

BOARD OF EDUCATION OF THE CITY OF LOS ANGELES
Governing Board of the Los Angeles Unified School District

REGULAR MEETING ORDER OF BUSINESS

333 South Beaudry Avenue, Board Room
5015 Tujunga Avenue, North Hollywood, CA 91601
1208 Magnolia Avenue, Gardena, CA 90247
2:00 p.m., Tuesday, June 25, 2024

Roll Call

Pledge of Allegiance

Board President's Reports

Labor Partners

Consent Items

Items for action are assigned by the Board at the meeting to be adopted by a single vote. Any item may be pulled off of the consent calendar for further discussion by any Board Member at any time before action is taken.

Superintendent's Reports

General Public Comment (Approximately 4:00 P.M.)

Providing Public Comment

The Board of Education encourages public comment on the items for action on this Regular Board Meeting agenda and all other items related to the District. Any individual wishing to address the Board must register to speak using the Speaker Sign Up website: <https://boardmeeting.lausd.net/speakers>, and indicate whether comments will be provided over the phone or in person. Registration will open 24 hours before the meeting. Each action item will allow for ten (10) speakers, except those items for which a Public Hearing will be held will allow for 15 speakers, and 20 speakers may sign up for general Public Comment.

Each speaker will be allowed a single opportunity to provide comments to the Board, with the exception of public hearings, and shall be given two minutes for their remarks. **Speakers signed up to speak on an agenda item must constrain their remarks specifically to the item or items on the agenda or may be ruled out of order.**

Public comment can be made in-person or by telephone, and members of the public must sign up on-line for either method, as described above. Members of the public can only make remote public comment by calling 1-888-475-4499 (Toll Free) and entering the Meeting ID: **879 7060 8197**.

Speakers addressing items not on the agenda will be heard at approximately 4:00 p.m. Speakers commenting on items on the consent calendar will be heard prior to the Board's consideration of the items, and speakers on items not on the consent calendar will be heard when the item is before the Board.

Speakers who do not register online to provide comments may use the following alternative methods to provide comments to Board Members:

- Email all Board Members at boardmembers@lausd.net;
- Mail comments via US Mail to 333 S. Beaudry Ave., Los Angeles, CA 90017; and
- Leave a voicemail message at 213-443-4472, or fax 213-241-8953. Communications received by 5 p.m. the day before the meeting will be distributed to all Board Members.

Speakers who have registered to provide public comments over the phone need to follow these instructions:

1. Call 1-888-475-4499 (Toll Free) and enter Meeting ID: **879 7060 8197** at the beginning of the meeting.
2. Press #, and then # again when prompted for the Participant ID.
3. Remain on hold until it is your turn to speak.
4. Call in from the same phone number entered on the Speaker Sign Up website. If you call from a private or blocked phone number, we will be unable to identify you.
5. When you receive the signal that your phone has been removed from hold and or unmuted, please press *6 (Star 6) to be brought into the meeting.

Please contact the Board Secretariat at 213-241-7002 if you have any questions.

The Office of the Inspector General would like to remind you that they investigate the misuse of LAUSD funds and resources as well as retaliation for reporting any misconduct. Anyone can make a report via the OIG hotline on their website (<https://www.lausd.org/oig>), by telephone at 213-241-7778, or by emailing inspector.general@lausd.net. Reports are confidential and you can remain anonymous if you wish.

Attending the Meeting

Please note there are three ways members of the public may watch or listen this Regular Board Meeting: (1) online ([Granicus stream](#) or [join the zoom webinar](#)) (2) by telephone by calling 1-888-475-4499 (Toll Free) and entering the Meeting ID: **879 7060 8197**, or (3) in person.

New Business for Action

1. [Board of Education Report No. 351 – 23/24](#)
Facilities Services Division
(Consideration of Street Lighting Maintenance Assessment for the Eastern Avenue Pedestrian Lighting District) Recommends the authorization of the Chief Facilities Executive or her designee to cast the Proposition 218 ballot for street lighting maintenance assessment for the Eastern Avenue Pedestrian Lighting District within the City of Los Angeles and execute any other reasonable instruments on behalf of Los Angeles Unified in an amount not to exceed \$15,456.76 (not including annual Consumer Price Index increases).
2. [Board of Education Report No. 342 – 23/24](#)
Division of Instruction
Human Resources Division
Division of Special Education, Equity, and Specialized Programs
(Submission of 2024-25 Consolidated Application for Categorical Aid Programs) Recommends approval to submit the 2024-25 Consolidated Application for Funding Categorical Aid Programs to the California Department of Education, and that the estimated entitlement amount for programs in the Consolidated Application be included in the Superintendent's 2024-25 Budget.
3. [Board of Education Report No. 316 – 23/24](#)
Office of the Chief Business Officer
(Adoption of the Proposed 2024-25 Budget) Recommends adoption of the proposed 2024-25 budget; approval of the 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; approval of the Resolution Regarding Expenditures from the Educational Protection Account for Fiscal Year 2024-25 in accordance with the provision of Proposition 30; approval of the Resolution to Release Committed Fund Balance in Fiscal Year 2026-27 or other years, as necessary; and, approval of the 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 2024-25 adopted and revised LA Unified budgets and Education Code section 42603.
4. [Board of Education Report No. 331 – 23/24](#)
Office of the Chief Strategy Officer
(Adoption of the 2024 LAUSD Local Control and Accountability Plan and Presentation of the 2024 State Accountability Dashboard Local Indicators) Recommends the adoption of the Los Angeles Unified School District's 2024 Local Control and Accountability Plan.
5. [Board of Education Report No. 332 – 23/24](#)
Office of the Chief Strategy Officer
(Adoption of LAUSD Affiliated Charter Schools' 2024 Local Control and Accountability Plans and Presentation of the 2024 State Accountability Dashboard Local Indicators for Affiliated Charters) Recommends the adoption of the Affiliated Charter Schools' 2024 Local Control and Accountability Plans.

Board Member Resolutions for Action

6. [Ms. Goldberg – Resolution to Endorse the Campaign for a Healthy and Safe California and Protect the LAUSD Community from the Health Impacts of Oil Wells \(Res-038-23/24\) \(Noticed June 18, 2024\)](#)

Whereas, Research shows that living within half a mile of an oil well increases the risk of asthma, high-risk pregnancies, respiratory illnesses, and cancer;

Whereas, There are thousands of active and inactive oil wells within the boundaries of Los Angeles Unified School District, and hundreds more in nearby communities that are within a half mile of District boundaries, and these wells are located near schools in every Board district;

Whereas, The California State Legislature passed SB1137 in 2022 to initiate health and safety setback regulations, which prohibit new or modified oil and gas wells within 3,200 feet of schools, daycare centers, parks, healthcare facilities, businesses, and homes; and

Whereas, Oil and corporate interests financed a \$20 million petition campaign to block immediate implementation of SB 1137, placing a referendum to overturn SB 1137 on the California General Election November 2024 ballot; now, therefore, be it

Resolved, That the Governing Board of the Los Angeles Unified School District endorse the Campaign for a Safe and Healthy California to keep SB1137 health and safety setback legislation, joining public health leaders, environmental justice groups, community and faith leaders, and youth to stand up to Big Oil and make sure that no Californians have to endure health hazards from living just steps away from dangerous oil wells; and, be it finally

Resolved, That the District will publish accurate and unbiased information about ballot initiatives on the November 2024 ballot, including regarding the well-funded attack SB 1137.

7. [Ms. Ramirez – Supporting Student First Amendment Rights on School Campuses \(Res-039-23/24\) \(Noticed June 18, 2024\)](#)

Whereas, The First Amendment of the United States Constitution guarantees the rights and freedoms of all individuals residing in the United States, including but not limited to the rights to assemble peaceably, to freely express oneself, to share information through the press, and to petition the government;

Whereas, The landmark United States Supreme Court case *Tinker v. Des Moines* of 1969 established the legal precedent affirming that students possess the same fundamental civil liberties enshrined in the First Amendment of the Constitution, emphasizing that students do not "shed their constitutional rights to freedom of speech or expression at the schoolhouse gate;"

Whereas, The United States has witnessed a significant surge in student-led protests across college campuses, which have been discouraged, and in many cases met with police brutality, by their institutions, instilling fear and reluctance among students to exercise their constitutionally guaranteed civil liberties; and

Whereas, The Governing Board of the Los Angeles Unified School District has formally

accepted a Student Bill of Rights, which states that, "All students have the right to express themselves orally, in writing, and artistically . . . in a courteous and thoughtful manner that is within acceptable legal standards in an educational context without fear of reprisal;" now, therefore, be it

Resolved, That the Governing Board of the Los Angeles Unified School District hereby reaffirms its support for the civil liberties of students within the district and extends this commitment to uphold and defend students' civil liberties across school campuses nationwide;

Resolved further, That schools are encouraged to continue teaching courses such as AP United States History, AP US Government and Politics, and Constitutional Law within their classrooms. Furthermore, schools are urged to actively promote increased student participation in initiatives such as the attainment of the State Seal of Civic Engagement;

Resolved further, That the Board formally requests all schools within the District to persistently promote and prominently display the LAUSD Student Bill of Rights on their campuses to remind students of their rights on campus; and, be it finally

Resolved, That the Board hereby calls upon all educational institutions to safeguard the civil liberties of their students and to promote the exercise of these liberties, including freedom of speech, expression, and assembly, as well as the right to petition the government, both within and beyond school campuses, and to never call police to an assembly as long as it is peaceful and nonviolent.

Correspondence and Petitions

8. [Report of Correspondence \(ROC-017-23/24\)](#)

New Business for Action, continued

9. [Board of Education Report No. 359 – 23/24](#)
Human Resources Division
(Approval of Routine Personnel Action) Recommends the approval of a reimbursement agreement (zero-value contract) for the 2024-2025 school year.

Adjournment

Please note that the Board of Education may consider at this meeting any item referred from a Board Meeting 5 calendar days prior to this meeting (Education Code 54954.2(b)(3)). The Board of Education may also refer any item on this Order of Business for the consideration of a committee or meeting of the Board of Education.

Requests for disability related modifications or accommodations shall be made 24 hours prior to the meeting to the Board Secretariat in person or by calling (213) 241-7002.

If you or your organization is seeking to influence an agreement, policy, site selection or any other LAUSD decision, registration may be required under the District's Lobbying Disclosure Code. Please visit <http://ethics.lausd.net/> to determine if you need to register or call (213) 241-3330.

Materials related to an item on this Order of Business distributed to the Board of Education are available for public inspection at the Security Desk on the first floor of the Administrative Headquarters, and at:
<https://www.lausd.org/boe#calendar73805/20240613/event/69364>

Items circulated after the initial distribution of materials are available for inspection at the Security Desk.

TAB 1



Board of Education Report

File #: Rep-351-23/24, **Version:** 1

Consideration of Street Lighting Maintenance Assessment for the Eastern Avenue Pedestrian Lighting District

June 25, 2024

Facilities Services Division

Action Proposed:

Authorize the Chief Facilities Executive or her designee to cast the Proposition 218 ballot for street lighting maintenance assessment for the Eastern Avenue Pedestrian Lighting District within the City of Los Angeles (City) and execute any other reasonable instruments on behalf of Los Angeles Unified in an amount not to exceed \$15,456.76 (not including annual Consumer Price Index (CPI) increases).

Background:

The street lighting maintenance assessment for the Eastern Avenue Pedestrian Lighting District is seeking support of a ballot to add 152 new pedestrian lights along Eastern Avenue in Los Angeles, of these, 20 streetlights would be installed along the perimeter of Farmdale Elementary School (7) and El Sereno Middle School (13), as identified in Exhibit A. The Eastern Avenue Pedestrian Lighting District will need to submit ballots to property owners to vote on the assessment and to install the additional streetlights. The Eastern Avenue Pedestrian Lighting District provides servicing, installation, maintenance, and operation of street lighting. The cost for services includes but are not limited to electricity, lamps, fixtures, poles, wires, repair crews and vehicles and other items necessary to operate streetlights in the City of Los Angeles. The additional lighting will further enhance safety measures and support safety passages.

Los Angeles Unified currently pays \$2,900.64 annually for the existing street lighting district in this area. If approved and implemented the annual amount for the special assessment projected by the Eastern Avenue Pedestrian Lighting District for Farmdale Elementary School and El Sereno Middle School would increase to \$15,456.76.

School	APN	Existing Number of Lights at School Perimeter	Proposed Number of New Lights at School Perimeter	Current Assessment	Proposed Annual Assessment
Farmdale Elementary School	5214-017-901	8	7	\$2,900.64	\$15,456.76
El Sereno Middle School		9	13		
Total:		17	20	\$2,900.64	\$15,456.76

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The proposed assessment is subject to annual increases based on the Eastern Avenue Pedestrian Lighting District budget. As opposed to Business Improvement Districts, no discount from the assessment is offered or proposed by the City of Los Angeles. Facilities staff will continue to contact the Los Angeles City Bureau of Street Lighting to attempt to secure a reduced rate.

The Eastern Avenue Pedestrian Lighting District is located in Region East, Board District 2 (Dr. Rocio Rivas).

Expected Outcomes:

Approval of the action will authorize the Chief Facilities Executive or her designee to execute the ballot in support of the proposed lighting assessment provided by the Eastern Avenue Pedestrian Lighting District and pay the annual assessment for the Eastern Avenue Pedestrian Lighting District. The increased lighting will help further enhance safe passages to and from school for students attending Farmdale Elementary School and El Sereno Middle School.

Board Options and Consequences:

A “yes” vote by the Board will authorize the Chief Facilities Executive or her designee to record a yes vote on the Proposition 218 ballot for the Eastern Avenue Pedestrian Lighting District.

A “no” vote may result in the Eastern Avenue Pedestrian Lighting District failing to obtain a majority affirmative vote of the property owners in the Eastern Avenue Pedestrian Lighting District. However, if the Eastern Avenue Pedestrian Lighting District does secure the required support, Los Angeles Unified would still be obligated to pay the cost associated with the special assessments.

Policy Implications:

Los Angeles Unified does not have a current policy with regard to lighting districts. The proposed action advances Los Angeles Unified’s 2022-2026 Strategic Plan Pillar 3 Engagement and Collaboration Leading for Impact by growing and leveraging partnerships with community-based organizations. Moreover, it supports the District’s Every School Safe: A Blueprint for Safety.

Budget Impact:

The projected annual amount for the assessment of Eastern Avenue Pedestrian Lighting District in 2025 would be increased from \$2,900.64 to \$15,456.76 and subject to increases based on the Eastern Avenue Pedestrian Lighting District budget annually thereafter. Annual assessment for the Eastern Avenue Pedestrian Lighting District will be provided by the General Fund, Program Code 15190. This is a new cost and additional funding will be necessary to support. The assessment is an ongoing annual cost and does not have a sunset date.

Student Impact:

Improve safety measures and support safe passages around the school perimeter and surrounding neighborhood.

Equity Impact:

A lighting district is a geographically defined area within the City, in which services, maintenance, and operations are paid for through a special assessment, which is charged to all members within the district in order to equitably distribute the benefits received and the costs incurred to provide the agreed-upon services, activities, and operations.

Issues and Analysis:

Article 13 D (Proposition 218) of the State Constitution requires that a parcel’s assessment may not exceed the reasonable cost for the proportional special benefit conferred on that parcel. Article 13 D provides that only

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special benefits are assessable, and the City must separate the general benefits from the special benefits. It also requires that publicly owned properties, which benefit from the improvements, be assessed.

Los Angeles Unified is not obligated to support the formation of the Eastern Avenue Pedestrian Lighting District. Regardless of Los Angeles Unified's support, if the Eastern Avenue Pedestrian Lighting District is approved, Los Angeles Unified will be required to pay its special assessment unless there has been a formal determination that it is exempt.

The City has limited funding to provide certain services, and the Eastern Avenue Pedestrian Lighting District is able to supplement services that may benefit the community. Supporting the Eastern Avenue Pedestrian Lighting District is voluntary by the Board, however Los Angeles Unified is obligated to pay the special assessment should the City Council vote to pass the Eastern Avenue Pedestrian Lighting District ballot presented.

Attachments:

Exhibit A - Area Map
Exhibit B - Aerial Map

Informatives:

None

Submitted:

06/04/24

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RESPECTFULLY SUBMITTED,



ALBERTO M. CARVALHO
Superintendent

APPROVED BY:



PEDRO SALCIDO
Deputy Superintendent, Business Services and Operations

REVIEWED BY:



DEVORA NAVERA REED
General Counsel

APPROVED BY:



KRISZTINA TOKES
Chief Facilities Executive
Facilities Services Division

☒ Approved as to form.

REVIEWED BY:



NOLBERTO DELGADILLO
Deputy Chief Business Officer, Finance

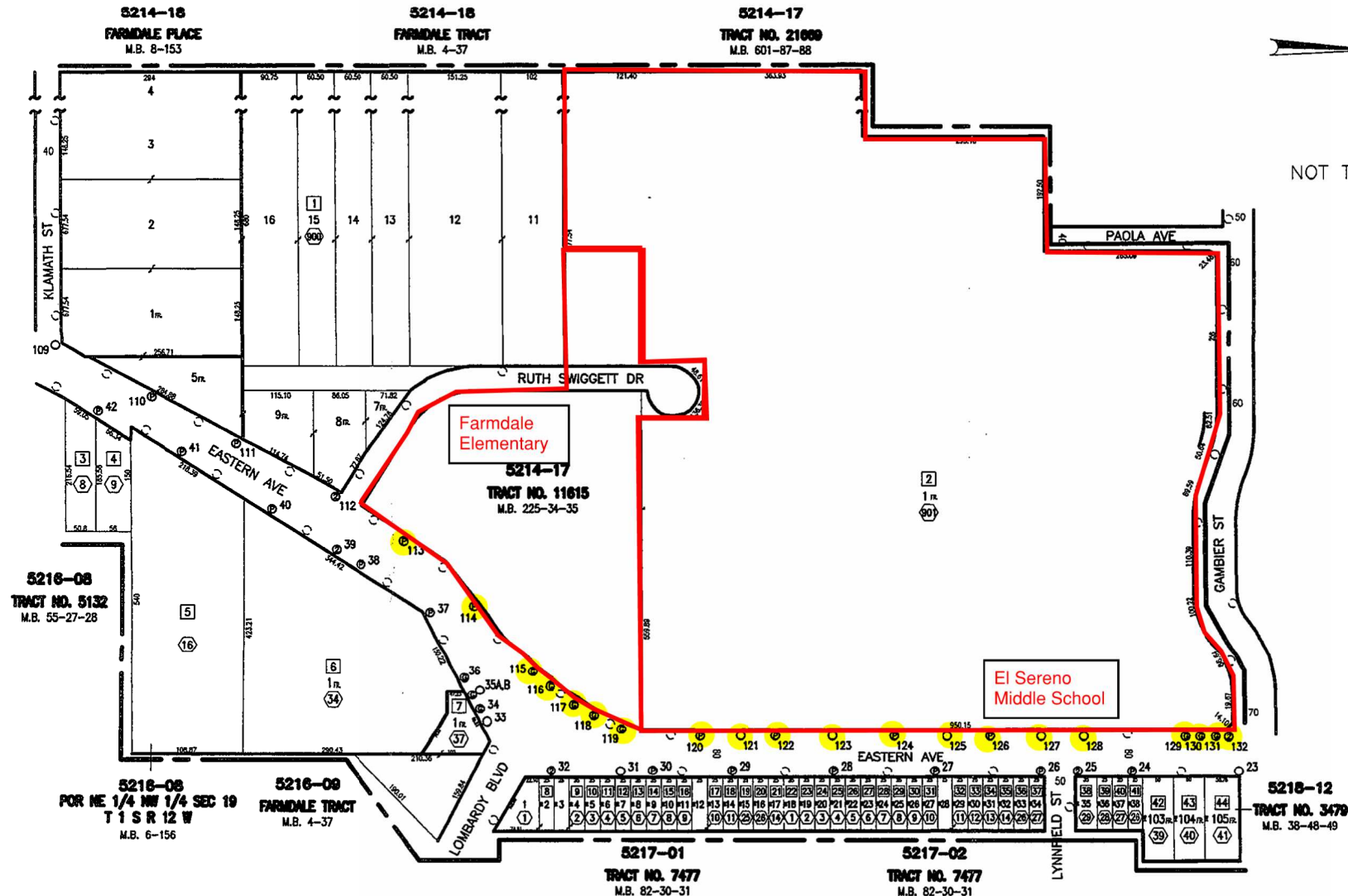
PRESENTED BY:



AARON BRIDGEWATER
Director of Facilities Planning and Development
Facilities Services Division

☒ Approved as to budget impact statement.

AREA MAP

**LEGEND:**

- MAINTENANCE DISTRICT BOUNDARY
- PG①② NEW STREETLIGHT
- EXISTING STREETLIGHT
- # CITY ASSESSMENT NUMBER
- Z LOT TIE
- FUTURE STREETLIGHT

EASTERN AVE. PEDESTRIAN LIGHTING L.D.

PREPARED BY BUREAU OF STREET LIGHTING

Post No. 1-152
 Council Dist. 14
 Election No. 5559
 Page No. 15857
 Date: 3-20-24

Exhibit B - BOE Rep-351-23/24
Aerial Map



TAB 2



Board of Education Report

File #: Rep-342-23/24, **Version:** 1

Submission of 2024-25 Consolidated Application for Categorical Aid Programs

June 25, 2024

Division of Instruction

Human Resources Division

Division of Special Education, Equity, and Specialized Programs

Action Proposed:

Authorization to submit the 2024-25 Consolidated Application for Funding Categorical Aid Programs to the California Department of Education (CDE), as listed below, and that the estimated entitlement amount for programs in the Consolidated Application be included in the Superintendent's 2024-25 Budget.

Funding Source	Amount
Title I, Part A (Socioeconomically Disadvantaged)	353,754,245
Title II, Part A (Effective Teachers & Leaders)	26,749,713
Title III, Part A (English Learners)	11,112,547
Title III, Part A (Immigrant Student Program)	2,796,617
Title IV, Part A (Student Support & Academic Enrichment)	27,117,451
TOTAL	421,530,573

Background:

The Consolidated Application has become a multi-part data collection with multiple due dates throughout the year. The Consolidated Application and Reporting System (CARS) Data Collection Schedules are as follows:

2024-2025 CARS Spring Data Collection - certification due 08/15/2024.

2024-2025 CARS Winter Data Collection - certification due 02/15/2025.

The Consolidated Application will continue to collect the following information: applications for federal funding, legal assurances, categorical program budget and expenditure reports, and categorical program activity reports.

Expected Outcomes:

The approval to submit the FY 2024-25 Consolidated Application will allow the District to file multiple Consolidated Application Data Collections with the California Department of Education.

Board Options and Consequences:

The approval to submit the FY 2024-25 Consolidated Application will allow the District to file multiple Consolidated Application Data Collections with the California Department of Education. A consequence of not submitting the application is the elimination of supplemental programs that provide direct services. The impact

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will be an estimated loss of more than \$421.5 million dollars for the 24-25 fiscal year. Central offices and school sites that receive funding through the Consolidated Application (across Titles I-IV) will need to look at other sources of funding for budgeted positions and expenditures for the 24-25 fiscal year.

Policy Implications:

No District policy will be changed by approval of this action.

Budget Impact:

The estimated entitlement amount of \$421.5 million in federal programs includes the following:

Funding Source	Amount
Title I, Part A (Socioeconomically Disadvantaged)	353,754,245
Title II, Part A (Effective Teachers & Leaders)	26,749,713
Title III, Part A (English Learners)	11,112,547
Title III, Part A (Immigrant Student Program)	2,796,617
Title IV, Part A (Student Support & Academic Enrichment)	27,117,451
TOTAL	421,530,573

Student Impact:

The federal formula grant funds have a direct impact on students, their teachers, and their parents.

- **Title I, Part A** funds provide instructional supports and interventions for at-risk, homeless and neglected students, and pay for supplemental instructional materials, parent engagement activities, curricular trips, and equipment such as computers and projectors for instructional use. Title I, Part A funds also support the funding of supplemental positions such as teachers, counselors, psychologists, teacher assistants, coordinators, instructional coaches, community reps for parent engagement, etc.
- **Title I, Part A and Title II, Part A** funds support professional development for teachers, support staff, and instructional leaders. Title II funds are also used to support induction programs for beginning teachers, teaching and administrative credentials, the professional learning network, and the district's teacher and administrator evaluation processes.
- **Title III, Part A** funds provide professional development to teachers and school leaders. English Learner Coaches, newcomer programs, and other instructional supports for English Learners and immigrants are provided through these funds.
- **Title IV, Part A** funds provide programs to support a well-rounded education, including but not limited to professional development on STEAM, Secondary Math, Elementary English Language Arts, and college and career readiness. This program also supports safe and healthy schools through professional development, materials and direct services. Title IV also supports effective integration of technology into instruction.

Equity Impact:

Component	Score	Rationale
Recognition	3	The funds allocated via the Consolidated Application are formula-funded grants that are heavily based upon the number of children in low-income families (Title I, II and IV) or the number of English Language Learners (Title III)

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Component	Score	Rationale
Resource Prioritization	3	Resources (i.e., Title I and III) allocated to schools are based upon the needs of students and are described in the School Plan for Student Achievement (SPSA). For all funds received through the consolidated application that are centrally administered, schools are prioritized to receive services based on need, e.g., if they are identified by the state's accountability system, or other data.
Results	3	Implementation of an evidence-based program is required for Title I funds allocated to schools.
Total	9	

Issues and Analysis:

None

Attachments:

None

Informatives:

None

Submitted:

05/22/24

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RESPECTFULLY SUBMITTED:



ALBERTO M. CARVALHO
Superintendent

APPROVED & PRESENTED BY:



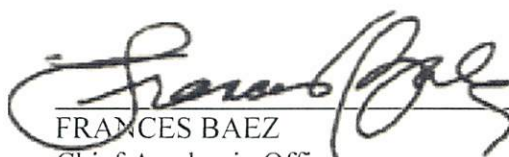
DR. KARLA V. ESTRADA
Deputy Superintendent of Instruction

REVIEWED BY:



DEVORA NAVERA REED
General Counsel

APPROVED & PRESENTED BY:



FRANCES BAEZ
Chief Academic Officer
Division of Instruction

☒ Approved as to form.

REVIEWED BY:



NOLBERTO DELGADILLO
Deputy Chief Business Officer, Finance

APPROVED & PRESENTED BY:



FRANCISCO SERRATO
Chief Human Resources Officer Human Resources
Division

☒ Approved as to budget impact statement.

APPROVED & PRESENTED BY:



ANTHONY AGUILAR
Chief, Special Education, Equity, and Specialized Programs
Division of Special Education, Equity,
and Specialized Programs

[Return to Order of Business](#)

TAB 3



Board of Education Report

File #: Rep-316-23/24, **Version:** 1

Adoption of the Proposed 2024-25 Budget

June 18, 2024 (PUBLIC HEARING)

June 25, 2024 (ADOPTION)

Office of the Chief Business Officer

Action Proposed:

Authorization for the following actions:

- (1) Adoption of the Proposed 2024-25 Budget to be filed, as approved, with the County Superintendent of Schools on State Form SACS-2024 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 2024-25 in accordance with the provision of Proposition 30 (Attachment C).
- (4) Approval of the enclosed Resolution to Release Committed Fund Balance in Fiscal Year 2026-27 or other years, as necessary (Attachment E).
- (5) 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 2024-25 adopted and revised LA Unified budgets and Education Code section 42603. For reference, see Attachment F 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 to release committed fund balance.

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 2024-25 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 2024-25.

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

Approval of interfund transfers and temporary borrowings authorization shall ensure that interfund transfers and/or temporary borrowings are authorized beginning in July 2024. LA Unified staff shall be able to make required and timely interfund transfers or temporary borrowings in the 2024-25 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 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 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 2024-25.

Policy Implications:

Adoption of the Proposed 2024-25 Budget, approval of the Resolution Regarding Expenditures from the EPA, approval of the Resolution to Release Committed Fund Balance, 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 2024-25 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 school year 2024-25 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, 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.
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

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Attachment E - Resolution to Release Committed Fund Balance

Attachment F - Interfund Transfer Schedule

Attachment G - Standardized Account Code Structure Form - 2024

Informatives:

None

Submitted:

05/13/24

File #: Rep-316-23/24, Version: 1

RESPECTFULLY SUBMITTED,


ALBERTO M. CARVALHO
Superintendent

APPROVED & PRESENTED 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:


NOLBERTO DELGADILLO
Deputy Chief Business Officer, Finance

☒ Approved as to budget impact statement.

EXECUTIVE SUMMARY – ADOPTION OF THE PROPOSED 2024-25 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 2024-25 Budget on June 18, 2024, and consider its final adoption on June 25, 2024.

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 2024-25 Budget:

- Reflection of the Governor's May Revision which provides a cost-of-living adjustment (COLA) of 1.07% 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.
- Projected ADA based on an assumption of 92% ratio of ADA to enrollment.
- 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 commenced in Fiscal Year 2023-24. LA Unified's proposed budget reflects \$74 million in estimated funding.
- Inclusion of State revenues for the Expanded Learning Opportunities Program (ELOP) of \$472 million, and for the LCFF Equity Multiplier of \$21.5 million.
- Reflection of a \$40 million contribution from all funds to the employees' Other Post-Employment Benefits (OPEB) trust account.
- Updated 2023-24 projected Unassigned/Unappropriated General Fund ending balance of \$826 million in the multi-year projection.
- Projected positive Unassigned/Unappropriated ending balances in Fiscal Years 2024-25, 2025-26, and 2026-27.
- Adherence to the 10% reserve cap.
- Change in Reserve for Economic Uncertainties to 1% from 2% of General Fund expenditures and all other financing uses.

LA Unified is balanced in the projection period 2024-25 through 2026-27.

LA Unified is projected 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 2024-25 Proposed Budget includes the drawdown of one-time fund balance over the multi-year projection and the use of one-time State funding as balancing solutions.

Table I provides a reconciliation of the Unassigned/Unappropriated General Fund ending balances from the Second Interim Report (March 2024) to the Proposed Budget (June 2024):

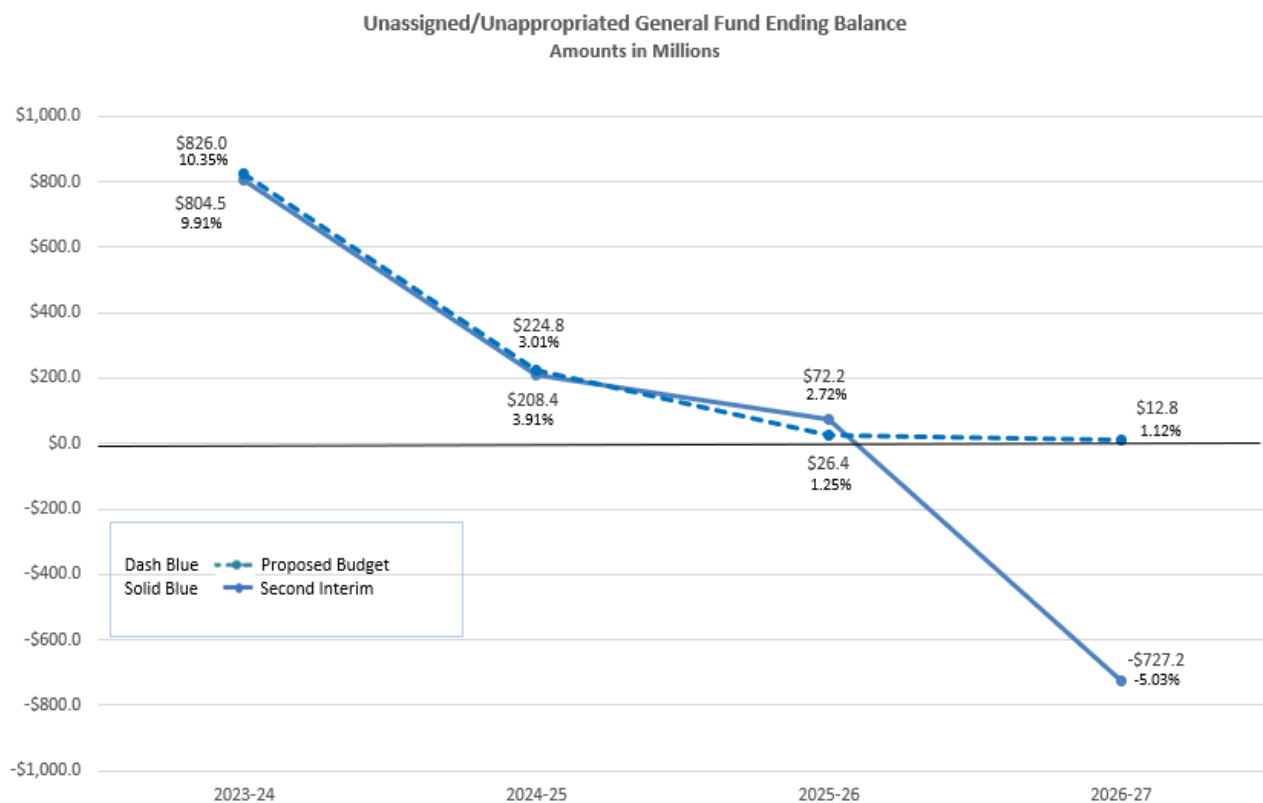
Table I. Estimated Unassigned/Unappropriated General Fund Ending Balances

Reconciliation from Second Interim to Proposed Budget – March 2024 to June 2024 (Amounts in millions)	2024-25	2025-26	2026-27
Unassigned/Unappropriated Ending Balance at Second Interim (March 2024)	\$ 208.4	\$ 72.2	\$ (727.2)
Changes from Second Interim to Proposed Budget	\$ 16.4	\$ (45.8)	\$ 740.0
Estimated Unassigned/Unappropriated Ending Balance (June 2024)	\$ 224.8	\$ 26.4	\$ 12.8

Attachment D of the board report lists the estimated Assigned and Committed General Fund ending balances for 2024-25 through 2026-27.

The net changes from Second Interim to Proposed Budget are due to the following:

- LCFF revenues increased due to COLA changes and an improved ratio of ADA to enrollment. COLA increased to 1.07% from 0.76% in 2024-25. COLA increased to 2.93% from 2.73% in 2025-26. COLA decreased to 3.08% from 3.11% in 2026-27. The ratio of ADA to enrollment increased to 92% from 90% for 2024-25 to 2026-27.
- Change in Reserve for Economic Uncertainties to 1% from 2% of General Fund expenditures and all other financing uses.



Next Steps

The 2024-25 Governor's Budget in January projected a state budget shortfall of \$37.9 billion. The 2024-25 May Revision Budget estimates that the deficit has grown by an additional \$7 billion. Despite the budget shortfall, existing and ongoing K-14 programs were not reduced further from the substantial reductions in the Governor's January proposed budget, through the use of one-time solutions that included depleting the Proposition 98 Rainy Day Fund, cutting one-time education investments, and proposing the 2022-23 Prop 98 "maneuver." The Governor's treatment of an \$8.8 billion drop in the 2022-23 Prop 98 Guarantee, labeled as the Prop 98 "maneuver," has received criticisms from the education community. A deal between the Governor and the California Teachers Association (CTA) on the statutory Proposition 98 funding has been reached but is still pending legislative approval. A joint legislative state budget proposal was announced soon after but differs with the CTA-Newsom Administration agreement on the issue with the 2022-23 Proposition 98 minimum guarantee. 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 2024-25 Enacted State Budget and trailer bills.

The Governor's spending proposals in the May Revision include, but are not limited to, 2024-25 Proposition 98 funding of \$109.1 billion in investments, and 1.07% statutory COLA funding for LCFF and select categorical programs. Based on the proposed withdrawals from the Proposition 98 Rainy Day Fund called the Public School System Stabilization Account (PSSSA), the reserve balance falls below 3% in 2023-24, which would not require a 2024-25 statutory cap on local reserves wherein the combined unassigned and assigned balances shall not exceed 10% of General Fund Expenditures and Other Financing Uses. However, school districts were notified by the State Superintendent of Instruction in March that the statutory local reserve cap shall be in effect for the 2024-25 budget period. Therefore, the District's Proposed Budget adheres to the 10% local reserve cap.

Aside from increased LCFF revenues due to COLA and an assumption of better attendance, the multi-year projection is positive due to utilization of various ending fund balances. Attachment D shows the committed ending balances for Labor Agreements, Inflation Protection, and Compensation which partially fund the ongoing costs of recent bargaining agreements in future years.

BUDGET ASSUMPTIONS AND POLICIES

2024-25 Fiscal Year:

1. The May Revision provides a 1.07% increase for the Local Control Funding Formula (LCFF).
2. 1.07% statutory COLA for Special Education and selected categorical programs outside of LCFF.
3. A net enrollment decline of 8,888 to 403,453 in 2024-25 from 412,341 in 2023-24 for non-charter and locally-funded (affiliated) charter schools. Direct-funded (independent) charter school enrollment decreased by 1,227 to 108,520 in 2024-25 from 109,747 in 2023-24.
4. LCFF-funded Average Daily Attendance (ADA) of 351,116.00 for non-charter schools, which is based on the average of the three prior years' ADA, and 35,231.96 for locally-funded (affiliated) charter schools, which is based on projected 2024-25 P-2 ADA.
5. Projected ADA based on an assumption of 92% ratio of ADA to enrollment, the ADA %.
6. State Special Education (AB 602) funding reflects an increased base rate to \$897 per ADA from \$887 per ADA.
7. Estimated unduplicated pupil count (UPC) and three-year rolling average unduplicated pupil percentage (UPP) of 314,904 and 85.75% for non-charter schools (including County Program students) and 18,018 and 48.10% on average for locally-funded (affiliated) charter schools.
8. Education Protection Account (EPA) portion of LCFF of \$1,218.7 million to be spent for instruction.
9. LCFF supplemental and concentration revenue of \$1,512.6 million with budgeted expenditures of the same amount.
10. Lottery unrestricted rate per ADA is estimated at \$177 per ADA. Restricted (Proposition 20) rate per ADA is estimated at \$72 per ADA.
11. The District will receive state revenues of approximately \$472.0 million from Expanded Learning Opportunities Program (ELOP), \$74.0 million from Arts and Music in Schools (Proposition 28), and LCFF Equity Multiplier ¹ of \$21.5 million.

¹ LCFF equity multiplier is a separate restricted funding source and is not included in the LCFF entitlement.

12. Certificated and Classified salaries include bargaining agreements with Associated Administrators Los Angeles (AALA, Certificated and Classified Management), Los Angeles School Management Association (LASPMA), Los Angeles School Police Association (LASPA), Los Angeles/Orange Counties Building & Construction Trades Council, District Represented, and United Teachers Los Angeles (UTLA). The agreement for revised instructional calendar is also included.
13. Funding for employee health and medical benefits at the per participant rate set forth in the 2024-2025 Health Benefits agreement.
14. Contribution to the Other Post-Employment Benefit Plans (OPEB) Trust of \$40 million from all funds.
15. California State Teachers' Retirement System (CalSTRS) rates of 19.10%, which is the same as 2023-24.
16. Increase of 0.37% in California Public Employees' Retirement System (CalPERS) rates to 27.05% in 2024-25 from 26.68% in 2023-24.

Summary of Selected Employee Benefits in General Fund Regular Programs:

(in millions)	2023-24	2024-25	2025-26	2026-27
CalSTRS (Employer)	\$651.3	\$733.7	\$672.3	\$645.0
CalSTRS (On Behalf) ²	\$306.9	\$306.9	\$306.9	\$306.9
CalPERS	\$339.1	\$393.1	\$385.0	\$374.9
Health and Welfare	\$986.5	\$1,198.6	\$1,212.9	\$1,311.1
Workers' Compensation	\$119.2	\$87.0	\$86.6	\$86.5
OPEB Trust	\$216.4	\$33.8	\$33.4	\$33.4

17. A California Consumer Price Index (CPI) of 3.1% on other operating expenditures, except utilities which is projected to decline by 13.6% 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 \$944.0 million of ELOP funds comprised of \$472.0 million carried over from 2023-24 and \$472.0 million of new funds received for 2024-25.
19. Ongoing and major maintenance resources totaling \$326.9 million, reflecting approximately 3% of budgeted General Fund expenditures and other financing uses, excluding CalSTRS on Behalf expenditures.

² State funding portion of the CalSTRS pension liability; this includes a corresponding revenue from the State.

20. Contribution from all funds of \$102.0 million to the Workers' Compensation Fund. Inclusion of total Workers' Compensation actuarially determined funded liability of \$380.5 million.
21. Inclusion of bond measure, debt service, COPs proceeds funds, and other financing sources/uses.

Summary of Selected Costs in General Fund Regular Program

(in millions)	2023-24	2024-25	2025-26	2026-27
Utilities	\$157.0	\$135.6	\$135.6	\$135.6
Maintenance (RRGM)	\$355.8	\$326.9	\$304.4	\$301.2
Debt Service ³	\$25.0	\$50.2	\$76.1	\$76.1
Liability Self-Insurance Contribution	\$173.4	\$114.1	\$115.1	\$115.1
Special Education Contribution	\$963.3	\$1,333.3	\$1,327.6	\$1,328.9

22. A Reserve for Economic Uncertainties totaling \$112.2 million, reflecting the statutory 1% budgeted expenditure requirement and other financing uses.
23. Inclusion of 2024-25 beginning balances in the General Fund and other funds, reflecting the updated estimated actual ending balance as of June 30, 202.
24. Estimated 2024-25 ending balances for the General Fund and other funds, reflecting the difference between estimated 2024-25 revenue and expenditure levels.
25. Adherence to the 10% cap on reserves (combined assigned and unassigned balances).
26. Release of committed balance of \$211 million for Other Post-Employment Benefits (OPEB), as approved by the Board on June 20, 2023.
27. Authority to transfer amounts, as necessary, to implement technical adjustments related to the 2024-25 budget.
28. Authority to implement new 2024-25 revenues, if any, and increase budgeted appropriations accordingly.
29. 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.

³ 2024-25 Debt Service is comprised of COPS \$28.5 million in principal and \$21.6 million in interest payments mostly attributable to Refunding Lease (2020A and 2022) and new issuance (2023A). The total debt service for all District funds is \$50.2 million.

2025-26 and 2026-27 Fiscal Years:

1. Based on the School Services of California's Financial Projection Dashboard on the 2024-25 May Revision State Budget, the 2025-26 and 2026-27 Local Control Funding Formula (LCFF) revenue calculation assumes the following:

	2023-24	2024-25	2025-26	2026-27
Statutory COLA	8.22%	1.07%	2.93%	3.08%
LCFF Funded COLA	8.22%	1.07%	2.93%	3.08%

2. A net enrollment decline of 11,430 to 392,023 in 2025-26 from 403,453 in 2024-25 for non-charter and locally-funded (affiliated) charter schools; direct-funded (independent) charter school enrollment is estimated to decrease by 1,720 to 106,800 in 2025-26 from 108,520 in 2024-25. A net enrollment decline of 10,099 to 381,924 in 2026-27 from 392,023 in 2025-26 for non-charter and locally-funded (affiliated) charter schools; direct-funded (independent) charter school enrollment is estimated to decrease by 1,699 to 105,101 in 2026-27 from 106,800 in 2025-26.
3. LCFF-funded ADA of 338,743.70 and 331,967.97 for non-charter schools in 2025-26 and 2026-27, respectively and 34,746.65 and 34,271.35 for locally-funded (affiliated) charter schools for 2025-26 and 2026-27, respectively.
4. Projected ADA based on an assumption of 92% ratio of ADA to enrollment, the ADA %.
5. For 2025-26 and 2026-27, 3-year rolling average UPP of 85.55% and 85.70%, respectively, for non-charter schools (includes County Program students), 48.30% and 47.73% on average for locally-funded (affiliated) charter schools. Estimated UPC of 305,505 and 297,243 for non-charter schools (includes County Program students), for 2025-26 and 2026-27, respectively. Estimated UPC of 17,805 and 17,563 for locally-funded (affiliated) charter schools for 2025-26 and 2026-27, respectively.
6. EPA portion of the LCFF revenue of \$ 1,218.7 million in both 2025-26 and 2026-27, for instruction.
7. LCFF supplemental and concentration new revenues of \$1,497.2 million and \$1,517.3 million for 2025-26 and 2026-27, respectively, with corresponding expenditures of \$1,802.2 million and \$1,643.0 million.
8. For 2025-26 and 2026-27, 2.93% and 3.08% statutory COLA on the State portion of Special Education (AB 602 funding).
9. Statutory COLA of 2.93% for 2025-26 and 3.08% for 2026-27 for categorical programs outside of LCFF.

10. CPI of 2.86% in 2025-26 and 2.87% in 2026-27 on other operating expenditures, except utilities which is projected to remain the same as 2024-25.
11. No change in CalSTRS rates for 2025-26 and 2026-27 for estimated rates of 19.10% in both years.
12. Increase in CalPERS rate of 0.55% to 27.60% in 2025-26 from 27.05% in 2024-25. Increase in CalPERS rate of 0.40% to 28.00% in 2026-27 from 27.60% in 2025-26.
13. Funding for employee health and medical benefits at the per participant rate pursuant to the 2024-2025 Health Benefits agreement.
14. Contribution to the Other Post-Employment Benefit Plans (OPEB) Trust of \$40 million from all funds.
15. The District anticipates using monies received from ELOP of \$472.0 million each for 2025-26 and 2026-27.
16. The District anticipates expending monies received from Arts, Music, and Instructional Materials Discretionary Block Grant and Learning Recovery Emergency Block Grant, \$243.2 million and \$637.3 million, respectively, in 2025-26.
17. Ongoing and major maintenance resources of \$304.4 million in 2025-26 and \$301.2 million in 2026-27 reflect 3% of General Fund estimated expenditures and other financing uses, excluding CalSTRS State on Behalf expenditures.
18. A Reserve for Economic Uncertainties totaling \$104.6 million and \$103.6 million for 2025-26 and 2026-27, respectively, reflecting the statutory 1% budgeted expenditure requirement and other financing uses.
19. Inclusion of the 2023-24 Unassigned/Unappropriated ending balances in the General Fund of \$826.0 million and balancing solutions result in an unassigned/unappropriated ending balance of \$12.8 million in 2026-27.

SSC School District and Charter School Financial Projection Dartboard 2024-25 May Revision

This version of School Services of California Inc. (SSC) Financial Projection Dartboard is based on the Governor's 2024-25 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. SSC relies 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	2023-24	2024-25 ¹	2025-26	2026-27	2027-28
Department of Finance Statutory COLA	8.22%	1.07%	2.93%	3.08%	3.30%

LCFF GRADE SPAN FACTORS FOR 2024-25				
Entitlement Factors per ADA*	TK-3	4-6	7-8	9-12
2023-24 Base Grants	\$9,919	\$10,069	\$10,367	\$12,015
Statutory COLA of 1.07%	\$106	\$108	\$111	\$129
2024-25 Base Grants	\$10,025	\$10,177	\$10,478	\$12,144
Grade Span Adjustment Factors	10.4%	—	—	2.6%
Grade Span Adjustment Amounts	\$1,043	—	—	\$316
2024-25 Adjusted Base Grants ²	\$11,068	\$10,177	\$10,478	\$12,460
Transitional Kindergarten (TK) Add-On ³	\$3,077	—	—	—

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2023-24	2024-25	2025-26	2026-27	2027-28
California CPI		3.33%	3.10%	2.86%	2.87%	2.80%
California Lottery	Unrestricted per ADA	\$177	\$177	\$177	\$177	\$177
	Restricted per ADA	\$72	\$72	\$72	\$72	\$72
Mandate Block Grant (District) ⁴	Grades K-8 per ADA	\$37.81	\$38.21	\$39.33	\$40.54	\$41.88
	Grades 9-12 per ADA	\$72.84	\$73.62	\$75.78	\$78.11	\$80.69
Mandate Block Grant (Charter) ⁴	Grades K-8 per ADA	\$19.85	\$20.06	\$20.65	\$21.29	\$21.99
	Grades 9-12 per ADA	\$55.17	\$55.76	\$57.39	\$59.16	\$61.11
Interest Rate for Ten-Year Treasuries		4.32%	4.19%	3.76%	3.70%	3.70%
CalSTRS Employer Rate ⁵		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁵		26.68%	27.05%	27.60%	28.00%	29.20%
Unemployment Insurance Rate ⁶		0.05%	0.05%	0.05%	0.05%	0.05%
Minimum Wage ⁷		\$16.00	\$16.50	\$17.00	\$17.40	\$17.90

STATE MINIMUM RESERVE REQUIREMENTS FOR 2024-25	
Reserve Requirement	District ADA Range
The greater of 5% or \$87,000	0 to 300
The greater of 4% or \$87,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and higher

¹Also applies to Equity Multiplier, Special Education, Child Nutrition, Youth in Foster Care, Mandate Block Grant, Adults in Correctional Facilities Program, Charter School Facility Grant Program, American Indian Education Centers and the American Indian Early Childhood Education Program.

²Additional 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.

³Funding 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.

⁴The 2025-26 rate does not factor in the impact of \$25 million for the proposed training to support literacy screenings.

⁵California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates are subject to change based on determination by the respective governing boards.

⁶Unemployment rate in 2024-25 is final, 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).

⁷Minimum wage rates are effective January 1 of the respective year.

**RESOLUTION REGARDING EXPENDITURES FROM THE EDUCATION
PROTECTION ACCOUNT FOR FISCAL YEAR 2024-25**

WHEREAS, the voters approved Proposition 30 on November 5, 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, the voters approved Proposition 55 on November 8, 2016 to extend the temporary personal income tax increases enacted in 2012;

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;

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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

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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 25, 2024

 Jackie Goldberg, Board President

 Michael McLean, Executive Officer of the Board

2024-25 Education Protection Account
Budgeted Expenditures by Function - Detail

Expenditures through: June 30, 2025

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	1,218,699,765.00
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		1,218,699,765.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
Instruction	1000-1999	1,218,699,765.00
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		1,218,699,765.00
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.

Assigned ending balances for General Fund School Allocation and School Site Program Carryover categories are the main accounts that school sites use for their local needs. These categories also include unspent Charter School Categorical Block Grant and resources for Community Schools. Some of these accounts are also associated with specific local revenues such as filming revenues. Assigned ending balances for Districtwide costs include set-asides primarily for school resources.

The committed balances for Proportionality include unspent balances allocated to schools for the purposes of providing increased or improved services for English learners, students in foster care, and students who qualify for free or reduced-priced meals. The Districtwide costs are set-asides to pay for salary and benefit costs associated with agreements negotiated with the unions and approved by LA Unified's Board of Education.

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/Unappropriated ending balance of \$224.8 million in 2024-25 is a factor in balancing 2025-26 and 2026-27.

LA Unified's Proposed 2024-25 Budget meets reserve requirements in its multi-year projection wherein the combined unassigned and assigned balances are within 10% of General Fund Expenditures and Other Financing Uses.

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The table below shows the calculation of the minimum reserve requirement, as well as the estimated assigned and unassigned ending balance for Fiscal Years 2024-25 through 2026-27:

Calculation of Minimum (in millions)	2024-25	2025-26	2026-27
Expenditure & Other Financing Uses	\$ 11,213.7	\$ 10,450.3	\$ 10,344.8
Minimum Reserve Levels applicable for the District	1%	1%	1%
Minimum Reserve Requirements	\$ 112.1	\$ 104.5	\$ 103.4
Reserve Cap (10% of Expenditure & Other Financing Uses)	\$ 1,121.4	\$ 1,045.0	\$ 1,034.5
Estimated Assigned and Unassigned Ending Balances			
Assigned Ending Balances	\$ 726.1	\$ 642.8	\$ 908.3
Unassigned Ending Balances			
-Reserve for Economic Uncertainty	112.2	104.6	103.6
-Unassigned/Unappropriated	224.8	26.4	12.8
Total Assigned and Unassigned Ending Balance	\$ 1,063.1	\$ 773.8	\$ 1,024.7
Excess over Minimum	\$ 951.0	\$ 669.3	\$ 921.2
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. Committed Balances are self-imposed constraints approved by the Board of Education through a formal action. LA Unified's Assigned and Committed Ending Balances are grouped into the following categories:

Breakdown of Assigned Balances (in millions)	2024-25	2025-26	2026-27
General Fund School Allocation	\$ 45.9	\$ 45.9	\$ 0.0
School Site Programs	\$ 85.3	\$ 85.3	\$ 85.3
Districtwide Costs	\$ 583.1	\$ 499.9	\$ 811.2
Central Office	\$ 11.8	\$ 11.8	\$ 11.8
Total Assigned Ending Balances	\$ 726.1	\$ 642.8	\$ 908.3

Breakdown of Committed Balances (in millions)	2024-25	2025-26	2026-27
Proportionality Carryover	\$ 214.3	\$ 154.5	\$ 14.5
Districtwide Costs	\$ 1,582.6	\$ 1,582.6	\$ 365.4
Total Committed Ending Balances	\$ 1,796.9	\$ 1,737.1	\$ 379.8

ASSIGNED BALANCES
(Amount in millions)

CATEGORY	PROGRAM	PROGRAM NAME	2023-24 Estimates	2024-25 Estimates	2025-26 Estimates	2026-27 Estimates
General Fund School Allocation	13027	General Fund School Program	\$ 106.4	\$ 45.9	\$ 45.9	\$ -
General Fund School Allocation Total			106.4	45.9	45.9	-
General Fund School Allocation, Percentage of Total Assigned Balance			28%	6%	7%	0%
School Site Programs	13723	Charter School Categorical Block Grant	18.4	18.4	18.4	18.4
School Site Programs	Various	Filming/Non-Filming Rental	14.7	14.7	14.7	14.7
School Site Programs	11266	Community Schools Resolution	8.4	8.4	8.4	8.4
School Site Programs	15891	Student Attendance Incentive Program	7.2	7.2	7.2	7.2
School Site Programs	11665	Band and Drill Uniforms	5.7	5.7	5.7	5.7
School Site Programs	13990	Humanizing Education for Equitable Transformation (HEET) Schools Facilities Improvements	4.9	4.9	4.9	4.9
School Site Programs	11664	Athletics School Uniform	4.3	4.3	4.3	4.3
School Site Programs	13724	Charter School Allocation In Lieu Of Economic Impact Aide	4.1	4.1	4.1	4.1
School Site Programs	10590	Paraprofessional Teacher Training	3.2	3.2	3.2	3.2
School Site Programs	10582	Alternative Certification-Internship Secondary	1.9	1.9	1.9	1.9
School Site Programs	10257	Software Bundle	1.6	-	-	-
School Site Programs	10381	Lease/Rental Proceeds-Charter Agreement	1.4	1.4	1.4	1.4
School Site Programs	14340	Transcripts Of Pupils' Records	1.2	1.2	1.2	1.2
School Site Programs	13950	Instructional Material Account-Library Fines	0.9	0.9	0.9	0.9
School Site Programs	10817	Assembly Bill 10 Hygiene	0.9	0.9	0.9	0.9
School Site Programs	14861	Start-Up Costs-New Schools	0.8	0.8	0.8	0.8
School Site Programs	14220	Advance Placement Test Fee	0.8	0.8	0.8	0.8
School Site Programs	13787	Charter School Charges	0.7	0.7	0.7	0.7
School Site Programs	10188	National Board Certification - Support	0.7	0.7	0.7	0.7
School Site Programs	10315	Utilities Savings Sharing Program	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	14197	Textbooks (formerly Instructional Materials Block Grant)	0.6	-	-	-
School Site Programs	10644	Verizon/Homelessness and Foster Care Program - School	0.4	0.4	0.4	0.4
School Site Programs	Various	School Donations	0.4	0.4	0.4	0.4
School Site Programs	10194	Partner Program	0.4	0.4	0.4	0.4
School Site Programs	13791	Maintenance & Operation Services-Wellness Clinic	0.4	0.4	0.4	0.4
School Site Programs	10598	General Fund Portion-Unified Enrollment	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	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	13211	Office of Inspector General Audit Settlement Reimbursement	0.2	0.2	0.2	0.2
School Site Programs	10329	Special Education School Library Aide	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	10356	ARC Reimbursement-After School	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	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	17629	School Determined Education Program (SDEP) -Extended Kindergarten Program	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	14129	Districtwide Report Card - Supplemental	0.1	0.1	0.1	0.1
School Site Programs	10636	Foundation for Early Childhood	0.1	-	-	-
School Site Programs	10449	Athletics Other Exp-Schools	0.1	0.1	0.1	0.1
School Site Programs	Various	All Others	0.2	0.2	0.2	0.2
School Site Programs	11476	Civic Center Permit Program	(0.2)	(0.2)	(0.2)	(0.2)
School Site Programs	15369	Foreign Student Processing Fee	(0.3)	(0.3)	(0.3)	(0.3)
School Site Programs Total			87.7	85.3	85.3	85.3
School Site Programs, Percentage of Total Assigned Balance			23%	12%	13%	9%
Districtwide Costs	16929	Reserve For One-time Expenditures	65.1	87.4	112.4	7.0
Districtwide Costs	16928	Reserve For Ongoing Expenditures	43.0	399.6	249.4	636.7
Districtwide Costs	16928	Reserve for School Staff Stabilization Fund	-	50.0	75.0	87.5
Districtwide Costs	16928	Reserve for Workforce Protection Fund	-	17.0	34.0	51.0
Districtwide Costs	10591	White Fleet Vehicle Replacement Plan	12.6	-	-	-
Districtwide Costs	10677	JUUL Settlement	9.8	9.8	9.8	9.8
Districtwide Costs	13050	School District-Audit & Examination	9.2	-	-	-
Districtwide Costs	13782	Charter Fee for Service - Maintenance & Operations	3.1	3.1	3.1	3.1
Districtwide Costs	12704	SAP Ariba and Concur	3.0	3.0	3.0	3.0
Districtwide Costs	10568	Los Angeles School Police Computer Aided Dispatch System	2.5	2.5	2.5	2.5

ASSIGNED BALANCES
(Amount in millions)

CATEGORY	PROGRAM	PROGRAM NAME	2023-24 Estimates	2024-25 Estimates	2025-26 Estimates	2026-27 Estimates
Districtwide Costs	10857	Program Support Cost (PSC) & Other Fee for Service	2.2	2.2	2.2	2.2
Districtwide Costs	10593	Energy Rebate Conservation Administration	1.8	1.8	1.8	1.8
Districtwide Costs	10606	Local District Networks Configuration Projects	1.5	1.5	1.5	1.5
Districtwide Costs	14712	Information Technology Projects (General Fund) - Other Expenditures	1.3	1.3	1.3	1.3
Districtwide Costs	10894	Health/Wellness Program for Active & Retired Employees	1.0	1.0	1.0	1.0
Districtwide Costs	10652	R2 Fees	0.9	0.9	0.9	0.9
Districtwide Costs	10363	Fingerprint New Requests	0.8	0.8	0.8	0.8
Districtwide Costs	13786	Charter School Fee-Instruction Division	0.8	0.8	0.8	0.8
Districtwide Costs	13783	Specialized Charter Agreements	0.3	0.3	0.3	0.3
Districtwide Costs	11667	School Police Student Body Security Overtime	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	10252	Information Technology Division (ITD) Priority Projects	(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	13745	Charter School Fee For Service	(0.2)	(0.2)	(0.2)	(0.2)
Districtwide Costs Total			159.0	583.1	499.9	811.2
Districtwide Costs, Percentage of Total Assigned Balance			42%	80%	78%	89%
Central Office	13315	Beaudry Building Improvement	6.4	-	-	-
Central Office	10467	Community Schools-Central	4.9	4.9	4.9	4.9
Central Office	14423	Incentive-Breakfast-Discretionary	2.9	2.9	2.9	2.9
Central Office	12654	Board Members Discretionary Funds	1.8	-	-	-
Central Office	15871	Vehicle Replacement	1.7	1.7	1.7	1.7
Central Office	11648	Facilities Condition Assessments-Administrative Sites	1.1	1.1	1.1	1.1
Central Office	10643	Verizon/Homelessness and Foster Care Program - Central	0.8	0.8	0.8	0.8
Central Office	10621	Proposition 39 Over-Allocated Space-District Administration	0.7	0.7	0.7	0.7
Central Office	Various	Commission on Teacher Credentialing (CTC)	0.5	(0.3)	(0.3)	(0.3)
Central Office	16512	School Determined Education Program (SDEP)-Citations Processing	0.3	-	-	-
Central Office	13203	Long Term Leases-Publishing Costs	0.3	-	-	-
Central Office	10578	Teacher Quality & Staffing	0.3	-	-	-
Central Office	14517	Contract Services -Energy Conservation	0.2	-	-	-
Central Office	10811	457 Retirement Plan Administration Expense	0.2	-	-	-
Central Office	10826	UCLA Teacher Residency 2021TRI32	0.2	0.2	0.2	0.2
Central Office	11669	School Police Reimbursement Account-Rio Hondo Community College	0.1	-	-	-
Central Office	10825	CSUN Teacher Residency 2021TRI31	0.1	0.1	0.1	0.1
Central Office	14471	Office Determined Needs	0.1	-	-	-
Central Office	13277	Sponsorship-Offices	0.1	-	-	-
Central Office	10783	Advertising on White Fleet	0.1	-	-	-
Central Office	10823	USC Teacher Residency 2021TRI30	0.1	0.1	0.1	0.1
Central Office	12106	My Integrated Student Information System-General Fund	0.1	0.1	0.1	0.1
Central Office	Various	All Others	0.1	(0.1)	(0.1)	(0.1)
Central Office	15278	KLCS-Corporation for Public Broadcasting Fiscal Stabilization Funds	(0.1)	(0.1)	(0.1)	(0.1)
Central Office	10353	Labor Compliance Penalty Program	(0.3)	(0.3)	(0.3)	(0.3)
Central Office Total			22.8	11.8	11.8	11.8
Central Office, Percentage of Total Assigned Balance			6%	2%	2%	1%
Grand Total			\$ 375.9	\$ 726.1	\$ 642.8	\$ 908.3

COMMITTED BALANCES
(Amount in millions)

CATEGORY	PROGRAM	PROGRAM NAME	2023-24 Estimates	2024-25 Estimates	2025-26 Estimates	2026-27 Estimates
Proportionality	10544	TSP (Targeted Student Population)	483.8	69.7	9.9	14.5
Proportionality	10552	TSP (Targeted Student Population)-Student Equity Needs Index (SENI)	343.2	144.5	144.5	-
Proportionality	11456	TSP (Targeted Student Population) - School Staffing Equity	215.4	-	-	-
Proportionality Total			\$ 1,042.4	\$ 214.3	\$ 154.5	\$ 14.5
Districtwide Costs	16929	Reserve For Student Equity Needs Index (SENI)	300.0	-	-	-
Districtwide Costs	16929	Reserve For Other Post-Employment Benefits (OPEB)	211.0	-	-	-
Districtwide Costs	16929	Reserve for Compensation	680.2	680.2	680.2	316.8
Districtwide Costs	16929	Reserve for Labor Agreements	549.2	412.8	412.8	-
Districtwide Costs	16929	Reserve For Inflation Protection	109.7	377.5	377.5	-
Districtwide Costs	16929	Reserve For Primary Promise	40.0	40.0	40.0	-
Districtwide Costs	Various	Reserve for Various Program Needs	48.6	48.6	48.6	48.6
Districtwide Costs	16929	Reserve For Intervention Services for Data Dialogues Informing Growth (DIG) Schools	-	23.5	23.5	-
Districtwide Costs Total			\$ 1,938.7	\$ 1,582.6	\$ 1,582.6	\$ 365.4
Grand Total			\$ 2,981.1	\$ 1,796.9	\$ 1,737.1	\$ 379.8

LOS ANGELES UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

RESOLUTION TO RELEASE COMMITTED FUND BALANCE

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 from the General Fund ending balance \$40 million for Primary Promise and \$63 million for Intervention Services for Data Dialogues Informing Growth (DIG) Schools.

WHEREAS, for the 2024-25 Fiscal Year and thereafter, the intervention strategies formerly named Primary Promise are funded with restricted grant funds, and the \$40 million committed is no longer needed and will be released; and

WHEREAS, for the 2024-25 Fiscal Year, \$39 million of the \$63 million was implemented for Intervention Services and \$24 million will be released; and

ATTACHMENT E
Board of Education Report No. 316/23-24
Page 2 of 2

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)
Primary Promise Program	Funds to help elementary school students build a foundation in literacy, math, and critical thinking skills	\$40	\$40
Intervention Services	Funds to provide intervention services for high-needs schools	\$63	\$24

Approved, passed and adopted by the Board of Education of the Los Angeles Unified School District on June 25, 2024:

AYES: _____

NOES: _____

ABSTENTIONS: _____

 Jackie Goldberg, Board President

Attested to:

 Michael McLean, Executive Officer of the Board

**LOS ANGELES UNIFIED SCHOOL DISTRICT
SCHEDULE OF INTERFUND TRANSFERS**

(In Thousands)

<u>FROM:</u>	<u>TO:</u>	<u>PURPOSE:</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24*</u>
General Fund	Child Development Fund	Support	\$ 877		
General Fund	Special Reserve Fund	Reimbursement of capital expenditures		\$ 335	
General Fund	Adult Education Fund	Transfer of Balance	36		
General Fund	Capital Services Fund	Debt service	13,265	14,821	\$ 25,024
General Fund	District Bond Funds	Reimbursement of capital expenditures	226	404	19
Special Reserve Fund	General Fund	Funding for COPs costs of issuance			1,979
Special Reserve Fund	District Bond Funds	Reimbursement of capital expenditures	13,722	1,261	5,128
Special Reserve Fund-CRA	General Fund	Reimbursement of expenditures	45,000	30,000	
Capital Facilities Fund	Special Reserve Fund	Reimbursement of capital expenditures	4		
Capital Facilities Fund	District Bond Funds	Reimbursement of capital expenditures	54,301	137	
Adult Education Fund	General Fund	Reimbursement of expenditures	22		
Special Reserve Fund-FEMA	General Fund	Transfer of revenue		20	
Capital Services	General Fund	Debt service		357	
County School Facilities	District Bond Funds	Reimbursement of capital expenditures	80,588	239,890	83,667
County School Facilities	Capital Facilities Fund	Reimbursement of capital expenditures	244		1,649
Building Fd - Measure R	General Fund	Reimbursement of capital expenditures	1,380		10
Building Fd - Measure R	District Bond Funds	Reimbursement of capital expenditures	62,075	22,000	120
Building Fd - Measure R	County School Facilities	Reimbursement of capital expenditures	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	1,986	213	
Building Fd - Bond Proceeds	County School Facilities	Reimbursement of capital expenditures	2		
Building Fd - Measure K	County School Facilities	Reimbursement of capital expenditures	76	14,231	
Building Fd - Measure K	District Bond Funds	Reimbursement of capital expenditures	508		5
Building Fd - Measure Y	General Fund	Reimbursement of capital expenditures	99		
Building Fd - Measure Y	District Bond Funds	Reimbursement of capital expenditures	28,317	5,509	236
Building Fd - Measure Y	County School Facilities	Reimbursement of capital expenditures	370	8	
Building Fd - Measure Q	General Fund	Reimbursement of capital expenditures	72	348	
Building Fd - Measure Q	District Bond Funds	Reimbursement of capital expenditures	623	27	1,054
Building Fd - Measure Q	Special Reserve Fund	Reimbursement of capital expenditures	1,622	20	
Building Fd - Measure RR	General Fund	Reimbursement of capital expenditures		10,324	88
Building Fd - Measure RR	District Bond Funds	Reimbursement of capital expenditures	3,186	1,405	266
State School Building- Lease Purchase	Special Reserve Fund	Transfer of Balance		12,169	
Building Fund	District Bond Funds	Reimbursement of capital expenditures	7		53
			\$ 308,754	\$ 353,569	\$ 119,298

* Transactions are through 4/30/2024

Los Angeles Unified
Los Angeles County

**Budget, July 1
FINANCIAL REPORTS
2024-25 Budget
School District Certification**

ANNUAL BUDGET REPORT:

July 1, 2024 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:

Public Hearing:

Place: Lobby 333 S. Beaudry Avenue Los Angeles, CA 90017

Place: Board Room 333 S. Beaudry
Avenue Los Angeles, CA
90017

Date: June 13, 2024

Date:

Time:

Adoption Date: June 25, 2024

Signed:

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Saman Bravo-Karimi

Telephone: 213-241-1000

Title: Senior Executive Director of Finance Policy

E-mail: saman.bravo-
karimi@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	Projected (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	
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	
9a	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	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	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	

Los Angeles Unified
Los Angeles County

Budget, July 1
FINANCIAL REPORTS
2024-25 Budget
School District Certification

19 64733 0000000
Form CB
F8BEAME8F9(2024-25)

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? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • 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) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X X 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? • Adoption date of the LCAP or an update to the LCAP:		X
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	

Los Angeles Unified
Los Angeles County

Budget, July 1
2024-25 Budget
WORKERS' COMPENSATION CERTIFICATION

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:

☒ Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$ 499,889,641.00
Less: Amount of total liabilities reserved in budget:	\$ 499,889,641.00
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

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting:

For additional information on this certification, please contact:

Name: Saman Bravo-Karimi
Title: Senior Executive Director of Finance Policy
Telephone: 213-241-1000
E-mail: saman.bravo-karimi@lausd.net

Los Angeles Unified
Los Angeles County

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

19 64733 0000000
Form 01
F8BEAME8F9(2024-25)

			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	6,698,810,280.00	28,298,669.00	6,727,108,949.00	6,415,740,284.00	31,573,460.00	6,447,313,744.00	-4.2%
2) Federal Revenue		8100-8299	487,820,133.65	1,603,963,904.04	2,091,784,037.69	1,920,000.00	860,883,941.00	862,803,941.00	-58.8%
3) Other State Revenue		8300-8599	123,733,194.82	1,450,249,431.69	1,573,982,626.51	125,974,326.00	1,568,695,925.00	1,694,670,251.00	7.7%
4) Other Local Revenue		8600-8799	445,486,303.91	124,041,993.96	569,528,297.87	357,779,700.00	44,768,394.00	402,548,094.00	-29.3%
5) TOTAL, REVENUES			7,755,849,912.38	3,206,553,998.69	10,962,403,911.07	6,901,414,310.00	2,505,921,720.00	9,407,336,030.00	-14.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	2,398,890,520.00	1,451,991,413.88	3,850,881,933.88	3,124,674,753.00	1,061,031,931.00	4,185,706,684.00	8.7%
2) Classified Salaries		2000-2999	864,300,946.00	613,463,854.00	1,477,764,800.00	940,781,633.00	633,347,428.00	1,574,129,061.00	6.5%
3) Employee Benefits		3000-3999	1,676,345,166.00	1,262,319,233.42	2,938,664,399.42	1,884,633,563.00	1,185,191,166.08	3,069,824,729.08	4.5%
4) Books and Supplies		4000-4999	293,683,523.00	292,824,077.23	586,507,600.23	431,553,539.00	765,254,103.98	1,196,807,642.98	104.1%
5) Services and Other Operating Expenditures		5000-5999	659,367,989.84	730,395,735.00	1,389,763,724.84	567,443,736.00	501,815,488.04	1,069,259,224.04	-23.1%
6) Capital Outlay		6000-6999	41,710,612.00	37,520,338.00	79,230,950.00	94,498,466.00	9,751,815.00	104,250,281.00	31.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	16,540,840.00	2,172,106.00	18,712,946.00	6,929,742.00	0.00	6,929,742.00	-63.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(116,764,025.51)	97,082,813.01	(19,681,212.50)	(261,528,469.00)	218,171,345.00	(43,357,124.00)	120.3%
9) TOTAL, EXPENDITURES			5,834,075,571.33	4,487,769,570.54	10,321,845,141.87	6,788,986,963.00	4,374,563,277.10	11,163,550,240.10	8.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,921,774,341.05	(1,281,215,571.85)	640,558,769.20	112,427,347.00	(1,868,641,557.10)	(1,756,214,210.10)	-374.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	30,000,000.00	1,948,613.00	31,948,613.00	30,000,000.00	0.00	30,000,000.00	-6.1%
b) Transfers Out		7600-7629	25,023,603.00	0.00	25,023,603.00	50,170,664.00	0.00	50,170,664.00	100.5%
2) Other Sources/Uses									
a) Sources		8930-8979	1,189,107.36	0.00	1,189,107.36	10,000.00	0.00	10,000.00	-99.2%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,319,115,696.02)	1,319,115,696.02	0.00	(1,660,252,416.00)	1,660,252,416.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,312,950,191.66)	1,321,064,309.02	8,114,117.36	(1,680,413,080.00)	1,660,252,416.00	(20,160,664.00)	-348.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			608,824,149.39	39,848,737.17	648,672,886.56	(1,567,985,733.00)	(208,389,141.10)	(1,776,374,874.10)	-373.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,912,216,677.24	1,795,218,866.61	5,707,435,543.85	4,475,862,564.96	1,881,061,077.10	6,356,923,642.06	11.4%
b) Audit Adjustments		9793	(45,178,261.67)	45,993,473.32	815,211.65	0.00	0.00	0.00	-100.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			3,867,038,415.57	1,841,212,339.93	5,708,250,755.50	4,475,862,564.96	1,881,061,077.10	6,356,923,642.06	11.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,867,038,415.57	1,841,212,339.93	5,708,250,755.50	4,475,862,564.96	1,881,061,077.10	6,356,923,642.06	11.4%
2) Ending Balance, June 30 (E + F1e)			4,475,862,564.96	1,881,061,077.10	6,356,923,642.06	2,907,876,831.96	1,672,671,936.00	4,580,548,767.96	-27.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,869,847.34	0.00	2,869,847.34	2,869,848.00	0.00	2,869,848.00	0.0%
Stores		9712	34,749,396.50	0.00	34,749,396.50	34,749,397.00	0.00	34,749,397.00	0.0%
Prepaid Items		9713	10,297,808.35	64,939.00	10,362,747.35	10,297,808.00	64,939.00	10,362,747.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,880,996,138.10	1,880,996,138.10	0.00	1,672,606,997.00	1,672,606,997.00	-11.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	2,981,099,053.00	0.00	2,981,099,053.00	1,796,856,244.00	0.00	1,796,856,244.00	-39.7%
d) Assigned									
Other Assignments		9780	375,920,193.00	0.00	375,920,193.00	726,085,979.00	0.00	726,085,979.00	93.1%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	244,900,000.00	0.00	244,900,000.00	112,240,000.00	0.00	112,240,000.00	-54.2%
Unassigned/Unappropriated Amount		9790	826,026,266.77	0.00	826,026,266.77	224,777,555.96	0.00	224,777,555.96	-72.8%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	4,846,977,579.98	1,751,609,459.97	6,598,587,039.95				
1) Fair Value Adjustment to Cash in County Treasury		9111	(240,856,746.46)	0.00	(240,856,746.46)				
b) in Banks		9120	1,122,634.90	0.00	1,122,634.90				
c) in Revolving Cash Account		9130	2,869,847.34	0.00	2,869,847.34				
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	86,167,122.55	1,775,036.00	87,942,158.55				
4) Due from Grantor Government		9290	14,625,807.00	556,974,703.90	571,600,510.90				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	34,749,396.50	0.00	34,749,396.50				
7) Prepaid Expenditures		9330	10,297,808.35	64,939.00	10,362,747.35				
8) Other Current Assets		9340	0.00	0.00	0.00				

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	12,086,165.57	0.00	12,086,165.57				
10) TOTAL, ASSETS			4,768,039,615.73	2,310,424,138.87	7,078,463,754.60				
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	280,090,885.20	222,656,171.49	502,747,056.69				
2) Due to Grantor Governments		9590	0.00	183,506,743.00	183,506,743.00				
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	23,200,147.28	23,200,147.28				
6) TOTAL, LIABILITIES			280,090,885.20	429,363,061.77	709,453,946.97				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	12,086,165.57	0.00	12,086,165.57				
2) TOTAL, DEFERRED INFLOWS			12,086,165.57	0.00	12,086,165.57				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			4,475,862,564.96	1,881,061,077.10	6,356,923,642.06				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	3,667,133,209.00	0.00	3,667,133,209.00	3,506,990,501.00	0.00	3,506,990,501.00	-4.4%
Education Protection Account State Aid - Current Year		8012	1,345,044,566.00	0.00	1,345,044,566.00	1,218,699,765.00	0.00	1,218,699,765.00	-9.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	6,470,438.00	0.00	6,470,438.00	6,254,547.00	0.00	6,254,547.00	-3.3%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	9,411,931.00	0.00	9,411,931.00	13,000,699.00	0.00	13,000,699.00	38.1%
County & District Taxes									
Secured Roll Taxes		8041	1,568,819,598.00	0.00	1,568,819,598.00	1,551,549,127.00	0.00	1,551,549,127.00	-1.1%
Unsecured Roll Taxes		8042	45,878,358.00	0.00	45,878,358.00	51,223,966.00	0.00	51,223,966.00	11.7%
Prior Years' Taxes		8043	58,484,809.00	0.00	58,484,809.00	46,324,938.00	0.00	46,324,938.00	-20.8%
Supplemental Taxes		8044	42,294,168.00	0.00	42,294,168.00	35,245,140.00	0.00	35,245,140.00	-16.7%
Education Revenue Augmentation Fund (ERAF)		8045	222,140,995.00	0.00	222,140,995.00	271,509,995.00	0.00	271,509,995.00	22.2%

Los Angeles Unified
Los Angeles County

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description Resource Codes Object Codes			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	127,754,690.00	0.00	127,754,690.00	137,917,463.00	0.00	137,917,463.00	8.0%
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			7,093,432,762.00	0.00	7,093,432,762.00	6,838,716,141.00	0.00	6,838,716,141.00	-3.6%
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	(394,622,482.00)	0.00	(394,622,482.00)	(422,975,857.00)	0.00	(422,975,857.00)	7.2%
Property Taxes Transfers		8097	0.00	28,298,669.00	28,298,669.00	0.00	31,573,460.00	31,573,460.00	11.6%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			6,698,810,280.00	28,298,669.00	6,727,108,949.00	6,415,740,284.00	31,573,460.00	6,447,313,744.00	-4.2%
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	129,469,095.00	129,469,095.00	0.00	166,425,392.00	166,425,392.00	28.5%
Special Education Discretionary Grants		8182	0.00	17,391,758.50	17,391,758.50	0.00	10,691,521.00	10,691,521.00	-38.5%
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	486,038,998.65	16,517.00	486,055,515.65	0.00	0.00	0.00	-100.0%
Interagency Contracts Between LEAs		8285	0.00	1,453,332.74	1,453,332.74	0.00	0.00	0.00	-100.0%
Pass-Through Revenues from Federal Sources		8287	0.00	27,500.00	27,500.00	0.00	0.00	0.00	-100.0%
Title I, Part A, Basic	3010	8290		384,193,689.30	384,193,689.30		460,065,069.00	460,065,069.00	19.7%
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		29,468,366.23	29,468,366.23		40,361,898.00	40,361,898.00	37.0%
Title III, Immigrant Student Program	4201	8290		1,427,888.00	1,427,888.00		5,856,692.00	5,856,692.00	310.2%
Title III, English Learner Program	4203	8290		19,978,723.71	19,978,723.71		22,087,533.00	22,087,533.00	10.6%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Los Angeles Unified
Los Angeles County

Description			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		57,995,056.93	57,995,056.93		82,734,049.00	82,734,049.00	42.7%
Career and Technical Education	3500-3599	8290		7,170,414.99	7,170,414.99		7,394,057.00	7,394,057.00	3.1%
All Other Federal Revenue	All Other	8290	1,781,135.00	955,371,561.64	957,152,696.64	1,920,000.00	65,267,730.00	67,187,730.00	-93.0%
TOTAL, FEDERAL REVENUE			487,820,133.65	1,603,963,904.04	2,091,784,037.69	1,920,000.00	860,883,941.00	862,803,941.00	-58.8%
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		437,337,704.00	437,337,704.00		436,672,220.00	436,672,220.00	-0.2%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	3,637,144.00	3,637,144.00	0.00	3,637,144.00	3,637,144.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	17,746,687.00	0.00	17,746,687.00	17,855,575.00	0.00	17,855,575.00	0.6%
Lottery - Unrestricted and Instructional Materials		8560	68,789,280.00	27,982,080.00	96,771,360.00	68,915,658.00	28,033,488.00	96,949,146.00	0.2%
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		89,802,847.86	89,802,847.86		104,250,615.00	104,250,615.00	16.1%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		1,500,000.94	1,500,000.94		1,786,028.00	1,786,028.00	19.1%
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		9,097,797.80	9,097,797.80		7,839,000.00	7,839,000.00	-13.8%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		117,291.89	117,291.89		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	37,197,227.82	880,774,565.20	917,971,793.02	39,203,093.00	986,477,430.00	1,025,680,523.00	11.7%
TOTAL, OTHER STATE REVENUE			123,733,194.82	1,450,249,431.69	1,573,982,626.51	125,974,326.00	1,568,695,925.00	1,694,670,251.00	7.7%
OTHER LOCAL REVENUE									

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	500,000.00	0.00	500,000.00	535,000.00	0.00	535,000.00	7.0%
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	24,634,301.19	0.00	24,634,301.19	20,464,000.00	0.00	20,464,000.00	-16.9%
Interest		8660	201,809,832.93	0.00	201,809,832.93	213,527,147.00	0.00	213,527,147.00	5.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	73,294,644.69	0.00	73,294,644.69	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	39,306,996.48	0.00	39,306,996.48	40,445,997.00	0.00	40,445,997.00	2.9%
Other Local Revenue									
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	105,940,528.62	123,658,206.96	229,598,735.58	82,807,556.00	44,335,200.00	127,142,756.00	-44.6%
Tuition		8710	0.00	383,787.00	383,787.00	0.00	433,194.00	433,194.00	12.9%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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			445,486,303.91	124,041,993.96	569,528,297.87	357,779,700.00	44,768,394.00	402,548,094.00	-29.3%
TOTAL, REVENUES			7,755,849,912.38	3,206,553,998.69	10,962,403,911.07	6,901,414,310.00	2,505,921,720.00	9,407,336,030.00	-14.2%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,768,676,586.00	807,548,917.88	2,576,225,503.88	2,255,252,649.00	617,553,704.00	2,872,806,353.00	11.5%
Certificated Pupil Support Salaries		1200	215,494,661.00	281,494,006.00	496,988,667.00	383,612,827.00	162,947,893.00	546,560,720.00	10.0%
Certificated Supervisors' and Administrators' Salaries		1300	303,413,893.00	163,908,344.00	467,322,237.00	338,621,572.00	108,025,576.00	446,647,148.00	-4.4%
Other Certificated Salaries		1900	111,305,380.00	199,040,146.00	310,345,526.00	147,187,705.00	172,504,758.00	319,692,463.00	3.0%
TOTAL, CERTIFICATED SALARIES			2,398,890,520.00	1,451,991,413.88	3,850,881,933.88	3,124,674,753.00	1,061,031,931.00	4,185,706,684.00	8.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	39,755,606.00	303,890,131.00	343,645,737.00	59,417,843.00	373,765,477.00	433,183,320.00	26.1%
Classified Support Salaries		2200	315,902,108.00	151,031,105.00	466,933,213.00	331,651,910.00	125,545,684.00	457,197,594.00	-2.1%
Classified Supervisors' and Administrators' Salaries		2300	39,180,947.00	5,488,063.00	44,669,010.00	42,785,836.00	5,190,531.00	47,976,367.00	7.4%
Clerical, Technical and Office Salaries		2400	337,649,781.00	78,067,369.00	415,717,150.00	351,959,361.00	63,097,185.00	415,056,546.00	-0.2%
Other Classified Salaries		2900	131,812,504.00	74,987,186.00	206,799,690.00	154,966,683.00	65,748,551.00	220,715,234.00	6.7%
TOTAL, CLASSIFIED SALARIES			864,300,946.00	613,463,854.00	1,477,764,800.00	940,781,633.00	633,347,428.00	1,574,129,061.00	6.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	442,092,732.00	577,409,657.00	1,019,502,389.00	593,274,382.00	506,508,402.00	1,099,782,784.00	7.9%
PERS		3201-3202	209,056,997.00	148,771,603.00	357,828,600.00	252,750,769.00	151,423,803.00	404,174,572.00	13.0%
OASDI/Medicare/Alternative		3301-3302	97,079,454.00	69,474,099.00	166,553,553.00	116,088,086.00	64,843,077.08	180,931,163.08	8.6%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Health and Welfare Benefits		3401-3402	563,441,837.00	289,566,617.99	853,008,454.99	626,731,184.00	329,288,966.00	956,020,150.00	12.1%
Unemployment Insurance		3501-3502	1,016,931.00	533,332.00	1,550,263.00	2,100,269.00	882,987.00	2,983,256.00	92.4%
Workers' Compensation		3601-3602	79,361,404.00	49,895,661.00	129,257,065.00	64,388,976.00	29,705,470.00	94,094,446.00	-27.2%
OPEB, Allocated		3701-3702	119,958,880.00	60,883,502.43	180,842,382.43	205,671,970.00	90,830,371.00	296,502,341.00	64.0%
OPEB, Active Employees		3751-3752	164,298,251.00	65,784,761.00	230,083,012.00	23,627,927.00	11,708,090.00	35,336,017.00	-84.6%
Other Employee Benefits		3901-3902	38,680.00	0.00	38,680.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			1,676,345,166.00	1,262,319,233.42	2,938,664,399.42	1,884,633,563.00	1,185,191,166.08	3,069,824,729.08	4.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	86,313,049.00	27,984,946.00	114,297,995.00	74,641,854.00	28,033,738.00	102,675,592.00	-10.2%
Books and Other Reference Materials		4200	3,299,127.00	6,753,278.00	10,052,405.00	712,297.00	71,594.00	783,891.00	-92.2%
Materials and Supplies		4300	176,427,172.00	238,211,051.23	414,638,223.23	346,095,817.00	734,864,732.15	1,080,960,549.15	160.7%
Noncapitalized Equipment		4400	27,592,176.00	19,270,343.00	46,862,519.00	10,051,572.00	2,074,793.83	12,126,365.83	-74.1%
Food		4700	51,999.00	604,459.00	656,458.00	51,999.00	209,246.00	261,245.00	-60.2%
TOTAL, BOOKS AND SUPPLIES			293,683,523.00	292,824,077.23	586,507,600.23	431,553,539.00	765,254,103.98	1,196,807,642.98	104.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	6,248,640.00	436,096,323.00	442,344,963.00	0.00	397,995,152.00	397,995,152.00	-10.0%
Travel and Conferences		5200	3,815,447.00	4,907,181.00	8,722,628.00	3,245,531.00	4,127,379.00	7,372,910.00	-15.5%
Dues and Memberships		5300	2,485,909.00	23,637.00	2,509,546.00	2,478,946.00	400.00	2,479,346.00	-1.2%
Insurance		5400 - 5450	165,529,536.00	0.00	165,529,536.00	114,071,273.00	0.00	114,071,273.00	-31.1%
Operations and Housekeeping Services		5500	178,244,304.00	16,736,361.00	194,980,665.00	156,163,184.00	2,000.00	156,165,184.00	-19.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,548,687.00	16,599,310.00	35,147,997.00	18,715,511.00	1,557,504.00	20,273,015.00	-42.3%
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	(196,072.16)	193,992.00	(2,080.16)	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	253,115,497.00	244,696,405.00	497,811,902.00	241,306,717.00	97,888,246.04	339,194,963.04	-31.9%
Communications		5900	31,576,042.00	11,142,526.00	42,718,568.00	31,462,574.00	244,807.00	31,707,381.00	-25.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			659,367,989.84	730,395,735.00	1,389,763,724.84	567,443,736.00	501,815,488.04	1,069,259,224.04	-23.1%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	6,968.00	0.00	6,968.00	New
Land Improvements		6170	6,968.00	0.00	6,968.00	113,189.00	0.00	113,189.00	1,524.4%
Buildings and Improvements of Buildings		6200	5,094,288.00	16,402,455.00	21,496,743.00	59,980,269.00	4,820,263.00	64,800,532.00	201.4%
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	35,430,249.00	21,117,883.00	56,548,132.00	28,214,591.00	4,931,552.00	33,146,143.00	-41.4%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment Replacement		6500	0.00	0.00	0.00	6,183,449.00	0.00	6,183,449.00	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	1,179,107.00	0.00	1,179,107.00	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			41,710,612.00	37,520,338.00	79,230,950.00	94,498,466.00	9,751,815.00	104,250,281.00	31.6%
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	125,615.00	0.00	125,615.00	638,966.00	0.00	638,966.00	408.7%
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	6,000,000.00	0.00	6,000,000.00	5,276,268.00	0.00	5,276,268.00	-12.1%
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	27,500.00	27,500.00	0.00	0.00	0.00	-100.0%
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	904,998.00	0.00	904,998.00	1,003,008.00	0.00	1,003,008.00	10.8%
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	844,759.00	8,924.00	853,683.00	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	8,665,468.00	2,135,682.00	10,801,150.00	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			16,540,840.00	2,172,106.00	18,712,946.00	6,929,742.00	0.00	6,929,742.00	-63.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(97,082,813.01)	97,082,813.01	0.00	(218,171,345.00)	218,171,345.00	0.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs - Interfund		7350	(19,681,212.50)	0.00	(19,681,212.50)	(43,357,124.00)	0.00	(43,357,124.00)	120.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(116,764,025.51)	97,082,813.01	(19,681,212.50)	(261,528,469.00)	218,171,345.00	(43,357,124.00)	120.3%
TOTAL, EXPENDITURES			5,834,075,571.33	4,487,769,570.54	10,321,845,141.87	6,788,986,963.00	4,374,563,277.10	11,163,550,240.10	8.2%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	30,000,000.00	0.00	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.0%
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	0.00	1,948,613.00	1,948,613.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			30,000,000.00	1,948,613.00	31,948,613.00	30,000,000.00	0.00	30,000,000.00	-6.1%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	25,023,603.00	0.00	25,023,603.00	50,170,664.00	0.00	50,170,664.00	100.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			25,023,603.00	0.00	25,023,603.00	50,170,664.00	0.00	50,170,664.00	100.5%
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	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
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	1,179,107.36	0.00	1,179,107.36	0.00	0.00	0.00	-100.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			1,189,107.36	0.00	1,189,107.36	10,000.00	0.00	10,000.00	-99.2%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	(1,319,115,696.02)	1,319,115,696.02	0.00	(1,660,252,416.00)	1,660,252,416.00	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			(1,319,115,696.02)	1,319,115,696.02	0.00	(1,660,252,416.00)	1,660,252,416.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(1,312,950,191.66)	1,321,064,309.02	8,114,117.36	(1,680,413,080.00)	1,660,252,416.00	(20,160,664.00)	-348.5%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Function

			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	6,698,810,280.00	28,298,669.00	6,727,108,949.00	6,415,740,284.00	31,573,460.00	6,447,313,744.00	-4.2%
2) Federal Revenue		8100-8299	487,820,133.65	1,603,963,904.04	2,091,784,037.69	1,920,000.00	860,883,941.00	862,803,941.00	-58.8%
3) Other State Revenue		8300-8599	123,733,194.82	1,450,249,431.69	1,573,982,626.51	125,974,326.00	1,568,695,925.00	1,694,670,251.00	7.7%
4) Other Local Revenue		8600-8799	445,486,303.91	124,041,993.96	569,528,297.87	357,779,700.00	44,768,394.00	402,548,094.00	-29.3%
5) TOTAL, REVENUES			7,755,849,912.38	3,206,553,998.69	10,962,403,911.07	6,901,414,310.00	2,505,921,720.00	9,407,336,030.00	-14.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	3,005,185,068.00	2,484,403,465.83	5,489,588,533.83	3,756,852,860.00	2,404,237,724.85	6,161,090,584.85	12.2%
2) Instruction - Related Services	2000-2999		1,010,923,638.00	650,228,137.48	1,661,151,775.48	993,771,643.00	514,738,521.00	1,508,510,164.00	-9.2%
3) Pupil Services	3000-3999		518,226,432.84	600,976,757.53	1,119,203,190.37	736,582,903.00	394,868,360.49	1,131,451,263.49	1.1%
4) Ancillary Services	4000-4999		30,314,221.00	174,210,380.96	204,524,601.96	46,155,559.00	522,117,150.00	568,272,709.00	177.9%
5) Community Services	5000-5999		4,040,162.00	2,341,262.00	6,381,424.00	1,855,187.00	969,970.00	2,825,157.00	-55.7%
6) Enterprise	6000-6999		0.00	59,258.00	59,258.00	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		552,611,784.49	161,796,535.74	714,408,320.23	432,554,766.00	227,137,001.40	659,691,767.40	-7.7%
8) Plant Services	8000-8999		696,233,425.00	409,674,896.00	1,105,908,321.00	814,284,303.00	310,494,549.36	1,124,778,852.36	1.7%
9) Other Outgo	9000-9999		16,540,840.00	4,078,877.00	20,619,717.00	6,929,742.00	0.00	6,929,742.00	-66.4%
10) TOTAL, EXPENDITURES			5,834,075,571.33	4,487,769,570.54	10,321,845,141.87	6,788,986,963.00	4,374,563,277.10	11,163,550,240.10	8.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,921,774,341.05	(1,281,215,571.85)	640,558,769.20	112,427,347.00	(1,868,641,557.10)	(1,756,214,210.10)	-374.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		30,000,000.00	1,948,613.00	31,948,613.00	30,000,000.00	0.00	30,000,000.00	-6.1%
b) Transfers Out	7600-7629		25,023,603.00	0.00	25,023,603.00	50,170,664.00	0.00	50,170,664.00	100.5%
2) Other Sources/Uses									
a) Sources	8930-8979		1,189,107.36	0.00	1,189,107.36	10,000.00	0.00	10,000.00	-99.2%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(1,319,115,696.02)	1,319,115,696.02	0.00	(1,660,252,416.00)	1,660,252,416.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,312,950,191.66)	1,321,064,309.02	8,114,117.36	(1,680,413,080.00)	1,660,252,416.00	(20,160,664.00)	-348.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			608,824,149.39	39,848,737.17	648,672,886.56	(1,567,985,733.00)	(208,389,141.10)	(1,776,374,874.10)	-373.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		3,912,216,677.24	1,795,218,866.61	5,707,435,543.85	4,475,862,564.96	1,881,061,077.10	6,356,923,642.06	11.4%

Los Angeles Unified
Los Angeles County

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	(45,178,261.67)	45,993,473.32	815,211.65	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			3,867,038,415.57	1,841,212,339.93	5,708,250,755.50	4,475,862,564.96	1,881,061,077.10	6,356,923,642.06	11.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,867,038,415.57	1,841,212,339.93	5,708,250,755.50	4,475,862,564.96	1,881,061,077.10	6,356,923,642.06	11.4%
2) Ending Balance, June 30 (E + F1e)			4,475,862,564.96	1,881,061,077.10	6,356,923,642.06	2,907,876,831.96	1,672,671,936.00	4,580,548,767.96	-27.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,869,847.34	0.00	2,869,847.34	2,869,848.00	0.00	2,869,848.00	0.0%
Stores		9712	34,749,396.50	0.00	34,749,396.50	34,749,397.00	0.00	34,749,397.00	0.0%
Prepaid Items		9713	10,297,808.35	64,939.00	10,362,747.35	10,297,808.00	64,939.00	10,362,747.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,880,996,138.10	1,880,996,138.10	0.00	1,672,606,997.00	1,672,606,997.00	-11.1%
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	2,981,099,053.00	0.00	2,981,099,053.00	1,796,856,244.00	0.00	1,796,856,244.00	-39.7%
d) Assigned									
Other Assignments (by Resource/Object)		9780	375,920,193.00	0.00	375,920,193.00	726,085,979.00	0.00	726,085,979.00	93.1%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	244,900,000.00	0.00	244,900,000.00	112,240,000.00	0.00	112,240,000.00	-54.2%
Unassigned/Unappropriated Amount		9790	826,026,266.77	0.00	826,026,266.77	224,777,555.96	0.00	224,777,555.96	-72.8%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	472,008,560.66	472,008,561.00
5650	FEMA Public Assistance Funds	.32	0.00
5810	Other Restricted Federal	11,053,468.66	7,454,646.00
6211	Literacy Coaches and Reading Specialists Grant Program	120,737,958.87	73,869,378.00
6266	Educator Effectiveness, FY 2021-22	92,927,117.71	87,397,954.00
6332	CA Community Schools Partnership Act - Implementation Grant	10,296,959.68	6,826,724.00
6500	Special Education	5,948,004.53	0.00
6547	Special Education Early Intervention Preschool Grant	34,235,736.93	0.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	243,222,099.00	243,222,099.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	27,947,011.00	0.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	669,286.83	0.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	32,693,299.00	0.00
7311	Classified School Employee Professional Development Block Grant	1,597,039.40	0.00
7339	Dual Enrollment Opportunities	5,442,405.00	0.00
7399	LCFF Equity Multiplier	26,883,922.00	0.00
7412	A-G Access/Success Grant	16,016,625.90	7,431,140.00
7413	A-G Learning Loss Mitigation Grant	7,650,461.56	4,957,519.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	3,263,186.08	0.00
7435	Learning Recovery Emergency Block Grant	637,265,636.00	637,265,636.00
7810	Other Restricted State	1,617,069.93	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	0.00	6,671,000.00
9010	Other Restricted Local	129,520,289.04	125,502,340.00
Total, Restricted Balance		1,880,996,138.10	1,672,606,997.00

Los Angeles Unified
Los Angeles County

Budget, July 1
Student Activity Special Revenue Fund
Expenditures by Object

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Form 08
F8BEAME8F9(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	38,511,878.20	30,235,318.00	-21.5%
5) TOTAL, REVENUES			38,511,878.20	30,235,318.00	-21.5%
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	28,906,864.99	24,492,923.00	-15.3%
5) Services and Other Operating Expenditures		5000-5999	7,181,803.57	4,651,860.00	-35.2%
6) Capital Outlay		6000-6999	393,617.25	193,634.00	-50.8%
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			36,482,285.81	29,338,417.00	-101.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,029,592.39	896,901.00	-55.8%
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)			2,029,592.39	896,901.00	-55.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	50,441,214.28	52,470,806.67	4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,441,214.28	52,470,806.67	4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,441,214.28	52,470,806.67	4.0%
2) Ending Balance, June 30 (E + F1e)			52,470,806.67	53,367,707.67	1.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	114,191.57	114,192.00	0.0%
Stores		9712	4,703,187.18	4,703,187.00	0.0%
Prepaid Items		9713	78,734.16	78,734.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	47,574,693.76	48,471,594.67	1.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

Los Angeles Unified
Los Angeles County

Budget, July 1
Student Activity Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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	34,415,173.16		
c) in Revolving Cash Account		9130	114,191.57		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	14,668,484.07		
3) Accounts Receivable		9200	309,398.80		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	4,703,187.18		
7) Prepaid Expenditures		9330	78,734.16		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			54,289,168.94		
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	1,818,362.27		
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			1,818,362.27		
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)			52,470,806.67		
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%

Los Angeles Unified
Los Angeles County

Budget, July 1
Student Activity Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
All Other Local Revenue		8699	38,511,878.20	30,235,318.00	-21.5%
TOTAL, REVENUES			38,511,878.20	30,235,318.00	-21.5%
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/Alternativ e		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					
Materials and Supplies		4300	28,906,864.99	24,492,923.00	-15.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			28,906,864.99	24,492,923.00	-15.3%
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	7,181,803.57	4,651,860.00	-35.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,181,803.57	4,651,860.00	-35.2%
CAPITAL OUTLAY					
Equipment		6400	393,617.25	193,634.00	-50.8%
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%

Los Angeles Unified
Los Angeles County

Budget, July 1
Student Activity Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			393,617.25	193,634.00	-50.8%
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			36,482,285.81	29,338,417.00	-101.3%
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					
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%
(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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	38,511,878.20	30,235,318.00	-21.5%
5) TOTAL, REVENUES			38,511,878.20	30,235,318.00	-21.5%
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		36,482,285.81	29,338,417.00	-19.6%
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			36,482,285.81	29,338,417.00	-19.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,029,592.39	896,901.00	-55.8%
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)			2,029,592.39	896,901.00	-55.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	50,441,214.28	52,470,806.67	4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,441,214.28	52,470,806.67	4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,441,214.28	52,470,806.67	4.0%
2) Ending Balance, June 30 (E + F1e)			52,470,806.67	53,367,707.67	1.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	114,191.57	114,192.00	0.0%
Stores		9712	4,703,187.18	4,703,187.00	0.0%
Prepaid Items		9713	78,734.16	78,734.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	47,574,693.76	48,471,594.67	1.9%
c) Committed					

Los Angeles Unified
Los Angeles County

Budget, July 1
Student Activity Special Revenue Fund
Expenditures by Function

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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	2023-24 Estimated Actuals	2024-25 Budget
8210	Student Activity Funds	47,574,693.76	48,471,594.67
Total, Restricted Balance		47,574,693.76	48,471,594.67

Los Angeles Unified
Los Angeles County

**Budget, July 1
Adult Education Fund
Expenditures by Object**

19 64733 0000000
Form 11
F8BEAME8F9(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	14,476,791.71	19,014,862.00	31.3%
3) Other State Revenue		8300-8599	144,800,624.00	143,315,110.00	-1.0%
4) Other Local Revenue		8600-8799	3,444,209.43	3,116,635.00	-9.5%
5) TOTAL, REVENUES			162,721,625.14	165,446,607.00	1.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	67,015,500.21	77,966,926.00	16.3%
2) Classified Salaries		2000-2999	21,064,063.92	23,626,496.00	12.2%
3) Employee Benefits		3000-3999	44,469,717.40	47,299,708.00	6.4%
4) Books and Supplies		4000-4999	9,014,271.79	11,257,605.79	24.9%
5) Services and Other Operating Expenditures		5000-5999	15,060,569.99	2,930,776.00	-80.5%
6) Capital Outlay		6000-6999	3,020,497.02	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	239,034.48	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	4,177,180.53	9,104,994.00	118.0%
9) TOTAL, EXPENDITURES			164,060,835.34	172,186,505.79	5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,339,210.20)	(6,739,898.79)	403.3%
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)			(1,339,210.20)	(6,739,898.79)	403.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	48,671,798.38	47,178,739.09	-3.1%
b) Audit Adjustments		9793	(153,849.09)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			48,517,949.29	47,178,739.09	-2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,517,949.29	47,178,739.09	-2.8%
2) Ending Balance, June 30 (E + F1e)			47,178,739.09	40,438,840.30	-14.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	15,500.00	15,500.00	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	39,368,382.30	30,023,034.30	-23.7%
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	7,794,856.79	10,400,306.00	33.4%
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	43,290,109.92		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,226,209.19)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	15,500.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	566,475.24		
4) Due from Grantor Government		9290	7,119,304.25		
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			48,765,180.22		
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	1,548,437.20		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	38,003.93		
6) TOTAL, LIABILITIES			1,586,441.13		
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)			47,178,739.09		
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	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	844,635.00	830,307.00	-1.7%
All Other Federal Revenue	All Other	8290	13,632,156.71	18,184,555.00	33.4%
TOTAL, FEDERAL REVENUE			14,476,791.71	19,014,862.00	31.3%
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	0.00	0.00	0.0%
Adult Education Program	6391	8590	132,401,730.00	130,509,130.00	-1.4%
All Other State Revenue	All Other	8590	12,398,894.00	12,805,980.00	3.3%
TOTAL, OTHER STATE REVENUE			144,800,624.00	143,315,110.00	-1.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	22,868.00	105,206.00	360.1%
Interest		8660	1,780,047.43	1,280,222.00	-28.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	156,861.90	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	295,002.81	454,178.00	54.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,189,429.29	1,277,029.00	7.4%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,444,209.43	3,116,635.00	-9.5%
TOTAL, REVENUES			162,721,625.14	165,446,607.00	1.7%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	39,479,252.82	47,308,947.00	19.8%

Los Angeles Unified
Los Angeles County

**Budget, July 1
Adult Education Fund
Expenditures by Object**

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	3,543,503.23	3,695,786.00	4.3%
Certificated Supervisors' and Administrators' Salaries		1300	23,022,614.79	26,850,102.00	16.6%
Other Certificated Salaries		1900	970,129.37	112,091.00	-88.4%
TOTAL, CERTIFICATED SALARIES			67,015,500.21	77,966,926.00	16.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	820,103.14	1,150,475.00	40.3%
Classified Support Salaries		2200	8,414,276.21	8,264,821.00	-1.8%
Classified Supervisors' and Administrators' Salaries		2300	184,131.13	181,265.00	-1.6%
Clerical, Technical and Office Salaries		2400	10,535,945.05	12,652,416.00	20.1%
Other Classified Salaries		2900	1,109,608.39	1,377,519.00	24.1%
TOTAL, CLASSIFIED SALARIES			21,064,063.92	23,626,496.00	12.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	12,334,824.78	14,673,029.00	19.0%
PERS		3201-3202	5,677,961.03	6,273,537.00	10.5%
OASDI/Medicare/Alternative		3301-3302	2,542,684.38	2,971,769.00	16.9%
Health and Welfare Benefits		3401-3402	16,429,106.12	16,257,160.00	-1.0%
Unemployment Insurance		3501-3502	40,381.31	51,756.00	28.2%
Workers' Compensation		3601-3602	1,554,560.01	1,398,359.00	-10.0%
OPEB, Allocated		3701-3702	2,860,721.53	5,072,337.00	77.3%
OPEB, Active Employees		3751-3752	3,029,478.24	601,761.00	-80.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			44,469,717.40	47,299,708.00	6.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	223,657.00	0.00	-100.0%
Materials and Supplies		4300	6,444,106.67	11,109,161.79	72.4%
Noncapitalized Equipment		4400	2,346,508.12	148,444.00	-93.7%
TOTAL, BOOKS AND SUPPLIES			9,014,271.79	11,257,605.79	24.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	301,763.89	236,534.00	-21.6%
Dues and Memberships		5300	21,475.75	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,820,867.37	949,239.00	-47.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	561,517.53	67,255.00	-88.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,929.40	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	11,528,238.70	954,224.00	-91.7%
Communications		5900	824,777.35	723,524.00	-12.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,060,569.99	2,930,776.00	-80.5%
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	(1,093.71)	0.00	-100.0%
Equipment		6400	3,021,590.73	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			3,020,497.02	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	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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	239,034.48	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			239,034.48	0.00	-100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	4,177,180.53	9,104,994.00	118.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			4,177,180.53	9,104,994.00	118.0%
TOTAL, EXPENDITURES			164,060,835.34	172,186,505.79	5.0%
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%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	14,476,791.71	19,014,862.00	31.3%
3) Other State Revenue		8300-8599	144,800,624.00	143,315,110.00	-1.0%
4) Other Local Revenue		8600-8799	3,444,209.43	3,116,635.00	-9.5%
5) TOTAL, REVENUES			162,721,625.14	165,446,607.00	1.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		69,206,404.13	66,342,903.79	-4.1%
2) Instruction - Related Services	2000-2999		61,582,900.39	71,438,268.00	16.0%
3) Pupil Services	3000-3999		5,297,511.39	5,848,234.00	10.4%
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		4,177,180.53	9,104,994.00	118.0%
8) Plant Services	8000-8999		23,557,804.42	19,452,106.00	-17.4%
9) Other Outgo	9000-9999	Except 7600-7699	239,034.48	0.00	-100.0%
10) TOTAL, EXPENDITURES			164,060,835.34	172,186,505.79	5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,339,210.20)	(6,739,898.79)	403.3%
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)			(1,339,210.20)	(6,739,898.79)	403.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	48,671,798.38	47,178,739.09	-3.1%
b) Audit Adjustments		9793	(153,849.09)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			48,517,949.29	47,178,739.09	-2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,517,949.29	47,178,739.09	-2.8%
2) Ending Balance, June 30 (E + F1e)			47,178,739.09	40,438,840.30	-14.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	15,500.00	15,500.00	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	39,368,382.30	30,023,034.30	-23.7%
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	7,794,856.79	10,400,306.00	33.4%
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
Adult Education Fund
Exhibit: Restricted Balance Detail

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
6371	CalWORKs for ROCP or Adult Education	3,665,740.13	4,900,000.13
6391	Adult Education Program	26,375,878.44	5,718,034.44
7810	Other Restricted State	9,326,763.73	19,404,999.73
Total, Restricted Balance		39,368,382.30	30,023,034.30

Los Angeles Unified
Los Angeles County

Budget, July 1
Child Development Fund
Expenditures by Object

19 64733 0000000
Form 12
F8BEAME8F9(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	12,317,861.77	17,105,106.00	38.9%
3) Other State Revenue		8300-8599	272,512,477.06	216,223,330.00	-20.7%
4) Other Local Revenue		8600-8799	693,634.29	160,488.00	-76.9%
5) TOTAL, REVENUES			285,523,973.12	233,488,924.00	-18.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	53,689,978.08	62,270,120.00	16.0%
2) Classified Salaries		2000-2999	66,388,765.77	75,714,066.00	14.0%
3) Employee Benefits		3000-3999	74,129,719.75	79,962,697.00	7.9%
4) Books and Supplies		4000-4999	4,767,362.71	44,829,611.00	840.3%
5) Services and Other Operating Expenditures		5000-5999	1,700,397.09	4,748,392.00	179.3%
6) Capital Outlay		6000-6999	1,200,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	56,530.13	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	6,411,325.97	15,870,244.00	147.5%
9) TOTAL, EXPENDITURES			208,344,079.50	283,395,130.00	36.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			77,179,893.62	(49,906,206.00)	-164.7%
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)			77,179,893.62	(49,906,206.00)	-164.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,955,535.95	93,029,923.06	483.1%
b) Audit Adjustments		9793	(105,506.51)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			15,850,029.44	93,029,923.06	486.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,850,029.44	93,029,923.06	486.9%
2) Ending Balance, June 30 (E + F1e)			93,029,923.06	43,123,717.06	-53.6%
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	94,256,168.93	44,367,624.93	-52.9%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(1,226,245.87)	(1,243,907.87)	1.4%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	85,303,362.68		
1) Fair Value Adjustment to Cash in County Treasury		9111	(6,338,213.02)		
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		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	142,269.28		
4) Due from Grantor Government		9290	15,390,897.75		
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			94,498,316.69		
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	1,026,150.33		
2) Due to Grantor Governments		9590	442,243.30		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,468,393.63		
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)			93,029,923.06		
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	12,317,861.77	17,105,106.00	38.9%
TOTAL, FEDERAL REVENUE			12,317,861.77	17,105,106.00	38.9%
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	189,164,262.66	216,223,330.00	14.3%
All Other State Revenue	All Other	8590	83,348,214.40	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			272,512,477.06	216,223,330.00	-20.7%
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	5,067,951.32	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(4,636,841.95)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	46,007.28	120,000.00	160.8%
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	216,517.64	40,488.00	-81.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			693,634.29	160,488.00	-76.9%
TOTAL, REVENUES			285,523,973.12	233,488,924.00	-18.2%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	39,370,481.85	46,897,099.00	19.1%
Certificated Pupil Support Salaries		1200	1,984.38	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	14,313,038.82	15,352,527.00	7.3%
Other Certificated Salaries		1900	4,473.03	20,494.00	358.2%
TOTAL, CERTIFICATED SALARIES			53,689,978.08	62,270,120.00	16.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	51,290,383.98	58,328,818.00	13.7%

Los Angeles Unified
Los Angeles County

**Budget, July 1
Child Development Fund
Expenditures by Object**

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	8,621,157.94	9,992,952.00	15.9%
Classified Supervisors' and Administrators' Salaries		2300	182.27	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	6,449,825.78	7,392,296.00	14.6%
Other Classified Salaries		2900	27,215.80	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			66,388,765.77	75,714,066.00	14.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	10,219,061.83	11,894,257.00	16.4%
PERS		3201-3202	17,165,335.06	18,608,548.00	8.4%
OASDI/Medicare/Alternative		3301-3302	6,290,983.47	6,533,986.00	3.9%
Health and Welfare Benefits		3401-3402	27,182,789.87	30,664,188.00	12.8%
Unemployment Insurance		3501-3502	60,120.80	70,896.00	17.9%
Workers' Compensation		3601-3602	2,919,546.27	1,899,251.00	-34.9%
OPEB, Allocated		3701-3702	5,934,231.08	9,167,805.00	54.5%
OPEB, Active Employees		3751-3752	4,357,651.37	1,123,766.00	-74.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			74,129,719.75	79,962,697.00	7.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	171.15	0.00	-100.0%
Materials and Supplies		4300	3,840,020.54	44,829,611.00	1,067.4%
Noncapitalized Equipment		4400	719,215.02	0.00	-100.0%
Food		4700	207,956.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			4,767,362.71	44,829,611.00	840.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	146,663.07	87,625.00	-40.3%
Dues and Memberships		5300	148,183.80	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	449,031.47	2,721,098.00	506.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	219,191.16	122,454.00	-44.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	150.76	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	386,306.42	274,535.00	-28.9%
Communications		5900	350,870.41	1,542,680.00	339.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,700,397.09	4,748,392.00	179.3%
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	0.00	0.00	0.0%
Equipment		6400	1,200,000.00	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			1,200,000.00	0.00	-100.0%
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	1,312.96	0.00	-100.0%
Other Debt Service - Principal		7439	55,217.17	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			56,530.13	0.00	-100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	6,411,325.97	15,870,244.00	147.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			6,411,325.97	15,870,244.00	147.5%
TOTAL, EXPENDITURES			208,344,079.50	283,395,130.00	36.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	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%

Los Angeles Unified
Los Angeles County

Budget, July 1
Child Development Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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 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%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	12,317,861.77	17,105,106.00	38.9%
3) Other State Revenue		8300-8599	272,512,477.06	216,223,330.00	-20.7%
4) Other Local Revenue		8600-8799	693,634.29	160,488.00	-76.9%
5) TOTAL, REVENUES			285,523,973.12	233,488,924.00	-18.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		153,604,932.07	177,296,352.00	15.4%
2) Instruction - Related Services	2000-2999		31,180,159.21	67,161,207.00	115.4%
3) Pupil Services	3000-3999		210,441.71	0.00	-100.0%
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		6,411,325.97	15,870,244.00	147.5%
8) Plant Services	8000-8999		16,880,690.41	23,067,327.00	36.6%
9) Other Outgo	9000-9999	Except 7600-7699	56,530.13	0.00	-100.0%
10) TOTAL, EXPENDITURES			208,344,079.50	283,395,130.00	36.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			77,179,893.62	(49,906,206.00)	-164.7%
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)			77,179,893.62	(49,906,206.00)	-164.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,955,535.95	93,029,923.06	483.1%
b) Audit Adjustments		9793	(105,506.51)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			15,850,029.44	93,029,923.06	486.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,850,029.44	93,029,923.06	486.9%
2) Ending Balance, June 30 (E + F1e)			93,029,923.06	43,123,717.06	-53.6%
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	94,256,168.93	44,367,624.93	-52.9%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(1,226,245.87)	(1,243,907.87)	1.4%

Los Angeles Unified
Los Angeles County

Budget, July 1
Child Development Fund
Exhibit: Restricted Balance Detail

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5059	Child Development: ARP California State Preschool Program One-time Stipend	9,635.33	9,635.33
5066	Child Development: ARP California State Preschool Program - Rate Supplements	9,759,222.10	.10
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	1,024,524.00	355,436.00
6160	Child Care and Development Programs Administered by California Department of Social Services (State Funds)	1,103,210.40	630,327.40
7810	Other Restricted State	82,359,577.10	43,372,226.10
Total, Restricted Balance		94,256,168.93	44,367,624.93

Los Angeles Unified
Los Angeles County

Budget, July 1
Cafeteria Special Revenue Fund
Expenditures by Object

19 64733 0000000
Form 13
F8BEAME8F9(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	380,269,876.13	363,352,522.00	-4.4%
3) Other State Revenue		8300-8599	127,765,936.52	111,333,348.00	-12.9%
4) Other Local Revenue		8600-8799	3,752,294.00	4,745,210.00	26.5%
5) TOTAL, REVENUES			511,788,106.65	479,431,080.00	-6.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	152,112,003.18	154,925,539.00	1.8%
3) Employee Benefits		3000-3999	127,132,218.45	136,541,888.00	7.4%
4) Books and Supplies		4000-4999	187,112,067.63	188,007,026.00	0.5%
5) Services and Other Operating Expenditures		5000-5999	4,100,874.91	4,770,867.00	16.3%
6) Capital Outlay		6000-6999	158,369.59	0.00	-100.0%
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	9,092,706.00	18,381,886.00	102.2%
9) TOTAL, EXPENDITURES			479,708,239.76	502,627,206.00	4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			32,079,866.89	(23,196,126.00)	-172.3%
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)			32,079,866.89	(23,196,126.00)	-172.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	186,156,053.24	218,220,047.79	17.2%
b) Audit Adjustments		9793	(15,872.34)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			186,140,180.90	218,220,047.79	17.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			186,140,180.90	218,220,047.79	17.2%
2) Ending Balance, June 30 (E + F1e)			218,220,047.79	195,023,921.79	-10.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	14,689,820.00	11,689,821.00	-20.4%
Prepaid Items		9713	51,347.00	51,347.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	203,478,880.79	183,282,753.79	-9.9%
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	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	181,403,218.90		
1) Fair Value Adjustment to Cash in County Treasury		9111	(6,965,901.84)		
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	25,916.07		
2) Investments		9150	0.00		

Budget, July 1

Cafeteria Special Revenue Fund
Expenditures by ObjectLos Angeles Unified
Los Angeles County

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	65,958.73		
4) Due from Grantor Government		9290	41,717,737.52		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	14,689,820.00		
7) Prepaid Expenditures		9330	51,347.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			230,988,096.38		
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	11,825,610.81		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	942,437.78		
6) TOTAL, LIABILITIES			12,768,048.59		
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)			218,220,047.79		
FEDERAL REVENUE					
Child Nutrition Programs		8220	361,057,944.65	340,920,449.00	-5.6%
Donated Food Commodities		8221	19,210,233.00	22,432,073.00	16.8%
All Other Federal Revenue		8290	1,698.48	0.00	-100.0%
TOTAL, FEDERAL REVENUE			380,269,876.13	363,352,522.00	-4.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	127,015,936.52	111,083,348.00	-12.5%
All Other State Revenue		8590	750,000.00	250,000.00	-66.7%
TOTAL, OTHER STATE REVENUE			127,765,936.52	111,333,348.00	-12.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,065,167.00	1,055,520.00	-0.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,750,592.00	3,689,690.00	-1.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,102,742.00)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	39,277.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			3,752,294.00	4,745,210.00	26.5%
TOTAL, REVENUES			511,788,106.65	479,431,080.00	-6.3%
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	144,138,786.19	146,342,644.00	1.5%
Classified Supervisors' and Administrators' Salaries		2300	557,531.31	543,974.00	-2.4%
Clerical, Technical and Office Salaries		2400	7,415,685.68	8,019,973.00	8.1%
Other Classified Salaries		2900	0.00	18,948.00	New
TOTAL, CLASSIFIED SALARIES			152,112,003.18	154,925,539.00	1.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	40,234,741.22	41,903,872.00	4.1%
OASDI/Medicare/Alternative		3301-3302	11,821,553.70	11,854,775.00	0.3%

Budget, July 1

Cafeteria Special Revenue Fund
Expenditures by ObjectLos Angeles Unified
Los Angeles County

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	53,875,942.09	61,191,834.00	13.6%
Unemployment Insurance		3501-3502	684,357.25	80,319.00	-88.3%
Workers' Compensation		3601-3602	3,670,569.21	2,132,435.00	-41.9%
OPEB, Allocated		3701-3702	11,834,441.46	17,167,917.00	45.1%
OPEB, Active Employees		3751-3752	5,010,613.52	2,210,736.00	-55.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			127,132,218.45	136,541,888.00	7.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	7,655,668.25	7,437,912.00	-2.8%
Noncapitalized Equipment		4400	488,673.00	4,202,571.00	760.0%
Food		4700	178,967,726.38	176,366,543.00	-1.5%
TOTAL, BOOKS AND SUPPLIES			187,112,067.63	188,007,026.00	0.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	322,061.88	325,035.00	0.9%
Dues and Memberships		5300	22,107.00	22,733.00	2.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	420,484.00	429,538.00	2.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	56,539.73	1,161,807.00	1,954.9%
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	3,186,429.30	2,735,862.00	-14.1%
Communications		5900	93,253.00	95,892.00	2.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,100,874.91	4,770,867.00	16.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	158,369.59	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			158,369.59	0.00	-100.0%
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	9,092,706.00	18,381,886.00	102.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			9,092,706.00	18,381,886.00	102.2%
TOTAL, EXPENDITURES			479,708,239.76	502,627,206.00	4.8%
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%

Budget, July 1

Cafeteria Special Revenue Fund
Expenditures by ObjectLos Angeles Unified
Los Angeles County

Description	Resource Codes	Object Codes	2023-24		2024-25	Percent
			Estimated	Actuals		
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%

Budget, July 1

Cafeteria Special Revenue Fund
Expenditures by FunctionLos Angeles Unified
Los Angeles County

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	380,269,876.13	363,352,522.00	-4.4%
3) Other State Revenue		8300-8599	127,765,936.52	111,333,348.00	-12.9%
4) Other Local Revenue		8600-8799	3,752,294.00	4,745,210.00	26.5%
5) TOTAL, REVENUES			511,788,106.65	479,431,080.00	-6.3%
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		461,269,751.84	480,382,326.00	4.1%
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		9,092,706.00	18,381,886.00	102.2%
8) Plant Services	8000-8999		9,345,781.92	3,862,994.00	-58.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			479,708,239.76	502,627,206.00	4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			32,079,866.89	(23,196,126.00)	-172.3%
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)			32,079,866.89	(23,196,126.00)	-172.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	186,156,053.24	218,220,047.79	17.2%
b) Audit Adjustments		9793	(15,872.34)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			186,140,180.90	218,220,047.79	17.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			186,140,180.90	218,220,047.79	17.2%
2) Ending Balance, June 30 (E + F1e)			218,220,047.79	195,023,921.79	-10.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	14,689,820.00	11,689,821.00	-20.4%
Prepaid Items		9713	51,347.00	51,347.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	203,478,880.79	183,282,753.79	-9.9%
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	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
Cafeteria Special Revenue Fund
Exhibit: Restricted Balance Detail

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	170,570,026.34	164,767,528.34
5316	Child Nutrition: COVID CARES Act Supplemental Meal Reimbursement	6,042.00	0.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	18,073,915.37	9,626,239.37
5330	Child Nutrition: Summer Food Service Program Operations	14,828,897.08	8,888,986.08
Total, Restricted Balance		203,478,880.79	183,282,753.79

Los Angeles Unified
Los Angeles County

**Budget, July 1
Building Fund
Expenditures by Object**

19 64733 0000000
Form 21
F8BEAME8F9(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	66,048,908.00	43,570,846.00	-34.0%
5) TOTAL, REVENUES			66,048,908.00	43,570,846.00	-34.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	67,368,991.00	162,333,675.00	141.0%
3) Employee Benefits		3000-3999	36,031,281.00	82,710,465.00	129.6%
4) Books and Supplies		4000-4999	17,917,352.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	51,659,202.00	939,293.00	-98.2%
6) Capital Outlay		6000-6999	810,550,712.67	1,089,352,943.00	34.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,967.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			983,529,505.67	1,335,336,376.00	35.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(917,480,597.67)	(1,291,765,530.00)	40.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	160,251,653.00	0.00	-100.0%
b) Transfers Out		7600-7629	45,301,411.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	850,000,000.00	1,000,000,000.00	17.6%
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			964,950,242.00	1,000,000,000.00	3.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			47,469,644.33	(291,765,530.00)	-714.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,306,903,100.96	1,292,448,315.00	-1.1%
b) Audit Adjustments		9793	(61,924,430.29)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,244,978,670.67	1,292,448,315.00	3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,244,978,670.67	1,292,448,315.00	3.8%
2) Ending Balance, June 30 (E + F1e)			1,292,448,315.00	1,000,682,785.00	-22.6%
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	182,785.00	182,785.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,284,376,626.00	1,000,000,000.00	-22.1%
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	7,388,904.00	0.00	-100.0%
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	1,487,267,723.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(69,583,472.00)		
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		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	14,599,668.00		
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	182,785.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	70,307.00		
10) TOTAL, ASSETS			1,433,037,011.00		
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	140,518,389.00		
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			140,518,389.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	70,307.00		
2) TOTAL, DEFERRED INFLOWS			70,307.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			1,292,448,315.00		
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	1,100,858.00	950,000.00	-13.7%
Interest		8660	62,475,274.00	42,620,846.00	-31.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,472,776.00	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			66,048,908.00	43,570,846.00	-34.0%
TOTAL, REVENUES			66,048,908.00	43,570,846.00	-34.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	13,605,093.00	78,265,332.00	475.3%

Los Angeles Unified
Los Angeles County

Budget, July 1
Building Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	10,358,787.00	15,282,127.00	47.5%
Clerical, Technical and Office Salaries		2400	43,405,111.00	68,786,216.00	58.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			67,368,991.00	162,333,675.00	141.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	70,374.00	0.00	-100.0%
PERS		3201-3202	17,244,464.00	44,002,757.00	155.2%
OASDI/Medicare/Alternative		3301-3302	4,980,893.00	12,415,467.00	149.3%
Health and Welfare Benefits		3401-3402	7,801,451.00	19,988,574.00	156.2%
Unemployment Insurance		3501-3502	29,982.00	82,392.00	174.8%
Workers' Compensation		3601-3602	1,634,455.00	2,234,403.00	36.7%
OPEB, Allocated		3701-3702	1,712,125.00	3,329,021.00	94.4%
OPEB, Active Employees		3751-3752	2,557,182.00	657,851.00	-74.3%
Other Employee Benefits		3901-3902	355.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			36,031,281.00	82,710,465.00	129.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	17,216,087.00	0.00	-100.0%
Noncapitalized Equipment		4400	701,265.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			17,917,352.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	274,901.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,725.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	265,651.00	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	51,079,098.00	939,293.00	-98.2%
Communications		5900	35,827.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			51,659,202.00	939,293.00	-98.2%
CAPITAL OUTLAY					
Land		6100	11,509.00	0.00	-100.0%
Land Improvements		6170	6,285,824.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	587,356,768.10	1,089,352,943.00	85.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	216,896,611.57	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			810,550,712.67	1,089,352,943.00	34.4%
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	4.00	0.00	-100.0%
Other Debt Service - Principal		7439	1,963.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,967.00	0.00	-100.0%
TOTAL, EXPENDITURES			983,529,505.67	1,335,336,376.00	35.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	160,251,653.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			160,251,653.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	7,419,569.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	37,881,842.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			45,301,411.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					

Los Angeles Unified
Los Angeles County

Budget, July 1
Building Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	850,000,000.00	1,000,000,000.00	17.6%
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%
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			850,000,000.00	1,000,000,000.00	17.6%
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)			964,950,242.00	1,000,000,000.00	3.6%

Los Angeles Unified
Los Angeles County

Budget, July 1
Building Fund
Expenditures by Function

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	66,048,908.00	43,570,846.00	-34.0%
5) TOTAL, REVENUES			66,048,908.00	43,570,846.00	-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		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		978,829,780.67	1,335,336,376.00	36.4%
9) Other Outgo	9000-9999	Except 7600-7699	4,699,725.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			983,529,505.67	1,335,336,376.00	35.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(917,480,597.67)	(1,291,765,530.00)	40.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	160,251,653.00	0.00	-100.0%
b) Transfers Out		7600-7629	45,301,411.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	850,000,000.00	1,000,000,000.00	17.6%
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			964,950,242.00	1,000,000,000.00	3.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			47,469,644.33	(291,765,530.00)	-714.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,306,903,100.96	1,292,448,315.00	-1.1%
b) Audit Adjustments		9793	(61,924,430.29)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,244,978,670.67	1,292,448,315.00	3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,244,978,670.67	1,292,448,315.00	3.8%
2) Ending Balance, June 30 (E + F1e)			1,292,448,315.00	1,000,682,785.00	-22.6%
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	182,785.00	182,785.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,284,376,626.00	1,000,000,000.00	-22.1%
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	7,388,904.00	0.00	-100.0%
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
Building Fund
Exhibit: Restricted Balance Detail

		2023-24 Estimated Actuals	2024-25 Budget
Resource	Description		
9010	Other Restricted Local	1,284,376,626.00	1,000,000,000.00
Total, Restricted Balance		1,284,376,626.00	1,000,000,000.00

Los Angeles Unified
Los Angeles County

Budget, July 1
Capital Facilities Fund
Expenditures by Object

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Form 25
F8BEAME8F9(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	90,523,792.00	87,353,265.00	-3.5%
5) TOTAL, REVENUES			90,523,792.00	87,353,265.00	-3.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	666,552.00	780,148.00	17.0%
3) Employee Benefits		3000-3999	369,753.00	345,135.00	-6.7%
4) Books and Supplies		4000-4999	77,226.99	77,758.00	0.7%
5) Services and Other Operating Expenditures		5000-5999	1,834,969.00	31,492,716.00	1,616.3%
6) Capital Outlay		6000-6999	74,580,010.00	81,905,714.00	9.8%
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			77,528,510.99	114,601,471.00	47.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			12,995,281.01	(27,248,206.00)	-309.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,770,243.00	0.00	-100.0%
b) Transfers Out		7600-7629	27,220,930.00	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			(25,450,687.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,455,405.99)	(27,248,206.00)	118.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	39,988,408.60	27,248,206.00	-31.9%
b) Audit Adjustments		9793	(284,796.61)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			39,703,611.99	27,248,206.00	-31.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,703,611.99	27,248,206.00	-31.4%
2) Ending Balance, June 30 (E + F1e)			27,248,206.00	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	27,248,206.00	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	24,809,315.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,220,587.00)		
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		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	7,663,299.00		
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) TOTAL, ASSETS			31,252,027.00		
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	4,003,821.00		
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			4,003,821.00		
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)			27,248,206.00		
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	1,231,409.00	941,000.00	-23.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	527,996.00	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	88,764,387.00	86,412,265.00	-2.6%
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			90,523,792.00	87,353,265.00	-3.5%
TOTAL, REVENUES			90,523,792.00	87,353,265.00	-3.5%
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	66,961.00	0.00	-100.0%

Los Angeles Unified
Los Angeles County

Budget, July 1
Capital Facilities Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	136,162.00	166,908.00	22.6%
Clerical, Technical and Office Salaries		2400	463,429.00	607,125.00	31.0%
Other Classified Salaries		2900	0.00	6,115.00	New
TOTAL, CLASSIFIED SALARIES			666,552.00	780,148.00	17.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	1.00	0.00	-100.0%
PERS		3201-3202	175,045.00	209,383.00	19.6%
OASDI/Medicare/Alternative		3301-3302	47,845.00	59,549.00	24.5%
Health and Welfare Benefits		3401-3402	87,835.00	45,737.00	-47.9%
Unemployment Insurance		3501-3502	143.00	398.00	178.3%
Workers' Compensation		3601-3602	16,243.00	10,738.00	-33.9%
OPEB, Allocated		3701-3702	19,269.00	17,545.00	-8.9%
OPEB, Active Employees		3751-3752	23,372.00	1,785.00	-92.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			369,753.00	345,135.00	-6.7%
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	77,226.99	77,758.00	0.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			77,226.99	77,758.00	0.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,092.00	1,300.00	19.0%
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	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	1,833,725.00	31,238,326.00	1,603.5%
Communications		5900	152.00	400.00	163.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,834,969.00	31,492,716.00	1,616.3%
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	74,580,010.00	81,894,070.00	9.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	11,644.00	New
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			74,580,010.00	81,905,714.00	9.8%
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			77,528,510.99	114,601,471.00	47.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,770,243.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,770,243.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	108.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	27,220,822.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			27,220,930.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					

Los Angeles Unified
Los Angeles County

Budget, July 1
Capital Facilities Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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%
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)			(25,450,687.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	90,523,792.00	87,353,265.00	-3.5%
5) TOTAL, REVENUES			90,523,792.00	87,353,265.00	-3.5%
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		1,518,219.00	2,616,067.00	72.3%
8) Plant Services	8000-8999		76,010,291.99	111,985,404.00	47.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			77,528,510.99	114,601,471.00	47.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			12,995,281.01	(27,248,206.00)	-309.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,770,243.00	0.00	-100.0%
b) Transfers Out		7600-7629	27,220,930.00	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			(25,450,687.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,455,405.99)	(27,248,206.00)	118.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	39,988,408.60	27,248,206.00	-31.9%
b) Audit Adjustments		9793	(284,796.61)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			39,703,611.99	27,248,206.00	-31.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,703,611.99	27,248,206.00	-31.4%
2) Ending Balance, June 30 (E + F1e)			27,248,206.00	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	27,248,206.00	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%

Los Angeles Unified
Los Angeles County

Budget, July 1
Capital Facilities Fund
Exhibit: Restricted Balance Detail

Resource		Description	2023-24 Estimated Actuals	2024-25 Budget
9010		Other Restricted Local	27,248,206.00	0.00
Total, Restricted Balance			27,248,206.00	0.00

Los Angeles Unified
Los Angeles County

Budget, July 1
State School Building Lease-Purchase Fund
Expenditures by Object

19 64733 0000000
Form 30
F8BEAME8F9(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
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)			0.00	0.00	0.0%
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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	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	0.00	0.00	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	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	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Budget, July 1

State School Building Lease-Purchase Fund
Expenditures by ObjectLos Angeles Unified
Los Angeles County

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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) TOTAL, ASSETS			0.00		
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)			0.00		
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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
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			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
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%

Budget, July 1

State School Building Lease-Purchase Fund
Expenditures by ObjectLos Angeles Unified
Los Angeles County

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
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	0.00	0.0%
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	0.00	0.0%
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	0.00	0.0%
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					
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%

Los Angeles Unified
Los Angeles County

Budget, July 1
State School Building Lease-Purchase Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
(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%

Budget, July 1

State School Building Lease-Purchase Fund
Expenditures by FunctionLos Angeles Unified
Los Angeles County

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
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)			0.00	0.00	0.0%
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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	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	0.00	0.00	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%

Los Angeles Unified
Los Angeles County

Budget, July 1
State School Building Lease-Purchase Fund
Exhibit: Restricted Balance Detail

Resource	Description	2023-24	2024-25
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Los Angeles Unified
Los Angeles County

Budget, July 1
County School Facilities Fund
Expenditures by Object

19 64733 0000000
Form 35
F8BEAME8F9(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	48,417,382.00	91,288,884.00	88.5%
4) Other Local Revenue		8600-8799	5,034,744.00	6,911,000.00	37.3%
5) TOTAL, REVENUES			53,452,126.00	98,199,884.00	83.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,717.00	0.00	-100.0%
3) Employee Benefits		3000-3999	901.00	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	206,103.59	0.00	-100.0%
6) Capital Outlay		6000-6999	26,059,713.00	128,801,409.00	394.3%
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			26,268,434.59	128,801,409.00	390.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			27,183,691.41	(30,601,525.00)	-212.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,419,677.00	0.00	-100.0%
b) Transfers Out		7600-7629	92,008,675.00	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			(84,588,998.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(57,405,306.59)	(30,601,525.00)	-46.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	88,063,072.79	30,601,525.00	-65.3%
b) Audit Adjustments		9793	(56,241.20)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			88,006,831.59	30,601,525.00	-65.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			88,006,831.59	30,601,525.00	-65.2%
2) Ending Balance, June 30 (E + F1e)			30,601,525.00	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	30,601,525.00	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	29,668,172.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,437,224.00)		
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		

Los Angeles Unified
Los Angeles County

Budget, July 1
County School Facilities Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,905,297.00		
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) TOTAL, ASSETS			31,136,245.00		
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	534,720.00		
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			534,720.00		
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)			30,601,525.00		
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	48,417,382.00	91,288,884.00	88.5%
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			48,417,382.00	91,288,884.00	88.5%
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	2,043,569.00	6,911,000.00	238.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,991,175.00	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			5,034,744.00	6,911,000.00	37.3%
TOTAL, REVENUES			53,452,126.00	98,199,884.00	83.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,717.00	0.00	-100.0%
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			1,717.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	762.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	21.00	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	9.00	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	109.00	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			901.00	0.00	-100.0%

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Budget, July 1
County School Facilities Fund
Expenditures by Object

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Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
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	206,103.59	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			206,103.59	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	894.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	26,058,819.00	128,801,409.00	394.3%
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			26,059,713.00	128,801,409.00	394.3%
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			26,268,434.59	128,801,409.00	390.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	7,419,677.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			7,419,677.00	0.00	-100.0%
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	92,008,675.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			92,008,675.00	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%

Los Angeles Unified
Los Angeles County

Budget, July 1
County School Facilities Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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)			(84,588,998.00)	0.00	-100.0%

Budget, July 1

County School Facilities Fund

Expenditures by Function

Los Angeles Unified
Los Angeles County

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	48,417,382.00	91,288,884.00	88.5%
4) Other Local Revenue		8600-8799	5,034,744.00	6,911,000.00	37.3%
5) TOTAL, REVENUES			53,452,126.00	98,199,884.00	83.7%
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		26,268,434.59	128,801,409.00	390.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			26,268,434.59	128,801,409.00	390.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			27,183,691.41	(30,601,525.00)	-212.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,419,677.00	0.00	-100.0%
b) Transfers Out		7600-7629	92,008,675.00	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			(84,588,998.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(57,405,306.59)	(30,601,525.00)	-46.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	88,063,072.79	30,601,525.00	-65.3%
b) Audit Adjustments		9793	(56,241.20)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			88,006,831.59	30,601,525.00	-65.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			88,006,831.59	30,601,525.00	-65.2%
2) Ending Balance, June 30 (E + F1e)			30,601,525.00	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	30,601,525.00	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%

Los Angeles Unified
Los Angeles County

Budget, July 1
County School Facilities Fund
Exhibit: Restricted Balance Detail

Resource		Description	2023-24 Estimated Actuals	2024-25 Budget
7710		State School Facilities Projects	30,601,525.00	0.00
Total, Restricted Balance			30,601,525.00	0.00

Los Angeles Unified
Los Angeles County

Budget, July 1
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

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Form 40
F8BEAME8F9(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	668,180.00	0.00	-100.0%
3) Other State Revenue		8300-8599	2,000,000.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	93,871,022.44	89,873,071.00	-4.3%
5) TOTAL, REVENUES			96,539,202.44	89,873,071.00	-6.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,973,851.00	5,766,739.00	45.1%
3) Employee Benefits		3000-3999	2,140,276.30	2,924,044.00	36.6%
4) Books and Supplies		4000-4999	173,958.25	186,468.00	7.2%
5) Services and Other Operating Expenditures		5000-5999	890,729.86	27,649,930.00	3,004.2%
6) Capital Outlay		6000-6999	35,191,040.00	646,892,201.00	1,738.2%
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			42,369,855.41	683,419,382.00	1,513.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			54,169,347.03	(593,546,311.00)	-1,195.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	217,762.00	0.00	-100.0%
b) Transfers Out		7600-7629	37,076,932.00	30,000,000.00	-19.1%
2) Other Sources/Uses					
a) Sources		8930-8979	425,491,498.00	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			388,632,328.00	(30,000,000.00)	-107.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			442,801,675.03	(623,546,311.00)	-240.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	181,317,637.23	623,744,803.00	244.0%
b) Audit Adjustments		9793	(374,509.26)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			180,943,127.97	623,744,803.00	244.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			180,943,127.97	623,744,803.00	244.7%
2) Ending Balance, June 30 (E + F1e)			623,744,803.00	198,492.00	-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	622,784,594.00	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	960,209.00	198,492.00	-79.3%
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	224,176,132.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(10,831,474.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	407,356,277.00		
e) Collections Awaiting Deposit		9140	0.00		

Los Angeles Unified
Los Angeles County

Budget, July 1
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	1,752,742.00		
3) Accounts Receivable		9200	2,253,554.00		
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	2,088,233.00		
10) TOTAL, ASSETS			626,795,464.00		
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	962,428.00		
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			962,428.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	2,088,233.00		
2) TOTAL, DEFERRED INFLOWS			2,088,233.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			623,744,803.00		
FEDERAL REVENUE					
FEMA		8281	668,180.00	0.00	-100.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			668,180.00	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	2,000,000.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			2,000,000.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	59,688,638.00	58,595,000.00	-1.8%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	24,321,904.09	20,981,000.00	-13.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,684,143.65)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	11,544,624.00	10,297,071.00	-10.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			93,871,022.44	89,873,071.00	-4.3%
TOTAL, REVENUES			96,539,202.44	89,873,071.00	-6.9%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	270,171.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	736,269.00	1,162,284.00	57.9%
Clerical, Technical and Office Salaries		2400	2,967,411.00	4,604,455.00	55.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,973,851.00	5,766,739.00	45.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,036,159.00	1,559,918.00	50.5%
OASDI/Medicare/Alternative		3301-3302	296,776.00	441,204.00	48.7%
Health and Welfare Benefits		3401-3402	576,024.00	616,400.00	7.0%
Unemployment Insurance		3501-3502	69.00	2,908.00	4,114.5%
Workers' Compensation		3601-3602	94,734.14	99,264.00	4.8%
OPEB, Allocated		3701-3702	126,002.00	180,900.00	43.6%

Los Angeles Unified
Los Angeles County

Budget, July 1
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
OPEB, Active Employees		3751-3752	10,512.16	23,450.00	123.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,140,276.30	2,924,044.00	36.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	173,958.25	186,468.00	7.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			173,958.25	186,468.00	7.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,936.00	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	690.00	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	883,103.86	27,649,930.00	3,031.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			890,729.86	27,649,930.00	3,004.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	623,933.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	3,765,707.00	646,892,201.00	17,078.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	30,801,400.00	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			35,191,040.00	646,892,201.00	1,738.2%
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			42,369,855.41	683,419,382.00	1,513.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	217,762.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			217,762.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	30,000,000.00	30,000,000.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	7,076,932.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			37,076,932.00	30,000,000.00	-19.1%
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	384,260,000.00	0.00	-100.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Budget, July 1

Special Reserve Fund for Capital Outlay Projects
Expenditures by ObjectLos Angeles Unified
Los Angeles County

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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	41,231,498.00	0.00	-100.0%
(c) TOTAL, SOURCES			425,491,498.00	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)			388,632,328.00	(30,000,000.00)	-107.7%

Budget, July 1

Special Reserve Fund for Capital Outlay Projects
Expenditures by FunctionLos Angeles Unified
Los Angeles County

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	668,180.00	0.00	-100.0%
3) Other State Revenue		8300-8599	2,000,000.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	93,871,022.44	89,873,071.00	-4.3%
5) TOTAL, REVENUES			96,539,202.44	89,873,071.00	-6.9%
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		42,369,855.41	683,419,382.00	1,513.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			42,369,855.41	683,419,382.00	1,513.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			54,169,347.03	(593,546,311.00)	-1,195.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	217,762.00	0.00	-100.0%
b) Transfers Out		7600-7629	37,076,932.00	30,000,000.00	-19.1%
2) Other Sources/Uses					
a) Sources		8930-8979	425,491,498.00	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			388,632,328.00	(30,000,000.00)	-107.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			442,801,675.03	(623,546,311.00)	-240.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	181,317,637.23	623,744,803.00	244.0%
b) Audit Adjustments		9793	(374,509.26)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			180,943,127.97	623,744,803.00	244.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			180,943,127.97	623,744,803.00	244.7%
2) Ending Balance, June 30 (E + F1e)			623,744,803.00	198,492.00	-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	622,784,594.00	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	960,209.00	198,492.00	-79.3%
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
Special Reserve Fund for Capital Outlay Projects
Exhibit: Restricted Balance Detail

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5650	FEMA Public Assistance Funds	600,583.00	0.00
7710	State School Facilities Projects	12,071,433.00	0.00
7810	Other Restricted State	1,845,871.00	0.00
9010	Other Restricted Local	608,266,707.00	0.00
Total, Restricted Balance		622,784,594.00	0.00

Los Angeles Unified
Los Angeles County

Budget, July 1
Bond Interest and Redemption Fund
Expenditures by Object

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Form 51
F8BEAME8F9(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	1,129,136,531.95	1,113,665,428.00	-1.4%
5) TOTAL, REVENUES			1,198,685,060.91	1,183,213,957.00	-1.3%
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	1,262,201,666.96	1,198,645,061.00	-5.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,262,201,666.96	1,198,645,061.00	-5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(63,516,606.05)	(15,431,104.00)	-75.7%
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)			(63,516,606.05)	(15,431,104.00)	-75.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,305,161,736.41	1,241,645,130.36	-4.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,305,161,736.41	1,241,645,130.36	-4.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,305,161,736.41	1,241,645,130.36	-4.9%
2) Ending Balance, June 30 (E + F1e)			1,241,645,130.36	1,226,214,026.36	-1.2%
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	1,241,645,130.36	1,226,214,026.36	-1.2%
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	979,495,593.60		
1) Fair Value Adjustment to Cash in County Treasury		9111	(35,653,639.61)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	299,495,000.00		
e) Collections Awaiting Deposit		9140	0.00		

Budget, July 1

Bond Interest and Redemption Fund
Expenditures by ObjectLos Angeles Unified
Los Angeles County

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	109,753,862.95		
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			1,353,090,816.94		
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	111,445,686.58		
2) TOTAL, DEFERRED INFLOWS			111,445,686.58		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			1,241,645,130.36		
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	1,036,247,683.00	1,036,247,683.00	0.0%
Unsecured Roll		8612	31,783,552.00	31,783,552.00	0.0%
Prior Years' Taxes		8613	24,863,456.00	24,863,456.00	0.0%
Supplemental Taxes		8614	16,017,942.00	16,017,942.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	4,752,795.00	4,752,795.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	15,471,103.95	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			1,129,136,531.95	1,113,665,428.00	-1.4%
TOTAL, REVENUES			1,198,685,060.91	1,183,213,957.00	-1.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	668,190,000.00	473,800,001.00	-29.1%
Bond Interest and Other Service Charges		7434	594,011,666.96	724,845,060.00	22.0%
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)			1,262,201,666.96	1,198,645,061.00	-5.0%
TOTAL, EXPENDITURES			1,262,201,666.96	1,198,645,061.00	-5.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Los Angeles Unified
Los Angeles County

Budget, July 1
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	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%
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%

Budget, July 1

Bond Interest and Redemption Fund
Expenditures by FunctionLos Angeles Unified
Los Angeles County

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	1,129,136,531.95	1,113,665,428.00	-1.4%
5) TOTAL, REVENUES			1,198,685,060.91	1,183,213,957.00	-1.3%
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		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,262,201,666.96	1,198,645,061.00	-5.0%
10) TOTAL, EXPENDITURES			1,262,201,666.96	1,198,645,061.00	-5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(63,516,606.05)	(15,431,104.00)	-75.7%
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)			(63,516,606.05)	(15,431,104.00)	-75.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,305,161,736.41	1,241,645,130.36	-4.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,305,161,736.41	1,241,645,130.36	-4.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,305,161,736.41	1,241,645,130.36	-4.9%
2) Ending Balance, June 30 (E + F1e)			1,241,645,130.36	1,226,214,026.36	-1.2%
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	1,241,645,130.36	1,226,214,026.36	-1.2%
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%

Los Angeles Unified
Los Angeles County

Budget, July 1
Bond Interest and Redemption Fund
Exhibit: Restricted Balance Detail

		2023-24 Estimated Actuals	2024-25 Budget
Resource	Description		
9010	Other Restricted Local	1,241,645,130.36	1,226,214,026.36
Total, Restricted Balance		1,241,645,130.36	1,226,214,026.36

Los Angeles Unified
Los Angeles County

Budget, July 1
Tax Override Fund
Expenditures by Object

19 64733 0000000
Form 53
F8BEAME8F9(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	12,679.23	0.00	-100.0%
5) TOTAL, REVENUES			12,679.23	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)			12,679.23	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)			12,679.23	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	416,019.79	428,699.02	3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			416,019.79	428,699.02	3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			416,019.79	428,699.02	3.0%
2) Ending Balance, June 30 (E + F1e)			428,699.02	428,699.02	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	428,699.02	428,699.02	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	441,592.25		
1) Fair Value Adjustment to Cash in County Treasury		9111	(16,178.35)		
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		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,285.12		
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			428,699.02		
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)			428,699.02		
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	11,472.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,207.23	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,679.23	0.00	-100.0%
TOTAL, REVENUES			12,679.23	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					

Los Angeles Unified
Los Angeles County

Budget, July 1
Tax Override Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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					
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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	12,679.23	0.00	-100.0%
5) TOTAL, REVENUES			12,679.23	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)			12,679.23	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)			12,679.23	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	416,019.79	428,699.02	3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			416,019.79	428,699.02	3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			416,019.79	428,699.02	3.0%
2) Ending Balance, June 30 (E + F1e)			428,699.02	428,699.02	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	428,699.02	428,699.02	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%

Los Angeles Unified
Los Angeles County

Budget, July 1
Tax Override Fund
Exhibit: Restricted Balance Detail

Resource		Description	2023-24 Estimated Actuals	2024-25 Budget
9010		Other Restricted Local	428,699.02	428,699.02
Total, Restricted Balance			428,699.02	428,699.02

Los Angeles Unified
Los Angeles County

Budget, July 1
Debt Service Fund
Expenditures by Object

19 64733 0000000
Form 56
F8BEAME8F9(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	214,457.69	531.00	-99.8%
5) TOTAL, REVENUES			214,457.69	531.00	-99.8%
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	25,033,603.00	50,193,664.00	100.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			25,033,603.00	50,193,664.00	100.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(24,819,145.31)	(50,193,133.00)	102.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	25,023,603.00	50,170,664.00	100.5%
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	201,388.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			24,822,215.00	50,170,664.00	102.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,069.69	(22,469.00)	-832.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,930.31	23,000.00	15.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,930.31	23,000.00	15.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,930.31	23,000.00	15.4%
2) Ending Balance, June 30 (E + F1e)			23,000.00	531.00	-97.7%
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	23,000.00	531.00	-97.7%
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	22,769.00		
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	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	231.00		
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) TOTAL, ASSETS			23,000.00		
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)			23,000.00		
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	214,457.69	531.00	-99.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			214,457.69	531.00	-99.8%
TOTAL, REVENUES			214,457.69	531.00	-99.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	14,493,603.00	21,630,664.00	49.2%
Other Debt Service - Principal		7439	10,540,000.00	28,563,000.00	171.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			25,033,603.00	50,193,664.00	100.5%
TOTAL, EXPENDITURES			25,033,603.00	50,193,664.00	100.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	25,023,603.00	50,170,664.00	100.5%
(a) TOTAL, INTERFUND TRANSFERS IN			25,023,603.00	50,170,664.00	100.5%
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 Certificates of Participation		8971	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%

Los Angeles Unified
Los Angeles County

Budget, July 1
Debt Service Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
All Other Financing Uses		7699	201,388.00	0.00	-100.0%
(d) TOTAL, USES			201,388.00	0.00	-100.0%
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)			24,822,215.00	50,170,664.00	102.1%

Los Angeles Unified
Los Angeles County

Budget, July 1
Debt Service Fund
Expenditures by Function

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	214,457.69	531.00	-99.8%
5) TOTAL, REVENUES			214,457.69	531.00	-99.8%
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		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	25,033,603.00	50,193,664.00	100.5%
10) TOTAL, EXPENDITURES			25,033,603.00	50,193,664.00	100.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(24,819,145.31)	(50,193,133.00)	102.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	25,023,603.00	50,170,664.00	100.5%
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	201,388.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			24,822,215.00	50,170,664.00	102.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,069.69	(22,469.00)	-832.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,930.31	23,000.00	15.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,930.31	23,000.00	15.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,930.31	23,000.00	15.4%
2) Ending Balance, June 30 (E + F1e)			23,000.00	531.00	-97.7%
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	23,000.00	531.00	-97.7%
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
Debt Service Fund
Exhibit: Restricted Balance Detail

	Resource	Description	2023-24	2024-25
			Estimated Actuals	Budget
	9010	Other Restricted Local	23,000.00	531.00
Total, Restricted Balance			23,000.00	531.00

Los Angeles Unified
Los Angeles County

Budget, July 1
Self-Insurance Fund
Expenses by Object

19 64733 0000000
Form 67
F8BEAME8F9(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	1,492,793,991.97	1,650,783,571.00	10.6%
5) TOTAL, REVENUES			1,492,793,991.97	1,650,783,571.00	10.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	7,421,235.97	9,524,947.00	28.3%
3) Employee Benefits		3000-3999	4,146,641.02	5,061,933.00	22.1%
4) Books and Supplies		4000-4999	435,569.06	741,361.00	70.2%
5) Services and Other Operating Expenses		5000-5999	1,526,574,620.08	1,524,613,360.00	-0.1%
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			1,538,578,066.13	1,539,941,601.00	0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(45,784,074.16)	110,841,970.00	-342.1%
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)			(45,784,074.16)	110,841,970.00	-342.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	366,187,921.38	320,825,067.79	-12.4%
b) Audit Adjustments		9793	421,220.57	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			366,609,141.95	320,825,067.79	-12.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			366,609,141.95	320,825,067.79	-12.5%
2) Ending Net Position, June 30 (E + F1e)			320,825,067.79	431,667,037.79	34.5%
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	320,825,067.79	431,667,037.79	34.5%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	989,026,985.82		
1) Fair Value Adjustment to Cash in County Treasury		9111	(44,439,223.81)		
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	55,129,657.74		
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	13,639,838.42		
8) Other Current Assets		9340	5,238,505.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
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			1,021,595,763.17		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	7,724,994.71		
2) TOTAL, DEFERRED OUTFLOWS			7,724,994.71		
I. LIABILITIES					
1) Accounts Payable		9500	66,883,386.99		
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	10,705,140.01		
c) Total/Net OPEB Liability		9664	10,669,423.48		
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	611,990,685.00		
7) TOTAL, LIABILITIES			700,248,635.48		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	8,247,054.61		
2) TOTAL, DEFERRED INFLOWS			8,247,054.61		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			320,825,067.79		
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	152,352,941.43	37,880,737.00	-75.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	3,114,453.32	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	1,325,750,103.95	1,612,902,834.00	21.7%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	11,576,493.27	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,492,793,991.97	1,650,783,571.00	10.6%
TOTAL, REVENUES			1,492,793,991.97	1,650,783,571.00	10.6%
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	192.37	0.00	-100.0%

Los Angeles Unified
Los Angeles County

Budget, July 1
Self-Insurance Fund
Expenses by Object

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	2,621,176.26	3,707,993.00	41.5%
Clerical, Technical and Office Salaries		2400	4,799,867.34	5,796,732.00	20.8%
Other Classified Salaries		2900	0.00	20,222.00	New
TOTAL, CLASSIFIED SALARIES			7,421,235.97	9,524,947.00	28.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,662,348.56	2,571,072.00	54.7%
OASDI/Medicare/Alternative		3301-3302	507,054.79	728,274.00	43.6%
Health and Welfare Benefits		3401-3402	1,144,046.78	1,201,890.00	5.1%
Unemployment Insurance		3501-3502	3,006.89	4,808.00	59.9%
Workers' Compensation		3601-3602	217,522.03	131,104.00	-39.7%
OPEB, Allocated		3701-3702	250,950.95	380,151.00	51.5%
OPEB, Active Employees		3751-3752	361,711.02	44,634.00	-87.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,146,641.02	5,061,933.00	22.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	435,569.06	739,861.00	69.9%
Noncapitalized Equipment		4400	0.00	1,500.00	New
TOTAL, BOOKS AND SUPPLIES			435,569.06	741,361.00	70.2%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,531.58	8,214.00	48.5%
Dues and Memberships		5300	2,516.92	2,150.00	-14.6%
Insurance		5400-5450	15,248,268.23	14,820,000.00	-2.8%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,745.55	5,500.00	46.8%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	1,510,916,074.97	1,509,374,440.00	-0.1%
Communications		5900	398,482.83	403,056.00	1.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,526,574,620.08	1,524,613,360.00	-0.1%
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			1,538,578,066.13	1,539,941,601.00	0.1%
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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	1,492,793,991.97	1,650,783,571.00	10.6%
5) TOTAL, REVENUES			1,492,793,991.97	1,650,783,571.00	10.6%
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		1,538,578,066.13	1,539,941,601.00	0.1%
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			1,538,578,066.13	1,539,941,601.00	0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(45,784,074.16)	110,841,970.00	-342.1%
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)			(45,784,074.16)	110,841,970.00	-342.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	366,187,921.38	320,825,067.79	-12.4%
b) Audit Adjustments		9793	421,220.57	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			366,609,141.95	320,825,067.79	-12.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			366,609,141.95	320,825,067.79	-12.5%
2) Ending Net Position, June 30 (E + F1e)			320,825,067.79	431,667,037.79	34.5%
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	320,825,067.79	431,667,037.79	34.5%

Los Angeles Unified
Los Angeles County

Budget, July 1
Self-Insurance Fund
Exhibit: Restricted Net Position Detail

Resource	Description	2023-24	2024-25
		Estimated Actuals	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
F8BEAME8F9(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	313,754,199.00	40,000,000.00	-87.3%
5) TOTAL, REVENUES			313,754,199.00	40,000,000.00	-87.3%
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	559,817.00	490,873.00	-12.3%
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			559,817.00	490,873.00	-12.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			313,194,382.00	39,509,127.00	-87.4%
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)			313,194,382.00	39,509,127.00	-87.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	499,889,640.51	813,084,022.51	62.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			499,889,640.51	813,084,022.51	62.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			499,889,640.51	813,084,022.51	62.7%
2) Ending Net Position, June 30 (E + F1e)			813,084,022.51	852,593,149.51	4.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	813,084,022.51	852,593,150.00	4.9%
c) Unrestricted Net Position		9790	0.00	(.49)	New
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	813,084,022.51		
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			813,084,022.51		
H. DEFERRED OUTFLOWS OF RESOURCES					

Los Angeles Unified
Los Angeles County

Budget, July 1
Retiree Benefit Fund
Expenses by Object

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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			
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)			813,084,022.51		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	69,454,199.00	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	244,300,000.00	40,000,000.00	-83.6%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			313,754,199.00	40,000,000.00	-87.3%
TOTAL, REVENUES			313,754,199.00	40,000,000.00	-87.3%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	559,817.00	490,873.00	-12.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			559,817.00	490,873.00	-12.3%
TOTAL, EXPENSES			559,817.00	490,873.00	-12.3%
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%
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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	313,754,199.00	40,000,000.00	-87.3%
5) TOTAL, REVENUES			313,754,199.00	40,000,000.00	-87.3%
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		559,817.00	490,873.00	-12.3%
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			559,817.00	490,873.00	-12.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			313,194,382.00	39,509,127.00	-87.4%
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)			313,194,382.00	39,509,127.00	-87.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	499,889,640.51	813,084,022.51	62.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			499,889,640.51	813,084,022.51	62.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			499,889,640.51	813,084,022.51	62.7%
2) Ending Net Position, June 30 (E + F1e)			813,084,022.51	852,593,149.51	4.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	813,084,022.51	852,593,150.00	4.9%
c) Unrestricted Net Position		9790	0.00	(.49)	New

Los Angeles Unified
Los Angeles County

Budget, July 1
Retiree Benefit Fund
Exhibit: Restricted Net Position Detail

		2023-24 Estimated Actuals	2024-25 Budget
Resource	Description		
9010	Other Restricted Local	813,084,022.51	852,593,150.00
Total, Restricted Net Position		813,084,022.51	852,593,150.00

Los Angeles Unified
Los Angeles County

2024-25 Budget, July 1
AVERAGE DAILY ATTENDANCE

Description	2023-24 Estimated Actuals			2024-25 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)	337,751.76	337,517.38	375,561.54	337,421.50	337,594.44	350,752.06
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)	337,751.76	337,517.38	375,561.54	337,421.50	337,594.44	350,752.06
5. District Funded County Program ADA						
a. County Community Schools	62.86	62.86	62.86	55.96	55.96	55.96
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	304.02	304.02	304.02	307.98	307.98	307.98
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	366.88	363.94	363.94	363.94
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	338,118.64	337,884.26	375,928.42	337,785.44	337,958.38	351,116.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

2024-25 Budget, July 1
AVERAGE DAILY ATTENDANCE

Los Angeles Unified
Los Angeles County

Description	2023-24 Estimated Actuals			2024-25 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)						

Description	2023-24 Estimated Actuals			2024-25 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	34,658.02	34,579.00	34,658.02	35,231.96	35,185.61	35,231.96
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)	34,658.02	34,579.00	34,658.02	35,231.96	35,185.61	35,231.96
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)	34,658.02	34,579.00	34,658.02	35,231.96	35,185.61	35,231.96

Los Angeles Unified
Los Angeles County

Budget, July 1
2024-25 Budget
Cashflow Worksheet - Budget Year (1)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			6,598,587,039.96	6,271,573,616.72	5,752,985,872.55	5,671,020,878.68	5,165,121,477.70	5,061,655,463.82	5,608,205,417.04	5,470,714,108.66
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		210,545,341.16	211,253,081.01	616,233,679.90	338,013,152.00	380,255,545.60	616,799,875.86	381,010,324.62	335,326,287.91
Property Taxes	8020-8079		61,230,684.00	64,970,981.39	(360.95)	0.00	28,335,440.94	628,402,842.09	200,830,074.71	89,108,612.07
Miscellaneous Funds	8080-8099		(22,047,213.15)	0.00	(44,223,075.93)	(34,940,262.91)	(30,530,991.76)	(29,731,444.10)	(11,668,648.76)	(29,729,805.73)
Federal Revenue	8100-8299		81,606,761.20	55,485,150.44	2,774,979.27	87,451,285.25	18,799,637.61	51,835,688.70	43,591,265.05	146,061,039.36
Other State Revenue	8300-8599		35,042,253.97	31,754,289.07	125,469,651.88	41,644,436.77	303,820,272.44	164,887,128.79	56,439,188.75	108,218,098.73
Other Local Revenue	8600-8799		52,287,504.29	19,272,021.08	31,964,020.32	7,560,025.47	60,124,926.66	24,425,754.44	31,899,623.02	91,802,100.27
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979				2,951.51	983.84	983.84	847.22	847.22	847.22
TOTAL RECEIPTS			418,665,331.47	382,735,522.99	732,221,846.00	439,729,620.42	760,805,815.33	1,456,620,693.00	702,102,674.61	740,787,179.83
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		637,478,420.48	725,666,122.73	714,969,384.93	742,313,608.61	713,292,393.70	729,666,941.18	724,206,843.34	730,287,285.12
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999		108,200,334.23	175,196,010.14	84,591,390.21	198,472,551.41	146,146,156.95	176,241,639.09	111,225,036.76	52,374,273.70
Services	5000-5999									
Capital Outlay	6000-6999									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629			461,134.29	14,626,064.73	4,842,861.38	4,833,278.56	4,162,159.51	4,162,102.89	4,162,102.89
All Other Financing Uses	7630-7699									

Los Angeles Unified
Los Angeles County

Budget, July 1
2024-25 Budget
Cashflow Worksheet - Budget Year (1)

Form CASH
F8BEAME8F9(2024-25)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
TOTAL DISBURSEMENTS			745,678,754.71	901,323,267.16	814,186,839.87	945,629,021.40	864,271,829.21	910,070,739.78	839,593,982.99	786,823,661.71
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111- 9199	(233,993,386.27)								
Accounts Receivable	9200- 9299	807,466,969.31								
Due From Other Funds	9310									
Stores	9320	34,749,396.50								
Prepaid Expenditures	9330	10,658,390.26								
Other Current Assets	9340									
Lease Receivable	9380	12,381,013.26								
Deferred Outflows of Resources	9490									
SUBTOTAL		631,262,383.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500- 9599	759,730,085.42								
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650	100,814,682.29								
Deferred Inflows of Resources	9690	12,381,013.26								
SUBTOTAL		872,925,780.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(241,663,397.91)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(327,013,423.24)	(518,587,744.17)	(81,964,993.87)	(505,899,400.98)	(103,466,013.88)	546,549,953.22	(137,491,308.38)	(46,036,481.88)
F. ENDING CASH (A + E)			6,271,573,616.72	5,752,985,872.55	5,671,020,878.68	5,165,121,477.70	5,061,655,463.82	5,608,205,417.04	5,470,714,108.66	5,424,677,626.78
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Los Angeles Unified
Los Angeles County

Budget, July 1
2024-25 Budget
Cashflow Worksheet - Budget Year (1)

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		5,424,677,626.78	5,356,446,858.02	5,718,219,337.67	5,450,656,551.91				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	619,772,296.36	335,326,291.12	335,326,291.12	345,828,099.34	0.00		4,725,690,266.00	4,725,690,266.00
Property Taxes	8020-8079	13,590,761.28	450,080,708.16	404,811,045.94	171,665,085.37			2,113,025,875.00	2,113,025,875.00
Miscellaneous Funds	8080-8099	(36,499,103.62)	(40,970,482.84)	(37,913,684.87)	(73,147,683.33)			(391,402,397.00)	(391,402,397.00)
Federal Revenue	8100-8299	79,761,759.90	11,312,149.12	40,485,525.91	243,638,699.19			862,803,941.00	862,803,941.00
Other State Revenue	8300-8599	83,044,931.26	329,954,793.39	141,220,759.85	273,174,446.10			1,694,670,251.00	1,694,670,251.00
Other Local Revenue	8600-8799	28,727,099.23	31,205,517.76	64,922,643.18	(41,643,141.72)			402,548,094.00	402,548,094.00
Interfund Transfers In	8900-8929	54,700.09		21,900.22	29,923,399.69			30,000,000.00	30,000,000.00
All Other Financing Sources	8930-8979	684.52	684.52	686.21	483.91			10,000.01	10,000.00
TOTAL RECEIPTS		788,453,129.02	1,116,909,661.23	948,875,167.56	949,439,388.55	0.00	0.00	9,437,346,030.01	9,437,346,030.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	695,006,184.54	714,291,036.34	933,066,214.79	769,416,036.52	0.00		8,829,660,472.28	4,185,706,684.00
Classified Salaries	2000-2999							0.00	1,574,129,061.00
Employee Benefits	3000-3999							0.00	3,069,824,729.08
Books and Supplies	4000-4999	158,205,169.06	37,483,303.13	280,008,896.42	805,745,500.02			2,333,890,261.12	1,196,807,642.98
Services	5000-5999							0.00	1,069,259,224.04
Capital Outlay	6000-6999							0.00	104,250,281.00
Other Outgo	7000-7499							0.00	(36,427,382.00)
Interfund Transfers Out	7600-7629	3,472,544.18	3,362,842.11	3,362,842.11	2,722,231.35			50,170,164.00	50,170,664.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		856,683,897.78	755,137,181.58	1,216,437,953.32	1,577,883,767.89	0.00	0.00	11,213,720,897.40	11,213,720,904.10

Los Angeles Unified
Los Angeles County

Budget, July 1
2024-25 Budget
Cashflow Worksheet - Budget Year (1)

Form CASH
F8BEAME8F9(2024-25)

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199						(233,993,386.27)	(233,993,386.27)	
Accounts Receivable	9200-9299						807,466,969.31	807,466,969.31	
Due From Other Funds	9310							0.00	
Stores	9320						34,749,396.50	34,749,396.50	
Prepaid Expenditures	9330						10,658,390.26	10,658,390.26	
Other Current Assets	9340						12,381,013.26	12,381,013.26	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	631,262,383.06	631,262,383.06	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599						759,730,085.42	759,730,085.42	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650						100,814,682.29	100,814,682.29	
Deferred Inflows of Resources	9690						12,381,013.26	12,381,013.26	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	872,925,780.97	872,925,780.97	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	(241,663,397.91)	(241,663,397.91)	
E. NET INCREASE/DECREASE (B - C + D)		(68,230,768.76)	361,772,479.65	(267,562,785.76)	(628,444,379.34)	0.00	(241,663,397.91)	(2,018,038,265.30)	(1,776,374,874.10)
F. ENDING CASH (A + E)		5,356,446,858.02	5,718,219,337.67	5,450,656,551.91	4,822,212,172.57				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								4,580,548,774.66	

Los Angeles Unified
Los Angeles County

**Budget, July 1
2024-25 Budget
Cashflow Worksheet - Budget Year (2)**

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			4,822,212,172.57	4,541,747,620.01	4,083,921,972.90	4,016,270,194.37	3,581,110,740.18	3,507,161,067.79	4,105,060,300.12	4,018,905,723.04
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		209,032,049.47	209,734,702.45	613,504,667.97	335,583,687.22	377,522,464.20	614,066,794.46	378,271,818.26	332,916,134.93
Property Taxes	8020-8079		61,258,618.52	65,000,622.31	(371.89)	0.00	28,348,368.07	628,689,541.42	200,921,696.97	89,149,265.01
Miscellaneous Funds	8080-8099		(22,372,252.91)	0.00	(44,875,052.13)	(35,455,383.56)	(30,981,106.99)	(30,169,771.69)	(11,840,678.44)	(30,168,109.16)
Federal Revenue	8100-8299		77,935,498.18	52,989,063.15	2,651,115.73	83,517,163.68	17,953,831.15	49,503,973.63	41,684,356.21	139,439,368.94
Other State Revenue	8300-8599		34,765,214.25	31,506,576.30	124,420,990.49	41,311,085.28	301,366,101.01	163,519,095.69	55,995,297.32	107,373,674.45
Other Local Revenue	8600-8799		43,057,676.48	16,671,700.56	26,398,170.99	6,114,508.06	48,750,770.61	20,235,636.00	25,925,783.63	73,995,221.43
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979				2,951.51	983.84	983.84	847.22	847.22	847.22
TOTAL RECEIPTS			403,676,803.99	375,902,664.77	722,102,472.67	431,072,044.52	742,961,411.89	1,445,846,116.73	690,959,121.17	712,706,402.82
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		583,235,874.90	672,335,813.02	703,075,855.54	683,032,973.30	673,399,784.05	682,253,951.50	675,984,099.08	683,525,556.27
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999		100,905,481.65	160,693,432.96	64,505,715.79	175,856,891.34	136,184,193.44	159,383,222.67	94,819,974.77	34,408,667.60
Services	5000-5999									
Capital Outlay	6000-6999									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629			699,065.90	22,172,679.87	7,341,634.07	7,327,106.79	6,309,710.23	6,309,624.40	6,309,624.40
All Other Financing Uses	7630-7699									

Los Angeles Unified
Los Angeles County

Budget, July 1
2024-25 Budget
Cashflow Worksheet - Budget Year (2)

Form CASH
F8BEAME8F9(2024-25)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
TOTAL DISBURSEMENTS			684,141,356.55	833,728,311.88	789,754,251.20	866,231,498.71	816,911,084.28	847,946,884.40	777,113,698.25	724,243,848.27
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111- 9199									
Accounts Receivable	9200- 9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500- 9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(280,464,552.56)	(457,825,647.11)	(67,651,778.53)	(435,159,454.19)	(73,949,672.39)	597,899,232.33	(86,154,577.08)	(11,537,445.45)
F. ENDING CASH (A + E)			4,541,747,620.01	4,083,921,972.90	4,016,270,194.37	3,581,110,740.18	3,507,161,067.79	4,105,060,300.12	4,018,905,723.04	4,007,368,277.59
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Los Angeles Unified
Los Angeles County

Budget, July 1
2024-25 Budget
Cashflow Worksheet - Budget Year (2)

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		4,007,368,277.59	3,996,530,322.07	4,400,742,465.15	4,162,872,862.24				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	617,362,143.35	332,916,138.11	332,916,138.11	346,657,082.47			4,700,483,821.00	4,700,483,821.00
Property Taxes	8020-8079	13,596,961.63	450,286,042.99	404,995,727.94	171,743,402.03			2,113,989,875.00	2,113,989,875.00
Miscellaneous Funds	8080-8099	(37,266,126.48)	(41,574,506.40)	(38,472,642.38)	(74,462,655.86)			(397,638,286.00)	(397,638,286.00)
Federal Revenue	8100-8299	76,175,569.47	10,876,633.81	38,664,493.09	232,680,096.96			824,071,164.00	824,071,164.00
Other State Revenue	8300-8599	82,283,877.22	327,190,674.44	140,109,199.51	271,016,544.04			1,680,858,330.00	1,680,858,330.00
Other Local Revenue	8600-8799	24,862,683.59	25,821,592.87	39,338,122.43	(7,462,337.65)			343,709,529.00	343,709,529.00
Interfund Transfers In	8900-8929	54,700.09		21,900.22	29,923,399.69			30,000,000.00	30,000,000.00
All Other Financing Sources	8930-8979	684.52	684.52	686.21	483.90			10,000.00	10,000.00
TOTAL RECEIPTS		777,070,493.39	1,105,517,260.34	917,573,625.13	970,096,015.58	0.00	0.00	9,295,484,433.00	9,295,484,433.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	654,564,340.05	675,808,515.23	900,842,552.22	747,148,300.52			8,335,207,615.68	3,852,159,576.00
Classified Salaries	2000-2999							0.00	1,454,719,471.00
Employee Benefits	3000-3999							0.00	3,028,328,571.00
Books and Supplies	4000-4999	128,079,834.98	20,398,633.24	249,502,707.03	714,292,931.36			2,039,031,686.83	904,339,030.00
Services	5000-5999							0.00	1,085,255,220.00
Capital Outlay	6000-6999							0.00	76,224,027.00
Other Outgo	7000-7499							0.00	6,930,242.00
Interfund Transfers Out	7600-7629	5,264,273.88	5,097,968.79	5,097,968.79	4,126,821.88			76,056,479.00	76,056,479.00
All Other Financing Uses	7630-7699							0.00	(33,716,833.00)
TOTAL DISBURSEMENTS		787,908,448.91	701,305,117.26	1,155,443,228.04	1,465,568,053.76	0.00	0.00	10,450,295,781.51	10,450,295,783.00

Los Angeles Unified
Los Angeles County

Budget, July 1
2024-25 Budget
Cashflow Worksheet - Budget Year (2)

Form CASH
F8BEAME8F9(2024-25)

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199						(233,993,386.27)	(233,993,386.27)	
Accounts Receivable	9200-9299						807,466,969.31	807,466,969.31	
Due From Other Funds	9310							0.00	
Stores	9320						34,749,396.50	34,749,396.50	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340						10,658,390.26	10,658,390.26	
Lease Receivable	9380						12,381,013.26	12,381,013.26	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	631,262,383.06	631,262,383.06	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599						759,730,085.42	759,730,085.42	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650						100,814,682.29	100,814,682.29	
Deferred Inflows of Resources	9690						12,381,013.26	12,381,013.26	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	872,925,780.97	872,925,780.97	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	(241,663,397.91)	(241,663,397.91)	
E. NET INCREASE/DECREASE (B - C + D)		(10,837,955.52)	404,212,143.08	(237,869,602.91)	(495,472,038.18)	0.00	(241,663,397.91)	(1,396,474,746.42)	(1,154,811,350.00)
F. ENDING CASH (A + E)		3,996,530,322.07	4,400,742,465.15	4,162,872,862.24	3,667,400,824.06				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								3,425,737,426.15	

Los Angeles Unified
Los Angeles County

Budget, July 1
General Fund
Multiyear Projections
Unrestricted

19 64733 0000000
Form MYP
F8BEAME8F9(2024-25)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 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	6,415,740,284.00	-0.48%	6,385,261,950.00	1.09%	6,454,957,600.00
2. Federal Revenues	8100-8299	1,920,000.00	0.00%	1,920,000.00	1.04%	1,940,000.00
3. Other State Revenues	8300-8599	125,974,326.00	-1.25%	124,402,917.00	-3.28%	120,325,961.00
4. Other Local Revenues	8600-8799	357,779,700.00	-19.57%	287,766,135.00	-18.84%	233,557,059.00
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	(1,660,252,416.00)	-1.70%	(1,631,959,146.00)	-0.11%	(1,630,130,977.00)
6. Total (Sum lines A1 thru A5c)		5,271,171,894.00	-1.40%	5,197,401,856.00	0.26%	5,210,659,643.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,124,674,753.00		2,316,376,346.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(808,298,407.00)		385,053,216.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,124,674,753.00	-25.87%	2,316,376,346.00	16.62%	2,701,429,562.00
2. Classified Salaries						
a. Base Salaries				940,781,633.00		664,551,037.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(276,230,596.00)		124,949,958.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	940,781,633.00	-29.36%	664,551,037.00	18.80%	789,500,995.00
3. Employee Benefits	3000-3999	1,884,633,563.00	-12.35%	1,651,847,637.00	11.79%	1,846,523,756.00
4. Books and Supplies	4000-4999	431,553,539.00	-7.38%	399,704,174.00	-23.43%	306,037,577.00
5. Services and Other Operating Expenditures	5000-5999	567,443,736.00	-1.59%	558,395,099.00	14.56%	639,713,048.00
6. Capital Outlay	6000-6999	94,498,466.00	-32.26%	64,010,796.00	48.33%	94,949,475.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,929,742.00	0.01%	6,930,242.00	0.00%	6,930,242.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(261,528,469.00)	-26.81%	(191,413,430.00)	-24.73%	(144,081,280.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	50,170,664.00	51.60%	76,056,479.00	0.00%	76,058,637.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		6,839,157,627.00	-18.90%	5,546,458,380.00	13.89%	6,317,062,012.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,567,985,733.00)		(349,056,524.00)		(1,106,402,369.00)

Los Angeles Unified
Los Angeles County

**Budget, July 1
General Fund
Multiyear Projections
Unrestricted**

19 64733 0000000
Form MYP
F8BEAME8F9(2024-25)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,475,862,564.96		2,907,876,831.96		2,558,820,307.96
2. Ending Fund Balance (Sum lines C and D1)		2,907,876,831.96		2,558,820,307.96		1,452,417,938.96
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	47,917,053.00		47,917,052.00		47,917,052.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	1,796,856,244.00		1,737,065,984.00		379,831,186.00
d. Assigned	9780	726,085,979.00		642,836,972.00		908,337,261.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	112,240,000.00		104,610,000.00		103,550,000.00
2. Unassigned/Unappropriated	9790	224,777,555.96		26,390,299.96		12,782,439.96
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,907,876,831.96		2,558,820,307.96		1,452,417,938.96
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	112,240,000.00		104,610,000.00		103,550,000.00
c. Unassigned/Unappropriated	9790	224,777,555.96		26,390,299.96		12,782,439.96
(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)		337,017,555.96		131,000,299.96		116,332,439.96
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

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 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	31,573,460.00	0.00%	31,573,460.00	0.00%	31,573,460.00
2. Federal Revenues	8100-8299	860,883,941.00	-4.50%	822,151,164.00	-0.02%	822,007,688.00
3. Other State Revenues	8300-8599	1,568,695,925.00	-0.78%	1,556,455,413.00	0.29%	1,561,000,499.00
4. Other Local Revenues	8600-8799	44,768,394.00	24.96%	55,943,394.00	0.00%	55,943,394.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	1,660,252,416.00	-1.70%	1,631,959,146.00	-0.11%	1,630,130,977.00
6. Total (Sum lines A1 thru A5c)		4,166,174,136.00	-1.63%	4,098,082,577.00	0.06%	4,100,656,018.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,061,031,931.00		1,535,783,230.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				474,751,299.00		(528,296,518.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,061,031,931.00	44.74%	1,535,783,230.00	-34.40%	1,007,486,712.00
2. Classified Salaries						
a. Base Salaries				633,347,428.00		790,168,434.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				156,821,006.00		(180,879,155.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	633,347,428.00	24.76%	790,168,434.00	-22.89%	609,289,279.00
3. Employee Benefits	3000-3999	1,185,191,166.08	16.14%	1,376,480,934.00	-9.84%	1,241,102,842.00
4. Books and Supplies	4000-4999	765,254,103.98	-34.06%	504,634,856.00	-0.34%	502,914,143.00
5. Services and Other Operating Expenditures	5000-5999	501,815,488.04	4.99%	526,860,121.00	1.64%	535,497,753.00
6. Capital Outlay	6000-6999	9,751,815.00	25.24%	12,213,231.00	1.59%	12,407,029.00
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	218,171,345.00	-27.72%	157,696,597.00	-24.50%	119,068,227.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	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)		4,374,563,277.10	12.10%	4,903,837,403.00	-17.87%	4,027,765,985.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(208,389,141.10)		(805,754,826.00)		72,890,033.00

Los Angeles Unified
Los Angeles County

Budget, July 1
General Fund
Multiyear Projections
Restricted

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,881,061,077.10		1,672,671,936.00		866,917,110.00
2. Ending Fund Balance (Sum lines C and D1)		1,672,671,936.00		866,917,110.00		939,807,143.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	64,939.00		64,939.00		64,939.00
b. Restricted	9740	1,672,606,997.00		866,852,171.00		939,742,204.00
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)		1,672,671,936.00		866,917,110.00		939,807,143.00
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

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 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	6,447,313,744.00	-0.47%	6,416,835,410.00	1.09%	6,486,531,060.00
2. Federal Revenues	8100-8299	862,803,941.00	-4.49%	824,071,164.00	-0.01%	823,947,688.00
3. Other State Revenues	8300-8599	1,694,670,251.00	-0.82%	1,680,858,330.00	0.03%	1,681,326,460.00
4. Other Local Revenues	8600-8799	402,548,094.00	-14.62%	343,709,529.00	-15.77%	289,500,453.00
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)		9,437,346,030.00	-1.50%	9,295,484,433.00	0.17%	9,311,315,661.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,185,706,684.00		3,852,159,576.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(333,547,108.00)		(143,243,302.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,185,706,684.00	-7.97%	3,852,159,576.00	-3.72%	3,708,916,274.00
2. Classified Salaries						
a. Base Salaries				1,574,129,061.00		1,454,719,471.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(119,409,590.00)		(55,929,197.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,574,129,061.00	-7.59%	1,454,719,471.00	-3.84%	1,398,790,274.00
3. Employee Benefits	3000-3999	3,069,824,729.08	-1.35%	3,028,328,571.00	1.96%	3,087,626,598.00
4. Books and Supplies	4000-4999	1,196,807,642.98	-24.44%	904,339,030.00	-10.55%	808,951,720.00
5. Services and Other Operating Expenditures	5000-5999	1,069,259,224.04	1.50%	1,085,255,220.00	8.29%	1,175,210,801.00
6. Capital Outlay	6000-6999	104,250,281.00	-26.88%	76,224,027.00	40.84%	107,356,504.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,929,742.00	0.01%	6,930,242.00	0.00%	6,930,242.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(43,357,124.00)	-22.23%	(33,716,833.00)	-25.81%	(25,013,053.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	50,170,664.00	51.60%	76,056,479.00	0.00%	76,058,637.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		11,213,720,904.10	-6.81%	10,450,295,783.00	-1.01%	10,344,827,997.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,776,374,874.10)		(1,154,811,350.00)		(1,033,512,336.00)

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Budget, July 1
General Fund
Multiyear Projections
Unrestricted/Restricted

19 64733 0000000
Form MYP
F8BEAME8F9(2024-25)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,356,923,642.06		4,580,548,767.96		3,425,737,417.96
2. Ending Fund Balance (Sum lines C and D1)		4,580,548,767.96		3,425,737,417.96		2,392,225,081.96
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	47,981,992.00		47,981,991.00		47,981,991.00
b. Restricted	9740	1,672,606,997.00		866,852,171.00		939,742,204.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	1,796,856,244.00		1,737,065,984.00		379,831,186.00
d. Assigned	9780	726,085,979.00		642,836,972.00		908,337,261.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	112,240,000.00		104,610,000.00		103,550,000.00
2. Unassigned/Unappropriated	9790	224,777,555.96		26,390,299.96		12,782,439.96
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,580,548,767.96		3,425,737,417.96		2,392,225,081.96
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	112,240,000.00		104,610,000.00		103,550,000.00
c. Unassigned/Unappropriated	9790	224,777,555.96		26,390,299.96		12,782,439.96
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)		337,017,555.96		131,000,299.96		116,332,439.96
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.01%		1.25%		1.12%
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					

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Budget, July 1
General Fund
Multiyear Projections
Unrestricted/Restricted

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 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)						
		372,653.46		362,117.39		352,864.33
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		11,213,720,904.10		10,450,295,783.00		10,344,827,997.00
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)						
		11,213,720,904.10		10,450,295,783.00		10,344,827,997.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		1.00%		1.00%		1.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		112,137,209.04		104,502,957.83		103,448,279.97
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)						
		112,137,209.04		104,502,957.83		103,448,279.97
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

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2024-25 Budget, July 1
General Fund
School District Criteria and Standards Review

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: Projected 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):	372,653.46	
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 (2021-22)				
District Regular	406,355	412,926		
Charter School	39,448	36,631		
Total ADA	445,803	449,557	N/A	Met
Second Prior Year (2022-23)				
District Regular	398,498	398,378		
Charter School	34,727	35,523		
Total ADA	433,225	433,902	N/A	Met
First Prior Year (2023-24)				
District Regular	375,537	375,562		
Charter School	34,020	34,658		
Total ADA	409,557	410,220	N/A	Met
Budget Year (2024-25)				
District Regular	350,752			
Charter School	35,232			
Total ADA	385,984			

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)

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2024-25 Budget, July 1
General Fund
School District Criteria and Standards Review

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): 372,653.5

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, CALPADS Actual column for the First Prior Year; all other data are extracted or calculated. CALPADS 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.

Enrollment

Fiscal Year	Budget	CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third 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
Second 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
First Prior Year (2023-24)				
District Regular	376,210	376,673		
Charter School	37,613	38,322		
Total Enrollment	413,823	414,995	N/A	Met
Budget Year (2024-25)				
District Regular	367,083			
Charter School	37,797			
Total Enrollment	404,880			

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: Estimated CALPADS enrollment is norm day enrollment + nonpublic schools enrollment.

1b. STANDARD MET - Enrollment 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)

2021-22 showed the after-effect of the COVID-19 pandemic on enrollment. Pre-pandemic enrollment variance between budget and actual is typically within standard.

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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 CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third 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%
Second Prior Year (2022-23)			
District Regular	347,653	385,698	
Charter School	35,523	38,395	
Total ADA/Enrollment	383,176	424,093	90.4%
First Prior Year (2023-24)			
District Regular	337,752	376,673	
Charter School	34,658	38,322	
Total ADA/Enrollment	372,410	414,995	89.7%
Historical Average Ratio:			89.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			89.8%

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 (2024-25)				
District Regular	337,422	367,083		
Charter School	35,232	37,797		
Total ADA/Enrollment	372,653	404,880	92.0%	Not Met
1st Subsequent Year (2025-26)				
District Regular	327,371	356,123		
Charter School	34,747	37,279		
Total ADA/Enrollment	362,117	393,402	92.0%	Not Met
2nd Subsequent Year (2026-27)				
District Regular	318,593	346,487		
Charter School	34,271	36,769		
Total ADA/Enrollment	352,864	383,256	92.1%	Not 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 NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

Attendance rate for the District has improved since the onset of the COVID-19 pandemic. The recent 2023-24 P-2 attendance report showed a 92% ratio of ADA to Enrollment. This became the basis of estimating the P-2 ADA for the Budget Year 2024-25 and the 2 subsequent years. The District's pre-pandemic ratio of ADA to Enrollment was at 95%.

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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 cost-of-living adjustment (COLA), 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 COLA, plus or minus one percent.

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.

Projected LCFF Revenue

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	410,586.44	386,347.96	373,490.35	366,239.32
b. Prior Year ADA (Funded)		410,586.44	386,347.96	373,490.35
c. Difference (Step 1a minus Step 1b)		(24,238.48)	(12,857.61)	(7,251.03)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(5.90%)	(3.33%)	(1.94%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		6,698,810,280.00	6,415,740,284.00	6,385,261,950.00
b1. COLA percentage		1.07%	2.93%	3.08%
b2. COLA amount (proxy for purposes of this criterion)		71,677,270.00	187,981,190.32	196,666,068.06
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		1.07%	2.93%	3.08%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		(4.83%)	(.40%)	1.14%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-5.83% to -3.83%	-1.40% to 0.60%	0.14% to 2.14%

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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 (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	2,081,254,987.00	2,113,025,875.00		
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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
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 (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	7,093,432,762.00	6,838,716,141.00	6,814,473,696.00	6,885,641,689.00
District's Projected Change in LCFF Revenue:		(3.59%)	(.35%)	1.04%
LCFF Revenue Standard		-5.83% to -3.83%	-1.40% to 0.60%	0.14% to 2.14%
Status:		Not 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 NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

LCFF for the District's non-charter schools is funded on the average of the three prior years' ADA. 2024-25 has only 1 COVID-19 ADA protected prior year compared to 2 COVID-19 ADA protected prior years for 2023-24. As such, funded ADA for 2024-25 has declined by approximately 6.5%. 2024-25 LCFF revenue is further worsened by a very low funded COLA of 1.07%.

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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.

Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)			Ratio
Fiscal Year	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
Third Prior Year (2021-22)	3,854,664,113.02	4,873,882,020.55	79.1%
Second Prior Year (2022-23)	4,013,325,243.11	4,757,760,685.96	84.4%
First Prior Year (2023-24)	4,939,536,632.00	5,834,075,571.33	84.7%
Historical Average Ratio:			82.7%
	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2024-25)	(2025-26)	(2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	1.0%	1.0%	1.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	79.7% to 85.7%	79.7% to 85.7%	79.7% to 85.7%

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)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2024-25)	5,950,089,949.00	6,788,986,963.00	87.6%	Not Met
1st Subsequent Year (2025-26)	4,632,775,020.00	5,470,401,901.00	84.7%	Met
2nd Subsequent Year (2026-27)	5,337,454,313.00	6,241,003,375.00	85.5%	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)

FY 2024-25 ratio is higher than the standard mainly due to positions that were previously funded by restricted resources (mostly ESSER) are now funded with unrestricted resources starting 2024-25. The 2024-25 ratio is higher also due to projected spending of school carryover that will be mostly for salaries and benefits.

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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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	(4.83%)	(.40%)	1.14%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-14.83% to 5.17%	-10.40% to 9.60%	-8.86% to 11.14%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-9.83% to 0.17%	-5.40% to 4.60%	-3.86% to 6.14%

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 (2023-24)	2,091,784,037.69		
Budget Year (2024-25)	862,803,941.00	(58.75%)	Yes
1st Subsequent Year (2025-26)	824,071,164.00	(4.49%)	No
2nd Subsequent Year (2026-27)	823,947,688.00	(.01%)	No

Explanation:
(required if Yes)

The change in 2024-25 from 2023-24 is due to the recognition of one-time revenues in 2023-24 from FEMA reimbursement of \$486 million and COVID-related funding totaling \$914 million.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

First Prior Year (2023-24)	1,573,982,626.51		
Budget Year (2024-25)	1,694,670,251.00	7.67%	Yes
1st Subsequent Year (2025-26)	1,680,858,330.00	(.82%)	No
2nd Subsequent Year (2026-27)	1,681,326,460.00	.03%	No

Explanation:
(required if Yes)

The change in 2024-25 from 2023-24 is mostly due to the one-time reduction in 2023-24 for Expanded Learning Opportunities Program (ELOP) of \$182 million to recognize impending return of unspent funds as well as the recognition of one-time revenue in 2023-24 from Universal Prekindergarten (UPK) Planning and Implementation Grant of \$11.2 million.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

First Prior Year (2023-24)	569,528,297.87		
Budget Year (2024-25)	402,548,094.00	(29.32%)	Yes
1st Subsequent Year (2025-26)	343,709,529.00	(14.62%)	Yes
2nd Subsequent Year (2026-27)	289,500,453.00	(15.77%)	Yes

Explanation:
(required if Yes)

The decline in revenue across the years is attributable to decreasing interest income estimates due to diminishing cash balance. For 2024-25 only, the change is also due to the recognition of one-time settle-up payment for Medi-Cal Billing Option of \$66 million.

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Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

First Prior Year (2023-24)	586,507,600.23		
Budget Year (2024-25)	1,196,807,642.98	104.06%	Yes
1st Subsequent Year (2025-26)	904,339,030.00	(24.44%)	Yes
2nd Subsequent Year (2026-27)	808,951,720.00	(10.55%)	Yes

Explanation:

(required if Yes)

The increase in 2024-25 are mainly due to projected spending of ELOP and various carry over funds which are mostly in objects 4000-4999 pending allocation to proper objects of expenditures, as well as pending implementation of various unearned revenue grants. The decrease in 2025-26 are due to the onetime nature of carry over spending and to align spending of various grants to actual spending and assumed implementation. The decrease in 2026-27 is mainly due to lower projected textbooks spending as no new textbook adoption is scheduled for 2026-27.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)

First Prior Year (2023-24)	1,389,763,724.84		
Budget Year (2024-25)	1,069,259,224.04	(23.06%)	Yes
1st Subsequent Year (2025-26)	1,085,255,220.00	1.50%	No
2nd Subsequent Year (2026-27)	1,175,210,801.00	8.29%	Yes

Explanation:

(required if Yes)

The decrease in 2024-25 are mainly due to lower projected spending in ELOP, liability self-insurance, and utilities, as well as allocation of grant expenditures to other objects of expenditure. The increase in 2026-27 are mainly due to spending of assigned balances in various programs such as hardware/software needs, telephone, utilities, and leases.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2023-24)	4,235,294,962.07		
Budget Year (2024-25)	2,960,022,286.00	(30.11%)	Not Met
1st Subsequent Year (2025-26)	2,848,639,023.00	(3.76%)	Met
2nd Subsequent Year (2026-27)	2,794,774,601.00	(1.89%)	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2023-24)	1,976,271,325.07		
Budget Year (2024-25)	2,266,066,867.02	14.66%	Not Met
1st Subsequent Year (2025-26)	1,989,594,250.00	(12.20%)	Not Met
2nd Subsequent Year (2026-27)	1,984,162,521.00	(.27%)	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 2024-25 from 2023-24 is due to the recognition of one-time revenues in 2023-24 from FEMA reimbursement of \$486 million and COVID-related funding totaling \$914 million.

Explanation:

Other State Revenue
(linked from 6B
if NOT met)

The change in 2024-25 from 2023-24 is mostly due to the one-time reduction in 2023-24 for Expanded Learning Opportunities Program (ELOP) of \$182 million to recognize impending return of unspent funds as well as the recognition of one-time revenue in 2023-24 from Universal Prekindergarten (UPK) Planning and Implementation Grant of \$11.2 million.

Explanation:

Other Local Revenue
(linked from 6B
if NOT met)

The decline in revenue across the years is attributable to decreasing interest income estimates due to diminishing cash balance. For 2024-25 only, the change is also due to the recognition of one-time settle-up payment for Medi-Cal Billing Option of \$66 million.

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- 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 increase in 2024-25 are mainly due to projected spending of ELOP and various carry over funds which are mostly in objects 4000-4999 pending allocation to proper objects of expenditures, as well as pending implementation of various unearned revenue grants. The decrease in 2025-26 are due to the onetime nature of carry over spending and to align spending of various grants to actual spending and assumed implementation. The decrease in 2026-27 is mainly due to lower projected textbooks spending as no new textbook adoption is scheduled for 2026-27.

Explanation:**Services and Other Exps**

(linked from 6B

if NOT met)

The decrease in 2024-25 are mainly due to lower projected spending in ELOP, liability self-insurance, and utilities, as well as allocation of grant expenditures to other objects of expenditure. The increase in 2026-27 are mainly due to spending of assigned balances in various programs such as hardware/software needs, telephone, utilities, and leases.

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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 exclude 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

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)

10,893,681,855.10

b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)

3% Required

Budgeted Contribution¹

Minimum Contribution
(Line 2c times 3%)

to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

10,893,681,855.10

326,810,455.65

326,911,000.00

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 reserves¹ as a percentage of total expenditures and other financing uses² 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 (2021-22)	Second Prior Year (2022-23)	First Prior Year (2023-24)
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)	199,860,000.00	238,780,000.00	244,900,000.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	1,011,740,986.70	193,712,770.05	826,026,266.77
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)	1,211,600,986.70	432,492,770.05	1,070,926,266.77
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	9,237,635,935.26	9,437,894,473.23	10,346,868,744.87
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)	9,237,635,935.26	9,437,894,473.23	10,346,868,744.87
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	13.1%	4.6%	10.4%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	4.4%	1.5%	3.5%

¹Available 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.

²A 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 (2021-22)	204,135,079.57	4,888,235,927.02	N/A	Met
Second Prior Year (2022-23)	1,092,432,195.06	4,773,231,310.35	N/A	Met
First Prior Year (2023-24)	608,824,149.39	5,859,099,174.33	N/A	Met
Budget Year (2024-25) (Information only)	(1,567,985,733.00)	6,839,157,627.00		

8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

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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)

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9. CRITERION: Fund and Cash Balances

A. 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 250,000
0.3%	250,001 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): 373,017

District's Fund Balance Standard Percentage Level: .3%

9A-1. 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)		Beginning Fund Balance Variance Level	
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2021-22)	2,462,534,452.36	2,646,426,117.61	N/A	Met
Second Prior Year (2022-23)	3,066,586,038.64	2,819,784,482.18	8.0%	Not Met
First Prior Year (2023-24)	3,336,633,677.05	3,867,038,415.57	N/A	Met
Budget Year (2024-25) (Information only)	4,475,862,564.96			

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9A-2. 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.

B. Cash Balance Standard: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1: Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Ending Cash Balance		
General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2024-25)	4,822,212,172.57	Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

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10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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 \$87,000 (greater of)	0 to 300
4% or \$87,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	372,653	362,117	352,864
District's Reserve Standard Percentage Level:	1%	1%	1%

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. If Yes, enter data for item 2a. If No, enter data 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):

b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499, 6500-6540 and 6546,
objects 7211-7213 and 7221-7223)

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	11,213,720,904.10	10,450,295,783.00	10,344,827,997.00
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)	11,213,720,904.10	10,450,295,783.00	10,344,827,997.00
4. Reserve Standard Percentage Level	1%	1%	1%
5. Reserve Standard - by Percent (Line B3 times Line B4)	112,137,209.04	104,502,957.83	103,448,279.97
6. Reserve Standard - by Amount			

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(\$87,000 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)		112,137,209.04	104,502,957.83	103,448,279.97

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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
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)	112,240,000.00	104,610,000.00	103,550,000.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	224,777,555.96	26,390,299.96	12,782,439.96
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)	337,017,555.96	131,000,299.96	116,332,439.96
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.01%	1.25%	1.12%
District's Reserve Standard (Section 10B, Line 7):		112,137,209.04	104,502,957.83	103,448,279.97
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 2026-27 include releasing various committed and assigned ending fund balance.

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 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:

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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 (2023-24)	(1,319,115,696.02)			
Budget Year (2024-25)	(1,660,252,416.00)	341,136,719.98	25.9%	Not Met
1st Subsequent Year (2025-26)	(1,631,959,146.00)	(28,293,270.00)	(1.7%)	Met
2nd Subsequent Year (2026-27)	(1,630,130,977.00)	(1,828,169.00)	(.1%)	Met
1b. Transfers In, General Fund *				
First Prior Year (2023-24)	31,948,613.00			
Budget Year (2024-25)	30,000,000.00	(1,948,613.00)	(6.1%)	Met
1st Subsequent Year (2025-26)	30,000,000.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	30,000,000.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2023-24)	25,023,603.00			
Budget Year (2024-25)	50,170,664.00	25,147,061.00	100.5%	Not Met
1st Subsequent Year (2025-26)	76,056,479.00	25,885,815.00	51.6%	Not Met
2nd Subsequent Year (2026-27)	76,058,637.00	2,158.00	0.0%	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 in contribution for 2024-25 is mainly due to increased spending in Special Education programs as result of bargaining agreements.

- 1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

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- 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 increases in 2024-25 and 2025-26 are due to projected debt service spending related to liability self-insurance.

- 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)

Delivery of Districtwide cybersecurity enhancements that address vulnerabilities identified in the 2021 Information Security Audit as well as recommendations from the Cybersecurity Task Force, which was convened in the wake of the September 2022 cyber-attack. The Cybersecurity Improvement Program includes augmentation of people, processes, and technology tools to identify and mitigate the risk of future cyber-attacks and disruption to District operations, requiring capital and reoccurring operational expenditures.

• Estimated completion date – Project is estimated to be completed by the end of fiscal year 2025-26 • Original Project Budget 285.5 million • Original Source(s) of funding – Certificates of participation, bond funds, and general funds. • Estimated fiscal impact to the General Fund (2024-25 only) – \$41,116,953.

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S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ 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:		Principal Balance as of July 1, 2024
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	59	Various Funds	Fund 01 - Objects 7438 & 7439	51,380,608
Certificates of Participation	14	General Fund	Fund 56 - Objects 7438 & 7439	511,478,121
General Obligation Bonds	24	Tax Levy	Fund 51 - Objects 7433 & 7434	11,720,100,479
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Various Funds	Various	91,045,060

Other Long-term Commitments (do not include OPEB):

Retirement Bonus		Various Funds	Various	20,003,631
Subscription-Based Information Technology Arrangements	4	Various Funds	Fund 01 - Objects 7438 & 7439	15,360,573
TOTAL:				12,409,368,472

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases	5,533,164	5,387,981	2,409,071	1,381,268
Certificates of Participation	25,032,228	50,176,664	50,166,678	50,165,837
General Obligation Bonds	1,162,095,745	1,141,767,349	1,366,992,304	1,376,310,980
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	92,644,185	101,428,900	97,827,348	97,300,144
Other Long-term Commitments (continued):				
Retirement Bonus	4,886,953	4,555,472	4,715,393	4,719,273
Subscription-Based Information Technology Arrangements	17,802,680	11,499,412	4,546,946	17,883
Total Annual Payments:	1,307,994,955	1,314,815,778	1,526,657,740	1,529,895,385
Has total annual payment increased over prior year (2023-24)?		Yes	Yes	Yes

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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 pay ments)

The increase in general obligation bond payments will be funded by the tax levy . The increase in retirement bonus payments 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)

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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)	<div>Yes</div>		
2.	For the district's OPEB:			
	a. Are they lifetime benefits?	<div>Yes</div>		
	b. Do benefits continue past age 65?	<div>Yes</div>		
	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:	<div></div>		
3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?	<div>Pay-as-you-go</div>		
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund	Self-Insurance Fund	Governmental Fund	
		<div>0</div>	<div>0</div>	
4.	OPEB Liabilities			
	a. Total OPEB liability	<div>9,491,120,614.00</div>		
	b. OPEB plan(s) fiduciary net position (if applicable)	<div>499,889,641.00</div>		
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	<div>8,991,230,973.00</div>		
	d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	<div>Actuarial</div>		
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	<div>6/30/2023</div>		
5.	OPEB Contributions	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
	a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement			
	Method	<div>0.00</div>	<div>0.00</div>	<div>0.00</div>
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	<div>371,818,017.00</div>	<div>260,627,568.00</div>	<div>287,415,654.00</div>
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	<div>219,894,205.00</div>	<div>227,277,568.00</div>	<div>254,065,654.00</div>
	d. Number of retirees receiving OPEB benefits	<div>37,220.00</div>	<div>37,220.00</div>	<div>37,220.00</div>

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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
b. Unfunded liability for self-insurance programs

611,990,685.00

0.00

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
b. Amount contributed (funded) for self-insurance programs

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
195,098,884.00	196,098,884.00	196,098,884.00
195,098,884.00	196,098,884.00	196,098,884.00

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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) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full - time - equivalent(FTE) positions	35,810.39	34,164.25	33,788.25	33,482.25

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:

May 09, 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:

May 05, 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:

May 09, 2023

4. Period covered by the agreement:

Begin Date:

Jul 01, 2022

End Date:

Jun 30, 2025

5. Salary settlement:

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

% change in salary schedule from prior year (may enter text, such as "Reopener")

967,964,289

1,147,069,710

1,147,069,710

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Identify the source of funding that will be used to support multiyear salary commitments:

Ending fund balances (unassigned and committed) and maximization of learning recovery emergency block grant.

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Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

7. Amount included for any tentative salary schedule increases

--	--	--

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

Certificated (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Yes	Yes	Yes
644,927,145.70	651,661,254.37	701,657,877.43
100.0%	100.0%	100.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

Yes		
967,964,289	1,147,069,710	1,147,069,710

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Yes	Yes	Yes
10,787,945	10,787,945	10,787,945

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

Certificated (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Yes	Yes	Yes
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) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified(non - management) FTE positions	23,518.01	23,504.75	23,492.75	23,481.75

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.

California School Employees Association (CSEA)

Negotiations Settled

- 2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

Jan 23, 2024

- 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:

Jan 12, 2024

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:

Jan 23, 2024

4. Period covered by the agreement:

Begin Date:

Jul 01, 2023

End Date:

Jun 30, 2026

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

53,331,867

53,781,857

53,921,382

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

% 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:

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Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

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Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

7. Amount included for any tentative salary schedule increases

--	--	--

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

Classified (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Yes	Yes	Yes
443,705,081.42	453,095,822.77	492,086,250.57
100.0%	100.0%	100.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

Yes		
53,331,867	53,781,857	53,921,382

--

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

Classified (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

No	No	No

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

Classified (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

No	No	No
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.):

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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) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	6,207.42	5,644.51	5,644.51	5,644.51

Management/Supervisor/Confidential

Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

Yes

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Yes	Yes	Yes
59,289,924	72,160,648	72,361,169

Total cost of salary settlement

% 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

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	Yes	Yes
106,552,835.88	108,863,538.86	118,287,000
100.0%	100.0%	100.0%

Management/Supervisor/Confidential

Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step and column adjustments
3. Percent change in step & column over prior year

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
No	No	No

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
No	No	No

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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 25, 2024

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

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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)

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End of School District Budget Criteria and Standards Review

SACS Web System - SACS V9.1

6/5/2024 1:30:23 PM

19-64733-0000000

Budget, July 1
Budget 2024-25

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)

WWC - 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
12	0000	(\$1,243,907.87)
Explanation: The negative is due to the recognition of the unrealized loss on the value of cash with the county treasury.		
Total of negative resource balances for Fund 12		(\$1,243,907.87)

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**

INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRA-FD-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
12	0000	9790	(\$1,243,907.87)

Explanation: The negative is due to the recognition of the unrealized loss on the value of cash with the county 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/Unappropriated 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**

CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Budget Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) **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: The cash flow show 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**

Los Angeles Unified School District

2024-25 BUDGET

ASSUMPTIONS FOR 2024-25

Major Revenue Assumptions

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	365,656
Locally-funded (affiliated) charter schools	37,797
Direct-funded (fiscally-independent) charter schools*	108,520
Total LAUSD enrollment	511,973

*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 2024-25 and for the two succeeding fiscal years, 2025-26 and 2026-27, by applying a ratio of ADA to enrollment of 92% (ADA%). The Annual ADA for grades TK/K-12 are estimated for the budget year 2024-25 and for the two succeeding fiscal years, 2025-26 and 2026-27, by applying as well, the ratio of ADA to enrollment of 92% (ADA%).

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 LCFF revenue in the multi-year projection is projected to be funded on the average of the 3 prior years' P-2 ADA for 2024-25 and for the two succeeding fiscal years. 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's P-2 ADA.

Los Angeles Unified School District

2024-25 BUDGET**Major Revenue Assumptions (continued)**

The table below shows the estimated funded ADAs that were used as the basis for estimating the 2024-25 LCFF revenue.

Grade Span	Estimated Funded ADA	
	Non-charter Schools	Locally-funded (Affiliated) Charter Schools
TK/K-3	114,244.27	11,914.67
4-6	81,983.50	8,106.61
7-8	51,560.65	5,390.82
9-12	103,327.58	9,819.86
Total	351,116.00	35,231.96

Local Control Funding Formula (LCFF)

The Governor's 2024-25 May Revision Budget, announced on May 10, 2024, provides an 1.07% increase for the Local Control Funding Formula (LCFF).

Below are the 2024-25 Adjusted Base Grant Rates per ADA used in the estimation of the LCFF funding.

Adjusted Base Grant Rates per ADA

Grades TK/K-3*	\$11,068
Grades 4-6	\$10,177
Grades 7-8	\$10,478
Grades 9-12*	\$12,460

*Includes grade span adjustments

The unduplicated pupil count for FY2024-25 is estimated at 314,904 for non-charter schools (including County Program students) and 18,018 for locally-funded (affiliated) charter schools. The projected three-year average unduplicated pupil percentage to total enrollment for non-charter schools is 85.75%. The locally-funded (affiliated) charter schools' percentage of unduplicated student count to enrollment was calculated separately by school.

Los Angeles Unified School District

2024-25 BUDGET**Major Revenue Assumptions (continued)**

LAUSD's LCFF estimates for fiscal year 2024-25 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	\$1,548,507,380	\$141,542,638	\$1,690,050,018
Education Protection Act	1,140,020,832	78,678,933	1,218,699,765
State Aid	3,275,165,710	231,824,791	3,506,990,501
Total	\$5,963,693,922	\$452,046,362	\$6,415,740,284

FEDERAL REVENUES

The Proposed 2024-25 Budget includes an estimated funding for the following major federal revenues:

- Title I, Part A – Socioeconomically Disadvantaged Students of \$353.7 million
- Federal IDEA Local Assistance of \$166.4 million
- Title II, Part A - Supporting Effective Instruction of \$26.7 million
- Title IV, Part A – Student Support and Academic Enrichment of \$27.1 million
- 21st Century Allocation of \$24.4 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 \$472.0 million for the Proposed 2024-25 Budget.

Los Angeles Unified School District

2024-25 BUDGET**Major Revenue Assumptions (continued)*****Special Education***

The 2024-25 estimated AB602 funding for Special Education yields a total of \$468.2 million, \$436.6 million is State-funded and \$31.6 million is funded by local property taxes. It reflects the increased Special Education base rate of \$897 per ADA from \$887 per ADA in the previous year. All Other State Revenues also include \$26.7 million of AB 3632 Mental Health funding and \$3.6 million of Infant Program entitlement.

State Lottery

State Lottery funding is estimated at \$249.00 per unit of ADA which includes \$177.00 per ADA for the base and \$72.00 per ADA for Proposition 20, for an estimated funding of \$97.0 million.

Proposition 28 (Arts and Music in Schools)

It is estimated that the District will receive \$74.0 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 2024-25 is estimated at \$31.3 million. The reimbursement amount will be re-calculated based on the 2023-24 Unaudited Actual.

Mandate Block Grant

The rates per ADA are in the table below reflect the 1.07% COLA and yield an estimated funding of \$17.9 million.

	Non-charter schools	Locally-funded (Affiliated) charter schools
TK/K-8	\$38.21	\$20.06
9-12	\$73.62	\$55.76

Los Angeles Unified School District

2024-25 BUDGET

Major Revenue Assumptions (continued)

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 2024-25.

Interfund Transfers

Transfer from the Community Redevelopment Agency Fund of \$30 million to fund the Ongoing and Major Maintenance Account.

Major Expenditure Assumptions

Certificated and Classified Salaries

Expenditures for bargaining agreements with Associated Administrators Los Angeles Unit J (AALA-J), United Teachers Los Angeles (UTLA), AALA, Los Angeles School Management Association (LASPMA), Los Angeles School Police Association (LASPA), Los Angeles/Orange Counties Building & Construction Trades Council, District Represented and Revised Instructional calendar 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	27.05%
▪ School Police	64.58%
○ Social Security	6.20%
○ Unemployment Insurance	0.05%
○ Workers' Compensation*	1.74%
○ 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 \$40 million for fiscal year 2024-25.

Los Angeles Unified School District

2024-25 BUDGET

Major Expenditure Assumptions (continued)

Retirement Packages

There are approximately 37,220 retirees covered by post-retirement benefits. The current year's cost is approximately \$331.8 million for all funds. This is recorded in object codes 3701 and 3702.

Other Operating Expenditures

The California Consumer Price Index (CPI) of 3.10% was applied to other operating expenditures except utilities, which is projected to decline by 13.76%.

Ongoing and Major Maintenance Account

Ongoing and major maintenance resources totaling \$326.9 million, reflect approximately 3% of budgeted General Fund expenditures and other financing uses, excluding CalSTRS On Behalf expenditures.

Certificate of Participation (COPs)

The scheduled repayment of COPs for the General Fund for fiscal year 2024-25 amounts to \$50.2 million.

Ending Balance

The composition of the Ending Balance in the budget is as follows (in millions):

Non-Spendable	\$48.0 million
Restricted	1,672.6 million
Committed	1,796.9 million
Assigned	726.1 million
Reserve for Economic Uncertainty	112.2 million
Unassigned/Undesignated	<u>224.8 million</u>
Total	<u>\$4,580.5 million</u>

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).

Proposed Budget 2024-25**GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2025-26 and 2026-27****Major Revenue Assumptions**

	<u>2025-26</u>	<u>2026-27</u>
1. Projected Enrollment		
Non-charter schools	354,744	345,155
Locally-funded charter schools	37,279	36,769
Norm Enrollment	392,023	381,924
Nonpublic Schools (NPS) Enrollment	1,379	1,332
Total Projected Enrollment	<u>393,402</u>	<u>383,256</u>
2. Estimated Funded Average Daily Attendance (ADA)		
Non-charter schools	337,091.53	330,356.26
Nonpublic Schools	1,288.23	1,247.77
County Programs	363.94	363.94
Subtotal	338,743.70	331,967.97
Locally-funded charter schools	34,746.65	34,271.35
Total Estimated Funded ADA	<u>373,490.35</u>	<u>366,239.32</u>
3. Funded COLA		
LCFF	2.93%	3.08%
Special Education (AB602)	2.93%	3.08%
4. Adjusted Base Grant Rates Per ADA (includes COLA and K-3 and 9-12 Grade Span Adjustments)		
Grades K-3	\$11,392	\$11,743
Grades 4-6	\$10,475	\$10,798
Grades 7-8	\$10,785	\$11,117
Grades 9-12	\$12,825	\$13,220
5. Unduplicated student count percentage to enrollment (3-year rolling average) per LCFF calculation		
Non-charter schools (includes County Program students)	85.55%	85.70%
Locally-funded charter schools (total)	48.30%	47.73%
6. LCFF Revenue (in millions)		
Non-charter schools	\$5,926.3	\$5,989.1
Locally-funded charter schools	459.0	\$465.8
	<u>\$6,385.3</u>	<u>\$6,454.9</u>

Proposed Budget 2024-25**GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2025-26 and 2026-27****Major Revenue Assumptions (continued)**

	<u>2025-26</u>	<u>2026-27</u>
7. Education Protection Act (in millions)		
Non-charter schools	\$1,140.0	\$1,140.0
Locally-funded charter schools	\$78.7	\$78.7
Total	\$1,218.7	\$1,218.7
8. California State Lottery – Rates Per ADA		
Unrestricted	\$177.00	\$177.00
Restricted	\$72.00	\$72.00
9. Mandate Block Grant		
Non-charter schools – K-8	\$39.33	\$40.54
Non-charter schools – 9-12	\$75.78	\$78.11
Locally-funded charter schools – K-8	\$20.65	\$21.29
Locally-funded charter schools – 9-12	\$57.39	\$59.16
10. Other State Revenues include funding for Expanded Learning Opportunities Program of \$472.0 million, Home-to-School Transportation Reimbursement Funding of \$31.6 million, Proposition 28 (Arts and Music in Schools) of \$74.0 million, and LCFF Equity Multiplier of \$22.1 million in FY2025-26. For 2026-27, funding for Expanded Learning Opportunities Program of \$472.0 million, Home-to-School Transportation Reimbursement Funding of \$29.4 million, Proposition 28 (Arts and Music in Schools) of \$74.0 million, and LCFF Equity Multiplier of \$22.8 million.		
11. Transfer from the Community Redevelopment Agency Fund of \$30 million in FY2025-26 and FY2026-27 to fund the Ongoing and Major Maintenance Account.		

Proposed Budget 2024-25**GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2025-26 and 2026-27****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:

	Amounts (in millions)
<u>Certificated Salaries</u>	
Bargaining Agreements	\$8.5
Step and Column Salary Adjustment	6.9
COVID-19	(0.3)
School Staff and Resources	(348.6)
Total 2025-26 Known Changes	<u>\$(333.5)</u>

2. **Classified Salaries** were estimated using the prior year level as the base and adjusted for known changes as shown below:

	Amounts (in millions)
<u>Classified Salaries</u>	
Bargaining Agreements	\$1.8
COVID-19	(2.4)
School Staff and Resources	(118.8)
Total 2025-26 Known Changes	<u>\$(119.4)</u>

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 27.6%, an increase of 0.55% from prior year. Workers' Compensation rate is 1.77%, an increase of 0.03% 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 2024-2025 Health Benefits Agreement. OPEB Trust contribution of \$33.4 million for 2025-26.

Proposed Budget 2024-25**GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2025-26 and 2026-27****Major Expenditure Assumptions for 2025-26 (continued)**

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 2.86% California CPI for 2025-26. Utilities is projected to remain the same as the prior year.
 - b. Increase in distribution of direct-funded charter schools' share of the Special Education AB602 and Federal IDEA of \$2.6 million.
 - c. Decrease in various grant expenditures of \$141.1 million as 2025-26 is aligned to actual spending and implementation.
 - d. Decrease in cybersecurity non-capital projects of \$31.4 million.
 - e. Decrease in COVID-19 expenditures of \$12.6 million, mostly in Expanded Learning Opportunities Grant (ELO-G), as COVID-19 funds are depleted.
 - f. Exclusion of 2024-25 onetime items of \$121.8 million, mostly from spending of carryover in Student Equity Needs Index (SENI) and various other carryover 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 \$104.6 million is 1% of total General Fund Expenditures and Other Financing Uses.
7. **Indirect Cost Rate** is at 5.23%.
8. **Undesignated Balance** of \$26.4 million is a result of using projected ending balances from 2024-25.

Major Expenditure Assumptions for 2026-27

1. **Certificated Salaries** were estimated using the prior year level as the base and adjusted for known changes as shown below:

	Amounts (in millions)
<u>Certificated Salaries</u>	
Step and Column Salary Adjustment	\$6.9
School Staff and Resources	(150.1)
Total 2026-27 Known Changes	<u>\$(143.2)</u>

Proposed Budget 2024-25**GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2025-26 and 2026-27****Major Expenditure Assumptions for 2026-27 (continued)**

2. **Classified Salaries** were estimated using the prior year level as the base and adjusted for known changes as shown below:

<u>Classified Salaries</u>	Amounts (in millions)
School Staff and Resources	<u>\$(55.9)</u>
Total 2026-27 Known Changes	<u>\$(55.9)</u>

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 28.00%, an increase of 0.40% from prior year. Workers' Compensation rate of 1.77%, which 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 2024-2025 Health Benefits Agreement. OPEB Trust contribution of \$33.4 million for 2026-27.
4. **Other Expenses (4000-6000)** were estimated using the prior year level as the base and adjusted for known changes as shown below:
- Inflation on cost of supplies and materials based on a 2.87% California CPI for 2026-27. Utilities is projected to remain the same as prior year.
 - Includes additional distribution of direct-funded charter schools' share of the Special Education AB602 and Federal IDEA of \$1.3 million.
 - Spending of assigned balances of \$75.3 million for various programs such as hardware/software needs, telephone, and leases.
 - Increase in cybersecurity non-capital projects of \$29.9 million.
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 \$103.6 million is 1% of total General Fund Expenditures and Other Financing Uses.
7. **Indirect Cost Rate** is at 3.78%.

Proposed Budget 2024-25

**GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2025-26 and 2026-27**

8. **Undesignated Balance** of \$12.8 million is a result of using projected ending balances from 2025-26 and releasing various committed and assigned ending balances.

[Return to Order of Business](#)

TAB 4



Board of Education Report

File #: Rep-331-23/24, **Version:** 1

Adoption of the 2024 LAUSD Local Control and Accountability Plan and Presentation of the 2024 State Accountability Dashboard Local Indicators

June 18, 2024 (PUBLIC HEARING)

June 25, 2024 (ADOPTION)

Office of the Chief Strategy Officer

Action Proposed:

Adopt Los Angeles Unified School District (LAUSD)'s 2024 Local Control and Accountability Plan (LCAP).

Background:

The District LCAP must be adopted at the same meeting at which the Board of Education adopts the budget for 2024-2025. The 2024-25 LCAP is the first year of the three year cycle for 2024-27, and provides available Baseline and Year 3 Outcomes for LCAP metrics and includes annual updates on the implementation of LCAP actions in 2023-24. The LCAP also includes separate Action Tables in addition to the Budget Overview for Parents. These materials must all be combined and posted on the District's website.

Through the LCAP engagement cycle, the LCAP team has had robust engagement with educational partners across the District through student focus groups, parent committee meetings, community partner meetings, District team meetings, labor partner meetings, and Region engagement meetings. Furthermore, the LCAP team supported school principals with an LCAP Coffee with the Principal presentation to assist schools with sharing information about the District LCAP and their school's progress towards goals in the LCAP, which are aligned with the District's Strategic Plan. The ThoughtExchange for the LCAP has over 21,000 participants, which almost doubles the number of participants from last year. We are appreciative of the feedback and comments provided by the Parent Advisory Committee, District English Learner Advisory Committee, and a large number of our educational partners. All voices are important and provide direction to the development of the LCAP. As always, we will continue to work to gather input and feedback from our Los Angeles Unified communities about our programs and services to support students.

Expected Outcomes:

Approval of this LCAP will allow the District to meet state-mandated requirements.

Board Options and Consequences:

A "Yes" vote, will result in the District meeting the state-mandated requirement to approve the LCAP.

A "No" vote, will result in the District not meeting the state-mandated requirement to approve the LCAP.

Policy Implications:

The District LCAP is aligned with the District Strategic Plan and reflects annual updates from the 2023-24 school year, and includes planned goals, actions, and expenditures for 2024-25. The 2024-25 LCAP is the first year of the three year cycle for 2024-27. The District may make changes to the LCAP each year to reflect community feedback as well as changes in District policies.

Budget Impact:

Approval of the District's LCAP is necessary to approve the budget. Existing staff and resources will support posting the LCAP to the District website.

Student Impact:

This proposed action shares the District's engagement, planning and budgeting to meet student needs in 2024-25. Through engagement, meetings were held to receive input on the Plan as part of this engagement, and the LCAP ThoughtExchange collected 203,440 ratings on 13,223 comments from 22,568 participants. In the LCAP ThoughtExchange 1,799 participants identified as students.

Equity Impact:

Component	Score	Score Rationale
Recognition	4	The LCAP describes how the District will implement programs and policies to support all students in the Local Control Funding Formula (LCFF) state priority areas, as well as how the District will leverage supplemental and concentration funds to increase or improve services for English learners, students in foster care, and low-income students. Additionally, our communities have advocated for additional transparency and visibility into English Learner Supports and the Black Student Achievement Plan, and the LCAP continues to report on the progress of these programs, analysis, and funding information as official Goals in the document.
Resource Prioritization	4	As stated above, the LCAP describes how the District will allocate resources in 2024-25 to support the LCFF target student populations (84% of LAUSDs enrollment), as well as additional investments for non-LCFF target student populations (including Black students and Special Education students).
Results	4	The LCAP allocates and annually monitors the use of LCFF dollars to improve student equity across all student groups by eliminating opportunity gaps and preparing students to be ready for the world as evidenced in District goals and actions.
TOTAL	12	

Issues and Analysis:

The LCAP describes how the District will implement programs and policies to support all students in the LCFF state priority areas, as well as how the District will leverage supplemental and concentration funds to increase or improve services for English learners, students in foster care, and low-income students. The LCAP is aligned to reflect 2022-26 Strategic Plan Pillars, strategies, and priorities.

The LCAP includes all state LCFF funds, but does not reflect any other local, state, and federal sources of funding (including COVID recovery funds).

File #: Rep-331-23/24, **Version:** 1

Attachments:

Attachment A - LAUSD LCAP and Executive Summary Link:

[<https://tinyurl.com/2024LAUSD-LCAP-Board-Materials>](https://tinyurl.com/2024LAUSD-LCAP-Board-Materials)

Informatives:

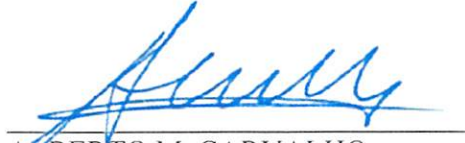
State Accountability Dashboard Local Indicators

Submitted:

05/21/24

File #: Rep-331-23/24, Version: 1

RESPECTFULLY SUBMITTED,


ALBERTO M. CARVALHO
Superintendent

APPROVED & PRESENTED BY:


VERONICA ARREGUIN
Chief Strategy Officer
Office of the Chief Strategy Officer

REVIEWED BY:


DEVORA NAVERA REED
General Counsel

APPROVED & PRESENTED BY:


DERRICK CHAU
Senior Executive Director
Strategy and Innovation

☒ Approved as to form.

REVIEWED BY:


NOLBERTO DELGADILLO
Deputy Chief Business Officer, Finance

☒ Approved as to budget impact statement.

INTEROFFICE CORRESPONDENCE
Los Angeles Unified School District
Office of the Superintendent

INFORMATIVE

DATE: May 29, 2024

TO: Members, Board of Education

FROM: Alberto M. Carvalho, Superintendent 

SUBJECT: STATE ACCOUNTABILITY DASHBOARD LOCAL INDICATORS

The purpose of this informative is to share Los Angeles Unified’s (LAUSD) results for the 2023-2024 [California School Dashboard \(Dashboard\) Local Indicators](#). The Office of Data and Accountability has collaborated with staff from the Division of Instruction, Human Resources, Facilities, Integrated Library and Textbook Support Services, and the Office of Student, Family and Community Engagement to determine the findings. The District’s findings are due to the California Department of Education on July 31, 2024. The Office of Data and Accountability will submit the information shortly after the distribution of this informative.

Background

California’s accountability system is based on multiple measures which are used to determine district and school progress toward meeting the needs of their students. The measures are based on factors that contribute to a quality education, including high school graduation rates, college/career readiness, student test scores, English Learner (EL) progress, suspension rates, and parent engagement. Performance on these measures is reported through the Dashboard. District and school performance in the ten Local Control Funding Formula (LCFF) priority areas are measured using a combination of state and local indicators.

The criteria established for state indicators include: (1) valid and reliable measures, (2) comparable, state-level data, and (3) the ability to disaggregate data by student groups. These criteria ensure a common and comparable way of measuring performance on the indicators across the state. The state indicators apply to districts, schools, and student groups (e.g., race/ethnicity, socioeconomically disadvantaged, ELs, and students with disabilities), and progress on the indicators is reported through the Dashboard.

There are several LCFF priority areas that do not meet the criteria established for the state indicators. These remaining priority areas are considered local indicators and districts are required to determine whether they have *Met*, *Not Met*, or *Not Met for Two or More Years* each one. Local indicators only apply at the district level, and districts use them to evaluate and report their progress on priority areas. The local indicators only appear on the district page of the Dashboard.

The following table lists the LCFF Priority Areas and the corresponding Local Indicators:

Local Control Funding Formula Priority Area	Local Indicators
Appropriately Assigned Teachers, Access to Curriculum-Aligned Instructional Materials, and Safe, Clean and Functional School Facilities (Priority 1)	Access to textbooks, adequate facilities, and appropriately assigned teachers.

Local Control Funding Formula Priority Area	Local Indicators
Implementation of State Academic Standards (Priority 2)	Annual report on progress in implementing the standards for all content areas.
Parent and Family Engagement (Priority 3)	Annual report on progress toward: (1) Building relationships between school staff and families; (2) Building partnerships for student outcomes; (3) Seeking input for decision making.
School Climate (Priority 6)	Administer a Local Climate Survey annually and report results.
Access to a Broad Course of Study (Priority 7)	Annual report on progress toward providing students, including students with exceptional needs, access to a broad course of study.

Performance on Local Indicators

The standards for the local performance indicators are based on whether districts:

- Measure their progress on the local performance indicator based on locally available information.
- Report the results to the local governing board at a regularly scheduled meeting of the local governing board.
- Determine whether they have *Met*, *Not Met*, or *Not Met for Two or More Years* for each applicable local performance indicator. Districts make this determination by using self-reflection tools.

The performance standards for the local performance indicators are:

1. Appropriately Assigned Teachers, Access to Curriculum-Aligned Instructional Materials, and Safe, Clean and Functional School Facilities (LCFF Priority 1)
 - *Standard:* District annually measures its progress in meeting the Williams settlement requirements at 100 percent of its school sites, as applicable, and promptly addresses any complaints or other deficiencies identified throughout the academic year.
2. Implementation of State Academic Standards (LCFF Priority 2)
 - *Standard:* District annually measures its progress implementing state academic standards.
3. Parent and Family Engagement (LCFF Priority 3)
 - *Standard:* District measures its progress in building relationships between school staff and families, building partnerships for student outcomes and seeking input for decision making.

4. School Climate (LCFF Priority 6)
 - *Standard:* District administers a local climate survey annually that provides a valid measure of perceptions of school safety and connectedness to students in at least one grade within the grade span(s) the district serves (e.g., K-5, 6-8, 9-12).
5. Access to a Broad Course of Study (LCFF Priority 7)
 - *Standard:* District annually measures its progress in the extent to which students have access to, and are enrolled in, a broad course of study including courses specified in California Education Code for Grades 1-12, including programs and services for students with exceptional needs.

Local Indicator Results

The District used the resources included in the Dashboard to support the determination of whether it “Met” the performance standard. The following are the results for the local indicators based on 2022-23 final data submitted to the state:

1. Appropriately Assigned Teachers, Access to Curriculum-Aligned Instructional Materials, and Safe, Clean and Functional School Facilities (LCFF Priority 1)
 - a. Percentage of misassignments of teachers of English Learners: 2%
 - b. Percentage of total teacher misassignments: 10%
 - c. Number of teacher positions eligible for backfill: 131
 - d. Percentage of students without access to their own copies of standards-aligned instructional materials for use at school and at home: 0%
 - e. Number of identified instances where facilities do not meet the “good repair” standard (including deficiencies and extreme deficiencies): 0

Priority 1 Criteria: Standard Met

Reflection findings:

In conjunction with the Commission on Teacher Credentialing’s California Statewide Assignment Accountability System (CalSAAS), LAUSD annually audits master schedules and develops individualized site reports to include resolutions to misassignments. Staff continuously works on maintaining a strong knowledge base of former, current, and future Commission on Teacher Credentialing (CTC) practices and does not hire teacher candidates without an EL authorization. In addition, failure to maintain EL Authorization may result in disciplinary action and/or dismissal.

LAUSD consistently meets the Williams sufficiency requirements that all students have instructional materials to use at home and school. For 2024, the District is 100% sufficient; therefore, each student has instructional materials in the core/required subject areas to use at home and school. This was verified from teacher and principal submissions via the Teacher’s Portal and Principal’s Portal.

LAUSD performs school facility condition inspections annually according to state-mandated School Accountability Report Card (SARC) guidelines, and a summary of ratings for

Williams Facilities Inspections was used to determine performance standards as well as site administrator certification. For 2024, all schools received the “good repair” overall rating at initial inspection.

2. Implementation of State Academic Standards (LCFF Priority 2)

The District was asked to summarize its progress in implementing the academic standards adopted by the State Board of Education based on the locally selected measures or tools. The adopted academic standards are:

- English Language Arts – Common Core State Standards for English Language Arts
- English Language Development (Aligned to Common Core State Standards for English Language Arts)
- Mathematics – Common Core State Standards for Mathematics
- Next Generation Science Standards
- History-Social Science Standards
- Career Technical Education Standards
- Health Education Content Standards
- Physical Education Model Content Standards
- Visual and Performing Arts Standards
- World Language Standards

Priority 2 Criteria: Standard Met

Reflection findings:

LAUSD utilizes a variety of measures and tools to track its progress in implementing the state academic standards set forth by the State Board of Education. These include Interim Assessments: LAUSD is using i-Ready Diagnostic Assessment in Reading and Math that aligns with the state academic standards to measure a student's placement level and growth towards grade level standards. In addition, the Dynamic Indicators of Basic Early Literacy Skills (DIBELS) is used to measure early literacy skills. These assessments are administered three times a year: beginning, middle and end of the year.

State-Adopted Instructional Materials: LAUSD adopts state-adopted instructional materials that are aligned with the academic curriculum and grade level standards. Instructional materials support instruction and learning of the California Standards and follow a scope and sequence to align with the California frameworks. Standards-aligned instructional materials are used to deliver instruction that prepares students for subsequent grade levels and ultimately college and career opportunities.

Teacher Observations and Feedback: LAUSD principals conduct regular classroom observations and provide feedback to teachers on the Teaching and Learning Framework elements (TFL). Specifically, the TLF Standard that aligns to tracking progress in implementing the state academic standards is Standard 3: Delivery of Instruction, Element c1: Standards-Based Projects, Activities, and Assignments. This ongoing process allows Principals to monitor implementation and provide actionable feedback and support where needed.

Student Performance Data: LAUSD has identified Strategic Plan goals using Early Literacy and Smarter Balanced Assessments. Student performance data is analyzed from standardized tests, interim assessments, and other formative assessments to gauge how well students are mastering the state standards. Data is used with the Plan, Do, Study (PDSA) Cycle of Improvement that helps schools and the District identify trends and areas of strength or concern in our implementation efforts.

Summary of Progress: Based on our locally selected measures and tools, LAUSD has made significant strides in implementing the academic standards adopted by the State Board of Education using state-adopted curriculum and instructional resources. The interim assessments have revealed strong alignment with the standards across grade levels and subject areas, with areas of improvement being addressed through targeted professional development. Teacher observations and feedback have shown consistent improvement in instructional practices, with teachers demonstrating a deeper understanding of the standards and their integration into daily instruction.

3. Parent and Family Engagement (LCFF Priority 3)

The District was asked to summarize its progress toward building relationships between school staff and families, building partnerships for student outcomes, and seeking input for decision making.

Priority 3 Criteria: Standard Met

Reflection findings:

Building Relationships between School Staff and Families

LAUSD is organized to support family engagement through a centralized Office of Student, Family and Community Engagement (SFACE) and four Region Family and Community Engagement (FACE) teams, coordinating with various District offices. Family engagement is supported at school sites by Community Representatives and Liaisons who collaborate with school coordinators and administrators to establish family engagement training calendars and maintain programs in Parent and Family Centers. One area of focus for SFACE and Region FACE teams includes developing and cultivating a professional development foundation at Los Angeles Unified to elevate family engagement as an accelerator for student achievement.

Professional development includes monthly Parent and Family Center personnel training, Region Family Engagement Professional Development Summits, participation in aspiring administrator courses, and curating professional development modules for school sites and offices. These trainings strengthen the relationships between staff and parents to support student achievement and social emotional growth. Topics include the Micro-Credentialing Program, School Volunteer Program, Parent Portal and LAUSD Mobile App, Cultivating Welcoming School Environments, Student Empowerment Practices, Cultivating Partnership with School Councils and Committees.

In addition to professional development, families are provided with information and resources through multiple sources, including District and Region offices, school webpages, Parent and Family Centers, and workshops provided by school staff and community partners. The Family Hotline provides live-agent support for families in need of assistance with technology, mental health, program access, and other District services, including access to their child's

information and resources through the Parent Portal. The District has also invested in email and text messaging tools, and offers families the option to opt-in to receive targeted event reminders.

Families are also welcome to serve their school as volunteers. To date, Los Angeles Unified has processed over 29,701 volunteers, up from 11,738 last year. The program is managed through a team and a streamlined online platform used to collect prospective volunteer information.

Federal policy requires Title I schools to develop a written parent and family engagement policy. [The LAUSD policy](#) highlights resources and workshops offered in collaboration with school staff and community agencies to build bridges and two-way communication between home and school. Providing school staff with opportunities to expand two-way communication and engagement of high-need students through continued training, developing module courses, and sharing of promising practices is an opportunity for growth.

Families are supported in understanding District policy, exercising their legal rights, and advocating for their own students and all students through the School Site Council (SSC), as members of the English Learner Advisory Committee (ELAC), and the Local School Leadership Council, with 100% of required schools having followed procedures to establish an SSC and ELAC annually by November.

In the 2023-2024 school year, welcoming environment indicators continue to be captured in the District's School Experience Survey to inform school and District practices. Coherence has been a focus area for the District, and Title I and the Local Control and Accountability (LCAP) measures have been integrated into the District's Strategic Plan Pillar 3: Engagement and Collaboration.

Building Partnerships for Student Outcomes

Los Angeles Unified has also begun a trend of hosting learning groups that serve the purpose of developing families as ambassadors in specialized areas. During the fall semester, in partnership with the Strategic Initiatives Office, Multicultural and Multilingual Education Department, and Division of Special Education, Region Ambassador training sessions were offered to families in three areas: LCAP, English Learners, and Special Education. Hybrid sessions were hosted in each Region to accommodate in-person and virtual participants.

During the fall semester, in partnership with the Office of Government Relations, a cohort of families completed a Legislative Learning Group series, in which learning was organized around civic engagement, advocacy, and state and federal government. An SSC and ELAC Parent Leaders series, offered through the Family Academy, provided families with the opportunity to learn more about school plans, data instruments, and the importance of cultivating effective communication and partnership as members of councils and committees.

LAUSD has also observed increased family engagement through its Family Academy webinars and in-person seminars. Partnering with District offices, the Family Academy hosts four Equity Course Pathways for Families of Exceptional Learners, Black and African American Learners, Multilingual Learners, and Youngest Learners. These courses offer seven classes each and are designed to help families learn how to advocate for their children. Since July 2023, over 30,000 participants have joined Family Academy webinars and in-person

Region segments. In addition, through broad engagement opportunities, families learn about Title I, English Learner, and Foster Youth policies, programs, and funding, and they are invited to offer program recommendations.

For the 2023-2024 school year, LAUSD hosted a Title I Parent and Family Engagement Conference focused on providing workshops and training for families to support their children's social-emotional and academic growth. This effort hosted over 900 participants who learned about topics aligned to the Strategic Plan strategies. Multiple professional development modules were developed and updated for school staff on the topics of Substance Use and Resiliency Building, How to Be a Resilient Family, Math and ELA Common Core, Learning Environment at Home, A-G and College Readiness, Safe School Plan Modules, and Budget Consultation Modules.

The continued alignment of school staff professional development is an area of focus for the 2024-2025 school year.

Seeking Input for Decision Making: Collaboration and Honoring Perspectives

Los Angeles Unified provides families with multiple opportunities to offer input in school decisions. These opportunities are offered at schools, and Region/central offices. Schools host annual SSC trainings during the weekends and work week to effectively engage families in advisory groups on decision-making. A District bulletin with detailed procedures and handouts on the role of parents as decision makers is also used widely by SSCs. The SSCs specifically make decisions about programs and services and receive recommendations from the ELAC. Through the SSC and ELAC, staff and families learn about assets and needs assessments, analyzing family strengths, and identifying common goals for students.

In the 2023-2024 school year, the Black Student Achievement Plan (BSAP) Parent Advisory Committees continued in the Regions and at the District level to provide input into decision-making for the BSAP program. These committees are a collaborative effort between Region leadership, FACE teams, and the BSAP program staff to elevate the voice of Black and African American families within the District.

Additionally, through three District-wide committees, parents learn about various District plans and provide input and recommendations for improvement. The Community Advisory Committee (CAC) provides recommendations on the District's Special Education Local Plan Area (SELPA), the District English Language Advisory Committee (DELAC) presents recommendations on mandated topics specific to English Learners and the LCAP, and the Parent Advisory Committee (PAC) provides recommendations on the LCAP. Members of these committees participate annually in approximately ten, three-hour meetings.

4. School Climate (LCFF Priority 6)

Priority 6 Criteria: Standard Met

Reflection findings:

The District administers its annual Local Climate Survey as part of its yearly School Experience Survey (SES). The results of this survey are expected to be released this summer. The survey metrics will help identify safety-related concerns. Additionally, increased school community engagement efforts have been underway during the 2023-24 school year to seek

qualitative feedback on safety related matters from students, staff, and families. In response to the feedback provided, we will enhance our current efforts to align safety and security measures to promote welcoming environments and safe passages for students.

The Every School Safe Blueprint (ESS) was implemented during the 2023-24 school year. Although the effort is in its infancy, it emphasizes the importance of collaboration, communication, and proactive measures to enhance school safety. Below are the findings from the school community engagement efforts:

- ESS Modules will be enhanced to address the perception of safety in school and around the school for all stakeholders.
- Additional modules will focus on creating welcoming environments for students, and reaffirming positive behavior supports and restorative practices. This is expected to result in more students reporting they feel safe on campus and in the neighborhood surrounding their school.

To continue to address safety concerns, staff is considering the following:

- Establishing additional partnerships with community-based organizations for safe passages;
- Coordinating efforts with municipalities on traffic safety and reducing crimes in school communities; and
- Increasing parental engagement through additional town hall meetings.

5. Access to a Broad Course of Study (LCFF Priority 7)

The District was asked to identify the locally selected measures or tools used to track the extent to which all students have access to, and are enrolled in, a broad course of study, based on grade spans, unduplicated student groups, and individuals with exceptional needs served.

Priority 7 Criteria: Standard Met

Reflection findings:

All students are required to have access to and enroll in a broad course of study. LAUSD uses the My Integrated Student Information System (MiSiS) to track student access and progress.

Enrollment Data Analysis: LAUSD analyzes enrollment data disaggregated by grade spans, unduplicated student groups (including socio-economic status, English language proficiency, race/ethnicity, foster youth, homeless, etc.), and individuals with exceptional needs served (including students with disabilities, English learners, gifted students, etc.). MiSiS tracks and provides alerts to schools when students are not programmed appropriately. This allows us to track the extent to which all students, regardless of background or need, are enrolled in an approved course of study.

Student Scheduling and Course Offerings Review: LAUSD conducts periodic reviews of student schedules and course offerings to ensure equitable access to comprehensive courses of study for students. The District examines course availability, distribution, and enrollment

patterns across grade spans and student groups to identify any disparities or gaps. Elementary schools ensure all grade level classes post a daily schedule that encompasses the broad course of study as defined by the State Frameworks in each subject area. Secondary schools are responsible for scheduling students in courses to satisfy the CDE graduation requirements, A-G requirements, and LAUSD graduation requirements, utilizing MiSiS and the FOCUS dashboard.

LAUSD has made significant progress in ensuring that all students have access to and are enrolled in a broad course of study. Enrollment data analysis and student scheduling in MiSiS have been instrumental in identifying and addressing potential disparities. Across elementary school sites, there are minimal differences observed in access to a broad course of study. Efforts to standardize course offerings and scheduling practices have contributed to equitable access across all elementary schools. In secondary schools, however, subtle variations may still exist, requiring ongoing monitoring through our student information system and targeted interventions through ongoing professional development to ensure consistent access for all students.

At the secondary level, Emergent Bilinguals and students with disabilities frequently need to enroll in supplementary courses beyond the standard course of study to address their specific needs. While these courses provide valuable instruction and are aligned to the content standards, they occupy schedule slots that could otherwise be used for exploring additional college preparatory electives. Furthermore, smaller schools face constraints in offering a wide range of advanced and exploratory electives due to the limited number of students and teachers assigned to each location.

LAUSD is actively working to overcome obstacles that hinder Emergent Bilinguals and students with disabilities from accessing a diverse range of courses, enabling them to fully engage in elective courses. At all levels, Emergent Bilinguals must receive designated English Language Development time to enhance their academic English language skills. Similarly, students with disabilities are entitled to additional support as outlined in their Individualized Education Program or Section 504 Plan. Recognizing that schools with smaller enrollments may face limitations in offering a comprehensive array of electives, LAUSD is implementing various strategies. These include concurrent enrollment, beyond the school day credit recovery programs, credit-bearing enrichment courses, and blended learning opportunities. These initiatives aim to expand access to educational opportunities for all students, regardless of enrollment size or individual needs.

If you have any questions or need additional information, please call William R. Johnston, Executive Director, Office of Data and Accountability, at (213) 241-2460.

c: Devora Navera Reed
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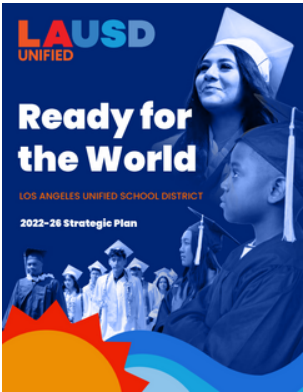
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 Michael McLean
 Francisco Serrato
 David Greco
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 William R. Johnston

LCAP ALIGNMENT TO THE
LAUSD BOARD GOALS

In 2021, the Board set the following Goals for the District to achieve by 2026:

- 1. **Postsecondary:** The percentage of LAUSD students in a graduating 9th-12th grade cohort demonstrating college and career readiness with a "C" or better on A-G approved courses will increase to 70% by June 2026.
- 2. **Literacy:** 3rd grade students will move (on average) 30 points closer to proficiency on the Smarter Balanced English Language Arts Assessment by 2026.
- 3. **Numeracy:** Students in Grades 3-8 will move (on average) 40 points closer to proficiency on the Smarter Balanced Math Assessment by 2026.
- 4. **Social-Emotional/Wellness:** The percentage of students in transitional years (Kindergarten, Grades 5, 6, 8, 10, and 12) will increase mastery in social emotional competency areas of growth mindset, self-efficacy, self-management, and social awareness by 2026.

Based on the mandated template, the LCAP is divided and organized into 8 "Goals" or focus areas. The Board Goals are embedded as metrics and targets in the LCAP.



ALIGNMENT TO THE
DISTRICT'S
2022-2026 STRATEGIC
PLAN

The 2024-25 LCAP is aligned to reflect the Strategic Plan adopted by the Board of Education on June 21, 2022.



What is the Local Control and Accountability Plan (LCAP)?

The Local Control and Accountability Plan (LCAP) communicates the District's plan for student success in the areas of student outcomes, engagement, and conditions of learning.



WHAT IS THE EXECUTIVE SUMMARY?



This document provides some key information about the Los Angeles Unified School District, as well as highlights the District's goals, data, Local Control Funding Formula (LCFF) expenditures and a summary of the actions for 2024-25 as part of our 2024-27 LCAP.

Data and Engagement Drive the LAUSD LCAP



INCREASED OR IMPROVED SERVICES

In addition to describing our planning for all students to succeed, the LCAP also outlines how Los Angeles Unified is using Targeted Student Population (TSP) funds to **increase or improve services** for our students who are English Learners, low income, and/or in foster care in order to close equity gaps for these students.

AT LOS ANGELES UNIFIED, OUR LCAP IS ALIGNED TO EIGHT GOALS

LCAP GOALS DIRECTLY ALIGNED TO

LAUSD STRATEGIC PLAN

- Academic Excellence
- Joy and Wellness
- Engagement and Collaboration
- Operational Effectiveness
- Investing in Staff

ADDITIONAL LCAP GOALS

- English Learner Supports
- Black Student Achievement Plan Implementation
- Equity Multiplier Focus Goal



California's Local Control Funding Formula



The Local Control Funding Formula (LCFF) works to address funding inequities across the state of California through three main sources of funding: Base, Supplemental, and Concentration.



LAUSD serves over half a million students!

1) BASE FUNDING

Under the state of California's Local Control Funding Formula, the District receives Base funding on a per-student funding level.

2) SUPPLEMENTAL FUNDING

Recognizing that students who are in **foster care, English Learners, and/or low-income** face unique barriers, the State has identified these three target student groups in order to allocate Supplemental funding based on enrollment in the District.



In LAUSD, 353,181 students fall into one or more of these categories.

Note: Projected data for 2024-25 for non-charter schools



In LAUSD, identified students make up 84% of the total enrollment.

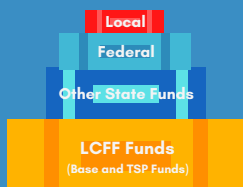
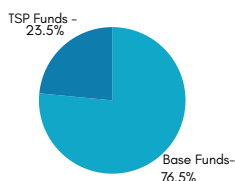
Note: Projected data for 2024-25 for non-charter schools

3) ...AND CONCENTRATION FUNDING

The State also allocates Concentration funding to districts with over 55% enrollment of students in one or more of the three identified student groups.

LCFF FUNDING

For the 2024-25 school year, LAUSD and our Affiliated Charters are projected to receive roughly \$4.9 billion in Base funding and \$1.5 billion in Supplemental and Concentration funding (including \$184 million in Concentration Grant Add-On funds). Our District refers to Supplemental and Concentration funds as Targeted Student Population (TSP) funds.



LCFF IS A BIG PART OF (BUT NOT THE WHOLE) DISTRICT BUDGET

LCFF Revenues account for **68.5%** of total revenues for LAUSD in 2024-25.



What's in the new 2024-25 LCAP?

The 2024-25 LCAP's structure and content reflect the feedback and input we have received from our educational partners.



WHO'S IN OUR DISTRICT?



563,083

Pre K-12 through
Adult Ed Students



74,741

Employees



1,438

Schools

Student Ethnicity

73.8% Latinx

9.6% White

7.1% African American/Black

3.3% Asian

1.6% Filipino

<4% Pacific Islander, American

Indian or Alaska Native

Source: 2023-24 Fingertip Facts

What we heard from our communities



Impact on the 2024-25 LCAP

Need for continued transparency around discretionary funds at schools

Student Equity Needs Index (SENI) discretionary funds for schools:

- SENI Investments (Goal 1, Actions 31 - 33; Goal 2 Actions 14 - 16; Goal 3 Actions 6 - 8)

Alignment to Strategic Plan

LCAP Goals are aligned to the Strategic Plan Pillars

- Goal 1: Academic Excellence
- Goal 2: Joy and Wellness
- Goal 3: Engagement and Collaboration
- Goal 4: Operational Effectiveness
- Goal 5: Investing in Staff

Continued focus on student group supports

Current LCAP Goal to focus on the following student groups

- Goal 6: English Learner Supports
- Goal 7: Black Student Achievement Plan Implementation

FUNDING AT-A-GLANCE

Goal	Goal Title	Total Expenditure
1	Academic Excellence	\$6,135,004,118
2	Joy and Wellness	\$577,030,925
3	Engagement and Collaboration	\$93,112,002
4	Operational Effectiveness	\$1,069,138,049
5	Investing in Staff	\$296,188,662
6	English Learner Supports	\$24,378,863
7	Black Student Achievement Plan Implementation	\$125,000,001
8	Equity Multiplier Focus Goal	\$21,226,936

Note that the LCAP includes all LCFF base carryover (in addition to supplemental / concentration carryover, as has been the established practice in our District).

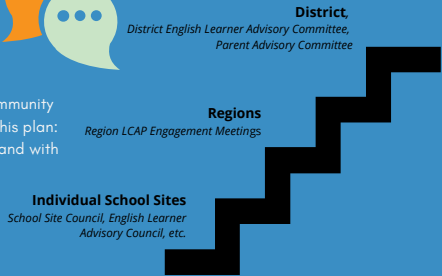


Educational partner engagement has continued to be a central focus for the 2024-25 LCAP.

ENGAGEMENT OPPORTUNITIES



District staff engaged our community at multiple levels to develop this plan: at school sites, with Regions, and with Districtwide groups.



Student Engagement: Nine meetings (August 2023 - May 2024)
Districtwide Community ThoughtExchange:
1,844 participants identified as students

Parent and Family Engagement: 12 Region LCAP Engagement meetings (November 2023 - May 2024) including school site Coffee with the Principal meetings
Districtwide Community ThoughtExchange:
14,573 participants identified as parents and family members

Community Engagement: Six Community Partner LCAP meetings (December 2023 - June 2024)
Districtwide Community ThoughtExchange:
189 participants identified as community members

District Staff and Labor Partner Engagement:
50+ meetings (September 2023 - June 2024)
Districtwide Community ThoughtExchange:
1,482 participants identified as LAUSD School/District Administrators and Certificated Personnel and/or Classified Personnel

ThoughtExchange Surveys

 Participants	 Thoughts	 Ratings
22,660	13,265	203,881

THE LCAP COMES TO LIFE WITH COMMUNITY INPUT

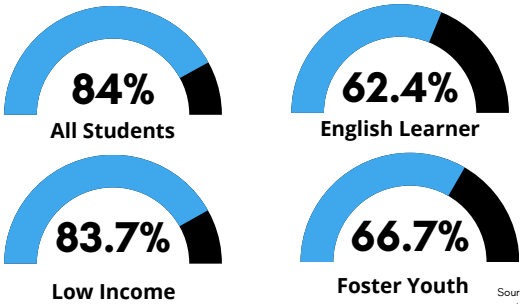
For the LCAP to be effective, it must be rooted in the needs, voices, and lived experiences of our communities. Click [here](#) to access our website.

Goal 1: Academic Excellence

Goal 1 Outcomes

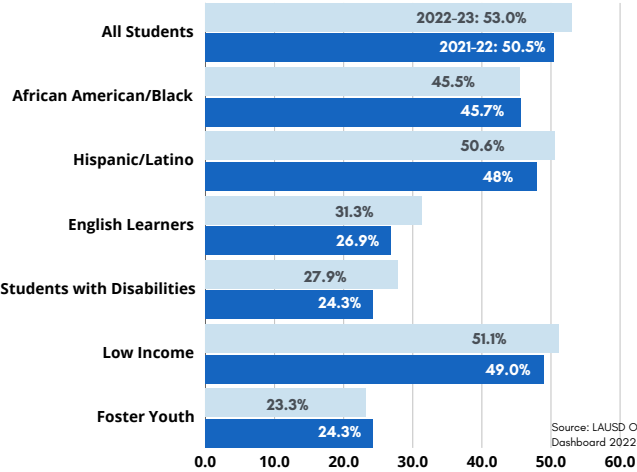


Four-Year Cohort Graduation Rates (2022-23)



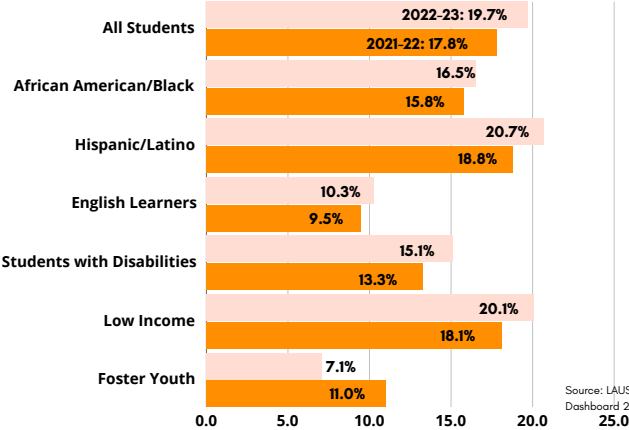
Source: LAUSD Open Data Dashboard 2022-23

A-G Completion Rates (2021-22 to 2022-23)



Source: LAUSD Open Data Dashboard 2022-23

Career Technical Education Completion Rates (2021-22 to 2022-23)



Source: LAUSD Open Data Dashboard 2022-23

Visit the [Open Data LCAP Dashboard](#) to explore all of our LCAP metrics and outcomes.

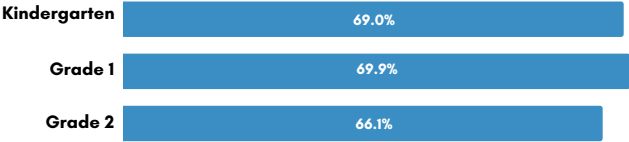


Goal 1: Academic Excellence

Goal 1 Outcomes



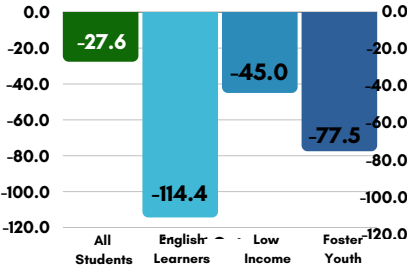
EARLY LITERACY BENCHMARKS



Source: LAUSD Open Data Dashboard 2022-23

ENGLISH LANGUAGE ARTS

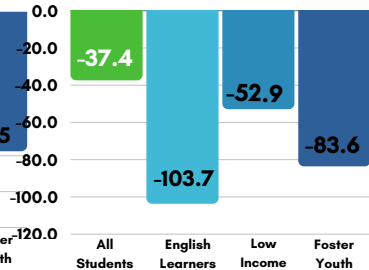
(Distance from Standard in Grades 3-5)



Source: LAUSD Open Data Dashboard 2022-23

MATHEMATICS

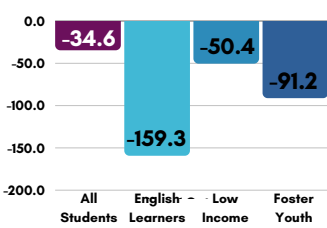
(Distance from Standard in Grades 3-5)



Source: LAUSD Open Data Dashboard 2022-23

ENGLISH LANGUAGE ARTS

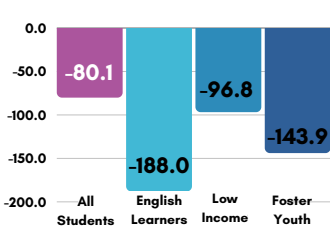
(Distance from Standard in Grades 6-8)



Source: LAUSD Open Data Dashboard 2022-23

MATHEMATICS

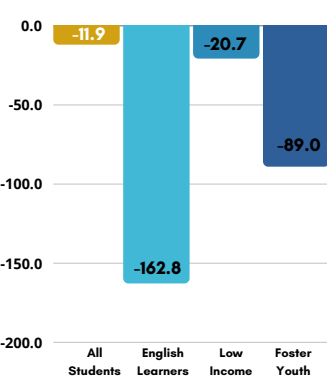
(Distance from Standard in Grades 6-8)



Source: LAUSD Open Data Dashboard 2022-23

ENGLISH LANGUAGE ARTS

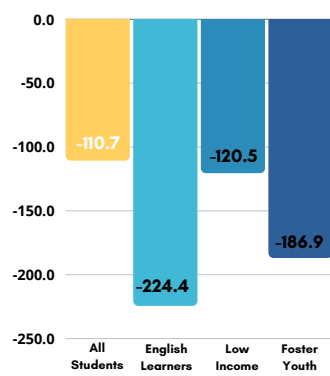
(Distance from Standard in Grade 11)



Source: LAUSD Open Data Dashboard 2022-23

MATHEMATICS

(Distance from Standard in Grade 11)



Source: LAUSD Open Data Dashboard 2022-23

Visit the [Open Data LCAP Dashboard](#) to explore all our LCAP metrics and outcomes.



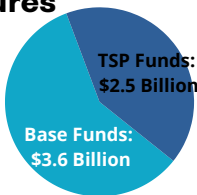
Goal 1: Academic Excellence

Goal 1 Actions



Action	Action Title	Funded through TSP?
1	Curriculum	No
2	School Staffing & Operations	No
3	Central District Supports for Instruction	No
4	Options Program	No
5	Instructional Technology Initiative	Yes
6	Base-Funded Arts Education	No
7	Supplemental Arts Education	Yes
8	Base-funded Afterschool Programs	No
9	Supplemental Afterschool Programs	Yes
10	Gifted and Talented Education (GATE) Programs	No
11	Differentiated Local Supports for Students	Yes
12	School-level Supports for Individualized Learning	Yes
13	Early Education and Universal Transitional Kindergarten	Yes
14	Literacy and Numeracy Interventionist Program	Yes
15	Secondary Literacy Supports and Interventions	Yes
16	Summer School Credit Recovery	No
17	Standard English Learner Supports	No
18	Specialized Student Services (SSS) Programs for Students in Foster Care and Experiencing Homelessness	Yes
19	Special Education: Base Program	No
20	Special Education: Extended School Year	No
21	Special Education: Intensive Diagnostic Education Centers (IDEC)	No
22	Special Education: Inclusive Practices	No
23	Special Education: Special Day Program	No
24	Special Education Transition Services	No
25	Increased Access to Advanced Placement (AP) and International Baccalaureate (IB) Programs	Yes
26	Districtwide A-G Interventions	Yes
27	Diploma Program	Yes
28	College Access Program	Yes
29	Career Technical Education	No
30	Linked Learning	Yes
31	SENI Investments to Increase Access to Programs and Supports for Academic Excellence: Elementary Schools	Yes
32	SENI Investments to Increase Access to Programs and Supports for Academic Excellence: Middle Schools	Yes
33	SENI Investments to Increase Access to Programs and Supports for Academic Excellence: High Schools	Yes

Goal 1 Expenditures



We have many actions for each LCAP Goal.

Click [here](#) to see all of our actions and 3-year targets for Goal 1.



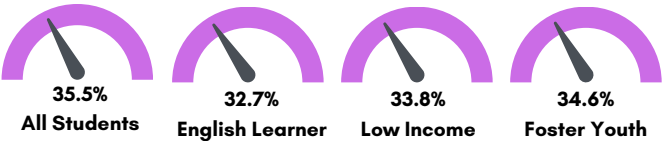
Goal 2: Joy and Wellness

Goal 2 Outcomes



Excellent Attendance: Student Attendance

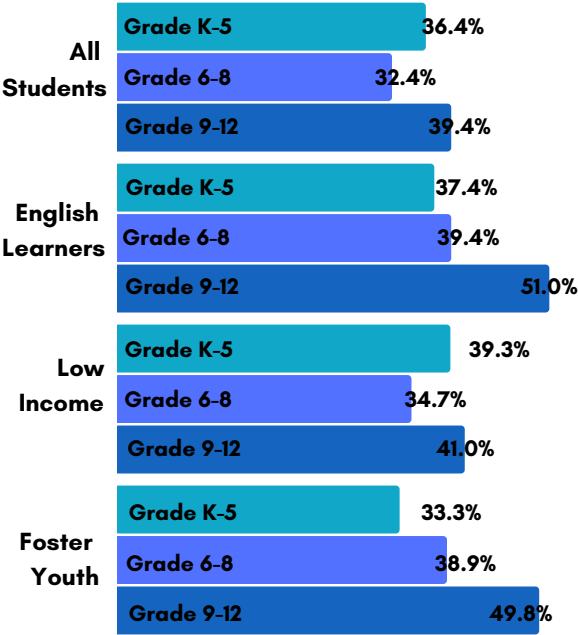
% of all students with 96% or higher attendance



Source: LAUSD Open Data Dashboard 2022-23

Chronic Absenteeism Rate, 2022-23

(District Calculation: 91% or Lower)



Source: LAUSD Open Data Dashboard 2022-23



0.02%

Expulsion Rate
(2022-23)

0.39%

Suspension Rate
(2022-23)

Source: LAUSD Open Data Dashboard 2022-23

Visit the [Open Data LCAP Dashboard](#) to explore all of our LCAP metrics and outcomes.

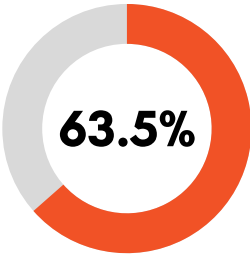


Goal 2: Joy and Wellness

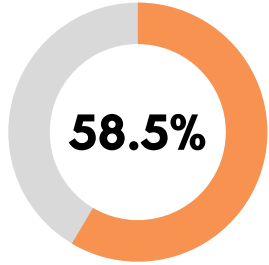
Goal 2 Outcomes



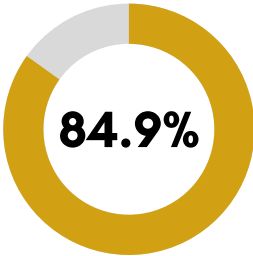
229



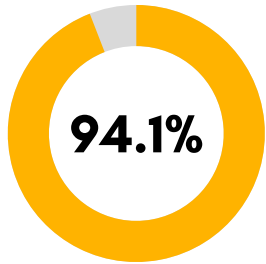
Students reporting on the School Experience Survey in 2023-24:
"I feel safe in this school"



Students reporting on the School Experience Survey in 2023-24:
"I feel like I am part of this school"



Parents reporting on the School Experience Survey in 2023-24:
"My child is safe on school grounds"



Staff reporting on the School Experience Survey in 2023-24:
"I feel safe on school grounds during the day"



Source: LAUSD Open Data Dashboard 2023-24



Goal 2: Joy and Wellness

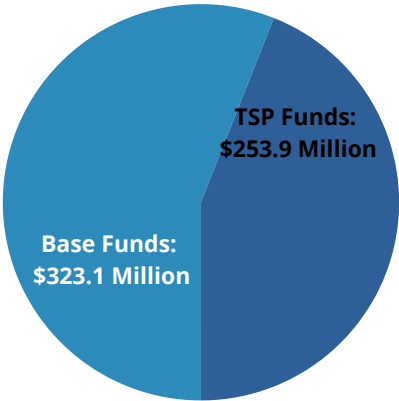
Goal 2 Actions



Action	Action Title	Funded through TSP?
1	Safe School Facilities	No
2	School Police	No
3	Base-Funded School Climate Support Staff	No
4	Supplemental School Climate Support Staff	Yes
5	Student Health Services	No
6	Supplemental Student Health Services	Yes
7	Student Athletics Programs	No
8	Community Schools Initiative	No
9	Mental Health and Student Supports	Yes
10	Positive Behavior Interventions and Restorative Practices	Yes
11	Attendance Interventions	Yes
12	School Enrollment Placement and Assessment (SEPA) Centers	Yes
13	FamilySource System	Yes
14	SENI Investments to Increase Access to Programs and Supports for Joy and Wellness: Elementary Schools	Yes
15	SENI Investments to Increase Access to Programs and Supports for Joy and Wellness: Middle Schools	Yes
16	SENI Investments to Increase Access to Programs and Supports for Joy and Wellness: High Schools	Yes



Goal 2 Budgeted Expenditures

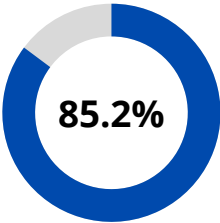


Goal 3: Engagement and Collaboration

Goal 3 Outcomes

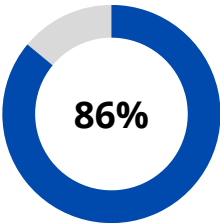


School Experience Survey Responses from Parents of Elementary, Middle and High School students (2023-24)



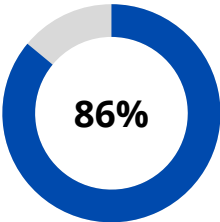
Percent of Parents Agreeing / Strongly Agreeing on the School Experience Survey

"This school includes me in important decisions about my child's education."



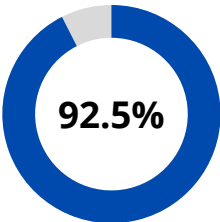
Percent of Parents Agreeing / Strongly Agreeing on the School Experience Survey

"I can easily find information about parent workshops or other programs offered at this school."



Percent of Parents Agreeing / Strongly Agreeing on the School Experience Survey

"This school provides instructional resources to help me support my child's education."



Percent of Parents Agreeing / Strongly Agreeing on the School Experience Survey

"This school provides me with information (verbal and written) I can understand."

Source: LAUSD Open Data Dashboard 2023-24



Goal 3: Engagement and Collaboration

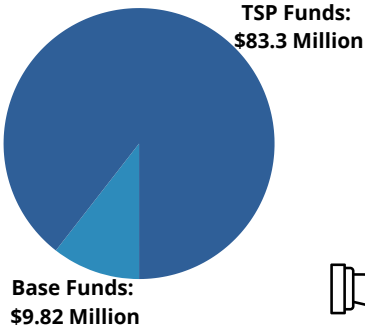
Goal 3 Actions



Action	Action Title	Funded through TSP?
1	Parent and Family Engagement	No
2	Translation Services	No
3	Technology for Communications and Accessibility	No
4	Student Empowerment	Yes
5	Aligned Strategic Planning and Accountability	Yes
6	SENI Investments to Increase Access to Programs and Supports for Engagement and Collaboration: Elementary Schools	Yes
7	SENI Investments to Increase Access to Programs and Supports for Engagement and Collaboration: Middle Schools	Yes
8	SENI Investments to Increase Access to Programs and Supports for Engagement and Collaboration: High Schools	Yes



Goal 3 Budgeted Expenditures



We have many actions for each LCAP Goal.

Click [here](#) to see all of our actions and 3-year targets for Goal 3.



Goal 4: Operational Effectiveness

Goal 4 Outcomes



100% of facilities were in good repair or better in 2022-23, based on School Accountability Report Cards



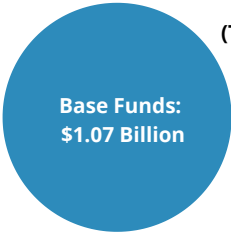
100% of schools provided students with standards-based instructional materials in 2022-23 by meeting Williams Act Requirements

Source: LAUSD Open Data Dashboard 2022-23

Goal 4 Actions

Action	Action Title	Funded through TSP?
1	Assessments and Evaluations	No
2	Facilities and Physical Infrastructure	No
3	Technology Infrastructure	No
4	Budgeting and Operations	No
5	Magnet Schools	No
6	Transportation	No

Goal 4 Budgeted Expenditures



(TSP Funds: \$0)



We have many actions for each LCAP Goal.

Click [here](#) to see all of our actions and 3-year targets for Goal 4.



Goal 5: Investing in Staff

Goal 5 Outcomes



90% of Teachers were appropriately credentialed for the students they are assigned to teach in 2022-23

Excellent Attendance: Staff Attendance



55% of all staff with at least 96% attendance



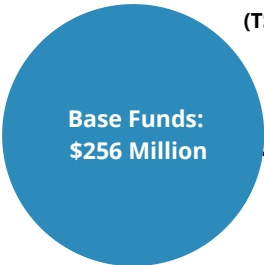
78.2% of staff who reported that "this school is a supportive and inviting place for staff to work." Based on the 2023-24 School Experience Survey.

Source: LAUSD Open Data Dashboard 2022-23

Goal 5 Actions

Action	Action Title	Funded through TSP?
1	Recruitment and Staffing	No
2	Teacher Pipeline Support	No
3	Beginning Teacher Support	No
4	Professional Learning	No
5	Staff Wellness	No
6	High Performance Standards	No

Goal 5 Budgeted Expenditures



**Base Funds:
\$256 Million**

(TSP Funds: \$0)



We have many actions for each LCAP Goal.

Click [here](#) to see all of our actions and 3-year targets for Goal 5.

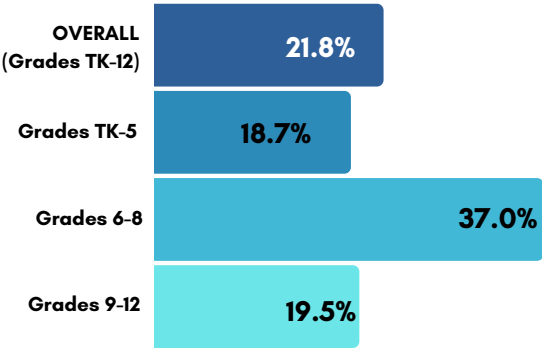


Goal 6: English Learner Supports

Goal 6 Outcomes



English Learner Reclassification Rates (2022-23)



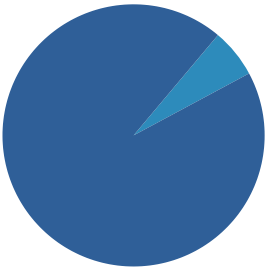
Source: LAUSD Open Data Dashboard 2022-23

Goal 6 Actions

Action	Action Title	Funded through TSP?
1	UTK-12 English Learner Services	Yes
2	International Newcomer Supports	Yes
3	Potential Long-Term English Learner (PLTEL) Interventions	Yes
4	Long-Term English Learner (LTEL) Interventions	Yes
5	Multilingual Programs and Pathways and Dual Language Education	No

Goal 6 Budgeted Expenditures

TSP Funds:
\$22.9 Million



Base Funds:
\$1.47 Million



We have many actions for each LCAP Goal.

Click [here](#) to see all of our actions and 3-year targets for Goal 6.

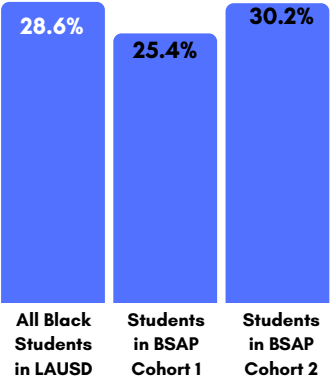


Goal 7: Black Student Achievement Plan (BSAP) Implementation



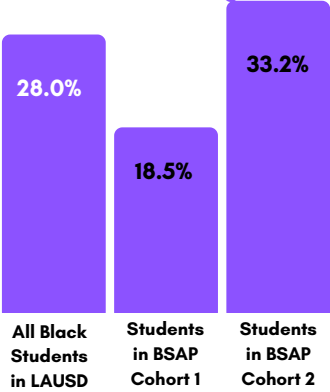
Goal 7 Outcomes

Percent of Students with Excellent Attendance (96% or higher)



Source: LAUSD Open Data Dashboard 2022-23

Percent of Advanced Placement Exams with a Score of 3 or higher



Source: LAUSD Open Data Dashboard 2022-23

Goal 7 Actions

Action	Action Title	Funded through TSP?
1	BSAP Academic Supports: Culturally Responsive Unit Development, Individual Student Needs Assessment, and Curriculum & Pedagogy	No
2	BSAP Community Partnerships	No
3	Development of an African-American Studies Course	No
4	BSAP School Climate & Wellness Personnel Support	No
5	BSAP Community-Based Safety Pilots	No

Goal 7 Budgeted Expenditures



(TSP Funds: \$0)



We have many actions for each LCAP Goal.

Click [here](#) to see all of our actions and 3-year targets for Goal 7.



Goal 8: Equity Multiplier

Focus Goal



The LCAP template requires one or more goals for Equity Multiplier funding eligible schools.

Some important context to remember:

- The Equity Multiplier is a new state funding program for eligible schools based on their nonstability rate (rate at which students change schools during a school year) and percentage of socioeconomically disadvantaged students using the following eligibility criteria:
 - Prior year, 2022-23, pupil nonstability rate greater than 25%; and
 - Prior year, 2022-23, socioeconomically disadvantaged (SED) pupil rates greater than 70%.

Within Los Angeles Unified, 71 schools have been identified by the state as Equity Multiplier funding eligible schools to use a total \$21,226,936 in allocated state funding in 2024-25.

The eligible schools are required to improve performance for student groups receiving the lowest performance level on one or more 2023 Dashboard indicators.

Click [here](#) to review the CA Dashboard.



Goal 8 Actions

Action	Action Title	Funded through TSP?
1	English Language Arts: Use of Evidence Based Services & Supports by Identified Schools	No
2	Mathematics: Use of Evidence Based Services & Supports by Identified Schools	No
3	English Learner Progress: Use of Evidence Based Services & Supports by Identified Schools	No
4	Graduation Rate: Use of Evidence Based Services & Supports by Identified Schools	No
5	College/Career: Use of Evidence Based Services & Supports by Identified Schools	No
6	Chronic Absenteeism Rate: Use of Evidence Based Services & Supports by Identified Schools	No
7	Suspension Rate: Use of Evidence-Based Services & Supports by Identified Schools	No

Goal 8 Budgeted Expenditures

238

(TSP Funds: \$0)



TAB 5



Board of Education Report

File #: Rep-332-23/24, **Version:** 1

Adoption of LAUSD Affiliated Charter Schools' 2024 Local Control and Accountability Plans and Presentation of the 2024 State Accountability Dashboard Local Indicators for Affiliated Charters

June 18, 2024 (PUBLIC HEARING)

June 25, 2024 (ADOPTION)

Office of the Chief Strategy Officer

Action Proposed:

Adopt the Affiliated Charter Schools' 2024 Local Control and Accountability Plans.

Background:

Based on the state Education Code, each Affiliated Charter School is its own local education agency, so each must complete a separate written LCAP. These LCAPs must be adopted at the same meeting at which the Board of Education adopts the budget for 2024-2025. The 2024-25 LCAP is the first year of the three year cycle for 2024-27 and provides available Baseline and Year 3 Outcomes for LCAP metrics and includes annual updates on the implementation of LCAP actions in 2023-24. The LCAPs also include separate Action Tables in addition to the Budget Overviews for Parents. These materials must all be combined and posted on each Affiliated Charter School's website.

As part of the District's support for our 51 Affiliated Charter Schools, the District LCAP team supports the development of these LCAPs by providing budgetary and metric data along with working with Affiliated Charter Schools to share specific school LCAP information to communicate the progress at their school sites. Affiliated Charter Schools are supported by the LCAP team through ongoing training, guidance and direct support that spans year-round, which includes hybrid office hours, work group sessions and one-on-one consultations to ensure compliance and alignment to the District LCAP.

Expected Outcomes:

Approval of these LCAPs will allow District Affiliated Charter Schools to meet the state-mandated requirement.

Board Options and Consequences:

A "Yes" vote, will result in the Affiliated Charter Schools meeting their state-mandated requirement to approve the LCAP.

A "No" vote, will result in the Affiliated Charter Schools not meeting their state-mandated requirement to approve the LCAP.

Policy Implications:

This action does not change District policies.

Budget Impact:

Approval of these Affiliated Charter Schools' LCAPs is necessary to approve their budgets. Existing staff and resources will support posting the LCAP to the District and Affiliated Charter Schools' websites.

Student Impact:

This proposed action shares the affiliated charters' engagement, planning and budgeting to meet student needs in 2024-25.

Equity Impact:

Component	Score	Score Rationale
Recognition	4	The Affiliated Charter School LCAPs describe how the District's Affiliated Charters will leverage both District funds and school discretionary funds to implement programs and policies to support all students, as well as how these schools will increase or improve services for English learners, students in foster care, and low-income students. The Affiliated Charter School LCAPs are aligned to the 2022-26 Strategic Plan Pillars: Academic Excellence, Joy and Wellness, Engagement and Collaboration, Operational Effectiveness, and Investing in Staff.
Resource Prioritization	4	As stated above, the Affiliated Charter School LCAPs describe how the Affiliated Charter Schools will allocate resources in 2024-25 to support the Local Control Funding Formula (LCFF) target student populations: low-income students, English Learners, and students in foster care.
Results	4	The Affiliated Charter School LCAPs allocate and annually monitor the use of funds to meet student needs and close equity gaps to improve student equity across all student groups by eliminating opportunity gaps and increasing student achievement.
TOTAL	12	

Issues and Analysis:

The Affiliated Charter School LCAPs describe the implementation of programs and policies to support all students in the LCFF state priority areas, as well as how the District will leverage supplemental and concentration funds to increase or improve services for English learners, students in foster care, and low-income students. The Affiliated Charter School LCAPs are aligned to reflect 2022-26 Strategic Plan Pillars, strategies, and priorities.

The Affiliated Charter School LCAPs include all state LCFF funds, but do not reflect any other local, state, and federal sources of funding. The 2024 LCAPs also address a requirement first implemented through state mandate in 2023 to calculate and report carryover of unspent supplemental and concentration funds to support future increased or improved services. This carryover calculation only reflects funds that are under school discretion and which carry over within these schools' budgets.

File #: Rep-332-23/24, **Version:** 1

Attachments:

Attachment A - Affiliated Charter LCAPs Link:

[<https://tinyurl.com/2024-ACS-LCAP-Board-Materials>](https://tinyurl.com/2024-ACS-LCAP-Board-Materials)

Attachment B - State Accountability Dashboard Local Indicators for Affiliated Charters Link:

[<https://tinyurl.com/ACS-2024-Local-Indicators>](https://tinyurl.com/ACS-2024-Local-Indicators)

Informatives:

Not Applicable

Submitted:

05/21/24

File #: Rep-332-23/24, Version: 1

RESPECTFULLY SUBMITTED,



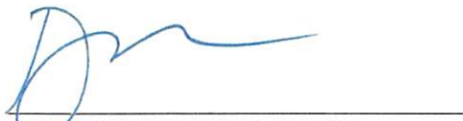
ALBERTO M. CARVALHO
Superintendent

APPROVED & PRESENTED BY:



VERONICA ARREGUIN
Chief Strategy Officer
Office of the Chief Strategy Officer

REVIEWED BY:



DEVORA NAVERA REED
General Counsel

☒ Approved as to form.

APPROVED & PRESENTED BY:



DERRICK CHAU
Senior Executive
Strategy and Innovations

REVIEWED BY:



NOLBERTO DELGADILLO
Deputy Chief Business Officer, Finance

☒ Approved as to budget impact statement.

[Return to Order of Business](#)



TAB 6



Board of Education Report

File #: Res-038-23/24, **Version:** 1

Ms. Goldberg - Resolution to Endorse the Campaign for a Healthy and Safe California and Protect the LAUSD Community from the Health Impacts of Oil Wells (Res-038-23/24) (Noticed June 18, 2024)

Whereas, Research shows that living within half a mile of an oil well increases the risk of asthma, high-risk pregnancies, respiratory illnesses, and cancer;

Whereas, There are thousands of active and inactive oil wells within the boundaries of Los Angeles Unified School District, and hundreds more in nearby communities that are within a half mile of District boundaries, and these wells are located near schools in every Board district;

Whereas, The California State Legislature passed SB1137 in 2022 to initiate health and safety setback regulations, which prohibit new or modified oil and gas wells within 3,200 feet of schools, daycare centers, parks, healthcare facilities, businesses, and homes; and

Whereas, Oil and corporate interests financed a \$20 million petition campaign to block immediate implementation of SB 1137, placing a referendum to overturn SB 1137 on the California General Election November 2024 ballot; now, therefore, be it

Resolved, That the Governing Board of the Los Angeles Unified School District endorse the Campaign for a Safe and Healthy California to keep SB1137 health and safety setback legislation, joining public health leaders, environmental justice groups, community and faith leaders, and youth to stand up to Big Oil and make sure that no Californians have to endure health hazards from living just steps away from dangerous oil wells; and, be it finally

Resolved, That the District will publish accurate and unbiased information about ballot initiatives on the November 2024 ballot, including regarding the well-funded attack SB 1137.

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TAB 7



Board of Education Report

File #: Res-039-23/24, Version: 1

Ms. Ramirez - Supporting Student First Amendment Rights on School Campuses (Res-039-23/24) (Noticed June 18, 2024)

Whereas, The First Amendment of the United States Constitution guarantees the rights and freedoms of all individuals residing in the United States, including but not limited to the rights to assemble peaceably, to freely express oneself, to share information through the press, and to petition the government;

Whereas, The landmark United States Supreme Court case *Tinker v. Des Moines* of 1969 established the legal precedent affirming that students possess the same fundamental civil liberties enshrined in the First Amendment of the Constitution, emphasizing that students do not "shed their constitutional rights to freedom of speech or expression at the schoolhouse gate;"

Whereas, The United States has witnessed a significant surge in student-led protests across college campuses, which have been discouraged, and in many cases met with police brutality, by their institutions, instilling fear and reluctance among students to exercise their constitutionally guaranteed civil liberties; and

Whereas, The Governing Board of the Los Angeles Unified School District has formally accepted a Student Bill of Rights, which states that, "All students have the right to express themselves orally, in writing, and artistically . . . in a courteous and thoughtful manner that is within acceptable legal standards in an educational context without fear of reprisal;" now, therefore, be it

Resolved, That the Governing Board of the Los Angeles Unified School District hereby reaffirms its support for the civil liberties of students within the district and extends this commitment to uphold and defend students' civil liberties across school campuses nationwide;

Resolved further, That schools are encouraged to continue teaching courses such as AP United States History, AP US Government and Politics, and Constitutional Law within their classrooms. Furthermore, schools are urged to actively promote increased student participation in initiatives such as the attainment of the State Seal of Civic Engagement;

Resolved further, That the Board formally requests all schools within the District to persistently promote and prominently display the LAUSD Student Bill of Rights on their campuses to remind students of their rights on campus; and, be it finally

Resolved, That the Board hereby calls upon all educational institutions to safeguard the civil liberties of their students and to promote the exercise of these liberties, including freedom of speech, expression, and assembly, as well as the right to petition the government, both within and beyond school campuses, and to never call police to an assembly as long as it is peaceful and nonviolent.

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TAB 8



Board of Education Report

File #: ROC-017-23/24, **Version:** 1

Report of Correspondence

BOARD OF EDUCATION OF THE CITY OF LOS ANGELES
Governing Board of the Los Angeles Unified School District

June 25, 2024

REPORT OF CORRESPONDENCE

The following correspondence addressed to the Board of Education is submitted with the recommended Disposition, “Refer to Superintendent for referral to Office of the General Counsel to take all steps necessary to protect the interests of the Board of Education, including assignment to outside counsel; Controller to draw warrants in such amounts as may be necessary for the payment of costs and fees upon invoices as approved by the Office of the General Counsel”:

FROM	LEGAL ACTION
1. Carrillo Law Firm	Complaint for Damages for Negligence; Case No. 24STCV12527; Superior Court of the State of California, for the County of Los Angeles; John A.J. Doe an individual, Plaintiff v. Los Angeles Unified School District; and Does 1-40, Defendants.
2. Carrillo Law Firm, LLP	Summons & Verified Petition for Writ of Mandate (California Public Records Act); Complaint for Preliminary Injunction and Declaratory Relief for Violations of the California Public Records Act; Case No. 24STCP01608; Superior Court of California, County of Los Angeles; Carrillo Law Firm, LLP, a California Limited Liability Partnership, Plaintiff v. Los Angeles Unified School District, a California Local Public Entity, Defendant.
3. Downtown L.A. Law Group	Summons & Complaint for Damages for: 1. Discrimination in Violation of Gov't Code §§12940 Et Seq.; 2. Failure to Prevent Discrimination in Violation of Gov't Code §§12940(k); 3. Failure to Provide Reasonable Accommodations in Violation of Gov't Code §§12940 Et Seq.; 4. Failure to Engage in a Good Faith Interactive Process in Violation of Gov't Code §§12940 Et Seq. and; 5. For Declaratory Judgement; Case No. 24STCV12254; Superior Court of the State of California, County of Los Angeles; Carolyn Elaine Johnson, an individual, Plaintiff v. Los Angeles Unified School District, and Does 1-20, Inclusive Defendants.
4. Downtown LA Law Group	Summons & Complanit: 1. Premises Liability; Case No. 24LBCV00704; Superior Court of California, County of Los Angeles; Rodrigo Lara Jimenez, a minor, by and through his Guardian ad Litem Leticia Lara, Plaintiff v. Los Angeles Unified School District, a public entity, et al., Defendant.

5. Law Office of Samer Habbas & Associates, PC
Summons & Complaint for Damages for 1. Negligence and 2. Statutory Liability Pursuant to Cal. Gov. Code § 815.2; Case No. 24STCV08006; Superior Court of the State of California, for the County of Los Angeles; Jordan Larose, a minor by and through his guardian ad litem, Erica Charles, Plaintiff v. Los Angeles Unified School District, et al., Defendants.

6. Law Office of Shakeer Rahman
Law Office Thomas B. Harvey
Summons & Verified Petition for Writ of Mandate, Exhibits A-B; Case No. 24STCP01821; Superior Court of the State of California, County of Los Angeles; Stop LAPD Spying Coalition and Students Deserve, Petitioners v. Los Angeles Unified School District, Respondent.

7. Law Offices of Allison M. Schulman
Summons & Complaint for Damages for: 1) Discrimination in Violation of Gov't Code §§12940 Et Seq.; 2) Retaliation in Violation of Gov't Code §§12940 Et Seq.; 3) Failure to Provide Reasonable accommodation in Violation of Gov't Code §§12940 Et Seq.; 4) Failure to Engage in a Good Faith Interactive Process in Violation of Gov't Code §§12940 Et Seq.; 5) Failure to Prevent Discrimination and Retaliation in Violation of Gov't Code §§12940(k); and 6) For Declaratory Judgment.; Case No. 24STCV07157; Superior Court of California, For the County of Los Angeles; Alison Howerton, Plaintiff v. Los Angeles Unified School District; and Does 1-100, Inclusive, Defendants.

8. Law Offices of Brian Weinberger
Summons & Complaint: 1. Motor Vehicle 2. General Negligence; Case No. 24STCV09762; Superior Court of California, County of Los Angeles; Wesley Rowell and Silvia Barroso, Plaintiffs v. Los Angeles Unified School District, and Does 1 to 25, inclusive, Defendant.

9. Law Offices of Jesus Eduardo Arias
Summons & Complaint for Damages: 1. Negligence – Wrongful Death 2. Employers Negligence, A) Negligent Hiring b) Negligent Training C) Negligent Supervision; Case No. 24STCV11864; Superior Court of the State of California, County of Los Angeles; Ana Jimenez, Plaintiff v. Los Angeles Unified School District, et al., Defendants.

10. M.R. Parker Law
Summons and Complaint for Damages; Case No. 24STCV02801; Superior Court of the State of California, for the County of Los Angeles; Isaiah McGrath, by and through his GAL Gloria Johnson, Plaintiff v. Los Angeles Unified School District; and Does 1-50, Defendants.

11. Manly Stewart Finaldi
Complaint for Damages for: 1) Intentional Infliction of Emotional Distress; 2) Negligence; 3) Negligent Supervision; 4) Negligent Retention/Hiring; 5) Negligent Failure to Warn, Train or Educate; 6) Breach of Fiduciary Duty; 7) Constructive Fraud (Civil Code §1573); 8) Sexual Battery; 9) Sexual Assault.; Case No. 24STCV11153; Superior Court of the State of California, County of Los Angeles, Central District; Jane MG Doe, Plaintiff v. Los Angeles Unified School District; et al.; and Does 1-50, Defendants.
12. Samini Block APC
Summons & Complaint for 1. Sexual Battery of a minor 2. Negligent Hiring, Supervision, and Retention 3. Negligence 4. Failure to Supervise Minor 5. Failure to Report Suspected Child Abuse 6. Intentional Infliction of Emotional Distress; Case No. 24CHCV01506; Superior Court of the State of California, for the County of Los Angeles; John Doe, an individual minor, by and through his parent and legal guardian, Jane Roe, Plaintiff v. Los Angeles Unified School District, a public school district; Evelyn Silva, an individual; and Does 1-10, inclusive, Defendants.
13. Seber Bulger LLP
Summons & Complaint for Damages for: 1. Negligence 2. Dangerous Condition of Public Property 3. Premises Liability; Case No. 24CMCV00132; Superior Court for the State of California, For the County of Los Angeles; G.S., a minor, by and through GAL, R.S., Plaintiff v. Los Angeles Unified School District, et al., and Does 1-20, Defendants.
14. The Law Offices of Kaplan & Boldy
Summons and Complaint for Damages; Case No. 23STCV27013; Superior Court of the State of California, for the County of Los Angeles; Oak River Insurance Company, as administered by Berkshire Hathaway Homestate Companies, Plaintiff v. Los Angeles Unified School District; and Does 1-25, Defendants.
15. Westside Injury Lawyers
Summons & Complaint for Damages for: 1) Premise Liability; Case No. 24VECV00930; Superior Court of California, For the County of Los Angeles; Alana Lara, by and through her GAL Darling Gonzalez, Plaintiff v. Los Angeles Unified School District; and Does 1-10, Inclusive, Defendants.
16. Zavala Law Offices, Inc.
Summons & Complaint for Damages: 1) Discrimination Based on Age; 2) Discrimination Based on Disability; 3) Harassment; 4) Retaliation; 5) Failure to Engage in the Interactive Process in Violation of FEHA; 6) Failure to Provide Reasonable Accommodation in Violation of FEHA; 7) Failure to Prevent Discrimination, Harassment, and Retaliation in Violation of the FEHA; 8) California Family

Rights Act Violations; Plaintiff's Peremptory Challenge;
Case No. 24STCV13261; Superior Court of the State of
California, County of Los Angeles; Soheir Rizk, an
individual, Plaintiff v. Los Angeles Unified School District,
a California Public Entity, and Does 1 through 10, inclusive,
Defendants.

The recommended disposition of the following item is “Refer to Superintendent for referral to the Office of the Risk Management and Insurance Services”:

<u>No.</u>	<u>Received From</u>	<u>Type of Damage</u>	<u>Claimant</u>	<u>Date of Damage</u>
17.	Mikayla Mathews PMP Management	Damages	Avila at Porter Ranch HOA	03-21-24
18.	California Accident Firm Monica Deleen	Damages	Camila I. Nevarez-Zamora	05-07-24 (2 Rec'd)
19.	Salusky Law Group Anna Salusky	Damages	Charly Marie Joyce Hodges by GAL Taylor Marie Campbell	On or about 09-14-23, 11-16-23, 11-28-23
20.	Christopher Glupker	Damages	Chris Glupker on behalf of Kian Glupker	“8/23-3/24”
21.	Cynthia Diaz	Damages	Cynthia Diaz	04-19-24
22.	Dr. Shawn C. Fornari	Damages	Dalton G. Fornari	01-24-24
23.	Anna Salusky Salusky Law Group	Damages	Diego Alfonso Conde Covarrubias by GAL Danielle Clement	11-28-23
24.	Anna Salusky Salusky Law Group	Damages	Diego Alfonso Conde Covarrubias by GAL Danielle Clement	11-28-23
25.	Justin Lubin Harding Law	Damages	Dylan Lubin	03-05-24
26.	Gabby Carlos	Damages	Gabby Carlos	05-15-24
27.	Marianna Oustinovskaya CD Law	Damages	George Kirellos	04-22-24 & 04-26-24

28.	Hector Padilla	Damages	Hector Padilla	05-16-24
29.	Jeffrey Valdez	Damages	Jeffrey Valdez	03-15-24
30.	California Legal Counsel	Damages	Jenny Chavez	04-22-24
31.	Michael S. Yu MY Law Corporation	Damages	Ka Man Carman Chu	03-06-24
32.	Tiffany Rome	Damages	Kennedy Storms	01-17-24
33.	David J. Duchrow Law Office of David J. Duchrow	Damages	La Jonne C. Jessie	“05-24-24 and continuing”
34.	Dorin Varon	Damages	Liyam Varon	05-13-24
35.	Maria Donora Torres Madrid	Damages	Maria Donora Torres Madrid	04-25-24
36.	Kamelia Jalilvand Jalilvand Law	Damages	Maximiliano Jimenez through his GAL Arlette Raya	05-09-24
37.	Nadar Jandaghi	Damages	Nadar Jandaghi	“Sept 2022 to present ongoing”
38.	California Accident Firm	Damages	Natalie Zambran	01-25-24
39.	Nader Jandaghi	Damages	Niki Darya Jandaghi	“Sept 2021 to present ongoing”
40.	Ramiro Contreras Gonzalez	Damages	Ramiro Contreras Gonzalez	04-22-24

41.	Raul Guzman	Damages	Raul and Luz Ma Guzman	“Since year 22-23 to date”
42.	Stephanie Jeanette Evins	Damages	Rein Jeanise Suvain	11-15-23
43.	Roberto Lumber	Damages	Roberto Lumber	06-06-24
44.	Mary L. Caruso Wilshire Law Firm	Damages	Rodolfo De Los Santos	01-13-24
45.	Shawna S. Nazari Nazari Law	Damages	Sarah A. Castro	05-01-24
46.	Daniel Yesayan LA Attorneys, PC	Damages	Shaunda Monique Ford	01-30-24
47.	Shekar Panbehchi	Damages	Shekar Sugar Panbehchi	“Sept 2022 to present ongoing”
48.	Gricelda Montañez Rivera	Damages	Steven Meza	04-30-24
49.	David Voss Jr. Law Offices of David C. Voss	Damages	The EduCare Foundation c/o Jill Jacobson	09-05-23
50.	Jazmine Gomez Downtown Law Group	Damages	Vincent Martinez	12-12-23
51.	Sergio F. Benedetto Law Offices of Sergio F. Benedetto	Damages	Wendy Y. Servellon Vasquez	03-06-24
52.	Anjana Ramachandran	Vehicle Damages	Anjana Ramachandran	03-15-24
53.	Kelly Goldner 21st Century Insurance Company	Vehicle Damages	Benjamin Liou	03-19-24

54.	Bradley Levinson	Vehicle Damages	Bradley Levinson	05-21-24
55.	Caesar Calucag	Vehicle Damages	Caesar Calucag	05-13-24
56.	Carlos Chavelas	Vehicle Damages	Carlos Chavelas	03-07-24
57.	Clarence Stanley	Vehicle Damages	Clarence Stanley	03-13-24
58.	Crystal Coleman	Vehicle Damages	Crystal Coleman	05-28-24
59.	Nadine Elble Geico Insurance	Vehicle Damages	Ellison C Say	04-02-24
60.	Joana Urias Automobile Club of Southern California	Vehicle Damages	Emily Lopez/ Beatriz Ochoa	02-27-24
61.	Eric Stemp	Vehicle Damages	Eric Stemp	01-12-24
62.	George Rey	Vehicle Damages	George Rey	06-04-24
63.	Nicholas Erdman Liberty Mutual/Safeco Insurance	Vehicle Damages	Gloria Lopez	01-18-24
64.	Greg Kossoff	Vehicle Damages	Greg Kossoff	05-08-24
65.	Irene Eguizabal Ruiz	Vehicle Damages	Irene Eguizabal Ruiz	05-24-24
66.	Isabel Juarez	Vehicle Damages	Isabel Juarez	06-07-24

67.	Juan Pablo Cervantes	Vehicle Damages	Juan Pablo Cervantes	06-04-24
68.	Keianya Townes	Vehicle Damages	Keianya Townes	05-24-24
69.	Kyoung Park	Vehicle Damages	Kyoung Park	05-09-24
70.	Loren M. Vivero	Vehicle Damages	Loren M. Vivero	02-22-24
71.	Nazeli Fndryan-Abarca	Vehicle Damages	Nazeli Fndryan-Abarca	05-08-24
72.	Stephanie M. Garcia	Vehicle Damages	Stephanie M. Garcia	04-10-24
73.	Sunny Hwang	Vehicle Damages	Sunny Hwang	05-13-24
74.	Tova Schilling	Vehicle Damages	Tova Schilling	05-15-24
75.	Vincent Chavez	Vehicle Damages	Vincent Chavez	03-14-24

TAB 9



Board of Education Report

File #: Rep-359-23/24, **Version:** 1

Approval of Routine Personnel Action

June 25, 2024

Human Resources Division

Action Proposed:

Approve the following reimbursement agreement (zero-value contract) for the 2024-2025 school year:

<u>Agency</u>	<u>Agreement Number</u>
United Teachers Los Angeles (UTLA)	HR 24/25-015

The requesting agency will reimburse the District for all costs for salary and benefits for the temporary loan of the employee to the agency during the period of the detached service assignment.

Background:

This type of report is normally presented at each Board Meeting for approval of routine personnel actions.

Expected Outcomes:

Not applicable

Board Options and Consequences:

If the Board approves this zero-value contract, the employee will work with UTLA for a year and then return to a teaching assignment.

Policy Implications:

Not applicable

Budget Impact:

Cost Neutral

Student Impact:

Not applicable

Equity Impact:

Not applicable

Issues and Analysis:

Detached service is a zero-value contract and therefore no issues are implied.

Attachments:

Not applicable

Informatives:

Reimbursement Agreement (Zero-Value Contract)

Submitted:

06/18/24

RESPECTFULLY SUBMITTED:


ALBERTO M. CARVALHO
Superintendent

APPROVED & PRESENTED BY:


FRANCISCO J. SERRATO
Chief Human Resources Officer
Human Resources Division

REVIEWED BY:


DEVORA NAVERA REED
General Counsel

APPROVED BY:


PEDRO SALCIDO
Deputy Superintendent
Business Services & Operations

☒ Approved as to form.

REVIEWED BY:


NOLBERTO DELGADILLO
Deputy Chief Business Officer, Finance

CERTIFIED BY:


DAVID GRECO
Personnel Director
Personnel Commission

☒ Approved as to budget impact statement.

INTEROFFICE CORRESPONDENCE
Los Angeles Unified School District
Human Resources Division

INFORMATIVE

DATE: June 25, 2024

TO: Members, Board of Education
Alberto M. Carvalho, Superintendent

FROM: Francisco J. Serrato, Ed.D.
Chief Human Resources Officer

SUBJECT: REIMBURSEMENT AGREEMENT (ZERO-VALUE CONTRACT)

This informative provides information regarding the reimbursement agreement for a detached service assignment recommended for approval for the 2024-2025 school year.

<u>Agency</u>	<u>Agreement Number</u>	<u>Employee</u>	<u>Reimbursable Salary and Benefits for 2024-2025</u>	<u>Position serving for the Agency</u>
United Teachers Los Angeles (UTLA)	HR 24/25-015	Denisha Jordan	\$162,043	California Alliance for Community Schools Organizer

The District will benefit when the employee returns to the District and utilizes the knowledge, strategies, and leadership skills gained during the Detached Service assignment.

If you have any questions or concerns, please feel free to e-mail me.

Attachments

c: Kristen K. Murphy
Pedro Salcido
Devora Navera Reed
Karla V. Estrada
Jaime Torrens
Amanda Wherritt
Patricia Chambers
Pia Sadapatmal
Sasha Lopez
Carol Delgado
Michael McLean
Maria Voigt

INTEROFFICE CORRESPONDENCE

Los Angeles Unified School District
Human Resources Division

TO: All Persons Listed Below

DATE: June 17, 2024

FROM: Maria Voigt, Administrator (w)
Human Resources Division

**SUBJECT: REQUEST TO PROCESS AN ASSIGNMENT FOR A DETACHED SERVICE
REIMBURSEMENT AGREEMENT WITH UNITED TEACHERS LOS ANGELES (UTLA),
2024-2025 (NEW)**

This is to request that an assignment be processed between the District and United Teachers Los Angeles (UTLA) to provide a full-time Detached Service assignment for the following employee:

Employee Name	E.N.	Salary	Paid Days	Job Code
Denisha Jordan	766452	Preparation (T)	204 days (C8)	13400705

The effective period of the Detached Service assignment is July 1, 2024 through June 30, 2025. During this time, Ms. Jordan will be released from her full-time District assignment to serve as California Alliance for Community Schools Organizer.

Ms. Jordan's full salary and benefits will continue to be paid by the District, and UTLA will reimburse the District for all salary and benefits costs for the period specified above, including a service fee. Reimbursement will include health and welfare, retirement, unemployment insurance, and worker's compensation.

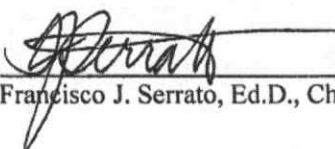
Budget Division will establish revenue and budget authority to set-up the position using fund 010, program code 10700 – Employees Loaned to Other Agencies. General Accounting will process the appropriate accounting lines for billing and payment procedures.

Ms. Jordan will be time reported from the Personnel Services and Research Branch (Division 53, Location 0599) during the period on loan.

For A basis employees, all vacation hours accrued during the period of the Detached Service assignment must be used in full prior to the end of the assignment. The District is not liable for any vacation hours accrued and not used during the Detached Service assignment.

The service fee is approximate and subject to adjustment. The employee listed above will be subject to any salary adjustments/furlough days that may be approved by the Board and/or Superintendent for employees for the 2024-2025 school year.

Please e-mail me at maria.voigt@lausd.net if clarification is needed.

Approved: 
Francisco J. Serrato, Ed.D., Chief Human Resources Officer

6/17/2024
Date

MV/jrt

Attachments: Letter of Agreement, HR Form 1065, Cost Estimate

c: F. Serrato
L. Hannah
M. Salazar
M. Garza

A. Carrillo
T. Chen
J. Torralba
A. Cruz

K. Ou
C. Crawford
E. Mirano
R. Ta

C. Coney, UTLA
D. Manuel, UTLA
D. Jordan

LOS ANGELES UNIFIED SCHOOL DISTRICT

LETTER OF AGREEMENT
For Temporary Loan of Employee

The United Teachers Los Angeles requests the temporary loan of services
(Requesting Agency)
of Denisha Jordan 766452 commencing effective
(Employee) (Employee No.)
July 1, 2024 through June 30, 2025

The employee's full salary and benefits will continue to be paid by the District, and the requesting agency (Agency) will reimburse the District for all such costs, for the period specified above. Reimbursement will include a minimum 3% annual service fee and any increases or decreases during the period of the agreement arising from increases or decreases in employee salary, benefits, and/or number of work days. The employee listed above will be subject to any salary adjustments that may be approved by the Board and/or Superintendent for the period specified above. The employee is entitled to all leaves, holidays, and vacation days which fall within the employee's assignment basis, for which eligible. District shall submit to Agency itemized invoices indicating the service fee and benefit payments to be reimbursed, such reimbursement to be due upon submission of the invoice.

For A Basis employees, all vacation hours earned during the period on Organization Leave or Detached Service must be used prior to completion of that assignment and return to the District. The District will not assume liability for any unused vacation balance earned during the Organization Leave/Detached Service.

This agreement shall not be terminated prior to the ending date specified above without the mutual written agreement of both the District and the Agency.

Agency shall provide the District with a written attendance report at the end of each pay period.

District shall notify Agency of any changes to employee's salary or benefits.

Length of base work year for reimbursement (No. of Paid Days): 204(C) ☒ 221(B) ☐ 234(E) ☐ 261(A) ☐
Work hours per day: 6 hours ☐ 8 hours ☒
No. of additional paid days, if applicable: N/A

Salary for reimbursement includes coordinating differential, if eligible: Yes ☐ No ☐

The employee will be released from the employee's District position and placed on a Detached Service/Paid Organization Leave assignment to serve as CA Alliance for Community Schools Organizer (title) and perform services for Agency as described in the Statement of Duties on page 2. While on Detached Service/Paid Organization Leave, the employee will maintain all required credentials and certifications valid, as required of the position from which on leave.

Name of Requesting Agency: United Teachers Los Angeles
Address 3303 Wilshire Blvd., 10th Floor
City Los Angeles Zip 90010
Contact Person Cheryl Coney Tel 213-368-6205
Email cconey@utla.net Fax
Payroll Time Reporter Jessie Carino Tel 213-368-6226
Email jcarino@utla.net Fax
Address for Time Reporter 3303 Wilshire Blvd., 10th Floor
City Los Angeles Zip 90010