | - | $ - | $ - |
| Restricted | 76.7 | 86.4 | 70.0 | 32.7 | - | 13.9 |
| Committed | - | - | - | - | - | - |
| Assigned | - | - | - | - | - | - |
| Unassigned/Unappropriated | - | - | - | - | - | - |
| Total Ending Balance | $ 76.7 | $ 86.4 | $ 70.0 | $ 32.7 | $ - | $ 13.9 |
| | | | | | | |
| **Total Uses of Funds** | **$ 92.3** | **$ 96.5** | **$ 118.1** | **$ 95.7** | **$ 46.1** | **$ 46.1** |

## FUND 402 – SPECIAL RESERVE FUND-FEMA

This is comprised of funds received from the Federal Emergency Management Agency (FEMA) and is used for the repair of damages due to the 1994 Northridge earthquake.

| (Amounts in millions) | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Estimated Actuals | 2023-24 Authorized Final Budget | 2023-24 Estimated Final Budget |
|---|---|---|---|---|---|---|
| ***Sources of Funds*** | | | | | | |
| *Beginning Balance* | | | | | | |
| Non-spendable - Cash, Inventories, Others | $ - | $ - | $ - | $ - | $ - | $ - |
| Restricted | 3.2 | 3.3 | 2.4 | 2.3 | 2.3 | 2.3 |
| Committed | - | - | - | - | - | - |
| Assigned | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 |
| Unassigned/Unappropriated | - | - | - | - | - | - |
| Audit Adjustments | - | - | (0.0) | - | - | - |
| Other Restatements | - | - | - | - | - | - |
| Total Beginning Balance | $ 3.4 | $ 3.5 | $ 2.6 | $ 2.5 | $ 2.5 | $ 2.5 |
| | | | | | | |
| *Revenue* | | | | | | |
| Local Control Funding Formula | $ - | $ - | $ - | $ - | $ - | $ - |
| Federal Revenue | - | - | - | - | - | - |
| Other State Revenue | - | - | - | - | - | - |
| Other Local Revenue | 0.1 | 0.0 | (0.1) | 0.1 | - | - |
| Interfund Transfers-In | - | - | - | - | - | - |
| Other Financing Sources | - | - | - | - | - | - |
| Total Revenue | $ 0.1 | $ 0.0 | $ (0.1) | $ 0.1 | $ - | $ - |
| | | | | | | |
| **Total Sources of Funds** | **$ 3.5** | **$ 3.5** | **$ 2.5** | **$ 2.5** | **$ 2.5** | **$ 2.5** |
| | | | | | | |
| ***Uses of Funds*** | | | | | | |
| *Expenditure* | | | | | | |
| Certificated Salaries | $ - | $ - | $ - | $ - | $ - | $ - |
| Classified Salaries | 0.0 | (0.0) | 0.0 | - | - | - |
| Employee Benefits | (0.0) | (0.0) | 0.0 | - | - | - |
| Books and Supplies | - | - | - | - | - | - |
| Services and Other Operating Expenditures | 0.0 | - | - | - | - | - |
| Capital Outlay | 0.0 | 0.9 | 0.0 | - | 2.3 | 2.3 |
| Direct Support/Indirect Costs | - | - | - | - | - | - |
| Other Financing Uses | - | - | - | - | - | - |
| Other Outgo | - | - | - | - | - | - |
| Total Expenditure | $ 0.0 | $ 0.9 | $ 0.0 | $ - | $ 2.3 | $ 2.3 |
| | | | | | | |
| *Ending Balance* | | | | | | |
| Non-spendable - Cash, Inventories, Others | $ - | $ - | $ - | - | $ - | $ - |
| Restricted | 3.3 | 2.4 | 2.3 | 2.3 | - | - |
| Committed | - | - | - | - | - | - |
| Assigned | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 |
| Unassigned/Unappropriated | - | - | - | - | - | - |
| Total Ending Balance | $ 3.5 | $ 2.6 | $ 2.5 | $ 2.5 | $ 0.2 | $ 0.2 |
| | | | | | | |
| **Total Uses of Funds** | **$ 3.5** | **$ 3.5** | **$ 2.5** | **$ 2.5** | **$ 2.5** | **$ 2.5** |

## FUND 403 – SPECIAL RESERVE FUND-FEMA-HAZARD MITIGATION

This is comprised of funds received from the Federal Emergency Management Agency (FEMA) to reduce hazards. District matching funds are required to receive the State funds. In the past, these funds have been used mainly to replace pendant lighting and suspended ceilings at schools.

| (Amounts in millions) | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Estimated Actuals | 2023-24 Authorized Final Budget | 2023-24 Estimated Final Budget |
|---|---|---|---|---|---|---|
| ***Sources of Funds*** | | | | | | |
| *Beginning Balance* | | | | | | |
| Non-spendable - Cash, Inventories, Others | $ - | $ - | $ - | $ - | $ - | $ - |
| Restricted | - | - | - | - | - | - |
| Committed | - | - | - | - | - | - |
| Assigned | 2.2 | 2.2 | 2.2 | 2.1 | 2.2 | 2.2 |
| Unassigned/Unappropriated | - | - | - | - | - | - |
| Audit Adjustments | - | - | - | - | - | - |
| Other Restatements | - | - | - | - | - | - |
| Total Beginning Balance | $ 2.2 | $ 2.2 | $ 2.2 | $ 2.1 | $ 2.2 | $ 2.2 |
| | | | | | | |
| *Revenue* | | | | | | |
| Local Control Funding Formula | $ - | $ - | $ - | $ - | $ - | $ - |
| Federal Revenue | - | - | - | - | - | - |
| Other State Revenue | - | - | - | - | - | - |
| Other Local Revenue | 0.0 | 0.0 | (0.1) | 0.0 | - | - |
| Interfund Transfers-In | - | - | - | - | - | - |
| Other Financing Sources | - | - | - | - | - | - |
| Total Revenue | $ 0.0 | $ 0.0 | $ (0.1) | $ 0.0 | $ - | $ - |
| | | | | | | |
| **Total Sources of Funds** | **$ 2.2** | **$ 2.2** | **$ 2.1** | **$ 2.2** | **$ 2.2** | **$ 2.2** |
| | | | | | | |
| ***Uses of Funds*** | | | | | | |
| *Expenditure* | | | | | | |
| Certificated Salaries | $ - | $ - | $ - | $ - | $ - | $ - |
| Classified Salaries | - | - | - | - | - | - |
| Employee Benefits | - | - | - | - | - | - |
| Books and Supplies | - | - | - | - | - | - |
| Services and Other Operating Expenditures | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - |
| Direct Support/Indirect Costs | - | - | - | - | - | - |
| Other Financing Uses | - | - | - | - | - | - |
| Other Outgo | - | - | - | - | - | - |
| Total Expenditure | $ - | $ - | $ - | $ - | $ - | $ - |
| | | | | | | |
| *Ending Balance* | | | | | | |
| Non-spendable - Cash, Inventories, Others | $ - | $ - | $ - | - | $ - | $ - |
| Restricted | - | - | - | - | - | - |
| Committed | - | - | - | - | - | - |
| Assigned | 2.2 | 2.2 | 2.1 | 2.2 | 2.2 | 2.2 |
| Unassigned/Unappropriated | - | - | - | - | - | - |
| Total Ending Balance | $ 2.2 | $ 2.2 | $ 2.1 | $ 2.2 | $ 2.2 | $ 2.2 |
| | | | | | | |
| **Total Uses of Funds** | **$ 2.2** | **$ 2.2** | **$ 2.1** | **$ 2.2** | **$ 2.2** | **$ 2.2** |

# DEBT SERVICE FUNDS




Fund 510-Bond Interest and Redemption Fund

Fund 530-Tax Override Fund

Fund 560-Capital Services Fund

## FUND 510 – BOND INTEREST AND REDEMPTION FUND

This fund provides principal and interest payments on outstanding local bonds approved by the voters. The source of revenue is local property taxes.

| (Amounts in millions) | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Estimated Actuals | 2023-24 Authorized Final Budget | 2023-24 Estimated Final Budget |
|---|---|---|---|---|---|---|
| ***Sources of Funds*** | | | | | | |
| *Beginning Balance* | | | | | | |
| Non-spendable - Cash, Inventories, Others | $ - | $ - | $ - | $ - | $ - | $ - |
| Restricted | 849.2 | 1,069.3 | 1,224.3 | 1,174.1 | 1,073.0 | 1,073.0 |
| Committed | - | - | - | - | - | - |
| Assigned | - | - | - | - | - | - |
| Unassigned/Unappropriated | - | - | - | - | - | - |
| Audit Adjustments | - | (26.5) | - | - | - | - |
| Other Restatements | - | - | - | - | - | - |
| Total Beginning Balance | $ 849.2 | $ 1,042.8 | $ 1,224.3 | $ 1,174.1 | $ 1,073.0 | $ 1,073.0 |
| | | | | | | |
| *Revenue* | | | | | | |
| Local Control Funding Formula | $ - | $ - | $ - | $ - | $ - | $ - |
| Federal Revenue | 69.3 | 95.9 | 69.5 | 69.5 | 69.5 | 69.5 |
| Other State Revenue | 3.5 | 3.7 | 3.0 | - | - | - |
| Other Local Revenue | 947.4 | 1,131.9 | 997.2 | 1,031.4 | 1,043.0 | 1,043.0 |
| Interfund Transfers-In | - | - | - | - | - | - |
| Other Financing Sources | 121.7 | 789.9 | 49.7 | - | - | - |
| Total Revenue | $ 1,141.8 | $ 2,021.5 | $ 1,119.4 | $ 1,101.0 | $ 1,112.5 | $ 1,112.5 |
| | | | | | | |
| **Total Sources of Funds** | **$ 1,991.0** | **$ 3,064.3** | **$ 2,343.7** | **$ 2,275.1** | **$ 2,185.6** | **$ 2,185.6** |
| | | | | | | |
| ***Uses of Funds*** | | | | | | |
| *Expenditure* | | | | | | |
| Certificated Salaries | $ - | $ - | $ - | $ - | $ - | $ - |
| Classified Salaries | - | - | - | - | - | - |
| Employee Benefits | - | - | - | - | - | - |
| Books and Supplies | - | - | - | - | - | - |
| Services and Other Operating Expenditures | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - |
| Direct Support/Indirect Costs | - | - | - | - | - | - |
| Other Financing Uses | - | 631.5 | 48.7 | - | - | - |
| Other Outgo | 921.7 | 1,208.4 | 1,120.9 | 1,202.0 | 981.6 | 981.6 |
| Total Expenditure | $ 921.7 | $ 1,839.9 | $ 1,169.6 | $ 1,202.0 | $ 981.6 | $ 981.6 |
| | | | | | | |
| *Ending Balance* | | | | | | |
| Non-spendable - Cash, Inventories, Others | $ - | $ - | $ - | $ - | $ - | $ - |
| Restricted | 1,069.3 | 1,224.3 | 1,174.1 | 1,073.0 | 1,203.9 | 1,203.9 |
| Committed | - | - | - | - | - | - |
| Assigned | - | - | - | - | - | - |
| Unassigned/Unappropriated | - | - | - | - | - | - |
| Total Ending Balance | $ 1,069.3 | $ 1,224.3 | $ 1,174.1 | $ 1,073.0 | $ 1,203.9 | $ 1,203.9 |
| | | | | | | |
| **Total Uses of Funds** | **$ 1,991.0** | **$ 3,064.3** | **$ 2,343.7** | **$ 2,275.1** | **$ 2,185.6** | **$ 2,185.6** |

## FUND 530 – TAX OVERRIDE FUND

This fund repays indebtedness resulting from earlier tax levies. The total debt to be repaid is $0.59 million and the repayment schedule ended on June 30, 2010.

| (Amounts in millions) | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Estimated Actuals | 2023-24 Authorized Final Budget | 2023-24 Estimated Final Budget |
|---|---|---|---|---|---|---|
| ***Sources of Funds*** | | | | | | |
| *Beginning Balance* | | | | | | |
| Non-spendable - Cash, Inventories, Others | $ - | $ - | $ - | $ - | $ - | $ - |
| Restricted | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 |
| Committed | - | - | - | - | - | - |
| Assigned | - | - | - | - | - | - |
| Unassigned/Unappropriated | - | - | - | - | - | - |
| Audit Adjustments | - | - | - | - | - | - |
| Other Restatements | - | - | - | - | - | - |
| Total Beginning Balance | $ 0.4 | $ 0.4 | $ 0.4 | $ 0.4 | $ 0.4 | $ 0.4 |
| | | | | | | |
| *Revenue* | | | | | | |
| Local Control Funding Formula | $ - | $ - | $ - | $ - | $ - | $ - |
| Federal Revenue | - | - | - | - | - | - |
| Other State Revenue | - | - | - | - | - | - |
| Other Local Revenue | 0.0 | 0.0 | (0.0) | 0.0 | - | - |
| Interfund Transfers-In | - | - | - | - | - | - |
| Other Financing Sources | - | - | - | - | - | - |
| Total Revenue | $ 0.0 | $ 0.0 | $ (0.0) | $ 0.0 | $ - | $ - |
| | | | | | | |
| **Total Sources of Funds** | **$ 0.4** | **$ 0.4** | **$ 0.4** | **$ 0.4** | **$ 0.4** | **$ 0.4** |
| | | | | | | |
| ***Uses of Funds*** | | | | | | |
| *Expenditure* | | | | | | |
| Certificated Salaries | $ - | $ - | $ - | $ - | $ - | $ - |
| Classified Salaries | - | - | - | - | - | - |
| Employee Benefits | - | - | - | - | - | - |
| Books and Supplies | - | - | - | - | - | - |
| Services and Other Operating Expenditures | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - |
| Direct Support/Indirect Costs | - | - | - | - | - | - |
| Other Financing Uses | - | - | - | - | - | - |
| Other Outgo | - | - | - | - | - | - |
| Total Expenditure | $ - | $ - | $ - | $ - | $ - | $ - |
| | | | | | | |
| *Ending Balance* | | | | | | |
| Non-spendable - Cash, Inventories, Others | $ - | $ - | $ - | $ - | $ - | $ - |
| Restricted | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 |
| Committed | - | - | - | - | - | - |
| Assigned | - | - | - | - | - | - |
| Unassigned/Unappropriated | - | - | - | - | - | - |
| Total Ending Balance | $ 0.4 | $ 0.4 | $ 0.4 | $ 0.4 | $ 0.4 | $ 0.4 |
| | | | | | | |
| **Total Uses of Funds** | **$ 0.4** | **$ 0.4** | **$ 0.4** | **$ 0.4** | **$ 0.4** | **$ 0.4** |

## FUND 560 – CAPITAL SERVICES FUND

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

| (Amounts in millions) | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Estimated Actuals | 2023-24 Authorized Final Budget | 2023-24 Estimated Final Budget |
|---|---|---|---|---|---|---|
| ***Sources of Funds*** | | | | | | |
| *Beginning Balance* | | | | | | |
| Non-spendable - Cash, Inventories, Others | $ - | $ - | $ - | $ - | $ - | $ - |
| Restricted | 33.6 | 34.7 | 16.0 | 13.0 | 0.0 | 0.0 |
| Committed | - | - | - | - | - | - |
| Assigned | - | - | - | - | - | - |
| Unassigned/Unappropriated | - | - | - | - | - | - |
| Audit Adjustments | - | - | - | - | - | - |
| Other Restatements | - | - | - | - | - | - |
| Total Beginning Balance | $ 33.6 | $ 34.7 | $ 16.0 | $ 13.0 | $ 0.0 | $ 0.0 |
| | | | | | | |
| *Revenue* | | | | | | |
| Local Control Funding Formula | $ - | $ - | $ - | $ - | $ - | $ - |
| Federal Revenue | 0.6 | 0.2 | - | - | - | - |
| Other State Revenue | - | - | - | - | - | - |
| Other Local Revenue | 0.8 | 0.3 | 0.1 | 0.1 | 0.0 | 0.0 |
| Interfund Transfers-In | 24.3 | 16.4 | 13.3 | 14.8 | 25.7 | 25.7 |
| Other Financing Sources | - | 34.0 | - | 73.7 | - | - |
| Total Revenue | $ 25.6 | $ 51.0 | $ 13.3 | $ 88.6 | $ 25.7 | $ 25.7 |
| | | | | | | |
| **Total Sources of Funds** | **$ 59.2** | **$ 85.7** | **$ 29.4** | **$ 101.6** | **$ 25.7** | **$ 25.7** |
| | | | | | | |
| ***Uses of Funds*** | | | | | | |
| *Expenditure* | | | | | | |
| Certificated Salaries | $ - | $ - | $ - | $ - | $ - | $ - |
| Classified Salaries | - | - | - | - | - | - |
| Employee Benefits | - | - | - | - | - | - |
| Books and Supplies | - | - | - | - | - | - |
| Services and Other Operating Expenditures | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - |
| Direct Support/Indirect Costs | - | - | - | - | - | - |
| Other Financing Uses | - | 34.3 | - | 73.7 | - | - |
| Other Outgo | 24.4 | 35.4 | 16.4 | 27.9 | 25.7 | 25.7 |
| Total Expenditure | $ 24.4 | $ 69.7 | $ 16.4 | $ 101.6 | $ 25.7 | $ 25.7 |
| | | | | | | |
| *Ending Balance* | | | | | | |
| Non-spendable - Cash, Inventories, Others | $ - | $ - | $ - | $ - | $ - | $ - |
| Restricted | 34.7 | 16.0 | 13.0 | 0.0 | 0.0 | 0.0 |
| Committed | - | - | - | - | - | - |
| Assigned | - | - | - | - | - | - |
| Unassigned/Unappropriated | - | - | - | - | - | - |
| Total Ending Balance | $ 34.7 | $ 16.0 | $ 13.0 | $ 0.0 | $ 0.0 | $ 0.0 |
| | | | | | | |
| **Total Uses of Funds** | **$ 59.2** | **$ 85.7** | **$ 29.4** | **$ 101.6** | **$ 25.7** | **$ 25.7** |

# INTERNAL SERVICE FUNDS




Fund 670-Health & Welfare Benefits Fund

Fund 671-Workers' Compensation Fund

Fund 672-Liability Self-Insurance Fund

## FUND 670 – HEALTH AND WELFARE BENEFITS FUND

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

| (Amounts in millions) | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Estimated Actuals | 2023-24 Authorized Final Budget | 2023-24 Estimated Final Budget |
|---|---|---|---|---|---|---|
| ***Sources of Funds*** | | | | | | |
| *Beginning Balance* | | | | | | |
| Non-spendable - Cash, Inventories, Others | $ - | $ - | $ - | $ - | $ - | $ - |
| Restricted | - | - | - | - | - | - |
| Committed | - | - | - | - | - | - |
| Assigned | - | - | - | - | - | - |
| Unassigned/Unappropriated | 353.5 | 393.5 | 163.9 | 111.3 | 103.2 | 103.2 |
| Audit Adjustments | - | - | - | - | - | - |
| Other Restatements | - | - | - | - | - | - |
| Total Beginning Balance | $ 353.5 | $ 393.5 | $ 163.9 | $ 111.3 | $ 103.2 | $ 103.2 |
| | | | | | | |
| *Revenue* | | | | | | |
| Local Control Funding Formula | $ - | $ - | $ - | $ - | $ - | $ - |
| Federal Revenue | - | - | - | - | - | - |
| Other State Revenue | - | - | - | - | - | - |
| Other Local Revenue | 1,083.3 | 1,093.6 | 1,072.1 | 1,188.5 | 1,104.3 | 1,104.3 |
| Interfund Transfers-In | - | - | - | - | - | - |
| Other Financing Sources | - | - | - | - | - | - |
| Total Revenue | $ 1,083.3 | $ 1,093.6 | $ 1,072.1 | $1,188.5 | $ 1,104.3 | $ 1,104.3 |
| | | | | | | |
| **Total Sources of Funds** | **$ 1,436.8** | **$ 1,487.1** | **$ 1,236.0** | **$ 1,299.9** | **$ 1,207.5** | **$ 1,207.5** |
| | | | | | | |
| ***Uses of Funds*** | | | | | | |
| *Expenditure* | | | | | | |
| Certificated Salaries | $ - | $ - | $ - | $ - | $ - | $ - |
| Classified Salaries | 2.3 | 2.4 | 2.4 | 2.4 | 2.7 | 2.7 |
| Employee Benefits | (2.9) | 1.6 | 0.8 | 1.4 | 1.6 | 1.6 |
| Books and Supplies | 0.2 | 0.2 | 0.3 | 0.3 | 0.5 | 0.5 |
| Services and Other Operating Expenditures | 1,043.7 | 1,092.0 | 1,121.2 | 1,192.5 | 1,099.3 | 1,099.3 |
| Capital Outlay | - | - | - | - | - | - |
| Direct Support/Indirect Costs | - | - | - | - | - | - |
| Other Financing Uses | - | 227.0 | - | - | - | - |
| Other Outgo | - | - | - | - | - | - |
| Total Expenditure | $ 1,043.3 | $ 1,323.2 | $ 1,124.6 | $1,196.7 | $ 1,104.2 | $ 1,104.2 |
| | | | | | | |
| *Ending Balance* | | | | | | |
| Non-spendable - Cash, Inventories, Others | $ - | $ - | $ - | $ - | $ - | $ - |
| Restricted | - | - | - | - | - | - |
| Committed | - | - | - | - | - | - |
| Assigned | - | - | - | - | - | - |
| Unassigned/Unappropriated | 393.5 | 163.9 | 111.3 | 103.2 | 103.3 | 103.3 |
| Total Ending Balance | $ 393.5 | $ 163.9 | $ 111.3 | $ 103.2 | $ 103.3 | $ 103.3 |
| | | | | | | |
| **Total Uses of Funds** | **$ 1,436.8** | **$ 1,487.1** | **$ 1,236.0** | **$ 1,299.9** | **$ 1,207.5** | **$ 1,207.5** |

## FUND 671 – WORKERS' COMPENSATION FUND

This fund pays for medical and other payments to employees who were injured in the course of their employment with the District and the necessary cost of administering the fund. Revenues come from each fund that has positions.

| (Amounts in millions) | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Estimated Actuals | 2023-24 Authorized Final Budget | 2023-24 Estimated Final Budget |
|---|---|---|---|---|---|---|
| ***Sources of Funds*** | | | | | | |
| *Beginning Balance* | | | | | | |
| Non-spendable - Cash, Inventories, Others | $ - | $ - | $ - | $ - | $ 2.0 | $ 2.0 |
| Restricted | - | - | - | - | - | - |
| Committed | - | - | - | - | - | - |
| Assigned | - | - | - | - | - | - |
| Unassigned/Unappropriated | 90.1 | 83.8 | 154.1 | 189.5 | 254.3 | 254.3 |
| Audit Adjustments | - | - | - | - | - | - |
| Other Restatements | - | - | - | - | - | - |
| Total Beginning Balance | $ 90.1 | $ 83.8 | $ 154.1 | $ 189.5 | $ 256.3 | $ 256.3 |
| | | | | | | |
| *Revenue* | | | | | | |
| Local Control Funding Formula | $ - | $ - | $ - | $ - | $ - | $ - |
| Federal Revenue | - | - | - | - | - | - |
| Other State Revenue | - | - | - | - | - | - |
| Other Local Revenue | 133.3 | 90.0 | 103.0 | 136.3 | 134.6 | 134.6 |
| Interfund Transfers-In | - | - | - | - | - | - |
| Other Financing Sources | - | - | - | - | - | - |
| Total Revenue | $ 133.3 | $ 90.0 | $ 103.0 | $ 136.3 | $ 134.6 | $ 134.6 |
| | | | | | | |
| **Total Sources of Funds** | **$ 223.4** | **$ 173.7** | **$ 257.2** | **$ 325.8** | **$ 390.9** | **$ 390.9** |
| | | | | | | |
| ***Uses of Funds*** | | | | | | |
| *Expenditure* | | | | | | |
| Certificated Salaries | $ - | $ - | $ - | $ - | $ - | $ - |
| Classified Salaries | 1.3 | 1.4 | 1.4 | 1.3 | 1.7 | 1.7 |
| Employee Benefits | (1.3) | 1.0 | 0.5 | 0.9 | 1.0 | 1.0 |
| Books and Supplies | 0.0 | 0.0 | 0.0 | 0.0 | 1.6 | 1.6 |
| Services and Other Operating Expenditures | 139.6 | 17.1 | 65.8 | 67.3 | 147.0 | 147.0 |
| Capital Outlay | - | - | - | - | - | - |
| Direct Support/Indirect Costs | - | - | - | - | - | - |
| Other Financing Uses | - | - | - | - | - | - |
| Other Outgo | - | - | - | - | - | - |
| Total Expenditure | $ 139.7 | $ 19.6 | $ 67.6 | $ 69.5 | $ 151.3 | $ 151.3 |
| | | | | | | |
| *Ending Balance* | | | | | | |
| Non-spendable - Cash, Inventories, Others | $ - | $ - | $ - | $ 2.0 | $ 2.0 | $ 2.0 |
| Restricted | - | - | - | - | - | - |
| Committed | - | - | - | - | - | - |
| Assigned | - | - | - | - | - | - |
| Unassigned/Unappropriated | 83.8 | 154.1 | 189.5 | 254.3 | 237.7 | 237.7 |
| Total Ending Balance | $ 83.8 | $ 154.1 | $ 189.5 | $ 256.3 | $ 239.7 | $ 239.7 |
| | | | | | | |
| **Total Uses of Funds** | **$ 223.4** | **$ 173.7** | **$ 257.2** | **$ 325.8** | **$ 390.9** | **$ 390.9** |

## FUND 672 – LIABILITY SELF INSURANCE

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

| (Amounts in millions) | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Estimated Actuals | 2023-24 Authorized Final Budget | 2023-24 Estimated Final Budget |
|---|---|---|---|---|---|---|
| ***Sources of Funds*** | | | | | | |
| *Beginning Balance* | | | | | | |
| Non-spendable - Cash, Inventories, Others | $ - | $ - | $ - | $ - | $ 1.0 | $ 1.0 |
| Restricted | - | - | - | - | - | - |
| Committed | - | - | - | - | - | - |
| Assigned | - | - | - | - | - | - |
| Unassigned/Unappropriated | (4.9) | (2.3) | 0.7 | (8.8) | (24.6) | (24.6) |
| Audit Adjustments | - | - | - | - | - | - |
| Other Restatements | - | - | - | - | - | - |
| Total Beginning Balance | $ (4.9) | $ (2.3) | $ 0.7 | $ (8.8) | $ (23.6) | $ (23.6) |
| | | | | | | |
| *Revenue* | | | | | | |
| Local Control Funding Formula | $ - | $ - | $ - | $ - | $ - | $ - |
| Federal Revenue | - | - | - | - | - | - |
| Other State Revenue | - | - | - | - | - | - |
| Other Local Revenue | 85.1 | 37.3 | 98.3 | 145.4 | 51.4 | 51.4 |
| Interfund Transfers-In | - | - | - | - | - | - |
| Other Financing Sources | - | - | - | - | - | - |
| Total Revenue | $ 85.1 | $ 37.3 | $ 98.3 | $ 145.4 | $ 51.4 | $ 51.4 |
| | | | | | | |
| **Total Sources of Funds** | **$ 80.2** | **$ 35.0** | **$ 99.1** | **$ 136.6** | **$ 27.9** | **$ 27.9** |
| | | | | | | |
| ***Uses of Funds*** | | | | | | |
| *Expenditure* | | | | | | |
| Certificated Salaries | $ 0.2 | $ 0.2 | $ 0.1 | - | $ - | $ - |
| Classified Salaries | 1.7 | 1.8 | 1.8 | 2.4 | 3.2 | 3.2 |
| Employee Benefits | (1.7) | 1.2 | 0.5 | 1.1 | 1.7 | 1.7 |
| Books and Supplies | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Services and Other Operating Expenditures | 82.3 | 31.1 | 105.4 | 156.6 | 45.0 | 45.0 |
| Capital Outlay | - | - | - | - | - | - |
| Direct Support/Indirect Costs | - | - | - | - | - | - |
| Other Financing Uses | - | - | - | - | - | - |
| Other Outgo | - | - | - | - | - | - |
| Total Expenditure | $ 82.5 | $ 34.3 | $ 107.8 | $ 160.2 | $ 49.9 | $ 49.9 |
| | | | | | | |
| *Ending Balance* | | | | | | |
| Non-spendable - Cash, Inventories, Others | $ - | $ - | $ - | 1.0 | $ 1.0 | $ 1.0 |
| Restricted | - | - | - | - | - | - |
| Committed | - | - | - | - | - | - |
| Assigned | - | - | - | - | - | - |
| Unassigned/Unappropriated | (2.3) | 0.7 | (8.8) | (24.6) | (23.0) | (23.0) |
| Total Ending Balance | $ (2.3) | $ 0.7 | $ (8.8) | $ (23.6) | $ (22.0) | $ (22.0) |
| | | | | | | |
| **Total Uses of Funds** | **$ 80.2** | **$ 35.0** | **$ 99.1** | **$ 136.6** | **$ 27.9** | **$ 27.9** |

# FIDUCIARY FUNDS



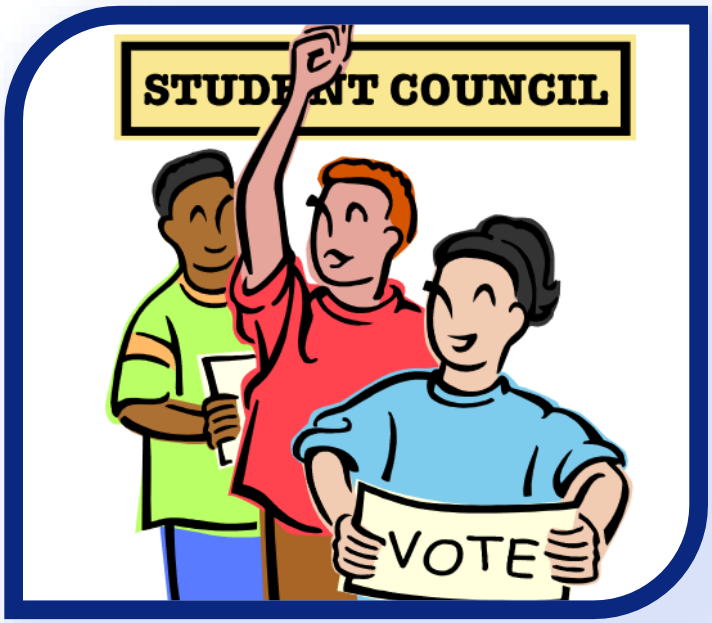

Fund 713-Other Post-Employment Benefits Fund

## FUND 713 - OTHER POST-EMPLOYMENT BENEFITS FUND

This fund accounts for resources to be distributed to a trust account to pay for future medical benefits for current & retired employees.

| (Amounts in millions) | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Estimated Actuals | 2023-24 Authorized Final Budget | 2023-24 Estimated Final Budget |
|---|---|---|---|---|---|---|
| ***Sources of Funds*** | | | | | | |
| *Beginning Balance* | | | | | | |
| Non-spendable - Cash, Inventories, Others | $ - | $ - | $ - | $ - | $ - | $ - |
| Restricted | 411.6 | 426.0 | 542.8 | 469.9 | 628.3 | 628.3 |
| Committed | - | - | - | - | - | - |
| Assigned | - | - | - | - | - | - |
| Unassigned/Unappropriated | - | - | - | - | - | - |
| Audit Adjustments | - | - | - | - | - | - |
| Other Restatements | - | - | - | - | - | - |
| Total Beginning Balance | $ 411.6 | $ 426.0 | $ 542.8 | $ 469.9 | $ 628.3 | $ 628.3 |
| | | | | | | |
| *Revenue* | | | | | | |
| Local Control Funding Formula | $ - | $ - | $ - | $ - | $ - | $ - |
| Federal Revenue | - | - | - | - | - | - |
| Other State Revenue | - | - | - | - | - | - |
| Other Local Revenue | 14.7 | 117.3 | (72.4) | 158.9 | 211.0 | 211.0 |
| Interfund Transfers-In | - | - | - | - | - | - |
| Other Financing Sources | - | - | - | - | - | - |
| Total Revenue | $ 14.7 | $ 117.3 | $ (72.4) | $ 158.9 | $ 211.0 | $ 211.0 |
| | | | | | | |
| **Total Sources of Funds** | **$ 426.3** | **$ 543.2** | **$ 470.4** | **$ 628.8** | **$ 839.3** | **$ 839.3** |
| | | | | | | |
| ***Uses of Funds*** | | | | | | |
| *Expenditure* | | | | | | |
| Certificated Salaries | $ - | $ - | $ - | $ - | $ - | $ - |
| Classified Salaries | - | - | - | - | - | - |
| Employee Benefits | - | - | - | - | - | - |
| Books and Supplies | - | - | - | - | - | - |
| Services and Other Operating Expenditures | 0.4 | 0.4 | 0.5 | 0.5 | 0.5 | 0.5 |
| Capital Outlay | - | - | - | - | - | - |
| Direct Support/Indirect Costs | - | - | - | - | - | - |
| Other Financing Uses | - | - | - | - | - | - |
| Other Outgo | - | - | - | - | - | - |
| Total Expenditure | $ 0.4 | $ 0.4 | $ 0.5 | $ 0.5 | $ 0.5 | $ 0.5 |
| | | | | | | |
| *Ending Balance* | | | | | | |
| Non-spendable - Cash, Inventories, Others | $ - | $ - | $ - | $ - | $ - | $ - |
| Restricted | 426.0 | 542.8 | 469.9 | 628.3 | 838.8 | 838.8 |
| Committed | - | - | - | - | - | - |
| Assigned | - | - | - | - | - | - |
| Unassigned/Unappropriated | - | - | - | - | - | - |
| Total Ending Balance | $ 426.0 | $ 542.8 | $ 469.9 | $ 628.3 | $ 838.8 | $ 838.8 |
| | | | | | | |
| **Total Uses of Funds** | **$ 426.3** | **$ 543.2** | **$ 470.4** | **$ 628.8** | **$ 839.3** | **$ 839.3** |

# SPECIAL REVENUE FUNDS




Fund 080-Student Body

## FUND 080 – STUDENT BODY

School sites account for cash held by the District on behalf of student bodies.

| (Amounts in millions) | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Estimated Actuals | 2023-24 Authorized Final Budget | 2023-24 Estimated Final Budget |
|---|---|---|---|---|---|---|
| ***Sources of Funds*** | | | | | | |
| *Beginning Balance* | | | | | | |
| Non-spendable - Cash, Inventories, Others | $ - | $ - | $ - | $ 3.5 | $ 4.2 | $ 4.2 |
| Restricted | - | - | 44.8 | 44.6 | 46.5 | 46.5 |
| Committed | - | - | - | - | - | - |
| Assigned | - | - | - | - | - | - |
| Unassigned/Unappropriated | - | - | - | - | - | - |
| Audit Adjustments | - | - | - | - | - | - |
| Other Restatements | - | 46.4 | - | - | - | - |
| Total Beginning Balance | $ - | $ 46.4 | $ 44.8 | $ 48.1 | $ 50.7 | $ 50.7 |
| | | | | | | |
| *Revenue* | | | | | | |
| Local Control Funding Formula | $ - | $ - | $ - | $ - | $ - | $ - |
| Federal Revenue | - | - | - | - | - | - |
| Other State Revenue | - | - | - | - | - | - |
| Other Local Revenue | - | 4.7 | 33.3 | 36.9 | 24.3 | 24.3 |
| Interfund Transfers-In | - | - | - | - | - | - |
| Other Financing Sources | - | - | - | - | - | - |
| Total Revenue | $ - | $ 4.7 | $ 33.3 | $ 36.9 | $ 24.3 | $ 24.3 |
| | | | | | | |
| **Total Sources of Funds** | **$ -** | **$ 51.2** | **$ 78.0** | **$ 85.0** | **$ 75.0** | **$ 75.0** |
| | | | | | | |
| ***Uses of Funds*** | | | | | | |
| *Expenditure* | | | | | | |
| Certificated Salaries | $ - | $ - | $ - | $ - | $ - | $ - |
| Classified Salaries | - | - | - | - | - | - |
| Employee Benefits | - | - | - | - | - | - |
| Books and Supplies | - | 5.4 | 23.9 | 27.8 | 18.8 | 18.8 |
| Services and Other Operating Expenditures | - | 0.9 | 5.8 | 6.1 | 5.0 | 5.0 |
| Capital Outlay | - | 0.1 | 0.2 | 0.4 | 0.2 | 0.2 |
| Direct Support/Indirect Costs | - | - | - | - | - | - |
| Other Financing Uses | - | - | - | - | - | - |
| Other Outgo | - | - | - | - | - | - |
| Total Expenditure | $ - | $ 6.4 | $ 29.9 | $ 34.3 | $ 24.0 | $ 24.0 |
| | | | | | | |
| *Ending Balance* | | | | | | |
| Non-spendable - Cash, Inventories, Others | $ - | $ - | $ 3.5 | $ 4.2 | $ 4.2 | $ 4.2 |
| Restricted | - | 44.8 | 44.6 | 46.5 | 46.8 | 46.8 |
| Committed | - | - | - | - | - | - |
| Assigned | - | - | - | - | - | - |
| Unassigned/Unappropriated | - | - | - | - | - | - |
| Total Ending Balance | $ - | $ 44.8 | $ 48.1 | $ 50.7 | $ 51.0 | $ 51.0 |
| | | | | | | |
| **Total Uses of Funds** | **$ -** | **$ 51.2** | **$ 78.0** | **$ 85.0** | **$ 75.0** | **$ 75.0** |

# Section V

# DISTRICT CLASS SIZE

This section provides information related to the student teacher ratios at District schools.

The District policy pertaining to the staffing at District schools for most certificated and clerical personnel is based on recommended staffing tables that take into account student enrollment, school type, student needs and other school characteristics.

The chart on the next page provides a historical comparison of teacher to student staffing ratiosby school type and integration status.

# DISTRICT CLASS SIZE

| | | | | 2019-20 | | 2020-21 | | 2021-22 | | 2022-23 | 2023-24 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Type of School | Subject(s) | Grade Level | 2018-19 | High Needs Sch | Non-High Needs Sch | High Needs Sch | Non-High Needs Sch | High Needs Sch | Non-High Needs Sch | High & Non-High Needs Sch | Priority Schools | All Other Schools |
| Elementary District Norm - All | All | K | 29.5 | 29.5 | 29.5 | 29.5 | 29.5 | 29.5 | 29.5 | 29.5 | 28.5 | 29.5 |
| Elementary District Norm - All | All | 1-3 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 31 | 32 |
| Elementary District Norm – PHBAO and Non PHBAO & PHBAO Magnets | All | 4-5/(6) | 39 | 36 | 38 | 35.5 | 37 | 35.5 | 35.5 | 35.5 | 34.5 | 35.5 |
| Elementary District Norm – Non-PHBAO Magnet | All | 4-5/(6) | 39 | 36 | 38 | 35 | 37 | 34.5 | 35 | 34.5 | 33.5 | 34.5 |
| | | | | | | | | | | | | |
| Elementary PHBAO | All | K | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 23 | 24 |
| Elementary PHBAO | All | 1-3 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 23 | 24 |
| Elementary PHBAO | All | 4-5/(6) | 30.5 | 27.5 | 29.5 | 27 | 28.5 | 27 | 27 | 27 | 26 | 27 |
| | | | | | | | | | | | | |
| Elementary Non-PHBAO | All | K | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 23 | 24 |
| Elementary Non-PHBAO | All | 1-3 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 23 | 24 |
| Elementary Non-PHBAO | All | 4-5/(6) | 36 | 33 | 35 | 32.5 | 34 | 32.5 | 32.5 | 32.5 | 31.5 | 32.5 |
| | | | | | | | | | | | | |
| Elementary PHBAO Magnet | All | K-3 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 23 | 24 |
| Elementary PHBAO Magnet | All | 4-5/(6) | 30.5 | 27.5 | 29.5 | 27 | 28.5 | 27 | 27 | 27 | 26 | 27 |
| | | | | | | | | | | | | |
| Elem Non-PHBAO Magnet | All | K-3 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 23 | 24 |
| Elem Non-PHBAO Magnet | All | 4-5/(6) | 34 | 31 | 33 | 30 | 32 | 29.5 | 30 | 29.5 | 28.5 | 29.5 |

# DISTRICT CLASS SIZE

| Type of School | Subject(s) | Grade Level | 2018-19 | 2019-20 High Needs Sch | 2019-20 Non-High Needs Sch | 2020-21 High Needs sch | 2020-21 Non-High Needs Sch | 2021-22 High Needs Sch | 2021-22 Non-High Needs Sch | 2022-23 High & Non-High Needs Sch | 2023-24 Priority Schools | 2023-24 All Other Schools |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Middle School District Norm - PHBAO and Non-PHBAO | Academic | 6-8 | 42.5 | 39.5 | 41.5 | 38.5 | 40.5 | 36.5 | 38.5 | 35.5 | 34.5 | 35.5 |
| Middle School District Norm PHBAO and Non-PHBAO | Non-acad | 6-8 | 42.5 | 39.5 | 41.5 | 38.5 | 40.5 | 36.5 | 38.5 | 36.25 | 36.25 | 36.25 |
| | | | | | | | | | | | | |
| Middle PHBAO | Academic | 6-8 | 34 | 31 | 33 | 30 | 32 | 28 | 30 | 27 | 26 | 27 |
| Middle PHBAO | Non-acad | 6-8 | 42.5 | 39.5 | 41.5 | 38.5 | 40.5 | 36.5 | 38.5 | 36.25 | 36.25 | 36.25 |
| Middle PHBAO | Combined | 6-8 | 36.43 | 33.4 | 35.42 | 32.38 | 34.41 | 30.36 | 32.38 | 29.51 | 28.71 | 29.51 |
| | | | | | | | | | | | | |
| Middle Non-PHBAO | Academic | 6-8 | 39.5 | 36.5 | 38.5 | 35.5 | 37.5 | 33.5 | 35.5 | 32.5 | 31.5 | 32.5 |
| Middle Non-PHBAO | Non-acad | 6-8 | 42.5 | 39.5 | 41.5 | 38.5 | 40.5 | 36.5 | 38.5 | 36.25 | 36.25 | 36.25 |
| Middle Non-PHBAO | Combined | 6-8 | 40.45 | 37.45 | 39.45 | 36.45 | 38.45 | 34.44 | 36.45 | 33.66 | 32.94 | 33.66 |
| | | | | | | | | | | | | |
| Middle School District Norm - PHBAO & Non PHBAO Magnet | All | 6-8 | 42.5 | 39.5 | 41.5 | 38.5 | 40.5 | 36.5 | 38.5 | 35.5 | 34.5 | 35.5 |
| | | | | | | | | | | | | |
| Middle PHBAO Magnet | All | 6-8 | 34 | 31 | 33 | 30 | 32 | 28 | 30 | 27 | 26 | 27 |
| Middle Non-PHBAO Magnet | All | 6-8 | 36.5 | 33.5 | 35.5 | 32.5 | 34.5 | 30.5 | 32.5 | 29.5 | 28.5 | 29.5 |

## DISTRICT CLASS SIZE

| | | | | 2019-20 | | 2020-21 | | 2021-22 | | 2022-23 | 2023-24 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Type of School | Subject(s) | Grade Level | 2018-19 | High Needs Sch | Non-High Needs Sch | High Needs Sch | Non-High Needs Sch | High Needs Sch | Non-High Needs Sch | High & Non-High Needs Sch | Priority Schools | All Other Schools |
| High School District Norm | All | | 42.5 | 41.5 | 41.5 | 40.5 | 40.5 | 38.5 | 38.5 | 35.5 | 34.83 | 35.5 |
| | | | | | | | | | | | | |
| High School PHBAO | Academic | 9-10 | 34 | 33 | 33 | 32 | 32 | 30 | 30 | 27 | 26 | 27 |
| High School PHBAO | Non-Acad | 9-10 | 42.5 | 41.5 | 41.5 | 40.5 | 40.5 | 38.5 | 38.5 | 35.5 | 35.5 | 35.5 |
| High School PHBAO | Academic | 11-12 | 42.5 | 41.5 | 41.5 | 40.5 | 40.5 | 38.5 | 38.5 | 35.5 | 34.5 | 35.5 |
| High School PHBAO | Non-acad | 11-12 | 42.5 | 41.5 | 41.5 | 40.5 | 40.5 | 38.5 | 38.5 | 35.5 | 35.5 | 35.5 |
| | | | | | | | | | | | | |
| High School Non-PHBAO | Academic | 9-10 | 39.5 | 38.5 | 38.5 | 37.5 | 37.5 | 35.5 | 35.5 | 32.5 | 31.5 | 32.5 |
| High School Non-PHBAO | Non-acad | 9-10 | 42.5 | 41.5 | 41.5 | 40.5 | 40.5 | 38.5 | 38.5 | 35.5 | 35.5 | 35.5 |
| High School Non-PHBAO | Academic | 11-12 | 42.5 | 41.5 | 41.5 | 40.5 | 40.5 | 38.5 | 38.5 | 35.5 | 34.5 | 35.5 |
| High School Non-PHBAO | Non-acad | 11-12 | 42.5 | 41.5 | 41.5 | 40.5 | 40.5 | 38.5 | 38.5 | 35.5 | 35.5 | 35.5 |
| | | | | | | | | | | | | |
| High School PHBAO Magnet | All | 9-12 | 34 | 33 | 33 | 32 | 32 | 30 | 30 | 27 | 26 | 27 |
| High School Non-PHBAO Magnet | All | 9-12 | 36.5 | 35.5 | 35.5 | 34.5 | 34.5 | 32.5 | 32.5 | 29.5 | 28.5 | 29.5 |
| | | | | | | | | | | | | |
| Community Day Schools, Opportunity Schools and Pregnant Minors | | | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 |
| Continuation Schools | | | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 |
| Independent Study | | | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |

## DISTRICT ENROLLMENT TRENDS

This section provides information and data related to the number of students served in the District schools.

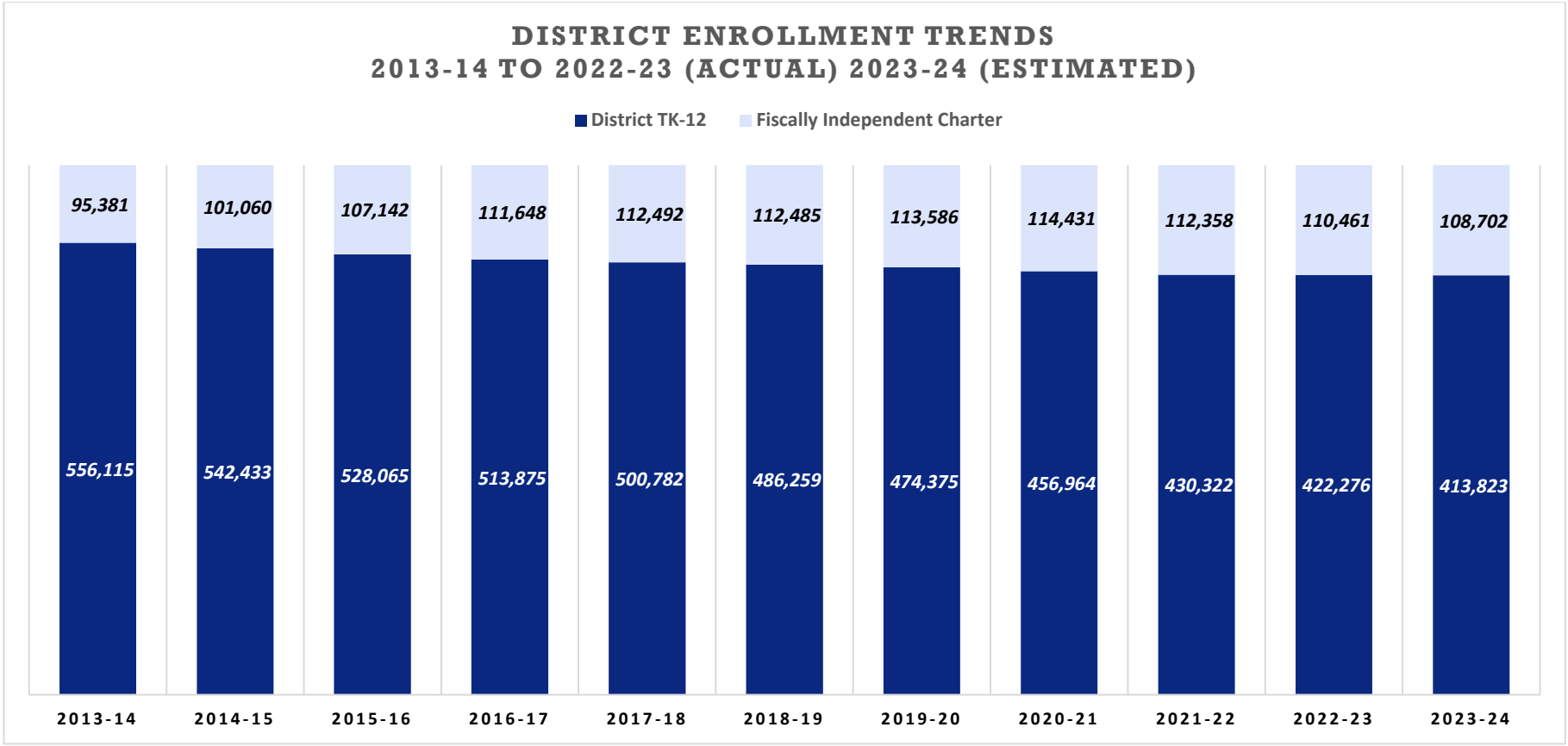
To project enrollment, the Los Angeles Unified School District uses data on live births in Los Angeles County, historical grade retention rates, and other relevant information. The grade retention ratios measure the percentage of students expected to progress to the next grade level from one year to the next based on past trends. Estimated enrollments in grades 1 through 12 are calculated based on a variety of scenarios using weighted and true averages overtime. Kindergarten enrollments are calculated as a percentage of live births in Los Angeles County from five years earlier. Transitional Kindergarten enrollments are calculated as a percentage of live births in Los Angeles County from four years earlier.

Enrollment peaked in 2002-03 at 746,831 and has declined each year since. This is due to several factors, including the reduced birth rate in Los Angeles County and the increasing cost of living in Southern California.

Declining enrollment affects both revenue and expenditures. However, declining enrollment typically causes a more rapid decline in revenue after the first year. This is because declining enrollment districts are essentially "held harmless" for the decline from the previous year. Another contributing factor to the change in revenue and expenditures is the increase in students enrolled in fiscally independent charter schools.

The enrollment projections differentiate between students in fiscally independent charter and non-charter District schools. This helps the District estimate the impact of fiscally independent charter schools on the District's budget. The fiscally independent charter school data include both schools that have converted from non-charter to fiscally independent charter school status ("conversion charters") and schools that began their operation as fiscally independent charter schools ("start-up charters").

The chart below shows the District enrollment trends for the past decade. The chart depicts the increase in the number of students enrolled in the independent charter schools in contrast with the decline in the District enrollment in TK-12 schools up to fiscal year 2020-21. Beginning fiscal year 2021-22 enrollment trends show a decline in fiscally independent charter schools and District schools.



# ENROLLMENT TRENDS AND PROJECTIONS

**Norm Day Enrollment - Excluding Independent Charter Schools**

| | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 Estimated | 2024-25 Estimated | 2025-26 Estimated |
|---|---|---|---|---|---|---|---|---|---|---|
| **LA County - Live Births Lagged 5 Years** | **130,312** | **131,697** | **128,523** | **130,150** | **124,440** | **122,940** | **116,850** | **110,177** | **106,987** | **106,450** |
| **Graded Enrollment** | | | | | | | | | | |
| Transitional Kindergarten* | | | | | | | 8,426 | 11,003 | 11,732 | 11,308 |
| Kindergarten | 48,255 | 45,903 | 43,581 | 42,091 | 36,281 | 34,492 | 28,394 | 28,015 | 27,204 | 27.067 |
| Grade 1 | 40,363 | 39,426 | 37,672 | 36,045 | 34,300 | 31,065 | 30,720 | 29,574 | 32,490 | 32,422 |
| Grade 2 | 40,147 | 39,399 | 38,503 | 36,905 | 34,959 | 32,185 | 31,003 | 30,572 | 28,972 | 31,829 |
| Grade 3 | 41,699 | 38,962 | 38,220 | 37,611 | 35,804 | 32,897 | 31,814 | 30,604 | 29,864 | 28,301 |
| Grade 4 | 41,611 | 40,558 | 37,872 | 37,345 | 36,543 | 33,591 | 32,339 | 31,348 | 29,903 | 29,180 |
| Grade 5 | 41,567 | 40,066 | 38,970 | 36,538 | 36,075 | 34,293 | 33,011 | 31,743 | 30,282 | 28,886 |
| Grade 6 | 34,239 | 34,814 | 33,239 | 32,361 | 30,740 | 29,081 | 28,620 | 28,187 | 26,706 | 25,273 |
| Grade 7 | 34,007 | 33,177 | 33,551 | 32,111 | 31,422 | 28,726 | 28,224 | 28,007 | 27,356 | 25,856 |
| Grade 8 | 34,261 | 33,425 | 32,746 | 33,209 | 31,774 | 30,425 | 28,666 | 27,887 | 27,673 | 27,030 |
| Grade 9 | 35,937 | 34,904 | 34,838 | 35,287 | 32,164 | 32,572 | 32,084 | 30,533 | 29,687 | 28,685 |
| Grade 10 | 33,817 | 32,959 | 31,843 | 31,832 | 33,761 | 30,807 | 31,340 | 30,941 | 28,424 | 27,619 |
| Grade 11 | 30,274 | 29,562 | 28,760 | 27,604 | 29,592 | 30,052 | 27,959 | 28,719 | 27,275 | 25,060 |
| Grade 12 | 27,293 | 27,526 | 26,665 | 26,419 | 26,611 | 27,042 | 26,601 | 26,314 | 25,140 | 23,881 |
| **Total graded enrollment** | **483,470** | **470,681** | **456,460** | **445,358** | **430,026** | **407,228** | **399,201** | **393,447** | **382,708** | **372,397** |
| TK-3 enrollment | 170,464 | 163,690 | 157,976 | 152,652 | 141,344 | 130,639 | 130,357 | 129,768 | 130,262 | 130,927 |
| 4-6 enrollment | 117,417 | 115,438 | 110,081 | 106,244 | 103,358 | 96,965 | 93,970 | 91,278 | 86,891 | 83,339 |
| 7-8 enrollment | 68,268 | 66,602 | 66,297 | 65,320 | 63,196 | 59,151 | 56,890 | 55,894 | 55,029 | 52,886 |
| 9-12 enrollment | 127,321 | 124,951 | 122,106 | 121,142 | 122,128 | 120,473 | 117,984 | 116,507 | 110,526 | 105,245 |
| **Total graded enrollment** | **483,470** | **470,681** | **456,460** | **445,358** | **430,026** | **407,228** | **399,201** | **393,447** | **382,708** | **372,397** |
| **Other Enrollment** | | | | | | | | | | |
| Special day classes in regular schools | 24,057 | 23,813 | 23,553 | 22,911 | 20,966 | 18,235 | 18,467 | 18,467 | 17,878 | 17,308 |
| Special day classes in special ed schools | 2,098 | 2,061 | 2,037 | 2,056 | 2,033 | 1,783 | 1,909 | 1,909 | 1,848 | 1,789 |
| Continuation and opportunity schools** | 4,250 | 4,227 | 4,209 | 4,050 | 3,939 | 3,076 | 2,699 | | | |
| **Total other enrollment** | **30,405** | **30,101** | **29,799** | **29,017** | **26,938** | **23,094** | **23,075** | **20,376** | **19,726** | **19,097** |
| ***Total graded and other enrollment*** | ***513,875*** | ***500,782*** | ***486,259*** | ***474,375*** | ***456,964*** | ***430,322*** | ***422,276*** | ***413,823*** | ***402,434*** | ***391,494*** |
| ***Enrollment Change from Prior Year*** | ***-14,190*** | ***-13,093*** | ***-14,523*** | ***-11,884*** | ***-17,411*** | ***-26,642*** | ***-8,046*** | ***-8,453*** | ***-11,389*** | ***-10,940*** |
| ***% Change*** | ***-2.69%*** | ***-2.55%*** | ***-2.90%*** | ***-2.44%*** | ***-3.67%*** | ***-5.83%*** | ***-1.87%*** | ***-2.00%*** | ***-2.75%*** | ***-2.72%*** |

*Transitional Kindergarten students reported separately effective fiscal year 2022-23.
**Continuation and opportunity schools enrollment are now part of Graded Enrollment effective fiscal year 2023-24.

# ENROLLMENT TRENDS AND PROJECTIONS

**Norm Day Enrollment - Independent Charter Schools Only**

| | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 Estimated | 2024-25 Estimated | 2025-26 Estimated |
|---|---|---|---|---|---|---|---|---|---|---|
| **LA County - Live Births Lagged 5 Years** | **130,312** | **131,697** | **128,523** | **130,150** | **124,440** | **122,940** | **116,850** | **110,177** | **106,987** | **106,450** |
| **Graded Enrollment** | | | | | | | | | | |
| Transitional Kindergarten* | | | | | | | 1,623 | 1,549 | 1,599 | 1,653 |
| Kindergarten | 7,344 | 7,509 | 7,221 | 7,429 | 6,992 | 6,840 | 5,521 | 4,939 | 4,820 | 4,810 |
| Grade 1 | 6,262 | 6,357 | 6,371 | 6,436 | 6,429 | 6,174 | 6,097 | 5,789 | 5,601 | 5,554 |
| Grade 2 | 5,702 | 6,039 | 6,109 | 6,207 | 6,432 | 6,197 | 6,119 | 5,874 | 5,814 | 5,623 |
| Grade 3 | 5,919 | 5,515 | 5,849 | 6,067 | 6,233 | 6,178 | 6,026 | 6,057 | 5,934 | 5,943 |
| Grade 4 | 5,684 | 5,744 | 5,455 | 5,867 | 6,063 | 6,077 | 6,128 | 6,075 | 6,121 | 6,088 |
| Grade 5 | 6,209 | 6,235 | 6,374 | 6,009 | 6,353 | 6,292 | 6,212 | 6,328 | 6,374 | 6,389 |
| Grade 6 | 10,563 | 10,300 | 10,144 | 10,373 | 9,653 | 9,777 | 9,600 | 9,284 | 9,424 | 9,247 |
| Grade 7 | 9,840 | 10,253 | 10,144 | 10,264 | 10,466 | 9,733 | 9,716 | 9,598 | 9,351 | 9,235 |
| Grade 8 | 9,280 | 9,398 | 9,763 | 9,986 | 10,141 | 10,069 | 9,417 | 9,496 | 9,519 | 9,302 |
| Grade 9 | 12,501 | 12,298 | 12,108 | 12,257 | 12,163 | 11,880 | 11,434 | 10,950 | 10,910 | 11,068 |
| Grade 10 | 11,905 | 11,816 | 11,611 | 11,556 | 11,804 | 11,425 | 11,401 | 11,158 | 10,932 | 11,005 |
| Grade 11 | 10,632 | 10,924 | 10,932 | 10,867 | 11,128 | 11,015 | 10,706 | 11,093 | 10,967 | 10,817 |
| Grade 12 | 9,807 | 10,104 | 10,404 | 10,268 | 10,574 | 10,701 | 10,461 | 10,512 | 11,005 | 11,015 |
| **Total graded enrollment** | **111,648** | **112,492** | **112,485** | **113,586** | **114,431** | **112,358** | **110,461** | **108,702** | **108,371** | **107,749** |
| TK-3 enrollment | 25,227 | 25,420 | 25,550 | 26,139 | 26,086 | 25,389 | 25,386 | 24,208 | 23,768 | 23,583 |
| 4-6 enrollment | 22,456 | 22,279 | 21,973 | 22,249 | 22,069 | 22,146 | 21,940 | 21,687 | 21,919 | 21,724 |
| 7-8 enrollment | 19,120 | 19,651 | 19,907 | 20,250 | 20,607 | 19,802 | 19,133 | 19,094 | 18,870 | 18,537 |
| 9-12 enrollment | 44,845 | 45,142 | 45,055 | 44,948 | 45,669 | 45,021 | 44,002 | 43,713 | 43,814 | 43,905 |
| **Total graded enrollment** | **111,648** | **112,492** | **112,485** | **113,586** | **114,431** | **112,358** | **110,461** | **108,702** | **108,371** | **107,749** |
| **Other Enrollment** | | | | | | | | | | |
| Special Day Classes in regular schools | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Special day classes in special ed schools | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Continuation and Opportunity schools | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total other enrollment** | 0 | 0 | 0 | 0 | 0 | 0 | **0** | **0** | **0** | **0** |
| ***Total graded and other enrollment*** | ***107,142*** | ***111,648*** | ***112,492*** | ***112,485*** | ***113,586*** | ***114,431*** | ***110,461*** | ***108,702*** | ***108,371*** | ***107,749*** |
| ***Enrollment Change from Prior Year*** | ***6,082*** | ***4,506*** | ***844*** | ***-7*** | ***1,101*** | ***845*** | ***-1,897*** | ***-1,759*** | ***-331*** | ***-622*** |
| ***% Change*** | ***6.02%*** | ***4.21%*** | ***0.76%*** | ***-0.01%*** | ***0.98%*** | ***0.74%*** | ***-1.69%*** | ***-1.59%*** | ***-0.30%*** | ***-0.57%*** |

*Transitional Kindergarten students reported separately effective fiscal year 2022-23.

# ENROLLMENT TRENDS AND PROJECTION

**Norm Day Enrollment - Districtwide Including Independent Charter Schools**

| | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 Estimated | 2024-25 Estimated | 2025-26 Estimated |
|---|---|---|---|---|---|---|---|---|---|---|
| **LA County - Live Births Lagged 5 Years** | **130,312** | **131,697** | **128,523** | **130,150** | **124,440** | **122,940** | **116,850** | **110,177** | **106,987** | **106,450** |
| **Graded Enrollment** | | | | | | | | | | |
| Transitional Kindergarten* | | | | | | | 10,049 | 12,552 | 13,331 | 12,961 |
| Kindergarten | 55,599 | 53,412 | 50,802 | 49,520 | 43,273 | 41,332 | 33,915 | 32,954 | 32,024 | 31,877 |
| Grade 1 | 46,625 | 45,783 | 44,043 | 42,481 | 40,729 | 37,239 | 36,817 | 35,363 | 38,091 | 37,976 |
| Grade 2 | 45,849 | 45,438 | 44,612 | 43,112 | 41,391 | 38,382 | 37,122 | 36,446 | 34,786 | 37,452 |
| Grade 3 | 47,618 | 44,477 | 44,069 | 43,678 | 42,037 | 39,075 | 37,840 | 36,661 | 35,798 | 34,244 |
| Grade 4 | 47,295 | 46,302 | 43,327 | 43,212 | 42,606 | 39,668 | 38,467 | 37,423 | 36,024 | 35,268 |
| Grade 5 | 47,776 | 46,301 | 45,344 | 42,547 | 42,428 | 40,585 | 39,223 | 38,071 | 36,656 | 35,275 |
| Grade 6 | 44,802 | 45,114 | 43,383 | 42,734 | 40,393 | 38,858 | 38,220 | 37,471 | 36,130 | 34,520 |
| Grade 7 | 43,847 | 43,430 | 43,695 | 42,375 | 41,888 | 38,459 | 37,940 | 37,605 | 36,707 | 35,091 |
| Grade 8 | 43,541 | 42,823 | 42,509 | 43,195 | 41,915 | 40,494 | 38,083 | 37,383 | 37,192 | 36,332 |
| Grade 9 | 48,438 | 47,202 | 46,946 | 47,544 | 44,327 | 44,452 | 43,518 | 41,483 | 40,597 | 39,753 |
| Grade 10 | 45,722 | 44,775 | 43,454 | 43,388 | 45,565 | 42,232 | 42,741 | 42,099 | 39,356 | 38,624 |
| Grade 11 | 40,906 | 40,486 | 39,692 | 38,471 | 40,720 | 41,067 | 38,665 | 39,812 | 38,242 | 35,877 |
| Grade 12 | 37,100 | 37,630 | 37,069 | 36,687 | 37,185 | 37,743 | 37,062 | 36,826 | 36,145 | 34,896 |
| **Total graded enrollment** | **595,118** | **583,173** | **568,945** | **558,944** | **544,457** | **519,586** | **509,662** | **502,149** | **491,079** | **480,146** |
| TK-3 enrollment | 195,691 | 189,110 | 183,526 | 178,791 | 167,430 | 156,028 | 155,743 | 153,976 | 154,030 | 154,510 |
| 4-6 enrollment | 139,873 | 137,717 | 132,054 | 128,493 | 125,427 | 119,111 | 115,910 | 112,965 | 108,810 | 105,063 |
| 7-8 enrollment | 87,388 | 86,253 | 86,204 | 85,570 | 83,803 | 78,953 | 76,023 | 74,988 | 73,899 | 71,423 |
| 9-12 enrollment | 172,166 | 170,093 | 167,161 | 166,090 | 167,797 | 165,494 | 161,986 | 160,220 | 154,340 | 149,150 |
| **Total graded enrollment** | **595,118** | **583,173** | **568,945** | **558,944** | **544,457** | **519,586** | **509,662** | **502,149** | **491,079** | **480,146** |
| **Other Enrollment** | | | | | | | | | | |
| Special day classes in regular schools | 24,057 | 23,813 | 23,553 | 22,911 | 20,966 | 18,235 | 18,467 | 18,467 | 17,878 | 17,308 |
| Special day classes in special ed schools | 2,098 | 2,061 | 2,037 | 2,056 | 2,033 | 1,783 | 1,909 | 1,909 | 1,848 | 1,789 |
| Continuation and opportunity schools** | 4,250 | 4,227 | 4,209 | 4,050 | 3,939 | 3,076 | 2,699 | | | |
| **Total other enrollment** | **30,405** | **30,101** | **29,799** | **29,017** | **26,938** | **23,094** | **23,075** | **20,376** | **19,726** | **19,097** |
| ***Total Districtwide graded and other enrollment*** | ***625,523*** | ***613,274*** | ***598,744*** | ***587,961*** | ***571,395*** | **542,680** | ***532,737*** | ***522,525*** | ***510,805*** | ***499,243*** |
| ***Enrollment Change from Prior Year*** | ***-9,684*** | ***-12,249*** | ***-14,530*** | ***-10,783*** | ***-16,566*** | ***-28,715*** | ***-9,943*** | ***-10,212*** | ***-11,720*** | ***-11,562*** |
| ***% Change*** | ***-1.52%*** | ***-1.96%*** | ***-2.37%*** | ***-1.80%*** | ***-2.82%*** | ***-5.03%*** | ***-1.83%*** | ***-1.92%*** | ***-2.24%*** | ***-2.26%*** |

*Transitional Kindergarten students reported separately effective fiscal year 2022-23.
**Continuation and opportunity schools enrollment are now part of Graded Enrollment effective fiscal year 2023-24.

# ENROLLMENT TRENDS AND PROJECTION

**Adult and Early Education Enrollment**

| | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 Estimated | 2024-25 Estimated | 2025-26 Estimated |
|---|---|---|---|---|---|---|---|---|---|---|
| Early Education: | | | | | | | | | | |
| Early Education Centers | 8,674 | 8,495 | 8,977 | 8,977 | 5,630 | 3,832 | 5,345 | 6,171 | 5,948 | 5,733 |
| Transitional Kindergarten Expansion program | 6,221 | 6,391 | 6,539 | 6,519 | 4,553 | 4,600 | 4,566 | 4,176 | 3,819 | |
| California State Pre-school program | 3,970 | 3,620 | 3,529 | 3,445 | 1,498 | 1,650 | 1,809 | 1,488 | 1,422 | 1,360 |
| Pre-K Special Day program | 3,003 | 2,975 | 2,919 | 3,100 | 3,214 | 2,441 | 2,507 | 2,455 | 2,404 | 2,317 |
| Infant Centers (Cal-Safe program) | 47 | 47 | 47 | 47 | 21 | 28 | 49 | 48 | 50 | 52 |
| **Total Early Education** | **21,915** | **21,528** | **22,011** | **22,088** | **14,916** | **12,551** | **14,276** | **14,338** | **13,643** | **9,462** |
| Adult Education (excludes concurrently enrolled students) | 66,824 | 67,702 | 62,968 | 54,629 | 23,781 | 25,218 | 23,836 | 26,220 | 28,842 | 31,726 |
| **Total adult and early education enrollment** | **88,739** | **89,230** | **85,035** | **76,717** | **38,697** | **37,769** | **38,112** | **40,558** | **42,485** | **41,188** |
| ***Enrollment Change from Prior Year*** | **657** | **491** | **-4,251** | **-8,262** | **-38,020** | **-928** | **343** | **2,446** | **1,927** | **-1,297** |
| ***% Change*** | **0.75%** | **0.55%** | **-4.76%** | **-9.72%** | **-49.56%** | **-2.40%** | **0.91%** | **6.42%** | **4.75%** | **-3.05%** |
| **Total Enrollment (including affiliated, independent charter schools, adult, and early education schools)** | ***714,262*** | ***702,504*** | ***683,779*** | ***664,678*** | ***610,092*** | ***580,449*** | ***570,849*** | ***563,083*** | ***553,290*** | ***540,431*** |
| ***Enrollment Change from Prior Year*** | ***-9,027*** | ***-11,758*** | ***-18,781*** | ***-19,045*** | ***-54,586*** | ***-29,643*** | ***-9,600*** | ***-7,766*** | ***-9,793*** | ***-12,859*** |
| ***% Change*** | ***-1.25%*** | ***-1.65%*** | ***-2.67%*** | ***-2.79%*** | ***-8.21%*** | ***-4.86%*** | ***-1.65%*** | ***-1.36%*** | ***-1.74%*** | ***-2.32%*** |

***Unduplicated Pupil Count:***

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Unduplicated TK-12 Pupil Count (excluding independent charter schools and County Program students) | 423,485 | 418,387 | 395,941 | 389,292 | 377,282 | 354,219 | 350,521 | 342,955 | 333,404 | 324,241 |
| % of Unduplicated Pupil Count to Enrollment | 82.41% | 83.55% | 81.43% | 82.06% | 82.56% | 82.31% | 83.01% | 82.87% | 82.85% | 82.82% |

# SPECIAL EDUCATION ENROLLMENT DATA REPORT BY DISABILITY

**Students with Disabilities - Including Fiscally Independent Charter Schools**

| | ID | HH | DEAF | SLI | VI | ED | OI | OHI | SLD | DB | MD | AUT | TBI | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Dec 2010 | 4,543 | 1,248 | 422 | 12,264 | 495 | 2,076 | 2,419 | 7,067 | 40,961 | 23 | - | 10,555 | 142 | **82,215** |
| Dec 2011 | 4,455 | 1,251 | 422 | 12,772 | 530 | 2,080 | 2,372 | 7,617 | 39,689 | 21 | - | 10,902 | 146 | **82,257** |
| Dec 2012 | 4,388 | 1,265 | 391 | 12,536 | 508 | 1,862 | 2,242 | 8,185 | 39,010 | 19 | - | 12,225 | 134 | **82,765** |
| Dec 2013 | 4,257 | 1,331 | 364 | 12,250 | 502 | 1,775 | 2,276 | 8,409 | 38,360 | 16 | - | 12,695 | 129 | **82,364** |
| Dec 2014 | 4,251 | 1,312 | 341 | 11,881 | 486 | 1,683 | 2,263 | 9,021 | 37,899 | 18 | - | 13,494 | 110 | **82,759** |
| Dec 2015 | 4,332 | 1,331 | 339 | 12,037 | 473 | 1,637 | 2,197 | 9,540 | 37,584 | 13 | - | 14,315 | 116 | **83,914** |
| Dec 2016 | 4,321 | 1,389 | 342 | 12,481 | 463 | 1,716 | 2,148 | 10,260 | 37,198 | 16 | - | 15,133 | 117 | **85,584** |
| Dec 2017 | 4,347 | 1,418 | 352 | 12,629 | 442 | 1,673 | 2,059 | 10,582 | 36,243 | 16 | - | 15,561 | 109 | **85,431** |
| Dec 2018 | 4,271 | 1,447 | 338 | 12,579 | 423 | 1,569 | 1,970 | 10,833 | 35,116 | 15 | - | 16,067 | 102 | **84,730** |
| Oct 2019 | 4,023 | 1,187 | 288 | 15,120 | 329 | 1,423 | 1,784 | 10,462 | 31,801 | 5 | - | 16,098 | 85 | **82,605** |
| Oct 2020 | 3,862 | 1,164 | 263 | 12,289 | 311 | 1,514 | 1,702 | 11,138 | 32,547 | 3 | - | 15,812 | 71 | **80,676** |
| Oct 2021 | 3,619 | 1,378 | 283 | 16,502 | 347 | 1,282 | 1,539 | 10,261 | 29,376 | 11 | 3 | 15,674 | 71 | **80,346** |
| Oct 2022 | 3,576 | 1,096 | 254 | 14,511 | 282 | 1,166 | 1,126 | 10,560 | 29,635 | 8 | 391 | 18,049 | 64 | **80,718** |

**Students with Disabilities - Excluding Fiscally Independent Charter Schools**

| | ID | HH | DEAF | SLI | VI | ED | OI | OHI | SLD | DB | MD | AUT | TBI | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Dec 2010 | 4,460 | 1,178 | 412 | 11,488 | 476 | 2,034 | 2,374 | 6,486 | 37,856 | 23 | - | 10,200 | 132 | **77,119** |
| Dec 2011 | 4,342 | 1,173 | 412 | 11,806 | 514 | 2,009 | 2,304 | 6,777 | 35,917 | 21 | - | 10,389 | 135 | **75,799** |
| Dec 2012 | 4,274 | 1,180 | 382 | 11,468 | 494 | 1,780 | 2,175 | 7,139 | 34,747 | 19 | - | 11,544 | 123 | **75,325** |
| Dec 2013 | 4,144 | 1,239 | 355 | 11,171 | 490 | 1,697 | 2,208 | 7,287 | 34,000 | 16 | - | 11,928 | 118 | **74,653** |
| Dec 2014 | 4,107 | 1,205 | 329 | 10,606 | 471 | 1,562 | 2,185 | 7,562 | 32,623 | 18 | - | 12,530 | 102 | **73,300** |
| Dec 2015 | 4,156 | 1,207 | 324 | 10,675 | 457 | 1,493 | 2,113 | 7,842 | 31,434 | 13 | - | 13,149 | 110 | **72,973** |
| Dec 2016 | 4,115 | 1,266 | 319 | 11,054 | 446 | 1,565 | 2,065 | 8,253 | 30,538 | 16 | - | 13,814 | 110 | **73,561** |
| Dec 2017 | 4,148 | 1,291 | 325 | 11,434 | 423 | 1,518 | 1,970 | 8,390 | 29,357 | 16 | - | 14,114 | 99 | **73,085** |
| Dec 2018 | 4,052 | 1,311 | 311 | 11,427 | 405 | 1,389 | 1,885 | 8,617 | 28,280 | 15 | - | 14,564 | 90 | **72,346** |
| Oct 2019 | 3,812 | 1,053 | 263 | 13,779 | 309 | 1,256 | 1,716 | 8,316 | 25,519 | 5 | - | 14,663 | 75 | **70,766** |
| Oct 2020 | 3,611 | 1,010 | 234 | 10,630 | 287 | 1,296 | 1,612 | 8,516 | 25,401 | 3 | - | 14,110 | 60 | **66,770** |
| Oct 2021 | 3,373 | 1,225 | 257 | 14,416 | 318 | 1,088 | 1,454 | 7,806 | 22,769 | 11 | 3 | 14,016 | 60 | **66,796** |
| Oct 2022 | 3,319 | 947 | 234 | 12,378 | 258 | 985 | 1,064 | 8,144 | 23,061 | 8 | 371 | 16,217 | 48 | **67,034** |

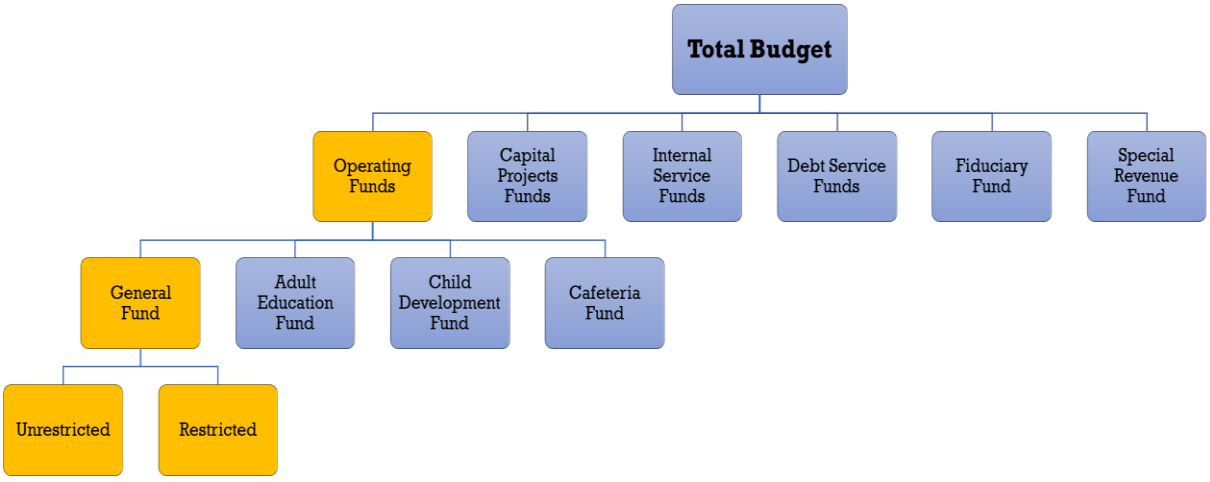
**Students with Disabilities - Fiscally Independent Charter Schools Only**

| | ID | HH | DEAF | SLI | VI | ED | OI | OHI | SLD | DB | MD | AUT | TBI | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Dec 2010 | 83 | 70 | 10 | 776 | 19 | 42 | 45 | 581 | 3,105 | 0 | - | 355 | 10 | **5,096** |
| Dec 2011 | 113 | 78 | 10 | 966 | 16 | 71 | 68 | 840 | 3,772 | 0 | - | 513 | 11 | **6,458** |
| Dec 2012 | 114 | 85 | 9 | 1,068 | 14 | 82 | 67 | 1,046 | 4,263 | 0 | - | 681 | 11 | **7,440** |
| Dec 2013 | 113 | 92 | 9 | 1,079 | 12 | 78 | 68 | 1,122 | 4,360 | 0 | - | 767 | 11 | **7,711** |
| Dec 2014 | 144 | 107 | 12 | 1,275 | 15 | 121 | 78 | 1,459 | 5,276 | 0 | - | 964 | 8 | **9,459** |
| Dec 2015 | 176 | 124 | 15 | 1,362 | 16 | 144 | 84 | 1,698 | 6,150 | 0 | - | 1,166 | 6 | **10,941** |
| Dec 2016 | 206 | 123 | 23 | 1,427 | 17 | 151 | 83 | 2,007 | 6,660 | 0 | - | 1,319 | 7 | **12,023** |
| Dec 2017 | 199 | 127 | 27 | 1,195 | 19 | 155 | 89 | 2,192 | 6,886 | 0 | - | 1,447 | 10 | **12,346** |
| Dec 2018 | 219 | 136 | 27 | 1,152 | 18 | 180 | 85 | 2,216 | 6,836 | 0 | - | 1,503 | 12 | **12,384** |
| Oct 2019 | 211 | 134 | 25 | 1,341 | 20 | 167 | 68 | 2,146 | 6,282 | 0 | - | 1,435 | 10 | **11,839** |
| Oct 2020 | 251 | 154 | 29 | 1,659 | 24 | 218 | 90 | 2,622 | 7,146 | 0 | - | 1,702 | 11 | **13,906** |
| Oct 2021 | 246 | 153 | 26 | 2,086 | 29 | 194 | 85 | 2,455 | 6,607 | 0 | - | 1,658 | 11 | **13,550** |
| Oct 2022 | 257 | 149 | 20 | 2,133 | 24 | 181 | 62 | 2,416 | 6,574 | 0 | 20 | 1,832 | 16 | **13,684** |

*Note: Historically, Students with Disability (SWD) counts were reported using CASEMIS (California Special Education Management Information System) each December. Starting in 2019-20 school year, the California Dept of Education integrated CASEMIS into CALPADS (California Longitudinal Pupil Achievement Data System). CALPADS is submitted in October and started to include the disability "Multiple Disabilities" (MD). Students with EMD (3) disability were included in OHI above.

## BREAKING DOWN LAUSD'S BUDGET

LAUSD's budget is large and complex. The chart below shows the hierarchy of LAUSD's fund structure based on California's Standardized Account Code Structure (SACS). This will guide and help the reader understand LAUSD's budget and its various components.




This section is designed to look at LAUSD's fund structure from the overall total budget drilling down to the General Fund, which is the largest Operating Fund of LAUSD. Therefore, this section of the budget overview will focus on the General Fund.

## THE TOTAL BUDGET

The funds are categorized and grouped based on the use of the funds as follows:

1. ***Operating Funds***, as discussed further below, is composed of the General Fund, Adult Education Fund, Child Development Fund, and Cafeteria Fund. The total Operating Funds for fiscal year 2023-24 is $13,795.4 million. These funds are used for the day-to-day operation of LAUSD schools and offices.

2. ***Capital Projects Funds*** total to $2,673.2 million and account for the acquisition, construction, or upgrade of facilities. The funding comes primarily from the sale of voter-approved bonds. These funds may not be used for the general day-to-day operations, as voters approved them for specific capitalized projects which will benefit current and future students.

3. ***Internal Service Funds*** total to $1,305.3 million and are used for the payment of employee health and welfare benefits, workers' compensation, and liability insurance. The majority of funds accumulated in the Internal Service Funds come from funds generated by positions funded in the other funds. For example, *the cost of a teacher's health and welfare benefits* funded by the General Fund is transferred from the General Fund to the Health and Welfare Fund, which is one of the Internal Service Funds.

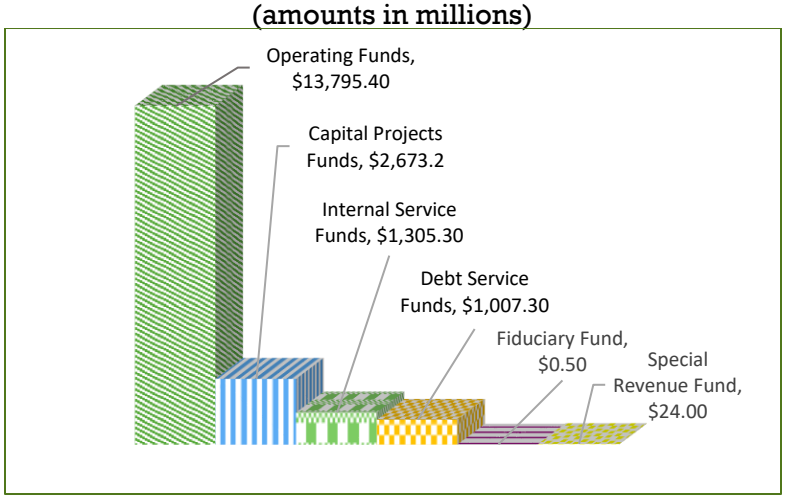
4. ***Debt Service Funds*** total to $1,007.3 million and are used for the payment of interest and principal of long-term bonds.

5. ***Fiduciary Fund*** total to $0.50 million and is composed of the Other Post-Employment Benefit (OPEB) Fund. This fund is dedicated for the health and welfare benefits of future retirees of LAUSD.

6. ***Special Revenue Fund*** total to $24.0 million and is composed of the Student Body Fund.

**Figure 1: 2023-24 TOTAL BUDGET (ALL FUNDS) = $18.8 BILLION**

(amounts in millions)



## OPERATING FUNDS

As shown on the hierarchy of funds, the Operating Funds category is broken down into the following four individual funds:

1. ***General Fund*** - $12,902.69 million includes funds for the basic instructional and administrative expenditures of the District

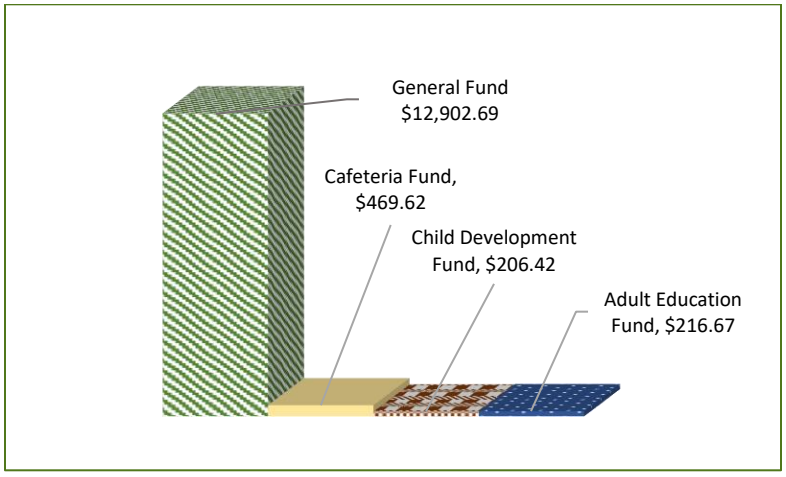
2. ***Cafeteria Fund*** - $469.62 million includes funds for the food service programs

3. ***Child Development Fund*** - $206.42 million includes funds dedicated for the operation of the Early Childhood Education program

4. ***Adult Education Fund*** - $216.67 million includes funds dedicated for the operation of the Adult Education program.

An instructional program such as the Early Childhood Education (Child Development Fund) may cost more than the revenue it generates. Therefore, a support from the General Fund is necessary. This is also true for operational programs such as the ones offered by Food Services.

**Figure 2: 2023-24 OPERATING FUNDS = $13.8 BILLION**
**(**amounts in millions**)**



## GENERAL FUND

The $12.9 billion General Fund includes "unrestricted" and "restricted" funds.

- Unrestricted General Fund – These are funds such as the Local Control Funding Formula (LCFF) Base, Supplemental, and Concentration Grants, and one-time Mandated Cost Block Grants that can be used for any general-purpose expenditure.

- Restricted General Fund – These are funds such as the AB 602 Special Education and Title I funds that must be used for specific purposes.

The General Fund is further broken down into major groups as shown below.

| General Fund | Unrestricted | Restricted |
|---|---|---|
| General Fund School Program | ● | |
| Proportionality Programs | ● | |
| General Program | ● | |
| Special Education Program | | ● |
| Ongoing and Major Maintenance Account | | ● |

Some programs within the General Fund may also need support. An example is the Special Education Program which is subsidized by the General Program (unrestricted). The support for the Special Education Program from the General Program is called an "inter-program transfer", where the transfer of funds occur between programs within the General Fund.

## HOW EDUCATION IS FUNDED IN CALIFORNIA

Prior to the 1970s, California's schools were financed largely with property tax revenues imposed for the benefit of local school districts. This led to dramatic differences in school district funding. A school district with very high property values could raise more revenue per pupil with a low property tax rate, while a district with low property values could raise less with a much higher property tax rate. The state attempted to reduce these differences by providing more state aid to low-property wealth districts. Despite this effort, per pupil revenues varied considerably between districts. In fiscal year 1968-69, for example, per pupil expenditures ranged from $577 in Baldwin Park to $1,232 in Beverly Hills.[1] This disparity led to the important Serrano v. Priest (1976) equal protection litigation, which was resolved through statutory enactments that called for a general equalization of state apportionment revenue to school districts.

In 1978, voters approved Proposition 13. The new law limited property tax rates to one percent of a property's assessed value at the time of acquisition. Proposition 13 reduced property tax revenues available for local governments and school districts. To cushion the impact to school districts, the state Legislature shifted state dollars to schools.

With the adoption of Proposition 98 (1988) and Proposition 111 (1990), a minimum funding level from State and local property taxes was provided to K-14 public schools. California schools today receive the large majority of their funding from the State, primarily from income and sales tax revenues. To a much lesser extent, districts also receive some local property revenues that are collected at the local level but distributed by the State. Income and sales taxes are more volatile revenue sources than property taxes. When the economy sours, unemployment rises, leading to fewer purchases. This correspondingly leads to less income and goods to be taxed. As a result, fewer dollars become available for schools.

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

[1] California Budget Project, *School Finance in California and the Proposition 98 Guarantee* (April 2006).

In 2013, the Governor revising the state's allocation formula for school districts to increase flexibility at the local level. This proposal is known as the Local Control Funding Formula (LCFF). Under LCFF, the state provides a base grant for all students and additional grants for high-need students such as English Learners and socio-economically disadvantaged pupils.

The following provides information on legislation and court rulings that have significantly affected California's funding for education.[2]

**Senate Bill 90 (1972)** – In 1972, the Legislature established revenue limits for California public schools. The legislation placed ceilings on the amount of tax money each district could receive per pupil. This was in order to help reduce the wide differences in school funding between high and low property-wealth districts. The 1972-73 general purpose spending level became the base amount in determining each district's annual revenue limit.

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

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

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

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

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

[2] Many of these rulings have been amended by subsequent legislations.

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

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

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

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

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

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

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

**Assembly Bill 602 (1997)** – This legislation revised the state's allocation formula for special education funding for school districts. The formula distributes a large share of special education funds based on total student population of each school district, rather than the number of special education students at each district or the specific needs of those students.

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

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

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

**Proposition 49 (2002)** – This voter initiative, otherwise known as the "The After School Education and Safety Program Act of 2002," increased state funding for before and after school programs at elementary and middle schools. Funding is provided to the District through a competitive grant process with priority given to school sites that have at least 50 percent of its students receiving free and reduced priced lunch. A portion of state funding under Proposition 49 satisfies the revenue limit guarantee under Proposition 98.

**Assembly Bill 825 (2009)** – Under the terms of this bill, the District receives funding for its Integration Program and for other instructional program needs as part of a Targeted Instructional Improvement Block Grant.

**Senate Bill 1133 (Quality Education Investment Act of 2006)** – Adopted in 2006 as a settlement of the CTA v. Schwarzenegger et al. lawsuit, the QEIA program provides targeted funding for eligible schools in API deciles 1, 2, and 3. The funding is to be used primarily for class-size reduction purposes and overall academic achievement goals. QEIA ended in fiscal year 2016-17.

**Education Trailer Bill - Senate Bill 4 of the 2009-10 Third Extraordinary Session (SBX3 4, 2009)** – For fiscal years 2008-09 through 2012-13, this bill established: (1) Categorical Program Flexibility, which grouped categorical programs into Tiers I, II, and III, and identified Tier III programs as unrestricted; (2) the public hearing requirement as a condition for receipt of Tier III funds; (3) the use of 2008-09 as the base year in calculating for most of the Tier III categorical programs and use of 2007-08 as the base year for calculating the revenue limit-related Tier III categorical programs; and (4) the use of June 30, 2008 ending balances as unrestricted funds with a few program exceptions. See the glossary for additional details on Tiers I, II, and III programs. In addition, SBX3 4 relaxed K-3 Class Size Reduction penalties for fiscal years 2008-09 through 2011-12 only.

**Proposition 30 (2012)** – The initiative passed on November 2012 provides for a personal income tax increase over seven years for California residents with an annual income over $250,000, through the end of 2018. This also provides for an increase in sales tax by 0.25

percent over four years (from January 1, 2013 through December 31, 2016). This initiative funds K-12 public education among other purposes.

**Local Control Funding Formula (2013)** – This legislation simplified the state's funding allocation formula for school districts. The funding formula intends to increase transparency for state funding to schools and increase decision-making as to expenditure of funds at the local education agency level. Under LCFF, the state provides a base grant for all students and additional grants for high-need students such as English learners, low income, and foster youth.

**Proposition 39 (2013)** – The California Clean Energy Jobs Act changed the corporate income tax code and allocates projected revenue to the state General Fund and the Clean Energy Job Creation Fund for five fiscal years beginning 2013-14. Under the initiative, available funds are to be used for eligible projects to improve energy efficiency and expand clean energy generation in schools. School districts can request funding by submitting an application to the California Energy Commission.

**Proposition 55 (2016)** - Extends by twelve years the temporary personal income tax increases enacted in 2012 (Proposition 30) on earnings over $250,000, with revenues allocated to K-12 schools, California Community Colleges, and, in certain years, healthcare. Proposition 55 will raise tax revenue by between $4 billion and $9 billion a year. Half of funds will go to schools and community colleges, up to $2 billion a year would go to Medi-Cal, and up to $1.5 billion will be saved and applied to debt.

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

## LOCAL CONTROL FUNDING FORMULA

Up until fiscal year 2012-13, the Revenue Limit was the basic and the largest financial support for District activities. In fiscal year 2013-14, Governor Jerry Brown implemented the new State funding formula for local education agencies called Local Control Funding Formula (LCFF). AB 97 was enacted, amending California Education Code 42238.07 which relates to education finance. The goal of LCFF is to significantly simplify how state funding is provided to local education agencies (LEAs), to create transparency of funding, and to grant local control of funds.

The LCFF eliminated the Revenue Limit and most of the state categorical program funding streams. The categorical programs that were folded in the LCFF are not bound by the program compliance requirements that existed before the implementation of LCFF. Below is a list of categorical programs participated in by LAUSD that are now folded in the LCFF.

Administrator Training Program
Adult Education
Advanced Placement (AP) Program - Exam Fee Assistance
Arts and Music Block Grant
Bilingual Teacher Training and Assistance Program
California High School Exit Exam Intensive Instruction
California School Age Families Education (Cal-SAFE)
Certificated Staff Mentoring Program
Charter School Categorical Block Grant
Charter School In-lieu of EIA
Class-Size Reduction, Grade 9
Class-Size Reduction, Grades K-3
Community-Based English Tutoring (CBET)
Community Day School Additional Funding
Community Day School Additional Funding for Mandatory Expelled Pupils
Core Academic Program (Supplemental Instruction)
Deferred Maintenance
Economic Impact Aid (EIA)
Education Technology - California Technology Assistance Project (CTAP)
Education Technology – Statewide Education Technology Services (SETS)
Gifted & Talented Education (GATE)
Instructional Materials, IMFRP
Low STAR Score and at Risk of Retention (Supplemental Instruction)
Math & Reading Professional Development
Math & Reading Professional Development - English Learners
Middle & High School Counseling
National Board Certification Teacher Incentive Grant
New Charter School Supplemental Categorical Block Grant
Oral Health Assessments
Peer Assistance & Review Program

Physical Education Teacher Incentive Program
Professional Development Block Grant
Pupil Retention Block Grant
Pupil Transportation Programs
Reader Services for Blind Teachers
Regional Occupational Centers / Programs
Remedial Program (Supplemental Instruction)
Retained & Recommended for Retention (Supplemental instruction)
School and Library Improvement Block Grant
School Safety & Violence Prevention Block Grant, Grades 8-12 (Carl Washington)
School Safety Consolidated Competitive Grant
Standards for Preparation and Licensing of Teachers (CTC)
Targeted Instructional Improvement Block Grant
Teacher Credentialing Block Grant (BTSA)
Teacher Dismissal Apportionments

Unlike the Revenue Limit which was largely based on COLA and average daily attendance (ADA), the LCFF includes several variables to calculate an LEA's funding. These are ADA, COLA, enrollment, and unduplicated pupil count.

Below are the various LCFF terminologies and their brief definitions.

| | |
|---|---|
| **Grade Span** | LCFF funding uses grade span ADAs such as TK/K-3, 4-6, 7-8, and 9-12. |
| **Average Daily Attendance (ADA)** | The change in the reporting of ADA was driven by the LCFF formula where ADAs are summed into grade spans of TK/K-3, 4-6, 7-8, and 9-12. LCFF uses the ADA of students from the beginning of the school year to the school month ending on or before April 15th of a fiscal year. This period of attendance is called the Second Principal Apportionment (P-2) ADA. Education Code 42238.5 is amended per the 2022-23 Enacted State Budget to provide funding based on the greater of current year P-2 ADA, prior year P-2 ADA, or average of prior three years' P-2 ADA. A small portion of the funded ADA comes from the Annual ADA, i.e., ADAs from the beginning to the end of the school year. These are for Community Day Schools, Extended Year Special Education, and Nonpublic Schools. Charter schools are funded based on the current year's P-2 ADA. |
| **Cost of Living Adjustment (COLA)** | This is a percentage calculated by the State and is based on the Implicit Price Deflator as of the month of May prior to the beginning of each fiscal year. The LCFF rates per ADA are usually increased annually to reflect the COLA. |

**Base Grant Per ADA**

Each Base Grant Per ADA is composed of a base rate per ADA plus COLA. The Base Grant Per ADA is unique for each grade span and is applied to the respective grade span ADA to calculate the initial Base Grant Funding. For grades TK/K-3, the Base Grant Per ADA includes the TK/K-3 Grade Span Adjustment. The State provides an additional 10.4% of the initial TK/K-3 Base Grant as funding for TK/K-3 Class Size Reduction. For grades 9-12, the Base Grant Per ADA includes the 9-12 Career Technical Education (CTE) Adjustment. The State provides an additional 2.6% of the initial 9-12 Base Grant as funding for CTE.

**Base Grant Funding**

The Base Grant Funding is the result of multiplying the Base Grant Per ADA of each grade span by the funded ADAs of each respective grade span.

**Enrollment**

This refers to the total count of TK/K-12 students enrolled as of the fall Census Day (first Wednesday in October).

**Targeted Disadvantaged Students/Unduplicated Pupils**

The unduplicated student count refers to pupils who are identified as either English Learner, met the requirements for free or reduced-priced meals, or in foster care. A student falling into one or more of the criteria mentioned is counted once even if the student meets more than one of the criteria; hence, the term unduplicated pupil count. All pupil counts are based on Fall 1 certified enrollment reported in the California Longitudinal Pupil Achievement Data System (CALPADS) as of fall Census Day (first Wednesday in October).

**Unduplicated Pupil Percentage**

This is calculated by dividing the total unduplicated pupil count by the total enrollment and is used in the calculation of the Supplemental and Concentration Grant Funding. With the assumption of LCFF beginning in fiscal year 2013-14, this is expressed as an "average" percentage, i.e., for fiscal year 2014-15, 2-year average; for fiscal year 2015-16, a 3-year average; and for fiscal years 2016-17 and on, a 3-year average of the last three fiscal years including the current fiscal year.

**Supplemental Grant Funding**

Every student identified as either English Learner, met the requirements for free or reduced-priced meals, or in foster care generates additional funding above the Base Grant Funding through the Supplemental Grant Funding. For each grade span, this is calculated by multiplying the Base Grant Funding by the Unduplicated Pupil Percentage times 20%.

| | |
|---|---|
| **Concentration Grant Funding** | In addition to the Supplemental Grant Funding, school districts in which student population of either English Learner, met the requirements for free or reduced-priced meals, or in foster care exceed 55% of their enrollment are entitled to the Concentration Grant Funding. For each grade span, this is calculated by multiplying the Base Grant Funding by the Unduplicated Pupil Percentage in excess of 55% times 65%, with 15% to be used to increase the number of credentialed and/or classified staff who provide direct services to students in schools |
| **Allowance and Add-On Funding** | For LAUSD, this includes the Targeted Instructional Improvement Block Grant (TIIBG) and the Home-To-School Transportation in the amounts received in fiscal year 2012-13 and beginning in 2022-23, funding for Transitional Kindergarten to lower classroom student-to-adult ratio. Home-To-School Transportation will receive a COLA beginning 2023-24. |
| **Economic Recovery Target (ERT)** | It is the difference between the amount a school district or charter school would have received under the old funding system (Revenue Limit, Charter School Block Grants, and Categorical Programs) and the estimated amount it would receive for LCFF funding, based on certain criteria. Only school districts and charter schools that were at, or below, the 90th percentile of per-pupil funding rates of school districts under the old funding system as determined at the 2013-14 P-2 certification, are eligible for ERT payments. Two of the District's locally-funded (affiliated) charter schools, namely Colfax Elementary School and Community Magnet Charter, are eligible to receive this funding. |
| **LCFF Entitlement/Revenue** | Sum of the Base Grant Funding, Supplemental Grant Funding, Concentration Grant Funding, and Allowance and Add-on Funding. It is recalculated for each of the implementation year based on the current fiscal year's funded ADA, COLA and Unduplicated Pupil Percentage. LCFF is funded through: (1) local property taxes, (2) the Education Protection Act (EPA) which was enacted by Proposition 30 in November 2012, and amended by Proposition 55 in November 2016, and (3) state aid. The portion of the LCFF revenue that is not funded by local property taxes and EPA is funded by state aid. |

The 2018-19 Enacted State Budget fully implemented the LCFF and closed the funding gap. Since then, local educational agencies are funded on their Target Entitlement.

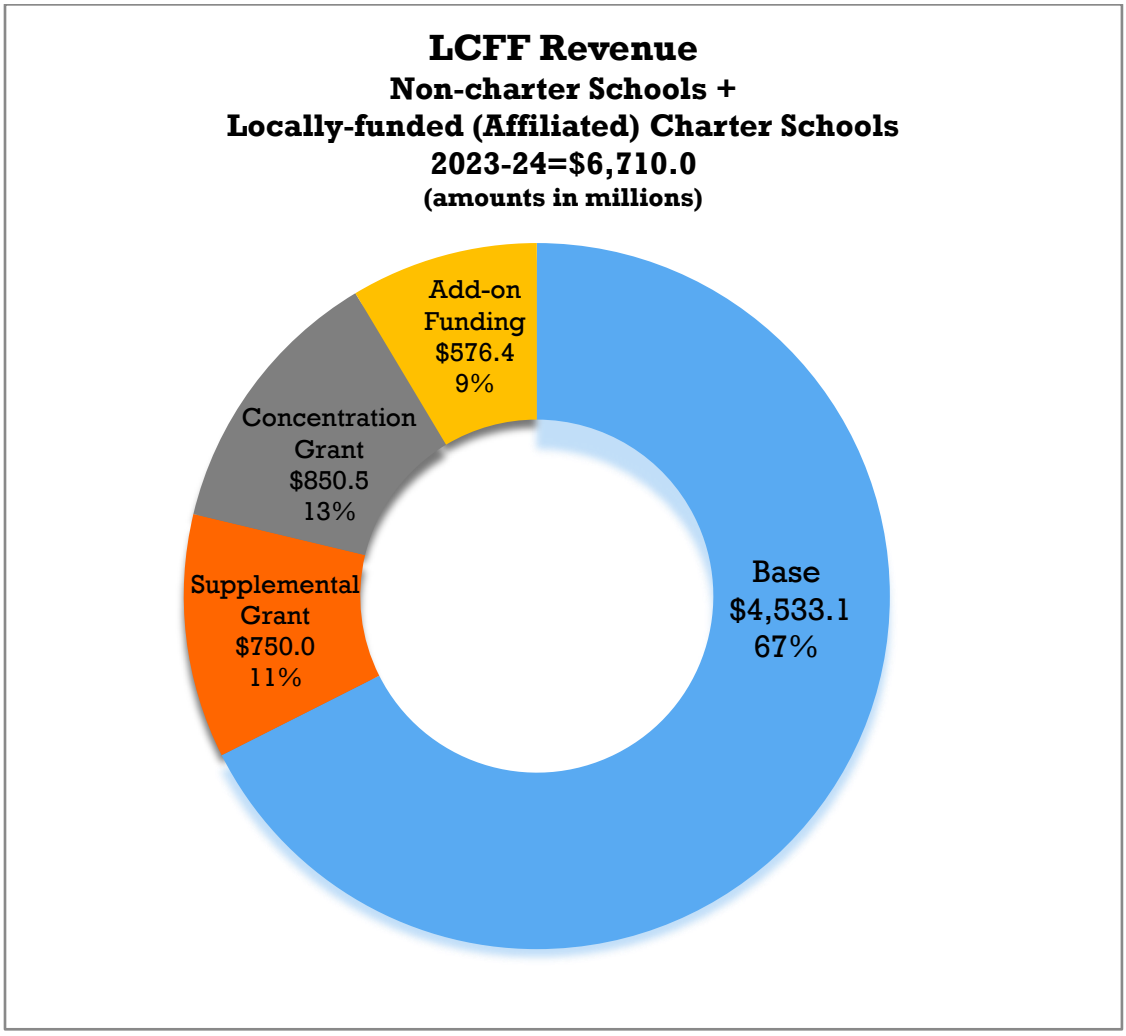
As a condition of receiving the K-3 Grade Span Adjustment, LAUSD is required to maintain an average K-3 class size enrollment of not more than 24 pupils or a collectively bargained alternative class size at each school site. The failure of one school site to maintain the maximum average K-3 class size of 24:1, will jeopardize the whole K-3 Grade Span Adjustment funding. On the other hand, charter schools do not have to maintain or make progress toward the required average class size of 24 pupils. For transitional kindergarten (TK), maintaining an average maximum class sizes of no more than 24 students at each school site cannot be collectively bargained unlike class sizes for grades K-3, inclusive.

2023-24 is the second year of universal transitional kindergarten (UTK) implementation and now offers transitional kindergarten (TK) to four-year-olds whose fifth birthday occurs between September 2 and April 2, inclusive. LCFF provides an add-on funding to lower classroom staffing ratios in transitional kindergarten. Starting in school year 2022–23, adult-to-student ratios for TK classrooms are 1 adult to 12 students and remains to be the requirement in 2023-24 in the absence of additional funding. Shortfall in adult-to-student ratio will result in a prorated reduction in the amount of funding generated by the LCFF TK Ratio add-on. The LCFF TK ratio add-on funding is $3,044 per TK ADA after applying a COLA of 8.22%.

The Supplemental and Concentration Grant Funding are dependent on an LEA's number of unduplicated student count, specifically, the percentage of the unduplicated count to total enrollment. And although LCFF funding is considered unrestricted, the Supplemental and Concentration Grant Funding are earmarked to be spent on the Targeted disadvantaged student population. LEAs are required to specify on the Local Control Accountability Plan (LCAP), the amount of expenditures for the Targeted Disadvantaged Student population.

The 2023-24 May Revision Budget provides for 8.22% statutory COLA for LCFF. Also, the State amended the LCFF calculation to consider the greater of the current year, prior year, or the average of the three prior years' ADA in the determination of the funded ADA. The change in funded LCFF ADA is to mitigate the impact of declining enrollment and attendance that can result to substantial funding loss for school districts. Prior to the amendment, school districts experiencing an enrollment decline from one year to the next are allowed to use the greater of the current year or prior year ADA as the funded LCFF ADA. LCFF revenue for non-charter schools is projected to be funded on the average of the three prior years' ADA. Locally-funded (affiliated) charter schools are funded at the current year P-2 ADA.

Below is a graph that shows LA Unified's LCFF Revenue by component for the K-12 schools including locally-funded (affiliated) charter schools.



# BUDGET PRINCIPLES AND PROCESS

## A. Principles of Budgeting and Accounting

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

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

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

- In the *Accrual Basis*, revenues are recorded when earned, and expenditures are recorded when a liability is incurred, regardless of when the receipt or payment of cash takes place. School districts use the accrual basis in proprietary funds such as Self-Insurance Funds.

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

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

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

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

## B. Budget Process

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

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

*Board and public participation*. Board meetings are scheduled for discussion of proposed budget changes. A public hearing, at which any member of the public may address the Board regarding the District's proposed budget, is mandated prior to Board adoptions of the Final Budget in June.

## C. Budget Revision Process

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

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

B.A.s may be either continuous (ongoing), or limited to the remainder of the current fiscal year. They may be either "routine," requiring only normal handling by staff, or "non-routine," requiring formal approval by the Board of Education.

Categories of "non-routine" B.A.s are determined by the Board, and are currently defined as follows:

A. All B.A.s from Undistributed Reserves.
B. All B.A.s which increase the total number of regular, non-school-based budgeted positions, except for those that are fully funded from the budgeted resources of the requesting office ("cost-neutral" budget adjustments).

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

# BUDGET AND FINANCE POLICY

## I. Purpose of the Budget and Finance Policy

The California School Accounting Manual, the State's financial guide for school districts, defines a budget as "a plan of financial operation consisting of an estimate of proposed income and expenditures for a given period and purpose". It is through the budget that the Board and Superintendent set priorities and allocate resources.

California school districts, including LAUSD, are bound by legal requirements, administrative regulations, and oversight protocols during the budget process. These include:

Legal Requirements for Budget

- Budgets must show a plan for all proposed expenditures of the school district and of all estimated revenues for the fiscal year (Education Code 42122).
- School districts may not spend more than authorized in the adopted Final Budget, as adjusted during the fiscal year (Education Code 42600).

Administrative Regulations for Budget

- The California School Accounting Manual provides detailed definitions of income and expenditure categories together with approved budget and accounting practices.
- The Superintendent of Public Instruction annually issues budget and expenditure documents that specify the income and expenditure categories to be reflected in each school district budget.

Oversight Processes for Budget

- The Los Angeles County Office of Education (LACOE) monitors the financial health of the District with oversight and review from the Superintendent of Public Instruction (Education Code 33127, 33128, 42120 et seq., 42637).
- Should a district's financial condition deteriorate below the State's standards, LACOE is authorized to take corrective action. This could include assuming management of that District's financial affairs (Education Code 42127.3).

The District must also comply with the Governmental Accounting Standards Board's (GASB) accounting standards and rules. The budget process should also strive to meet the Government Finance Officers Association's (GFOA) best practices for finance, accounting, and budgeting by government agencies.

Consistent with State law and regulation, the LAUSD budget is developed, adopted, refined, and reviewed on a timely basis, through an annual cycle, as highlighted by the table below.

**Timetable of LAUSD Budget Process**

| Timing | Activity |
|---|---|
| October/November | • Board discussions on budget priorities and investments for the next fiscal year |
| December | • First Interim Report released projecting current and future year's revenues, expenditures, and balances.<br>• Board decisions on investments for implementation during budget development |
| January | • Governor proposes the State Budget to the Legislature for the next fiscal year<br>• District Staff analyzes Governor's Proposed State Budget for Board<br>• Materials and allocations for budget development finalized |
| February/March/April | • Schools and Offices Budget Development |
| March | • Second Interim Report released projecting current year revenues, expenditures, & balances<br>• Budget Services & Financial Planning Division presents District's 3-year multi-year projection to the Board<br>• General Fund - funding levels presented |
| May | • Governor releases May Revision of proposed State Budget<br>• Categorical Funding levels presented to the Board |
| June | • Board adopts Final Budget for coming year |
| June/July/August | • State budget adopted<br>• If necessary, Board holds special meetings to consider changes to Final Budget |

## II. Finance and Budget Policy

To assist the Board of Education in making sound policy, guide the development of the District's budget, enhance the management of the District's finances, minimize the risk of LACOE action, and reduce potential audit concerns, the Board has adopted this Finance and Budget Policy which is based on five core principles. The budget should:

1. Be based on the goals of the Board and Superintendent.
2. Be based on sound financial principles.
3. Be clear and easy to understand.
4. Be timely, and easy to manage at the school level.
5. Be based on a process that informs stakeholders.

This policy was developed after reviewing the document "Recommended Budget Practices" developed by the GFOA. The policy is also consistent with the standards and criteria established by the State Board of Education (Education Code Sections 33127, 33128), as well as current GASB rules and standards. To the extent that LAUSD's current budgeting and accounting practices are not in compliance with this policy, implementation of this policy is to be phased in.

The Finance and Budget Policy is a "living document." LAUSD expects that it shall evolve over time to best connect District policy, budgeting, and financing principles.

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

The Board of Education and Superintendent have the primary responsibility for developing and articulating the District's goals; these goals shall be the framework for the budget.

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

LAUSD's budget should be based on financial principles that shall keep the District viable and able to sustain its key programs over time. The following specific financial principles, based on law, expert advice, and experience, are offered to this end:

a) Structurally Balanced Operating Budget
b) Appropriate Use of One-Time Revenues
c) Alignment of Budget with Expected Expenditures
d) Maintenance of Appropriate and Adequate Fund Balance and Reserves
e) Revenue Maximization
f) Revenue and Expenditure Estimation
g) Cost Recovery through Fees and Charges
h) Capital Plan
i) Asset Management
j) Prudent Debt Management
k) Program Sustainability
l) GASB Compliance

**A) STRUCTURALLY BALANCED OPERATING BUDGET**

The Superintendent must annually prepare and recommend a structurally balanced budget where operating revenues are equal to, or exceed, operating expenditures (Education Code Sections 42100, 42127.5).

The Office of the Chief Business Officer shall prepare the First and Second Period Interim Financial Reports in accordance with the law and make appropriate recommendations to the Board if financial adjustments are necessary. Annual appropriations shall be made to responsibly address all identified liabilities, including pension, vacation accrual, workers' compensation, and retiree health needs.

## B) APPROPRIATE USE OF ONE-TIME REVENUES

Ongoing District expenditures should not exceed ongoing revenues. One-time revenues should be applied first toward restoration of Operating Reserves (as described under Section D below). This shall assist meeting the minimum three-year reserve target amounts in accordance with AB 1200 (The "Three-Year Sustainability Plan"). The Chief Business Officer shall be responsible for identifying one-time revenues and expenditures and for making recommendations regarding their use. One-time revenues cannot be relied on in future budget periods. This policy on one-time revenues minimizes the disruptive effects on services.

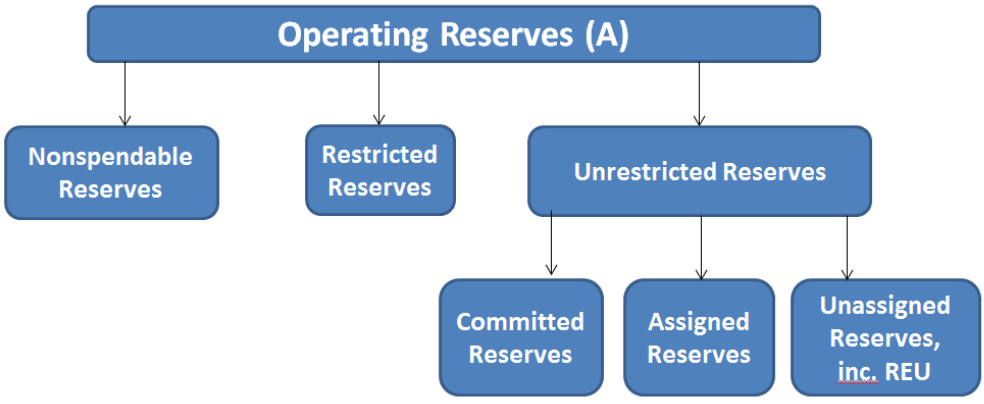
Any new or unanticipated unrestricted revenues recognized during the current fiscal year should also be applied to reduce any operating deficit or unplanned one-time mandatory cost before being used for other purposes.

## C) ALIGNMENT OF BUDGET WITH EXPECTED EXPENDITURES

Actual expenditures should closely approximate the estimated appropriation. To the extent that funding is required for expenditures spanning fiscal years, appropriate financial techniques should be identified and employed.

## D) MAINTENANCE OF APPROPRIATE AND ADEQUATE FUND BALANCES AND RESERVES

LAUSD shall strive to maintain certain reserve funds to provide financial stability. The reserves describe in these policies supersedes all prior District reserve policies. These reserve funds shall be for operations or for liabilities, and includes, but not limited to, the following described categories:



**A. Operating Reserves:**

The purpose of operating reserves is to set aside monies and to meet the minimum reserves policy target in the Three-Year Sustainability Plan.

The current classifications of fund balances[1] are as follows:

- Non-spendable fund balance *(inherently non-spendable)* This category includes reserves for Revolving Cash, Stores, and Prepaid Expenditures
- Restricted fund balance *(externally enforceable limitations on use)* This category includes balances related federal and state programs.
- Committed fund balance *(self-imposed limitations on use)*
- Assigned fund balance *(limitation resulting from intended use)*
- Unassigned fund balance *(residual resources for unrestricted use)*

General Fund Balance Policy:

The District shall maintain Total General Fund balances at a level which is 5% or more of Total General Fund expenditures and net transfers out (the "5% Minimum Reserve Threshold"). This level is the minimum necessary to sustain the District's strong credit ratings.

Reserve funding levels shall be reviewed annually and adjusted as appropriate. The reserve policy is as follows:

1. The District shall maintain at least the 5% Minimum Reserve Threshold in the Three-Year Sustainability Plan.
2. Whenever the District projects a failure to meet the 5% Minimum Reserve Threshold, all one-time monies received shall be set-aside until the Threshold is met in each of the years.
3. In addition, other recommendations shall be developed to restore reserve balances. These recommendations shall be completed within the next fiscal year.

Reserve for Economic Uncertainties:

A legally required reserve that mandates Districts whose average daily attendance is below 400,001 to reserve 2% of total General Fund expenditures and other financing uses.

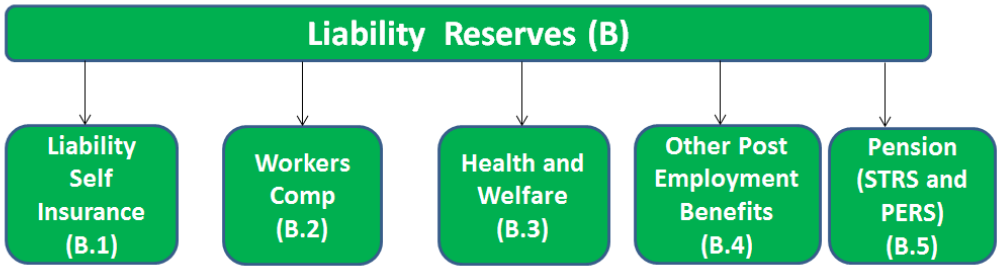
Reserves for Revolving Cash, Stores, and Prepaid Expenditures:

The District's accounting practice establishes a reserve for revolving cash, stores, and prepaid expenditures.

[1] Under GASB Statement No. 54, Fund Balance Reporting and Government Fund Type Definitions.

**B. Liability Reserves:**

The purpose of the Liability Reserves is to set aside monies for legal liabilities. Funding these liability reserves provides resources to help prevent disruptive reductions to LAUSD operating programs.




B.1 Liability Self-Insurance Fund:

Liability Self Insurance funding shall be based on the current year claims and the amount to fully fund the estimated liability as determined by a third-party actuarial report.

B.2 Worker's Compensation Fund:

Worker's Compensation funding shall be based on the current year claims and the amount to fully fund the estimated liability as determined by a third-party actuarial report.

B.3 Health and Welfare Fund:

Health & Welfare funding shall be based on the Health and Welfare Memorandum of Agreement in place.

B.4 Other Post-Employment Benefits (OPEB) Fund:

The District has an irrevocable trust for its OPEB liability (OPEB Trust) to:

1. Minimize encroachment on the District's operating budget;
2. Provide funding to protect retiree benefits;
3. Improve the return on investment on the Trust assets;
4. Align contributions to more adequately recover costs from federal, capital and grant programs;
5. Provide an initiative-taking response to address the impacts of GASB 45 on the District's finances; and
6. Preserve the District's net assets.

According to best practices recommended by the Government Finance Officers Association, employers who offer OPEB shall fund the long-term cost of the benefits promised to participants. The appropriate way to attain reasonable assurance that benefits remain sustainable is to accumulate resources for future benefits in a systematic and disciplined manner during the active service life of the benefiting employees. A commitment to fund benefit promises is a prudent practice and helps achieve intergenerational equity among those who are called on to financially support the benefits, thereby avoiding the transfer of costs into the future.

Contributions to the Trust shall be annually calculated and distributed as follows:

1. An annual per employee set-aside, at rates consistent with the District's current budget assumptions and policies, shall be contributed to the OPEB Trust on or before June 30th. Such contributions shall be subject to maintaining an Unrestricted General Fund balance of 5% of the unrestricted revenue. These Trust contributions shall be made from all appropriate funding sources. The annual OPEB per employee growth rates shall continue until such time that the District shall be able to meet its unfunded liability in accordance with GASB standards.[2]
2. If the Unrestricted General Fund is above 5% of the unrestricted revenues (after the annual OPEB contribution has been determined), an additional contribution from the assigned OPEB reserve shall be placed in the Trust.
3. In the event the interim depicts a negative balance in any of the current and two subsequent fiscal years, it is incumbent upon the Chief Business Officer to recommend changes to the OPEB contribution to ensure fiscal sustainability.

## E) REVENUE MAXIMIZATION

LAUSD receives most of its funding from the State of California. To supplement these funds, LAUSD shall seek additional revenues from other funding sources including the Federal Government, foundations, corporations, mandate funding, parent and community organizations, and through new and changes to funding legislations. These additional resources should be for purposes that are consistent with the District's goals and objectives, and which complement the LAUSD's resources. LAUSD shall also seek the approval of granting agencies to provide flexibility in the use of scarce resources.

## F) REVENUE AND EXPENDITURE ESTIMATION

LAUSD shall strive to include in the budget all revenues that can be expected for the fiscal year. The Chief Business Officer shall appropriate funds for expenditure based on a prudent assessment of the risks associated with each revenue source. The authority to spend in part or all the budgeted revenue shall be provided based on revenue certainty.

Reserve for Anticipated Balances:

This is a non-budget add reserve requested by the Los Angeles County of Education to allow for technical adjustment for expenditure.

## G) COST RECOVERY THROUGH FEES AND CHARGES

LAUSD may charge fees to recover costs of certain services, such as those provided to charter schools. LAUSD shall set fees so that they cover the entire cost of the service provided, including all direct and indirect costs subject to any legal restrictions.

[2] Beginning in 2017-18 as part of the fiscal stabilization plan, there is no OPEB contribution in FY 2018-19 through FY 2020-21.

## H) CAPITAL PLAN

LAUSD shall strive to provide comprehensive planning and budgeting for its capital needs by:

- Developing, on a periodic basis, a Statement of Need for capital programs.
- Annually adopting a multi-year capital budget that identifies the projects planned, the estimated cost of each project, the expected sources of revenue for each project, and the fiscal year or years in which project funds must be committed.
- Annually presenting an analysis of the future operational impact of the capital projects.

## I) ASSET MANAGEMENT

The District shall strive to:

- Budget appropriate amounts so that physical assets are properly maintained and replaced when needed.
- Maintain inventories of assets and the condition of major assets assessed on a regular basis to develop appropriate replacement and maintenance programs.
- Prepare a maintenance plan to sustain the need to maintain the value of its assets and protect the health and safety of students and employees.
- Annually estimate and set aside resources for preventative maintenance.
- Maintain a restricted account within the general fund for the exclusive purpose of providing funds for ongoing and major maintenance of school buildings to comply with the requirements set forth in Education Code Section 17070.75 and 17070.77. Deposit into this account, in each fiscal year for at least 20 years after receipt of School Facility Program (SFP) funds, an amount equal to or greater than required percent of the total general fund expenditures of the District, including other financing uses, for that fiscal year.

## J) PRUDENT DEBT MANAGEMENT

LAUSD shall adhere to the Debt Management Policy as adopted by the Board of Education.

## K) PROGRAM SUSTAINABILITY

To achieve sustainability, LAUSD shall strive to:

- Link multi-year programs to multi-year funding. When funding is non-continuous, the program shall be identified as limited.
- Set parameters for multi-year programs and offices by identifying specific "sunset dates" for program termination as well as the ending date for personnel assignments funded in the program.
- Make defined fiscal commitments rather than open-ended commitments (e.g. fund health benefits at a specific cost level rather than a specific service level).

- Identify impact on the budget of unfunded mandates and other spending pressures.

### L) GASB STANDARDS FOR FINANCIAL ACCOUNTING AND REPORTING

The Governmental Accounting Standards Board promotes rules governing financial accounting and reporting. LAUSD shall comply with these rules. LAUSD shall strive to receive the GFOA Certificate for Excellence in Financial Reporting annually.

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

A broad cross-section of stakeholders in the District relies on LAUSD's budget and related financial documents for crucial financial information. These stakeholders include parents, teachers, community groups, administrators, and oversight bodies. LAUSD's budget shall be organized and presented in such a way that both lay persons and experts can understand:

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

In addition, LAUSD shall strive to develop its annual budget in a manner consistent with the GFOA standards for budget presentation. These guidelines are established to provide appropriate disclosure of financial information to the public and other interested parties, while facilitating management decisions on program expenditures.

LAUSD has identified guidelines for the presentation of budgets consistent with GFOA standards from four perspectives:

a) Policy Document
b) Financial Plan
c) Operations Guide
d) Communications Device

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

The process of managing the budget is easier for schools and offices if they have access to systems and training. The District shall define the parameters under which schools and offices shall manage their budgets.

***Principle Five: The budget process should inform stakeholders.***

Prior to the adoption of the final budget, District staff shall inform stakeholders in accordance with the budget Timetable and materials shall be posted to the website.

## III. FUND BALANCE POLICY AND PROCEDURES

### A. PURPOSE

This Fund Balance Policy establishes the policy and procedures for reporting and maintaining fund balance in the District's financial statements. The policy also authorizes and

directs the Chief Business Officer to prepare financial reports which accurately categorize fund balance as per Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Government Fund Type Definitions, effective beginning the 2010-11 fiscal year.

## B. GENERAL POLICY

There are five separate components of fund balance. Each component identifies the extent to which the District is bound by constraints on the specific purpose for which amounts can be spent.

- Nonspendable fund balance *(inherently nonspendable)*
- Restricted fund balance *(externally enforceable limitations on use)*
- Committed fund balance *(self-imposed limitations on use)*
- Assigned fund balance *(limitation resulting from intended use)*
- Unassigned fund balance *(residual resources for unrestricted use)*

The first two components listed above are not addressed in this policy due to the nature of their restrictions. An example of nonspendable fund balance is inventory. Restricted fund balance is either imposed by law or constrained by grantors, contributors, or laws or regulations of other governments. This policy is focused on the last three components listed above.

The District considers restricted fund balances to have been spent first when expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. Similarly, when an expenditure is incurred for purposes for which amounts in any of the unrestricted classifications of fund balance could be used, the District considers committed amounts to be reduced first, followed by assigned amounts, and then unassigned amounts.

## C. PROVISIONS

### Committed Fund Balance

The Governing Board, as the District's highest level of decision-making authority, may commit Fund balances for specific purposes pursuant to constraints imposed by formal actions. Commitment of funds can be made through the adoption of the budget if the intent to commit the funds is specifically stated. These committed amounts cannot be used for any other purpose unless the Governing Board removes or changes the specific use through formal action. Governing Board action to commit fund balance needs to occur within the fiscal reporting period, no later than June 30. The amount which shall be committed can be determined subsequently but prior to the release of the District's financial statements.

Pursuant to GASB 54, the District commits to maintaining the Deferred Maintenance and Adult Education funds to support programs for which the funds were originally established. Amounts transferred into or retained in the funds shall be determined annually per Board adoption of the budget and approval of the year end unaudited actuals report.

**Assigned Fund Balance**
Amounts that are neither restricted nor committed may be constrained by the District's intent to be used for specific purposes. This policy hereby delegates the authority to assign amounts to the Superintendent, or designee.

**Unassigned Fund Balance**
These are residual positive net resources for the General Fund more than what can properly be classified in one of the other four categories. There are reserves that do not meet the requirements of the components of fund balance. For financial statement reporting purposes, these reserves are included in the unassigned fund balance. This includes:

- **Reserve For Economic Uncertainty** – The District shall maintain an economic uncertainty reserve, consisting of unassigned amounts, of at least 2% of total General Fund expenditures and other financing uses in accordance with Section 15450 of the California Code of Regulations. The primary purpose of this reserve is to avoid the need for service level reductions if an economic downturn causes revenues to be lower than budgeted. If the District must expend all or part of this reserve, the District shall identify and implement a budgetary plan to replenish this reserve the following year. This reserve may be increased by legal requirement.

Los Angeles Unified School District

# DEBT MANAGEMENT POLICY




## *LINK TO DEBT MANAGEMENT POLICY*

https://bit.ly/3d9bCdx

# GLOSSARY AND ABBREVIATIONS

## GLOSSARY

**Abatement** – A complete or partial cancellation of an expenditure or revenue item.

**Academic Performance Index (API)** – The API measures student achievement on certain standardized tests. Several Governor's Initiative programs use schools' API scores and their growth over time on the Index to determine funding.

**Accounts Payable** – Amounts due and owed to private persons, business firms, governmental units, or others for goods received and/or services rendered. It includes amounts billed but not yet paid.

**Accounts Receivable** – Amounts due and owed from private persons, business firms, governmental units, or others for goods received and/or services rendered. It includes amounts billed but not received.

**Accrual Basis of Accounting** – An accounting method in which revenues are recorded when earned, and expenditures when a liability is incurred, regardless of when the receipt or payment of cash takes place. School districts use the accrual basis of accounting for proprietary funds such as the Cafeteria and Self-Insurance funds, and fiduciary funds such as the Annuity Reserve Fund. (See "Cash Basis of Accounting" and "Modified Accrual Basis of Accounting").

**Allocation** – Appropriation earmarking expenditures for a specific purpose

**Administered Budget** – Resources managed by a division but spent elsewhere. For example, Facilities Services Division manages the utilities budget for schools and offices, but the expenditures are distributed to schools and offices.

**Administrative Service Charge** – Credit (negative) amount budgeted to reflect indirect administrative services costs charged to certain programs. This is necessary to eliminate duplication of the cost in the total District budget.

**Ad Valorem Tax** – Tax based on a percentage of the value of goods or services.

**Arbitration –** A form of alternative dispute resolution in which a third party reviews the evidence in the case and imposes a decision that is legally binding for both sides and enforceable.

**Appropriation** – Authorization granted by the governing board to make expenditures and to incur obligations for special purposes. An appropriation is usually limited in purpose, amount, and the time period during which it may be expended.

**Audit** – An examination of documents, records, and accounts for the purpose of (1) determining the propriety of transactions; (2) ascertaining whether transactions are recorded properly; and (3) determining whether statements drawn from accounts reflect an accurate picture of financial operations and financial status for a given period of time.

**Audit Adjustments** – Adjustments made to the financial statements as a result of the LEA's independent Audit. They are made after the general ledger is closed but before the audited financial statements are issued. Audit adjustments relating to revenues or expenditures are posted to the general ledger in the fiscal year subsequent to the audit year.

**Authorized (budgeted) Amount** – The maximum budget authority granted by the governing board, as opposed to the "estimated amount". "Authorized" and "estimated" amounts will differ when, for example, actual grant revenues or expenditures are projected to be less than the authorized amount.

**Authorized Positions** – Positions, both filled and vacant, for which authority is provided in the budget.

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

**Base Grant Funding** – In LCFF, it is the result of multiplying the Base Grant Per ADA of each grade span by the funded ADAs of each respective grade span. All students generate Base funding.

**Bond** – Certificate containing a written promise to pay a specified amount of money, called the face value, at a fixed time in the future, called the date of maturity, and specifying interest at a fixed rate, usually payable periodically.

**Budget** – Plan of financial operation consisting of an estimate of proposed revenue and expenditures for a given period and purpose. The term usually indicates a financial plan for a single fiscal year.

**Budget Adjustment (or "Budget Transfer")** – Adjustment that may increase or decrease revenues or expenditures, or a change in amounts between objects of expenditures. The adjustment can be for the current fiscal year or for multi-years.

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

**Capital Assets** – Assets of significant value and having a useful life of more than one year. Capital assets are also called fixed assets.

**Capital Expenditures** – According to the California School Accounting Manual, capital expenditures are those "for sites, buildings, books, and equipment, including leases with option to purchase, that meet the LEA's (Local Education Agency) threshold for capitalization." Categories of expenses recorded as capital expenditures include land, buildings, site improvements, and some types of equipment. Equipment also includes library books and project management costs that can be assigned to an individual capital project.

**Capital Improvement Plan (CIP)** – Is a long-range plan of proposed Capital Improvement Projects with single and multiple-year capital expenditures. The CIP shall be updated annually. Appropriations for each approved project shall be presented in the annual budget, with some projects spanning multiple fiscal years. A capital plan should cover a period of at least three years, preferably five or more.

**Capital Outlay** – Amounts paid for fixed assets or additions to fixed assets, including land or existing buildings, improvement of grounds, construction of buildings, additions to buildings, remodeling of buildings, or initial and additional equipment.

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

**Career Technology Education** – Program of study that involves a multiyear sequence of courses that integrates core academic knowledge with technical and occupational knowledge to provide students with a pathway to postsecondary education and careers.

**Carryover (or Carryforward)** – Unexpended balances that are carried forward from one fiscal year to the next in accordance with programmatic or District guidelines. Funds may carry forward at a particular cost center or may be carried forward and redistributed as part of a new fiscal year's allocation depending on program guidelines.

**Cash Basis of Accounting** – Accounting method in which revenues are recorded when cash is received, and expenditures (or expenses) are recorded when cash is disbursed. School districts do not use the cash basis of accounting. (See "Accrual Basis of Accounting" and "Modified Accrual Basis of Accounting").

**Categorical Programs** – Funds from the state or federal government granted to qualifying schools or districts for specific children with special needs, certain programs such as Class Size Reduction, or special purposes. In general, schools or districts must spend the money for the specific purpose. This money is in addition to the funding schools receive for their general education program.

**Certificated Salaries** – Salaries paid for services that require a teaching credential. These include teachers, counselors, assistant principals, and principals.

**Certificates of Participation (COPs)** – Financing technique which provides funding through the sale of papers backed by a specific capital asset for capital cost items.

**Charter School** – Under State law, charter schools operate semi-autonomously of the District. A locally-funded (affiliated) charter school continues to receive funding from the District but develops curriculum that may differ from that of a non-charter school. A direct-funded (fiscally- independent) charter school receives funding directly from the State and develops curriculum in compliance with state and federal guidelines.

**Child Days of Enrollment** – Children's centers generate revenue based on Child Days of Enrollment as opposed to K-12 schools which uses average daily attendance as the basis for revenue.

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

**Classified Salaries** – Salaries for services that do not require a teaching credential such as clerical and custodial staff.

**COLA** – See "Cost of Living Adjustment"

**Common Core State Standards (CCSS)** – Common standards across all states for English and Math. This is a change from the previous state-by-state systems. Instead of taking the California Standards Test in May, students will take the new test, called the Smarter Balanced Assessment.

**Community Day School** (CDS) – School site that serve students who have been expelled, referred by SARB, or denied attendance at a regular school site. By law, these schools must be located on sites separated from regular District campuses.

**Compensatory Education** – Comprised of Every Student Succeeds Act Titles I (Socioeconomically Disadvantaged Students), II (High Quality Teachers), and III (English Learners). Provides supplemental funding for schools qualifying for resources under program guidelines.

**Concentration Grant Funding** – In LCFF, school districts that have unduplicated pupil percentage greater than 55% are entitled to the Concentration Grant Funding. For each grade span, this is calculated by multiplying the Base Grant Funding by the Unduplicated Pupil Percentage in excess of 55% times 65%.

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

**Continuous** – See "Ongoing."

**Coronavirus (COVID-19)** – Illness caused by a novel coronavirus called severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2)

**Coronavirus Aid, Relief and Economic Security Act (CARES) (S. 3548**) – One of three coronavirus relief bills passed by Congress in March 2020. At roughly $2 trillion dollars, the CARES Act is the largest stimulus bill in U.S. history. The other two relief bills include the Coronavirus Preparedness and Response Supplemental Appropriations Act of 2020 (H.R. 6074), and the Families First Coronavirus Response Act (H.R. 6201)

**Cost of Living Adjustment (COLA)** – This is a percentage calculated by the State and is based on the Implicit Price Deflator as of the month of May prior to the beginning of each fiscal year. The LCFF rates per ADA are increased annually to reflect the COLA.

**Current Expense of Education** – The current General Fund operating expenditures for kindergarten through grade twelve. This excludes expenditures for food services, community services, non-agency activities, fringe benefits for retired persons, acquisition and construction of facilities, and other outgo items.

**Debt Limit** – The maximum amount of legally-permitted debt.

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

**Deficit Spending** – Excess of actual expenditures over actual revenues (also referred to as an operating deficit).

**Designated Ending Balance** – The portion of the previous year's ending balance committed by statute or by District policy and therefore unavailable for general purpose spending.

**Developer Fees** – District revenue resulting from fees levied upon new residential, commercial, or industrial development projects within the District's boundaries in order to obtain additional funds for the construction of schools.

**Direct Services** – Services that are delivered at a school site where the student is the direct recipient or beneficiary of the services. Examples include personnel that provide direct, hands-on instruction to students.

**Education Protection Act (EPA)** – The Education Protection Account (EPA) provides local educational agencies (LEAs) with general purpose state aid funding pursuant to Proposition 30, The Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012. The EPA funding is a component of an LEA's total LCFF entitlement as calculated in the Principal Apportionment.

**Education Stabilization Fund (ESF)** – Authorized under the CARES Act, the ESF appropriated approximately $31 billion to create funding streams for several distinct education programs that addressed the impact of the Novel Coronavirus Disease 2019 (COVID-19) on educational services across the nation.

**Elementary and Secondary Education Act (ESEA)** – In 1965, President Lyndon B. Johnson passed the Elementary and Secondary Education Act as a part of the "War on Poverty." ESEA emphasizes equal access to education and establishes high standards and accountability. The law authorizes federally funded education programs that are administered by the states. In 2002, Congress amended ESEA and reauthorized it as the No Child Left Behind Act (NCLB). In 2015, Congress amended NCLB and reauthorized it as the Every Student Succeeds Act (ESSA).

**Elementary and Secondary School Emergency Relief Fund (ESSER)** – Resources under the federal CARES Act to provide school districts with emergency relief funds to address the impact of COVID-19 on elementary and secondary schools across the nation.

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

**Encroachment** – Costs of a district-defined program such as Special Education that exceed the program's earned income. Encroachment is covered through inter-program adjustments, usually from General Fund – Unrestricted Program resources.

**Encumbrance** – An obligation such as a salary, purchase order, contract, or other commitment to spend, that has been recognized in the accounting records but not yet finalized as a formal expenditure.

**Enterprise Funds** – Funds used to account for activities of an LEA (Local Education Agency) that, because of their income-producing character, are similar to those found in the private sector.

**Entitlement** – Apportionment that is based on specific qualifications or a formula defined in statute.

**Estimated (Budgeted) Amount** – The estimated amount of revenues or expenditures, as opposed to the "authorized" amount, which is the maximum budget authority granted by the governing board. "Authorized" and "estimated" amounts will differ when, for example, actual grant revenues or expenditures are projected to be less than the authorized amount.

**Every Student Succeeds Act (ESSA)** – ESSA was signed by President Obama on December 20, 2015, and reauthorizes the 50-year-old Elementary and Secondary Education Act (ESEA), the nation's national education law. See "Elementary and Secondary Education Act (ESEA)"

**Expenditure** – The cost of goods received, or services rendered.

**Expanded Learning Opportunities (ELO-G)** – ELO Grants shall be expended for extending instructional learning time, accelerating progress to close learning gaps, integrated pupil supports, community learning hubs, supports for credit deficient pupils, additional academic services, and training for school staff. The LEA must use at least 85 percent (85%) of its apportionment for expenditures related to providing in-person services; at least 10 percent (10%) of the funding on paraprofessionals to provide supplemental instruction and support; use up to 15 percent (15%) of its apportionment to increase or improve services for students participating in distance learning or to support activities intended to prepare the LEA for in-person instruction

**Expanded Learning Opportunities Program (ELO-P)** – ELO Program provides funding for afterschool and summer school enrichment programs for transitional kindergarten through sixth grade. "Expanded learning" means before school, after school, summer, or intersession learning programs that focus on developing the academic, social, emotional, and physical needs and interests of pupils through hands-on, engaging learning experiences. It is the intent of the Legislature that expanded learning programs are pupil-centered, results driven, include community partners, and complement, but do not replicate, learning activities in the regular school day and school year.

**Facilities Condition Assessments (FCA)** – Facilities Condition Assessment is the process of developing a comprehensive picture of physical conditions and the functional performance of buildings and infrastructure; analyzing the results of data collection and observations; and reporting and presenting findings.

**Fees** – Amounts collected from or paid to individuals or groups for services or for use of a facility or service rendered.

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

**Final Budget** – Official operating budget upon board adoption, which must occur prior to June 30 of the preceding budget year. The Final Budget is submitted to the Los Angeles County Office of Education (LACOE) for approval in accordance with guidelines provided in the Education Code.

**Fiscal Year** – Period of one year, the beginning and ending dates of which are fixed by statute. The fiscal year for California school districts begins July 1st and ends on June 30th.

**Fringe Benefits** – Employee benefits paid by an employer on behalf of employees in addition to salary supplementing an employee's salary

**Function** – Under the Standardized Account Code Structure (SACS), function refers to activities or services performed to accomplish a goal.

**Fund** – A sum of money or other resources set aside for the purpose of carrying on specific activities or attaining certain objectives.

**Fund Balance** – According to the California School Accounting Manual (Procedure No. 207), the fund balance is determined by subtracting the fund's total liabilities from the total assets. The difference is the fund balance. Fund Balance Classification - GASB 54 implements a five-tier fund balance classification that depicts the extent to which the district is bound by spending constraint imposed on the use of its resources.

- **Non-spendable Fund Balance** consists of funds that cannot be spent due to their form. These include inventory and prepaid items or funds that are legally or contractually required to remain intact, such as the principal of a permanent endowment.
- **Restricted Fund Balance** consists of funds that are subject to externally imposed and legal constraints.
- **Committed Fund Balance** consists of funds that are subject to internal policies and constraints. These policies are self-imposed by the District's highest level of decision-making authority.
- **Assigned Fund Balance** consists of funds that are intended to be used for a specific purpose by the District's highest level or an official with the authority to assign funds.
- **Unassigned Fund Balance** consists of residual fund balance that has not been classified in the previous four categories. It represents resources available for future spending.

**General Fund** – Fund used to summarize costs of the District's basic operations. The District's General Fund includes both restricted and unrestricted activities.

**General Obligation Bonds** – Also referred to as GOs, are municipal bonds which provide a way for state and local governments to raise money for projects.

**Goal** – Under the Standardized Account Code Structure (SACS), a goal defines an objective or set of objectives for the LEA (Local Education Agency). It is used to account for the cost of instruction and other services by the instructional goals and objectives of an LEA.

**Goal** – Under the Standardized Account Code Structure (SACS), a goal defines an objective or set of objectives for the LEA (Local Education Agency). It is used to account for the cost of instruction and other services by the instructional goals and objectives of an LEA.

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

**Governor's Emergency Education Relief Fund (GEER)** – Resources under the federal CARES Act to provide school districts with emergency relief funds to address the impact of COVID-19 on elementary and secondary schools across the nation. Allocations based in part on low-income student counts.

**Grade Span** – In LCFF, it refers to the grouping of student grade levels such as K-3, 4-6, 7-8, and 9-12.

**Grant** – A contribution, either in money or material goods, made by federal, state, or local entities to the District. Grants may be competitive or formula-based entitlements.

**Hold Harmless** – Formula providing a guarantee of no loss in funding for an agency when a change in law or data would otherwise require a loss in funding

**Implemented Budget** – Budget for restricted programs that has been allocated to specific appropriations for expenditure.

**Indirect Cost** – Elements of cost necessary in the operation of a district or in the performance of a service that are of such nature that the amount applicable to each accounting unit cannot be determined readily. It consists of those business and administrative costs (e.g., accounting, budgeting, personnel, purchasing) that benefit the entire district.

**Indirect Cost Rate** – Method for claiming reimbursement of indirect costs from federal and state categorical funds. It is the ratio (expressed as a percentage) of the indirect costs to direct base costs.

**In-Person Instruction Grant (IPI)** – IPI Grant funds may be used for any purpose consistent with providing in-person instruction for any pupil participating in in-person instruction, including, but not limited to, COVID-19 testing, cleaning and disinfection, personal protective equipment, ventilation and other school site upgrades necessary for health and safety, salaries for certificated or classified employees providing in-person instruction or services, and social and mental health support services provided in conjunction with in-person instruction.

**Inter-fund Transfers** – Income and expenditures initially recorded in the General Fund and then transferred, in accordance with accounting requirements, to a special fund.

**Interim Reports** – Accounting reports prepared as of a date or a period during the fiscal year. They include budgetary estimates, financial transactions during current year-to-date, and end-of-year projections. California school districts are required to publish a first interim report in December based upon October data, and a second interim report in March based

on January data. A third interim report may be required by the County Office of Education if it has significant concerns regarding the financial viability of a district.

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

**Inter-program Costs** – Costs of a district-defined program that exceed the program's income must be covered from other General Fund revenues. Such costs are covered through "inter-program" transfers from the unrestricted General Program.

**LCAP – Local Control Accountability Plan** – See "Local Control Accountability Plan" below.

**LCFF – Local Control Funding Formula** – See "Local Control Funding Formula" below.

**Least Restrictive Environment** – A guiding principle in the Individuals with Disabilities Education Act; describes the legal requirement to educate students with disabilities with their non-disabled peers to the greatest extent appropriate.

**Limited** – See "One-time."

**Local Control Accountability Plan (LCAP)** – Board-adopted Districtwide plan identifying the academic interventions and strategies that will be implemented to address the academic needs of students receiving supplemental and concentration funding under the Governor's Local Control Funding Formula (LCFF). The plan is a required component of the annual District budget document adopted by each district Board of Education.

**Local Control Funding Formula (LCFF)** – The Governor's public education funding reform, which replaced the Revenue Limit funding formula and most state categorical sources, with a base grant funding, and needs-based supplemental grant funding based on the number of identified students who are English Learners, socio-economically disadvantaged, or who are in foster care. The formula also provides a concentration grant funding for Districts with unduplicated student counts exceeding 55% in any one of the previously mentioned supplemental funding categories.

**Local Education Agency (LEA)** – This pertains to a school district, a charter school, or a county office of education which operates a public elementary or secondary school.

**Mandated Cost Reimbursements** – The California constitution requires that the State reimburse local governmental entities, including school districts, for the cost of complying with State or court mandates. The reimbursement is known as a Mandated Cost Reimbursement.

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

**Measure K – The "Safe Healthy Neighborhood Schools Act (of 2002)"** is a school bond measure that authorizes LAUSD to issue $3.35 billion in bonds for repair and renovation of existing schools and to build neighborhood schools to improve local schools and relieve

**Measure Q – The "Safe, Healthy Neighborhood Schools Act (of 2008)"** is a school bond measure that authorizes LAUSD to issue $7 billion in bonds to continue repair/upgrade of aging classrooms. Passed by 69% of the Los Angeles County voters; November 2008. http://www.laschools.org/bond/faq

**Measure R –** The "Safe and Healthy Neighborhood Schools Improvement Act of 2004" is a school bond measure that authorizes LAUSD to issue $3.87 billion in bonds to continue repair/upgrade of aging classrooms and build neighborhood schools. Passed by 63% of the Los Angeles County voters; March 2004. http://www.laschools.org/bond/faq

**Measure RR** – The "LAUSD School Safety and Upgrade Act (of 2020) is a school bond measure that authorizes LAUSD to issue $7 billion in bonds for construction, rehabilitation or replacement of school facilities. Board Places $7 Billion School Construction Bond Issue on the Ballot for November 3, 2020 (08-04-20) (lausd.net)

**Measure Y –** The "Safe and Healthy Neighborhood Schools Repair and Construction Measure of 2005"is a school bond measure that authorizes LAUSD to issue $3.985 billion in bonds to continue repair/upgrade of aging classrooms and to build new neighborhood schools. Passed by 66% of the Los Angeles County voters; November 2005. http://www.laschools.org/bond/faq

**Modified Accrual Basis of Accounting** – In the modified accrual basis of accounting, revenues are recognized in the period when they become available and measurable, and expenditures when a liability is incurred, regardless of when the receipt or payment of cash takes place. School districts use the modified accrual basis of accounting for operating funds such as the General Fund and Adult Education Fund.

**Multi-year Financial Plan** – Plan that presents financial estimates of programs in tabular form for a period of years. These estimates reflect the future financial impact of current decisions. California school districts are required to publish three-year financial plans reflecting estimates for the budget year and two subsequent fiscal years.

**Next Generation Science Standards (NGSS)** – New K–12 science standards have been developed that are rich in content and practice, arranged in a coherent manner across disciplines and grades to provide all students an internationally benchmarked science education.

**Norms** – For most schools, the District uses Board-approved "norms" to determine the number of teachers, school administrators, school clerical positions, and various resources at each school. Norms generally use student enrollments to determine the resources to be allocated to individual schools. For example, norms may dictate that schools should receive 1 teacher per 30 students, one clerical employee per 100 students, one counselor per 500 students, etc.

To calculate norm allocations, the District uses the number of students enrolled at each school on "norm day," which is generally the Friday of the fourth week of school. Other factors may also be used in norm allocations. For example, the allocation of custodians is based on a complex formula that includes the school's square footage. The District norms are published in the form of "norm tables" which describe the factors utilized in determining the individual norms.

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

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

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

**Operational Budget** – The positions and other resources which enable an operating unit to perform the functions for which it is responsible. Distinguished from administered budgets in that the unit controlling and benefiting from the resources are one and the same.

**Other Restatements** – Used to correct material errors reported in prior year's financial statements discovered after the completion of an audit.

**Overdraft** – Amount by which expenditures and encumbrances exceed the budget available for them.

**Pending Distribution** – Accounts in the budget held for distribution to expendable appropriations during the course of the fiscal year. Generally, funds are placed in a Pending Distribution account because of funding uncertainty or because no spending plan has been received. Funds must be transferred from the Pending Distribution account to expendable accounts before spending may occur.

**Position Control** – System developed to control salary and benefit costs by comparing budgeted positions to assignments and payroll so that only employees with budgeted positions and active assignments can be paid.

**Program Code** – Five-digit code used in budgeting and controlling expenditures. Use of program codes facilitates tracking and identification of specific expenditures. Also referred to as *Appropriation Code*.

**Proposition 20** – The "Cardenas Textbook Act of 2000" – changed the way the portion of the state's annual lottery revenues are distributed to public education by mandating that of the future growth in lottery funds, 50-percent of that increase must go to K-14 public schools to be spent on instructional materials. Passed by **53%** the **California** voters; March 2000. http://ballotpedia.org/California_Proposition_20,_Lottery_Funds_for_Textbooks_(2000)

**Proposition 30** – Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012, temporarily increases the state's sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers. This partly funds the LCFF.

**Proposition 39** – California Energy Conservation Grant, provides funding to support energy efficiency and alternative energy projects, along with related improvements and repairs that contribute to reduced operating costs and improved health and safety conditions in public schools.

contribute to reduced operating costs and improved health and safety conditions in public schools.

**Proposition 47** – The "Kindergarten-University Public Education Facilities Bond Act of 2002" Authorized California to issue $13.05 billion in bonds to provide funding for necessary education facilities to relieve overcrowding and to repair older schools. Funds will be targeted to areas of the greatest need and must be spent according to strict accountability measures. Passed by 59% of the California voters; November 2002.
http://ballotpedia.org/California_Proposition_47,_Bonds_for_School_Construction_(2002)

**Proposition 49** – The "Before and After School Programs Act," increased funding for before and after school programs in California. Starting in 2004-2005, it permanently earmarked a portion of the state's general fund for before and after school programs. Passed by 56.7% of the California voters; November 2002.
http://ballotpedia.org/California_Proposition_49,_Funding_for_Before_and_After_School_Programs_(2002)

**Proposition 55** – The "State Kindergarten-University Public Education Facilities Bond Act of 2004" authorized the State of California to issue $10 billion of general obligation bonds for construction and renovation of K-12 school facilities and $2.3 billion of general obligation bonds for construction and renovation of higher education facilities. Passed by 50.1-percent of the California voters; March of 2004.
http://ballotpedia.org/California_Proposition_55,_Bonds_for_Schools_(March_2004)

**Proposition 98** – The "Classroom Instructional Improvement and Accountability Act (of 1988): requires a minimum percentage of the state budget to be spent on K-14 education, guaranteeing an annual increase in education in the California budget. As a result of Proposition 98, a minimum of 40% of California's general fund spending is mandated to be spent on education. Passed by 50.7-percent of the California voters; November 1988.
http://ballotpedia.org/California_Proposition_98,_Mandatory_Education_Spending_(1988)

**Proposition BB** – School bond measure that authorizes LAUSD to use $2.4 billion in bonds for the construction of new schools and the repair and modernization of existing schools through the district to improve local schools and relieve classroom overcrowding. Passed by 71% of the Los Angeles County voters; April 1997. http://www.laschools.org/bond/faq

**Proportionality Requirement** – Local Control Funding Formula calculation that identifies the minimum level of increased or improved services for students in need that must be demonstrated by the District each year.

**Public Employees' Retirement System (PERS)** – Unless exempted by state law, classified employees, their district, and the State contribute to this retirement fund.

**RAB** – See "Reserve for Anticipated Balances"

**Regional Occupational Centers (ROC)** – Provide vocational training classes for high school youth and adults in a variety of occupations.

**Requisition** – Document submitted initiating a purchase order to secure specified articles, services, or issuance of materials from stores warehouse, or a vendor.

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

**Reserve for Anticipated Balances (RAB)** – The Reserve for Anticipated Balances serves to identify the difference between the estimated and authorized budgeted revenues and/or authorized and estimated expenditures in the adopted budget.

**Reserve for Economic Uncertainties (REU)** – Districts are required to maintain a reserve to offset the potential impact of unanticipated expenditures or revenue shortfalls. For LAUSD, it is a minimum of 2% of General Fund total expenditures and other financing uses.

**Restricted** – Program funding restricted by legal requirement or is limited to specific students or type of expenditure, e.g., Title I, AB 602 Special Education funds, etc. See "Categorical" and "Unrestricted."

**Revenues** – The funding available to an organization from outside sources. Revenues are the primary financial resource of a fund.

**Routine Restricted Maintenance Account or Routine Repair and General Maintenance Program** – Provides for the repair of school district buildings, equipment, and grounds, as well as for planning and implementation of alterations and improvements of existing structures. School districts are required to commit 3% of their budgeted total General Fund expenditures and other financing uses for purposes of routine repair and general maintenance as a condition of participating in the State building program. The General Fund transfer to the Deferred Maintenance Fund, if any, can comprise half of one percent. Maintenance costs to other funds such as the Adult Education Fund or Child Development Fund can also be applied toward the 3% requirement.

**SACS-2022** – Form used by local school districts to report financial information to the County Office of Education. "SACS" is the abbreviation commonly used for Standardized Account Code Structure.

**Smarter Balanced Assessments** – Next-generation assessments that are aligned to the Common Core State Standards (CCSS) (http://www.corestandards.org/) in English language arts/literacy and mathematics for grades 3-8 and 11. The Smarter Balanced Assessment System will give parents and students more accurate and actionable information about what students are learning. Because these assessments are computer adaptive (http://www.smarterbalanced.org/assessments/), they will also provide better information about the needs and successes of individual students.

**Special Education Program** – School-based program providing instruction and support services based on an Individualized Education Program (IEP). To qualify for an IEP, a student must be assessed and determined to have a disability as defined by the Individuals with Disabilities Education Act (IDEA) and have a need for specialized services in order to access the instructional program.

**Special Education Local Plan Area (SELPA)** – IDEA requires that each State organize in a way that allows effective programming and services be provided to students with

disabilities. In the State of California, the mechanism used to meet this requirement is the Special Education Local Planning Area or SELPA. Each SELPA develops and maintains a local plan describing how special education programs and services are provided to students with disabilities within the boundaries of the SELPA. Due to its size, the Los Angeles Unified School District is a single-district SELPA.

**Special Education – Low Incidence** – In order to ensure students with certain disabilities have access to highly specialized equipment and materials, the State of California provides restricted funding to support the needs of students who are Deaf or Hard of Hearing, Blind or Visually Impaired and/or who have serious physical disability. The state refers to these disabilities as "low incidence."

**Special Funds** – Separate financial entities within the budget which provide for specified activities, as defined in the California Education Code. Examples are Adult Education Fund, Building Fund, Cafeteria Fund, etc.

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

**State Teachers' Retirement System (STRS)** – State law requires certificated employees, school districts, and the State to contribute to this retirement fund.

**Statutory COLA** – See "Cost of Living Adjustment"

**Student Body Fund** – An agency fund to control the receipts and the disbursements of student association activities. Student Body Funds are not the property of the school district and are not reflected in the District budget or accounts.

**Student Equity Needs Index (SENI)** – Index of school needs that includes community indicators such as suspension rates and English language arts and math assessments as well as traditional indicators such as low-income and English learner student populations.

**Student Integration Program** – Combined the Court-Ordered and Voluntary Desegregation Programs to create a wide variety of programs to address the harms of racial isolation in District schools. The *Crawford v. LAUSD* legal decision formally created this program.

**Supplemental Grant Funding** – In LCFF, every student identified as either English Learner, eligible for free or reduced-priced meal, or foster youth, generate this funding. This is calculated by multiplying the Base Grant Funding by the Unduplicated Pupil Percentage times 20%. This funding is intended to increase or improve services for the identified high-needs student groups.

**Targeted Instructional Improvement Block Grant (TIIBG)** – Funds the costs of ongoing desegregation efforts and, if funds remain, the needs of underachieving schools. It replaces Student Integration funding in the 2002-03 State Budget.

**Targeted Student Population** – Under the Local Control Funding Formula, targeted pupils are those classified as English learners (EL), meet income requirements to receive free or

reduced-price meal (FRPM), foster youth, or any combination of these factors. In Los Angeles Unified, these students are referred to as Targeted Student Populations.

**Tax and Revenue Anticipation Notes (TRANs)** – Short-term notes issued in anticipation of receipt of revenues, typically for cash flow purposes.

**Teachers As A Priority (TAP) Program** – State-funded program intended to enhance the ability of low-performing schools to attract and retain quality teaching staff.

**Undesignated Ending Balance** – The portion of the current fiscal year's ending balance that is uncommitted and available for discretionary use for the following fiscal year. All balances are one-time in nature.

**Ungraded** – Some programs, such as special education, group children into classes based on ability level rather than grade level. Such programs are reflected in the "Ungraded" section of attendance/enrollment reports.

**Unimplemented Budget** – Reflects Restricted Program income that has not yet been received but is anticipated in the budget. As grants are received during the year, the budgets of these programs will be implemented or placed into expendable appropriations.

**Unrestricted** – Refers to programs which provide funding that may be used for any educational purpose at the discretion of the Board of Education.

**Weighted Student Formula** – A method of allocating resources based on the characteristics of student populations. Weighted student formulas provide a basic per pupil allocation with additional resources – based on student weights – for economically-disadvantaged, English learners, special education, or other defined student populations.

## ABBREVIATIONS

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

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

**ABE** - Adult Basic Education Program

**ACA** – Assembly Concurrent Amendment

**ACR** – Assembly Concurrent Resolution

**ADA** – Average Daily Attendance

**AEP** – Adult Education Program

**AEWC** – Alternative Education and Work Center

**AFDC** – Aid for Dependent Children

**API** – Academic Performance Index

**ARP(A)** – American Rescue Plan Act

**AYP** – Adequate Yearly Progress

**BA** – Budget Adjustment ("Budget Transfer")

**BSAP** – Black Student Achievement Plan

**BTSA** – Beginning Teacher Support and Assessment

**CE** – Certificated Salaries

**CAEP** – California Adult Education Program

**CAH** – California High School Exit Examination

**CALPADS** – California Longitudinal Pupil Achievement Data System

**CalWORKs** – California Work Opportunity and Responsibility to Kids

**CARES –** Coronavirus Aid, Relief, and Economic Security Act

**CAP** – Capacity Adjustment Program; a TIIBG/Student Integration Program

**CBEDS** – California Basic Education Data System

**CBEST** – California Basic Education Skills Test

**CBET** – Community-Based English Tutoring Program

**CDE** – Child Days of Enrollment (used in Child Development Fund)

**CDE** – California Department of Education

**CDS** – Community Day Schools

**COA** – City of Angels

**COLA** – Cost of Living Adjustment

**Comp. Ed**. – Compensatory Education

**COPs** – Certificates of Participation

**COVID-19 –** Coronavirus 2019

**CPI** – Consumer Price Index

**CPR** – California Performance Review

**CRA** – Community Redevelopment Agency

**CRF** – Coronavirus Relief Fund

**CRRSA** – Coronavirus Response and Relief Supplemental Appropriations Act

**CSAM** – California School Accounting Manual

**CSR** – Class Size Reduction

**CSR** – Comprehensive School Reform

**CST** – California Standards Test

**CTA** – California Teachers' Association

**CTE** – Career Technology Education

**CTEIG** – Career Technology Education Incentive Grant

**CY** – Current Year

**DDP** – District-Defined Program

**DIS** – Designated Instructional Services (or Designated Instruction and Services); a Special Education service

**DOF** – California Department of Finance

**DRS** – Desegregated Receiver Schools; a TIIBG/Student Integration Program

**E.C.** – Education Code

**EIA** – Economic Impact Aid. This program had two components: EIA-Limited English Proficient and EIA-Compensatory Education

**ELAP** – English Language Acquisition Program

**ELO-G** – Expanded Learning Opportunities Grant

**ELO-P** – Expanded Learning Opportunities Program

**EL** – English Learner

**ELL** – English Language Literacy Program

**EPA** – Education Protection Act

**EPA** – Education Protection Act

**ERAF** – Education Revenue Augmentation Fund

**ERP** – Enterprise Resource Planning

**ESEA** – Elementary and Secondary Education Act

**ESF** – Education Stabilization Fund

**ESSA** – Every Student Succeeds Act

**ESSER** – Elementary and Secondary School Emergency Relief Fund

**ESL** – English as Second Language

**ESY** – Extended School Year

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

**FRPM** – Free or Reduced Price Meal

**FSEP** – Federal and State Education Programs

**FTE** – Full-time Equivalent

**GAAP** – Generally Accepted Accounting Principles

**GSA** – Grade Span Adjustment

**GASB** – Governmental Accounting Standards Board

**GATE** – Gifted and Talented Education Program

**GED** – General Educational Development

**GEER** – Governor's Emergency Education Relief Fund

**GFOA** – Government Finance Officers' Association

**GO** – General Obligation (Bond)

**HEET** – Humanizing Education for Equitable Transformation

**IASA** – Improving America's Schools Act

**IDEA** – Individuals with Disabilities Education Act

**IEP** – Individualized Education Program

**IMA** – Instructional Materials (or "Materiel")

**ITS** – Information Technology Services (formerly known as "ITD")

**KLCS – TV** – The District-owned and operated television station

**LACOE** – Los Angeles County Office of Education

**LAEP** – Los Angeles Educational Partnership

**LAO** – Legislative Analyst's Office

**LCAP** – Local Control Accountability Plan

**LCFF** – Local Control Funding Formula

**LCI** – Licensed Children's Institution

**LEA** – Local Educational Agency

**LEP** – Limited English Proficient or Proficiency

**LLMF** – Learning Loss Mitigation Funding

**LRE** – Least Restrictive Environment

**NC** – Non-Certificated (Classified) Salaries

**NCLB** – No Child Left Behind

**NPA** – Nonpublic Agency

**NPS** – Nonpublic School

**NSF** – National Science Foundation

**OASDHI** - Old Age, Survivors', Disability and Health Insurance (Social Security)

**OPEB** – Other Post-Employment Benefits

**P-1** – The First Principal Apportionment Period (for attendance accounting and State allocation purposes)

**P-2** – The Second Principal Apportionment Period (for attendance accounting and State allocation purposes)

**PD** – Pending Distribution

**PARS** – Public Agency Retirement System

**PERS** – Public Employees' Retirement System

**PHBAO** –Primarily Latino, Black, Asian, and Other Non-Anglo; a TIIBG/Student Integration Program

**PI** – Program Improvement

**PL** – Public Law. Applies to federal legislation (e.g., Public Law 94-142 would be abbreviated as PL 94-142)

**PPF** – Per Pupil Funding

**PSP** – Priority Staffing Program; a TIIBG/Student Integration Program

**PWT** – Permits With Transportation; a TIIBG/Student Integration Program

**PYA** – Prior Year Adjustment

**QEIA** – Quality Education Investment Act

**QZAB** – Qualified Zone Academy Bonds

**RIF** – Reduction in Force

**ROC/P** – Regional Occupational Centers/Programs

**RRGM** – Routine Repair and General Maintenance

**RSP** – Resource Specialist Program

**RSY** – Regular School Year

**SACS** – Standardized Account Code Structure

**SARB** – School Attendance Review Board

**SARC** – School Accountability Report Card

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

**SBE** – State Board of Education

**SCA** – Senate Constitutional Amendment

**SDC** – Special Day Class

**SCF** – Student Centered Funding

**SELPA** – Special Education Local Plan Area

**SENI** – Student Equity Needs Index

**SFP (or SFEP)** – Specially-Funded Programs (or Specially-Funded Educational Programs). Now referred to as restricted programs.

**SI** – School Improvement Program

**SRLDP** – School Readiness Language Development Program; a TIIBG/Student Integration Program

**STAR** – Standardized Testing and Reporting

**STRS** – State Teachers' Retirement System

**SY** – School Year

**TAP (or TAAP)** – Teachers as a Priority

**TIIBG** – Targeted Instructional Improvement Block Grant

**TRANs** – Tax and Revenue Anticipation Notes

**TSP** – Targeted Student Population

**TUPE** – Tobacco Use Prevention Education

**UCTP** – Urban Classroom Teacher Program; a TIIBG/Student Integration Program

**WIA** – Workforce Investment Act

**WIOA** – Workforce Investment and Opportunity Act (replaced WIA)

**WSF** – Weighted Student Funding Formula

# Section VI

Los Angeles Unified
Los Angeles County

**Budget, July 1**
**FINANCIAL REPORTS**
**2023-24 Budget**
**School District Certification**

19 64733 0000000
Form CB
E8BFUHPXR4(2023-24)

ANNUAL BUDGET REPORT:

July 1, 2023 Budget Adoption

Select applicable boxes:

X This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

X If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Place: Lobby 333 S. Beaudry Ave. Los Angeles, CA 90017

Date: June 8, 2023

Public Hearing:

Place: Board Room 333 S. Beaudry Avenue Los Angeles, CA 90017

Date: June 13, 2023

Time:

Adoption Date: June 20, 2023

Signed:

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Tony Atienza

Telephone: 213-241-2100

Title: Director of Budget Services and Financial Planning Division

E-mail: tony.atienza@lausd.net

**Criteria and Standards Review Summary**

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

| CRITERIA AND STANDARDS | | | Met | Not Met |
|---|---|---|---|---|
| 1 | Average Daily Attendance | Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years. | X | |
| **CRITERIA AND STANDARDS (continued)** | | | **Met** | **Not Met** |
| 2 | Enrollment | Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years. | | X |
| 3 | ADA to Enrollment | Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years. | X | |
| 4 | Local Control Funding Formula (LCFF) Revenue | Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years. | X | |
| 5 | Salaries and Benefits | Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years. | | X |
| 6a | Other Revenues | Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years. | | X |
| 6b | Other Expenditures | Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years. | | X |
| 7 | Ongoing and Major Maintenance Account | If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget. | X | |
| 8 | Deficit Spending | Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years. | X | |
| 9 | Fund Balance | Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years. | X | |
| 10 | Reserves | Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years. | X | |
| **SUPPLEMENTAL INFORMATION** | | | **No** | **Yes** |
| S1 | Contingent Liabilities | Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? | X | |
| S2 | Using One-time Revenues to Fund Ongoing Expenditures | Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources? | | X |
| S3 | Using Ongoing Revenues to Fund One-time Expenditures | Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues? | X | |
| S4 | Contingent Revenues | Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? | X | |

| | | | | |
|---|---|---|---|---|
| S5 | Contributions | Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years? | | X |
| **SUPPLEMENTAL INFORMATION (continued)** | | | **No** | **Yes** |
| S6 | Long-term Commitments | Does the district have long-term (multiyear) commitments or debt agreements? | | X |
| | | • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment? | | X |
| S7a | Postemployment Benefits Other than Pensions | Does the district provide postemployment benefits other than pensions (OPEB)? | | X |
| | | • If yes, are they lifetime benefits? | | X |
| | | • If yes, do benefits continue beyond age 65? | | X |
| | | • If yes, are benefits funded by pay-as-you-go? | | X |
| S7b | Other Self-insurance Benefits | Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)? | | X |
| S8 | Status of Labor Agreements | Are salary and benefit negotiations still open for: | | |
| | | • Certificated? (Section S8A, Line 1) | X | |
| | | • Classified? (Section S8B, Line 1) | X | |
| | | • Management/supervisor/confidential? (Section S8C, Line 1) | | X |
| S9 | Local Control and Accountability Plan (LCAP) | • Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? | | X |
| | | • Adoption date of the LCAP or an update to the LCAP: | **06/20/2023** | |
| S10 | LCAP Expenditures | Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template? | | X |
| **ADDITIONAL FISCAL INDICATORS** | | | **No** | **Yes** |
| A1 | Negative Cash Flow | Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund? | X | |
| A2 | Independent Position Control | Is personnel position control independent from the payroll system? | | X |
| A3 | Declining Enrollment | Is enrollment decreasing in both the prior fiscal year and budget year? | | X |
| A4 | New Charter Schools Impacting District Enrollment | Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year? | | X |
| A5 | Salary Increases Exceed COLA | Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | | X |
| **ADDITIONAL FISCAL INDICATORS (continued)** | | | **No** | **Yes** |
| A6 | Uncapped Health Benefits | Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | | X |
| A7 | Independent Financial System | Is the district's financial system independent from the county office system? | | X |
| A8 | Fiscal Distress Reports | Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a). | X | |
| A9 | Change of CBO or Superintendent | Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months? | X | |

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

X Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

| | |
|---|---|
| Total liabilities actuarially determined: | $ 463,164,470.00 |
| Less: Amount of total liabilities reserved in budget: | $ 463,164,470.00 |
| Estimated accrued but unfunded liabilities: | $ 0.00 |

This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

This school district is not self-insured for workers' compensation claims.

Signed _____ Date of Meeting: _____

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name: Tony Atienza
Title: Director of Budget Services and Financial Planning Division
Telephone: 213-241-2100
E-mail: tony.atienza@lausd.net

Los Angeles Unified
Los Angeles County

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

19 64733 0000000
Form 01
E8BFUHPXR4(2023-24)

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals Unrestricted (A) | 2022-23 Estimated Actuals Restricted (B) | 2022-23 Estimated Actuals Total Fund col. A + B (C) | 2023-24 Budget Unrestricted (D) | 2023-24 Budget Restricted (E) | 2023-24 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **A. REVENUES** | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 6,561,770,066.00 | 29,114,160.00 | 6,590,884,226.00 | 6,709,970,874.00 | 28,298,669.00 | 6,738,269,543.00 | 2.2% |
| 2) Federal Revenue | | 8100-8299 | 15,240,499.00 | 2,123,479,666.28 | 2,138,720,165.28 | 1,906,761.00 | 1,838,612,264.00 | 1,840,519,025.00 | -13.9% |
| 3) Other State Revenue | | 8300-8599 | 106,657,392.00 | 2,543,168,697.17 | 2,649,826,089.17 | 106,864,107.00 | 1,571,148,224.00 | 1,678,012,331.00 | -36.7% |
| 4) Other Local Revenue | | 8600-8799 | 149,314,292.51 | 29,077,037.70 | 178,391,330.21 | 244,745,446.00 | 29,457,446.00 | 274,202,892.00 | 53.7% |
| 5) TOTAL, REVENUES | | | 6,832,982,249.51 | 4,724,839,561.15 | 11,557,821,810.66 | 7,063,487,188.00 | 3,467,516,603.00 | 10,531,003,791.00 | -8.9% |
| **B. EXPENDITURES** | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 2,107,011,597.00 | 1,412,476,780.59 | 3,519,488,377.59 | 2,748,266,117.00 | 982,123,900.00 | 3,730,390,017.00 | 6.0% |
| 2) Classified Salaries | | 2000-2999 | 670,735,678.00 | 667,713,135.22 | 1,338,448,813.22 | 806,838,829.00 | 627,126,942.00 | 1,433,965,771.00 | 7.1% |
| 3) Employee Benefits | | 3000-3999 | 1,546,179,781.00 | 1,238,624,792.88 | 2,784,804,573.88 | 1,611,935,064.00 | 1,208,236,337.87 | 2,820,171,401.87 | 1.3% |
| 4) Books and Supplies | | 4000-4999 | 262,153,587.00 | 334,966,047.05 | 597,119,634.05 | 514,033,804.00 | 1,379,081,142.36 | 1,893,114,946.36 | 217.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 766,234,597.00 | 664,241,698.06 | 1,430,476,295.06 | 565,788,411.00 | 1,152,676,693.08 | 1,718,465,104.08 | 20.1% |
| 6) Capital Outlay | | 6000-6999 | 56,113,042.00 | 14,181,737.00 | 70,294,779.00 | 48,245,323.00 | 5,323,432.00 | 53,568,755.00 | -23.8% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 10,832,582.00 | 0.00 | 10,832,582.00 | 10,578,824.00 | 0.00 | 10,578,824.00 | -2.3% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (159,903,944.23) | 135,940,406.04 | (23,963,538.19) | (143,420,521.00) | 123,381,575.00 | (20,038,946.00) | -16.4% |
| 9) TOTAL, EXPENDITURES | | | 5,259,356,919.77 | 4,468,144,596.84 | 9,727,501,516.61 | 6,162,265,851.00 | 5,477,950,022.31 | 11,640,215,873.31 | 19.7% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 1,573,625,329.74 | 256,694,964.31 | 1,830,320,294.05 | 901,221,337.00 | (2,010,433,419.31) | (1,109,212,082.31) | -160.6% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 40,374,212.00 | 633,810.00 | 41,008,022.00 | 30,000,000.00 | 0.00 | 30,000,000.00 | -26.8% |
| b) Transfers Out | | 7600-7629 | 16,396,349.00 | 85,176.00 | 16,481,525.00 | 27,191,617.00 | 0.00 | 27,191,617.00 | 65.0% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 263,962.00 | 0.00 | 263,962.00 | 10,000.00 | 0.00 | 10,000.00 | -96.2% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (1,081,017,959.87) | 1,081,017,959.87 | 0.00 | (1,425,854,525.00) | 1,425,854,525.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (1,056,776,134.87) | 1,081,566,593.87 | 24,790,459.00 | (1,423,036,142.00) | 1,425,854,525.00 | 2,818,383.00 | -88.6% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 516,849,194.87 | 1,338,261,558.18 | 1,855,110,753.05 | (521,814,805.00) | (584,578,894.31) | (1,106,393,699.31) | -159.6% |
| **F. FUND BALANCE, RESERVES** | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,850,561,197.18 | 549,533,474.26 | 3,400,094,671.44 | 3,336,633,677.05 | 1,842,622,439.31 | 5,179,256,116.36 | 52.3% |
| b) Audit Adjustments | | 9793 | (72,800,003.00) | 1,026,762.87 | (71,773,240.13) | 0.00 | 0.00 | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,777,761,194.18 | 550,560,237.13 | 3,328,321,431.31 | 3,336,633,677.05 | 1,842,622,439.31 | 5,179,256,116.36 | 55.6% |
| d) Other Restatements | | 9795 | 42,023,288.00 | (46,199,356.00) | (4,176,068.00) | 0.00 | 0.00 | 0.00 | -100.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,819,784,482.18 | 504,360,881.13 | 3,324,145,363.31 | 3,336,633,677.05 | 1,842,622,439.31 | 5,179,256,116.36 | 55.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,336,633,677.05 | 1,842,622,439.31 | 5,179,256,116.36 | 2,814,818,872.05 | 1,258,043,545.00 | 4,072,862,417.05 | -21.4% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 2,881,981.93 | 0.00 | 2,881,981.93 | 2,881,982.00 | 0.00 | 2,881,982.00 | 0.0% |
| Stores | | 9712 | 32,981,082.88 | 0.00 | 32,981,082.88 | 32,981,082.00 | 0.00 | 32,981,082.00 | 0.0% |
| Prepaid Items | | 9713 | 7,145,067.67 | 0.00 | 7,145,067.67 | 7,145,068.00 | 0.00 | 7,145,068.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 1,842,622,439.31 | 1,842,622,439.31 | 0.00 | 1,258,043,545.00 | 1,258,043,545.00 | -31.7% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 2,192,346,087.00 | 0.00 | 2,192,346,087.00 | 1,972,783,012.00 | 0.00 | 1,972,783,012.00 | -10.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments | | 9780 | 668,794,208.00 | 0.00 | 668,794,208.00 | 451,874,819.00 | 0.00 | 451,874,819.00 | -32.4% |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 238,780,000.00 | 0.00 | 238,780,000.00 | 233,450,000.00 | 0.00 | 233,450,000.00 | -2.2% |
| Unassigned/Unappropriated Amount | | 9790 | 193,705,249.57 | 0.00 | 193,705,249.57 | 113,702,909.05 | 0.00 | 113,702,909.05 | -41.3% |
| **G. ASSETS** | | | | | | | | | |
| 1) Cash | | | | | | | | | |
| a) in County Treasury | | 9110 | 4,686,936,900.63 | 1,380,823,702.78 | 6,067,760,603.41 | | | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (288,644,040.05) | 0.00 | (288,644,040.05) | | | | |
| b) in Banks | | 9120 | 3,818,141.53 | 0.00 | 3,818,141.53 | | | | |
| c) in Revolving Cash Account | | 9130 | 2,881,981.93 | 0.00 | 2,881,981.93 | | | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | 0.00 | 0.00 | | | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | 0.00 | 0.00 | | | | |
| 2) Investments | | 9150 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Accounts Receivable | | 9200 | 65,300,103.65 | 1,696,558.49 | 66,996,662.14 | | | | |
| 4) Due from Grantor Government | | 9290 | 7,113,886.00 | 659,537,845.00 | 666,651,731.00 | | | | |
| 5) Due from Other Funds | | 9310 | 0.00 | 0.00 | 0.00 | | | | |
| 6) Stores | | 9320 | 32,981,082.88 | 0.00 | 32,981,082.88 | | | | |

Los Angeles Unified
Los Angeles County

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

19 64733 0000000
Form 01
E8BFUHPXR4(2023-24)

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2023-24 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| 7) Prepaid Expenditures | | 9330 | 7,145,067.67 | 0.00 | 7,145,067.67 | | | | |
| 8) Other Current Assets | | 9340 | 0.00 | 0.00 | 0.00 | | | | |
| 9) Lease Receivable | | 9380 | 13,542,951.03 | 0.00 | 13,542,951.03 | | | | |
| 10) TOTAL, ASSETS | | | 4,531,076,075.27 | 2,042,058,106.27 | 6,573,134,181.54 | | | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| **I. LIABILITIES** | | | | | | | | | |
| 1) Accounts Payable | | 9500 | 1,177,394,583.53 | 148,847,023.44 | 1,326,241,606.97 | | | | |
| 2) Due to Grantor Governments | | 9590 | 3,504,863.66 | 20,077,399.96 | 23,582,263.62 | | | | |
| 3) Due to Other Funds | | 9610 | 0.00 | 0.00 | 0.00 | | | | |
| 4) Current Loans | | 9640 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | 30,511,243.56 | 30,511,243.56 | | | | |
| 6) TOTAL, LIABILITIES | | | 1,180,899,447.19 | 199,435,666.96 | 1,380,335,114.15 | | | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 13,542,951.03 | 0.00 | 13,542,951.03 | | | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 13,542,951.03 | 0.00 | 13,542,951.03 | | | | |
| **K. FUND EQUITY** | | | | | | | | | |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) | | | 3,336,633,677.05 | 1,842,622,439.31 | 5,179,256,116.36 | | | | |
| **LCFF SOURCES** | | | | | | | | | |
| Principal Apportionment | | | | | | | | | |
| State Aid - Current Year | | 8011 | 3,779,297,979.00 | 0.00 | 3,779,297,979.00 | 3,825,331,533.00 | 0.00 | 3,825,331,533.00 | 1.2% |
| Education Protection Account State Aid - Current Year | | 8012 | 1,214,773,420.00 | 0.00 | 1,214,773,420.00 | 1,254,767,946.00 | 0.00 | 1,254,767,946.00 | 3.3% |
| State Aid - Prior Years | | 8019 | 4,392,760.00 | 0.00 | 4,392,760.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Tax Relief Subventions | | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 6,507,419.00 | 0.00 | 6,507,419.00 | 6,475,853.00 | 0.00 | 6,475,853.00 | -0.5% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 7,847,579.00 | 0.00 | 7,847,579.00 | 9,412,149.00 | 0.00 | 9,412,149.00 | 19.9% |
| County & District Taxes | | | | | | | | | |
| Secured Roll Taxes | | 8041 | 1,443,253,169.00 | 0.00 | 1,443,253,169.00 | 1,442,590,208.00 | 0.00 | 1,442,590,208.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 43,862,363.00 | 0.00 | 43,862,363.00 | 45,878,358.00 | 0.00 | 45,878,358.00 | 4.6% |
| Prior Years' Taxes | | 8043 | 38,371,311.00 | 0.00 | 38,371,311.00 | 81,259,878.00 | 0.00 | 81,259,878.00 | 111.8% |
| Supplemental Taxes | | 8044 | 40,909,132.00 | 0.00 | 40,909,132.00 | 44,805,240.00 | 0.00 | 44,805,240.00 | 9.5% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 213,014,404.00 | 0.00 | 213,014,404.00 | 262,768,082.00 | 0.00 | 262,768,082.00 | 23.4% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 123,034,334.00 | 0.00 | 123,034,334.00 | 137,536,872.00 | 0.00 | 137,536,872.00 | 11.8% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 6,915,263,870.00 | 0.00 | 6,915,263,870.00 | 7,110,826,119.00 | 0.00 | 7,110,826,119.00 | 2.8% |
| LCFF Transfers | | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 0.00 | | 0.00 | 0.00 | | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | (353,493,804.00) | 0.00 | (353,493,804.00) | (400,855,245.00) | 0.00 | (400,855,245.00) | 13.4% |
| Property Taxes Transfers | | 8097 | 0.00 | 29,114,160.00 | 29,114,160.00 | 0.00 | 28,298,669.00 | 28,298,669.00 | -2.8% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 6,561,770,066.00 | 29,114,160.00 | 6,590,884,226.00 | 6,709,970,874.00 | 28,298,669.00 | 6,738,269,543.00 | 2.2% |
| **FEDERAL REVENUE** | | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 128,831,401.00 | 128,831,401.00 | 0.00 | 157,801,520.00 | 157,801,520.00 | 22.5% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 41,094,451.21 | 41,094,451.21 | 0.00 | 14,741,281.00 | 14,741,281.00 | -64.1% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 13,474,979.00 | 18,181.00 | 13,493,160.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 1,429,658.00 | 1,429,658.00 | 0.00 | 460,372.00 | 460,372.00 | -67.8% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | | 362,386,718.22 | 362,386,718.22 | | 448,087,557.00 | 448,087,557.00 | 23.6% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | | 25,567,924.14 | 25,567,924.14 | | 39,766,287.00 | 39,766,287.00 | 55.5% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |

Los Angeles Unified
Los Angeles County

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

19 64733 0000000
Form 01
E8BFUHPXR4(2023-24)

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals Unrestricted (A) | 2022-23 Estimated Actuals Restricted (B) | 2022-23 Estimated Actuals Total Fund col. A + B (C) | 2023-24 Budget Unrestricted (D) | 2023-24 Budget Restricted (E) | 2023-24 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| Title III, Part A, English Learner Program | 4203 | 8290 | | 12,921,196.94 | 12,921,196.94 | | 24,604,794.00 | 24,604,794.00 | 90.4% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other NCLB / Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630 | 8290 | | 51,246,376.24 | 51,246,376.24 | | 88,586,072.00 | 88,586,072.00 | 72.9% |
| Career and Technical Education | 3500-3599 | 8290 | | 6,520,325.52 | 6,520,325.52 | | 6,575,268.00 | 6,575,268.00 | 0.8% |
| All Other Federal Revenue | All Other | 8290 | 1,765,520.00 | 1,493,463,434.01 | 1,495,228,954.01 | 1,906,761.00 | 1,057,989,113.00 | 1,059,895,874.00 | -29.1% |
| TOTAL, FEDERAL REVENUE | | | 15,240,499.00 | 2,123,479,666.28 | 2,138,720,165.28 | 1,906,761.00 | 1,838,612,264.00 | 1,840,519,025.00 | -13.9% |
| **OTHER STATE REVENUE** | | | | | | | | | |
| Other State Apportionments | | | | | | | | | |
| ROC/P Entitlement | | | | | | | | | |
| Prior Years | 6360 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan | | | | | | | | | |
| Current Year | 6500 | 8311 | | 467,033,561.00 | 467,033,561.00 | | 438,005,732.00 | 438,005,732.00 | -6.2% |
| Prior Years | 6500 | 8319 | | 1,051,672.00 | 1,051,672.00 | | 0.00 | 0.00 | -100.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 3,424,395.00 | 3,424,395.00 | 0.00 | 3,637,144.00 | 3,637,144.00 | 6.2% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 2,500.00 | 2,500.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 56,897,108.00 | 56,897,108.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Mandated Costs Reimbursements | | 8550 | 16,266,760.00 | 0.00 | 16,266,760.00 | 17,831,209.00 | 0.00 | 17,831,209.00 | 9.6% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 67,653,370.00 | 26,663,387.00 | 94,316,757.00 | 66,313,430.00 | 26,135,293.00 | 92,448,723.00 | -2.0% |
| Tax Relief Subventions | | | | | | | | | |
| Restricted Levies - Other | | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from | | | | | | | | | |
| State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | | 94,882,883.59 | 94,882,883.59 | | 129,038,926.00 | 129,038,926.00 | 36.0% |
| Charter School Facility Grant | 6030 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | | 2,369,598.38 | 2,369,598.38 | | 1,500,000.00 | 1,500,000.00 | -36.7% |
| California Clean Energy Jobs Act | 6230 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | | 8,544,657.88 | 8,544,657.88 | | 2,184,321.00 | 2,184,321.00 | -74.4% |
| American Indian Early Childhood Education | 7210 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | | 134,818.87 | 134,818.87 | | 0.00 | 0.00 | -100.0% |
| All Other State Revenue | All Other | 8590 | 22,737,262.00 | 1,882,164,115.45 | 1,904,901,377.45 | 22,719,468.00 | 970,646,808.00 | 993,366,276.00 | -47.9% |
| TOTAL, OTHER STATE REVENUE | | | 106,657,392.00 | 2,543,168,697.17 | 2,649,826,089.17 | 106,864,107.00 | 1,571,148,224.00 | 1,678,012,331.00 | -36.7% |
| **OTHER LOCAL REVENUE** | | | | | | | | | |
| Other Local Revenue | | | | | | | | | |
| County and District Taxes | | | | | | | | | |
| Other Restricted Levies | | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 859,261.00 | 0.00 | 859,261.00 | 500,000.00 | 0.00 | 500,000.00 | -41.8% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 21,170,750.00 | 0.00 | 21,170,750.00 | 21,244,000.00 | 0.00 | 21,244,000.00 | 0.3% |
| Interest | | 8660 | 119,704,777.26 | 245,482.00 | 119,950,259.26 | 108,124,048.00 | 0.00 | 108,124,048.00 | -9.9% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | (129,257,640.75) | 0.00 | (129,257,640.75) | 0.00 | 0.00 | 0.00 | -100.0% |
| Fees and Contracts | | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 38,720,058.00 | 20,159.00 | 38,740,217.00 | 37,439,742.00 | 0.00 | 37,439,742.00 | -3.4% |
| Other Local Revenue | | | | | | | | | |

Los Angeles Unified
Los Angeles County

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

19 64733 0000000
Form 01
E8BFUHPXR4(2023-24)

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals Unrestricted (A) | 2022-23 Estimated Actuals Restricted (B) | 2022-23 Estimated Actuals Total Fund col. A + B (C) | 2023-24 Budget Unrestricted (D) | 2023-24 Budget Restricted (E) | 2023-24 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenue from Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 98,117,087.00 | 28,495,447.70 | 126,612,534.70 | 77,437,656.00 | 29,073,659.00 | 106,511,315.00 | -15.9% |
| Tuition | | 8710 | 0.00 | 315,949.00 | 315,949.00 | 0.00 | 383,787.00 | 383,787.00 | 21.5% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 149,314,292.51 | 29,077,037.70 | 178,391,330.21 | 244,745,446.00 | 29,457,446.00 | 274,202,892.00 | 53.7% |
| TOTAL, REVENUES | | | 6,832,982,249.51 | 4,724,839,561.15 | 11,557,821,810.66 | 7,063,487,188.00 | 3,467,516,603.00 | 10,531,003,791.00 | -8.9% |
| **CERTIFICATED SALARIES** | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 1,577,641,162.00 | 787,618,837.48 | 2,365,259,999.48 | 2,038,247,722.00 | 548,239,008.00 | 2,586,486,730.00 | 9.4% |
| Certificated Pupil Support Salaries | | 1200 | 166,697,489.00 | 263,363,424.24 | 430,060,913.24 | 234,557,263.00 | 167,429,072.00 | 401,986,335.00 | -6.5% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 277,960,125.00 | 142,819,335.34 | 420,779,460.34 | 350,777,215.00 | 112,685,496.00 | 463,462,711.00 | 10.1% |
| Other Certificated Salaries | | 1900 | 84,712,821.00 | 218,675,183.53 | 303,388,004.53 | 124,683,917.00 | 153,770,324.00 | 278,454,241.00 | -8.2% |
| TOTAL, CERTIFICATED SALARIES | | | 2,107,011,597.00 | 1,412,476,780.59 | 3,519,488,377.59 | 2,748,266,117.00 | 982,123,900.00 | 3,730,390,017.00 | 6.0% |
| **CLASSIFIED SALARIES** | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 17,688,133.00 | 255,879,313.85 | 273,567,446.85 | 33,583,031.00 | 344,829,422.00 | 378,412,453.00 | 38.3% |
| Classified Support Salaries | | 2200 | 268,402,237.00 | 138,432,614.20 | 406,834,851.20 | 304,282,461.00 | 108,578,857.00 | 412,861,318.00 | 1.5% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 35,094,905.00 | 4,510,998.00 | 39,605,903.00 | 40,235,467.00 | 5,005,648.00 | 45,241,115.00 | 14.2% |
| Clerical, Technical and Office Salaries | | 2400 | 269,118,243.00 | 182,566,279.58 | 451,684,522.58 | 262,065,942.00 | 82,707,592.00 | 344,773,534.00 | -23.7% |
| Other Classified Salaries | | 2900 | 80,432,160.00 | 86,323,929.59 | 166,756,089.59 | 166,671,928.00 | 86,005,423.00 | 252,677,351.00 | 51.5% |
| TOTAL, CLASSIFIED SALARIES | | | 670,735,678.00 | 667,713,135.22 | 1,338,448,813.22 | 806,838,829.00 | 627,126,942.00 | 1,433,965,771.00 | 7.1% |
| **EMPLOYEE BENEFITS** | | | | | | | | | |
| STRS | | 3101-3102 | 393,062,813.00 | 567,261,146.02 | 960,323,959.02 | 523,144,669.00 | 490,740,591.00 | 1,013,885,260.00 | 5.6% |
| PERS | | 3201-3202 | 157,198,602.00 | 157,692,569.70 | 314,891,171.70 | 217,160,904.00 | 144,304,870.00 | 361,465,774.00 | 14.8% |
| OASDI/Medicare/Alternative | | 3301-3302 | 82,138,879.00 | 75,941,403.38 | 158,080,282.38 | 107,323,948.00 | 62,047,883.00 | 169,371,831.00 | 7.1% |
| Health and Welfare Benefits | | 3401-3402 | 457,303,924.00 | 291,868,638.37 | 749,172,562.37 | 464,799,873.00 | 332,677,100.00 | 797,476,973.00 | 6.4% |
| Unemployment Insurance | | 3501-3502 | 15,059,367.00 | 9,000,392.58 | 24,059,759.58 | 1,979,314.00 | 823,115.00 | 2,802,429.00 | -88.4% |
| Workers' Compensation | | 3601-3602 | 84,573,982.00 | 47,249,348.03 | 131,823,330.03 | 71,451,568.00 | 39,097,836.87 | 110,549,404.87 | -16.1% |
| OPEB, Allocated | | 3701-3702 | 145,842,214.00 | 89,611,294.80 | 235,453,508.80 | 111,399,279.00 | 67,242,017.00 | 178,641,296.00 | -24.1% |
| OPEB, Active Employees | | 3751-3752 | 211,000,000.00 | 0.00 | 211,000,000.00 | 114,675,509.00 | 71,302,925.00 | 185,978,434.00 | -11.9% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 1,546,179,781.00 | 1,238,624,792.88 | 2,784,804,573.88 | 1,611,935,064.00 | 1,208,236,337.87 | 2,820,171,401.87 | 1.3% |
| **BOOKS AND SUPPLIES** | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 104,734,192.00 | 26,663,538.00 | 131,397,730.00 | 117,936,439.00 | 26,135,543.00 | 144,071,982.00 | 9.6% |
| Books and Other Reference Materials | | 4200 | 17,904,900.00 | 1,214,123.00 | 19,119,023.00 | 3,437,432.00 | 336,859.00 | 3,774,291.00 | -80.3% |
| Materials and Supplies | | 4300 | 118,413,725.00 | 272,795,182.58 | 391,208,907.58 | 372,984,930.00 | 1,339,910,932.43 | 1,712,895,862.43 | 337.8% |
| Noncapitalized Equipment | | 4400 | 21,089,434.00 | 33,284,592.47 | 54,374,026.47 | 19,663,667.00 | 12,492,561.93 | 32,156,228.93 | -40.9% |
| Food | | 4700 | 11,336.00 | 1,008,611.00 | 1,019,947.00 | 11,336.00 | 205,246.00 | 216,582.00 | -78.8% |
| TOTAL, BOOKS AND SUPPLIES | | | 262,153,587.00 | 334,966,047.05 | 597,119,634.05 | 514,033,804.00 | 1,379,081,142.36 | 1,893,114,946.36 | 217.0% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | | | | | |
| Subagreements for Services | | 5100 | 11,930,928.00 | 384,462,344.00 | 396,393,272.00 | 0.00 | 514,016,118.00 | 514,016,118.00 | 29.7% |
| Travel and Conferences | | 5200 | 3,297,507.00 | 4,006,886.00 | 7,304,393.00 | 5,485,924.00 | 1,429,760.00 | 6,915,684.00 | -5.3% |
| Dues and Memberships | | 5300 | 2,630,908.00 | 86,201.00 | 2,717,109.00 | 2,574,007.00 | 4,892.00 | 2,578,899.00 | -5.1% |
| Insurance | | 5400 - 5450 | 164,635,564.00 | 0.00 | 164,635,564.00 | 65,783,712.00 | 0.00 | 65,783,712.00 | -60.0% |
| Operations and Housekeeping Services | | 5500 | 198,235,774.00 | 135,841.00 | 198,371,615.00 | 187,799,055.00 | 2,000.00 | 187,801,055.00 | -5.3% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 13,227,671.00 | 9,687,933.00 | 22,915,604.00 | 16,744,917.00 | 1,603,167.00 | 18,348,084.00 | -19.9% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (136,932.00) | 132,504.00 | (4,428.00) | 0.00 | 0.00 | 0.00 | -100.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 338,641,125.00 | 265,188,743.06 | 603,829,868.06 | 252,230,840.00 | 635,320,696.08 | 887,551,536.08 | 47.0% |
| Communications | | 5900 | 33,772,052.00 | 541,246.00 | 34,313,298.00 | 35,169,956.00 | 300,060.00 | 35,470,016.00 | 3.4% |

Los Angeles Unified
Los Angeles County

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

19 64733 0000000
Form 01
E8BFUHPXR4(2023-24)

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals Unrestricted (A) | 2022-23 Estimated Actuals Restricted (B) | 2022-23 Estimated Actuals Total Fund col. A + B (C) | 2023-24 Budget Unrestricted (D) | 2023-24 Budget Restricted (E) | 2023-24 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 766,234,597.00 | 664,241,698.06 | 1,430,476,295.06 | 565,788,411.00 | 1,152,676,693.08 | 1,718,465,104.08 | 20.1% |
| **CAPITAL OUTLAY** | | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 174,526.00 | 0.00 | 174,526.00 | New |
| Buildings and Improvements of Buildings | | 6200 | 5,655,724.00 | 469,174.00 | 6,124,898.00 | 8,201,420.00 | 3,838,093.00 | 12,039,513.00 | 96.6% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 50,457,318.00 | 13,712,563.00 | 64,169,881.00 | 39,749,377.00 | 1,485,339.00 | 41,234,716.00 | -35.7% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 120,000.00 | 0.00 | 120,000.00 | New |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 56,113,042.00 | 14,181,737.00 | 70,294,779.00 | 48,245,323.00 | 5,323,432.00 | 53,568,755.00 | -23.8% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | | | | | |
| Tuition | | | | | | | | | |
| Tuition for Instruction Under Interdistrict | | | | | | | | | |
| Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 86,496.00 | 0.00 | 86,496.00 | 638,966.00 | 0.00 | 638,966.00 | 638.7% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 11,500.00 | 0.00 | 11,500.00 | New |
| Payments to County Offices | | 7142 | 4,992,504.00 | 0.00 | 4,992,504.00 | 4,174,776.00 | 0.00 | 4,174,776.00 | -16.4% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 1,003,008.00 | 0.00 | 1,003,008.00 | 1,003,008.00 | 0.00 | 1,003,008.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | | |
| Debt Service - Interest | | 7438 | 955,856.00 | 0.00 | 955,856.00 | 955,856.00 | 0.00 | 955,856.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 3,794,718.00 | 0.00 | 3,794,718.00 | 3,794,718.00 | 0.00 | 3,794,718.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 10,832,582.00 | 0.00 | 10,832,582.00 | 10,578,824.00 | 0.00 | 10,578,824.00 | -2.3% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (135,940,406.07) | 135,940,406.04 | (.03) | (123,381,575.00) | 123,381,575.00 | 0.00 | -100.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (23,963,538.16) | 0.00 | (23,963,538.16) | (20,038,946.00) | 0.00 | (20,038,946.00) | -16.4% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (159,903,944.23) | 135,940,406.04 | (23,963,538.19) | (143,420,521.00) | 123,381,575.00 | (20,038,946.00) | -16.4% |
| TOTAL, EXPENDITURES | | | 5,259,356,919.77 | 4,468,144,596.84 | 9,727,501,516.61 | 6,162,265,851.00 | 5,477,950,022.31 | 11,640,215,873.31 | 19.7% |
| **INTERFUND TRANSFERS** | | | | | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 30,020,744.00 | 0.00 | 30,020,744.00 | 30,000,000.00 | 0.00 | 30,000,000.00 | -0.1% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 10,353,468.00 | 633,810.00 | 10,987,278.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 40,374,212.00 | 633,810.00 | 41,008,022.00 | 30,000,000.00 | 0.00 | 30,000,000.00 | -26.8% |
| **INTERFUND TRANSFERS OUT** | | | | | | | | | |
| To: Child Development Fund | | 7611 | 794,474.00 | 0.00 | 794,474.00 | 1,500,342.00 | 0.00 | 1,500,342.00 | 88.8% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 15,601,875.00 | 85,176.00 | 15,687,051.00 | 25,691,275.00 | 0.00 | 25,691,275.00 | 63.8% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 16,396,349.00 | 85,176.00 | 16,481,525.00 | 27,191,617.00 | 0.00 | 27,191,617.00 | 65.0% |
| **OTHER SOURCES/USES** | | | | | | | | | |
| **SOURCES** | | | | | | | | | |
| State Apportionments | | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 263,962.00 | 0.00 | 263,962.00 | 10,000.00 | 0.00 | 10,000.00 | -96.2% |

Los Angeles Unified
Los Angeles County

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

19 64733 0000000
Form 01
E8BFUHPXR4(2023-24)

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals Unrestricted (A) | 2022-23 Estimated Actuals Restricted (B) | 2022-23 Estimated Actuals Total Fund col. A + B (C) | 2023-24 Budget Unrestricted (D) | 2023-24 Budget Restricted (E) | 2023-24 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| Other Sources | | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 263,962.00 | 0.00 | 263,962.00 | 10,000.00 | 0.00 | 10,000.00 | -96.2% |
| **USES** | | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (1,081,017,959.87) | 1,081,017,959.87 | 0.00 | (1,425,854,525.00) | 1,425,854,525.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (1,081,017,959.87) | 1,081,017,959.87 | 0.00 | (1,425,854,525.00) | 1,425,854,525.00 | 0.00 | 0.0% |
| **TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)** | | | (1,056,776,134.87) | 1,081,566,593.87 | 24,790,459.00 | (1,423,036,142.00) | 1,425,854,525.00 | 2,818,383.00 | -88.6% |

Los Angeles Unified
Los Angeles County

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Function

19 64733 0000000
Form 01
E8BFUHPXR4(2023-24)

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals Unrestricted (A) | 2022-23 Estimated Actuals Restricted (B) | 2022-23 Estimated Actuals Total Fund col. A + B (C) | 2023-24 Budget Unrestricted (D) | 2023-24 Budget Restricted (E) | 2023-24 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **A. REVENUES** | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 6,561,770,066.00 | 29,114,160.00 | 6,590,884,226.00 | 6,709,970,874.00 | 28,298,669.00 | 6,738,269,543.00 | 2.2% |
| 2) Federal Revenue | | 8100-8299 | 15,240,499.00 | 2,123,479,666.28 | 2,138,720,165.28 | 1,906,761.00 | 1,838,612,264.00 | 1,840,519,025.00 | -13.9% |
| 3) Other State Revenue | | 8300-8599 | 106,657,392.00 | 2,543,168,697.17 | 2,649,826,089.17 | 106,864,107.00 | 1,571,148,224.00 | 1,678,012,331.00 | -36.7% |
| 4) Other Local Revenue | | 8600-8799 | 149,314,292.51 | 29,077,037.70 | 178,391,330.21 | 244,745,446.00 | 29,457,446.00 | 274,202,892.00 | 53.7% |
| 5) TOTAL, REVENUES | | | 6,832,982,249.51 | 4,724,839,561.15 | 11,557,821,810.66 | 7,063,487,188.00 | 3,467,516,603.00 | 10,531,003,791.00 | -8.9% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | | | | | |
| 1) Instruction | 1000-1999 | | 2,578,379,591.00 | 2,420,768,798.67 | 4,999,148,389.67 | 3,092,695,574.00 | 3,045,999,780.40 | 6,138,695,354.40 | 22.8% |
| 2) Instruction - Related Services | 2000-2999 | | 1,040,220,813.00 | 761,163,194.55 | 1,801,384,007.55 | 1,352,136,662.00 | 583,512,191.78 | 1,935,648,853.78 | 7.5% |
| 3) Pupil Services | 3000-3999 | | 442,421,680.00 | 457,095,244.33 | 899,516,924.33 | 632,095,837.00 | 322,823,477.83 | 954,919,314.83 | 6.2% |
| 4) Ancillary Services | 4000-4999 | | 31,709,175.00 | 142,092,635.81 | 173,801,810.81 | 38,704,149.00 | 1,041,897,862.00 | 1,080,602,011.00 | 521.7% |
| 5) Community Services | 5000-5999 | | 3,741,824.00 | 1,755,919.35 | 5,497,743.35 | 1,000,742.00 | 1,324,502.00 | 2,325,244.00 | -57.7% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 509,006,724.77 | 346,001,324.04 | 855,008,048.81 | 292,775,575.00 | 151,030,161.22 | 443,805,736.22 | -48.1% |
| 8) Plant Services | 8000-8999 | | 643,044,530.00 | 338,934,770.09 | 981,979,300.09 | 742,278,488.00 | 331,362,047.08 | 1,073,640,535.08 | 9.3% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 10,832,582.00 | 332,710.00 | 11,165,292.00 | 10,578,824.00 | 0.00 | 10,578,824.00 | -5.3% |
| 10) TOTAL, EXPENDITURES | | | 5,259,356,919.77 | 4,468,144,596.84 | 9,727,501,516.61 | 6,162,265,851.00 | 5,477,950,022.31 | 11,640,215,873.31 | 19.7% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | 1,573,625,329.74 | 256,694,964.31 | 1,830,320,294.05 | 901,221,337.00 | (2,010,433,419.31) | (1,109,212,082.31) | -160.6% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 40,374,212.00 | 633,810.00 | 41,008,022.00 | 30,000,000.00 | 0.00 | 30,000,000.00 | -26.8% |
| b) Transfers Out | | 7600-7629 | 16,396,349.00 | 85,176.00 | 16,481,525.00 | 27,191,617.00 | 0.00 | 27,191,617.00 | 65.0% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 263,962.00 | 0.00 | 263,962.00 | 10,000.00 | 0.00 | 10,000.00 | -96.2% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (1,081,017,959.87) | 1,081,017,959.87 | 0.00 | (1,425,854,525.00) | 1,425,854,525.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (1,056,776,134.87) | 1,081,566,593.87 | 24,790,459.00 | (1,423,036,142.00) | 1,425,854,525.00 | 2,818,383.00 | -88.6% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 516,849,194.87 | 1,338,261,558.18 | 1,855,110,753.05 | (521,814,805.00) | (584,578,894.31) | (1,106,393,699.31) | -159.6% |
| **F. FUND BALANCE, RESERVES** | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,850,561,197.18 | 549,533,474.26 | 3,400,094,671.44 | 3,336,633,677.05 | 1,842,622,439.31 | 5,179,256,116.36 | 52.3% |
| b) Audit Adjustments | | 9793 | (72,800,003.00) | 1,026,762.87 | (71,773,240.13) | 0.00 | 0.00 | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,777,761,194.18 | 550,560,237.13 | 3,328,321,431.31 | 3,336,633,677.05 | 1,842,622,439.31 | 5,179,256,116.36 | 55.6% |
| d) Other Restatements | | 9795 | 42,023,288.00 | (46,199,356.00) | (4,176,068.00) | 0.00 | 0.00 | 0.00 | -100.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,819,784,482.18 | 504,360,881.13 | 3,324,145,363.31 | 3,336,633,677.05 | 1,842,622,439.31 | 5,179,256,116.36 | 55.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,336,633,677.05 | 1,842,622,439.31 | 5,179,256,116.36 | 2,814,818,872.05 | 1,258,043,545.00 | 4,072,862,417.05 | -21.4% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 2,881,981.93 | 0.00 | 2,881,981.93 | 2,881,982.00 | 0.00 | 2,881,982.00 | 0.0% |
| Stores | | 9712 | 32,981,082.88 | 0.00 | 32,981,082.88 | 32,981,082.00 | 0.00 | 32,981,082.00 | 0.0% |
| Prepaid Items | | 9713 | 7,145,067.67 | 0.00 | 7,145,067.67 | 7,145,068.00 | 0.00 | 7,145,068.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 1,842,622,439.31 | 1,842,622,439.31 | 0.00 | 1,258,043,545.00 | 1,258,043,545.00 | -31.7% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 2,192,346,087.00 | 0.00 | 2,192,346,087.00 | 1,972,783,012.00 | 0.00 | 1,972,783,012.00 | -10.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 668,794,208.00 | 0.00 | 668,794,208.00 | 451,874,819.00 | 0.00 | 451,874,819.00 | -32.4% |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 238,780,000.00 | 0.00 | 238,780,000.00 | 233,450,000.00 | 0.00 | 233,450,000.00 | -2.2% |
| Unassigned/Unappropriated Amount | | 9790 | 193,705,249.57 | 0.00 | 193,705,249.57 | 113,702,909.05 | 0.00 | 113,702,909.05 | -41.3% |

| Resource | Description | 2022-23 Estimated Actuals | 2023-24 Budget |
|---|---|---|---|
| 2600 | Expanded Learning Opportunities Program | 456,383,209.00 | 0.00 |
| 5810 | Other Restricted Federal | 2,435,656.60 | 2,848,850.00 |
| 6211 | Literacy Coaches and Reading Specialists Grant Program | 82,890,225.00 | 62,167,669.00 |
| 6230 | California Clean Energy Jobs Act | 245,482.00 | 0.00 |
| 6266 | Educator Effectiveness, FY 2021-22 | 129,913,167.00 | 86,608,778.00 |
| 6332 | CA Community Schools Partnership Act - Implementation Grant | 2,037,456.56 | 2,724,721.00 |
| 6500 | Special Education | 1,577,375.15 | 0.00 |
| 6537 | Special Ed: Learning Recovery Support | 138,965.12 | 0.00 |
| 6547 | Special Education Early Intervention Preschool Grant | 32,521,312.78 | 0.00 |
| 6762 | Arts, Music, and Instructional Materials Discretionary Block Grant | 252,177,045.00 | 252,177,045.00 |
| 7028 | Child Nutrition: Kitchen Infrastructure Upgrade Funds | 10,691,152.93 | 0.00 |
| 7032 | Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds | 56,897,108.00 | 56,897,108.00 |
| 7311 | Classified School Employee Professional Development Block Grant | 2,524,108.22 | 1,262,054.00 |
| 7412 | A-G Access/Success Grant | 30,551,404.00 | 20,367,603.00 |
| 7413 | A-G Learning Loss Mitigation Grant | 11,489,560.00 | 7,659,707.00 |
| 7425 | Expanded Learning Opportunities (ELO) Grant | 248,518.30 | 0.00 |
| 7426 | Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff | 1,438,050.57 | 0.00 |
| 7435 | Learning Recovery Emergency Block Grant | 743,721,012.00 | 743,721,012.00 |
| 7810 | Other Restricted State | 3,263,413.00 | 3,263,413.00 |
| 8150 | Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75) | 0.00 | 1,992,659.00 |
| 9010 | Other Restricted Local | 21,478,218.08 | 16,352,926.00 |
| Total, Restricted Balance | | 1,842,622,439.31 | 1,258,043,545.00 |

Budget, July 1
Los Angeles Unified — Student Activity Special Revenue Fund — 19 64733 0000000
Los Angeles County — Expenditures by Object — Form 08
E8BFUHPXR4(2023-24)

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 36,864,565.91 | 24,314,216.00 | -34.0% |
| 5) TOTAL, REVENUES | | | 36,864,565.91 | 24,314,216.00 | -34.0% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 27,790,322.84 | 18,775,934.00 | -32.4% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 6,108,962.42 | 5,030,600.00 | -17.7% |
| 6) Capital Outlay | | 6000-6999 | 358,713.44 | 225,657.00 | -37.1% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 34,257,998.70 | 24,032,191.00 | -87.2% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 2,606,567.21 | 282,025.00 | -89.2% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 2,606,567.21 | 282,025.00 | -89.2% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 48,109,151.54 | 50,715,718.75 | 5.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 48,109,151.54 | 50,715,718.75 | 5.4% |

Los Angeles Unified
Los Angeles County

Budget, July 1
Student Activity Special Revenue Fund
Expenditures by Object

19 64733 0000000
Form 08
E8BFUHPXR4(2023-24)

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 48,109,151.54 | 50,715,718.75 | 5.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 50,715,718.75 | 50,997,743.75 | 0.6% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 96,429.08 | 96,429.00 | 0.0% |
| Stores | | 9712 | 4,034,981.20 | 4,037,981.00 | 0.1% |
| Prepaid Items | | 9713 | 115,026.56 | 115,027.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 46,469,281.91 | 46,748,306.75 | 0.6% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 33,200,982.74 | | |
| c) in Revolving Cash Account | | 9130 | 96,429.08 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 14,354,078.00 | | |
| 3) Accounts Receivable | | 9200 | 443,126.29 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 4,034,981.20 | | |
| 7) Prepaid Expenditures | | 9330 | 115,026.56 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 52,244,623.87 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 1,528,905.12 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenues | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 1,528,905.12 | | |

Los Angeles Unified
Los Angeles County

Budget, July 1
Student Activity Special Revenue Fund
Expenditures by Object

19 64733 0000000
Form 08
E8BFUHPXR4(2023-24)

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 | | | | | |
| (G10 + H2) - (I6 + J2) | | | 50,715,718.75 | | |
| **REVENUES** | | | | | |
| Sale of Equipment and Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 36,864,565.91 | 24,314,216.00 | -34.0% |
| TOTAL, REVENUES | | | 36,864,565.91 | 24,314,216.00 | -34.0% |
| **CERTIFICATED SALARIES** | | | | | |
| Certificated Teachers' Salaries | | 1100 | 0.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| **BOOKS AND SUPPLIES** | | | | | |

Los Angeles Unified
Los Angeles County

Budget, July 1
Student Activity Special Revenue Fund
Expenditures by Object

19 64733 0000000
Form 08
E8BFUHPXR4(2023-24)

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| Materials and Supplies | | 4300 | 27,790,322.84 | 18,775,934.00 | -32.4% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 27,790,322.84 | 18,775,934.00 | -32.4% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 6,108,962.42 | 5,030,600.00 | -17.7% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 6,108,962.42 | 5,030,600.00 | -17.7% |
| **CAPITAL OUTLAY** | | | | | |
| Equipment | | 6400 | 358,713.44 | 225,657.00 | -37.1% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 358,713.44 | 225,657.00 | -37.1% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 34,257,998.70 | 24,032,191.00 | -87.2% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |

Los Angeles Unified
Los Angeles County

Budget, July 1
Student Activity Special Revenue Fund
Expenditures by Object

19 64733 0000000
Form 08
E8BFUHPXR4(2023-24)

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | |
| (a- b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

Los Angeles Unified
Los Angeles County

Budget, July 1
Student Activity Special Revenue Fund
Expenditures by Function

19 64733 0000000
Form 08
E8BFUHPXR4(2023-24)

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 36,864,565.91 | 24,314,216.00 | -34.0% |
| 5) TOTAL, REVENUES | | | 36,864,565.91 | 24,314,216.00 | -34.0% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 34,257,998.70 | 24,032,191.00 | -29.8% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 34,257,998.70 | 24,032,191.00 | -29.8% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 2,606,567.21 | 282,025.00 | -89.2% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 2,606,567.21 | 282,025.00 | -89.2% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 48,109,151.54 | 50,715,718.75 | 5.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 48,109,151.54 | 50,715,718.75 | 5.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 48,109,151.54 | 50,715,718.75 | 5.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 50,715,718.75 | 50,997,743.75 | 0.6% |
| Components of Ending Fund Balance | | | | | |

Budget, July 1
Los Angeles Unified — Student Activity Special Revenue Fund — 19 64733 0000000
Los Angeles County — Expenditures by Function — Form 08
E8BFUHPXR4(2023-24)

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 96,429.08 | 96,429.00 | 0.0% |
| Stores | | 9712 | 4,034,981.20 | 4,037,981.00 | 0.1% |
| Prepaid Items | | 9713 | 115,026.56 | 115,027.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 46,469,281.91 | 46,748,306.75 | 0.6% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

Los Angeles Unified
Los Angeles County

Budget, July 1
Student Activity Special Revenue Fund
Exhibit: Restricted Balance Detail

19 64733 0000000
Form 08
E8BFUHPXR4(2023-24)

| Resource | Description | 2022-23 Estimated Actuals | 2023-24 Budget |
|---|---|---|---|
| 8210 | Student Activity Funds | 46,469,281.91 | 46,748,306.75 |
| Total, Restricted Balance | | 46,469,281.91 | 46,748,306.75 |

Los Angeles Unified
Los Angeles County

Budget, July 1
Adult Education Fund
Expenditures by Object

19 64733 0000000
Form 11
E8BFUHPXR4(2023-24)

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 22,885,233.62 | 19,726,171.00 | -13.8% |
| 3) Other State Revenue | | 8300-8599 | 130,864,231.87 | 140,293,639.00 | 7.2% |
| 4) Other Local Revenue | | 8600-8799 | 544,000.00 | 1,530,210.00 | 181.3% |
| 5) TOTAL, REVENUES | | | 154,293,465.49 | 161,550,020.00 | 4.7% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 60,962,214.93 | 63,217,857.00 | 3.7% |
| 2) Classified Salaries | | 2000-2999 | 18,017,975.00 | 20,577,609.00 | 14.2% |
| 3) Employee Benefits | | 3000-3999 | 36,048,520.07 | 41,312,322.00 | 14.6% |
| 4) Books and Supplies | | 4000-4999 | 7,567,606.63 | 21,674,443.00 | 186.4% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 15,442,276.00 | 15,793,779.00 | 2.3% |
| 6) Capital Outlay | | 6000-6999 | 673,653.00 | 0.00 | -100.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 50,000.00 | 0.00 | -100.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 4,826,158.00 | 3,989,050.00 | -17.3% |
| 9) TOTAL, EXPENDITURES | | | 143,588,403.63 | 166,565,060.00 | 16.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 10,705,061.86 | (5,015,040.00) | -146.8% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 10,705,061.86 | (5,015,040.00) | -146.8% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 31,609,634.64 | 42,311,847.00 | 33.9% |
| b) Audit Adjustments | | 9793 | (2,849.50) | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 31,606,785.14 | 42,311,847.00 | 33.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 31,606,785.14 | 42,311,847.00 | 33.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 42,311,847.00 | 37,296,807.00 | -11.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 16,500.00 | 16,500.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 48,030,023.00 | 45,990,639.00 | -4.2% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 5,588,427.00 | 2,612,771.00 | -53.2% |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | (11,323,103.00) | (11,323,103.00) | 0.0% |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 38,593,998.74 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (2,657,436.72) | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 16,500.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 495,274.83 | | |
| 4) Due from Grantor Government | | 9290 | 16,088,463.00 | | |

Los Angeles Unified
Los Angeles County

Budget, July 1
Adult Education Fund
Expenditures by Object

19 64733 0000000
Form 11
E8BFUHPXR4(2023-24)

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 52,536,799.85 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 2,845,779.85 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 7,379,173.00 | | |
| 6) TOTAL, LIABILITIES | | | 10,224,952.85 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| (G10 + H2) - (I6 + J2) | | | 42,311,847.00 | | |
| **LCFF SOURCES** | | | | | |
| LCFF Transfers | | | | | |
| LCFF Transfers - Current Year | | 8091 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.0% |
| **FEDERAL REVENUE** | | | | | |
| Interagency Contracts Between LEAs | | 8285 | 67,356.00 | 0.00 | -100.0% |
| Pass-Through Revenues from | | | | | |
| Federal Sources | | 8287 | 0.00 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 824,670.00 | 778,718.00 | -5.6% |
| All Other Federal Revenue | All Other | 8290 | 21,993,207.62 | 18,947,453.00 | -13.8% |
| TOTAL, FEDERAL REVENUE | | | 22,885,233.62 | 19,726,171.00 | -13.8% |
| **OTHER STATE REVENUE** | | | | | |
| Other State Apportionments | | | | | |
| All Other State Apportionments - Current Year | | 8311 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | | 8319 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 50,000.00 | 0.00 | -100.0% |
| Adult Education Program | 6391 | 8590 | 119,419,352.00 | 129,019,966.00 | 8.0% |
| All Other State Revenue | All Other | 8590 | 11,394,879.87 | 11,273,673.00 | -1.1% |
| TOTAL, OTHER STATE REVENUE | | | 130,864,231.87 | 140,293,639.00 | 7.2% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 26,490.00 | 24,579.00 | -7.2% |
| Interest | | 8660 | 584,889.00 | 228,794.00 | -60.9% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | (1,504,327.00) | 0.00 | -100.0% |
| Fees and Contracts | | | | | |
| Adult Education Fees | | 8671 | 190,356.00 | 316,470.00 | 66.3% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 1,246,592.00 | 960,367.00 | -23.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 544,000.00 | 1,530,210.00 | 181.3% |
| TOTAL, REVENUES | | | 154,293,465.49 | 161,550,020.00 | 4.7% |
| **CERTIFICATED SALARIES** | | | | | |
| Certificated Teachers' Salaries | | 1100 | 36,356,945.84 | 38,879,778.00 | 6.9% |
| Certificated Pupil Support Salaries | | 1200 | 3,174,397.00 | 2,977,254.00 | -6.2% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 20,496,555.09 | 20,747,232.00 | 1.2% |
| Other Certificated Salaries | | 1900 | 934,317.00 | 613,593.00 | -34.3% |

Los Angeles Unified
Los Angeles County

Budget, July 1
Adult Education Fund
Expenditures by Object

19 64733 0000000
Form 11
E8BFUHPXR4(2023-24)

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| TOTAL, CERTIFICATED SALARIES | | | 60,962,214.93 | 63,217,857.00 | 3.7% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Instructional Salaries | | 2100 | 656,292.00 | 1,161,354.00 | 77.0% |
| Classified Support Salaries | | 2200 | 7,167,578.00 | 7,135,055.00 | -0.5% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 92,356.00 | 143,201.00 | 55.1% |
| Clerical, Technical and Office Salaries | | 2400 | 8,959,789.00 | 10,739,162.00 | 19.9% |
| Other Classified Salaries | | 2900 | 1,141,960.00 | 1,398,837.00 | 22.5% |
| TOTAL, CLASSIFIED SALARIES | | | 18,017,975.00 | 20,577,609.00 | 14.2% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 10,425,813.30 | 11,866,720.00 | 13.8% |
| PERS | | 3201-3202 | 4,956,430.00 | 5,359,777.00 | 8.1% |
| OASDI/Medicare/Alternative | | 3301-3302 | 3,209,686.49 | 2,522,777.00 | -21.4% |
| Health and Welfare Benefits | | 3401-3402 | 11,407,369.00 | 13,495,829.00 | 18.3% |
| Unemployment Insurance | | 3501-3502 | 329,265.82 | 42,717.00 | -87.0% |
| Workers' Compensation | | 3601-3602 | 2,104,179.46 | 2,096,972.00 | -0.3% |
| OPEB, Allocated | | 3701-3702 | 3,615,776.00 | 2,805,433.00 | -22.4% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 3,122,097.00 | New |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 36,048,520.07 | 41,312,322.00 | 14.6% |
| **BOOKS AND SUPPLIES** | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 75.00 | 0.00 | -100.0% |
| Books and Other Reference Materials | | 4200 | 582,750.00 | 915,466.00 | 57.1% |
| Materials and Supplies | | 4300 | 4,860,312.63 | 20,585,337.00 | 323.5% |
| Noncapitalized Equipment | | 4400 | 2,124,469.00 | 173,640.00 | -91.8% |
| TOTAL, BOOKS AND SUPPLIES | | | 7,567,606.63 | 21,674,443.00 | 186.4% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 193,165.00 | 173,250.00 | -10.3% |
| Dues and Memberships | | 5300 | 34,480.00 | 0.00 | -100.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 3,288,148.00 | 3,121,921.00 | -5.1% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 253,594.00 | 140,000.00 | -44.8% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 4,428.00 | 0.00 | -100.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 8,507,249.00 | 11,633,684.00 | 36.8% |
| Communications | | 5900 | 3,161,212.00 | 724,924.00 | -77.1% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 15,442,276.00 | 15,793,779.00 | 2.3% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 407,421.00 | 0.00 | -100.0% |
| Equipment | | 6400 | 266,232.00 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 673,653.00 | 0.00 | -100.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Tuition | | | | | |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.0% |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues | | | | | |
| To Districts or Charter Schools | | 7211 | 50,000.00 | 0.00 | -100.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 50,000.00 | 0.00 | -100.0% |

Los Angeles Unified
Los Angeles County

Budget, July 1
Adult Education Fund
Expenditures by Object

19 64733 0000000
Form 11
E8BFUHPXR4(2023-24)

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 4,826,158.00 | 3,989,050.00 | -17.3% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 4,826,158.00 | 3,989,050.00 | -17.3% |
| TOTAL, EXPENDITURES | | | 143,588,403.63 | 166,565,060.00 | 16.0% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

Los Angeles Unified
Los Angeles County

Budget, July 1
Adult Education Fund
Expenditures by Function

19 64733 0000000
Form 11
E8BFUHPXR4(2023-24)

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 22,885,233.62 | 19,726,171.00 | -13.8% |
| 3) Other State Revenue | | 8300-8599 | 130,864,231.87 | 140,293,639.00 | 7.2% |
| 4) Other Local Revenue | | 8600-8799 | 544,000.00 | 1,530,210.00 | 181.3% |
| 5) TOTAL, REVENUES | | | 154,293,465.49 | 161,550,020.00 | 4.7% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 57,095,409.64 | 72,276,269.00 | 26.6% |
| 2) Instruction - Related Services | 2000-2999 | | 56,681,391.61 | 63,745,091.00 | 12.5% |
| 3) Pupil Services | 3000-3999 | | 4,718,654.00 | 5,815,809.00 | 23.3% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 4,826,158.00 | 3,989,050.00 | -17.3% |
| 8) Plant Services | 8000-8999 | | 20,216,790.38 | 20,738,841.00 | 2.6% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 50,000.00 | 0.00 | -100.0% |
| 10) TOTAL, EXPENDITURES | | | 143,588,403.63 | 166,565,060.00 | 16.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | 10,705,061.86 | (5,015,040.00) | -146.8% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 10,705,061.86 | (5,015,040.00) | -146.8% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 31,609,634.64 | 42,311,847.00 | 33.9% |
| b) Audit Adjustments | | 9793 | (2,849.50) | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 31,606,785.14 | 42,311,847.00 | 33.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 31,606,785.14 | 42,311,847.00 | 33.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 42,311,847.00 | 37,296,807.00 | -11.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 16,500.00 | 16,500.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 48,030,023.00 | 45,990,639.00 | -4.2% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 5,588,427.00 | 2,612,771.00 | -53.2% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | (11,323,103.00) | (11,323,103.00) | 0.0% |

| Resource | Description | 2022-23 Estimated Actuals | 2023-24 Budget |
|---|---|---|---|
| 6371 | CalWORKs for ROCP or Adult Education | 2,039,384.00 | 0.00 |
| 6391 | Adult Education Program | 37,355,577.00 | 37,355,577.00 |
| 7810 | Other Restricted State | 8,635,062.00 | 8,635,062.00 |
| Total, Restricted Balance | | 48,030,023.00 | 45,990,639.00 |

Los Angeles Unified
Los Angeles County

Budget, July 1
Child Development Fund
Expenditures by Object

19 64733 0000000
Form 12
E8BFUHPXR4(2023-24)

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 13,113,770.00 | 13,053,827.00 | -0.5% |
| 3) Other State Revenue | | 8300-8599 | 176,521,408.00 | 184,893,517.00 | 4.7% |
| 4) Other Local Revenue | | 8600-8799 | 1,258,040.18 | 2,672,548.00 | 112.4% |
| 5) TOTAL, REVENUES | | | 190,893,218.18 | 200,619,892.00 | 5.1% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 50,950,032.79 | 49,284,732.00 | -3.3% |
| 2) Classified Salaries | | 2000-2999 | 60,099,939.00 | 72,468,788.00 | 20.6% |
| 3) Employee Benefits | | 3000-3999 | 63,102,989.60 | 72,117,608.00 | 14.3% |
| 4) Books and Supplies | | 4000-4999 | 6,011,943.60 | 4,541,434.00 | -24.5% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 4,619,416.00 | 1,159,387.00 | -74.9% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 6,400.00 | 0.00 | -100.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 7,999,864.00 | 6,850,866.00 | -14.4% |
| 9) TOTAL, EXPENDITURES | | | 192,790,584.99 | 206,422,815.00 | 7.1% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (1,897,366.81) | (5,802,923.00) | 205.8% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 794,474.00 | 1,500,342.00 | 88.8% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 36,317.00 | 0.00 | -100.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 830,791.00 | 1,500,342.00 | 80.6% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (1,066,575.81) | (4,302,581.00) | 303.4% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 5,167,905.11 | 4,101,329.30 | -20.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 5,167,905.11 | 4,101,329.30 | -20.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 5,167,905.11 | 4,101,329.30 | -20.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 4,101,329.30 | (201,251.70) | -104.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 4,302,581.00 | 0.00 | -100.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | (201,251.70) | (201,251.70) | 0.0% |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 4,843,845.96 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (266,440.32) | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 137,224.05 | | |
| 4) Due from Grantor Government | | 9290 | 960,747.04 | | |

Los Angeles Unified
Los Angeles County

Budget, July 1
Child Development Fund
Expenditures by Object

19 64733 0000000
Form 12
E8BFUHPXR4(2023-24)

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 5,675,376.73 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 775,174.02 | | |
| 2) Due to Grantor Governments | | 9590 | 774,873.41 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 24,000.00 | | |
| 6) TOTAL, LIABILITIES | | | 1,574,047.43 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| (G10 + H2) - (I6 + J2) | | | 4,101,329.30 | | |
| **FEDERAL REVENUE** | | | | | |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 13,113,770.00 | 13,053,827.00 | -0.5% |
| TOTAL, FEDERAL REVENUE | | | 13,113,770.00 | 13,053,827.00 | -0.5% |
| **OTHER STATE REVENUE** | | | | | |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.0% |
| Child Development Apportionments | | 8530 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| State Preschool | 6105 | 8590 | 175,123,788.00 | 184,893,517.00 | 5.6% |
| All Other State Revenue | All Other | 8590 | 1,397,620.00 | 0.00 | -100.0% |
| TOTAL, OTHER STATE REVENUE | | | 176,521,408.00 | 184,893,517.00 | 4.7% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 437,396.60 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 509,500.40 | 0.00 | -100.0% |
| Fees and Contracts | | | | | |
| Child Development Parent Fees | | 8673 | 6,563.00 | 2,658,048.00 | 40,400.5% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 304,580.18 | 14,500.00 | -95.2% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,258,040.18 | 2,672,548.00 | 112.4% |
| TOTAL, REVENUES | | | 190,893,218.18 | 200,619,892.00 | 5.1% |
| **CERTIFICATED SALARIES** | | | | | |
| Certificated Teachers' Salaries | | 1100 | 38,310,170.79 | 36,487,607.00 | -4.8% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 12,478,154.00 | 12,684,055.00 | 1.7% |
| Other Certificated Salaries | | 1900 | 161,708.00 | 113,070.00 | -30.1% |
| TOTAL, CERTIFICATED SALARIES | | | 50,950,032.79 | 49,284,732.00 | -3.3% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Instructional Salaries | | 2100 | 46,427,447.00 | 56,659,348.00 | 22.0% |
| Classified Support Salaries | | 2200 | 8,168,244.00 | 9,679,968.00 | 18.5% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 5,480,433.00 | 6,129,472.00 | 11.8% |

Los Angeles Unified
Los Angeles County

Budget, July 1
Child Development Fund
Expenditures by Object

19 64733 0000000
Form 12
E8BFUHPXR4(2023-24)

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| Other Classified Salaries | | 2900 | 23,815.00 | 0.00 | -100.0% |
| TOTAL, CLASSIFIED SALARIES | | | 60,099,939.00 | 72,468,788.00 | 20.6% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 9,140,998.49 | 9,414,111.00 | 3.0% |
| PERS | | 3201-3202 | 13,570,421.00 | 17,471,969.00 | 28.8% |
| OASDI/Medicare/Alternative | | 3301-3302 | 5,598,079.04 | 6,092,787.00 | 8.8% |
| Health and Welfare Benefits | | 3401-3402 | 24,129,769.00 | 25,050,023.00 | 3.8% |
| Unemployment Insurance | | 3501-3502 | 594,000.01 | 62,667.00 | -89.5% |
| Workers' Compensation | | 3601-3602 | 2,424,778.06 | 3,059,567.00 | 26.2% |
| OPEB, Allocated | | 3701-3702 | 7,644,944.00 | 5,175,347.00 | -32.3% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 5,791,137.00 | New |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 63,102,989.60 | 72,117,608.00 | 14.3% |
| **BOOKS AND SUPPLIES** | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 36.00 | 0.00 | -100.0% |
| Materials and Supplies | | 4300 | 5,872,373.60 | 4,539,904.00 | -22.7% |
| Noncapitalized Equipment | | 4400 | 139,534.00 | 1,530.00 | -98.9% |
| Food | | 4700 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 6,011,943.60 | 4,541,434.00 | -24.5% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 145,487.00 | 87,625.00 | -39.8% |
| Dues and Memberships | | 5300 | 123,000.00 | 0.00 | -100.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 2,142,858.00 | 662,673.00 | -69.1% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 125,873.00 | 122,454.00 | -2.7% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 570,705.00 | 274,535.00 | -51.9% |
| Communications | | 5900 | 1,511,493.00 | 12,100.00 | -99.2% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 4,619,416.00 | 1,159,387.00 | -74.9% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 634.00 | 0.00 | -100.0% |
| Other Debt Service - Principal | | 7439 | 5,766.00 | 0.00 | -100.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 6,400.00 | 0.00 | -100.0% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 7,999,864.00 | 6,850,866.00 | -14.4% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 7,999,864.00 | 6,850,866.00 | -14.4% |
| TOTAL, EXPENDITURES | | | 192,790,584.99 | 206,422,815.00 | 7.1% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| From: General Fund | | 8911 | 794,474.00 | 1,500,342.00 | 88.8% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 794,474.00 | 1,500,342.00 | 88.8% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |

Los Angeles Unified
Los Angeles County

Budget, July 1
Child Development Fund
Expenditures by Object

19 64733 0000000
Form 12
E8BFUHPXR4(2023-24)

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| **SOURCES** | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 36,317.00 | 0.00 | -100.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 36,317.00 | 0.00 | -100.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 830,791.00 | 1,500,342.00 | 80.6% |

Los Angeles Unified
Los Angeles County

Budget, July 1
Child Development Fund
Expenditures by Function

19 64733 0000000
Form 12
E8BFUHPXR4(2023-24)

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 13,113,770.00 | 13,053,827.00 | -0.5% |
| 3) Other State Revenue | | 8300-8599 | 176,521,408.00 | 184,893,517.00 | 4.7% |
| 4) Other Local Revenue | | 8600-8799 | 1,258,040.18 | 2,672,548.00 | 112.4% |
| 5) TOTAL, REVENUES | | | 190,893,218.18 | 200,619,892.00 | 5.1% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 137,950,968.18 | 154,709,362.00 | 12.1% |
| 2) Instruction - Related Services | 2000-2999 | | 28,672,604.81 | 26,113,005.00 | -8.9% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 7,999,864.00 | 6,850,866.00 | -14.4% |
| 8) Plant Services | 8000-8999 | | 18,160,748.00 | 18,749,582.00 | 3.2% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 6,400.00 | 0.00 | -100.0% |
| 10) TOTAL, EXPENDITURES | | | 192,790,584.99 | 206,422,815.00 | 7.1% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | (1,897,366.81) | (5,802,923.00) | 205.8% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 794,474.00 | 1,500,342.00 | 88.8% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 36,317.00 | 0.00 | -100.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 830,791.00 | 1,500,342.00 | 80.6% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (1,066,575.81) | (4,302,581.00) | 303.4% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 5,167,905.11 | 4,101,329.30 | -20.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 5,167,905.11 | 4,101,329.30 | -20.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 5,167,905.11 | 4,101,329.30 | -20.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 4,101,329.30 | (201,251.70) | -104.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 4,302,581.00 | 0.00 | -100.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | (201,251.70) | (201,251.70) | 0.0% |

| Resource | Description | 2022-23 Estimated Actuals | 2023-24 Budget |
|---|---|---|---|
| 5059 | Child Development: ARP California State Preschool Program One-time Stipend | 3,396,081.00 | 0.00 |
| 7810 | Other Restricted State | 906,500.00 | 0.00 |
| Total, Restricted Balance | | 4,302,581.00 | 0.00 |

Los Angeles Unified
Los Angeles County

Budget, July 1
Cafeteria Special Revenue Fund
Expenditures by Object

19 64733 0000000
Form 13
E8BFUHPXR4(2023-24)

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 372,334,222.00 | 321,744,463.00 | -13.6% |
| 3) Other State Revenue | | 8300-8599 | 88,074,766.00 | 85,755,836.00 | -2.6% |
| 4) Other Local Revenue | | 8600-8799 | 272,659.68 | 1,896,503.00 | 595.6% |
| 5) TOTAL, REVENUES | | | 460,681,647.68 | 409,396,802.00 | -11.1% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 130,547,949.40 | 142,031,548.00 | 8.8% |
| 3) Employee Benefits | | 3000-3999 | 111,537,499.10 | 129,292,773.00 | 15.9% |
| 4) Books and Supplies | | 4000-4999 | 170,104,423.79 | 182,817,955.00 | 7.5% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 5,432,983.43 | 5,846,544.00 | 7.6% |
| 6) Capital Outlay | | 6000-6999 | 1,485,000.00 | 430,000.00 | -71.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 11,137,516.16 | 9,199,030.00 | -17.4% |
| 9) TOTAL, EXPENDITURES | | | 430,245,371.88 | 469,617,850.00 | 9.2% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 30,436,275.80 | (60,221,048.00) | -297.9% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 30,436,275.80 | (60,221,048.00) | -297.9% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 133,350,347.95 | 163,786,623.75 | 22.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 133,350,347.95 | 163,786,623.75 | 22.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 133,350,347.95 | 163,786,623.75 | 22.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 163,786,623.75 | 103,565,575.75 | -36.8% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 10,710,830.69 | 7,710,830.00 | -28.0% |
| Prepaid Items | | 9713 | 43,704.00 | 43,704.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 153,032,089.06 | 95,811,041.75 | -37.4% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 93,932,303.85 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (4,615,303.88) | | |
| b) in Banks | | 9120 | 2,529.82 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 25,791.67 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 299,376.73 | | |
| 4) Due from Grantor Government | | 9290 | 79,239,625.60 | | |

Los Angeles Unified
Los Angeles County

Budget, July 1
Cafeteria Special Revenue Fund
Expenditures by Object

19 64733 0000000
Form 13
E8BFUHPXR4(2023-24)

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 10,710,830.69 | | |
| 7) Prepaid Expenditures | | 9330 | 43,704.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 179,638,858.48 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 14,905,588.69 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 946,646.04 | | |
| 6) TOTAL, LIABILITIES | | | 15,852,234.73 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| (G10 + H2) - (I6 + J2) | | | 163,786,623.75 | | |
| **FEDERAL REVENUE** | | | | | |
| Child Nutrition Programs | | 8220 | 349,435,832.00 | 301,401,499.00 | -13.7% |
| Donated Food Commodities | | 8221 | 22,896,611.00 | 20,270,907.00 | -11.5% |
| All Other Federal Revenue | | 8290 | 1,779.00 | 72,057.00 | 3,950.4% |
| TOTAL, FEDERAL REVENUE | | | 372,334,222.00 | 321,744,463.00 | -13.6% |
| **OTHER STATE REVENUE** | | | | | |
| Child Nutrition Programs | | 8520 | 88,074,766.00 | 85,755,836.00 | -2.6% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 88,074,766.00 | 85,755,836.00 | -2.6% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 637,188.00 | 827,078.00 | 29.8% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 1,395,057.00 | 1,069,425.00 | -23.3% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | (1,767,151.32) | 0.00 | -100.0% |
| Fees and Contracts | | | | | |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 7,566.00 | 0.00 | -100.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 272,659.68 | 1,896,503.00 | 595.6% |
| TOTAL, REVENUES | | | 460,681,647.68 | 409,396,802.00 | -11.1% |
| **CERTIFICATED SALARIES** | | | | | |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Support Salaries | | 2200 | 123,329,300.78 | 132,947,933.00 | 7.8% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 390,178.78 | 487,333.00 | 24.9% |
| Clerical, Technical and Office Salaries | | 2400 | 6,828,469.84 | 8,577,453.00 | 25.6% |
| Other Classified Salaries | | 2900 | 0.00 | 18,829.00 | New |
| TOTAL, CLASSIFIED SALARIES | | | 130,547,949.40 | 142,031,548.00 | 8.8% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 32,752,524.99 | 37,904,218.00 | 15.7% |
| OASDI/Medicare/Alternative | | 3301-3302 | 10,067,019.51 | 10,868,169.00 | 8.0% |
| Health and Welfare Benefits | | 3401-3402 | 47,651,837.70 | 53,466,008.00 | 12.2% |
| Unemployment Insurance | | 3501-3502 | 1,939,463.50 | 72,736.00 | -96.2% |
| Workers' Compensation | | 3601-3602 | 3,319,605.47 | 3,569,262.00 | 7.5% |

Los Angeles Unified
Los Angeles County

Budget, July 1
Cafeteria Special Revenue Fund
Expenditures by Object

19 64733 0000000
Form 13
E8BFUHPXR4(2023-24)

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| OPEB, Allocated | | 3701-3702 | 15,238,057.37 | 11,050,974.00 | -27.5% |
| OPEB, Active Employees | | 3751-3752 | 568,990.56 | 12,361,406.00 | 2,072.5% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 111,537,499.10 | 129,292,773.00 | 15.9% |
| **BOOKS AND SUPPLIES** | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 8,705,960.55 | 10,464,087.00 | 20.2% |
| Noncapitalized Equipment | | 4400 | 425,015.00 | 4,243,399.00 | 898.4% |
| Food | | 4700 | 160,973,448.24 | 168,110,469.00 | 4.4% |
| TOTAL, BOOKS AND SUPPLIES | | | 170,104,423.79 | 182,817,955.00 | 7.5% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 300,852.91 | 363,554.00 | 20.8% |
| Dues and Memberships | | 5300 | 29,739.00 | 22,107.00 | -25.7% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 433,245.55 | 459,434.00 | 6.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 42,902.84 | 1,034,500.00 | 2,311.3% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 4,327,084.25 | 3,673,982.00 | -15.1% |
| Communications | | 5900 | 299,158.88 | 292,967.00 | -2.1% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 5,432,983.43 | 5,846,544.00 | 7.6% |
| **CAPITAL OUTLAY** | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 1,485,000.00 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 0.00 | 430,000.00 | New |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 1,485,000.00 | 430,000.00 | -71.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 11,137,516.16 | 9,199,030.00 | -17.4% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 11,137,516.16 | 9,199,030.00 | -17.4% |
| TOTAL, EXPENDITURES | | | 430,245,371.88 | 469,617,850.00 | 9.2% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| From: General Fund | | 8916 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |

Los Angeles Unified
Los Angeles County

Budget, July 1
Cafeteria Special Revenue Fund
Expenditures by Object

19 64733 0000000
Form 13
E8BFUHPXR4(2023-24)

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

Los Angeles Unified
Los Angeles County

Budget, July 1
Cafeteria Special Revenue Fund
Expenditures by Function

19 64733 0000000
Form 13
E8BFUHPXR4(2023-24)

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 372,334,222.00 | 321,744,463.00 | -13.6% |
| 3) Other State Revenue | | 8300-8599 | 88,074,766.00 | 85,755,836.00 | -2.6% |
| 4) Other Local Revenue | | 8600-8799 | 272,659.68 | 1,896,503.00 | 595.6% |
| 5) TOTAL, REVENUES | | | 460,681,647.68 | 409,396,802.00 | -11.1% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 411,487,501.20 | 457,054,527.00 | 11.1% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 11,137,516.16 | 9,199,030.00 | -17.4% |
| 8) Plant Services | 8000-8999 | | 7,620,354.52 | 3,364,293.00 | -55.9% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 430,245,371.88 | 469,617,850.00 | 9.2% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | 30,436,275.80 | (60,221,048.00) | -297.9% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 30,436,275.80 | (60,221,048.00) | -297.9% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 133,350,347.95 | 163,786,623.75 | 22.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 133,350,347.95 | 163,786,623.75 | 22.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 133,350,347.95 | 163,786,623.75 | 22.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 163,786,623.75 | 103,565,575.75 | -36.8% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 10,710,830.69 | 7,710,830.00 | -28.0% |
| Prepaid Items | | 9713 | 43,704.00 | 43,704.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 153,032,089.06 | 95,811,041.75 | -37.4% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2022-23 Estimated Actuals | 2023-24 Budget |
|---|---|---|---|
| 5310 | Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students) | 107,291,100.83 | 80,286,933.52 |
| 5320 | Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements) | 23,334,846.80 | 7,815,992.80 |
| 5330 | Child Nutrition: Summer Food Service Program Operations | 21,397,378.43 | 7,708,115.43 |
| 7029 | Child Nutrition: Food Service Staff Training Funds | 1,008,763.00 | 0.00 |
| Total, Restricted Balance | | 153,032,089.06 | 95,811,041.75 |

Los Angeles Unified
Los Angeles County

Budget, July 1
Building Fund
Expenditures by Object

19 64733 0000000
Form 21
E8BFUHPXR4(2023-24)

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 20,708,201.00 | 22,305,780.00 | 7.7% |
| 5) TOTAL, REVENUES | | | 20,708,201.00 | 22,305,780.00 | 7.7% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 48,042,173.00 | 53,950,836.00 | 12.3% |
| 3) Employee Benefits | | 3000-3999 | 26,843,313.00 | 42,243,228.00 | 57.4% |
| 4) Books and Supplies | | 4000-4999 | 5,708,637.00 | 1,931,317.00 | -66.2% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 59,893,470.51 | 1,583,982.00 | -97.4% |
| 6) Capital Outlay | | 6000-6999 | 636,962,298.46 | 1,086,531,991.00 | 70.6% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 2,248.00 | 0.00 | -100.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 777,452,139.97 | 1,186,241,354.00 | 52.6% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (756,743,938.97) | (1,163,935,574.00) | 53.8% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 173,962,709.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 45,871,673.00 | 0.00 | -100.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 500,000,000.00 | 750,000,000.00 | 50.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 628,091,036.00 | 750,000,000.00 | 19.4% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (128,652,902.97) | (413,935,574.00) | 221.7% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,362,509,289.17 | 1,196,540,712.00 | -12.2% |
| b) Audit Adjustments | | 9793 | (37,315,674.20) | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,325,193,614.97 | 1,196,540,712.00 | -9.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,325,193,614.97 | 1,196,540,712.00 | -9.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,196,540,712.00 | 782,605,138.00 | -34.6% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 500,000.00 | 500,000.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 107,414.00 | 107,414.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 1,186,052,412.00 | 772,507,246.00 | -34.9% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 9,880,886.00 | 9,490,478.00 | -4.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 1,407,659,815.75 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (85,623,410.00) | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 500,000.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 12,187,974.25 | | |

Los Angeles Unified
Los Angeles County

Budget, July 1
Building Fund
Expenditures by Object

19 64733 0000000
Form 21
E8BFUHPXR4(2023-24)

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 107,414.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 126,923.00 | | |
| 10) TOTAL, ASSETS | | | 1,334,958,717.00 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 138,291,082.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 138,291,082.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 126,923.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 126,923.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) | | | 1,196,540,712.00 | | |
| **FEDERAL REVENUE** | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| Tax Relief Subventions | | | | | |
| Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| County and District Taxes | | | | | |
| Other Restricted Levies | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 1,072,577.00 | 850,000.00 | -20.8% |
| Interest | | 8660 | 41,295,187.00 | 21,455,780.00 | -48.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | (21,664,563.00) | 0.00 | -100.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 5,000.00 | 0.00 | -100.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 20,708,201.00 | 22,305,780.00 | 7.7% |
| TOTAL, REVENUES | | | 20,708,201.00 | 22,305,780.00 | 7.7% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Support Salaries | | 2200 | 16,161,332.00 | 600,362.00 | -96.3% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 8,001,720.00 | 12,923,077.00 | 61.5% |
| Clerical, Technical and Office Salaries | | 2400 | 23,879,121.00 | 40,427,397.00 | 69.3% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |

Los Angeles Unified
Los Angeles County

Budget, July 1
Building Fund
Expenditures by Object

19 64733 0000000
Form 21
E8BFUHPXR4(2023-24)

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| TOTAL, CLASSIFIED SALARIES | | | 48,042,173.00 | 53,950,836.00 | 12.3% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 24,732.00 | 0.00 | -100.0% |
| PERS | | 3201-3202 | 12,280,881.00 | 14,493,850.00 | 18.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 4,130,124.00 | 4,124,848.00 | -0.1% |
| Health and Welfare Benefits | | 3401-3402 | 6,568,197.00 | 17,203,729.00 | 161.9% |
| Unemployment Insurance | | 3501-3502 | 280,968.00 | 28,250.00 | -89.9% |
| Workers' Compensation | | 3601-3602 | 1,476,098.00 | 1,355,789.00 | -8.2% |
| OPEB, Allocated | | 3701-3702 | 2,081,448.00 | 1,770,081.00 | -15.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 3,266,681.00 | New |
| Other Employee Benefits | | 3901-3902 | 865.00 | 0.00 | -100.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 26,843,313.00 | 42,243,228.00 | 57.4% |
| **BOOKS AND SUPPLIES** | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 5,492,574.00 | 1,931,317.00 | -64.8% |
| Noncapitalized Equipment | | 4400 | 216,063.00 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 5,708,637.00 | 1,931,317.00 | -66.2% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 465,350.00 | 0.00 | -100.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 2,951.00 | 0.00 | -100.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 19,603.00 | 0.00 | -100.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 59,301,691.51 | 1,583,982.00 | -97.3% |
| Communications | | 5900 | 103,875.00 | 0.00 | -100.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 59,893,470.51 | 1,583,982.00 | -97.4% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 5,700.00 | 0.00 | -100.0% |
| Land Improvements | | 6170 | 8,118.00 | 0.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 573,405,181.25 | 1,086,531,991.00 | 89.5% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 63,543,299.21 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 636,962,298.46 | 1,086,531,991.00 | 70.6% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Repayment of State School Building Fund Aid - Proceeds from Bonds | | 7435 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 15.00 | 0.00 | -100.0% |
| Other Debt Service - Principal | | 7439 | 2,233.00 | 0.00 | -100.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 2,248.00 | 0.00 | -100.0% |
| TOTAL, EXPENDITURES | | | 777,452,139.97 | 1,186,241,354.00 | 52.6% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 173,962,709.00 | 0.00 | -100.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 173,962,709.00 | 0.00 | -100.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| From: All Other Funds To: State School Building Fund/County School Facilities Fund | | 7613 | 14,329,451.00 | 0.00 | -100.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 31,542,222.00 | 0.00 | -100.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 45,871,673.00 | 0.00 | -100.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Proceeds | | | | | |
| Proceeds from Sale of Bonds | | 8951 | 500,000,000.00 | 750,000,000.00 | 50.0% |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| County School Bldg Aid | | 8961 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 500,000,000.00 | 750,000,000.00 | 50.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 628,091,036.00 | 750,000,000.00 | 19.4% |

Los Angeles Unified
Los Angeles County

Budget, July 1
Building Fund
Expenditures by Function

19 64733 0000000
Form 21
E8BFUHPXR4(2023-24)

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 20,708,201.00 | 22,305,780.00 | 7.7% |
| 5) TOTAL, REVENUES | | | 20,708,201.00 | 22,305,780.00 | 7.7% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 769,306,679.60 | 1,186,241,354.00 | 54.2% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 8,145,460.37 | 0.00 | -100.0% |
| 10) TOTAL, EXPENDITURES | | | 777,452,139.97 | 1,186,241,354.00 | 52.6% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)** | | | (756,743,938.97) | (1,163,935,574.00) | 53.8% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 173,962,709.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 45,871,673.00 | 0.00 | -100.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 500,000,000.00 | 750,000,000.00 | 50.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 628,091,036.00 | 750,000,000.00 | 19.4% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)** | | | (128,652,902.97) | (413,935,574.00) | 221.7% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,362,509,289.17 | 1,196,540,712.00 | -12.2% |
| b) Audit Adjustments | | 9793 | (37,315,674.20) | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,325,193,614.97 | 1,196,540,712.00 | -9.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,325,193,614.97 | 1,196,540,712.00 | -9.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,196,540,712.00 | 782,605,138.00 | -34.6% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 500,000.00 | 500,000.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 107,414.00 | 107,414.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 1,186,052,412.00 | 772,507,246.00 | -34.9% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 9,880,886.00 | 9,490,478.00 | -4.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2022-23 Estimated Actuals | 2023-24 Budget |
|---|---|---|---|
| 9010 | Other Restricted Local | 1,186,052,412.00 | 772,507,246.00 |
| Total, Restricted Balance | | 1,186,052,412.00 | 772,507,246.00 |

Los Angeles Unified
Los Angeles County

Budget, July 1
Capital Facilities Fund
Expenditures by Object

19 64733 0000000
Form 25
E8BFUHPXR4(2023-24)

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 102,889,036.00 | 112,130,000.00 | 9.0% |
| 5) TOTAL, REVENUES | | | 102,889,036.00 | 112,130,000.00 | 9.0% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 473,707.00 | 659,305.00 | 39.2% |
| 3) Employee Benefits | | 3000-3999 | 268,704.00 | 331,052.00 | 23.2% |
| 4) Books and Supplies | | 4000-4999 | 823.20 | 87,306.00 | 10,505.7% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,475,320.00 | 31,478,178.00 | 2,033.7% |
| 6) Capital Outlay | | 6000-6999 | 102,908,817.00 | 91,419,013.00 | -11.2% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 105,127,371.20 | 123,974,854.00 | 17.9% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (2,238,335.20) | (11,844,854.00) | 429.2% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (2,238,335.20) | (11,844,854.00) | 429.2% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 71,583,132.00 | 65,175,348.00 | -9.0% |
| b) Audit Adjustments | | 9793 | (4,169,448.80) | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 67,413,683.20 | 65,175,348.00 | -3.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 67,413,683.20 | 65,175,348.00 | -3.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 65,175,348.00 | 53,330,494.00 | -18.2% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 65,175,348.00 | 53,330,494.00 | -18.2% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 71,293,900.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (3,831,140.00) | | |
| b) in Banks | | 9120 | 172.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 7,901,249.00 | | |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 75,364,181.00 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 10,188,833.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 10,188,833.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) | | | 65,175,348.00 | | |
| **OTHER STATE REVENUE** | | | | | |
| Tax Relief Subventions | | | | | |
| Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| County and District Taxes | | | | | |
| Other Restricted Levies | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 1,829,936.00 | 1,450,000.00 | -20.8% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | (973,900.00) | 0.00 | -100.0% |
| Fees and Contracts | | | | | |
| Mitigation/Developer Fees | | 8681 | 102,033,000.00 | 110,680,000.00 | 8.5% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 102,889,036.00 | 112,130,000.00 | 9.0% |
| TOTAL, REVENUES | | | 102,889,036.00 | 112,130,000.00 | 9.0% |
| **CERTIFICATED SALARIES** | | | | | |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Support Salaries | | 2200 | 13,569.00 | 0.00 | -100.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 115,849.00 | 126,165.00 | 8.9% |
| Clerical, Technical and Office Salaries | | 2400 | 344,289.00 | 527,062.00 | 53.1% |
| Other Classified Salaries | | 2900 | 0.00 | 6,078.00 | New |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| TOTAL, CLASSIFIED SALARIES | | | 473,707.00 | 659,305.00 | 39.2% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 119,828.00 | 174,287.00 | 45.4% |
| OASDI/Medicare/Alternative | | 3301-3302 | 34,475.00 | 50,306.00 | 45.9% |
| Health and Welfare Benefits | | 3401-3402 | 75,395.00 | 57,471.00 | -23.8% |
| Unemployment Insurance | | 3501-3502 | 2,353.00 | 338.00 | -85.6% |
| Workers' Compensation | | 3601-3602 | 12,312.00 | 16,568.00 | 34.6% |
| OPEB, Allocated | | 3701-3702 | 24,341.00 | 12,618.00 | -48.2% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 19,464.00 | New |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 268,704.00 | 331,052.00 | 23.2% |
| **BOOKS AND SUPPLIES** | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 823.20 | 87,306.00 | 10,505.7% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 823.20 | 87,306.00 | 10,505.7% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 121.00 | 1,300.00 | 974.4% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 252,690.00 | New |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 1,475,199.00 | 31,223,788.00 | 2,016.6% |
| Communications | | 5900 | 0.00 | 400.00 | New |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 1,475,320.00 | 31,478,178.00 | 2,033.7% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 102,908,411.00 | 91,407,369.00 | -11.2% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 406.00 | 11,644.00 | 2,768.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 102,908,817.00 | 91,419,013.00 | -11.2% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 105,127,371.20 | 123,974,854.00 | 17.9% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| From: All Other Funds To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Proceeds | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |

Los Angeles Unified
Los Angeles County

Budget, July 1
Capital Facilities Fund
Expenditures by Object

19 64733 0000000
Form 25
E8BFUHPXR4(2023-24)

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

Los Angeles Unified
Los Angeles County

Budget, July 1
Capital Facilities Fund
Expenditures by Function

19 64733 0000000
Form 25
E8BFUHPXR4(2023-24)

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 102,889,036.00 | 112,130,000.00 | 9.0% |
| 5) TOTAL, REVENUES | | | 102,889,036.00 | 112,130,000.00 | 9.0% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 1,566,877.00 | 2,464,219.00 | 57.3% |
| 8) Plant Services | 8000-8999 | | 103,560,494.20 | 121,510,635.00 | 17.3% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 105,127,371.20 | 123,974,854.00 | 17.9% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)** | | | (2,238,335.20) | (11,844,854.00) | 429.2% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)** | | | (2,238,335.20) | (11,844,854.00) | 429.2% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 71,583,132.00 | 65,175,348.00 | -9.0% |
| b) Audit Adjustments | | 9793 | (4,169,448.80) | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 67,413,683.20 | 65,175,348.00 | -3.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 67,413,683.20 | 65,175,348.00 | -3.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 65,175,348.00 | 53,330,494.00 | -18.2% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 65,175,348.00 | 53,330,494.00 | -18.2% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2022-23 Estimated Actuals | 2023-24 Budget |
|---|---|---|---|
| 9010 | Other Restricted Local | 65,175,348.00 | 53,330,494.00 |
| Total, Restricted Balance | | 65,175,348.00 | 53,330,494.00 |

Los Angeles Unified
Los Angeles County

Budget, July 1
State School Building Lease-Purchase Fund
Expenditures by Object

19 64733 0000000
Form 30
E8BFUHPXR4(2023-24)

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 120,396.50 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 120,396.50 | 0.00 | -100.0% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 5,854,607.00 | New |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 5,854,607.00 | New |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 120,396.50 | (5,854,607.00) | -4,962.8% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 120,396.50 | (5,854,607.00) | -4,962.8% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 5,734,210.50 | 5,854,607.00 | 2.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 5,734,210.50 | 5,854,607.00 | 2.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 5,734,210.50 | 5,854,607.00 | 2.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 5,854,607.00 | 0.00 | -100.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 5,854,607.00 | 0.00 | -100.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 12,557,959.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (730,218.00) | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 103,942.00 | | |

Los Angeles Unified
Los Angeles County

Budget, July 1
State School Building Lease-Purchase Fund
Expenditures by Object

19 64733 0000000
Form 30
E8BFUHPXR4(2023-24)

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 11,931,683.00 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 6,077,076.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 6,077,076.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) | | | 5,854,607.00 | | |
| **FEDERAL REVENUE** | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| School Facilities Apportionments | | 8545 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 342,063.50 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | (221,667.00) | 0.00 | -100.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 120,396.50 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 120,396.50 | 0.00 | -100.0% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| **BOOKS AND SUPPLIES** | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |

Los Angeles Unified
Los Angeles County

Budget, July 1
State School Building Lease-Purchase Fund
Expenditures by Object

19 64733 0000000
Form 30
E8BFUHPXR4(2023-24)

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 5,854,607.00 | New |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 5,854,607.00 | New |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 0.00 | 5,854,607.00 | New |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| To: State School Building Fund/County School Facilities Fund From: All Other Funds | | 8913 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| From: All Other Funds To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Proceeds | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

Los Angeles Unified
Los Angeles County

Budget, July 1
State School Building Lease-Purchase Fund
Expenditures by Function

19 64733 0000000
Form 30
E8BFUHPXR4(2023-24)

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 120,396.50 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 120,396.50 | 0.00 | -100.0% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 5,854,607.00 | New |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 5,854,607.00 | New |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)** | | | 120,396.50 | (5,854,607.00) | -4,962.8% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)** | | | 120,396.50 | (5,854,607.00) | -4,962.8% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 5,734,210.50 | 5,854,607.00 | 2.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 5,734,210.50 | 5,854,607.00 | 2.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 5,734,210.50 | 5,854,607.00 | 2.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 5,854,607.00 | 0.00 | -100.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 5,854,607.00 | 0.00 | -100.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2022-23 Estimated Actuals | 2023-24 Budget |
|---|---|---|---|
| 7710 | State School Facilities Projects | 5,854,607.00 | 0.00 |
| Total, Restricted Balance | | 5,854,607.00 | 0.00 |

Los Angeles Unified
Los Angeles County

Budget, July 1
County School Facilities Fund
Expenditures by Object

19 64733 0000000
Form 35
E8BFUHPXR4(2023-24)

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 147,775,419.00 | 107,318,272.00 | -27.4% |
| 4) Other Local Revenue | | 8600-8799 | 4,609,449.00 | 4,227,972.00 | -8.3% |
| 5) TOTAL, REVENUES | | | 152,384,868.00 | 111,546,244.00 | -26.8% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 16,823.00 | 0.00 | -100.0% |
| 3) Employee Benefits | | 3000-3999 | 2,541.00 | 0.00 | -100.0% |
| 4) Books and Supplies | | 4000-4999 | 60.00 | 0.00 | -100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 692,227.00 | 0.00 | -100.0% |
| 6) Capital Outlay | | 6000-6999 | 25,799,333.46 | 126,638,172.00 | 390.9% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 26,510,984.46 | 126,638,172.00 | 377.7% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 125,873,883.54 | (15,091,928.00) | -112.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 14,329,451.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 151,281,263.00 | 0.00 | -100.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (136,951,812.00) | 0.00 | -100.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (11,077,928.46) | (15,091,928.00) | 36.2% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 183,652,174.74 | 172,470,402.00 | -6.1% |
| b) Audit Adjustments | | 9793 | (103,844.28) | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 183,548,330.46 | 172,470,402.00 | -6.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 183,548,330.46 | 172,470,402.00 | -6.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 172,470,402.00 | 157,378,474.00 | -8.8% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 172,470,402.00 | 157,378,474.00 | -8.8% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 125,279,415.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (7,337,001.00) | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 55,126,225.00 | | |

Los Angeles Unified
Los Angeles County

Budget, July 1
County School Facilities Fund
Expenditures by Object

19 64733 0000000
Form 35
E8BFUHPXR4(2023-24)

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 173,068,639.00 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 598,237.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 598,237.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) | | | 172,470,402.00 | | |
| **FEDERAL REVENUE** | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| School Facilities Apportionments | | 8545 | 147,775,419.00 | 107,318,272.00 | -27.4% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 147,775,419.00 | 107,318,272.00 | -27.4% |
| **OTHER LOCAL REVENUE** | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 4,009,649.00 | 4,227,972.00 | 5.4% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 599,800.00 | 0.00 | -100.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 4,609,449.00 | 4,227,972.00 | -8.3% |
| TOTAL, REVENUES | | | 152,384,868.00 | 111,546,244.00 | -26.8% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Support Salaries | | 2200 | 16,822.00 | 0.00 | -100.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 1.00 | 0.00 | -100.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 16,823.00 | 0.00 | -100.0% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 2,520.00 | 0.00 | -100.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 14.00 | 0.00 | -100.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 6.00 | 0.00 | -100.0% |
| OPEB, Allocated | | 3701-3702 | 1.00 | 0.00 | -100.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 2,541.00 | 0.00 | -100.0% |
| **BOOKS AND SUPPLIES** | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 60.00 | 0.00 | -100.0% |

Los Angeles Unified
Los Angeles County

Budget, July 1
County School Facilities Fund
Expenditures by Object

19 64733 0000000
Form 35
E8BFUHPXR4(2023-24)

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 60.00 | 0.00 | -100.0% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 692,227.00 | 0.00 | -100.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 692,227.00 | 0.00 | -100.0% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 2,215.00 | 0.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 25,797,118.46 | 126,638,172.00 | 390.9% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 25,799,333.46 | 126,638,172.00 | 390.9% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 26,510,984.46 | 126,638,172.00 | 377.7% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| To: State School Building Fund/County School Facilities Fund From: All Other Funds | | 8913 | 14,329,451.00 | 0.00 | -100.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 14,329,451.00 | 0.00 | -100.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| From: All Other Funds To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 151,281,263.00 | 0.00 | -100.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 151,281,263.00 | 0.00 | -100.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Proceeds | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (136,951,812.00) | 0.00 | -100.0% |

Los Angeles Unified
Los Angeles County

Budget, July 1
County School Facilities Fund
Expenditures by Function

19 64733 0000000
Form 35
E8BFUHPXR4(2023-24)

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 147,775,419.00 | 107,318,272.00 | -27.4% |
| 4) Other Local Revenue | | 8600-8799 | 4,609,449.00 | 4,227,972.00 | -8.3% |
| 5) TOTAL, REVENUES | | | 152,384,868.00 | 111,546,244.00 | -26.8% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 26,510,984.46 | 126,638,172.00 | 377.7% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 26,510,984.46 | 126,638,172.00 | 377.7% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)** | | | 125,873,883.54 | (15,091,928.00) | -112.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 14,329,451.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 151,281,263.00 | 0.00 | -100.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (136,951,812.00) | 0.00 | -100.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)** | | | (11,077,928.46) | (15,091,928.00) | 36.2% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 183,652,174.74 | 172,470,402.00 | -6.1% |
| b) Audit Adjustments | | 9793 | (103,844.28) | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 183,548,330.46 | 172,470,402.00 | -6.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 183,548,330.46 | 172,470,402.00 | -6.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 172,470,402.00 | 157,378,474.00 | -8.8% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 172,470,402.00 | 157,378,474.00 | -8.8% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2022-23 Estimated Actuals | 2023-24 Budget |
|---|---|---|---|
| 7710 | State School Facilities Projects | 172,470,402.00 | 157,378,474.00 |
| Total, Restricted Balance | | 172,470,402.00 | 157,378,474.00 |

Los Angeles Unified
Los Angeles County

Budget, July 1
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

19 64733 0000000
Form 40
E8BFUHPXR4(2023-24)

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 1,827,288.00 | 0.00 | -100.0% |
| 3) Other State Revenue | | 8300-8599 | 678,963.00 | 0.00 | -100.0% |
| 4) Other Local Revenue | | 8600-8799 | 77,022,583.99 | 73,706,624.00 | -4.3% |
| 5) TOTAL, REVENUES | | | 79,528,834.99 | 73,706,624.00 | -7.3% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 27,144,944.87 | 242,292.00 | -99.1% |
| 3) Employee Benefits | | 3000-3999 | 12,356,904.00 | 113,693.00 | -99.1% |
| 4) Books and Supplies | | 4000-4999 | 102,746.00 | 196,487.00 | 91.2% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,937,950.00 | 21,351,772.00 | 1,001.8% |
| 6) Capital Outlay | | 6000-6999 | 21,763,084.05 | 20,956,850.00 | -3.7% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 63,305,628.92 | 42,861,094.00 | -32.3% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 16,223,206.07 | 30,845,530.00 | 90.1% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 346,905.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 31,271,120.00 | 30,000,000.00 | -4.1% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (30,924,215.00) | (30,000,000.00) | -3.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (14,701,008.93) | 845,530.00 | -105.8% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 181,322,712.55 | 166,462,769.32 | -8.2% |
| b) Audit Adjustments | | 9793 | (158,934.30) | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 181,163,778.25 | 166,462,769.32 | -8.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 181,163,778.25 | 166,462,769.32 | -8.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 166,462,769.32 | 167,308,299.32 | 0.5% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 164,087,634.06 | 164,933,164.06 | 0.5% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 2,375,135.26 | 2,375,135.26 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 173,953,152.32 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (10,037,187.00) | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 3,243,339.00 | | |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 167,159,304.32 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 696,535.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 696,535.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) | | | 166,462,769.32 | | |
| **FEDERAL REVENUE** | | | | | |
| FEMA | | 8281 | 1,827,288.00 | 0.00 | -100.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 1,827,288.00 | 0.00 | -100.0% |
| **OTHER STATE REVENUE** | | | | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 678,963.00 | 0.00 | -100.0% |
| TOTAL, OTHER STATE REVENUE | | | 678,963.00 | 0.00 | -100.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 54,330,256.00 | 56,602,000.00 | 4.2% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 5,297,234.99 | 5,560,000.00 | 5.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | (2,872,518.00) | 0.00 | -100.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 20,267,611.00 | 11,544,624.00 | -43.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 77,022,583.99 | 73,706,624.00 | -4.3% |
| TOTAL, REVENUES | | | 79,528,834.99 | 73,706,624.00 | -7.3% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Support Salaries | | 2200 | 4,002,630.00 | 0.00 | -100.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 4,382,591.00 | 105,228.00 | -97.6% |
| Clerical, Technical and Office Salaries | | 2400 | 18,759,723.87 | 137,064.00 | -99.3% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 27,144,944.87 | 242,292.00 | -99.1% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 10,152,932.00 | 64,650.00 | -99.4% |
| OASDI/Medicare/Alternative | | 3301-3302 | 1,673,772.00 | 18,548.00 | -98.9% |
| Health and Welfare Benefits | | 3401-3402 | 74,168.00 | 14,362.00 | -80.6% |
| Unemployment Insurance | | 3501-3502 | 70,537.00 | 127.00 | -99.8% |
| Workers' Compensation | | 3601-3602 | 377,509.00 | 6,089.00 | -98.4% |
| OPEB, Allocated | | 3701-3702 | 7,986.00 | 3,160.00 | -60.4% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 6,757.00 | New |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 12,356,904.00 | 113,693.00 | -99.1% |

Los Angeles Unified
Los Angeles County

Budget, July 1
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

19 64733 0000000
Form 40
E8BFUHPXR4(2023-24)

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| **BOOKS AND SUPPLIES** | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 102,746.00 | 196,487.00 | 91.2% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 102,746.00 | 196,487.00 | 91.2% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 44,466.00 | 0.00 | -100.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 8,756.00 | 0.00 | -100.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 1,884,728.00 | 21,351,772.00 | 1,032.9% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 1,937,950.00 | 21,351,772.00 | 1,001.8% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 91,450.00 | 0.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 21,620,606.05 | 20,956,850.00 | -3.1% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 51,028.00 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 21,763,084.05 | 20,956,850.00 | -3.7% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 63,305,628.92 | 42,861,094.00 | -32.3% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| To: Special Reserve Fund From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 346,905.00 | 0.00 | -100.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 346,905.00 | 0.00 | -100.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| From: Special Reserve Fund To: General Fund/CSSF | | 7612 | 30,000,000.00 | 30,000,000.00 | 0.0% |
| From: All Other Funds To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 1,271,120.00 | 0.00 | -100.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 31,271,120.00 | 30,000,000.00 | -4.1% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Proceeds | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (30,924,215.00) | (30,000,000.00) | -3.0% |

Los Angeles Unified
Los Angeles County

Budget, July 1
Special Reserve Fund for Capital Outlay Projects
Expenditures by Function

19 64733 0000000
Form 40
E8BFUHPXR4(2023-24)

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 1,827,288.00 | 0.00 | -100.0% |
| 3) Other State Revenue | | 8300-8599 | 678,963.00 | 0.00 | -100.0% |
| 4) Other Local Revenue | | 8600-8799 | 77,022,583.99 | 73,706,624.00 | -4.3% |
| 5) TOTAL, REVENUES | | | 79,528,834.99 | 73,706,624.00 | -7.3% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 63,305,628.92 | 42,861,094.00 | -32.3% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 63,305,628.92 | 42,861,094.00 | -32.3% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)** | | | 16,223,206.07 | 30,845,530.00 | 90.1% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 346,905.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 31,271,120.00 | 30,000,000.00 | -4.1% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (30,924,215.00) | (30,000,000.00) | -3.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)** | | | (14,701,008.93) | 845,530.00 | -105.8% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 181,322,712.55 | 166,462,769.32 | -8.2% |
| b) Audit Adjustments | | 9793 | (158,934.30) | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 181,163,778.25 | 166,462,769.32 | -8.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 181,163,778.25 | 166,462,769.32 | -8.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 166,462,769.32 | 167,308,299.32 | 0.5% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 164,087,634.06 | 164,933,164.06 | 0.5% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 2,375,135.26 | 2,375,135.26 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2022-23 Estimated Actuals | 2023-24 Budget |
|---|---|---|---|
| 5650 | FEMA Public Assistance Funds | 600,564.06 | .06 |
| 7810 | Other Restricted State | 1,723,584.00 | 0.00 |
| 9010 | Other Restricted Local | 161,763,486.00 | 164,933,164.00 |
| Total, Restricted Balance | | 164,087,634.06 | 164,933,164.06 |

Los Angeles Unified
Los Angeles County

Budget, July 1
Bond Interest and Redemption Fund
Expenditures by Object

19 64733 0000000
Form 51
E8BFUHPXR4(2023-24)

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 69,548,528.96 | 69,548,529.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,031,419,492.07 | 1,042,969,736.00 | 1.1% |
| 5) TOTAL, REVENUES | | | 1,100,968,021.03 | 1,112,518,265.00 | 1.0% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 1,202,041,436.96 | 981,644,047.00 | -18.3% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 1,202,041,436.96 | 981,644,047.00 | -18.3% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (101,073,415.93) | 130,874,218.00 | -229.5% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (101,073,415.93) | 130,874,218.00 | -229.5% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,174,107,933.87 | 1,073,034,517.94 | -8.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,174,107,933.87 | 1,073,034,517.94 | -8.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,174,107,933.87 | 1,073,034,517.94 | -8.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,073,034,517.94 | 1,203,908,735.94 | 12.2% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 1,073,034,517.94 | 1,203,908,735.94 | 12.2% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 929,794,793.60 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (53,742,139.07) | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 225,245,000.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 124,464,508.08 | | |

Los Angeles Unified
Los Angeles County

Budget, July 1
Bond Interest and Redemption Fund
Expenditures by Object

19 64733 0000000
Form 51
E8BFUHPXR4(2023-24)

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 1,225,762,162.61 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 152,727,644.67 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 152,727,644.67 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) | | | 1,073,034,517.94 | | |
| **FEDERAL REVENUE** | | | | | |
| All Other Federal Revenue | | 8290 | 69,548,528.96 | 69,548,529.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 69,548,528.96 | 69,548,529.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| Tax Relief Subventions | | | | | |
| Voted Indebtedness Levies | | | | | |
| Homeowners' Exemptions | | 8571 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8572 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| County and District Taxes | | | | | |
| Voted Indebtedness Levies | | | | | |
| Secured Roll | | 8611 | 979,983,325.00 | 979,983,325.00 | 0.0% |
| Unsecured Roll | | 8612 | 28,239,019.00 | 28,239,019.00 | 0.0% |
| Prior Years' Taxes | | 8613 | 18,660,887.00 | 18,660,887.00 | 0.0% |
| Supplemental Taxes | | 8614 | 14,970,929.00 | 14,970,929.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 1,115,576.00 | 1,115,576.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | (11,550,243.93) | 0.00 | -100.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,031,419,492.07 | 1,042,969,736.00 | 1.1% |
| TOTAL, REVENUES | | | 1,100,968,021.03 | 1,112,518,265.00 | 1.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Debt Service | | | | | |
| Bond Redemptions | | 7433 | 607,000,000.00 | 379,558,273.00 | -37.5% |
| Bond Interest and Other Service Charges | | 7434 | 595,041,436.96 | 602,085,774.00 | 1.2% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 1,202,041,436.96 | 981,644,047.00 | -18.3% |
| TOTAL, EXPENDITURES | | | 1,202,041,436.96 | 981,644,047.00 | -18.3% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| From: Bond Interest and Redemption Fund To: General Fund | | 7614 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

Los Angeles Unified
Los Angeles County

Budget, July 1
Bond Interest and Redemption Fund
Expenditures by Function

19 64733 0000000
Form 51
E8BFUHPXR4(2023-24)

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 69,548,528.96 | 69,548,529.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,031,419,492.07 | 1,042,969,736.00 | 1.1% |
| 5) TOTAL, REVENUES | | | 1,100,968,021.03 | 1,112,518,265.00 | 1.0% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 1,202,041,436.96 | 981,644,047.00 | -18.3% |
| 10) TOTAL, EXPENDITURES | | | 1,202,041,436.96 | 981,644,047.00 | -18.3% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)** | | | (101,073,415.93) | 130,874,218.00 | -229.5% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)** | | | (101,073,415.93) | 130,874,218.00 | -229.5% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,174,107,933.87 | 1,073,034,517.94 | -8.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,174,107,933.87 | 1,073,034,517.94 | -8.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,174,107,933.87 | 1,073,034,517.94 | -8.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,073,034,517.94 | 1,203,908,735.94 | 12.2% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 1,073,034,517.94 | 1,203,908,735.94 | 12.2% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2022-23 Estimated Actuals | 2023-24 Budget |
|---|---|---|---|
| 9010 | Other Restricted Local | 1,073,034,517.94 | 1,203,908,735.94 |
| Total, Restricted Balance | | 1,073,034,517.94 | 1,203,908,735.94 |

Los Angeles Unified
Los Angeles County

Budget, July 1
Tax Override Fund
Expenditures by Object

19 64733 0000000
Form 53
E8BFUHPXR4(2023-24)

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,599.58 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 1,599.58 | 0.00 | -100.0% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 1,599.58 | 0.00 | -100.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 1,599.58 | 0.00 | -100.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 403,784.88 | 405,384.46 | 0.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 403,784.88 | 405,384.46 | 0.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 403,784.88 | 405,384.46 | 0.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 405,384.46 | 405,384.46 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 405,384.46 | 405,384.46 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 426,468.34 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (24,649.87) | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 3,565.99 | | |

Los Angeles Unified
Los Angeles County

Budget, July 1
Tax Override Fund
Expenditures by Object

19 64733 0000000
Form 53
E8BFUHPXR4(2023-24)

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 405,384.46 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) | | | 405,384.46 | | |
| **FEDERAL REVENUE** | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| Tax Relief Subventions | | | | | |
| Voted Indebtedness Levies | | | | | |
| Homeowners' Exemptions | | 8571 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8572 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| County and District Taxes | | | | | |
| Voted Indebtedness Levies | | | | | |
| Secured Roll | | 8611 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8612 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8613 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8614 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 8,863.87 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | (7,264.29) | 0.00 | -100.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,599.58 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 1,599.58 | 0.00 | -100.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Debt Service | | | | | |
| State School Building Repayment | | 7432 | 0.00 | 0.00 | 0.0% |
| Payments to Original District for Acquisition of Property | | 7436 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |

Los Angeles Unified
Los Angeles County

Budget, July 1
Tax Override Fund
Expenditures by Object

19 64733 0000000
Form 53
E8BFUHPXR4(2023-24)

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Other Sources | | | | | |
| County School Bldg Aid | | 8961 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

Los Angeles Unified
Los Angeles County

Budget, July 1
Tax Override Fund
Expenditures by Function

19 64733 0000000
Form 53
E8BFUHPXR4(2023-24)

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,599.58 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 1,599.58 | 0.00 | -100.0% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)** | | | 1,599.58 | 0.00 | -100.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)** | | | 1,599.58 | 0.00 | -100.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 403,784.88 | 405,384.46 | 0.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 403,784.88 | 405,384.46 | 0.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 403,784.88 | 405,384.46 | 0.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 405,384.46 | 405,384.46 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 405,384.46 | 405,384.46 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2022-23 Estimated Actuals | 2023-24 Budget |
|---|---|---|---|
| 9010 | Other Restricted Local | 405,384.46 | 405,384.46 |
| Total, Restricted Balance | | 405,384.46 | 405,384.46 |

Los Angeles Unified
Los Angeles County

Budget, July 1
Debt Service Fund
Expenditures by Object

19 64733 0000000
Form 56
E8BFUHPXR4(2023-24)

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 73,425.95 | 250.00 | -99.7% |
| 5) TOTAL, REVENUES | | | 73,425.95 | 250.00 | -99.7% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 27,855,236.00 | 25,691,525.00 | -7.8% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 27,855,236.00 | 25,691,525.00 | -7.8% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (27,781,810.05) | (25,691,275.00) | -7.5% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 14,820,625.00 | 25,691,275.00 | 73.3% |
| b) Transfers Out | | 7600-7629 | 356,605.00 | 0.00 | -100.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 73,730,000.00 | 0.00 | -100.0% |
| b) Uses | | 7630-7699 | 73,373,395.00 | 0.00 | -100.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 14,820,625.00 | 25,691,275.00 | 73.3% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (12,961,185.05) | 0.00 | -100.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 12,978,558.05 | 17,373.00 | -99.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 12,978,558.05 | 17,373.00 | -99.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 12,978,558.05 | 17,373.00 | -99.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 17,373.00 | 17,373.00 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 17,373.00 | 17,373.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 18,280.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (1,057.00) | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 150.00 | | |

Los Angeles Unified
Los Angeles County

Budget, July 1
Debt Service Fund
Expenditures by Object

19 64733 0000000
Form 56
E8BFUHPXR4(2023-24)

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 17,373.00 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) | | | 17,373.00 | | |
| **FEDERAL REVENUE** | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Interest | | 8660 | 72,998.95 | 250.00 | -99.7% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 427.00 | 0.00 | -100.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 73,425.95 | 250.00 | -99.7% |
| TOTAL, REVENUES | | | 73,425.95 | 250.00 | -99.7% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 4,433,179.00 | 15,151,525.00 | 241.8% |
| Other Debt Service - Principal | | 7439 | 23,422,057.00 | 10,540,000.00 | -55.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 27,855,236.00 | 25,691,525.00 | -7.8% |
| TOTAL, EXPENDITURES | | | 27,855,236.00 | 25,691,525.00 | -7.8% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 14,820,625.00 | 25,691,275.00 | 73.3% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 14,820,625.00 | 25,691,275.00 | 73.3% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 356,605.00 | 0.00 | -100.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 356,605.00 | 0.00 | -100.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 73,730,000.00 | 0.00 | -100.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 73,730,000.00 | 0.00 | -100.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 73,373,395.00 | 0.00 | -100.0% |
| (d) TOTAL, USES | | | 73,373,395.00 | 0.00 | -100.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |

Los Angeles Unified
Los Angeles County

Budget, July 1
Debt Service Fund
Expenditures by Object

19 64733 0000000
Form 56
E8BFUHPXR4(2023-24)

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 14,820,625.00 | 25,691,275.00 | 73.3% |

Los Angeles Unified
Los Angeles County

Budget, July 1
Debt Service Fund
Expenditures by Function

19 64733 0000000
Form 56
E8BFUHPXR4(2023-24)

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 73,425.95 | 250.00 | -99.7% |
| 5) TOTAL, REVENUES | | | 73,425.95 | 250.00 | -99.7% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 27,855,236.00 | 25,691,525.00 | -7.8% |
| 10) TOTAL, EXPENDITURES | | | 27,855,236.00 | 25,691,525.00 | -7.8% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)** | | | (27,781,810.05) | (25,691,275.00) | -7.5% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 14,820,625.00 | 25,691,275.00 | 73.3% |
| b) Transfers Out | | 7600-7629 | 356,605.00 | 0.00 | -100.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 73,730,000.00 | 0.00 | -100.0% |
| b) Uses | | 7630-7699 | 73,373,395.00 | 0.00 | -100.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 14,820,625.00 | 25,691,275.00 | 73.3% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)** | | | (12,961,185.05) | 0.00 | -100.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 12,978,558.05 | 17,373.00 | -99.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 12,978,558.05 | 17,373.00 | -99.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 12,978,558.05 | 17,373.00 | -99.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 17,373.00 | 17,373.00 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 17,373.00 | 17,373.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2022-23 Estimated Actuals | 2023-24 Budget |
|---|---|---|---|
| 9010 | Other Restricted Local | 17,373.00 | 17,373.00 |
| Total, Restricted Balance | | 17,373.00 | 17,373.00 |

Los Angeles Unified
Los Angeles County

Budget, July 1
Self-Insurance Fund
Expenses by Object

19 64733 0000000
Form 67
E8BFUHPXR4(2023-24)

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,470,192,321.85 | 1,290,381,721.00 | -12.2% |
| 5) TOTAL, REVENUES | | | 1,470,192,321.85 | 1,290,381,721.00 | -12.2% |
| **B. EXPENSES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 6,139,843.00 | 7,548,977.00 | 23.0% |
| 3) Employee Benefits | | 3000-3999 | 3,390,600.00 | 4,283,737.00 | 26.3% |
| 4) Books and Supplies | | 4000-4999 | 376,102.00 | 2,156,745.00 | 473.4% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 1,416,424,140.84 | 1,291,328,888.00 | -8.8% |
| 6) Depreciation and Amortization | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENSES | | | 1,426,330,685.84 | 1,305,318,347.00 | -8.5% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 43,861,636.01 | (14,936,626.00) | -134.1% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)** | | | 43,861,636.01 | (14,936,626.00) | -134.1% |
| **F. NET POSITION** | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 292,079,697.99 | 335,941,334.00 | 15.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 292,079,697.99 | 335,941,334.00 | 15.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 292,079,697.99 | 335,941,334.00 | 15.0% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 335,941,334.00 | 321,004,708.00 | -4.4% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | 335,941,334.00 | 321,004,708.00 | -4.4% |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 1,016,094,450.81 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (59,957,108.81) | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 3,000,000.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 116,160,165.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 56,560,929.00 | | |
| 8) Other Current Assets | | 9340 | 4,774,322.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) Fixed Assets | | | | | |
| a) Land | | 9410 | 0.00 | | |
| b) Land Improvements | | 9420 | 0.00 | | |
| c) Accumulated Depreciation - Land Improvements | | 9425 | 0.00 | | |
| d) Buildings | | 9430 | 0.00 | | |

Los Angeles Unified
Los Angeles County

Budget, July 1
Self-Insurance Fund
Expenses by Object

19 64733 0000000
Form 67
E8BFUHPXR4(2023-24)

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| e) Accumulated Depreciation - Buildings | | 9435 | 0.00 | | |
| f) Equipment | | 9440 | 0.00 | | |
| g) Accumulated Depreciation - Equipment | | 9445 | 0.00 | | |
| h) Work in Progress | | 9450 | 0.00 | | |
| i) Lease Assets | | 9460 | 0.00 | | |
| j) Accumulated Amortization-Lease Assets | | 9465 | 0.00 | | |
| k) Subscription Assets | | 9470 | 0.00 | | |
| l) Accumulated Amortization-Subscription Assets | | 9475 | 0.00 | | |
| 11) TOTAL, ASSETS | | | 1,136,632,758.00 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 4,037,354.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 4,037,354.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 56,024,407.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) Long-Term Liabilities | | | | | |
| a) Subscription Liability | | 9660 | 0.00 | | |
| b) Net Pension Liability | | 9663 | 7,230,514.00 | | |
| c) Total/Net OPEB Liability | | 9664 | 12,010,541.00 | | |
| d) Compensated Absences | | 9665 | 0.00 | | |
| e) COPs Payable | | 9666 | 0.00 | | |
| f) Leases Payable | | 9667 | 0.00 | | |
| g) Lease Revenue Bonds Payable | | 9668 | 0.00 | | |
| h) Other General Long-Term Liabilities | | 9669 | 721,320,280.00 | | |
| 7) TOTAL, LIABILITIES | | | 796,585,742.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 8,143,036.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 8,143,036.00 | | |
| **K. NET POSITION** | | | | | |
| Net Position, June 30 (G11 + H2) - (I7 + J2) | | | 335,941,334.00 | | |
| **OTHER STATE REVENUE** | | | | | |
| STRS On-Behalf Pension Contributions | 7690 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 25,700,000.00 | 17,440,339.00 | -32.1% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | (20,696,882.96) | 0.00 | -100.0% |
| Fees and Contracts | | | | | |
| In-District Premiums/ | | | | | |
| Contributions | | 8674 | 1,453,716,236.14 | 1,272,941,382.00 | -12.4% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 11,472,968.67 | 0.00 | -100.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,470,192,321.85 | 1,290,381,721.00 | -12.2% |
| TOTAL, REVENUES | | | 1,470,192,321.85 | 1,290,381,721.00 | -12.2% |
| **CERTIFICATED SALARIES** | | | | | |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Support Salaries | | 2200 | 455.00 | 0.00 | -100.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 2,038,894.00 | 2,816,091.00 | 38.1% |
| Clerical, Technical and Office Salaries | | 2400 | 4,100,494.00 | 4,717,865.00 | 15.1% |
| Other Classified Salaries | | 2900 | 0.00 | 15,021.00 | New |

Los Angeles Unified
Los Angeles County

Budget, July 1
Self-Insurance Fund
Expenses by Object

19 64733 0000000
Form 67
E8BFUHPXR4(2023-24)

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| TOTAL, CLASSIFIED SALARIES | | | 6,139,843.00 | 7,548,977.00 | 23.0% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 1,453,845.00 | 2,010,108.00 | 38.3% |
| OASDI/Medicare/Alternative | | 3301-3302 | 441,166.00 | 577,228.00 | 30.8% |
| Health and Welfare Benefits | | 3401-3402 | 968,375.00 | 991,494.00 | 2.4% |
| Unemployment Insurance | | 3501-3502 | 32,731.00 | 3,828.00 | -88.3% |
| Workers' Compensation | | 3601-3602 | 194,639.00 | 189,706.00 | -2.5% |
| OPEB, Allocated | | 3701-3702 | 299,844.00 | 217,542.00 | -27.4% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 293,831.00 | New |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 3,390,600.00 | 4,283,737.00 | 26.3% |
| **BOOKS AND SUPPLIES** | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 376,102.00 | 2,155,245.00 | 473.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 1,500.00 | New |
| TOTAL, BOOKS AND SUPPLIES | | | 376,102.00 | 2,156,745.00 | 473.4% |
| **SERVICES AND OTHER OPERATING EXPENSES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 4,085.00 | 8,214.00 | 101.1% |
| Dues and Memberships | | 5300 | 959.00 | 2,150.00 | 124.2% |
| Insurance | | 5400-5450 | 12,791,805.00 | 14,820,000.00 | 15.9% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 320.00 | 5,500.00 | 1,618.8% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and | | | | | |
| Operating Expenditures | | 5800 | 1,403,313,117.84 | 1,276,045,020.00 | -9.1% |
| Communications | | 5900 | 313,854.00 | 448,004.00 | 42.7% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 1,416,424,140.84 | 1,291,328,888.00 | -8.8% |
| **DEPRECIATION AND AMORTIZATION** | | | | | |
| Depreciation Expense | | 6900 | 0.00 | 0.00 | 0.0% |
| Amortization Expense-Lease Assets | | 6910 | 0.00 | 0.00 | 0.0% |
| Amortization Expense-Subscription Assets | | 6920 | 0.00 | 0.00 | 0.0% |
| TOTAL, DEPRECIATION AND AMORTIZATION | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENSES | | | 1,426,330,685.84 | 1,305,318,347.00 | -8.5% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | |
| (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

Los Angeles Unified
Los Angeles County

Budget, July 1
Self-Insurance Fund
Expenses by Function

19 64733 0000000
Form 67
E8BFUHPXR4(2023-24)

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,470,192,321.85 | 1,290,381,721.00 | -12.2% |
| 5) TOTAL, REVENUES | | | 1,470,192,321.85 | 1,290,381,721.00 | -12.2% |
| **B. EXPENSES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 1,426,330,685.84 | 1,305,318,347.00 | -8.5% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENSES | | | 1,426,330,685.84 | 1,305,318,347.00 | -8.5% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | 43,861,636.01 | (14,936,626.00) | -134.1% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)** | | | 43,861,636.01 | (14,936,626.00) | -134.1% |
| **F. NET POSITION** | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 292,079,697.99 | 335,941,334.00 | 15.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 292,079,697.99 | 335,941,334.00 | 15.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 292,079,697.99 | 335,941,334.00 | 15.0% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 335,941,334.00 | 321,004,708.00 | -4.4% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | 335,941,334.00 | 321,004,708.00 | -4.4% |

| Resource | Description | 2022-23 Estimated Actuals | 2023-24 Budget |
|---|---|---|---|
| Total, Restricted Net Position | | 0.00 | 0.00 |

Los Angeles Unified
Los Angeles County

Budget, July 1
Retiree Benefit Fund
Expenses by Object

19 64733 0000000
Form 71
E8BFUHPXR4(2023-24)

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 158,884,229.00 | 211,000,000.00 | 32.8% |
| 5) TOTAL, REVENUES | | | 158,884,229.00 | 211,000,000.00 | 32.8% |
| **B. EXPENSES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 484,040.00 | 490,873.00 | 1.4% |
| 6) Depreciation and Amortization | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENSES | | | 484,040.00 | 490,873.00 | 1.4% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 158,400,189.00 | 210,509,127.00 | 32.9% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)** | | | 158,400,189.00 | 210,509,127.00 | 32.9% |
| **F. NET POSITION** | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 469,939,493.00 | 628,339,682.00 | 33.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 469,939,493.00 | 628,339,682.00 | 33.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 469,939,493.00 | 628,339,682.00 | 33.7% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 628,339,682.00 | 838,848,809.00 | 33.5% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 628,339,682.00 | 838,848,809.00 | 33.5% |
| c) Unrestricted Net Position | | 9790 | 0.00 | 0.00 | 0.0% |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 628,339,682.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) Fixed Assets | | 9400 | | | |
| 11) TOTAL, ASSETS | | | 628,339,682.00 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |

Los Angeles Unified
Los Angeles County

Budget, July 1
Retiree Benefit Fund
Expenses by Object

19 64733 0000000
Form 71
E8BFUHPXR4(2023-24)

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) Long-Term Liabilities | | | | | |
| b) Net Pension Liability | | 9663 | 0.00 | | |
| c) Total/Net OPEB Liability | | 9664 | 0.00 | | |
| d) Compensated Absences | | 9665 | 0.00 | | |
| e) COPs Payable | | 9666 | 0.00 | | |
| f) Leases Payable | | 9667 | 0.00 | | |
| g) Lease Revenue Bonds Payable | | 9668 | 0.00 | | |
| h) Other General Long-Term Liabilities | | 9669 | 0.00 | | |
| 7) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. NET POSITION** | | | | | |
| Net Position, June 30 (G11 + H2) - (I7 + J2) | | | 628,339,682.00 | | |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 17,884,229.00 | 0.00 | -100.0% |
| Fees and Contracts | | | | | |
| In-District Premiums/ | | | | | |
| Contributions | | 8674 | 141,000,000.00 | 211,000,000.00 | 49.6% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 158,884,229.00 | 211,000,000.00 | 32.8% |
| TOTAL, REVENUES | | | 158,884,229.00 | 211,000,000.00 | 32.8% |
| **SERVICES AND OTHER OPERATING EXPENSES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and | | | | | |
| Operating Expenditures | | 5800 | 484,040.00 | 490,873.00 | 1.4% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 484,040.00 | 490,873.00 | 1.4% |
| TOTAL, EXPENSES | | | 484,040.00 | 490,873.00 | 1.4% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | |
| (a + c - d + e) | | | 0.00 | 0.00 | 0.0% |

Los Angeles Unified
Los Angeles County

Budget, July 1
Retiree Benefit Fund
Expenses by Function

19 64733 0000000
Form 71
E8BFUHPXR4(2023-24)

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 158,884,229.00 | 211,000,000.00 | 32.8% |
| 5) TOTAL, REVENUES | | | 158,884,229.00 | 211,000,000.00 | 32.8% |
| **B. EXPENSES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 484,040.00 | 490,873.00 | 1.4% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENSES | | | 484,040.00 | 490,873.00 | 1.4% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | 158,400,189.00 | 210,509,127.00 | 32.9% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)** | | | 158,400,189.00 | 210,509,127.00 | 32.9% |
| **F. NET POSITION** | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 469,939,493.00 | 628,339,682.00 | 33.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 469,939,493.00 | 628,339,682.00 | 33.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 469,939,493.00 | 628,339,682.00 | 33.7% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 628,339,682.00 | 838,848,809.00 | 33.5% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 628,339,682.00 | 838,848,809.00 | 33.5% |
| c) Unrestricted Net Position | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2022-23 Estimated Actuals | 2023-24 Budget |
|---|---|---|---|
| 9010 | Other Restricted Local | 628,339,682.00 | 838,848,809.00 |
| Total, Restricted Net Position | | 628,339,682.00 | 838,848,809.00 |

Los Angeles Unified
Los Angeles County

Budget, July 1
Average Daily Attendance

19 64733 0000000
Form A
E8BFUHPXR4(2023-24)

| Description | 2022-23 Estimated Actuals | | | 2023-24 Budget | | |
|---|---|---|---|---|---|---|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| **A. DISTRICT** | | | | | | |
| **1. Total District Regular ADA** | | | | | | |
| Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA) | 348,001.28 | 348,735.31 | 398,498.24 | 339,755.99 | 339,530.54 | 375,536.86 |
| **2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA** Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | | |
| **3. Total Basic Aid Open Enrollment Regular ADA** Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | | |
| **4. Total, District Regular ADA (Sum of Lines A1 through A3)** | 348,001.28 | 348,735.31 | 398,498.24 | 339,755.99 | 339,530.54 | 375,536.86 |
| **5. District Funded County Program ADA** | | | | | | |
| a. County Community Schools | 62.86 | 62.86 | 68.05 | 62.86 | 62.86 | 62.86 |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | 0.00 | 0.00 | 0.00 | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | 304.02 | 304.02 | 281.40 | 304.02 | 304.02 | 304.02 |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | | | | | | |
| **g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)** | 366.88 | 366.88 | 349.45 | 366.88 | 366.88 | 366.88 |
| **6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)** | 348,368.16 | 349,102.19 | 398,847.69 | 340,122.87 | 339,897.42 | 375,903.74 |
| **7. Adults in Correctional Facilities** | | | | | | |
| **8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)** | | | | | | |

Los Angeles Unified
Los Angeles County

Budget, July 1
Average Daily Attendance

19 64733 0000000
Form A
E8BFUHPXR4(2023-24)

| Description | 2022-23 Estimated Actuals | | | 2023-24 Budget | | |
|---|---|---|---|---|---|---|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| **B. COUNTY OFFICE OF EDUCATION** | | | | | | |
| **1. County Program Alternative Education Grant ADA** | | | | | | |
| a. County Group Home and Institution Pupils | | | | | | |
| b. Juvenile Halls, Homes, and Camps | | | | | | |
| c. Probation Referred, On Probation or Parole,Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | | | | | | |
| **d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **2. District Funded County Program ADA** | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs:Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. County School Tuition Fund(Out of State Tuition) [EC 2000 and 46380] | | | | | | |
| **g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **4. Adults in Correctional Facilities** | | | | | | |
| **5. County Operations Grant ADA** | | | | | | |
| **6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)** | | | | | | |

Los Angeles Unified
Los Angeles County

Budget, July 1
Average Daily Attendance

19 64733 0000000
Form A
E8BFUHPXR4(2023-24)

| Description | 2022-23 Estimated Actuals | | | 2023-24 Budget | | |
|---|---|---|---|---|---|---|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| **C. CHARTER SCHOOL ADA** | | | | | | |
| Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. | | | | | | |
| Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA. | | | | | | |
| **FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.** | | | | | | |
| **1. Total Charter School Regular ADA** | 35,523.32 | 35,523.32 | 34,727.21 | 34,020.45 | 33,943.78 | 34,020.45 |
| **2. Charter School County Program Alternative Education ADA** | | | | | | |
| a. County Group Home and Institution Pupils | | | | | | |
| b. Juvenile Halls, Homes, and Camps | | | | | | |
| c. Probation Referred, On Probation or Parole,Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | | | | | | |
| **d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **3. Charter School Funded County Program ADA** | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs:Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| **f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)** | 35,523.32 | 35,523.32 | 34,727.21 | 34,020.45 | 33,943.78 | 34,020.45 |
| **FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.** | | | | | | |
| **5. Total Charter School Regular ADA** | | | | | | |
| **6. Charter School County Program Alternative Education ADA** | | | | | | |
| a. County Group Home and Institution Pupils | | | | | | |
| b. Juvenile Halls, Homes, and Camps | | | | | | |
| c. Probation Referred, On Probation or Parole,Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | | | | | | |
| **d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **7. Charter School Funded County Program ADA** | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs:Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| **f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)** | 35,523.32 | 35,523.32 | 34,727.21 | 34,020.45 | 33,943.78 | 34,020.45 |

Los Angeles Unified
Los Angeles County

Budget, July 1
2023-24 Budget
Cashflow Worksheet - Budget Year (1)

19 64733 0000000
Form CASH
E8BFUHPXR4(2023-24)

| Description | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|---|---|---|---|---|---|---|---|---|---|---|
| ESTIMATES THROUGH THE MONTH OF: | JUNE | | | | | | | | | |
| A. BEGINNING CASH | | | 6,067,760,603.42 | 5,272,379,692.41 | 5,589,276,469.91 | 5,611,403,139.81 | 5,052,792,176.89 | 4,714,205,364.83 | 5,360,666,709.55 | 5,203,984,595.62 |
| B. RECEIPTS | | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | | |
| Principal Apportionment | 8010-8019 | | 350,732,298.05 | 932,607,231.76 | 558,394,160.76 | 296,156,977.26 | 295,052,948.77 | 558,346,547.36 | 295,647,036.57 | 290,306,010.48 |
| Property Taxes | 8020-8079 | | 24,859,778.05 | 66,188,903.19 | (3,044,992.41) | | 31,438,071.99 | 640,530,318.19 | 195,938,354.35 | 86,925,609.13 |
| Miscellaneous Funds | 8080-8099 | | 285,992.02 | (21,833,360.83) | (73,780,648.64) | | (29,700,822.91) | (59,098,189.89) | (14,343,387.01) | (51,784,523.52) |
| Federal Revenue | 8100-8299 | | 5,377,464.26 | 203,744,486.55 | 242,894,297.94 | 124,544,073.23 | 46,777,329.75 | 200,781,444.50 | 122,576,415.19 | 18,815,588.27 |
| Other State Revenue | 8300-8599 | | 56,435,097.30 | 115,411,005.79 | 149,192,105.63 | 63,911,489.95 | 193,198,706.30 | 314,778,124.55 | 68,928,244.76 | 73,636,804.33 |
| Other Local Revenue | 8600-8799 | | 1,934,495.58 | 10,379,245.03 | 73,876,311.82 | 7,501,987.05 | 21,301,756.55 | 25,749,120.78 | 17,759,075.23 | 20,353,897.42 |
| Interfund Transfers In | 8910-8929 | | 98,939,769.07 | 106,115,696.01 | 105,637,300.88 | 106,642,801.34 | 98,939,769.07 | 101,494,057.49 | 131,345,913.58 | 91,160,722.68 |
| All Other Financing Sources | 8930-8979 | | 10,290,395.16 | 5,808,901.78 | 9,001,966.04 | 7,862,063.37 | 9,511,271.11 | 38,712,181.02 | (23,355,632.71) | 5,154,242.13 |
| TOTAL RECEIPTS | | | 548,855,289.49 | 1,418,422,109.28 | 1,062,170,502.02 | 606,619,392.20 | 666,519,030.63 | 1,821,293,604.00 | 794,496,019.96 | 534,568,350.92 |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | 1,010,043,648.66 | 693,066,441.65 | 690,500,742.79 | 772,017,448.17 | 635,217,918.37 | 744,142,288.67 | 615,238,235.96 | 664,496,389.78 |
| Classified Salaries | 2000-2999 | | | | | | | | | |
| Employee Benefits | 3000-3999 | | | | | | | | | |
| Books and Supplies | 4000-4999 | | 223,308,186.89 | 305,071,847.26 | 235,737,270.95 | 289,829,102.41 | 246,430,137.74 | 306,586,290.89 | 236,662,524.63 | 325,061,185.62 |
| Services | 5000-5999 | | | | | | | | | |
| Capital Outlay | 6000-6599 | | | | | | | | | |
| Other Outgo | 7000-7499 | | | | | | | | | |
| Interfund Transfers Out | 7600-7629 | | 110,908,002.00 | 103,413,402.00 | 113,767,606.08 | 103,408,002.00 | 123,456,769.78 | 124,077,645.00 | 99,277,645.00 | 105,554,115.16 |
| All Other Financing Uses | 7630-7699 | | (23,637.05) | (26,359.13) | 38,212.30 | (24,197.46) | 1,016.80 | 26,034.72 | (271.70) | 2,754.50 |

Los Angeles Unified
Los Angeles County

Budget, July 1
2023-24 Budget
Cashflow Worksheet - Budget Year (1)

19 64733 0000000
Form CASH
E8BFUHPXR4(2023-24)

| Description | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|---|---|---|---|---|---|---|---|---|---|---|
| TOTAL DISBURSEMENTS | | | 1,344,236,200.50 | 1,101,525,331.78 | 1,040,043,832.12 | 1,165,230,355.12 | 1,005,105,842.69 | 1,174,832,259.28 | 951,178,133.89 | 1,095,114,445.06 |
| D. BALANCE SHEET ITEMS | | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | (281,943,916.59) | | | | | | | | |
| Accounts Receivable | 9200-9299 | 700,581,969.44 | | | | | | | | |
| Due From Other Funds | 9310 | | | | | | | | | |
| Stores | 9320 | 32,981,082.88 | | | | | | | | |
| Prepaid Expenditures | 9330 | 12,159,064.69 | | | | | | | | |
| Other Current Assets | 9340 | | | | | | | | | |
| Lease Receivable | 9380 | 13,542,951.03 | | | | | | | | |
| Deferred Outflows of Resources | 9490 | | | | | | | | | |
| SUBTOTAL | | 477,321,151.45 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Liabilities and Deferred Inflows | | | | | | | | | | |
| Accounts Payable | 9500-9599 | 1,258,272,688.93 | | | | | | | | |
| Due To Other Funds | 9610 | | | | | | | | | |
| Current Loans | 9640 | | | | | | | | | |
| Unearned Revenues | 9650 | 94,009,998.54 | | | | | | | | |
| Deferred Inflows of Resources | 9690 | 13,542,951.03 | | | | | | | | |
| SUBTOTAL | | 1,365,825,638.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Nonoperating | | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | | | |
| TOTAL BALANCE SHEET ITEMS | | (888,504,487.05) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| E. NET INCREASE/DECREASE (B - C + D) | | | (795,380,911.01) | 316,896,777.50 | 22,126,669.90 | (558,610,962.92) | (338,586,812.06) | 646,461,344.72 | (156,682,113.93) | (560,546,094.14) |
| F. ENDING CASH (A + E) | | | 5,272,379,692.41 | 5,589,276,469.91 | 5,611,403,139.81 | 5,052,792,176.89 | 4,714,205,364.83 | 5,360,666,709.55 | 5,203,984,595.62 | 4,643,438,501.48 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | | |

Los Angeles Unified
Los Angeles County

Budget, July 1
2023-24 Budget
Cashflow Worksheet - Budget Year (1)

19 64733 0000000
Form CASH
E8BFUHPXR4(2023-24)

| Description | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|---|---|---|---|---|---|---|---|---|---|
| ESTIMATES THROUGH THE MONTH OF: | JUNE | | | | | | | | |
| A. BEGINNING CASH | | 4,643,438,501.48 | 4,198,744,603.96 | 4,718,050,781.42 | 4,556,367,423.12 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 440,564,446.13 | 290,306,010.48 | 290,306,010.48 | 481,679,800.90 | 0.00 | | 5,080,099,479.00 | 5,080,099,479.00 |
| Property Taxes | 8020-8079 | 7,308,141.48 | 469,295,012.56 | 345,789,799.03 | 165,497,644.44 | | | 2,030,726,640.00 | 2,030,726,640.00 |
| Miscellaneous Funds | 8080-8099 | (18,449,361.21) | (33,628,584.97) | (25,818,708.04) | (44,404,981.00) | | | (372,556,576.00) | (372,556,576.00) |
| Federal Revenue | 8100-8299 | (742,960.76) | 532,893,567.85 | 136,723,828.94 | 206,133,489.28 | | | 1,840,519,025.00 | 1,840,519,025.00 |
| Other State Revenue | 8300-8599 | 123,199,791.31 | 168,102,497.02 | 72,270,644.39 | 262,167,696.33 | 16,780,123.34 | | 1,678,012,331.00 | 1,678,012,331.00 |
| Other Local Revenue | 8600-8799 | 15,896,508.68 | 11,629,467.11 | 14,013,872.29 | 51,065,125.55 | 2,742,028.91 | | 274,202,892.00 | 274,202,892.00 |
| Interfund Transfers In | 8910-8929 | 85,619,822.76 | 76,624,731.64 | 76,635,846.78 | 105,490,323.99 | (1,154,646,755.29) | | 30,000,000.00 | 30,000,000.00 |
| All Other Financing Sources | 8930-8979 | 4,454,682.85 | (73,425,086.18) | 10,248,488.24 | 19,781,384.60 | (24,034,857.41) | | 10,000.00 | 10,000.00 |
| TOTAL RECEIPTS | | 657,851,071.24 | 1,441,797,615.51 | 920,169,782.11 | 1,247,410,484.09 | (1,159,159,460.45) | 0.00 | 10,561,013,791.00 | 10,561,013,791.00 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 700,851,893.61 | 578,164,811.83 | 726,836,743.20 | 153,950,627.43 | 0.00 | | 7,984,527,190.12 | 3,730,390,017.00 |
| Classified Salaries | 2000-2999 | | | | | | | 0.00 | 1,433,965,771.00 |
| Employee Benefits | 3000-3999 | | | | | | | 0.00 | 2,820,171,401.87 |
| Books and Supplies | 4000-4999 | 320,808,338.52 | 264,221,675.43 | 274,946,401.60 | 627,025,728.23 | | | 3,655,688,690.17 | 1,893,114,946.36 |
| Services | 5000-5999 | | | | | | | 0.00 | 1,718,465,104.08 |
| Capital Outlay | 6000-6599 | | | | | | | 0.00 | 53,568,755.00 |
| Other Outgo | 7000-7499 | | | | | | | 0.00 | (9,460,122.00) |
| Interfund Transfers Out | 7600-7629 | 80,882,221.17 | 80,085,192.00 | 80,088,466.84 | 81,058,433.54 | (1,178,785,883.57) | | 27,191,617.00 | 27,191,617.00 |
| All Other Financing Uses | 7630-7699 | 2,515.46 | 19,758.79 | (18,471.23) | (7,356.00) | 10,000.00 | | 0.00 | 0.00 |
| TOTAL DISBURSEMENTS | | 1,102,544,968.76 | 922,491,438.05 | 1,081,853,140.41 | 862,027,433.20 | (1,178,775,883.57) | 0.00 | 11,667,407,497.29 | 11,667,407,490.31 |

Los Angeles Unified
Los Angeles County

Budget, July 1
2023-24 Budget
Cashflow Worksheet - Budget Year (1)

19 64733 0000000
Form CASH
E8BFUHPXR4(2023-24)

| Description | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|---|---|---|---|---|---|---|---|---|---|
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | | | (281,943,916.59) | (281,943,916.59) | |
| Accounts Receivable | 9200-9299 | | | | | 19,522,152.25 | 700,581,969.44 | 720,104,121.69 | |
| Due From Other Funds | 9310 | | | | | | | 0.00 | |
| Stores | 9320 | | | | | | 32,981,082.88 | 32,981,082.88 | |
| Prepaid Expenditures | 9330 | | | | | | 12,159,064.69 | 12,159,064.69 | |
| Other Current Assets | 9340 | | | | | | | 0.00 | |
| Lease Receivable | 9380 | | | | | | 13,542,951.03 | 13,542,951.03 | 0.00 |
| Deferred Outflows of Resources | 9490 | | | | | | | 0.00 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 19,522,152.25 | 477,321,151.45 | 496,843,303.70 | |
| Liabilities and Deferred Inflows | | | | | | | | | |
| Accounts Payable | 9500-9599 | | | | | (94,270.87) | 1,258,272,688.93 | 1,258,178,418.06 | |
| Due To Other Funds | 9610 | | | | | | | 0.00 | |
| Current Loans | 9640 | | | | | | | 0.00 | |
| Unearned Revenues | 9650 | | | | | | 94,009,998.54 | 94,009,998.54 | |
| Deferred Inflows of Resources | 9690 | | | | | | 13,542,951.03 | 13,542,951.03 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | (94,270.87) | 1,365,825,638.50 | 1,365,731,367.63 | |
| Nonoperating | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 | 19,616,423.12 | (888,504,487.05) | (868,888,063.93) | |
| E. NET INCREASE/DECREASE (B - C + D) | | (444,693,897.52) | 519,306,177.46 | (161,683,358.30) | 385,383,050.89 | 39,232,846.24 | (888,504,487.05) | (1,975,281,770.22) | (1,106,393,699.31) |
| F. ENDING CASH (A + E) | | 4,198,744,603.96 | 4,718,050,781.42 | 4,556,367,423.12 | 4,941,750,474.01 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | 4,092,478,833.20 | |

Los Angeles Unified
Los Angeles County

Budget, July 1
2023-24 Budget
Cashflow Worksheet - Budget Year (2)

19 64733 0000000
Form CASH
E8BFUHPXR4(2023-24)

| Description | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|---|---|---|---|---|---|---|---|---|---|---|
| ESTIMATES THROUGH THE MONTH OF: | JUNE | | | | | | | | | |
| A. BEGINNING CASH | | | 4,941,750,474.01 | 4,173,989,328.82 | 4,425,858,429.98 | 4,355,102,516.63 | 3,792,288,589.36 | 3,472,593,046.01 | 4,069,878,279.41 | 3,896,225,277.76 |
| B. RECEIPTS | | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | | |
| Principal Apportionment | 8010-8019 | | 337,702,887.99 | 897,961,657.02 | 547,431,423.05 | 285,154,994.50 | 284,091,979.73 | 547,385,578.32 | 284,663,997.67 | 279,521,386.21 |
| Property Taxes | 8020-8079 | | 24,868,898.20 | 66,213,185.50 | (3,046,109.51) | | 31,449,605.48 | 640,765,305.55 | 196,010,237.03 | 86,957,498.99 |
| Miscellaneous Funds | 8080-8099 | | 302,110.86 | (23,063,914.62) | (77,939,012.41) | | (31,374,796.07) | (62,429,033.10) | (15,151,797.10) | (54,703,159.92) |
| Federal Revenue | 8100-8299 | | 2,525,725.35 | 95,696,148.02 | 114,084,307.67 | 58,496,739.07 | 21,970,706.29 | 94,304,445.53 | 57,572,555.56 | 8,837,438.26 |
| Other State Revenue | 8300-8599 | | 55,286,531.75 | 113,062,164.16 | 146,155,751.99 | 62,610,765.06 | 189,266,731.52 | 308,371,768.78 | 67,525,419.01 | 72,138,150.11 |
| Other Local Revenue | 8600-8799 | | 1,851,893.23 | 9,936,054.54 | 70,721,816.60 | 7,181,654.57 | 20,392,178.26 | 24,649,641.45 | 17,000,768.32 | 19,484,792.42 |
| Interfund Transfers In | 8910-8929 | | 103,408,002.00 | 110,908,002.00 | 110,408,002.00 | 111,458,912.00 | 103,408,002.00 | 106,077,645.00 | 137,277,645.00 | 95,277,645.00 |
| All Other Financing Sources | 8930-8979 | | 10,290,395.16 | 5,808,901.78 | 9,001,966.04 | 7,862,063.37 | 9,511,271.11 | 38,712,181.02 | (23,355,632.71) | 5,154,242.13 |
| TOTAL RECEIPTS | | | 536,236,444.54 | 1,276,522,198.40 | 916,818,145.43 | 532,765,128.57 | 628,715,678.32 | 1,697,837,532.55 | 721,543,192.78 | 512,667,993.20 |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | 1,036,130,184.47 | 710,966,363.67 | 708,334,400.16 | 791,956,448.66 | 651,623,778.65 | 763,361,353.60 | 631,128,078.24 | 681,658,429.16 |
| Classified Salaries | 2000-2999 | | | | | | | | | |
| Employee Benefits | 3000-3999 | | | | | | | | | |
| Books and Supplies | 4000-4999 | | 147,386,468.23 | 201,351,606.27 | 155,589,834.29 | 191,291,185.46 | 162,647,273.13 | 202,351,159.85 | 156,200,514.42 | 214,544,843.94 |
| Services | 5000-5999 | | | | | | | | | |
| Capital Outlay | 6000-6599 | | | | | | | | | |
| Other Outgo | 7000-7499 | | | | | | | | | |
| Interfund Transfers Out | 7600-7629 | | 120,504,574.08 | 112,361,486.43 | 123,611,612.03 | 112,355,619.18 | 134,139,153.09 | 134,813,750.98 | 107,867,873.47 | 114,687,429.76 |
| All Other Financing Uses | 7630-7699 | | (23,637.05) | (26,359.13) | 38,212.30 | (24,197.46) | 1,016.80 | 26,034.72 | (271.70) | 2,754.50 |

Los Angeles Unified
Los Angeles County

Budget, July 1
2023-24 Budget
Cashflow Worksheet - Budget Year (2)

19 64733 0000000
Form CASH
E8BFUHPXR4(2023-24)

| Description | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|---|---|---|---|---|---|---|---|---|---|---|
| TOTAL DISBURSEMENTS | | | 1,303,997,589.73 | 1,024,653,097.24 | 987,574,058.78 | 1,095,579,055.84 | 948,411,221.67 | 1,100,552,299.15 | 895,196,194.43 | 1,010,893,457.36 |
| D. BALANCE SHEET ITEMS | | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | (281,943,916.59) | | | | | | | | |
| Accounts Receivable | 9200-9299 | 720,104,121.63 | | | | | | | | |
| Due From Other Funds | 9310 | | | | | | | | | |
| Stores | 9320 | 32,981,082.88 | | | | | | | | |
| Prepaid Expenditures | 9330 | 12,159,064.69 | | | | | | | | |
| Other Current Assets | 9340 | | | | | | | | | |
| Lease Receivable | 9380 | 13,542,951.03 | | | | | | | | |
| Deferred Outflows of Resources | 9490 | | | | | | | | | |
| SUBTOTAL | | 496,843,303.64 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Liabilities and Deferred Inflows | | | | | | | | | | |
| Accounts Payable | 9500-9599 | 1,258,178,418.07 | | | | | | | | |
| Due To Other Funds | 9610 | | | | | | | | | |
| Current Loans | 9640 | | | | | | | | | |
| Unearned Revenues | 9650 | 94,009,998.54 | | | | | | | | |
| Deferred Inflows of Resources | 9690 | 13,542,951.03 | | | | | | | | |
| SUBTOTAL | | 1,365,731,367.64 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Nonoperating | | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | | | |
| TOTAL BALANCE SHEET ITEMS | | (868,888,064.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| E. NET INCREASE/DECREASE (B - C + D) | | | (767,761,145.19) | 251,869,101.16 | (70,755,913.35) | (562,813,927.27) | (319,695,543.35) | 597,285,233.40 | (173,653,001.65) | (498,225,464.16) |
| F. ENDING CASH (A + E) | | | 4,173,989,328.82 | 4,425,858,429.98 | 4,355,102,516.63 | 3,792,288,589.36 | 3,472,593,046.01 | 4,069,878,279.41 | 3,896,225,277.76 | 3,397,999,813.60 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | | |

Los Angeles Unified
Los Angeles County

Budget, July 1
2023-24 Budget
Cashflow Worksheet - Budget Year (2)

19 64733 0000000
Form CASH
E8BFUHPXR4(2023-24)

| Description | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|---|---|---|---|---|---|---|---|---|---|
| ESTIMATES THROUGH THE MONTH OF: | JUNE | | | | | | | | |
| A. BEGINNING CASH | | 3,397,999,813.60 | 3,026,529,613.60 | 3,318,240,143.53 | 3,141,105,204.42 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 429,779,821.86 | 279,521,386.21 | 279,521,386.21 | 485,255,129.23 | | | 4,937,991,628.00 | 4,937,991,628.00 |
| Property Taxes | 8020-8079 | 7,310,822.57 | 469,467,179.89 | 345,916,656.78 | 165,558,359.52 | | | 2,031,471,640.00 | 2,031,471,640.00 |
| Miscellaneous Funds | 8080-8099 | (19,489,188.81) | (35,523,931.41) | (27,273,880.67) | (46,907,697.75) | | | (393,554,301.00) | (393,554,301.00) |
| Federal Revenue | 8100-8299 | (348,959.05) | 250,293,210.94 | 64,217,412.67 | 96,818,231.69 | | | 864,467,962.00 | 864,467,962.00 |
| Other State Revenue | 8300-8599 | 120,692,432.53 | 164,681,279.60 | 70,799,794.22 | 256,832,066.56 | 16,438,614.71 | | 1,643,861,470.00 | 1,643,861,470.00 |
| Other Local Revenue | 8600-8799 | 15,217,732.77 | 11,132,892.53 | 13,415,484.36 | 48,884,660.79 | 2,624,945.16 | | 262,494,515.00 | 262,494,515.00 |
| Interfund Transfers In | 8910-8929 | 89,486,511.71 | 80,085,192.00 | 80,096,809.12 | 110,254,387.46 | (1,208,146,755.29) | | 30,000,000.00 | 30,000,000.00 |
| All Other Financing Sources | 8930-8979 | 4,454,682.85 | (73,425,086.18) | 10,248,488.24 | 19,781,384.60 | (24,034,857.41) | | 10,000.00 | 10,000.00 |
| TOTAL RECEIPTS | | 647,103,856.43 | 1,146,232,123.58 | 836,942,150.93 | 1,136,476,522.10 | (1,213,118,052.83) | 0.00 | 9,376,742,914.00 | 9,376,742,914.00 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 718,952,891.56 | 593,097,153.70 | 745,608,855.43 | 157,926,731.39 | | | 8,190,744,668.69 | 3,912,498,717.00 |
| Classified Salaries | 2000-2999 | | | | | | | 0.00 | 1,401,756,375.00 |
| Employee Benefits | 3000-3999 | | | | | | | 0.00 | 2,876,489,577.00 |
| Books and Supplies | 4000-4999 | 211,737,906.48 | 174,389,932.20 | 181,468,398.67 | 413,845,586.50 | | | 2,412,804,709.44 | 938,731,606.00 |
| Services | 5000-5999 | | | | | | | 0.00 | 1,426,070,064.00 |
| Capital Outlay | 6000-6599 | | | | | | | 0.00 | 60,966,722.00 |
| Other Outgo | 7000-7499 | | | | | | | 0.00 | 10,578,824.00 |
| Interfund Transfers Out | 7600-7629 | 87,880,742.93 | 87,014,748.96 | 87,018,307.17 | 88,072,202.48 | (1,232,189,176.56) | | 78,138,324.00 | 78,138,324.00 |
| All Other Financing Uses | 7630-7699 | 2,515.46 | 19,758.79 | (18,471.23) | (7,356.00) | 10,000.00 | | 0.00 | 0.00 |
| TOTAL DISBURSEMENTS | | 1,018,574,056.43 | 854,521,593.65 | 1,014,077,090.04 | 659,837,164.37 | (1,232,179,176.56) | 0.00 | 10,681,687,702.13 | 10,705,230,209.00 |

Los Angeles Unified
Los Angeles County

Budget, July 1
2023-24 Budget
Cashflow Worksheet - Budget Year (2)

19 64733 0000000
Form CASH
E8BFUHPXR4(2023-24)

| Description | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|---|---|---|---|---|---|---|---|---|---|
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | | | (281,943,916.59) | (281,943,916.59) | |
| Accounts Receivable | 9200-9299 | | | | | 19,063,559.87 | 720,104,121.63 | 739,167,681.50 | |
| Due From Other Funds | 9310 | | | | | | | 0.00 | |
| Stores | 9320 | | | | | | 32,981,082.88 | 32,981,082.88 | |
| Prepaid Expenditures | 9330 | | | | | | 12,159,064.69 | 12,159,064.69 | |
| Other Current Assets | 9340 | | | | | | | 0.00 | |
| Lease Receivable | 9380 | | | | | | 13,542,951.03 | 13,542,951.03 | |
| Deferred Outflows of Resources | 9490 | | | | | | | 0.00 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 19,063,559.87 | 496,843,303.64 | 515,906,863.51 | |
| Liabilities and Deferred Inflows | | | | | | | | | |
| Accounts Payable | 9500-9599 | | | | | 2,436.14 | 1,258,178,418.07 | 1,258,180,854.21 | |
| Due To Other Funds | 9610 | | | | | | | 0.00 | |
| Current Loans | 9640 | | | | | | | 0.00 | |
| Unearned Revenues | 9650 | | | | | | 94,009,998.54 | 94,009,998.54 | |
| Deferred Inflows of Resources | 9690 | | | | | | 13,542,951.03 | 13,542,951.03 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 2,436.14 | 1,365,731,367.64 | 1,365,733,803.78 | |
| Nonoperating | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 | 19,061,123.73 | (868,888,064.00) | (849,826,940.27) | |
| E. NET INCREASE/DECREASE (B - C + D) | | (371,470,200.00) | 291,710,529.93 | (177,134,939.11) | 476,639,357.73 | 38,122,247.46 | (868,888,064.00) | (2,154,771,728.40) | (1,328,487,295.00) |
| F. ENDING CASH (A + E) | | 3,026,529,613.60 | 3,318,240,143.53 | 3,141,105,204.42 | 3,617,744,562.15 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | 2,786,978,745.61 | |

Los Angeles Unified
Los Angeles County

Budget, July 1
General Fund
Multiyear Projections
Unrestricted

19 64733 0000000
Form MYP
E8BFUHPXR4(2023-24)

| Description | Object Codes | 2023-24 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2024-25 Projection (C) | % Change (Cols. E-C/C) (D) | 2025-26 Projection (E) |
|---|---|---|---|---|---|---|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 6,709,970,874.00 | -2.42% | 6,547,610,298.00 | -0.79% | 6,495,883,236.00 |
| 2. Federal Revenues | 8100-8299 | 1,906,761.00 | 0.00% | 1,906,761.00 | 0.00% | 1,906,761.00 |
| 3. Other State Revenues | 8300-8599 | 106,864,107.00 | -2.76% | 103,915,844.00 | -1.83% | 102,012,863.00 |
| 4. Other Local Revenues | 8600-8799 | 244,745,446.00 | -4.61% | 233,466,130.00 | -5.06% | 221,654,749.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 30,000,000.00 | 0.00% | 30,000,000.00 | 0.00% | 30,000,000.00 |
| b. Other Sources | 8930-8979 | 10,000.00 | 0.00% | 10,000.00 | 0.00% | 10,000.00 |
| c. Contributions | 8980-8999 | (1,425,854,525.00) | -0.64% | (1,416,771,178.00) | 0.37% | (1,422,056,639.00) |
| 6. Total (Sum lines A1 thru A5c) | | 5,667,642,663.00 | -2.96% | 5,500,137,855.00 | -1.29% | 5,429,410,970.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 2,748,266,117.00 | | 3,034,866,607.00 |
| b. Step & Column Adjustment | | | | | | |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | 286,600,490.00 | | (360,253,813.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 2,748,266,117.00 | 10.43% | 3,034,866,607.00 | -11.87% | 2,674,612,794.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 806,838,829.00 | | 874,517,470.00 |
| b. Step & Column Adjustment | | | | | | |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | 67,678,641.00 | | (92,822,364.00) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 806,838,829.00 | 8.39% | 874,517,470.00 | -10.61% | 781,695,106.00 |
| 3. Employee Benefits | 3000-3999 | 1,611,935,064.00 | 8.71% | 1,752,279,442.00 | -5.72% | 1,652,116,202.00 |
| 4. Books and Supplies | 4000-4999 | 514,033,804.00 | -15.56% | 434,057,687.00 | 3.33% | 448,509,885.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 565,788,411.00 | 2.88% | 582,083,208.00 | 11.90% | 651,370,768.00 |
| 6. Capital Outlay | 6000-6999 | 48,245,323.00 | 21.52% | 58,629,937.00 | 1.96% | 59,780,867.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 10,578,824.00 | 0.00% | 10,578,824.00 | 0.00% | 10,578,824.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (143,420,521.00) | -11.07% | (127,540,363.00) | -11.21% | (113,242,005.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 27,191,617.00 | 187.36% | 78,138,324.00 | 125.54% | 176,229,324.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | | | (431,000,000.00) |
| 11. Total (Sum lines B1 thru B10) | | 6,189,457,468.00 | 8.21% | 6,697,611,136.00 | -11.75% | 5,910,651,765.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | (521,814,805.00) | | (1,197,473,281.00) | | (481,240,795.00) |

Los Angeles Unified
Los Angeles County

Budget, July 1
General Fund
Multiyear Projections
Unrestricted

19 64733 0000000
Form MYP
E8BFUHPXR4(2023-24)

| Description | Object Codes | 2023-24 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2024-25 Projection (C) | % Change (Cols. E-C/C) (D) | 2025-26 Projection (E) |
|---|---|---|---|---|---|---|
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 3,336,633,677.05 | | 2,814,818,872.05 | | 1,617,345,591.05 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 2,814,818,872.05 | | 1,617,345,591.05 | | 1,136,104,796.05 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 43,008,132.00 | | 43,008,132.00 | | 43,008,132.00 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 1,972,783,012.00 | | 890,190,848.00 | | 412,717,286.00 |
| d. Assigned | 9780 | 451,874,819.00 | | 451,874,812.00 | | 451,874,812.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 233,450,000.00 | | 213,740,000.00 | | 217,880,000.00 |
| 2. Unassigned/Unappropriated | 9790 | 113,702,909.05 | | 18,531,799.05 | | 10,624,566.05 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 2,814,818,872.05 | | 1,617,345,591.05 | | 1,136,104,796.05 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 233,450,000.00 | | 213,740,000.00 | | 217,880,000.00 |
| c. Unassigned/Unappropriated | 9790 | 113,702,909.05 | | 18,531,799.05 | | 10,624,566.05 |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | 347,152,909.05 | | 232,271,799.05 | | 228,504,566.05 |

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Please see attached.

Los Angeles Unified
Los Angeles County

Budget, July 1
General Fund
Multiyear Projections
Restricted

19 64733 0000000
Form MYP
E8BFUHPXR4(2023-24)

| Description | Object Codes | 2023-24 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2024-25 Projection (C) | % Change (Cols. E-C/C) (D) | 2025-26 Projection (E) |
|---|---|---|---|---|---|---|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 28,298,669.00 | 0.00% | 28,298,669.00 | 0.00% | 28,298,669.00 |
| 2. Federal Revenues | 8100-8299 | 1,838,612,264.00 | -53.09% | 862,561,201.00 | -7.56% | 797,363,369.00 |
| 3. Other State Revenues | 8300-8599 | 1,571,148,224.00 | -1.99% | 1,539,945,626.00 | -0.21% | 1,536,747,574.00 |
| 4. Other Local Revenues | 8600-8799 | 29,457,446.00 | -1.46% | 29,028,385.00 | -0.26% | 28,952,627.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | 1,425,854,525.00 | -0.64% | 1,416,771,178.00 | 0.37% | 1,422,056,639.00 |
| 6. Total (Sum lines A1 thru A5c) | | 4,893,371,128.00 | -20.78% | 3,876,605,059.00 | -1.63% | 3,813,418,878.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 982,123,900.00 | | 877,632,110.00 |
| b. Step & Column Adjustment | | | | | | |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (104,491,790.00) | | 367,691,971.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 982,123,900.00 | -10.64% | 877,632,110.00 | 41.90% | 1,245,324,081.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 627,126,942.00 | | 527,238,905.00 |
| b. Step & Column Adjustment | | | | | | |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (99,888,037.00) | | 92,130,984.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 627,126,942.00 | -15.93% | 527,238,905.00 | 17.47% | 619,369,889.00 |
| 3. Employee Benefits | 3000-3999 | 1,208,236,337.87 | -6.95% | 1,124,210,135.00 | 10.00% | 1,236,598,853.00 |
| 4. Books and Supplies | 4000-4999 | 1,379,081,142.36 | -63.41% | 504,673,919.00 | -1.02% | 499,519,685.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 1,152,676,693.08 | -26.78% | 843,986,856.00 | 0.91% | 851,692,852.00 |
| 6. Capital Outlay | 6000-6999 | 5,323,432.00 | -56.10% | 2,336,785.00 | 0.05% | 2,338,002.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00% | | 0.00% | |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 123,381,575.00 | -15.71% | 103,997,857.00 | -11.24% | 92,311,782.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | | 0.00% | |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 5,477,950,022.31 | -27.27% | 3,984,076,567.00 | 14.13% | 4,547,155,144.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | (584,578,894.31) | | (107,471,508.00) | | (733,736,266.00) |

Los Angeles Unified
Los Angeles County

Budget, July 1
General Fund
Multiyear Projections
Restricted

19 64733 0000000
Form MYP
E8BFUHPXR4(2023-24)

| Description | Object Codes | 2023-24 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2024-25 Projection (C) | % Change (Cols. E-C/C) (D) | 2025-26 Projection (E) |
|---|---|---|---|---|---|---|
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 1,842,622,439.31 | | 1,258,043,545.00 | | 1,150,572,037.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 1,258,043,545.00 | | 1,150,572,037.00 | | 416,835,771.00 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 1,258,043,545.00 | | 1,150,572,037.00 | | 416,835,771.00 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | | | | | |
| 2. Other Commitments | 9760 | | | | | |
| d. Assigned | 9780 | | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | | | | | |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 1,258,043,545.00 | | 1,150,572,037.00 | | 416,835,771.00 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | | | | | |

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Please see attached.

Los Angeles Unified
Los Angeles County

Budget, July 1
General Fund
Multiyear Projections
Unrestricted/Restricted

19 64733 0000000
Form MYP
E8BFUHPXR4(2023-24)

| Description | Object Codes | 2023-24 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2024-25 Projection (C) | % Change (Cols. E-C/C) (D) | 2025-26 Projection (E) |
|---|---|---|---|---|---|---|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 6,738,269,543.00 | -2.41% | 6,575,908,967.00 | -0.79% | 6,524,181,905.00 |
| 2. Federal Revenues | 8100-8299 | 1,840,519,025.00 | -53.03% | 864,467,962.00 | -7.54% | 799,270,130.00 |
| 3. Other State Revenues | 8300-8599 | 1,678,012,331.00 | -2.04% | 1,643,861,470.00 | -0.31% | 1,638,760,437.00 |
| 4. Other Local Revenues | 8600-8799 | 274,202,892.00 | -4.27% | 262,494,515.00 | -4.53% | 250,607,376.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 30,000,000.00 | 0.00% | 30,000,000.00 | 0.00% | 30,000,000.00 |
| b. Other Sources | 8930-8979 | 10,000.00 | 0.00% | 10,000.00 | 0.00% | 10,000.00 |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 6. Total (Sum lines A1 thru A5c) | | 10,561,013,791.00 | -11.21% | 9,376,742,914.00 | -1.43% | 9,242,829,848.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 3,730,390,017.00 | | 3,912,498,717.00 |
| b. Step & Column Adjustment | | | | 0.00 | | 0.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 182,108,700.00 | | 7,438,158.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 3,730,390,017.00 | 4.88% | 3,912,498,717.00 | 0.19% | 3,919,936,875.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 1,433,965,771.00 | | 1,401,756,375.00 |
| b. Step & Column Adjustment | | | | 0.00 | | 0.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (32,209,396.00) | | (691,380.00) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 1,433,965,771.00 | -2.25% | 1,401,756,375.00 | -0.05% | 1,401,064,995.00 |
| 3. Employee Benefits | 3000-3999 | 2,820,171,401.87 | 2.00% | 2,876,489,577.00 | 0.43% | 2,888,715,055.00 |
| 4. Books and Supplies | 4000-4999 | 1,893,114,946.36 | -50.41% | 938,731,606.00 | 0.99% | 948,029,570.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 1,718,465,104.08 | -17.01% | 1,426,070,064.00 | 5.40% | 1,503,063,620.00 |
| 6. Capital Outlay | 6000-6999 | 53,568,755.00 | 13.81% | 60,966,722.00 | 1.89% | 62,118,869.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 10,578,824.00 | 0.00% | 10,578,824.00 | 0.00% | 10,578,824.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (20,038,946.00) | 17.48% | (23,542,506.00) | -11.10% | (20,930,223.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 27,191,617.00 | 187.36% | 78,138,324.00 | 125.54% | 176,229,324.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments | | | | 0.00 | | (431,000,000.00) |
| 11. Total (Sum lines B1 thru B10) | | 11,667,407,490.31 | -8.45% | 10,681,687,703.00 | -2.10% | 10,457,806,909.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | (1,106,393,699.31) | | (1,304,944,789.00) | | (1,214,977,061.00) |

Los Angeles Unified
Los Angeles County

Budget, July 1
General Fund
Multiyear Projections
Unrestricted/Restricted

19 64733 0000000
Form MYP
E8BFUHPXR4(2023-24)

| Description | Object Codes | 2023-24 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2024-25 Projection (C) | % Change (Cols. E-C/C) (D) | 2025-26 Projection (E) |
|---|---|---|---|---|---|---|
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 5,179,256,116.36 | | 4,072,862,417.05 | | 2,767,917,628.05 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 4,072,862,417.05 | | 2,767,917,628.05 | | 1,552,940,567.05 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 43,008,132.00 | | 43,008,132.00 | | 43,008,132.00 |
| b. Restricted | 9740 | 1,258,043,545.00 | | 1,150,572,037.00 | | 416,835,771.00 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 1,972,783,012.00 | | 890,190,848.00 | | 412,717,286.00 |
| d. Assigned | 9780 | 451,874,819.00 | | 451,874,812.00 | | 451,874,812.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 233,450,000.00 | | 213,740,000.00 | | 217,880,000.00 |
| 2. Unassigned/Unappropriated | 9790 | 113,702,909.05 | | 18,531,799.05 | | 10,624,566.05 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 4,072,862,417.05 | | 2,767,917,628.05 | | 1,552,940,567.05 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 233,450,000.00 | | 213,740,000.00 | | 217,880,000.00 |
| c. Unassigned/Unappropriated | 9790 | 113,702,909.05 | | 18,531,799.05 | | 10,624,566.05 |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999) | 979Z | | | 0.00 | | 0.00 |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves - by Amount (Sum lines E1a thru E2c) | | 347,152,909.05 | | 232,271,799.05 | | 228,504,566.05 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 2.98% | | 2.17% | | 2.19% |
| F. RECOMMENDED RESERVES | | | | | | |
| 1. Special Education Pass-through Exclusions | | | | | | |
| For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA): | | | | | | |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? | No | | | | | |

Los Angeles Unified
Los Angeles County

Budget, July 1
General Fund
Multiyear Projections
Unrestricted/Restricted

19 64733 0000000
Form MYP
E8BFUHPXR4(2023-24)

| Description | Object Codes | 2023-24 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2024-25 Projection (C) | % Change (Cols. E-C/C) (D) | 2025-26 Projection (E) |
|---|---|---|---|---|---|---|
| b. If you are the SELPA AU and are excluding special education pass-through funds: | | | | | | |
| 1. Enter the name(s) of the SELPA(s): | | | | | | |
| 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) | | 0.00 | | 0.00 | | 0.00 |
| 2. District ADA | | | | | | |
| Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections) | | 373,776.44 | | 363,545.81 | | 353,699.07 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 11,667,407,490.31 | | 10,681,687,703.00 | | 10,457,806,909.00 |
| b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) | | 0.00 | | 0.00 | | 0.00 |
| c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) | | 11,667,407,490.31 | | 10,681,687,703.00 | | 10,457,806,909.00 |
| d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) | | 2.00% | | 2.00% | | 2.00% |
| e. Reserve Standard - By Percent (Line F3c times F3d) | | 233,348,149.81 | | 213,633,754.06 | | 209,156,138.18 |
| f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details) | | 0.00 | | 0.00 | | 0.00 |
| g. Reserve Standard (Greater of Line F3e or F3f) | | 233,348,149.81 | | 213,633,754.06 | | 209,156,138.18 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

Los Angeles Unified School District

**Proposed Budget 2023-24**

**GENERAL FUND**
**ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS**
**Fiscal Years 2024-25 and 2025-26**

## Major Revenue Assumptions

| | 2024-25 | 2025-26 |
|---|---|---|
| 1. Projected Norm Enrollment | | |
| Non-charter schools | 365,810 | 355,828 |
| Locally-funded charter schools | 36,624 | 35,666 |
| Total | 402,434 | 391,494 |
| 2. Estimated Funded Average Daily Attendance | | |
| Non-charter schools (includes County Program students) | 349,868.68 | 335,354.20 |
| Locally-funded charter schools | 33,127.76 | 32,263.39 |
| Total | 382,996.44 | 367,617.59 |
| 3. Funded COLA (2023-24 Proposed State Budget) | | |
| LCFF | 3.94% | 3.29% |
| Special Education (AB602) | 3.94% | 3.29% |
| 4. Adjusted Base Grant Rates Per ADA (includes COLA and K-3 and 9-12 Grade Span Adjustments) | | |
| Grades K-3 | $11,382 | $11,757 |
| Grades 4-6 | $10,466 | $10,810 |
| Grades 7-8 | $10,775 | $11,129 |
| Grades 9-12 | $12,812 | $13,234 |
| 5. Unduplicated student count percentage to enrollment (3-year rolling average) per LCFF calculation | | |
| Non-charter schools (includes County Program students) | 86.09% | 86.00% |
| Locally-funded charter schools (total) | 46.95% | 47.08% |
| 6. LCFF Revenue (in millions) | | |
| Non-charter schools | $6,113.2 | $6,059.8 |
| Locally-funded charter schools | 434.4 | $436.1 |
| Total | $6,547.6 | $6,495.9 |
| 7. Education Protection Act (in millions) | | |
| Non-charter schools | $1,183.3 | $1,183.3 |
| Locally-funded charter schools | $71.5 | $71.5 |
| Total | $1,254.8 | $1, 254.8 |

**Proposed Budget 2023-24**

**GENERAL FUND**
**ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS**
**Fiscal Years 2024-25 and 2025-26**

| **Major Revenue Assumptions (continued)** | **2024-25** | **2025-26** |
|---|---|---|
| 8. California State Lottery – Rates Per ADA | | |
| Unrestricted | $170.00 | $170.00 |
| Restricted | $67.00 | $67.00 |
| 9. Mandate Block Grant | | |
| Non-charter schools – K-8 | $39.30 | $40.59 |
| Non-charter schools – 9-12 | $75.71 | $78.20 |
| Locally-funded charter schools – K-8 | $20.63 | $21.31 |
| Locally-funded charter schools – 9-12 | $57.34 | $59.23 |

10. Other Federal Revenues include funding for Elementary and Secondary School Emergency Relief (ESSER) III from the American Rescue Plan Act of $65.1 million in FY2024-25.

11. Other State Revenues include funding for Expanded Learning Opportunities Program of $457.1 million, Home-to-School Reimbursement Funding of $18.5 million, and Proposition 28 (Arts and Music in Schools) of $83.0 million in FY2024-25 and FY2025-26.

12. Transfer from the Community Redevelopment Agency Fund of $30 million in FY2024-25 and FY2025-26 to fund the Ongoing and Major Maintenance Account.

**Major Expenditure Assumptions for 2024-25**

1. **Certificated Salaries** were estimated using the prior year level as the base and adjusted for known changes as shown below:

| **Certificated Salaries** | Amounts (in millions) |
|---|---|
| Bargaining Agreements | $429.6 |
| Step and Column Salary Adjustment | 6.9 |
| Federal, State, and Local Grants | (7.9) |
| COVID-19 | (57.5) |
| School Staff and Resources | (189.0) |
| **Total 2024-25 Known Changes** | **$182.1** |

**Proposed Budget 2023-24**

**GENERAL FUND**
**ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS**
**Fiscal Years 2024-25 and 2025-26**

**Major Expenditure Assumptions for 2024-25 (continued)**

2. **Classified Salaries** were estimated using the prior year level as the base and adjusted for known changes as shown below:

| **Classified Salaries** | Amounts (in millions) |
|---|---|
| Bargaining Agreements | $78.4 |
| Federal, State, and Local Grants | (2.7) |
| School Staff and Resources | (49.4) |
| COVID-19 | (58.5) |
| **Total 2024-25 Known Changes** | **$(32.2)** |

3. Apart from Health and Medical costs, **Employee Benefits** are based on salary estimates and appropriate rates for retirement, workers' compensation, and unemployment. Employer contribution rate to CalSTRS is 19.10%, which is the same as the prior year. Employer contribution rate to CalPERS is 27.7%, an increase of 1.02% from prior year. Workers' Compensation rate is 2.23%, a decrease of 0.18% from prior year. Unemployment insurance rate of 0.05%, which is the same as the prior year. Funding for Employee Health and Medical Benefits is at the Per Participant rate pursuant to the 2022-2023 Health and Welfare Agreement. OPEB Trust contribution of $33.3 million for 2024-25.

4. **Other Expenses (4000-6000)** were estimated using the prior year level as the base and adjusted for known changes as shown below:
   a. Inflation on cost of supplies and materials based on a 3.02% California CPI for 2024-25. Utilities is projected to increase by 2.05%.
   b. Increase in distribution of direct-funded charter schools' share of the Special Education AB602 and Federal IDEA of $6.5 million.
   c. Decrease in COVID-19 expenditures of $727.8 million, mostly in ESSER III, as COVID-19 funds are depleted.
   d. Exclusion of various 2023-24 non-COVID-19 onetime expenditures, mostly spending of Expanded Learning Opportunities Program (ELOP) carryover, of $507.8 million

**Proposed Budget 2023-24**

**GENERAL FUND**
**ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS**
**Fiscal Years 2024-25 and 2025-26**

## Major Expenditure Assumptions for 2024-25 (continued)

5. **Ongoing and Major Maintenance Account** set-aside is 3% of total General Fund Expenditures and Other Financing Uses, excluding CalSTRS State on Behalf and COVID-19 expenditures in ESSER III.

6. **Reserve for Economic Uncertainties** at $213.7 million is 2% of total General Fund Expenditures and Other Financing Uses.

7. **Indirect Cost Rate** is at 3.66%.

8. **Undesignated Balance of** $18.5 million is a result of using ending balances from 2023-24 for the outyears.

## Major Expenditure Assumptions for 2025-26

1. **Certificated Salaries** were estimated using the prior year level as the base and adjusted for known changes as shown below:

| **Certificated Salaries** | Amounts (in millions) |
|---|---|
| Step and Column Salary Adjustment | $6.9 |
| School Staff and Resources | 1.0 |
| Federal, State, and Local Grants | (0.5) |
| **Total 2025-26 Known Changes** | **$7.4** |

2. **Classified Salaries** were estimated using the prior year level as the base and adjusted for known changes as shown below:

| **Classified Salaries** | Amounts (in millions) |
|---|---|
| Federal, State, and Local Grants | $(0.2) |
| School Staff and Resources | (0.5) |
| **Total 2025-26 Known Changes** | **$(0.7)** |

**Proposed Budget 2023-24**

**GENERAL FUND**
**ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS**
**Fiscal Years 2024-25 and 2025-26**

**Major Expenditure Assumptions for 2025-26 (continued)**

3. Apart from Health and Medical costs, **Employee Benefits** are based on salary estimates and appropriate rates for retirement, workers' compensation, and unemployment. Employer contribution rate to CalSTRS is 19.10%, which is the same as the prior year. Employer contribution rate to CalPERS is 28.30%, an increase of 0.60% from prior year. Workers' Compensation rate of 2.23%, which is the same as the prior year. Unemployment Insurance rate of 0.05%, which is the same as the prior year. Funding for Employee Health and Medical Benefits is at the Per Participant rate pursuant to the 2022-2023 Health and Welfare Agreement.

4. **Other Expenses (4000-6000)** were estimated using the prior year level as the base and adjusted for known changes as shown below:
   a. Inflation on cost of supplies and materials based on a 2.64% California CPI for 2025-26. Utilities is projected to increase by 3.00%.
   b. Includes additional distribution of direct-funded charter schools' share of the Special Education AB602 and Federal IDEA of $2.0 million.
   c. Expenditures of $62.9 million related to capital plan projects.
   d. Exclusion of 2024-25 onetime items of $70 million, mostly from expenditures related to cybersecurity and various other programs.

5. **Ongoing and Major Maintenance Account** set-aside is 3% of total General Fund Expenditures and Other Financing Uses, excluding CalSTRS State On Behalf.

6. **Reserve for Economic Uncertainties** at $217.9 million is 2% of total General Fund Expenditures and Other Financing Uses.

7. **Indirect Cost Rate** is at 3.22%.

9. **Undesignated Balance** of $10.6 million which includes balancing solutions.

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

## CRITERIA AND STANDARDS

**1. CRITERION: Average Daily Attendance**

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

| Percentage Level | District ADA |
|---|---|
| 3.0% | 0 to 300 |
| 2.0% | 301 to 1,000 |
| 1.0% | 1,001 and over |

| | |
|---|---|
| District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): | 373,776.44 |
| **District's ADA Standard Percentage Level:** | **1.0%** |

### 1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

| Fiscal Year | Original Budget Funded ADA (Form A, Lines A4 and C4) | Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4) | ADA Variance Level (If Budget is greater than Actuals, else N/A) | Status |
|---|---|---|---|---|
| Third Prior Year (2020-21) | | | | |
| District Regular | 405,792 | 414,036 | | |
| Charter School | 40,469 | 40,979 | | |
| **Total ADA** | **446,261** | **455,015** | **N/A** | **Met** |
| Second Prior Year (2021-22) | | | | |
| District Regular | 406,355 | 412,926 | | |
| Charter School | 39,448 | 36,631 | | |
| **Total ADA** | **445,803** | **449,557** | **N/A** | **Met** |
| First Prior Year (2022-23) | | | | |
| District Regular | 398,498 | 398,498 | | |
| Charter School | 34,727 | 34,727 | | |
| **Total ADA** | **433,225** | **433,225** | **0.0%** | **Met** |
| Budget Year (2023-24) | | | | |
| District Regular | 375,537 | | | |
| Charter School | 34,020 | | | |
| **Total ADA** | **409,557** | | | |

## 1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

**Explanation:**
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

**Explanation:**
(required if NOT met)

**2. CRITERION: Enrollment**

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

| Percentage Level | District ADA |
|---|---|
| 3.0% | 0 to 300 |
| 2.0% | 301 to 1,000 |
| 1.0% | 1,001 and over |

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): 373,776.4

**District's Enrollment Standard Percentage Level: 1.0%**

**2A. Calculating the District's Enrollment Variances**

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual column for the First Prior Year; all other data are extracted or calculated. CBEDS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

| Fiscal Year | Enrollment Budget | Enrollment CBEDS Actual | Enrollment Variance Level (If Budget is greater than Actual, else N/A) | Status |
|---|---|---|---|---|
| Third Prior Year (2020-21) | | | | |
| District Regular | 423,344 | 414,862 | | |
| Charter School | 42,389 | 41,190 | | |
| **Total Enrollment** | **465,733** | **456,052** | **2.1%** | **Not Met** |
| Second Prior Year (2021-22) | | | | |
| District Regular | 408,682 | 393,168 | | |
| Charter School | 41,332 | 38,370 | | |
| **Total Enrollment** | **450,014** | **431,538** | **4.1%** | **Not Met** |
| First Prior Year (2022-23) | | | | |
| District Regular | 376,391 | 385,698 | | |
| Charter School | 37,859 | 38,395 | | |
| **Total Enrollment** | **414,250** | **424,093** | **N/A** | **Met** |
| Budget Year (2023-24) | | | | |
| District Regular | 378,027 | | | |
| Charter School | 37,613 | | | |
| **Total Enrollment** | **415,640** | | | |

**2B. Comparison of District Enrollment to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

**Explanation:** (required if NOT met)

Note: CBEDS enrollment is norm day enrollment + nonpublic schools enrollment.

1b. STANDARD NOT MET - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

**Explanation:** (required if NOT met)

The 2020-21 budget enrollment is a pre-pandemic projection. Actual enrollment decline from prior year came at 4% from an estimated decline of 2%. Enrollment decline for 2021-22 was exacerbated by the pandemic. Actual enrollment decline from prior year came at 6% from an estimated pre-pandemic decline of 2%.

**3. CRITERION: ADA to Enrollment**

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

**3A. Calculating the District's ADA to Enrollment Standard**

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

| Fiscal Year | P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4) | Enrollment CBEDS Actual (Criterion 2, Item 2A) | Historical Ratio of ADA to Enrollment |
|---|---|---|---|
| Third Prior Year (2020-21) | | | |
| District Regular | 414,036 | 414,862 | |
| Charter School | 40,979 | 41,190 | |
| **Total ADA/Enrollment** | **455,015** | **456,052** | **99.8%** |
| Second Prior Year (2021-22) | | | |
| District Regular | 343,359 | 393,168 | |
| Charter School | 35,242 | 38,370 | |
| **Total ADA/Enrollment** | **378,601** | **431,538** | **87.7%** |
| First Prior Year (2022-23) | | | |
| District Regular | 348,001 | 385,698 | |
| Charter School | 35,523 | 38,395 | |
| **Total ADA/Enrollment** | **383,525** | **424,093** | **90.4%** |
| | | Historical Average Ratio: | 92.6% |
| | | **District's ADA to Enrollment Standard (historical average ratio plus 0.5%):** | **93.1%** |

**3B. Calculating the District's Projected Ratio of ADA to Enrollment**

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

| Fiscal Year | Estimated P-2 ADA Budget (Form A, Lines A4 and C4) | Enrollment Budget/Projected (Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status |
|---|---|---|---|---|
| Budget Year (2023-24) | | | | |
| District Regular | 339,756 | 378,027 | | |
| Charter School | 34,020 | 37,613 | | |
| **Total ADA/Enrollment** | **373,776** | **415,640** | **89.9%** | **Met** |
| 1st Subsequent Year (2024-25) | | | | |
| District Regular | 330,418 | 367,573 | | |
| Charter School | 33,128 | 36,624 | | |
| **Total ADA/Enrollment** | **363,546** | **404,197** | **89.9%** | **Met** |
| 2nd Subsequent Year (2025-26) | | | | |
| District Regular | 321,436 | 357,535 | | |
| Charter School | 32,263 | 35,666 | | |
| **Total ADA/Enrollment** | **353,699** | **393,201** | **90.0%** | **Met** |

**3C. Comparison of District ADA to Enrollment Ratio to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

**Explanation:**
(required if NOT met)

**4. CRITERION: LCFF Revenue**

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)[1] and its economic recovery target payment, plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA[1] and its economic recovery target payment, plus or minus one percent.

[1] Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

**4A. District's LCFF Revenue Standard**

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

**4A1. Calculating the District's LCFF Revenue Standard**

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Note: Due to the full implementation of LCFF, gap funding and the economic recovery target increment payment amounts are no longer applicable.

**Projected LCFF Revenue**

| | | Prior Year (2022-23) | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|---|---|---|---|---|
| Step 1 - Change in Population | | | | | |
| a. | ADA (Funded) (Form A, lines A6 and C4) | 433,574.90 | 409,924.19 | 382,996.44 | 367,617.59 |
| b. | Prior Year ADA (Funded) | | 433,574.90 | 409,924.19 | 382,996.44 |
| c. | Difference (Step 1a minus Step 1b) | | (23,650.71) | (26,927.75) | (15,378.85) |
| d. | Percent Change Due to Population (Step 1c divided by Step 1b) | | (5.45%) | (6.57%) | (4.02%) |
| Step 2 - Change in Funding Level | | | | | |
| a. | Prior Year LCFF Funding | | 6,561,770,066.00 | 6,709,970,874.00 | 6,547,610,298.00 |
| b1. | COLA percentage | | 8.22% | 3.94% | 3.29% |
| b2. | COLA amount (proxy for purposes of this criterion) | | 539,377,499.43 | 264,372,852.44 | 215,416,378.80 |
| c. | Percent Change Due to Funding Level (Step 2b2 divided by Step 2a) | | 8.22% | 3.94% | 3.29% |
| Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c) | | | 2.77% | (2.63%) | (.73%) |
| | **LCFF Revenue Standard (Step 3, plus/minus 1%):** | | **1.77% to 3.77%** | **-3.63% to -1.63%** | **-1.73% to 0.27%** |

**4A2. Alternate LCFF Revenue Standard - Basic Aid**

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

**Basic Aid District Projected LCFF Revenue**

| | Prior Year (2022-23) | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|---|---|---|---|
| Projected Local Property Taxes (Form 01, Objects 8021 - 8089) | 1,916,799,711.00 | 2,030,726,640.00 | | |
| Percent Change from Previous Year | | **N/A** | **N/A** | **N/A** |
| **Basic Aid Standard (percent change from previous year, plus/minus 1%):** | | **N/A** | **N/A** | **N/A** |

**4A3. Alternate LCFF Revenue Standard - Necessary Small School**

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

| | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|---|---|---|
| **Necessary Small School Standard (COLA Step 2c, plus/minus 1%):** | **N/A** | **N/A** | **N/A** |

**4B. Calculating the District's Projected Change in LCFF Revenue**

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

| | Prior Year (2022-23) | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|---|---|---|---|
| LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) | 6,910,871,110.00 | 7,110,826,119.00 | 6,969,463,268.00 | 6,929,600,263.00 |
| District's Projected Change in LCFF Revenue: | | 2.89% | (1.99%) | (.57%) |
| **LCFF Revenue Standard** | | **1.77% to 3.77%** | **-3.63% to -1.63%** | **-1.73% to 0.27%** |
| **Status:** | | Met | Met | Met |

**4C. Comparison of District LCFF Revenue to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

**Explanation:**
(required if NOT met)

**5. CRITERION: Salaries and Benefits**

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

**5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures**

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year | Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999) | Total Expenditures (Form 01, Objects 1000-7499) | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures |
|---|---|---|---|
| Third Prior Year (2020-21) | 3,905,284,827.36 | 4,468,268,264.93 | 87.4% |
| Second Prior Year (2021-22) | 3,854,664,113.02 | 4,873,882,020.55 | 79.1% |
| First Prior Year (2022-23) | 4,323,927,056.00 | 5,259,356,919.77 | 82.2% |
| | | Historical Average Ratio: | 82.9% |

| | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|---|---|---|
| District's Reserve Standard Percentage (Criterion 10B, Line 4): | 2.0% | 2.0% | 2.0% |
| **District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):** | **79.9% to 85.9%** | **79.9% to 85.9%** | **79.9% to 85.9%** |

**5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures**

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

| Fiscal Year | Budget - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3) | Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10) | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures | Status |
|---|---|---|---|---|
| Budget Year (2023-24) | 5,167,040,010.00 | 6,162,265,851.00 | 83.8% | Met |
| 1st Subsequent Year (2024-25) | 5,661,663,519.00 | 6,619,472,812.00 | 85.5% | Met |
| 2nd Subsequent Year (2025-26) | 5,108,424,102.00 | 5,734,422,441.00 | 89.1% | Not Met |

**5C. Comparison of District Salaries and Benefits Ratio to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

**Explanation:**
(required if NOT met)

2025-26 does not meet the standard due to balancing solutions reflected in B10 Other Adjustments. Once the balancing solutions are identified and reflected in the appropriate object of expenditure, the ratio of unrestricted salaries and benefits to total unrestricted expenditures for 2025-26 will more likely meet the standard.

**6. CRITERION: Other Revenues and Expenditures**

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

**6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges**

DATA ENTRY: All data are extracted or calculated.

| | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|---|---|---|
| 1. District's Change in Population and Funding Level (Criterion 4A1, Step 3): | 2.77% | (2.63%) | (.73%) |
| **2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):** | **-7.23% to 12.77%** | **-12.63% to 7.37%** | **-10.73% to 9.27%** |
| 3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%): | -2.23% to 7.77% | -7.63% to 2.37% | -5.73% to 4.27% |

**6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)**

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

| Object Range / Fiscal Year | Amount | Percent Change Over Previous Year | Change Is Outside Explanation Range |
|---|---|---|---|
| **Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)** | | | |
| First Prior Year (2022-23) | 2,138,720,165.28 | | |
| Budget Year (2023-24) | 1,840,519,025.00 | (13.94%) | Yes |
| 1st Subsequent Year (2024-25) | 864,467,962.00 | (53.03%) | Yes |
| 2nd Subsequent Year (2025-26) | 799,270,130.00 | (7.54%) | Yes |

**Explanation:** (required if Yes)
The change in Federal Revenue across the years is primarily due to the muti-year recognition of COVID funding from ESSER II, ESSER III, and ELOG in accordance with the expenditure plan. ESSER II and ELOG are planned to be fully spent in FY2023-24. ESSER III is anticipated to be fully spent in FY2024-25.

| | | | |
|---|---|---|---|
| **Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)** | | | |
| First Prior Year (2022-23) | 2,649,826,089.17 | | |
| Budget Year (2023-24) | 1,678,012,331.00 | (36.67%) | Yes |
| 1st Subsequent Year (2024-25) | 1,643,861,470.00 | (2.04%) | No |
| 2nd Subsequent Year (2025-26) | 1,638,760,437.00 | (.31%) | No |

**Explanation:** (required if Yes)
The decrease in FY2023-24 is due to the recognition of one-time funding in FY2022-23 for Learning Recovery Emergency Block Grant of $743.7 million and Arts, Music, and Instructional Materials Discretionary Block Grant of $252.2 million. The funding amounts for these categorical programs are in accordance with the provisions of the 2022-23 Enacted State Budget.

| | | | |
|---|---|---|---|
| **Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)** | | | |
| First Prior Year (2022-23) | 178,391,330.21 | | |
| Budget Year (2023-24) | 274,202,892.00 | 53.71% | Yes |
| 1st Subsequent Year (2024-25) | 262,494,515.00 | (4.27%) | No |
| 2nd Subsequent Year (2025-26) | 250,607,376.00 | (4.53%) | No |

**Explanation:** (required if Yes)
The FY2023-24 budget does not recognize unrealized loss in addition to what was recognized in FY2022-23 on District's funds deposited in the County Treasury. There will be updates on the estimates for unrealized loss at 2022-23 Unaudited Actuals in September 2023 and 2023-24 First and Second Financial Projection, in December 2023 and March 2024, respectively.

**Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)**

| | | | |
|---|---|---|---|
| First Prior Year (2022-23) | 597,119,634.05 | | |
| Budget Year (2023-24) | 1,893,114,946.36 | 217.04% | Yes |
| 1st Subsequent Year (2024-25) | 938,731,606.00 | (50.41%) | Yes |
| 2nd Subsequent Year (2025-26) | 948,029,570.00 | .99% | No |

**Explanation:** (required if Yes)

The substantial increase from 2022-23 to 2023-24 is mostly due to projected spending of ESSER III which are mostly in objects 4000-4999 pending allocation to the proper objects of expenditure and pending implementation of various grants. Expenditures decrease in 2024-25 as ESSER III funds are depleted.

**Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)**

| | | | |
|---|---|---|---|
| First Prior Year (2022-23) | 1,430,476,295.06 | | |
| Budget Year (2023-24) | 1,718,465,104.08 | 20.13% | Yes |
| 1st Subsequent Year (2024-25) | 1,426,070,064.00 | (17.01%) | Yes |
| 2nd Subsequent Year (2025-26) | 1,503,063,620.00 | 5.40% | Yes |

**Explanation:** (required if Yes)

The increase from 2022-23 to 2023-24 is mostly due to projected spending of ELOP (carryover and new allocation) which are mostly in objects 5000-5999 pending allocation to the proper objects of expenditure. This increase is partially negated by a decline in liability self-insurance and onetime nature of instructional time penalties resulting from the SEIU strike. The decrease in 2024-25 is mostly due to the onetime nature of ELOP carryover spending. The increase in 2025-26 is mostly due to projected capital plan projects temporarily placed in objects 5000-5999 pending allocation to the proper objects of expenditure.

## 6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

**Total Federal, Other State, and Other Local Revenue (Criterion 6B)**

| Object Range / Fiscal Year | Amount | Percent Change Over Previous Year | Status |
|---|---|---|---|
| First Prior Year (2022-23) | 4,966,937,584.66 | | |
| Budget Year (2023-24) | 3,792,734,248.00 | (23.64%) | Not Met |
| 1st Subsequent Year (2024-25) | 2,770,823,947.00 | (26.94%) | Not Met |
| 2nd Subsequent Year (2025-26) | 2,688,637,943.00 | (2.97%) | Met |

**Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)**

| | | | |
|---|---|---|---|
| First Prior Year (2022-23) | 2,027,595,929.11 | | |
| Budget Year (2023-24) | 3,611,580,050.44 | 78.12% | Not Met |
| 1st Subsequent Year (2024-25) | 2,364,801,670.00 | (34.52%) | Not Met |
| 2nd Subsequent Year (2025-26) | 2,451,093,190.00 | 3.65% | Met |

## 6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

**Explanation:** Federal Revenue (linked from 6B if NOT met)

The change in Federal Revenue across the years is primarily due to the muti-year recognition of COVID funding from ESSER II, ESSER III, and ELOG in accordance with the expenditure plan. ESSER II and ELOG are planned to be fully spent in FY2023-24. ESSER III is anticipated to be fully spent in FY2024-25.

**Explanation:** Other State Revenue (linked from 6B if NOT met)

The decrease in FY2023-24 is due to the recognition of one-time funding in FY2022-23 for Learning Recovery Emergency Block Grant of $743.7 million and Arts, Music, and Instructional Materials Discretionary Block Grant of $252.2 million. The funding amounts for these categorical programs are in accordance with the provisions of the 2022-23 Enacted State Budget.

**Explanation:** Other Local Revenue (linked from 6B

The FY2023-24 budget does not recognize unrealized loss in addition to what was recognized in FY2022-23 on District's funds deposited in the County Treasury. There will be updates on the estimates for unrealized loss at 2022-23 Unaudited Actuals in September 2023 and 2023-24 First and Second Financial Projection, in December 2023 and March 2024, respectively.

if NOT met)

1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

**Explanation:**
Books and Supplies
(linked from 6B
if NOT met)

The substantial increase from 2022-23 to 2023-24 is mostly due to projected spending of ESSER III which are mostly in objects 4000-4999 pending allocation to the proper objects of expenditure and pending implementation of various grants. Expenditures decrease in 2024-25 as ESSER III funds are depleted.

**Explanation:**
**Services and Other Exps**
(linked from 6B
if NOT met)

The increase from 2022-23 to 2023-24 is mostly due to projected spending of ELOP (carryover and new allocation) which are mostly in objects 5000-5999 pending allocation to the proper objects of expenditure. This increase is partially negated by a decline in liability self-insurance and onetime nature of instructional time penalties resulting from the SEIU strike. The decrease in 2024-25 is mostly due to the onetime nature of ELOP carryover spending. The increase in 2025-26 is mostly due to projected capital plan projects temporarily placed in objects 5000-5999 pending allocation to the proper objects of expenditure.

**7. CRITERION: Facilities Maintenance**

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

**Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)**

**NOTE:** EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exlude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

   b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) — 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

| | | 3% Required Minimum Contribution (Line 2c times 3%) | Budgeted Contribution[1] to the Ongoing and Major Maintenance Account | Status |
|---|---|---|---|---|
| a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690) | 10,348,344,448.31 | | | |
| b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No) | | | | |
| c. Net Budgeted Expenditures and Other Financing Uses | 10,348,344,448.31 | 310,450,333.45 | 310,551,000.00 | Met |

[1] Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- [ ] Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
- [ ] Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
- [ ] Other (explanation must be provided)

**Explanation:** (required if NOT met and Other is marked)

**8. CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves[1] as a percentage of total expenditures and other financing uses[2] in two out of three prior fiscal years.

**8A. Calculating the District's Deficit Spending Standard Percentage Levels**

DATA ENTRY: All data are extracted or calculated.

| | | Third Prior Year (2020-21) | Second Prior Year (2021-22) | First Prior Year (2022-23) |
|---|---|---|---|---|
| 1. | District's Available Reserve Amounts (resources 0000-1999) | | | |
| | a. Stabilization Arrangements (Funds 01 and 17, Object 9750) | 0.00 | 0.00 | 0.00 |
| | b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789) | 91,990,000.00 | 199,860,000.00 | 238,780,000.00 |
| | c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790) | 1,454,763,459.42 | 1,011,740,986.70 | 193,705,249.57 |
| | d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) | 0.00 | 0.00 | 0.00 |
| | e. Available Reserves (Lines 1a through 1d) | 1,546,753,459.42 | 1,211,600,986.70 | 432,485,249.57 |
| 2. | Expenditures and Other Financing Uses | | | |
| | a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) | 8,213,892,886.43 | 9,237,635,935.26 | 9,743,983,041.61 |
| | b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) | | | 0.00 |
| | c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b) | 8,213,892,886.43 | 9,237,635,935.26 | 9,743,983,041.61 |
| 3. | District's Available Reserve Percentage (Line 1e divided by Line 2c) | 18.8% | 13.1% | 4.4% |
| | **District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):** | **6.3%** | **4.4%** | **1.5%** |

[1]Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

[2]A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

**8B. Calculating the District's Deficit Spending Percentages**

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year | Net Change in Unrestricted Fund Balance (Form 01, Section E) | Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999) | Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) | Status |
|---|---|---|---|---|
| Third Prior Year (2020-21) | 469,996,411.74 | 4,505,176,305.60 | N/A | Met |
| Second Prior Year (2021-22) | 204,135,079.57 | 4,888,235,927.02 | N/A | Met |
| First Prior Year (2022-23) | 516,849,194.87 | 5,275,753,268.77 | N/A | Met |
| Budget Year (2023-24) (Information only) | (521,814,805.00) | 6,189,457,468.00 | | |

**8C. Comparison of District Deficit Spending to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

**Explanation:**
(required if NOT met)

**9. CRITERION: Fund Balance**

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

| Percentage Level [1] | District ADA |
|---|---|
| 1.7% | 0 to 300 |
| 1.3% | 301 to 1,000 |
| 1.0% | 1,001 to 30,000 |
| 0.7% | 30,001 to 400,000 |
| 0.3% | 400,001 and over |

[1] Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

| | |
|---|---|
| District Estimated P-2 ADA (Form A, Lines A6 and C4): | 374,143 |
| **District's Fund Balance Standard Percentage Level:** | **.7%** |

**9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages**

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

| Fiscal Year | Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column) Original Budget | Estimated/Unaudited Actuals | Beginning Fund Balance Variance Level (If overestimated, else N/A) | Status |
|---|---|---|---|---|
| Third Prior Year (2020-21) | 1,769,504,890.67 | 2,183,409,744.45 | N/A | Met |
| Second Prior Year (2021-22) | 2,462,534,452.36 | 2,646,426,117.61 | N/A | Met |
| First Prior Year (2022-23) | 3,066,586,038.64 | 2,819,784,482.18 | 8.0% | Not Met |
| Budget Year (2023-24) (Information only) | 3,336,633,677.05 | | | |

[2] Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

**9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

**Explanation:**

(required if NOT met)

The beginning balance of the 2022-23 original budget is based on 2021-22 estimated actuals. The beginning balance of the 2022-23 estimated actuals is based on 2021-22 unaudited actuals. The decline in unrestricted ending balance between 2021-22 estimated actuals and 2021-22 unaudited actuals are mostly due to recognition of unrealized loss in cash market value in compliance with GASB No. 31 and higher liability self-insurance and transportation expenditures.

**10. CRITERION: Reserves**

STANDARD: Available reserves[1] for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

| Percentage Level | District ADA |
|---|---|
| 5% or $80,000 (greater of) | 0 to 300 |
| 4% or $80,000 (greater of) | 301 to 1,000 |
| 3% | 1,001 to 30,000 |
| 2% | 30,001 to 400,000 |
| 1% | 400,001 and over |

[1] Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

[2] Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

[3] A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

| | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|---|---|---|
| District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.) | 373,776 | 363,546 | 353,699 |
| **District's Reserve Standard Percentage Level:** | **2%** | **2%** | **2%** |

**10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)**

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? — No

2. If you are the SELPA AU and are excluding special education pass-through funds:

   a. Enter the name(s) of the SELPA(s):

| | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|---|---|---|
| b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) | 0.00 | 0.00 | 0.00 |

**10B. Calculating the District's Reserve Standard**

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

| | | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|---|---|---|---|
| 1. | Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11) | 11,667,407,490.31 | 10,681,687,703.00 | 10,457,806,909.00 |
| 2. | Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) | 0.00 | 0.00 | 0.00 |
| 3. | Total Expenditures and Other Financing Uses (Line B1 plus Line B2) | 11,667,407,490.31 | 10,681,687,703.00 | 10,457,806,909.00 |
| 4. | Reserve Standard Percentage Level | 2% | 2% | 2% |
| 5. | Reserve Standard - by Percent (Line B3 times Line B4) | 233,348,149.81 | 213,633,754.06 | 209,156,138.18 |
| 6. | Reserve Standard - by Amount | | | |

| | | | | |
|---|---|---|---|---|
| | ($80,000 for districts with 0 to 1,000 ADA, else 0) | 0.00 | 0.00 | 0.00 |
| 7. | **District's Reserve Standard (Greater of Line B5 or Line B6)** | **233,348,149.81** | **213,633,754.06** | **209,156,138.18** |

**10C. Calculating the District's Budgeted Reserve Amount**

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

| Reserve Amounts (Unrestricted resources 0000-1999 except Line 4): | | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|---|---|---|---|
| 1. | General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a) | 0.00 | | |
| 2. | General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b) | 233,450,000.00 | 213,740,000.00 | 217,880,000.00 |
| 3. | General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c) | 113,702,909.05 | 18,531,799.05 | 10,624,566.05 |
| 4. | General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d) | 0.00 | 0.00 | 0.00 |
| 5. | Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a) | 0.00 | | |
| 6. | Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b) | 0.00 | | |
| 7. | Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c) | 0.00 | | |
| 8. | District's Budgeted Reserve Amount (Lines C1 thru C7) | 347,152,909.05 | 232,271,799.05 | 228,504,566.05 |
| 9. | District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 2.98% | 2.17% | 2.19% |
| | **District's Reserve Standard (Section 10B, Line 7):** | **233,348,149.81** | **213,633,754.06** | **209,156,138.18** |
| | Status: | Met | Met | Met |

**10D. Comparison of District Reserve Amount to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

**Explanation:** (required if NOT met)

The positive reserves in 2025-26 include balancing solutions reflected in B10 Other Adjustments.

## SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

### S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? — No

1b. If Yes, identify the liabilities and how they may impact the budget:

### S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources? — Yes

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

Salary increases are funded with one-time resources and will be covered by the unrestricted and restricted General funds in the outyears.

### S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues? — No

1b. If Yes, identify the expenditures:

### S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? — No

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

**S5. Contributions**

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than $20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than $20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

**District's Contributions and Transfers Standard:** **-10.0% to +10.0% or -$20,000 to +$20,000**

**S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund**

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

| Description / Fiscal Year | Projection | Amount of Change | Percent Change | Status |
|---|---|---|---|---|
| 1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)** | | | | |
| First Prior Year (2022-23) | (1,081,017,959.87) | | | |
| Budget Year (2023-24) | (1,425,854,525.00) | 344,836,565.13 | 31.9% | Not Met |
| 1st Subsequent Year (2024-25) | (1,416,771,178.00) | (9,083,347.00) | (.6%) | Met |
| 2nd Subsequent Year (2025-26) | (1,422,056,639.00) | 5,285,461.00 | .4% | Met |
| 1b. **Transfers In, General Fund *** | | | | |
| First Prior Year (2022-23) | 41,008,022.00 | | | |
| Budget Year (2023-24) | 30,000,000.00 | (11,008,022.00) | (26.8%) | Not Met |
| 1st Subsequent Year (2024-25) | 30,000,000.00 | 0.00 | 0.0% | Met |
| 2nd Subsequent Year (2025-26) | 30,000,000.00 | 0.00 | 0.0% | Met |
| 1c. **Transfers Out, General Fund *** | | | | |
| First Prior Year (2022-23) | 16,481,525.00 | | | |
| Budget Year (2023-24) | 27,191,617.00 | 10,710,092.00 | 65.0% | Not Met |
| 1st Subsequent Year (2024-25) | 78,138,324.00 | 50,946,707.00 | 187.4% | Not Met |
| 2nd Subsequent Year (2025-26) | 176,229,324.00 | 98,091,000.00 | 125.5% | Not Met |

1d. **Impact of Capital Projects**

Do you have any capital projects that may impact the general fund operational budget? Yes

* Include transfers used to cover operating deficits in either the general fund or any other fund.

**S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects**

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

**Explanation:** (required if NOT met)
The increase from 2022-23 to 2023-24 is a result of higher contribution to Special Education due to SEIU salary increases and higher employee benefits (CalPERS, Health & Welfare, and OPEB), as well as higher mandatory contribution to the Routine Restricted Maintenance Account as a result of increased expenditures from bargaining agreements.

1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

**Explanation:** (required if NOT met)
The change in 2023-24 is due to the one-time transfer from Measure RR to fund school bus purchase in FY2022-23.

1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

**Explanation:**
(required if NOT met)

The higher transfers out from 2022-23 to 2023-24 is a result of increased debt services as a result of a projected COPs Summer 2023 issuance. The higher transfers out in 2024-25 and 2025-26 are mostly due to increased support to the Cafeteria Fund.

1d. YES - Capital projects exist that may impact the general fund operational budget. Identify each project, including a description of the project, estimated completion date, original project budget, original source of funding, and estimated fiscal impact on the general fund.

**Project Information:**
(required if YES)

Acquisition of the 81-acre Canyon Creek Camp Complex to increase LAUSD's Outdoor Education space. Property is located at 41600 Lake Hughes, CA 93532

The ongoing cost of operating the camp is estimated at approximately $4,700,000 and $5,500,000 annually. This will become an ongoing General Fund expense.

**S6. Long-term Commitments**

Identify all existing and new multiyear commitments[1] and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

[1] Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

**S6A. Identification of the District's Long-term Commitments**

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?
   (If No, skip item 2 and Sections S6B and S6C) — Yes
2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

| Type of Commitment | # of Years Remaining | SACS Fund and Object Codes Used For: Funding Sources (Revenues) | Debt Service (Expenditures) | Principal Balance as of July 1, 2023 |
|---|---|---|---|---|
| Leases | 61 | Various Funds | Fund 01 - Objects 7438 & 7439 | 53,486,479 |
| Certificates of Participation | 12 | General Fund | Fund 56 - Objects 7438 & 7439 | 101,108,715 |
| General Obligation Bonds | 25 | Tax Levy | Fund 51 - Objects 7433 & 7434 | 11,448,075,254 |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | Various Funds | Various | 76,559,321 |
| Other Long-term Commitments (do not include OPEB): | | | | |
| Children Center Facilities Revolving Loan | | Child Development Fund | Fund 12 - Objects 7438 & 7439 | 0 |
| Retirement Bonus | | Various Funds | Various | 20,163,369 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL: | | | | 11,699,393,138 |

| Type of Commitment (continued) | Prior Year (2022-23) Annual Payment (P & I) | Budget Year (2023-24) Annual Payment (P & I) | 1st Subsequent Year (2024-25) Annual Payment (P & I) | 2nd Subsequent Year (2025-26) Annual Payment (P & I) |
|---|---|---|---|---|
| Leases | 4,967,678 | 4,218,866 | 4,167,148 | 1,913,302 |
| Certificates of Participation | 101,007,761 | 13,771,275 | 13,769,539 | 13,758,928 |
| General Obligation Bonds | 1,089,382,663 | 1,107,078,387 | 1,082,770,462 | 1,355,318,791 |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | 94,765,455 | 100,451,382 | 106,478,465 | 106,478,465 |
| Other Long-term Commitments (continued): | | | | |
| Children Center Facilities Revolving Loan | 0 | 0 | 0 | 0 |
| Retirement Bonus | 5,355,262 | 5,104,122 | 4,845,030 | 5,101,471 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Annual Payments: | 1,295,478,819 | 1,230,624,032 | 1,212,030,644 | 1,482,570,957 |
| **Has total annual payment increased over prior year (2022-23)?** | | **No** | **No** | **Yes** |

**S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment**

DATA ENTRY: Enter an explanation if Yes.

1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

**Explanation:**
(required if Yes to increase in total annual payments)

The increase in the general obligation bond payments will be funded by the tax levy. The increase in payments for the compensated absences will be funded by general fund unrestricted revenues.

**S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments**

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

**Explanation:**
(required if Yes)

**S7. Unfunded Liabilities**

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

**S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)**

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1 Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5): Yes

2. For the district's OPEB:
   a. Are they lifetime benefits? Yes
   b. Do benefits continue past age 65? Yes
   c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

3 a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method? Pay-as-you-go

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

| Self-Insurance Fund | Governmental Fund |
|---|---|
| 0 | 0 |

4. OPEB Liabilities

| | |
|---|---|
| a. Total OPEB liability | 8,952,210,267.00 |
| b. OPEB plan(s) fiduciary net position (if applicable) | 469,939,493.00 |
| c. Total/Net OPEB liability (Line 4a minus Line 4b) | 8,482,270,774.00 |
| d. Is total OPEB liability based on the district's estimate or an actuarial valuation? | Actuarial |
| e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation | 6/30/2022 |

5. OPEB Contributions

| | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|---|---|---|
| a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method | 0.00 | 0.00 | 0.00 |
| b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752) | 410,516,258.00 | 419,090,114.00 | 421,608,069.00 |
| c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) | 197,974,239.00 | 208,090,114.00 | 210,608,069.00 |
| d. Number of retirees receiving OPEB benefits | 37,514.00 | 38,199.00 | 38,547.00 |

## S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1 Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4) — Yes

2 Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

3. Self-Insurance Liabilities

| | |
|---|---|
| a. Accrued liability for self-insurance programs | 716,674,680.00 |
| b. Unfunded liability for self-insurance programs | 0.00 |

4. Self-Insurance Contributions

| | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|---|---|---|
| a. Required contribution (funding) for self-insurance programs | 170,598,884.00 | 147,070,415.00 | 147,070,045.00 |
| b. Amount contributed (funded) for self-insurance programs | 170,598,884.00 | 147,070,415.00 | 147,070,045.00 |

**S8. Status of Labor Agreements**

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

**If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:**

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

**S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees**

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

| | Prior Year (2nd Interim) (2022-23) | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|---|---|---|---|
| Number of certificated (non-management) full - time - equivalent(FTE) positions | 37455.88 | 35405.71 | 35052.71 | 34712.71 |

**Certificated (Non-management) Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year? Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting: Apr 18, 2023

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official? Yes

If Yes, date of Superintendent and CBO certification: Apr 10, 2023

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement? Yes

If Yes, date of budget revision board adoption: Apr 18, 2023

4. Period covered by the agreement: Begin Date: Jul 01, 2020 End Date: Jun 30, 2024

5. Salary settlement:

| | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|---|---|---|
| Is the cost of salary settlement included in the budget and multiyear projections (MYPs)? | Yes | Yes | Yes |
| **One Year Agreement** | | | |
| Total cost of salary settlement | | | |
| % change in salary schedule from prior year | | | |
| or | | | |
| **Multiyear Agreement** | | | |
| Total cost of salary settlement | 17,665,233 | 21,442,720 | 21,442,720 |
| % change in salary schedule from prior year (may enter text, such as "Reopener") | | | |

Identify the source of funding that will be used to support multiyear salary commitments:

| |
|---|
| ESSER III and inflation protection set-aside was released. |

Negotiations Not Settled

| | | | | |
|---|---|---|---|---|
| 6. | Cost of a one percent increase in salary and statutory benefits | | | |
| | | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
| 7. | Amount included for any tentative salary schedule increases | | | |

| Certificated (Non-management) Health and Welfare (H&W) Benefits | | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|---|---|---|---|
| 1. | Are costs of H&W benefit changes included in the budget and MYPs? | Yes | Yes | Yes |
| 2. | Total cost of H&W benefits | 513,095,274.33 | 517,658,763.91 | 517,120,782.80 |
| 3. | Percent of H&W cost paid by employer | 100.0% | 100.0% | 100.0% |
| 4. | Percent projected change in H&W cost over prior year | | | |

| Certificated (Non-management) Prior Year Settlements | | | | |
|---|---|---|---|---|
| Are any new costs from prior year settlements included in the budget? | | Yes | | |
| | If Yes, amount of new costs included in the budget and MYPs | 17,665,233 | 21,442,720 | 21,442,720 |

If Yes, explain the nature of the new costs:

Salary increases

| Certificated (Non-management) Step and Column Adjustments | | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|---|---|---|---|
| 1. | Are step & column adjustments included in the budget and MYPs? | Yes | Yes | Yes |
| 2. | Cost of step & column adjustments | 10,787,945 | 10,787,945 | 10,787,945 |
| 3. | Percent change in step & column over prior year | | | |

| Certificated (Non-management) Attrition (layoffs and retirements) | | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|---|---|---|---|
| 1. | Are savings from attrition included in the budget and MYPs? | Yes | Yes | Yes |
| 2. | Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs? | Yes | Yes | Yes |

**Certificated (Non-management) - Other**

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

## S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

| | Prior Year (2nd Interim) (2022-23) | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|---|---|---|---|
| Number of classified(non - management) FTE positions | 22379.63 | 23086.39 | 23076.39 | 23064.39 |

**Classified (Non-management) Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year? Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Trades

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting: Apr 18, 2023

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official? Yes

If Yes, date of Superintendent and CBO certification: Apr 10, 2023

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement? Yes

If Yes, date of budget revision board adoption: Apr 18, 2023

4. Period covered by the agreement: Begin Date: Jul 01, 2020 End Date: Jun 30, 2024

5. Salary settlement:

| | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|---|---|---|
| Is the cost of salary settlement included in the budget and multiyear projections (MYPs)? | Yes | Yes | Yes |
| **One Year Agreement** | | | |
| Total cost of salary settlement | | | |
| % change in salary schedule from prior year | | | |
| or | | | |
| **Multiyear Agreement** | | | |
| Total cost of salary settlement | 291,677,394 | 344,617,036 | 346,239,278 |
| % change in salary schedule from prior year (may enter text, such as "Reopener") | | | |

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

| | | | | |
|---|---|---|---|---|
| 6. | Cost of a one percent increase in salary and statutory benefits | 1,759,488 | | |
| | | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
| 7. | Amount included for any tentative salary schedule increases | | | |

| Classified (Non-management) Health and Welfare (H&W) Benefits | | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|---|---|---|---|
| 1. | Are costs of H&W benefit changes included in the budget and MYPs? | Yes | Yes | Yes |
| 2. | Total cost of H&W benefits | 334,565,176.36 | 340,792,353.09 | 343,593,900.09 |
| 3. | Percent of H&W cost paid by employer | 100.0% | 100.0% | 100.0% |
| 4. | Percent projected change in H&W cost over prior year | | | |

| Classified (Non-management) Prior Year Settlements | | | | |
|---|---|---|---|---|
| Are any new costs from prior year settlements included in the budget? | | Yes | | |
| | If Yes, amount of new costs included in the budget and MYPs | 291,677,394.25 | 344,617,036 | 346,239,278 |
| | If Yes, explain the nature of the new costs: | Salary increases | | |

| Classified (Non-management) Step and Column Adjustments | | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|---|---|---|---|
| 1. | Are step & column adjustments included in the budget and MYPs? | No | No | No |
| 2. | Cost of step & column adjustments | | | |
| 3. | Percent change in step & column over prior year | | | |

| Classified (Non-management) Attrition (layoffs and retirements) | | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|---|---|---|---|
| 1. | Are savings from attrition included in the budget and MYPs? | No | No | No |
| 2. | Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs? | Yes | Yes | Yes |

**Classified (Non-management) - Other**

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

## S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

| | Prior Year (2nd Interim) (2022-23) | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|---|---|---|---|
| Number of management, supervisor, and confidential FTE positions | 6295.65 | 6195.33 | 6195.33 | 6195.33 |

**Management/Supervisor/Confidential**
**Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year? No

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

Teamsters

If n/a, skip the remainder of Section S8C.

Negotiations Settled

| | | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|---|---|---|---|
| 2. | Salary settlement: | | | |
| | Is the cost of salary settlement included in the budget and multiyear projections (MYPs)? | Yes | Yes | Yes |
| | Total cost of salary settlement | 15,438,021 | 22,050,957 | 22,146,858 |
| | % change in salary schedule from prior year (may enter text, such as "Reopener") | | | |

Negotiations Not Settled

| | | |
|---|---|---|
| 3. | Cost of a one percent increase in salary and statutory benefits | $3,165,719.72 |

| | | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|---|---|---|---|
| 4. | Amount included for any tentative salary schedule increases | | | |

| **Management/Supervisor/Confidential Health and Welfare (H&W) Benefits** | | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|---|---|---|---|
| 1. | Are costs of H&W benefit changes included in the budget and MYPs? | Yes | Yes | Yes |
| 2. | Total cost of H&W benefits | 89,781,974.32 | 91,492,694.00 | 92,292,820.10 |
| 3. | Percent of H&W cost paid by employer | 100.0% | 100.0% | 100.0% |
| 4. | Percent projected change in H&W cost over prior year | | | |

| **Management/Supervisor/Confidential Step and Column Adjustments** | | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|---|---|---|---|
| 1. | Are step & column adjustments included in the budget and MYPs? | No | No | No |
| 2. | Cost of step and column adjustments | | | |
| 3. | Percent change in step & column over prior year | | | |

| **Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)** | | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|---|---|---|---|
| 1. | Are costs of other benefits included in the budget and MYPs? | No | No | No |
| 2. | Total cost of other benefits | | | |
| 3. | Percent change in cost of other benefits over prior year | | | |

**S9. Local Control and Accountability Plan (LCAP)**

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

| | |
|---|---|
| 1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? | Yes |
| 2. Adoption date of the LCAP or an update to the LCAP. | Jun 20, 2023 |

**S10. LCAP Expenditures**

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

| | |
|---|---|
| Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template? | Yes |

## ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

| | | |
|---|---|---|
| **A1.** | Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund? | No |
| **A2.** | Is the system of personnel position control independent from the payroll system? | Yes |
| **A3.** | Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No) | Yes |
| **A4.** | Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year? | Yes |
| **A5.** | Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | Yes |
| **A6.** | Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | Yes |
| **A7.** | Is the district's financial system independent of the county office system? | Yes |
| **A8.** | Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education) | No |
| **A9.** | Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | No |

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

**Comments:**
(optional)

**End of School District Budget Criteria and Standards Review**

**SACS Web System - SACS V5.1**
6/8/2023 3:16:29 PM 19-64733-0000000

Budget, July 1
Budget 2023-24
**Technical Review Checks**
Phase - All
Display - All Technical Checks

**Los Angeles Unified** **Los Angeles County**

Following is a chart of the various types of technical review checks and related requirements:

**F** - Fatal (Data must be corrected; an explanation is not allowed)
**W/WC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
**O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

## IMPORT CHECKS

**CHECKFUNCTION** - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

**CHECKFUND** - (**Fatal**) - All FUND codes must be valid. **Passed**

**CHECKGOAL** - (**Fatal**) - All GOAL codes must be valid. **Passed**

**CHECKOBJECT** - (**Fatal**) - All OBJECT codes must be valid. **Passed**

**CHECKRESOURCE** - (**Warning**) - All RESOURCE codes must be valid. **Passed**

**CHK-FDXRS7690xOB8590** - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

**CHK-FUNCTIONxOBJECT** - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

**CHK-FUNDxFUNCTION-A** - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

**CHK-FUNDxFUNCTION-B** - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

**CHK-FUNDxGOAL** - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

**CHK-FUNDxOBJECT** - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

**CHK-FUNDxRESOURCE** - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

**CHK-GOALxFUNCTION-A** - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

**CHK-GOALxFUNCTION-B** - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

**CHK-RES6500XOBJ8091** - (**Fatal**) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

**CHK-RESOURCExOBJECTA** - (**Warning**) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

**CHK-RESOURCExOBJECTB** - (**Informational**) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

**CHK-RS-LOCAL-DEFINED** - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

**SPECIAL-ED-GOAL** - (**Fatal**) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

## GENERAL LEDGER CHECKS

**CEFB-POSITIVE** - (**Fatal**) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

**CONTRIB-RESTR-REV** - (**Fatal**) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

**CONTRIB-UNREST-REV** - (**Fatal**) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

**EFB-POSITIVE** - (**Warning**) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CS and Form MYP, which can negatively affect the criteria and standards. **Exception**

| FUND | RESOURCE | NEG. EFB |
|---|---|---|
| 11 | 5810 | ($11,323,103.00) |
| Explanation: The negative fund balance resulted from purchases of student and teacher devices that are anticipated to be reimbursed by Emergency Connectivity Fund ( ECF). | | |
| Total of negative resource balances for Fund 11 | | ($11,323,103.00) |
| 12 | 0000 | ($201,251.70) |
| Explanation: The negative fund balance was due to the recognition of unrealized loss on value of cash with the county treasury. | | |
| Total of negative resource balances for Fund 12 | | ($201,251.70) |

**EPA-CONTRIB** - (**Fatal**) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

**EXCESS-ASSIGN-REU** - (**Fatal**) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

**EXP-POSITIVE** - (**Warning**) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

**INTERFD-DIR-COST** - (**Fatal**) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

**INTERFD-IN-OUT** - (**Fatal**) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

**INTERFD-INDIRECT** - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

**INTERFD-INDIRECT-FN** - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

**INTRAFD-DIR-COST** - (**Fatal**) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

**INTRAFD-INDIRECT** - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

**INTRAFD-INDIRECT-FN** - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

**LCFF-TRANSFER** - (**Fatal**) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

**LOTTERY-CONTRIB** - (**Fatal**) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

**OBJ-POSITIVE** - (**Warning**) - The following objects have a negative balance by resource, by fund: **Exception**

| FUND | RESOURCE | OBJECT | VALUE |
|---|---|---|---|
| 11 | 5810 | 9790 | ($11,323,103.00) |

Explanation: The negative fund balance resulted from purchases of student and teacher devices that are anticipated to be reimbursed by Emergency Connectivity Fund ( ECF).

| | | | |
|---|---|---|---|
| 12 | 0000 | 9790 | ($201,251.70) |

Explanation: The negative fund balance was due to the recognition of unrealized loss on value of cash with the country treasury.

**PASS-THRU-REV=EXP** - (**Warning**) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

**REV-POSITIVE** - (**Warning**) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

**RS-NET-POSITION-ZERO** - (**Fatal**) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

**SE-PASS-THRU-REVENUE** - (**Warning**) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

**UNASSIGNED-NEGATIVE** - (**Fatal**) - Unassigned/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

**UNR-NET-POSITION-NEG** - (**Fatal**) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

## SUPPLEMENTAL CHECKS

**CB-BALANCE-ABOVE-MIN** - (**Warning**) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C). **Passed**

**CB-BUDGET-CERTIFY** - (**Fatal**) - In Form CB, the district checked the box relating to the required budget certifications. **Passed**

**CS-EXPLANATIONS** - (**Fatal**) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. **Passed**

**CS-YES-NO** - (**Fatal**) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. **Passed**

## EXPORT VALIDATION CHECKS

**ADA-PROVIDE** - (**Fatal**) - Average Daily Attendance data (Form A) must be provided. **Passed**

**BUDGET-CERT-PROVIDE** - (**Fatal**) - Budget Certification (Form CB) must be provided. **Passed**

**CHK-DEPENDENCY** - (**Fatal**) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

**CHK-UNBALANCED-A** - (**Warning**) - Unbalanced and/or incomplete data exists in the following form(s) that should be corrected before an official export is completed. Please view the form(s) on screen and clear any "Unbalanced" or similar messages displayed in red. Note that forms GANN, SEMA, SEMB, and SEMAI request contact information. **Exception**

| FORM |
|---|
| Form CASH |

Explanation: Form CASH: The cash flow shows the difference at summarized level. The salaries and benefits are lumped in one line and the other operating expenses are lumped in another. the overall total matches the budget.

**CHK-UNBALANCED-B** - (**Fatal**) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

**CS-PROVIDE** - (**Fatal**) - The Criteria and Standards Review (Form 01CS) has been provided. **Passed**

**FORM01-PROVIDE** - (**Fatal**) - Form 01 (Form 01I) must be opened and saved. **Passed**

**MYP-PROVIDE** - (**Warning**) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) **Passed**

**VERSION-CHECK** - (**Warning**) - All versions are current. **Passed**

**WK-COMP-CERT-PROVIDE** - (**Fatal**) - Workers' Compensation Certification (Form CC) must be provided. **Passed**

# ASSUMPTIONS FOR ESTIMATED REVENUES

## Enrollment

The Los Angeles Unified School District uses data on live births in Los Angeles County, historical grade retention ratios, regional socio-economic and geographic trends, economic factors, and other relevant information to project enrollment. Estimated enrollments in grades 1 through 12 are calculated using a variety of scenarios, generally involving weighted and true averages. The grade retention ratio measures the percentage of students expected to progress to the next grade level from one year to the next, based on past trends. Transitional Kindergarten and Kindergarten enrollments are calculated as a percentage of live births in Los Angeles County from four years earlier and five years earlier respectively.

Estimated Norm Day Enrollment

| | |
|---|---|
| Non-charter schools | 376,210 |
| Locally-funded (affiliated) charter schools | 37,613 |
| Direct-funded (fiscally-independent) charter schools* | 108,702 |
| Total LAUSD enrollment | 522,525 |

*Not included in the revenue projections for LA Unified

## Average Daily Attendance (ADA)

The P-2 ADA for grades TK/K-12 are estimated for the budget year 2023-24 and for the two succeeding fiscal years, 2024-25 and 2025-26, by applying an average percentage of ADA to enrollment of 90%. The Annual ADA for grades TK/K-12 are estimated for the budget year 2023-24 and for the two succeeding fiscal years, 2024-25 and 2025-26, by applying as well, the average percentage of ADA to enrollment of 90% by grade span.

The 2022-23 Enacted State Budget amended the California Education Code Section 42238, to fund LCFF with the greater of the current year, prior year, or the average of the prior 3 years' ADA to mitigate the impact of lower enrollment and attendance. This is a change in prior practice whereby funded ADA is the greater of the current or prior year ADA. The current multi-year projection reflects the proposed change in funded ADA. Beginning in fiscal year 2023-24, LCFF revenue is projected to be funded on the average of the 3 prior years' P-2 ADA. A small portion of the funded ADA comes from the Annual ADA, and these are for Community Day Schools, Extended Year Special Education, and Nonpublic Schools. Locally-funded (affiliated) charter schools are funded at the current year P-2 ADA.

The table below shows the estimated funded ADAs that were used as the basis for estimating the 2023-24 LCFF revenue.

| | Estimated Funded ADA | |
|---|---|---|
| Grade Span | Non-charter Schools | Locally-funded (Affiliated ) Charter Schools |
| TK/K-3 | 123,400.04 | 11,463.23 |
| 4-6 | 88,221.42 | 7,959.18 |
| 7-8 | 54,524.73 | 5,307.91 |
| 9-12 | 109,757.54 | 9,290.13 |
| Total | 375,903.74 | 34,020.45 |

## Local Control Funding Formula (LCFF)

The Governor's 2023-24 May Revision Budget, announced on May 12, 2023, provides an 8.22% increase for the Local Control Funding Formula (LCFF).

Below are the 2023-24 Adjusted Base Grant Rates per ADA used in the estimation of the LCFF funding.

Adjusted Base Grant Rates per ADA

| | |
|---|---|
| Grades TK/K-3* | $10,951 |
| Grades 4-6 | $10,069 |
| Grades 7-8 | $10,367 |
| Grades 9-12* | $12,327 |

*Includes grade span adjustments

The unduplicated pupil count for FY2023-24 is estimated at 325,422 for non-charter schools (including County Program students) and 17,663 for locally-funded (affiliated) charter schools. The projected three-year average unduplicated pupil percentage to total enrollment for non-charter schools is 85.93%. The locally-funded (affiliated) charter schools' percentage of unduplicated student count to enrollment was calculated separately by school.

LAUSD's LCFF estimates for fiscal year 2023-24 are detailed below. The estimated LCFF revenue for the locally-funded (affiliated) charter schools were calculated separately for each school but are shown as totals below.

| | Non-charter schools | Locally-funded (Affiliated) Charter schools | Total |
|---|---|---|---|
| Local Property Taxes | $1,506,019,606 | $123,851,789 | $1,629,871,395 |
| Education Protection Act | 1,183,314,555 | 71,453,391 | 1,254,767,946 |
| State Aid | 3,591,663,341 | 233,668,192 | 3,825,331,533 |
| Total | $6,280,997,502 | $428,973,372 | $6,709,970,874 |

## FEDERAL REVENUES

The Proposed 2023-24 Budget includes an estimated funding for the following major federal revenues:

- American Rescue Plan ESSER Fund III Allocation of $881.6 million
- CRRSA ESSER Fund II Allocation of $68.9 million.
- Title I, Part A – Socioeconomically Disadvantaged Students of $344.2 million
- Federal IDEA Local Assistance of $157.8 million
- Title II, Part A - Supporting Effective Instruction of $26.4 million
- Title IV, Part A – Student Support and Academic Enrichment of $26 million
- 21st Century Allocation of $25.1 million

## STATE REVENUES

### *Expanded Learning Opportunities Program (ELOP)*

ELOP funding, which provides additional learning time for students before or after school, as well as outside of the traditional school year, is estimated at $457.1 million for the Proposed 2023-24 Budget.

### *Special Education*

The 2023-24 estimated AB602 funding for Special Education yields a total of $466.3 million, $438.0 million is State-funded and $28.3 million is funded by local property taxes. It reflects the increased Special Education base rate of $887 per ADA from $820 per ADA in the previous year. All Other State Revenues also include $33.4 million of AB 3632 Mental Health funding and $3.6 million of Infant Program entitlement.

### *State Lottery*

State Lottery funding is estimated at $237.00 per unit of ADA which includes $170.00 per ADA for the base and $67.00 per ADA for Proposition 20, for an estimated funding of $92.4 million.

### *Proposition 28 (Arts and Music in Schools)*

It is estimated that the District will receive $83 million from Proposition 28 funding. Annual amount is equal to 1% of the prior year Proposition 98 K-12 minimum guarantee. 70% of the funds will be distributed to LEAs based on share of statewide enrollment in preschool through grade 12 and the remaining 30% will be distributed based on share of low-income students.

### *Home-to-School Transportation Reimbursement*

School districts will receive reimbursement in the current year for 60% of home-to-school transportation costs, less any funds already apportioned through the LCFF specific to transportation in the prior year. Home-to-school transportation reimbursement in 2023-24 is estimated at $18.5 million. The reimbursement amount will be re-calculated based on the 2022-23 Unaudited Actual.

### *Mandate Block Grant*

The rates per ADA are in the table below reflect the 8.22% COLA and yield an estimated funding of $17.8 million.

| | Non-charter schools | Locally-funded (Affiliated) charter schools |
|---|---|---|
| TK/K-8 | $37.81 | $19.85 |
| 9-12 | $72.84 | $55.17 |

## LOCAL REVENUES AND OTHER FINANCING SOURCES

### *TRANs*

LAUSD does not intend to borrow funds through the issuance of Tax Revenue Anticipation Notes for fiscal year 2023-.24.

### *Interfund Transfers*

Transfer from the Community Redevelopment Agency Fund of $30 million to fund the Ongoing and Major Maintenance Account.

## ASSUMPTIONS FOR ESTIMATED EXPENDITURES

### Certificated and Classified Salaries

Expenditures for bargaining agreements with Service Employees International Union Local 99 (SEIU), Associated Administrators Los Angeles Unit J (AALA-J), and United Teachers Los Angeles (UTLA) are included.

Additionally, funding for certificated employees' step and column advancement is included while funding for classified employees' step and column advancement is largely offset by retirement savings.

### Employee Benefits

Employee benefit rates are as follows:

- State Teachers Retirement System 19.10%
- Public Employee Retirement System
  - All Classified Employee except for School Police 26.68%
  - School Police 53.68%
- Social Security 6.20%
- Unemployment Insurance 0.05%
- Worker's Compensation* 2.41%
- Medicare 1.45%

*Workers' Compensation rate is based on the ratio of the most recent actuarially-determined required contribution to estimated budgeted salary expenditures.

### Other Post-Employment Benefits

Other Post-Employment Benefits contribution from all funds to the trust is $211 million for fiscal year 2023-24.

## Retirement Packages

There are approximately 37,514 retirees covered by post-retirement benefits. The current year's cost is approximately $199.7 million. The General Fund portion of these costs is recorded in object codes 3701 and 3702.

## Other Operating Expenditures

The California Consumer Price Index (CPI) of 8.22% was applied to other operating expenditures except utilities, which is projected to decline by 5.76%.

Approximately $950.5 million of COVID-19 related expenditures are included.

## Ongoing and Major Maintenance Account

Ongoing and major maintenance resources totaling $310.6 million, reflect approximately 3% of budgeted General Fund expenditures and other financing uses, excluding CalSTRS On Behalf expenditures and COVID-19 expenditures related to ESSER II and ESSER III.

## Certificate of Participation (COPs)

The scheduled repayment of COPs for the General Fund for fiscal year 2023-24 amounts to $25.7 million, with $11.9 million attributed to a planned issuance in the fall of 2023 that is subject to change.

## Ending Balance

The composition of the Ending Balance in the budget is as follows (in millions):

| | |
|---|---|
| Non-Spendable | $43.0 million |
| Restricted | 1,258.0 million |
| Committed | 1,972.8 million |
| Assigned | 451.9 million |
| Reserve for Economic Uncertainty | 233.5 million |
| Unassigned/Undesignated | 113.7 million |
| Total | $4,072.9 million |

## CHARTER SCHOOLS

Locally-funded (affiliated) charter schools' budgeted revenues and expenditures are reported in SACS Form 1, General Fund. Effective 2018-19, the District no longer reports the direct-funded charter schools' budgeted revenues and expenditures under SACS Form 09 (Charter School Special Revenue Fund) and SACS Form 62 (Charter School Enterprise Fund), Charter Schools Funds. Direct-funded charter schools report the aforementioned forms directly to Los Angeles County Office of Education (LACOE).