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 1:00 p.m., Tuesday, June 20, 2023

Roll Call

Pledge of Allegiance

Board President's Reports

Labor Partners
Student Voices

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 seven (7) speakers, except those items for which a Public Hearing will be held will allow for 12 speakers, and 15 speakers may sign up for general Public Comment.

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.

Each speaker will be allowed a single opportunity to provide comments to the Board, with the exception of public hearings, and shall be given three 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.

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 <u>over the phone</u> 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.

Attending the Meeting

Please note there are three ways members of the public may watch or listen this Regular Board Meeting: (1) online (<u>Granicus stream</u> or <u>join the zoom webinar</u>) (2) by telephone by calling 1-888-475-4499 (Toll Free) and entering the Meeting ID: 879 7060 8197, or (3) in person. *Please note that due to the continued public health risks associated with COVID-19, the Board Room will be operating at reduced capacity.*

New Business for Action

1. Board of Education Report No. 297 – 22/23

Office of Labor Relations

(Los Angeles School Police Association [Unit A] 2022-2025 Memorandum of Understanding) Recommends adoption of the 2022-2025 Memorandum of Understanding with the Los Angeles School Police Association (Unit A).

2. Board of Education Report No. 328 – 22/23

Office of Labor Relations

(Los Angeles School Police Management Association [Unit H] 2022-2025 Memorandum of Understanding) Recommends adoption of the 2022-2025 Memorandum of Understanding with the Los Angeles School Police Management Association (Unit H).

3. <u>Board of Education Report No. 317 – 22/23</u>

Procurement Services Division

(Procurement Actions) Recommends approval of procurement actions taken by staff for professional services, agreement amendments, and purchases with the delegated authority of the Superintendent as described in Attachment A, including new professional services contracts, amendments, and assignments not exceeding \$250,000 already awarded totaling \$72,346,464; and two sole-source contracts of goods and general services contracts totaling \$6,300,000.

4. Board of Education Report No. 127 – 22/23

Facilities Contract Actions

(Define and Approve Seven Athletic Facilities Upgrade Projects and Amend the Facilities Services Division Strategic Execution Plan to Incorporate therein) Recommends approval of an amendment to the Strategic Execution Plan to define and approve seven Athletic Facilities Upgrade Projects for a combined budget of \$59,741,532.

5. Board of Education Report No. 320 – 22/23

Office of Student, Family and Community Engagement (Approval of Community Advisory Committee [CAC] Membership) Recommends approval of the one-year or two-year term of membership on the Community Advisory Committee (CAC) effective July 1, 2023.

6. Board of Education Report No. 311 – 22/23

Charter Schools Division

(Approval of the Proposed Amendments to the LAUSD Policy and Procedures for Charter Schools) Recommends approval of updates to the Board-approved LAUSD Policy and Procedures for Charter Schools, to provide alignment with state guidance, increase clarity, and or provide technical correction.

7. Board of Education Report No. 293 – 22/23

Office of the Chief Business Officer

(Adoption of the Proposed 2023-24 Budget) Recommends adoption of the proposed 2023-24 budget; approval of the delegation of authority to the Budget Services and Financial Planning Division and the Accounting Disbursements Division to take all necessary actions to implement the Budget Assumptions and Policies; approval of the Resolution Regarding Expenditures from the Educational Protection Account for fiscal year 2023-24; approval of the Resolution to Release Committed Fund Balance in Fiscal Year 2024-25 or other years; approval of the Arts, Music, and Instructional Materials Discretionary Block Grant Expenditures Plan, and approval of the delegation of authority to District staff to make interfund transfers or temporary borrowings among the District' various funds.

8. <u>Board of Education Report No. 303 – 22/23</u>

Office of the Chief Strategy Officer

(Adoption of the 2023 LAUSD Local Control and Accountability Plan [LCAP] and Presentation of the 2023 State Accountability Dashboard Local Indicators) Recommends the adoption of the District's LCAP and Presentation of the 2023 State Accountability Dashboard Local Indicators, describing how the District will implement programs and policies to support all students in the Local Control Funding Formula priority areas, as well as how the District will leverage supplemental and concentration funds to improve services for English learners, students in foster care, and low-income students.

9. Board of Education Report No. 304 – 22/23

Office of the Chief Strategy Officer

(Adoption of LAUSD Affiliated Charter Schools' 2023 Local Control and Accountability Plans and Presentation of the 2023 State Accountability Dashboard Local Indicators for Affiliated Charters) Recommends the adoption of the Affiliated Charter Schools' 2023 Local Control and Accountability Plan (LCAP) and Presentation of the 2023 State Accountability Dashboard Local Indicators for Affiliated Charters, allowing the District to meet the state mandated requirement.

10. Board of Education Report No. 333 – 22/23

Division of School Operations

Division of Labor Relations

(Adoption of Work-Year Calendar Memorandum of Understanding [MOU] and Revised Instructional Calendars) Recommends adoption of the proposed MOU with United Teachers Los Angeles (UTLA) and Service Employees International Union (SEIU) Local 99 and adoption of the revised instructional calendars for the 2023-2024 and 2024-2025 school years.

Minutes for Board Approval

11. Approval of Minutes (MIN-006-22/23)

November 5, 2019, Special Board Meeting Minutes October 11, 2022, Regular Board Meeting Minutes November 15, 2022, Regular Board Meeting Minutes January 7, 2023, Regular Board Meeting Minutes February 7, 2023, Regular Board Meeting Minutes March 14, 2023, Special Regular Board Meeting Minutes

New Business for Action (Continued from Tab 10)

12. Board of Education Report No. 339 – 22/23

Chief Strategy Officer

(Future is Now Schools) Establishing a partnership for Future is Now Schools – Los Angeles (FINSLA) memorandum of understanding.

Public Comment

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://achieve.lausd.net/Page/18628#calendar73805/20230608/event/65345

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

NEW BUSINESS

TAB 1

OS RINGELES UNIFICE REPORTOR THE WORLD

Los Angeles Unified School District

333 South Beaudry Ave, Los Angeles, CA 90017

Return to
Order of Business

Board of Education Report

File #: Rep-297-22/23, Version: 1

Los Angeles School Police Association (Unit A) 2022-2025 Memorandum of Understanding June 20, 2023
Office of Labor Relations

Action Proposed:

Adoption of the 2022-2025 Memorandum of Understanding (Attachment A) with Los Angeles School Police Association (Unit A).

Background:

The District and the Union presented proposals to the public at a regular meeting of the Board of Education. The public had an opportunity to be informed about these proposals and to express itself to the Board of Education. Since that time, representatives for the parties have met and negotiated as required by law. The parties reached tentative agreement on June 6, 2023.

The 2022-2025 agreement (Attachment A) provides for SWORN: 2022-2023, a 3% on schedule wage increase applied to all pay scale groups and levels of the base salary tables effective July 1, 2022 and a 4% on schedule wage increase applied to all pay scale groups and levels of the base salary tables effective January 1, 2023; for 2023-2024, a 3% on schedule wage increase applied to all pay scale groups and levels of the base salary tables effective July 1, 2023 and a 4% on schedule wage increase applied to all pay scale groups and levels of the base salary tables effective January 1, 2024, and for 2024-2025, a 3% on schedule wage increase applied to all pay scale groups and levels of the base salary tables effective July 1, 2024 and a 4% on schedule wage increase applied to all pay scale groups and levels of the base salary tables effective January 1, 2025.

The 2022-2025 agreement (Attachment A) provides for NON-SWORN: 2022-2023, a 7% on schedule wage increase applied to the base salary tables effective July 1, 2022; a 7% on schedule wage increase applied to the base salary tables effective July 1, 2023; and Step 1 increased to \$22.53 effective January 1, 2024, with the subsequent Steps applied accordingly. The classification of School Safety Officer is not included in the on-schedule 2024-2025 wage increase as the additional increase is being provided on January 1, 2024.

Copies of the Memorandum of Understanding are available for public review through the Office of Labor Relations.

Expected Outcomes:

Adoption of the 2022-2025 Memorandum of Understanding (Attachment A) with Los Angeles School Police Association (Unit A).

Board Options and Consequences:

If the Board adopts this attached Tentative Agreement with the LASPA, which is a joint recommendation of the bargaining parties, it will be implemented. The proposal impacts seven (7) LASPA classifications and approximately two-hundred ninety-eight (298) Full-Time Equivalent (FTEs) positions, two-hundred thirty-six

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(236) of which are filled, and sixty-two (62) are vacant. If the Board does not adopt this agreement, it will not be implemented, and the parties would resume negotiations of the 2022-2025 Successor Agreement.

UNIT A:

CLASS TITLE	VACANT	FILLED	TOTAL
Police Detective	2	17	19
Police Officer	48	145	193
Safety Officer	2	2	4
Sergeant			
School Safety	6	56	62
Officer			
Senior Police	4	16	20
Officer			
Grand Total	62	236	298

Policy Implications:

This Memorandum of Understanding amends the provisions of the 2020-2023 Successor Agreements between the District and LASPA and therefore becomes policy upon adoption by the Board and ratification by LASPA membership. The leadership of the Union has signed the agreement. This agreement is pending AB 1200 certification and ratification by union membership.

Budget Impact:

The budget impact for this agreement and memo are detailed in the attached AB 1200 Reports.

Student Impact:

This Agreement will assist the District in attaining its goals for students by providing competitive compensation to attract and retain the highest quality employees.

Equity Impact:

Component	Score	Score Rationale
Recognition	1	Wages are applied to all classifications, without differentiation based on SENI index, student population or historical inequities.
Resource Prioritization	2	Wages for classifications incentivize employees to serve as leaders. Students need talented school and District leaders to improve outcomes.
Results	2	Higher wages will attract and retain talented staff with background, education and desire necessary to address opportunity and/or achievement gaps.
TOTAL	5	

Issues and Analysis:

This Memorandum of Understanding concludes the 2022-2025 Successor Negotiations with the Los Angeles School Association (Unit A).

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Attachments:

Attachment A - 2022-2025 Memorandum of Understanding with the Los Angeles School

Police Association (Unit A).

Attachment B - AB 1200 Report - 2022-2025 MOU LASPA.

Informatives:

Not Applicable

Submitted:

06/09/23

RESPECTFULLY SUBMITTED,

APPROVED & PRESENTED BY:

ALECRTO M. CARVALHO

Superintendent

ANTHONY DICRAZIA

Director

Office of Labor Relations

REVIEWED BY:

DEVORA NAVERA REED

General Counsel

 \checkmark Approved as to form.

REVIEWED BY:

TONY ATIENZA

Director, Budget Services and Financial Planning

✓ Approved as to budget impact statement.

LOS ANGELES UNIFIED SCHOOL DISTRICT AND THE LOS ANGELES SCHOOL POLICE ASSOCIATION ("LASPA") MEMORANDUM OF UNDERSTANDING 2022-2025 Unit A

This Tentative Agreement is made and entered into this <u>6</u> day of June, 2023 by and between the Board of Education of the Los Angeles Unified School District ("District") and the Los Angeles School Police Association ("LASPA") for employees in Unit A.

Pursuant to the parties' 2020-2023 Agreement, the District and LASPA have met and negotiated in good faith and have completed their negotiations for a successor collective bargaining agreement. This 2022-2025 Agreement is the successor to the parties' 2020-2023 Agreement and is the final resolution to all matters, including the 2022-2023 Reopener associated with that Agreement. The parties hereby agree as follows:

The term of this Agreement shall cover a period through June 30, 2025 (and continued thereafter on a day-to-day basis until such time as it may be terminated by either party upon 10 days' notice). The parties hereby agree as follows:

A. <u>INCORPORATION OF PREVIOUS TERMS:</u> All articles and provisions of the parties' 2020-2023 Agreement are incorporated as part of the LAUSD-LASPA 2022-2025 Agreement except as modified below, or as required to make appropriate, mutually agreed to, non-substantive language corrections.

B. **COMPENSATION:**

i. 2022-2023 Salary Increase:

SWORN:

Effective July 1, 2022, all SWORN Unit A bargaining unit members shall receive a 3% on-schedule wage increase applied to the base salary tables.

Effective January 1, 2023, all SWORN Unit A bargaining unit members shall receive a 4% on-schedule wage increase applied to the base salary tables.

NON-SWORN:

Based on the salary table effective July 1, 2022, all NON-SWORN Unit A bargaining unit members shall receive a 7% on-schedule wage increase applied to the base salary tables.

ii. 2023-2024 Salary Increase:

SWORN:

Effective July 1, 2023, all SWORN Unit A bargaining unit members shall receive a 3% on-schedule wage increase applied to the base salary tables.

LOS ANGELES UNIFIED SCHOOL DISTRICT AND THE LOS ANGELES SCHOOL POLICE ASSOCIATION ("LASPA") MEMORANDUM OF UNDERSTANDING 2022-2025 Unit A

Effective January 1, 2024, all SWORN Unit A bargaining unit members shall receive a 4% on-schedule wage increase applied to the base salary tables.

NON-SWORN

Based on the salary table effective July 1, 2023, all NON-SWORN Unit A bargaining unit members shall receive a 7% on-schedule wage increase applied to the base salary tables.

Effective January 1, 2024, Step 1 for the School Safety Officer classification will be increased to \$22.52, with the subsequent Steps adjusted accordingly.

iii. 2024-2025 Salary Increase:

SWORN

Based on the salary table effective July 1, 2024, all SWORN Unit A bargaining unit members shall receive a 3% on-schedule wage increase applied to the base salary tables.

Based on the salary table effective January 1, 2025, all SWORN Unit A bargaining unit members shall receive a 4% on-schedule wage increase applied to the base salary tables.

NON-SWORN

The classification of School Safety Officer is not included in the on-schedule 2024-2025 wage increase, as an additional increase is being provided in January 2024, during the 2023-2024 year.

ADDITIONAL AGREEMENTS:

Article XV - Holidays

2. Article XIX -Term of Agreement

D. TERM OF AGREEMENT: This Agreement shall become effective upon ratification by the Union and adoption by the Board of Education, and shall remain in full force and effect, pursuant to its terms, up to and including June 30, 2025, and thereafter shall be extended on a day-to-day basis until terminated by either party upon ten (10) calendar days' written notice.

LOS ANGELES UNIFIED SCHOOL DISTRICT AND THE LOS ANGELES SCHOOL POLICE ASSOCIATION ("LASPA") MEMORANDUM OF UNDERSTANDING 2022-2025 Unit A

The above is subject to ratification by the member Board of Education. Date of agreement: $6/6/3$	ers of Unit A and final approval by the LAUSD
Los Angeles Unified School District Anthony DiGrazia Office of Labor Relations	THE LOS ANGELES SCHOOL POLICE ASSOCIATION By: Gil Gamez LASPA President
Adopted and approved by the Board of Education	on, 2023.
By: Jackie Goldberg President	

ARTICLE XV

HOLIDAYS

10 <u>Holidays</u> An employee in a regular assignment, or in an assignment in heu of his/her regular assignment, shall receive holiday pay for those holidays listed below and for other holidays declared by the Board of Education, the Governor of California, or the President of the United States which come within the employee's assignment period, subject to the conditions listed in Section 1.1 through 1.3

January 1 New Year's Day

That date in January declared by the Board Martin Luther King, Jr. Day

Third Monday in February

Presidents Day

Bast Monday in May

Memorial Day

June 19.

...Juncteenth Day

July 4 Independence Day

That date declared by the Board

Admission Day

First Monday in September

Labor Day

November 11 Veterans Day

That Thursday in November proclaimed by the President Thanksgiving Day

Day following Thanksgiving Day

Thanksgiving Friday

December 25

Christmas Day

That date declared by the Board

Alternate Lincoln Day Observance

1.1 The employee must have been in paid status for a portion of the working day immediately preceding or succeeding the holiday, provided that an employee on a military leave of absence entitled to compensation under Article XII shall only receive pay for the portion of the holiday period needed to meet the total time for which compensation is required by law.

- 1 2 An employee whose regular work schedule is less than five (5) days per week and forty (40) hours per week shall not be entitled to pay for any holiday observed on the employee's regularly scheduled day off.
- An employee in paid status during any portion of the working day of his/her
 normal assignment immediately preceding or succeeding the school holidays of December 25 and

January 1 shall receive pay for the two holidays

2.0 Friday shall be the observed holiday for all purposes for holidays which fall on a Saturday; Monday shall be the observed holiday for all purposes for holidays which fall on a Sunday. If Christmas Day falls on a Saturday or Sunday, any employee who works the actual Christmas Day holiday on Saturday or Sunday shall be compensated at the overtime rate.

ARTICLE XIX

TERM OF AGREEMENT

- 1.0 <u>Term</u>: This Agreement shall become effective upon adoption by the Board of Education, and shall remain in full force and effect, pursuant to its terms, to and including June 30, 2025.
- 2.0 <u>Negotiations for Successor Agreement</u>: Negotiations for a successor Agreement shall commence upon request of either the District or LASPA at any time after January 1, <u>2025</u>.

UNIT A: ARTICLE XIX 61

Los Angeles County Office of Education Business Advisory Services

PUBLIC DISCLOSURE OF PROPOSED COLLECTIVE BARGAINING AGREEMENT in accordance with AB 1200 (Chapter 1213/Statutes 1991), AB 2756 (Chapter 52/Statutes 2004), GC 3547.5

Name of School District:	Los Angeles Unified School District
Name of Bargaining Unit:	Los Angeles School Police Association-LASPA Unit A
Certificated, Classified, Other:	Classified

The proposed agreement covers the period beginning:

July 1, 2022 and ending:

June 30, 2025

(date)

The Governing Reard will get upon this agreement on:

June 20, 2023

The Governing Board will act upon this agreement on: June 20, 2023

Note: This form, along with a copy of the proposed agreement, must be submitted to the County Office at least ten (10) working days prior to the date the Governing Board will take action.

A. Proposed Change in Compensation

	Bargaining Unit Compensation			Fiscal Impact of Proposed Agreement (Complete Years 2 and 3 for multiyear and overlapping agreements only)										
	All Funds - Combined		nual Cost Prior to posed Settlement	Inc	Year 1 crease/(Decrease)	Inc	Year 2 crease/(Decrease)	Year 3 Increase/(Decrease)						
					2022-23		2023-24		2024-25					
1.	Salary Schedule Including Step and Column	\$	20,516,928	\$	1,457,836	\$	1,806,540	\$	1,719,185					
					7.11%		8.22%		7.23%					
2.	Other Compensation Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$	•	\$										
	Description of Other Compensation													
3.	Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.	\$	11,210,072	\$	798,301	\$	956,093	\$	1,023,628					
	*				7.12%		7.96%		7.90%					
4.	Health/Welfare Plans	\$	5,465,741			\$		\$						
					0.00%		0.00%		0.00%					
5.	Total Bargaining Unit Compensation Add Items 1 through 4 to equal 5	\$	37,192,741	\$	2,256,137	\$	2,762,633	\$	2,742,812					
					6.07%		7.00%		6.50%					
6.	Total Number of Bargaining Unit Employees (Use FTEs if appropriate)		291.17											
7.	Total Compensation <u>Average</u> Cost per Bargaining Unit Employee	\$	127,735	\$	7,749	\$	9,488	\$	9,420					
					6.07%		7.00%		6.50%					

Los Angeles Unified School District Los Angeles School Police Association-LASPA Unit A

8. What was the negotiated percentage change? For example, if the change in "Year 1" was for less than a year, what is the annualized percentage of that change for "Year 1"?

Please see attached Memorandum of Understanding (MOU) between the Los Angeles Unified School District (LAUSD) and the Los Angeles School Police Association (LASPA), subject to final approval by the LAUSD Board of Education.

	9. '	Were any additional steps, columns, or ranges added to the salary schedules? (If yes, please explain.)
	Not	applicable
	10.	Please include comments and explanations as necessary. (If more room is necessary, please attach an additional sheet.)
	Not	applicable
	11.	Does this bargaining unit have a negotiated cap for Health and Welfare benefits? If yes, please describe the cap amount.
		Los Angeles Unified School District Health and Welfare Memorandum of Understanding provides for a per participant contribution rate per active employee.
В.		posed negotiated changes in noncompensation items (i.e., class size adjustments, staff developments, teacher prep time, classified staffing ratios, etc.)
	Not	applicable
C.	redu	at are the specific impacts (positive or negative) on instructional and support programs to ommodate the settlement? Include the impact of changes such as staff reductions or increases, program actions or increases, elimination or expansion of other services or programs (i.e., counselors, librarians, todial staff, etc.)
	The	fiscal impact to the Unrestricted General Fund is \$2.2M in EV 2022-23, \$5.0M in EV 2023-24

and \$7.7M in FY 2024-25. The cost of the agreement necessitated the release of remaining SENI in FY24-25.

Los Angeles Unified School District Los Angeles School Police Association-LASPA Unit A

D. What	contingency language is included in the proposed agreement (e.g., reopeners, etc.)?
Please	refer to the attached LASPA MOU.
	fy other major provisions that do not directly affect the district's costs, such as binding arbitrations, nce procedures, etc.
Not app	plicable
	e of Funding for Proposed Agreement: rent Year
Genera	al Fund (Unrestricted and Restricted), and Adult Funds.
	nis is a single year agreement, how will the ongoing cost of the proposed agreement be funded in sequent years?
	ASPA-Unit A agreement is a multi-year agreement through June 30, 2025. The AB 1200 document includes going fiscal impact up to FY 2024-25.
	his is a multiyear agreement, what is the source of funding, including assumptions used, to fund these gations in subsequent years? (Remember to include compounding effects in meeting obligations.)
	ASPMA-Unit H agreement is multi-year agreement through June 30, 2025. The AB 1200 document includes going fiscal impact up to FY 2024-25 and reflects the release of a \$300M SENI commitment in 2024-25.

Los Angeles Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Unrestricted General Fund

Bargaining Unit: Los Angeles School Police Association-LASPA Unit A

Latest Board-Approved Budget Before Settlement (compensation)	7,377,306 5,365,520 0,084,122 9,001,798
Approved Budget Before Settlement (compensation)	7,377,306 5,365,520 0,084,122 9,001,798 1,828,746
Before Settlement Object Code Before Settlement O3/27/2023 Compensation and/or other unit agreement) Explain on Page 4i Column	7,377,306 5,365,520 0,084,122 9,001,798 1,828,746
Object Code	7,377,306 5,365,520 0,084,122 9,001,798 1,828,746
Object Code Explain on Page 4i REVENUES ECFF Revenue 8010-8099 \$ 6,557,377,306 \$ - \$ 6,55 Federal Revenue 8100-8299 \$ 15,365,520 \$ - \$ 1 Other State Revenue 8300-8599 \$ 110,084,122 \$ - \$ 11 Other Local Revenue 8600-8799 \$ 99,001,798 \$ - \$ 9 TOTAL REVENUES \$ 6,781,828,746 \$ - \$ 6,78	5,365,520 0,084,122 9,001,798 1,828,746
REVENUES 8010-8099 \$ 6,557,377,306 \$ - \$ 6,55 Federal Revenue 8100-8299 \$ 15,365,520 \$ - \$ 1 Other State Revenue 8300-8599 \$ 110,084,122 \$ - \$ 11 Other Local Revenue 8600-8799 \$ 99,001,798 \$ - \$ 9 TOTAL REVENUES \$ 6,781,828,746 \$ - \$ 6,78	5,365,520 0,084,122 9,001,798 1,828,746
Federal Revenue 8100-8299 \$ 15,365,520 \$ - \$ 1 Other State Revenue 8300-8599 \$ 110,084,122 \$ - \$ 11 Other Local Revenue 8600-8799 \$ 99,001,798 \$ - \$ 9 TOTAL REVENUES \$ 6,781,828,746 \$ - \$ 6,78	5,365,520 0,084,122 9,001,798 1,828,746
Other State Revenue 8300-8599 \$ 110,084,122 \$ - \$ 11 Other Local Revenue 8600-8799 \$ 99,001,798 \$ - \$ 9 TOTAL REVENUES \$ 6,781,828,746 \$ - \$ 6,78	0,084,122 9,001,798 1,828,746
Other Local Revenue 8600-8799 \$ 99,001,798 \$ - \$ 9 TOTAL REVENUES \$ 6,781,828,746 \$ - \$ 6,78	9,001,798 1,828,746
TOTAL REVENUES \$ 6,781,828,746 \$ - \$ 6,78	1,828,746
EXPENDITURES	
Certificated Salaries 1000-1999 \$ 2,196,014,504 \$ - \$ - \$ 2,19	6,014,504
Classified Salaries 2000-2999 \$ 655,157,456 \$ 1,369,859 \$ - \$ 65	6,527,315
Employee Benefits 3000-3999 \$ 1,561,988,494 \$ 765,855 \$ - \$ 1,56	2,754,349
Books and Supplies 4000-4999 \$ 362,902,557 \$ (44,094) \$ 36	2,858,463
Services and Other Operating Expenditures 5000-5999 \$ 565,676,208 \$ 56	5,676,208
Capital Outlay 6000-6999 \$ 61,798,775 \$ 6	1,798,775
Other Outgo (excluding Indirect Costs) 7100-7299 \$ 8,809,318 \$ 7400-7499	8,809,318
Transfers of Indirect Costs 7300-7399 \$ (148,134,975) \$ (14	8,134,975)
TOTAL EXPENDITURES \$ 5,264,212,337 \$ 2,135,714 \$ (44,094) \$ 5,26	6,303,957
OTHER FINANCING SOURCES/USES	
Transfers In and Other Sources 8900-8979 \$ 40,601,362 \$ - \$ - \$	0,601,362
Transfers Out and Other Uses 7600-7699 \$ 32,358,653 \$ - \$ - \$ 3	2,358,653
Contributions 8980-8999 \$ (1,169,651,396) \$ - \$ - \$ (1,16	9,651,396)
OPERATING SURPLUS (DEFICIT)* \$ 356,207,722 \$ (2,135,714) \$ 44,094 \$ 35	4,116,102
BOOK OF THE RESERVE THE PARTY OF THE PARTY O	
BEGINNING FUND BALANCE 9791 \$ 2,850,561,199 \$ 2,85	0,561,199
Audit Adjustments/Other Restatements 9793/9795 \$ (72,800,005) \$ (7	2,800,005)
ENDING FUND BALANCE \$ 3,133,968,916 \$ (2,135,714) \$ 44,094 \$ 3,13	1,877,296
COMPONENTS OF ENDING FUND BALANCE:	
Nonspendable 9711-9719 \$ 43,008,132 \$ - \$ 4	3,008,132
Restricted 9740	
Committed 9750-9760 \$ 2,216,777,517 \$ - \$ - \$ 2,21	6,777,517
Assigned 9780 \$ 519,447,456 \$ 51	9,447,456
Reserve for Economic Uncertainties 9789 \$ 238,780,000 \$ - \$ 23	8,780,000
Unassigned/Unappropriated Amount 9790 \$ 115,955,811 \$ (2,135,714) \$ 44,094 \$ 11	3,864,191

*Net Increase (Decrease) in Fund Balance

Los Angeles Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Restricted General Fund

Bargaining Unit: Los Angeles School Police Association-LASPA Unit A

	ganning Onit.	Т	Column 1	Column 2	T -	Column 3		Column 4
		\vdash	Latest Board-	Adjustments as a	0	ther Revisions	-	Total Revised
		١,	Approved Budget	Result of Settlement		reement support		Budget
			Before Settlement	(compensation)		d/or other unit	(Columns 1+2+3)
		^	03/27/2023	(agreement)		**************************************
	Object Code				Exp	plain on Page 4i		
REVENUES								
LCFF Revenue	8010-8099	\$	29,114,160		\$	-	\$	29,114,160
Federal Revenue	8100-8299	\$	1,786,619,702				\$	1,786,619,702
Other State Revenue	8300-8599	\$	2,590,104,630				\$	2,590,104,630
Other Local Revenue	8600-8799	\$	30,001,564				\$	30,001,564
TOTAL REVENUES		\$	4,435,840,056		\$	12	\$	4,435,840,056
EXPENDITURES								
Certificated Salaries	1000-1999	\$	1,428,021,990	\$ -	\$		\$	1,428,021,990
Classified Salaries	2000-2999	\$	795,206,279	\$ 47,024	\$		\$	795,253,303
Employee Benefits	3000-3999	\$	1,349,065,952	\$ 17,343	\$		\$	1,349,083,295
Books and Supplies	4000-4999	\$	217,063,240		\$		\$	217,063,240
Services and Other Operating Expenditures	5000-5999	\$	419,394,251		\$	(64,367)	\$	419,329,884
Capital Outlay	6000-6999	\$	8,212,035				\$	8,212,035
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499				\$		\$	-
Transfers of Indirect Costs	7300-7399	\$	125,617,596				\$	125,617,596
TOTAL EXPENDITURES		\$	4,342,581,343	\$ 64,367	\$	(64,367)	\$	4,342,581,343
OTHER FINANCING SOURCES/USES								第四个人
Transfers In and Other Sources	8900-8979	\$	451,222	\$ -	\$	-	\$	451,222
Transfers Out and Other Uses	7600-7699	\$	85,176	\$ -	\$		\$	85,176
Contributions	8980-8999	\$	1,169,651,396	\$ -	\$	-	\$	1,169,651,396
OPERATING SURPLUS (DEFICIT)*		\$	1,263,276,154	\$ (64,367)	\$	64,367	\$	1,263,276,154
					100			
BEGINNING FUND BALANCE	9791	\$	549,533,472				\$	549,533,472
Audit Adjustments/Other Restatements	9793/9795	\$	1,026,765				\$	1,026,765
ENDING FUND BALANCE		\$	1,813,836,392	\$ (64,367)	\$	64,367	\$	1,813,836,392
COMPONENTS OF ENDING FUND BALANG	CE:							THE RELLE
Nonspendable	9711-9719						\$	-
Restricted	9740	\$	1,813,836,391	\$ -			\$	1,813,836,391
Committed	9750-9760							
Assigned Amounts	9780							
Reserve for Economic Uncertainties	9789			\$ -	\$	-	\$	-
Unassigned/Unappropriated Amount	9790	\$	0	\$ (64,367)	\$	64,367	\$	0

*Net Increase (Decrease) in Fund Balance

Los Angeles Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Combined General Fund

Bargaining Unit: Los Angeles School Police Association-LASPA Unit A

Bar	gaining Unit:									
			Column 1		Column 2		Column 3	L	Column 4	
			Latest Board-		Adjustments as a		ther Revisions		Total Revised	
4-			pproved Budget efore Settlement	R	esult of Settlement		reement support		Budget Columns 1+2+3)	
		B	03/27/2023		(compensation)	ar	agreement)	(Columns 1+2+3)	
	Object Code		03/2//2023			Ex	plain on Page 4i			
REVENUES										
LCFF Revenue	8010-8099	\$	6,586,491,466			\$	-	\$	6,586,491,466	
Federal Revenue	8100-8299	\$	1,801,985,222			\$	•	\$	1,801,985,222	
Other State Revenue	8300-8599	\$	2,700,188,752			\$	2	\$	2,700,188,752	
Other Local Revenue	8600-8799	\$	129,003,362			\$	-	\$	129,003,362	
TOTAL REVENUES		\$:	11,217,668,802			\$	-	\$	11,217,668,802	
EXPENDITURES										
Certificated Salaries	1000-1999	\$	3,624,036,494	\$	-	\$	-	\$	3,624,036,494	
Classified Salaries	2000-2999	\$	1,450,363,735	\$	1,416,884	\$		\$	1,451,780,619	
Employee Benefits	3000-3999	\$	2,911,054,446	\$	783,198	\$	€	\$	2,911,837,644	
Books and Supplies	4000-4999	\$	579,965,797			\$	(44,094)	\$	579,921,703	
Services and Other Operating Expenditures	5000-5999	\$	985,070,459			\$	(64,367)	\$	985,006,092	
Capital Outlay	6000-6999	\$	70,010,810			\$	-	\$	70,010,810	
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$	8,809,318			\$	-	\$	8,809,318	
Transfers of Indirect Costs	7300-7399	\$	(22,517,379)			\$	-	\$	(22,517,379	
TOTAL EXPENDITURES		\$	9,606,793,680	\$	2,200,081	\$	(108,461)	\$	9,608,885,301	
OTHER FINANCING SOURCES/USES							Market State		进行的	
Transfer In and Other Sources	8900-8979	\$	41,052,584	\$	-	\$	-	\$	41,052,584	
Transfers Out and Other Uses	7600-7699	\$	32,443,829	\$	-	\$	-	\$	32,443,829	
Contributions	8980-8999	\$	(0)	\$	-	\$	-	\$	(0	
OPERATING SURPLUS (DEFICIT)*		\$	1,619,483,877	\$	(2,200,081)	\$	108,461	\$	1,617,392,257	
BEGINNING FUND BALANCE	9791	\$	3,400,094,671					\$	3,400,094,671	
Audit Adjustments/Other Restatements	9793/9795	\$	(71,773,240)					\$	(71,773,240	
ENDING FUND BALANCE		\$	4,947,805,308	\$	(2,200,081)	\$	108,461	\$	4,945,713,688	
COMPONENTS OF ENDING FUND BALANCE:								100		
Nonspendable	9711-9719	\$	43,008,132	\$	-	\$	-	\$	43,008,132	
Restricted	9740	\$	1,813,836,391	\$	-	\$	-	\$	1,813,836,391	
Committed	9750-9760	\$	2,216,777,517	\$	-	\$	-	\$	2,216,777,517	
Assigned	9780	\$	519,447,456	\$	-	\$	-	\$	519,447,456	
Reserve for Economic Uncertainties	9789	\$	238,780,000	\$	-	\$	-	\$	238,780,000	
Unassigned/Unappropriated Amount	9790	\$	115,955,812	\$	(2,200,081)	\$	108,461	\$	113,864,192	

^{*}Net Increase (Decrease) in Fund Balance

Los Angeles Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Fund 11 - Adult Education Fund

Bargaining Unit: Los Angeles School Police Association-LASPA Unit A

Bui	gaining Unit:		Column 1	Colur			Column 3		Column 4
			Latest Board-	Adjustme		O	ther Revisions		Total Revised
			oproved Budget	Result of S			reement support		Budget
			fore Settlement	(compen	isation)	an	d/or other unit	(C	olumns 1+2+3)
	Object Code	(A	s of 3/27/2023)			Ext	agreement) olain on Page 4i		
REVENUES	Object Code							S.	
Federal Revenue	8100-8299	\$	21,764,107			\$		\$	21,764,107
Other State Revenue	8300-8599	\$	130,789,232	A S		\$		\$	130,789,232
Other Local Revenue	8600-8799	\$	1,428,210			\$		\$	1,428,210
TOTAL REVENUES		\$	153,981,549			\$	-	\$	153,981,549
EXPENDITURES									
Certificated Salaries	1000-1999	\$	62,408,434	\$	-	\$		\$	62,408,434
Classified Salaries	2000-2999	\$	19,099,917	\$	40,952			\$	19,140,870
Employee Benefits	3000-3999	\$	38,122,864	\$	15,103			\$	38,137,967
Books and Supplies	4000-4999	\$	830,821			\$	(56,056)	\$	774,765
Services and Other Operating Expenditures	5000-5999	\$	14,827,456			\$	-	\$	14,827,456
Capital Outlay	6000-6999	\$	649,309			\$		\$	649,309
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$				\$	-	\$	-
Transfers of Indirect Costs	7300-7399	\$	4,663,362			\$		\$	4,663,362
TOTAL EXPENDITURES		\$	140,602,162	\$	56,056	\$	(56,056)	\$	140,602,162
OTHER FINANCING SOURCES/USES									
Transfers In and Other Sources	8900-8979	\$	•	\$		\$	-	\$	-
Transfers Out and Other Uses	7600-7699	\$	-	\$	-	\$	-	\$	-
OPERATING SURPLUS (DEFICIT)*		\$	13,379,387	\$	(56,056)	\$	56,056	\$	13,379,387
		- 13							
BEGINNING FUND BALANCE	9791	\$	31,606,785					\$	31,606,785
Audit Adjustments/Other Restatements	9793/9795	\$						\$	-
ENDING FUND BALANCE		\$	44,986,172	\$	(56,056)	\$	56,056	\$	44,986,172
COMPONENTS OF ENDING FUND BALANG	CE:								
Nonspendable	9711-9719	\$	16,500	\$		\$		\$	16,500
Restricted	9740	\$	51,286,143	\$	-	\$		\$	51,286,143
Committed	9750-9760			\$	-	\$	-	\$	-
Assigned	9780	\$	6,164,801	\$	-	\$	-	\$	6,164,801
Reserve for Economic Uncertainties	9789	\$	-	\$	7-1-	\$	-	\$	-
V:									

^{*}Net Increase (Decrease) in Fund Balance

Los Angeles Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Fund 12 - Child Development Fund

Bargaining Unit: Los Angeles School Police Association-LASPA Unit A

Dai	gaining Unit:	Т	Column 1	Column 2	Column 3	T	Column 4
			Latest Board-	Adjustments as a	Other Revisions		Total Revised
		1	pproved Budget	Result of Settlement	(agreement support		Budget
			efore Settlement	(compensation)	and/or other unit	((Columns 1+2+3)
			03/27/2023	1	agreement)	1	,
	Object Code				Explain on Page 4i		
REVENUES							
Federal Revenue	8100-8299	\$	6,263,550		\$ -	\$	6,263,550
Other State Revenue	8300-8599	\$	168,501,806		\$ -	\$	168,501,806
Other Local Revenue	8600-8799	\$	161,191		\$ -	\$	161,191
TOTAL REVENUES		\$	174,926,547		\$ -	\$	174,926,547
EXPENDITURES				在中国基本的			
Certificated Salaries	1000-1999	\$	50,896,847	\$ -	\$ -	\$	50,896,847
Classified Salaries	2000-2999	\$	61,285,492	\$ -	\$ -	\$	61,285,492
Employee Benefits	3000-3999	\$	64,418,218	\$ -	\$ -	\$	64,418,218
Books and Supplies	4000-4999	\$	6,308,665		\$ -	\$	6,308,665
Services and Other Operating Expenditures	5000-5999	\$	4,663,828		\$ -	\$	4,663,828
Capital Outlay	6000-6999	\$	23,900		\$ -	\$	23,900
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499				\$ -	\$	-
Transfers of Indirect Costs	7300-7399	\$	7,418,885		\$ -	\$	7,418,885
TOTAL EXPENDITURES		\$	195,015,835	\$ -	\$ -	\$	195,015,835
OTHER FINANCING SOURCES/USES							
Transfers In and Other Sources	8900-8979	\$	17,254,064	\$ -	\$ -	\$	17,254,064
Transfers Out and Other Uses	7600-7699	\$		\$ -	\$ -	\$	-
OPERATING SURPLUS (DEFICIT)*		\$	(2,835,223)	\$ -	\$ -	\$	(2,835,223)
15000000000000000000000000000000000000			1- (SE) 1881		PER PRINT		
BEGINNING FUND BALANCE	9791	\$	5,167,905	11.3		\$	5,167,905
Audit Adjustments/Other Restatements	9793/9795	\$				\$	-
ENDING FUND BALANCE		\$	2,332,682	\$ -	\$ -	\$	2,332,682
COMPONENTS OF ENDING FUND BALANG	CE:				有效是一种的		
Nonspendable	9711-9719			\$ -	\$ -	\$	-
Restricted	9740	\$	3,043,100	\$ -	\$ -	\$	3,043,100
Committed	9750-9760	\$		\$ -	\$ -	\$	<u>.</u>
Assigned	9780	\$		s -	\$ -	\$	-
Reserve for Economic Uncertainties	9789	\$	15 5 5 1	\$ -	\$ -	\$	-

^{*}Net Increase (Decrease) in Fund Balance

Los Angeles Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Fund 13/61 - Cafeteria Fund

Bargaining Unit: Los Angeles School Police Association-LASPA Unit A

Bu	gaining Unit:	Т	Column 1	Column 2	Column 3	Column 4
	Object Code	A	Latest Board- pproved Budget efore Settlement 03/27/2023	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
REVENUES	o o jett o o o o		定集等4分型			The second second second
LCFF Revenue	8010-8099	\$	-		\$ -	\$ -
Federal Revenue	8100-8299	\$	365,180,521		\$ -	\$ 365,180,521
Other State Revenue	8300-8599	\$	89,508,099		\$ -	\$ 89,508,099
Other Local Revenue	8600-8799	\$	1,905,492		\$ -	\$ 1,905,492
TOTAL REVENUES		\$	456,594,112	The East	\$ -	\$ 456,594,112
EXPENDITURES					Real Property	
Certificated Salaries	1000-1999				\$ -	\$ -
Classified Salaries	2000-2999	\$	130,206,032	\$ -	\$ -	\$ 130,206,032
Employee Benefits	3000-3999	\$	110,898,749	\$ -	\$ -	\$ 110,898,749
Books and Supplies	4000-4999	\$	195,021,397		\$	\$ 195,021,397
Services and Other Operating Expenditures	5000-5999	\$	5,092,302		\$ -	\$ 5,092,302
Capital Outlay	6000-6999	\$	1,485,000		\$ -	\$ 1,485,000
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499				\$ -	\$ -
Transfers of Indirect Costs	7300-7399	\$	10,403,972		\$ -	\$ 10,403,972
TOTAL EXPENDITURES		\$	453,107,452	s -	\$ -	\$ 453,107,452
OTHER FINANCING SOURCES/USES						
Transfers In and Other Sources	8900-8979	\$		\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$		\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*		\$	3,486,660	\$ -	\$ -	\$ 3,486,660
BEGINNING FUND BALANCE	9791	\$	133,350,348			\$ 133,350,348
Audit Adjustments/Other Restatements	9793/9795		133,330,346			\$ 133,350,348 \$ -
ENDING FUND BALANCE	919319193	\$	136,837,008	\$ -	\$ -	\$ 136,837,008
		Ф	130,837,008	J -	J	\$ 130,837,008
COMPONENTS OF ENDING FUND BALANC Nonspendable	CE: 9711-9719	\$	10,754,535	\$ -	\$ -	\$ 10,754,535
Restricted	9740	\$	126,082,473	\$ -	\$ -	\$ 126,082,473
Committed	9750-9760	Ψ	. 20,032,473	\$ -	\$ -	\$ 120,082,473
Assigned	9780			\$ -	\$ -	\$ -
Reserve for Economic Uncertainties	9789			\$ -	\$ -	\$ -

^{*}Net Increase (Decrease) in Fund Balance

Los Angeles Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund:

Bargaining Unit:

Building Fund-212

Los Angeles School Police Association-LASPA Unit A

Dar	gaining Unit:				e Association-LAS			
			Column 1	Column 2	Column 3	_	Column 4	
	Object Cod	Aŗ	Latest Board- oproved Budget fore Settlement 03/27/2023	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i		Total Revised Budget columns 1+2+3)	
REVENUES	Object Code				Explain on Page 41			
Federal Revenue	8100-8299	\$	-		\$ -	\$		
Other State Revenue	8300-8599	\$			\$ -	\$		
Other Local Revenues	8600-8799	\$	862,644		\$ -	\$	862,644	
TOTAL REVENUES		\$	862,644		\$ -	\$	862,644	
EXPENDITURES								
Certificated Salaries	1000-1999			\$ -	\$ -	\$	-	
Classified Salaries	2000-2999	\$	874,845	\$ -	\$ -	\$	874,845	
Employee Benefits	3000-3999	\$	459,332	\$ -	\$ -	\$ -	459,332	
Books and Supplies	4000-4999				\$ -	\$	-	
Services and Other Operating Expenditures	5000-5999	\$			\$ -	\$	-	
Capital Outlay	6000-6999	\$	25,629		\$ -	\$	25,629	
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$	-		\$ -	\$	-	
Transfers of Indirect Costs	7300-7399	\$	-		\$ -	\$	-	
TOTAL EXPENDITURES		\$	1,359,807	\$ -	\$ -	\$	1,359,807	
OTHER FINANCING SOURCES/USES					3.00mm 10mm 10mm 10mm 10mm 10mm 10mm 10mm			
Transfers In and Other Sources	8900-8979	\$	-	\$ -	\$ -	\$	-	
Transfers Out and Other Uses	7600-7699	\$	1	\$ -	\$ -	\$	(*	
OPERATING SURPLUS (DEFICIT)*		\$	(497,163)	\$ -	\$ -	\$	(497,163)	
自然的 经发生的 化二甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基								
BEGINNING FUND BALANCE	9791	\$	10,449,521			\$	10,449,521	
Audit Adjustments/Other Restatements	9793/9795	\$				\$	-	
ENDING FUND BALANCE		\$	9,952,358	-	\$ -	\$	9,952,358	
COMPONENTS OF ENDING FUND BALANG								
Nonspendable	9711-9719	\$		\$ -	\$ -	\$	-	
Restricted	9740	\$		\$ -	\$ -	\$	-	
Committed	9750-9760	\$		\$ -	\$ -	\$	-	
Assigned	9780	\$	9,952,358	\$ -	\$ -	\$	9,952,358	
Reserve for Economic Uncertainties	9789	\$		\$ -	\$ -	\$	-	
Unassigned/Unappropriated Amount	9790	\$	-	\$ -	\$ -	\$	-	

^{*}Net Increase (Decrease) in Fund Balance

Los Angeles Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund:

Bargaining Unit:

Bargaining Unit:

Bargaining Unit:

Bargaining Unit:

Bargaining Unit:

Bargaining Unit:

Los Angeles School Police Association-LASPA Unit A

Bai	gaining Unit:	_	Column 1	Column 2		olumn 3		Column 4		
	Object Code		Latest Board- proved Budget fore Settlement 03/27/2023	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i			Total Revised Budget (Columns 1+2+3)		
REVENUES	Object Code				Expid	in on rage 41				
Federal Revenue	8100-8299	\$	-		\$	-	\$	-		
Other State Revenue	8300-8599	\$			\$	-	\$	-		
Other Local Revenue	8600-8799	\$	249,288		\$	-	\$	249,288		
TOTAL REVENUES		\$	249,288		\$		\$	249,288		
EXPENDITURES			· 图 · · · ·	TANKE OF				1200		
Certificated Salaries	1000-1999	\$	-	\$ -	\$	÷.	\$	-		
Classified Salaries	2000-2999	\$	115,307	\$ -	\$	-	\$	115,307		
Employee Benefits	3000-3999	\$	41,683	\$ -	\$	-	\$	41,683		
Books and Supplies	4000-4999	\$	-		\$		\$	-		
Services and Other Operating Expenditures	5000-5999	\$			\$		\$	-		
Capital Outlay	6000-6999	\$	74,820,982		\$		\$	74,820,982		
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$	-		\$		\$	-		
Transfers of Indirect Costs	7300-7399	\$	-		\$		\$			
TOTAL EXPENDITURES		\$	74,977,972	\$ -	\$	-	\$	74,977,972		
OTHER FINANCING SOURCES/USES							188			
Transfers In and Other Sources	8900-8979			\$ -	\$	-	\$	-		
Transfers Out and Other Uses	7600-7699	\$	-	\$ -	\$		\$	-		
OPERATING SURPLUS (DEFICIT)*		\$	(74,728,684)	\$ -	\$	-	\$	(74,728,684)		
				经基础的证据的						
BEGINNING FUND BALANCE	9791	\$	92,887,910				\$	92,887,910		
Audit Adjustments/Other Restatements	9793/9795	\$	2	to the second			\$	-		
ENDING FUND BALANCE		\$	18,159,226	\$ -	\$	-	\$	18,159,226		
COMPONENTS OF ENDING FUND BALANC	CE:		PER MARIE	的 可包括1564	47					
Nonspendable	9711-9719	\$	500,000	\$ -	\$	(-	\$	500,000		
Restricted	9740	\$	17,659,226	\$ -	\$	-	\$	17,659,226		
Committed	9750-9760	\$		\$ -	\$	-	\$	-		
Assigned	9780	\$		\$ -	\$		\$	-		
Reserve for Economic Uncertainties	9789	\$	-	\$ -	\$	×=	\$	=		
Unassigned/Unappropriated Amount	9790	\$	0	\$ -	\$	-	\$	0		

^{*}Net Increase (Decrease) in Fund Balance

Los Angeles Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: Building Fund Measure Q-215
Bargaining Unit: Los Angeles School Police Association-LASPA Unit A

Dai	gaining Unit:	Г	Column 1	Column 2		Column 3	Column 4		
	Object Code	Α	Latest Board- pproved Budget efore Settlement 03/27/2023	Adjustments as a Result of Settlement (compensation)	Oth (agree and/	er Revisions ement support for other unit greement) ain on Page 4i		Total Revised Budget Columns 1+2+3)	
REVENUES	Object Code				LAPIC	am on rage 41			
Federal Revenue	8100-8299	\$	-		\$	-	\$	-	
Other State Revenue	8300-8599	\$	-		\$		\$	-	
Other Local Revenue	8600-8799	\$	1,575,667		\$	-	\$	1,575,667	
TOTAL REVENUES		\$	1,575,667		\$	-	\$	1,575,667	
EXPENDITURES									
Certificated Salaries	1000-1999	\$	-	\$ -	\$	-	\$	-	
Classified Salaries	2000-2999	\$	130,507,494	\$ -	\$.=	\$	130,507,494	
Employee Benefits	3000-3999	\$	65,096,789	\$ -	\$	-	\$	65,096,789	
Books and Supplies	4000-4999	\$	1,337,329		\$	-	\$	1,337,329	
Services and Other Operating Expenditures	5000-5999				\$		\$	-	
Capital Outlay	6000-6999	\$	572,711,834		\$		\$	572,711,834	
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$		可是生产	\$		\$	-	
Transfers of Indirect Costs	7300-7399	\$			\$	P-2	\$	-	
TOTAL EXPENDITURES		\$	769,653,447	\$ -	\$	U.S.	\$	769,653,447	
OTHER FINANCING SOURCES/USES									
Transfers In and Other Sources	8900-8979	\$	-	\$ -	\$	-	\$	•	
Transfers Out and Other Uses	7600-7699	\$	51,000	\$ -	\$	-	\$	51,000	
OPERATING SURPLUS (DEFICIT)*		\$	(768,128,780)	\$ -	\$	-	\$	(768,128,780)	
					1				
BEGINNING FUND BALANCE	9791	\$	793,290,482				\$	793,290,482	
Audit Adjustments/Other Restatements	9793/9795	\$					\$	-	
ENDING FUND BALANCE		\$	25,161,702	\$ -	\$	-	\$	25,161,702	
COMPONENTS OF ENDING FUND BALAN	CE:								
Nonspendable	9711-9719	\$		\$ -	\$		\$	-	
Restricted	9740	\$	25,161,702	\$ -	\$		\$	25,161,702	
Committed	9750-9760	\$	-	\$ -	\$	-	\$	-	
Assigned	9780	\$		\$ -	\$	-	\$	-	
Reserve for Economic Uncertainties	9789	\$	-	\$ -	\$	-	\$	-	
Unassigned/Unappropriated Amount	9790	\$	0	\$ -	\$	-	\$	0	

^{*}Net Increase (Decrease) in Fund Balance

Los Angeles Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: Building Fund Measure R-216
Bargaining Unit: Los Angeles School Police Association-LASPA Unit A

Bar	gaining Unit:	Los Angeles School Police Association-LASPA Unit						
		Column 1	Column 2	Column 3	Column 4			
		Latest Board- pproved Budget efore Settlement 03/27/2023	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement)	Total Revised Budget (Columns 1+2+3)			
DEVENI EG	Object Code			Explain on Page 4i				
REVENUES Federal Revenue	8100-8299	\$		\$ -	\$ -			
Other State Revenue	8300-8599	\$		\$ -	\$ -			
Other Local Revenue	8600-8799	\$ 1,909,233		\$ -	\$ 1,909,233			
TOTAL REVENUES		\$ 1,909,233	A TO A DATE	\$ -	\$ 1,909,233			
EXPENDITURES			11.500 079					
Certificated Salaries	1000-1999	\$ -	\$ -	\$ -	\$ -			
Classified Salaries	2000-2999	\$ 3,007,465	\$ -	\$ -	\$ 3,007,465			
Employee Benefits	3000-3999	\$ 1,621,529	\$ -	\$ -	\$ 1,621,529			
Books and Supplies	4000-4999	\$ 		\$ -	\$ -			
Services and Other Operating Expenditures	5000-5999	\$ 1,491,639		\$ -	\$ 1,491,639			
Capital Outlay	6000-6999	\$ 456,873,937	10.5	\$ -	\$ 456,873,937			
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ -		\$ -	\$ -			
Transfers of Indirect Costs	7300-7399	\$ -		\$ -	\$ -			
TOTAL EXPENDITURES		\$ 462,994,570	\$ -	\$ -	\$ 462,994,570			
OTHER FINANCING SOURCES/USES			Participation of the Control	37. 到了 的东西				
Transfers In and Other Sources	8900-8979		\$ -	\$ -	\$ -			
Transfers Out and Other Uses	7600-7699		\$ -	\$ -	\$ -			
OPERATING SURPLUS (DEFICIT)*		\$ (461,085,337)	\$ -	\$ -	\$ (461,085,337)			
BEGINNING FUND BALANCE	9791	\$ 793,290,482			\$ 793,290,482			
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -			
ENDING FUND BALANCE		\$ 332,205,145	\$ -	\$ -	\$ 332,205,145			
COMPONENTS OF ENDING FUND BALANG	CE:							
Nonspendable	9711-9719	\$ 	\$ -	\$ -	\$ -			
Restricted	9740	\$ 39,800,332	\$ -	\$ -	\$ 39,800,332			
Committed	9750-9760	\$	\$ -	\$ -	\$ -			
Assigned	9780	\$ - 1	\$ -	\$ -	\$ -			
Reserve for Economic Uncertainties	9789	\$ A 15	\$ -	\$ -	\$ -			
Unassigned/Unappropriated Amount	9790	\$ 292,404,813	\$ -	\$ -	\$ 292,404,813			

^{*}Net Increase (Decrease) in Fund Balance

Los Angeles Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: Capital Facilities Fund-250

Bargaining Unit: Los Angeles School Police Association-LASPA Unit A

Bar	gaining Unit:	Los Angeles School Police Association-LASPA Unit A						
		Column	1	Column 2	Column 3		Column 4	
		Approved B Before Settle 03/27/20	udget ement	Adjustments as a Result of Settlement (compensation)	Other Revision (agreement supported and/or other unagreement)	ort it	Total Revised Budget (Columns 1+2+3)	
	Object Code				Explain on Page	41		
REVENUES Federal Revenue	8100-8299	\$	-		\$	- \$	3 -	
Other State Revenue	8300-8599	\$	-		\$	- §	3 -	
Other Local Revenue	8600-8799	\$ 83,20	6,000		\$	- \$	83,206,000	
TOTAL REVENUES		\$ 83,20	6,000		\$	- \$	83,206,000	
EXPENDITURES								
Certificated Salaries	1000-1999	\$	-	\$ -	\$	- 9	-	
Classified Salaries	2000-2999	\$ 61	2,473	\$ -	\$	- \$	612,473	
Employee Benefits	3000-3999	\$ 28	6,653	\$ -	\$	- \$	286,653	
Books and Supplies	4000-4999	\$ 7	7,758	Complete St.	\$	- \$	77,758	
Services and Other Operating Expenditures	5000-5999	\$ 31,47	8,178		\$	- \$	31,478,178	
Capital Outlay	6000-6999	\$ 101,11	1,388		\$	- 9	5 101,111,388	
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$	= "		\$	- \$	-	
Transfers of Indirect Costs	7300-7399	\$		开 。对陈东	\$	- \$	-	
TOTAL EXPENDITURES		\$ 133,56	6,451	\$ -	\$	- \$	3 133,566,451	
OTHER FINANCING SOURCES/USES								
Transfers In and Other Sources	8900-8979			\$ -	\$	- \$	-	
Transfers Out and Other Uses	7600-7699	\$		\$ -	\$	- 9	-	
OPERATING SURPLUS (DEFICIT)*		\$ (50,36	60,451)	\$ -	\$	- \$	5 (50,360,451)	
BEGINNING FUND BALANCE	9791	\$ 50,36	0,451			\$		
Audit Adjustments/Other Restatements	9793/9795	\$	-			\$	-	
ENDING FUND BALANCE		\$	-	\$ -	\$	- \$	-	
COMPONENTS OF ENDING FUND BALAN							STEP AND THE	
Nonspendable	9711-9719	\$		\$ -	\$	- \$	-	
Restricted	9740			\$ -	\$	- \$	-	
Committed	9750-9760	\$	-	\$ -	\$	- \$	-	
Assigned	9780	\$	-	\$ -	\$	- \$	-	
Reserve for Economic Uncertainties	9789	\$	-	\$ -	\$	- \$	-	
Unassigned/Unappropriated Amount	9790	\$		\$ -	\$	- \$	-	

^{*}Net Increase (Decrease) in Fund Balance

Los Angeles Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: Special Reserve Fund-CRA-400

Bargaining Unit: Los Angeles School Police Association-LASPA Unit A

2	gaining Unit:	_	Column 1	es School Police	Column 3	1	Column 4
		<u> </u>	atest Board-	Adjustments as a	Other Revisions		Total Revised
			proved Budget	Result of Settlement	(agreement support		Budget
			fore Settlement	(compensation)	and/or other unit	(C	olumns 1+2+3)
			03/27/2023	(agreement)		,
	Object Code				Explain on Page 4i		
REVENUES							
Federal Revenue	8100-8299	\$			\$ -	\$	-
Other State Revenue	8300-8599	\$	-		\$ -	\$	=
Other Local Revenue	8600-8799	\$	48,355,000		\$ -	\$	48,355,000
TOTAL REVENUES		\$	48,355,000		\$ -	\$	48,355,000
EXPENDITURES							THE PLANE
Certificated Salaries	1000-1999	\$	-	\$ -	\$ -	\$	•
Classified Salaries	2000-2999	\$	237,101	\$ -	\$ -	\$	237,101
Employee Benefits	3000-3999	\$	103,513	\$ -	\$ -	\$	103,513
Books and Supplies	4000-4999	\$	196,082		\$ -	\$	196,082
Services and Other Operating Expenditures	5000-5999	\$	15,897,247		\$ -	\$	15,897,247
Capital Outlay	6000-6999	\$	2,098		\$ -	\$	2,098
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499		38.		\$ -	\$	
Transfers of Indirect Costs	7300-7399	\$			\$ -	\$	
TOTAL EXPENDITURES		\$	16,436,041	\$ -	\$ -	\$	16,436,041
OTHER FINANCING SOURCES/USES				是对其中是也			
Transfers In and Other Sources	8900-8979	\$		\$ -	\$ -	\$	
Transfers Out and Other Uses	7600-7699	\$	30,000,000	\$ -	\$ -	\$	30,000,000
OPERATING SURPLUS (DEFICIT)*		\$	1,918,959	\$ -	\$ -	\$	1,918,959
BEGINNING FUND BALANCE	9791	\$	112,224,293			\$	112,224,293
Audit Adjustments/Other Restatements	9793/9795	\$				\$	-
ENDING FUND BALANCE		\$	114,143,252	\$ -	\$ -	\$	114,143,252
COMPONENTS OF ENDING FUND BALANG	CE:						
Nonspendable	9711-9719	\$	-	\$ -	\$ -	\$	-
Restricted	9740	\$	114,143,252	\$ -	\$ -	\$	114,143,252
Committed	9750-9760	\$		\$ -	\$ -	\$	-
Assigned	9780	\$		\$ -	\$ -	\$	-:
Reserve for Economic Uncertainties	9789	\$	-	\$ -	\$ -	\$	-
Unassigned/Unappropriated Amount	9790	\$	-	\$ -	\$ -	\$	-

^{*}Net Increase (Decrease) in Fund Balance

Los Angeles Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: Health and Welfare Fund -670

Bargaining Unit: Los Angeles School Police Association-LASPA Unit A

Barg	gaining Unit:									
			Column 1	Column 2	Column 3	Column 4				
			Latest Board- Approved Budget Before Settlement 03/27/2023	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement)	Total Revised Budget (Columns 1+2+3)				
DEVENIUM	Object Code	1000			Explain on Page 4i					
REVENUES Federal Revenue	8100-8299	\$	-		\$ -	\$ -				
Other State Revenue	8300-8599	\$	-		\$ -	\$ -				
Other Local Revenue	8600-8799	\$	1,109,554,754		\$ -	\$ 1,109,554,754				
TOTAL REVENUES		\$	1,109,554,754		\$ -	\$ 1,109,554,754				
EXPENDITURES		100								
Certificated Salaries	1000-1999	\$		\$ -	\$ -	\$ -				
Classified Salaries	2000-2999	\$	2,728,918	\$ -	\$ -	\$ 2,728,918				
Employee Benefits	3000-3999	\$	1,524,792	\$ -	\$ -	\$ 1,524,792				
Books and Supplies	4000-4999	\$	506,055		\$	\$ 506,055				
Services and Other Operating Expenditures	5000-5999	\$	1,136,510,251		\$ -	\$ 1,136,510,251				
Capital Outlay	6000-6999				\$ -	\$ -				
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$	10 Jan 19		\$ -	\$ -				
Transfers of Indirect Costs	7300-7399	\$		A. 1881 1995	\$ -	\$ -				
TOTAL EXPENDITURES		\$	1,141,270,016	\$ -	\$ -	\$ 1,141,270,016				
OTHER FINANCING SOURCES/USES										
Transfers In and Other Sources	8900-8979	\$		\$ -	\$ -	\$ -				
Transfers Out and Other Uses	7600-7699	\$	-	\$ -	\$ -	\$ -				
OPERATING SURPLUS (DEFICIT)*	•	\$	(31,715,262)	\$ -	\$ -	\$ (31,715,262)				
经过的基本的 是是不是一种的。										
BEGINNING FUND BALANCE	9791	\$	123,855,361			\$ 123,855,361				
Audit Adjustments/Other Restatements	9793/9795	\$				\$ -				
ENDING FUND BALANCE		\$	92,140,099	\$ -	\$ -	\$ 92,140,099				
COMPONENTS OF ENDING FUND BALANC						Property of the				
Nonspendable	9711-9719	\$		\$ -	\$ -	\$ -				
Restricted	9740	\$	<u></u>	\$ -	\$ -	\$ -				
Committed	9750-9760	\$	questa fo	\$ -	\$ -	\$ -				
Assigned	9780	\$		\$ -	\$ -	\$ -				
Reserve for Economic Uncertainties	9789	\$		\$ -	\$ -	\$ -				
Unassigned/Unappropriated Amount	9790	\$	92,140,099	\$ -	\$ -	\$ 92,140,099				

^{*}Net Increase (Decrease) in Fund Balance

Los Angeles Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: Workers Compension Fund -671

Bargaining Unit: Los Angeles School Police Association-LASPA Unit A

Daig	gaining Unit:	_		es School Police Column 2	Column 3	JI	Column 4	
		_	Column 1 Latest Board-	Adjustments as a	Other Revisions	+	Total Revised	
			pproved Budget	Result of Settlement	(agreement support		Budget	
			efore Settlement	(compensation)	and/or other unit		Columns 1+2+3)	
			03/27/2023	(compensation)	agreement)	'	20,000	
	Object Code				Explain on Page 4i			
REVENUES								
Federal Revenue	8100-8299	\$			\$ -	\$	-	
Other State Revenue	8300-8599	\$	-1	TERMINE CHAPLE	\$ -	\$	-	
Other Local Revenue	8600-8799	\$	129,037,316		\$ -	\$	129,037,316	
TOTAL REVENUES		\$	129,037,316		\$ -	\$	129,037,316	
EXPENDITURES								
Certificated Salaries	1000-1999	\$	<u> </u>	\$ -	\$ -	\$	-	
Classified Salaries	2000-2999	\$	1,673,621	\$ -	\$ -	\$	1,673,621	
Employee Benefits	3000-3999	\$	907,685	\$ -	\$ -	\$	907,685	
Books and Supplies	4000-4999	\$	1,637,713		\$ -	\$	1,637,713	
Services and Other Operating Expenditures	5000-5999	\$	123,709,830		\$ -	\$	123,709,830	
Capital Outlay	6000-6999	\$	-		\$ -	\$	-	
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$		(1) 新维·米	\$ -	\$	-	
Transfers of Indirect Costs	7300-7399	\$			\$ -	\$	-	
TOTAL EXPENDITURES		\$	127,928,849	\$ -	\$ -	\$	127,928,849	
OTHER FINANCING SOURCES/USES				PART CANADA	《 是基本社会			
Transfers In and Other Sources	8900-8979	\$	Tilda at	\$ -	\$ -	\$	-	
Transfers Out and Other Uses	7600-7699	\$		\$ -	\$ -	\$	-	
OPERATING SURPLUS (DEFICIT)*		\$	1,108,467	\$ -	\$ -	\$	1,108,467	
				在本民族				
BEGINNING FUND BALANCE	9791	\$	164,661,202			\$	164,661,202	
Audit Adjustments/Other Restatements	9793/9795	\$				\$	-	
ENDING FUND BALANCE		\$	165,769,669	\$ -	\$ -	\$	165,769,669	
COMPONENTS OF ENDING FUND BALANC	CE:							
Nonspendable	9711-9719	\$	1,997,589	\$ -	\$ -	\$	1,997,589	
Restricted	9740	\$		\$ -	\$ -	\$	-	
Committed	9750-9760	\$		\$ -	\$ -	\$	-	
Assigned	9780	\$		\$ -	\$ -	\$	•	
Reserve for Economic Uncertainties	9789	\$		\$ -	\$ -	\$	-	
Unassigned/Unappropriated Amount	9790	\$	163,772,080	\$ -	\$ -	\$	163,772,080	

^{*}Net Increase (Decrease) in Fund Balance

Los Angeles Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund:

Bargaining Unit:

Liability Self Insurance Fund-672

Los Angeles School Police Association-LASPA Unit A

Bui	gaining Unit:	Т	Column 1	Column 2	Column 3	T	Column 4		
		A	Latest Board- oproved Budget fore Settlement 03/27/2023	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement)	(0	Total Revised Budget Columns 1+2+3)		
	Object Code				Explain on Page 4i				
REVENUES Federal Revenue	8100-8299	\$			\$ -	\$			
		,				\$			
Other State Revenue	8300-8599	\$	-		\$ -				
Other Local Revenue	8600-8799	\$	43,690,385		\$ -	\$	43,690,385		
TOTAL REVENUES		\$	43,690,385		\$ -	\$	43,690,385		
EXPENDITURES				17					
Certificated Salaries	1000-1999	\$	189,038	-	\$ -	\$	189,038		
Classified Salaries	2000-2999	\$	2,856,280	\$ -	\$ -	\$	2,856,280		
Employee Benefits	3000-3999	\$	1,452,297	\$ -	\$ -	\$	1,452,297		
Books and Supplies	4000-4999	\$	6,111		\$ -	\$	6,111		
Services and Other Operating Expenditures	5000-5999	\$	34,442,456		\$ -	\$	34,442,456		
Capital Outlay	6000-6999				\$ -	\$	-		
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$			\$ -	\$	-		
Transfers of Indirect Costs	7300-7399	\$	-		\$ -	\$	-		
TOTAL EXPENDITURES		\$	38,946,183	\$ -	\$ -	\$	38,946,183		
OTHER FINANCING SOURCES/USES				CONTRACTOR					
Transfers In and Other Sources	8900-8979	\$	-	\$ -	\$ -	\$	-		
Transfers Out and Other Uses	7600-7699	\$		\$ -	\$ -	\$	-		
OPERATING SURPLUS (DEFICIT)*		\$	4,744,203	\$ -	\$ -	\$	4,744,203		
				PARTIES OF THE					
BEGINNING FUND BALANCE	9791	\$	1,000,000			\$	1,000,000		
Audit Adjustments/Other Restatements	9793/9795	\$	Contract of			\$	-		
ENDING FUND BALANCE		\$	5,744,203	\$ -	\$ -	\$	5,744,203		
COMPONENTS OF ENDING FUND BALANG	CE:		1 2 1 2 1 2 1	25年 图 18 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1					
Nonspendable	9711-9719	\$	1,000,000	\$ -	\$ -	\$	1,000,000		
Restricted	9740	\$		\$ -	\$ -	\$	-		
Committed	9750-9760	\$		\$ -	\$ -	\$	-		
Assigned	9780	\$	-	\$ -	\$ -	\$	-		
Reserve for Economic Uncertainties	9789	\$.∓u	\$ -	\$ -	\$	#-		
Unassigned/Unappropriated Amount	9790	\$	4,744,203	\$ -	\$ -	\$	4,744,203		
Commence of the second	Total Section					_	., .,		

^{*}Net Increase (Decrease) in Fund Balance

Los Angeles Unified School District Los Angeles School Police Association-LASPA Unit A

Explanations for Column 3 "Other Revisions" entered on Pages 4a through 4h:

Page 4a: Unrestricted General Fund		Amount	Explanation
Revenues	\$	-	
Expenditures	\$	(44,094)	For Self-Balancing accounts in the Unrestricted General Fund,
Other Financing Sources/Uses	\$	-	adjustments are needed to accommodate additional costs.
Page 4b: Restricted General Fund		Amount	Explanation
Revenues	\$	-	
Expenditures	\$	(64,367)	For the Restricted General Fund, adjustments are needed to
Other Financing Sources/Uses	\$	-	accommodate additional costs.
Page 4d: Fund 11 - Adult Education Fund		Amount	Explanation
Revenues	\$	_	
Expenditures	\$	(56,056)	For the Adult Fund, adjustments are needed to accommodate
Other Financing Sources/Uses	\$	-	additional costs.
Page 4e: Fund 12 - Child Development Fund		Amount	Explanation
Revenues	\$	Amount -	Explanation
Expenditures			
Other Financing Sources/Uses	\$		
other rinarising sources, oses	Ψ		
Page 4f: Fund 13/61 - Cafeteria Fund		Amount	Explanation
Revenues	\$	-	
Expenditures	\$	-	
Other Financing Sources/Uses	\$	-	
Page 4g: Other		Amount	Explanation
Revenues	\$	-	
Expenditures	\$	-	
Other Financing Sources/Uses	\$	-	
Page 4h: Other		Amount	Explanation
Revenues	\$	Amount	Explanation
Expenditures	\$		
	\$		

Los Angeles Unified School District

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Unrestricted General Fund MYP

Bargaining Unit: Los Angeles School Police Association-LASPA Unit A

Bai	Bargaining Unit:		2022-23		2023-24	2024-25			
		To	otal Revised Budget	I	First Subsequent Year	Sec	ond Subsequent Year		
	Object Code		After Settlement		After Settlement		After Settlement		
REVENUES	Object Code			100		N. P.			
LCFF Revenue	8010-8099	\$	6,557,377,306	\$	6,699,339,357	\$	6,509,060,494		
Federal Revenue	8100-8299	\$	15,365,520	\$	1,906,761	\$	3,275,235		
Other State Revenue	8300-8599	\$	110,084,122	\$	106,736,831	\$	104,982,877		
Other Local Revenue	8600-8799	\$	99,001,798	\$	236,383,368	\$	225,549,410		
TOTAL REVENUES		\$	6,781,828,746	\$	7,044,366,317	\$	6,842,868,016		
EXPENDITURES							经 通过加速的行		
Certificated Salaries	1000-1999	\$	2,196,014,504	\$	2,513,632,424	\$	3,088,562,735		
Classified Salaries	2000-2999	\$	656,527,315	\$	814,154,086	\$	839,867,644		
Employee Benefits	3000-3999	\$	1,562,754,349	\$	1,731,615,481	\$	1,919,513,915		
Books and Supplies	4000-4999	\$	362,858,463	\$	345,756,707	\$	1,563,051		
Services and Other Operating Expenditures	5000-5999	\$	565,676,208	\$	556,014,949	\$	411,697,356		
Capital Outlay	6000-6999	\$	61,798,775	\$	50,269,648	\$	48,565,904		
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$	8,809,318	\$	8,626,145	\$	8,626,145		
Transfers of Indirect Costs	7300-7399	\$	(148,134,975)	\$	(142,898,066)	\$	(99,858,011)		
Other Adjustments									
TOTAL EXPENDITURES		\$	5,266,303,957	\$	5,877,171,375	\$	6,218,538,739		
OTHER FINANCING SOURCES/USES									
Transfers In and Other Sources	8900-8979	\$	40,601,362	\$	30,010,000	\$	30,010,000		
Transfers Out and Other Uses	7600-7699	\$	32,358,653	\$	39,264,404	\$	101,453,165		
Contributions	8980-8999	\$	(1,169,651,396)	\$	(1,376,727,308)	\$	(1,390,798,794)		
OPERATING SURPLUS (DEFICIT)*		\$	354,116,102	\$	(218,786,770)	\$	(837,912,683)		
BEGINNING FUND BALANCE	9791	\$	2,850,561,199	\$	3,131,877,296	\$	2,913,090,526		
Audit Adjustments/Other Restatements	9793/9795	\$	(72,800,005)		-2 0,0 % 1,370				
ENDING FUND BALANCE		\$	3,131,877,296	\$	2,913,090,526	\$	2,075,177,843		
COMPONENTS OF ENDING FUND BALAN	CE:								
Nonspendable	9711-9719	\$	43,008,132	\$	43,008,132	\$	43,008,132		
Restricted	9740								
Committed	9750-9760	\$	2,216,777,517	\$	1,704,615,665	\$	1,089,421,551		
Assigned	9780	\$	519,447,456	\$	454,875,320	\$	454,875,319		
Reserve for Economic Uncertainties	9789	\$	238,780,000	\$	217,980,000	\$	185,350,000		
Unassigned/Unappropriated Amount	9790	\$	113,864,191	\$	492,611,408	\$	302,522,840		
			NOTE: 0						

^{*}Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Los Angeles Unified School District

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Restricted General Fund MYP

Bargaining Unit: Los Angeles School Police Association-LASPA Unit A

Bargaining Unit:							
			2022-23	-	2023-24		2024-25
		T	otal Revised Budget After Settlement		First Subsequent Year After Settlement	Sec	cond Subsequent Year After Settlement
	Object Code		After Settlement		After Settlement	PARK	After Settlement
REVENUES	0010 0000	•	20.114.160	4	20.114.160	6	20.114.160
LCFF Revenue	8010-8099	\$	29,114,160	\$	29,114,160	\$	29,114,160
Federal Revenue	8100-8299	\$	1,786,619,702	\$		\$	604,562,923
Other State Revenue	8300-8599	\$	2,590,104,630	\$		\$	1,538,858,653
Other Local Revenue	8600-8799	\$	30,001,564	\$		\$	28,532,468
TOTAL REVENUES		\$	4,435,840,056	\$	3,615,320,216	\$	2,201,068,204
EXPENDITURES							
Certificated Salaries	1000-1999	\$	1,428,021,990	\$	1,522,875,697	\$	936,573,529
Classified Salaries	2000-2999	\$	795,253,303	\$	649,382,555	\$	598,751,019
Employee Benefits	3000-3999	\$	1,349,083,295	\$	1,281,813,825	\$	1,152,788,902
Books and Supplies	4000-4999	\$	217,063,240	\$	1,413,733,123	\$	497,585,373
Services and Other Operating Expenditures	5000-5999	\$	419,329,884	\$	550,200,920	\$	500,369,332
Capital Outlay	6000-6999	\$	8,212,035	\$	5,407,620	\$	2,200,410
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$	-				
Transfers of Indirect Costs	7300-7399	\$	125,617,596	\$	124,995,625	\$	78,978,142
Other Adjustments							
TOTAL EXPENDITURES		\$	4,342,581,343	\$	5,548,409,365	\$	3,767,246,706
OTHER FINANCING SOURCES/USES							
Transfers In and Other Sources	8900-8979	\$	451,222	\$	2230 2 2 2	\$	
Transfers Out and Other Uses	7600-7699	\$	85,176	\$	85,176	\$	85,176
Contributions	8980-8999	\$	1,169,651,396	\$	1,376,727,308	\$	1,390,798,795
OPERATING SURPLUS (DEFICIT)*		\$	1,263,276,154	\$	(556,447,017)	\$	(175,464,884)
DECRANDIC FLATER AND AN ANGE	0701	9	540,532,453	+	1.012.024.222	6	
BEGINNING FUND BALANCE	9791	\$	549,533,472	\$	1,813,836,392	\$	1,257,389,374
Audit Adjustments/Other Restatements	9793/9795		1,026,765				
ENDING FUND BALANCE		\$	1,813,836,392	\$	1,257,389,374	\$	1,081,924,490
COMPONENTS OF ENDING FUND BALAN				195	医原体 等。这		POST CONTRACTOR
Nonspendable	9711-9719	\$	~				
Restricted	9740	\$	1,813,836,391	\$	1,257,389,374	\$	1,081,924,490
Committed	9750-9760						
Assigned	9780						KARATA KA
Reserve for Economic Uncertainties	9789	\$	-	\$	-	\$	-
Unassigned/Unappropriated Amount	9790	\$	0	\$	0	\$	0
				_			

^{*}Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Combined General Fund MYP

Bargaining Unit: Los Angeles School Police Association-LASPA Unit A

Bargaining Unit:				ool Police Association			
		_	2022-23	_	2023-24	2024-25	
	Object Code		Total Revised Budget After Settlement		First Subsequent Year After Settlement	Sec	cond Subsequent Year After Settlement
REVENUES	00,111						
LCFF Revenue	8010-8099	\$	6,586,491,466	\$	6,728,453,517	\$	6,538,174,654
Federal Revenue	8100-8299	\$	1,801,985,222	\$	1,999,316,727	\$	607,838,158
Other State Revenue	8300-8599	\$	2,700,188,752	\$	1,646,708,487	\$	1,643,841,530
Other Local Revenue	8600-8799	\$	129,003,362	\$	285,207,802	\$	254,081,878
TOTAL REVENUES		\$	11,217,668,802	\$	10,659,686,533	\$	9,043,936,220
EXPENDITURES				10			有意见 信 7点 人
Certificated Salaries	1000-1999	\$	3,624,036,494	\$	4,036,508,122	\$	4,025,136,263
Classified Salaries	2000-2999	\$	1,451,780,619	\$	1,463,536,641	\$	1,438,618,663
Employee Benefits	3000-3999	\$	2,911,837,644	\$	3,013,429,307	\$	3,072,302,817
Books and Supplies	4000-4999	\$	579,921,703	\$	1,759,489,830	\$	499,148,424
Services and Other Operating Expenditures	5000-5999	\$	985,006,092	\$	1,106,215,869	\$	912,066,689
Capital Outlay	6000-6999	\$	70,010,810	\$	55,677,268	\$	50,766,314
Other Outgo (excuding Indirect Costs)	7100-7299 7400-7499	\$	8,809,318	\$	8,626,145	\$	8,626,145
Transfers of Indirect Costs	7300-7399	\$	(22,517,379)	\$	(17,902,441)	\$	(20,879,869)
Other Adjustments				\$	-	\$	-
TOTAL EXPENDITURES		\$	9,608,885,301	\$	11,425,580,740	\$	9,985,785,446
OTHER FINANCING SOURCES/USES							
Transfers In and Other Sources	8900-8979	\$	41,052,584	\$	30,010,000	\$	30,010,000
Transfers Out and Other Uses	7600-7699	\$	32,443,829	\$	39,349,580	\$	101,538,341
Contributions	8980-8999	\$	(0)	\$	-	\$	0
OPERATING SURPLUS (DEFICIT)*		\$	1,617,392,257	\$	(775,233,788)	\$	(1,013,377,567)
PARTIES AND RESERVED.							
BEGINNING FUND BALANCE	9791	\$	3,400,094,671	\$	4,945,713,688	\$	4,170,479,900
Audit Adjustments/Other Restatements	9793/9795	\$	(71,773,240)				
ENDING FUND BALANCE		\$	4,945,713,688	\$	4,170,479,900	\$	3,157,102,333
COMPONENTS OF ENDING FUND BALAN	CE:			NA			
Nonspendable	9711-9719	\$	43,008,132	\$	43,008,132	\$	43,008,132
Restricted	9740	\$	1,813,836,391	\$	1,257,389,374	\$	1,081,924,490
Committed	9750-9760	\$	2,216,777,517	\$	1,704,615,665	\$	1,089,421,551
Assigned	9780	\$	519,447,456	\$	454,875,320	\$	454,875,319
Reserve for Economic Uncertainties	9789	\$	238,780,000	\$	217,980,000	\$	185,350,000
Unassigned/Unappropriated Amount	9790	\$	113,864,192	\$	492,611,409	\$	302,522,841

^{*}Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Public Disclosure of Proposed Collective Bargaining Agreement

Los Angeles Unified School District Los Angeles School Police Association-LASPA Unit A

I. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

1. State Reserve Standard

			2022-23		2023-24		2024-25
	Total Expenditures, Transfers Out, and Uses		0.641.220.120	6	11 464 020 221	¢.	10 007 222 707
a.	(Including Cost of Proposed Agreement)	5	9,641,329,129	2	11,464,930,321	\$	10,087,323,787
b.	Less: Special Education Pass-Through Funds	\$		\$		\$	1225-1
c.	Net Expenditures, Transfers Out, and Uses	\$	9,641,329,129	\$	11,464,930,321	\$	10,087,323,787
	State Standard Minimum Reserve Percentage for						
d.	this District Enter percentage		2.00%		2.00%		2.00%
	State Standard Minimum Reserve Amount for this						
1	District (For districts with less than 1,001 ADA,						
	this is the greater of Line a, times Line b, or						
e.	\$50,000)	\$	192,826,583	\$	229,298,606	\$	201,746,476

2. Budgeted Unrestricted Reserve (After Impact of Proposed Agreement)

Г	General Fund Budgeted Unrestricted	T			
a.	Designated for Economic Uncertainties (9789)	\$	238,780,000	\$ 217,980,000	\$ 185,350,000
	General Fund Budgeted Unrestricted	1200		1900-927 - 190 - 71 - 10 - 10 - 10 - 10 - 10 - 10 - 1	NA 146 10 10000000 100 110 100
b.	Unassigned/Unappropriated Amount (9790)	\$	113,864,191	\$ 492,611,408	\$ 302,522,840
	Special Reserve Fund (Fund 17) Budgeted			1 10 10 10 10	
c.	Designated for Economic Uncertainties (9789)	\$		\$ -	\$ -
	Special Reserve Fund (Fund 17) Budgeted				
d.	Unassigned/Unappropriated Amount (9790)	\$		\$ s -	\$
e.	Total Available Reserves	\$	352,644,191	\$ 710,591,408	\$ 487,872,840
f.	Reserve for Economic Uncertainties Percentage		3.66%	6.20%	4.84%

2	D	1	and the control of th		1				
4	100	unrestricted	reserves	meer r	ne state	minimiim	reserve	amount?	
		CHILL COLL LCCC			TIC DECECT	**********		COLLEGE COLLEGE	

			The state of the s	
2022-23	Yes	X	No	
2023-24	Yes	X	No	
2024-25	Yes	X	No	П

4. If no, how do you plan to restore your reserves?

Public Disclosure of Proposed Collective Bargaining Agreement

Los Angeles Unified School District UNIT A - LASPA

5 Does the Total Compensation Increase/(Decrease) on Page 1, Section A, #5 agree with the Total Increase/(Decrease) for all funds as a result of the settlement(s)? Please explain any variance.

Total Compensation Increase/(Decrease) on Page 1, Section A, #5	\$ 2,256,137
General Fund balance Increase/(Decrease), Page 4c, Column 3	\$ (2,200,081)
Adult Education Fund balance Increase/(Decrease), Page 4d, Column 2	\$ (56,056)
Child Development Fund balance Increase/(Decrease), Page 4e, Column 2	\$ -
Cafeteria Fund balance Increase/(Decrease), Page 4f, Column 2	\$
Other Fund balance Increase/(Decrease), Page 4g, Column 2	\$ -
Other Fund balance Increase/(Decrease), Page 4h, Column 2	\$ -
Other Fund balance Increase/(Decrease), Page 4h1, Column 2	\$ -
Other Fund balance Increase/(Decrease), Page 4h2, Column 2	\$ -
Other Fund balance Increase/(Decrease), Page 4h3, Column 2	\$ _
Other Fund balance Increase/(Decrease), Page 4h4, Column 2	\$ -
Other Fund balance Increase/(Decrease), Page 4h5, Column 2	\$ -
Other Fund balance Increase/(Decrease), Page 4h6, Column 2	\$ -
Other Fund balance Increase/(Decrease), Page 4h7, Column 2	\$ =
Other Fund balance Increase/(Decrease), Page 4h8, Column 2	\$ -
Other Fund balance Increase/(Decrease), Page 4h9, Column 2	\$ -
Total all fund balances increase/(Decrease) as a result of the settlement(s)	\$ (2,256,137)
Variance	\$ 0

Variance Explanation:

6 Will this agreement create or increase deficit financing in the current year or subsequent years?

"Deficit Financing" is defined to exist when a fund's expenditures and other financing uses exceed its revenues and other financing sources in a given year. If a deficit is shown below, provide an explanation and any deficit reduction plan, as necessary.

General Fund Combined	Surplus/(Deficit)	(Deficit) %	Deficit primarily due to:
Current FY Surplus/(Deficit) before settlement(s	\$ 1,619,483,877	16.8%	
Current FY Surplus/(Deficit) after settlement(s)	\$ 1,617,392,257	16.8%	
1st Subsequent FY Surplus/(Deficit) after settle	\$ (775,233,788)	-6.8%	
2nd Subsequent FY Surplus/(Deficit) after settle	\$ (1,013,377,567)	-10.0%	

Deficit Reduction Plan (as necessary):

7 Were "Other Adjustments" amounts entered in the multiyear projections (pages 5a and 5b) for 1st and 2nd Subsequent FY?

"Other Adjustments" could indicate that a budget reduction plan was/is being developed to address the deficit spending and to rebuild reserves. Any amount shown below must have an explanation. If additional space is needed, attach a separate sheet or use Page 9a.

<u>MYP</u>	<u>Amount</u>	"Other Adjustments" Explanation
1st Subsequent FY Unrestricted, Page \$	-	
1st Subsequent FY Restricted, Page f \$	-	
2nd Subsequent FY Unrestricted, Pag \$	-	
2nd Subsequent FY Restricted, Page \$	-	

Public Disclosure of Proposed Collective Bargaining Agreement LOS ANGELES UNIFIED SCHOOL DISTRICT

K. CERTIFICATION NO. 1: CERTIFICATION OF THE DISTRICT'S ABILITY TO MEET THE COSTS OF THE COLLECTIVE BARGAINING AGREEMENT

This certification page must be signed by the district's Superintendent and Chief Business Official at the time of public disclosure and is intended to assist the district's Governing Board in determining whether the district can meet the costs incurred under the tentative Collective Bargaining Agreement in the current and subsequent years. The absence of a certification signature or if "I am unable to certify" is checked should serve as a "red flag" to the districts's Governing Board.

Board Actions The board actions necessary to meet the cost of the agreement in	each year of its term are as follows:
Current Year	Budget Adjustment Increase/(Decrease)
Budget Adjustment Categories:	inclease/(Decrease)
Revenues/Other Financing Sources	-
Expenditures/Other Financing Uses Ending Balance(s) Increase/(Decrease)	\$ 2,091,620 \$ (2,091,620
Ending Balance(s) increase/(Decrease)	\$ (2,091,020
Subsequent Years	
Budget Adjustment Categories:	
Revenues/Other Financing Sources	\$ -
Expenditures/Other Financing Sources Expenditures/Other Financing Uses Ending Balance(s) Increase/(Decrease) Budget Revisions If the district does not adopt and submit within 45 days all of the revitor meet the costs of the agreement at the time of the approval of the county superintendent of schools is required to issue a qualified next interim report.	\$ 11,530,310 \$ (11,530,310) visions to its budget needed in the current year e proposed collective bargaining agreement,
Expenditures/Other Financing Uses Ending Balance(s) Increase/(Decrease) Budget Revisions If the district does not adopt and submit within 45 days all of the revitor meet the costs of the agreement at the time of the approval of the county superintendent of schools is required to issue a qualified next interim report. Assumptions	\$ 11,530,310 \$ (11,530,310) risions to its budget needed in the current year a proposed collective bargaining agreement, all or negative certification for the district on its
Expenditures/Other Financing Uses Ending Balance(s) Increase/(Decrease) Budget Revisions If the district does not adopt and submit within 45 days all of the revitor meet the costs of the agreement at the time of the approval of the county superintendent of schools is required to issue a qualified next interim report.	\$ 11,530,310 \$ (11,530,310) risions to its budget needed in the current year a proposed collective bargaining agreement, and or negative certification for the district on its
Expenditures/Other Financing Uses Ending Balance(s) Increase/(Decrease) Budget Revisions If the district does not adopt and submit within 45 days all of the revitor meet the costs of the agreement at the time of the approval of the the county superintendent of schools is required to issue a qualified next interim report. Assumptions See attached page for a list of the assumptions upon which this celectrications I hereby certify I am unable	\$ 11,530,310 \$ (11,530,310) risions to its budget needed in the current year e proposed collective bargaining agreement, I or negative certification for the district on its tification is based.
Expenditures/Other Financing Uses Ending Balance(s) Increase/(Decrease) Budget Revisions If the district does not adopt and submit within 45 days all of the revitor meet the costs of the agreement at the time of the approval of the the county superintendent of schools is required to issue a qualified next interim report. Assumptions See attached page for a list of the assumptions upon which this cere. Certifications	\$ 11,530,310 \$ (11,530,310) risions to its budget needed in the current year e proposed collective bargaining agreement, I or negative certification for the district on its tification is based.
Expenditures/Other Financing Uses Ending Balance(s) Increase/(Decrease) Budget Revisions If the district does not adopt and submit within 45 days all of the revision meet the costs of the agreement at the time of the approval of the the county superintendent of schools is required to issue a qualified next interim report. Assumptions See attached page for a list of the assumptions upon which this certain the control of the county superintendent of the assumptions upon which this certain the control of the assumptions upon which this certain the county superintendent of the assumptions upon which this certain the county superintendent of the assumptions upon which this certain the county superintendent of the assumptions upon which this certain the county superintendent of the assumptions upon which this certain the county superintendent of the assumptions upon which this certain the county superintendent of the assumptions upon which this certain the county superintendent of the assumptions upon which this certain the county superintendent of the assumptions upon which this certain the county superintendent of the county superi	\$ 11,530,310 \$ (11,530,310) risions to its budget needed in the current year e proposed collective bargaining agreement, and or negative certification for the district on its eto certify G/S/23 Date Date
Expenditures/Other Financing Uses Ending Balance(s) Increase/(Decrease) Budget Revisions If the district does not adopt and submit within 45 days all of the revision meet the costs of the agreement at the time of the approval of the the county superintendent of schools is required to issue a qualified next interim report. Assumptions See attached page for a list of the assumptions upon which this celectrications I hereby certify I am unable the district Superintendent (Signature)	\$ 11,530,310 \$ (11,530,310) risions to its budget needed in the current year expressed collective bargaining agreement, and or negative certification for the district on its expressed tification is based.

Public Disclosure of Proposed Collective Bargaining Agreement

Los Angeles Unified School District Los Angeles School Police Management Association-LASPMA

Assumptions and Explanations (enter or attach documentation)

The assumptions upon which this certification is made are as follows:

1. This certification is based on the FY 2022-23 Second Interim Report, approved by the LAUSD Board of Education on
March 27, 2023, which includes the District's current and multi-year projections.
2. This AB 1200 resumes from the agreement with the Los Angeles School Police (LASPA)
which is on the June 20, 2023 Board agenda.
3. The unrestricted impact of this agreement are \$2.2M in FY 2022-23, \$5.0M in FY 2023-24 and \$7.7M in FY 2024-25.
4. For restricted programs and other funds, adjustments are needed to accommodate additional costs.
The restriction programs and outer tands, any admirate are invalid to accommodate and accommod
Concerns regarding affordability of agreement in subsequent years (if any):
Concerns regarding affordability of agreement in subsequent years (if any): We believe this AB 1200 represents projections that are fair and accurate based on information that is known.

K. CERTIFICATION NO. 2

The disclosure document must be signed by the district Superintendent at the time of public disclosure and by the President or Clerk of the Governing Board at the time of formal board action on the proposed agreement.

The information provided in this document summarizes the and is submitted to the Governing Board for public disclosure provided in the "Public Disclosure of Proposed Collective"	re of the major provisions of the agreement (as
requirements of AB 1200 and Government Code Sections 3540	
Los Angeles Unified School District District Name District Superintendent	6/15/23 Date
(Signature)	
Tony Atienza TA	213-241-1324
Contact Person	Phone
After public disclosure of the major provisions contained in the on, took action	
President (or Clerk), Governing Board (Signature)	Date
Special Note: The Los Angeles County Office of Education mareview the district's compliance with requirements.	y request additional information, as necessary, to

Los Angeles Unified School District Los Angeles School Police Association-LASPA(UNIT A) Summary of Compensation Increase¹ - Fiscal Impact to All Funds

Nimber	Articlo	Assessment	EV30-33	EV23.24	EV7A.7E	3 Veer Impact
1	COMPENSATION	Effective July 1, 2022, all SWORN Unit A bargaining unit members shall receive a 3% on-schedule wage increase applied to the base salary tables.	\$850,723	\$852,996	\$863,129	\$2,566,848
2	COMPENSATION	Effective January 1, 2023, all SWORN Unit A bargaining unit members shall receive a 4% on-schedule wage increase applied to the base salary tables.	\$1,168,326	\$1,171,448	\$1,185,364	\$3,525,138
ю	COMPENSATION	Based on the salary table effective July 1, 2022, all NON-SWORN Unit A bargaining unit members shall receive a 7% on schedule wage increase applied to the base salary tables.	\$237,088	\$236,932	\$238,387	\$712,406
4	COMPENSATION	Effective July 1, 2023, all SWORN Unit A bargaining unit members shall receive a 3% on-schedule wage increase applied to the base salary tables.		\$913,730	\$924,584	\$1,838,314
5	COMPENSATION	Effective January 1, 2024, all SWORN Unit A bargaining unit members shall receive a 4% on-schedule wage increase applied to the base salary tables.		\$1,254,855	\$1,269,762	\$2,524,617
9	COMPENSATION	Based on the salary table effective July 1, 2023, all NON-SWORN Unit A bargaining unit members shall receive a 7% on schedule wage increase applied to the base salary tables.		\$253,517	\$255,074	\$508,591
7	COMPENSATION	Effective January 1, 2024, Step 1 for the School Safety Officer classification will be increased to \$22.52, with the subsequent Steps adjusted accordingly.		\$335,291	\$674,700	\$1,009,991
80	COMPENSATION	Effective July 1, 2024, all SWORN Unit A bargaining unit members shall receive a 3% on-schedule wage increase applied to the base salary tables.			\$990,414	\$990,414
6	COMPENSATION	Effective January 1, 2025, all SWORN Unit A bargaining unit members shall receive a 4% on-schedule wage increase applied to the base salary tables.			\$1,360,169	\$1,360,169
		Cost	\$2,256,137	\$5,018,770	\$7,761,582	\$15,036,488

¹Summary of Compensation Increase shall be read in conjunction with the Los Angeles School Police Association AB 1200 document presented to the LAUSD Board of Education on June 20, 2023.

TAB 2

REPORTOR THE WORLD

Los Angeles Unified School District

333 South Beaudry Ave, Los Angeles, CA 90017

Return to
Order of Business

Board of Education Report

File #: Rep-328-22/23, Version: 1

Los Angeles School Police Management Association (Unit H) 2022-2025 Memorandum of Understanding June 20, 2023

Office of Labor Relations

Action Proposed:

Adoption of the 2022-2025 Memorandum of Understanding (Attachment A) with Los Angeles School Police Management Association (Unit H).

Background:

The District and the Union presented proposals to the public at a regular meeting of the Board of Education. The public had an opportunity to be informed about these proposals and to express itself to the Board of Education. Since that time, representatives for the parties have met and negotiated as required by law. The parties reached tentative agreement on June 6, 2023.

The 2022-2025 agreement (Attachment A) provides for: 2022-2023, a 3% on schedule wage increase applied to all pay scale groups and levels of the base salary tables effective July 1, 2022 and a 4% on schedule wage increase applied to all pay scale groups and levels of the base salary tables effective January 1, 2023; for 2023-2024, a 3% on schedule wage increase applied to all pay scale groups and levels of the base salary tables effective July 1, 2023 and a 4% on schedule wage increase applied to all pay scale groups and levels of the base salary tables effective January 1, 2024, and for 2024-2025, a 3% on schedule wage increase applied to all pay scale groups and levels of the base salary tables effective July 1, 2024 and a 4% on schedule wage increase applied to all pay scale groups and levels of the base salary tables effective January 1, 2025.

Copies of the Memorandum of Understanding are available for public review through the Office of Labor Relations.

Expected Outcomes:

Adoption of the 2022-2025 Memorandum of Understanding (Attachment A) with Los Angeles School Police Management Association (Unit H).

Board Options and Consequences:

If the Board adopts this attached Tentative Agreement with the LASPMA, which is a joint recommendation of the bargaining parties, it will be implemented. The proposal impacts fifty-two (52) LASPMA classifications and approximately fifty-two (52) Full-Time Equivalent (FTEs) positions, forty-six (46) of which are filled, and six (6) are vacant. If the Board does not adopt this agreement, it will not be implemented, and the parties would resume negotiations of the 2022-2025 Successor Agreement.

File #: Rep-328-22/23, Version: 1

Unit H:

Class Title	Vacant	Filled	Total
Lieutenant	0	9	9
Sergeant	6	37	43
Grand Total	6	46	52

Policy Implications:

This Memorandum of Understanding amends the provisions of the 2020-2023 Successor Agreements between the District and LASPMA and therefore becomes policy upon adoption by the Board and ratification by LASPMA membership. The leadership of the Union has signed the agreement. This agreement is pending AB 1200 certification and ratification by union membership.

Budget Impact:

The budget impact for this agreement and memo are detailed in the attached AB 1200 Reports.

Student Impact:

This Agreement will assist the District in attaining its goals for students by providing competitive compensation to attract and retain the highest quality employees.

Equity Impact:

Component	Score	Score Rationale
Recognition	1	Wages are applied to all classifications, without differentiation based on SENI index, student population or historical inequities.
Resource Prioritization	2	Wages for classifications incentivize employees to serve as leaders. Students need talented school and District leaders to improve outcomes.
Results	2	Higher wages will attract and retain talented staff with background, education and desire necessary to address opportunity and/or achievement gaps.
TOTAL	5	

Issues and Analysis:

This Memorandum of Understanding concludes the 2022-2025 Successor Negotiations with the Los Angeles School Police Management Association (Unit H).

Attachments:

Attachment A - 2022-2025 Memorandum of Understanding with the Los Angeles School

Police Management Association (Unit H).

Attachment B - AB 1200 Report - 2022-2025 MOU LASPMA.

Informatives:

Not Applicable

Submitted:

06/09/23

File #: Rep-328-22/23, Version: 1

RESPECTFULLY SUBMITTED,

APPROVED & PRESENTED BY:

ALPERTO M. CARVALHO

Superintendent

ANTHONY DiGRAZIA

Director

Office of Labor Relations

REVIEWED BY:

DEVORA NAVERA REED

General Counsel

✓ Approved as to form.

REVIEWED BY:

TONY ATIENZA

Director, Budget Services and Financial Planning

✓ Approved as to budget impact statement.

LOS ANGELES UNIFIED SCHOOL DISTRICT AND THE LOS ANGELES SCHOOL POLICE MANAGEMENT ASSOCIATION ("LASPMA") MEMORANDUM OF UNDERSTANDING 2022-2025 Unit H

This Tentative Agreement is made and entered into this ___ day of June, 2023 by and between the Board of Education of the Los Angeles Unified School District ("District") and the Los Angeles School Police Management Association ("LASPMA") for employees in Unit H.

Pursuant to the parties' 2020-2023 Agreement, the District and LASPMA have met and negotiated in good faith and have completed their negotiations for a successor collective bargaining agreement. This 2022-2025 Agreement is the successor to the parties' 2020-2023 Agreement and is the final resolution to all matters, including the 2022-2023 Reopener associated with that Agreement. The parties hereby agree as follows:

The term of this Agreement shall cover a period through June 30, 2025 (and continued thereafter on a day-to-day basis until such time as it may be terminated by either party upon 10 days' notice). The parties hereby agree as follows:

A. <u>INCORPORATION OF PREVIOUS TERMS:</u> All articles and provisions of the parties' 2020-2023 Agreement are incorporated as part of the LAUSD-LASPMA 2022-2025 Agreement except as modified below, or as required to make appropriate, mutually agreed to, non-substantive language corrections.

B. **COMPENSATION:**

i. 2022-2023 Salary Increase:

Based on the salary table effective July 1, 2022, all Unit H bargaining unit members shall receive a 3% on-schedule wage increase applied to the base salary tables.

Based on the salary table effective January 1, 2023, all Unit H bargaining unit members shall receive a 4% on-schedule wage increase applied to the base salary tables.

ii. 2023-2024 Salary Increase:

Based on the salary table effective July 1, 2023, all Unit H bargaining unit members shall receive a 3% on-schedule wage increase applied to the base salary tables.

Based on the salary table effective January 1, 2024, all Unit H bargaining unit members shall receive a 4% on-schedule wage increase applied to the base salary tables.

LOS ANGELES UNIFIED SCHOOL DISTRICT AND THE LOS ANGELES SCHOOL POLICE MANAGEMENT ASSOCIATION ("LASPMA") MEMORANDUM OF UNDERSTANDING 2022-2025 Unit H

iii. 2024-2025 Salary Increase:

Based on the salary table effective July 1, 2024, all Unit H bargaining unit members shall receive a 3% on-schedule wage increase applied to the base salary tables.

Based on the salary table effective January 1, 2025, all Unit H bargaining unit members shall receive a 4% on-schedule wage increase applied to the base salary tables.

C. ADDITIONAL AGREEMENTS:

1. Article XVI - Holidays

President

- 2. Article XXII Term of Agreement
- D. **TERM OF AGREEMENT:** This Agreement shall become effective upon ratification by the Union and adoption by the Board of Education, and shall remain in full force and effect, pursuant to its terms, up to and including June 30, 2025, and thereafter shall be extended on a day-to-day basis until terminated by either party upon ten (10) calendar days' written notice.

The above is subject to ratification by the members of Unit H and final approval by the LAUSD Board of Education.

Date of agreement:June 6, 2023	_
Los Angeles Unified School District	THE LOS ANGELES SCHOOL POLICE MANAGEMENT ASSOCIATION
By: Anthony DiGrazia	By: Jason Muck
Office of Labor Relations	LASPMA President
Adopted and approved by the Board of Educat	tion on, 2023.
By: Jackie Goldberg	

HOLIDAYS

1.0 <u>Holidays</u>: An employee in a regular assignment, or in an assignment in lieu of his/her regular assignment, shall receive holiday pay for those holidays listed below and for other holidays declared by the Board of Education, the Governor of California, or the President of the United States which come within the employee's assignment period, subject to the conditions listed in Section 1.1 through 1.3.

January 1 That date in January declared by the	. New Year's Day
Board	. Martin Luther King, Jr. Day
Third Monday in February	Presidents Day
Last Monday in May	
June 19	
July 4	
That date declared by the Board	
First Monday in September	Labor Day
November 11	
That Thursday in November	•
proclaimed by the President	Thanksgiving Day
Friday following Thanksgiving	Thanksgiving Friday
December 25	
That date declared by the Board	Alternate Lincoln Day
	Observance

- 1.1 The employee must have been in paid status for a portion of the working day immediately preceding or succeeding the holiday, provided that an employee on a military leave of absence entitled to compensation under Article XII shall only receive pay for the portion of the holiday period needed to meet the total time for which compensation is required by law.
- 1.2 An employee whose regular work schedule is less than five (5) days per week and forty (40) hours per week shall not be entitled to pay for any holiday observed on the employee's regularly scheduled day off.
- 1.3 An employee in paid status during any portion of the working day of his/her normal assignment immediately preceding or succeeding the school holidays of December 25 and January 1 shall receive pay for the two holidays.
- 2.0 Friday shall be the observed holiday for all purposes for holidays which fall on a Saturday; Monday shall be the observed holiday for all purposes for holidays which fall on a Sunday.

06/06/2023

ARTICLE XXII

TERM OF AGREEMENT

- 1.0 <u>Term</u>: This Agreement shall become effective upon adoption by the Board of Education and shall remain in full force and effect, pursuant to its terms, to and including June 30, <u>2025</u>, and thereafter extended on a day-to-day basis until canceled by either party upon ten (10) days' written notice.
- 2.0 <u>Negotiations for Successor Agreement</u>: Negotiations for a successor Agreement shall commence upon request of either the District or the Union at any time after <u>March 1, 2025</u>.

Los Angeles County Office of Education **Business Advisory Services**

PUBLIC DISCLOSURE OF PROPOSED COLLECTIVE BARGAINING AGREEMENT in accordance with AB 1200 (Chapter 1213/Statutes 1991), AB 2756 (Chapter 52/Statutes 2004), GC 3547.5

Name of School District:	Los Angeles Unifie	ed School District		
Name of Bargaining Unit:	Los Angeles Schoo	l Police Managemer	nt Association-LASPN	MA Unit H
Certificated, Classified, Other:	Classified			
The proposed agreement covers th	e period beginning:	July 1, 2022	and ending:	June 30, 2025

(date)

June 20, 2023 The Governing Board will act upon this agreement on:

(date) Note: This form, along with a copy of the proposed agreement, must be submitted to the County Office at least ten (10) working days prior to the date the Governing Board will take action.

A. Proposed Change in Compensation

	Bargaining Unit Compensation			Fiscal Impact of Proposed Agreement (Complete Years 2 and 3 for multiyear and overlapping agreements only) Year 1 Year 2 Year 3									
	All Funds - Combined		ual Cost Prior to osed Settlement	Incre	Year 1 ease/(Decrease) 2022-23	Incre	Year 2 ease/(Decrease) 2023-24	Year 3 Increase/(Decrease) 2024-25					
1.	Salary Schedule Including Step and Column	\$	5,561,472	\$	395,977	\$	424,170	\$	454,371				
2.	Other Compensation Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$	-	\$	7.12%		7.12%		7.12%				
	Description of Other Compensation												
3.	Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.	\$	3,456,877	\$	247,420	\$	268,341	\$	309,132				
					7.16%		7.24%		7.78%				
4.	Health/Welfare Plans	\$	1,036,714			\$		\$					
					0.00%		0.00%		0.00%				
5.	Total Bargaining Unit Compensation Add Items 1 through 4 to equal 5	\$	10,055,063	\$	643,397	\$	692,512	\$	763,504				
					6.40%		6.47%		6.70%				
6.	. Total Number of Bargaining Unit Employees (Use FTEs if appropriate)		55.44										
7.	Total Compensation <u>Average</u> Cost per Bargaining Unit Employee	\$	181,368	\$	11,605	\$	12,491	\$	13,772				
					6.40%	11-0	6.47%		6.70%				

(date)

Los Angeles Unified School District Los Angeles School Police Management Association-LASPMA

8. What was the negotiated percentage change? For example, if the change in "Year 1" was for less than a year, what is the annualized percentage of that change for "Year 1"?

Please see attached Memorandum of Understanding (MOU) between the Los Angeles Unified School District (LAUSD) and the Los Angeles School Police Management Association (LASPMA), subject to final approval by the LAUSD Board of Education.

9. Were any additional steps, columns, or ranges added to the salary schedules? (If yes, please explain.)
Not applicable
 Please include comments and explanations as necessary. (If more room is necessary, please attach an additional sheet.)
Not applicable
11. Does this bargaining unit have a negotiated cap for Health and Welfare Yes X No benefits?
If yes, please describe the cap amount.
The Los Angeles Unified School District Health and Welfare Memorandum of Understanding provides for a flat per participant contribution rate per active employee.
B. Proposed negotiated changes in noncompensation items (i.e., class size adjustments, staff development days, teacher prep time, classified staffing ratios, etc.)
Not applicable
C. What are the specific impacts (positive or negative) on instructional and support programs to accommodate the settlement? Include the impact of changes such as staff reductions or increases, program

C. What are the specific impacts (positive or negative) on instructional and support programs to accommodate the settlement? Include the impact of changes such as staff reductions or increases, program reductions or increases, elimination or expansion of other services or programs (i.e., counselors, librarians, custodial staff, etc.)

The fiscal impact to the Unrestricted General Fund is \$0.6M in FY 2022-23, \$1.3M in FY 2023-24, and \$2.0M in FY 2024-25. The cost of the agreement necessitated the release of remaining SENI in FY24-25.

Public Disclosure of Proposed Collective Bargaining Agreement

Page 3

Los Angeles Unified School District Los Angeles School Police Management Association-LASPMA

D	What contingency language is included in the proposed agreement (e.g., reopeners, etc.)?
	Please refer to the attached LASPMA MOU.
Ε.	Identify other major provisions that do not directly affect the district's costs, such as binding arbitrations grievance procedures, etc.
	Not applicable
F.	Source of Funding for Proposed Agreement: 1. Current Year
	General Fund (Unrestricted and Restricted), and Adult Funds.
	2. If this is a single year agreement, how will the ongoing cost of the proposed agreement be funded in subsequent years?
	The LASPMA-Unit H agreement is a multi-year agreement through June 30, 2025. The AB 1200 document includes the ongoing fiscal impact up to FY 2024-25.
	3. If this is a multiyear agreement, what is the source of funding, including assumptions used, to fund these obligations in subsequent years? (Remember to include compounding effects in meeting obligations.)
	The AB 1200 document includes the ongoing fiscal impact up to FY 2024-25 and reflects the release of a \$300M SENI commitment in 2024-25.

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Unrestricted General Fund

Bargaining Unit: Los Angeles School Police Management Association-LASPMA

200	gaining Unit:	L	Column 1	Column 2	Column 3	Column 4
	Object Code		Latest Board- Approved Budget Before Settlement 03/27/2023	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
REVENUES						
LCFF Revenue	8010-8099	\$	6,557,377,306		\$ -	\$ 6,557,377,306
Federal Revenue	8100-8299	\$	15,365,520		\$ -	\$ 15,365,520
Other State Revenue	8300-8599	\$	110,084,122		\$ -	\$ 110,084,122
Other Local Revenue	8600-8799	\$	99,001,798		\$ -	\$ 99,001,798
TOTAL REVENUES		\$	6,781,828,746		\$ -	\$ 6,781,828,746
EXPENDITURES						
Certificated Salaries	1000-1999	\$	2,196,014,504	\$ -	\$ -	\$ 2,196,014,504
Classified Salaries	2000-2999	\$	656,527,315	\$ 384,249	\$ -	\$ 656,911,564
Employee Benefits	3000-3999	\$	1,562,754,349	\$ 241,159	\$ -	\$ 1,562,995,508
Books and Supplies	4000-4999	\$	362,858,463		\$ -	\$ 362,858,463
Services and Other Operating Expenditures	5000-5999	\$	565,676,208			\$ 565,676,208
Capital Outlay	6000-6999	\$	61,798,775			\$ 61,798,775
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$	8,809,318			\$ 8,809,318
Transfers of Indirect Costs	7300-7399	\$	(148,134,975)			\$ (148,134,975)
TOTAL EXPENDITURES		\$	5,266,303,957	\$ 625,408	\$ -	\$ 5,266,929,365
OTHER FINANCING SOURCES/USES		10				
Transfers In and Other Sources	8900-8979	\$	40,601,362	\$ -	\$ -	\$ 40,601,362
Transfers Out and Other Uses	7600-7699	\$	32,358,653	\$ -	\$ -	\$ 32,358,653
Contributions	8980-8999	\$	(1,169,651,396)	\$ -	\$ -	\$ (1,169,651,396)
OPERATING SURPLUS (DEFICIT)*		\$	354,116,102	\$ (625,408)	\$ -	\$ 353,490,695
BEGINNING FUND BALANCE	9791	8	2,850,561,199			\$ 2,850,561,199
Audit Adjustments/Other Restatements	9793/9795	\$	(72,800,005)			\$ (72,800,005)
ENDING FUND BALANCE	2		3,131,877,296	\$ (625,408)	\$ -	\$ 3,131,251,889
COMPONENTS OF ENDING FUND BALANC	.E.	1000			AND TANK	
Nonspendable	9711-9719	S	43,008,132	\$ -		\$ 43,008,132
Restricted	9740					
Committed	9750-9760	\$	2,216,777,517	\$ -	\$ -	\$ 2,216,777,517
Assigned	9780	\$	519,447,456		THE STATE	\$ 519,447,456
Reserve for Economic Uncertainties	9789	\$	238,780,000	\$ -		\$ 238,780,000
Unassigned/Unappropriated Amount	9790	\$	113,864,191	\$ (625,408)	\$ -	\$ 113,238,784

*Net Increase (Decrease) in Fund Balance

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Restricted General Fund

Bargaining Unit: Los Angeles School Police Management Association-LASPMA

Bar	gaining Unit:	I	Los Angeles So	chool Police Ma		iatio	ation-LASPMA		
			Column 1	Column 2	Column 3		Column 4		
			Latest Board- Approved Budget Before Settlement 03/27/2023	Adjustments as a Result of Settlement (compensation)	and/or other unit agreement)	(Total Revised Budget Columns 1+2+3)		
REVENUES	Object Code	1000			Explain on Page 4	100			
LCFF Revenue	8010-8099	\$	29,114,160		\$ -	\$	29,114,160		
Federal Revenue	8100-8299	\$	1,786,619,702			\$	1,786,619,702		
Other State Revenue	8300-8599	\$	2,590,104,630			\$	2,590,104,630		
Other Local Revenue	8600-8799	\$	30,001,564			\$	30,001,564		
TOTAL REVENUES		\$	4,435,840,056		\$ -	\$	4,435,840,056		
EXPENDITURES									
Certificated Salaries	1000-1999	\$	1,428,021,990	\$ -	\$ -	\$	1,428,021,990		
Classified Salaries	2000-2999	\$	795,253,303	\$ 7,311	\$ -	\$	795,260,614		
Employee Benefits	3000-3999	\$	1,349,083,295	\$ 4,633	\$ -	\$	1,349,087,928		
Books and Supplies	4000-4999	\$	217,063,240		\$ -	\$	217,063,240		
Services and Other Operating Expenditures	5000-5999	\$	419,329,884		\$ -	\$	419,329,884		
Capital Outlay	6000-6999	\$	8,212,035			\$	8,212,035		
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499				\$ -	\$	-		
Transfers of Indirect Costs	7300-7399	\$	125,617,596			\$	125,617,596		
TOTAL EXPENDITURES		\$	4,342,581,343	\$ 11,944	\$ -	\$	4,342,593,287		
OTHER FINANCING SOURCES/USES									
Transfers In and Other Sources	8900-8979	\$	451,222	\$ -	\$ -	\$	451,222		
Transfers Out and Other Uses	7600-7699	\$	85,176	\$ -	\$ -	\$	85,176		
Contributions	8980-8999	\$	1,169,651,396	\$ -	\$ -	\$	1,169,651,396		
OPERATING SURPLUS (DEFICIT)*		\$	1,263,276,154	\$ (11,944) \$ -	\$	1,263,264,211		
BEGINNING FUND BALANCE	9791	\$	549,533,472			\$	549,533,472		
Audit Adjustments/Other Restatements	9793/9795	\$	1,026,765			\$	1,026,765		
ENDING FUND BALANCE		\$	1,813,836,392	\$ (11,944) \$ -	\$	1,813,824,448		
COMPONENTS OF ENDING FUND BALAN	CE:								
Nonspendable	9711-9719					\$	-		
Restricted	9740	\$	1,813,836,391	\$ (11,944)	\$	1,813,824,447		
Committed	9750-9760								
Assigned Amounts	9780								
Reserve for Economic Uncertainties	9789			\$ -	\$ -	\$	-		
Unassigned/Unappropriated Amount	9790	\$	0	s -	\$ -	\$	0		

*Net Increase (Decrease) in Fund Balance

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Combined General Fund

Bar	gaining Unit:		Los Angeles	Sc	chool Police Mar	nagement Associati					
			Column 1		Column 2	Column 3			Column 4		
			Latest Board- Approved Budget Before Settlement 03/27/2023	F	Adjustments as a Result of Settlement (compensation)	(agr an	her Revisions eement support d/or other unit agreement)	(Total Revised Budget Columns 1+2+3)		
	Object Code					Exp	lain on Page 4i	2500			
REVENUES	0010 0000	0				•		Φ.			
LCFF Revenue	8010-8099	\$	6,586,491,466			\$	-		6,586,491,466		
Federal Revenue	8100-8299	\$	1,801,985,222			\$		\$	1,801,985,222		
Other State Revenue	8300-8599	\$	2,700,188,752			\$	20	\$	2,700,188,752		
Other Local Revenue	8600-8799	\$	129,003,362			\$	-	\$	129,003,362		
TOTAL REVENUES		\$	11,217,668,802			\$		\$	11,217,668,802		
EXPENDITURES											
Certificated Salaries	1000-1999	\$	3,624,036,494	\$	-	\$		\$	3,624,036,494		
Classified Salaries	2000-2999	\$	1,451,780,619	\$	391,560	\$	-	\$	1,452,172,179		
Employee Benefits	3000-3999	\$	2,911,837,644	\$	245,791	\$		\$	2,912,083,435		
Books and Supplies	4000-4999	\$	579,921,703			\$		\$	579,921,703		
Services and Other Operating Expenditures	5000-5999	\$	985,006,092			\$		\$	985,006,092		
Capital Outlay	6000-6999	\$	70,010,810			\$		\$	70,010,810		
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$	8,809,318			\$		\$	8,809,318		
Transfers of Indirect Costs	7300-7399	\$	(22,517,379)			\$	-	\$	(22,517,379		
TOTAL EXPENDITURES		\$	9,608,885,301	\$	637,351	\$	-	\$	9,609,522,652		
OTHER FINANCING SOURCES/USES											
Transfer In and Other Sources	8900-8979	\$	41,052,584	\$	-	\$		\$	41,052,584		
Transfers Out and Other Uses	7600-7699	\$	32,443,829	\$	-	\$	-	\$	32,443,829		
Contributions	8980-8999	\$	(0)	\$	-	\$		\$	(0		
OPERATING SURPLUS (DEFICIT)*		\$	1,617,392,257	\$	(637,351)	\$		\$	1,616,754,905		
BEGINNING FUND BALANCE	9791	\$	3,400,094,671					\$	3,400,094,671		
Audit Adjustments/Other Restatements	9793/9795	\$	(71,773,240)					\$	(71,773,240		
ENDING FUND BALANCE		\$	4,945,713,688	\$	(637,351)	\$	•	\$	4,945,076,336		
COMPONENTS OF ENDING FUND BALANCE:											
Nonspendable	9711-9719	\$	43,008,132	\$		\$		\$	43,008,132		
Restricted	9740	\$	35 0 5	\$			e l'		1,813,824,447		
Committed	9750-9760	\$		\$		\$	-	\$	2,216,777,517		
Assigned	9780	\$	519,447,456	\$	-	\$		\$	519,447,456		
Reserve for Economic Uncertainties	9789	\$	238,780,000	\$	-	\$	-	\$	238,780,000		
Unassigned/Unappropriated Amount	9790	\$	113,864,192	\$	(625,408)	\$	-	\$	113,238,784		

*Net Increase (Decrease) in Fund Balance

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Fund 11 - Adult Education Fund

Bargaining Unit: Los Angeles School Police Management Association-LASPMA

Bar	gaining Unit:		Los Angeles					ion-	
7 . 1 - 0 per			Column 1	-	olumn 2		Column 3		Column 4
			Latest Board- pproved Budget efore Settlement as of 3/27/2023)	Result	Adjustments as a Result of Settlement (compensation)		ner Revisions eement support l/or other unit agreement) lain on Page 4i		Total Revised Budget columns 1+2+3)
REVENUES	Object Code					Bitp			
Federal Revenue	8100-8299	\$	21,764,107			\$	-	\$	21,764,107
Other State Revenue	8300-8599	\$	130,789,232			\$	-	\$	130,789,232
Other Local Revenue	8600-8799	\$	1,428,210			\$	-	\$	1,428,210
TOTAL REVENUES		\$	153,981,549			\$	-	\$	153,981,549
EXPENDITURES		Mi							
Certificated Salaries	1000-1999	\$	62,408,434	\$	-	\$	-	\$	62,408,434
Classified Salaries	2000-2999	\$	19,140,870	\$	4,417			\$	19,145,286
Employee Benefits	3000-3999	\$	38,137,967	\$	1,629			\$	38,139,596
Books and Supplies	4000-4999	\$	774,765			\$	(6,046)	\$	768,719
Services and Other Operating Expenditures	5000-5999	\$	14,827,456			\$		\$	14,827,456
Capital Outlay	6000-6999	\$	649,309			\$		\$	649,309
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$				\$		\$	
Transfers of Indirect Costs	7300-7399	\$	4,663,362			\$	-	\$	4,663,362
TOTAL EXPENDITURES		\$	140,602,162	\$	6,046	\$	(6,046)	\$	140,602,162
OTHER FINANCING SOURCES/USES									
Transfers In and Other Sources	8900-8979	\$	-	\$	-	\$	-	\$	The state of the s
Transfers Out and Other Uses	7600-7699	\$		\$	-	\$	· ·	\$	-
OPERATING SURPLUS (DEFICIT)*		\$	13,379,387	\$	(6,046)	\$	6,046	\$	13,379,387
BEGINNING FUND BALANCE	9791	\$	31,606,785					\$	31,606,785
Audit Adjustments/Other Restatements	9793/9795	\$	-					\$	
ENDING FUND BALANCE		\$	44,986,172	\$	(6,046)	\$	6,046	\$	44,986,172
COMPONENTS OF ENDING FUND BALANG	rF.	E CIPS							
Nonspendable	9711-9719	\$	16,500	\$	-	\$	-	\$	16,500
Restricted	9740	\$	51,286,143	\$	-	\$	-	\$	51,286,143
Committed	9750-9760			\$	-	\$		\$	
Assigned	9780	\$	6,164,801	\$	-	\$	- The state of the	\$	6,164,801
Reserve for Economic Uncertainties	9789	\$	•	\$	-	\$	3-	\$	-
Unassigned/Unappropriated Amount	9790	\$	(12,481,272)	\$	(6,046)	\$	6,046	\$	(12,481,272)

*Net Increase (Decrease) in Fund Balance

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Fund 12 - Child Development Fund

Bargaining Unit: Los Angeles School Police Management Association-LASPMA

	gaining Unit:	Г	Column 1	School Police Mar Column 2		Column 3	Column 4		
		A	Latest Board- pproved Budget efore Settlement 03/27/2023	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i			Fotal Revised Budget olumns 1+2+3)	
REVENUES	Object Code				Expia	ain on Page 41			
Federal Revenue	8100-8299	\$	6,263,550		\$	-	\$	6,263,550	
Other State Revenue	8300-8599	\$	168,501,806		\$	=	\$	168,501,806	
Other Local Revenue	8600-8799	\$	161,191		\$	-	\$	161,191	
TOTAL REVENUES		\$	174,926,547		\$	-	\$	174,926,547	
EXPENDITURES							200		
Certificated Salaries	1000-1999	\$	50,896,847	\$ -	\$	-	\$	50,896,847	
Classified Salaries	2000-2999	\$	61,285,492	\$ -	\$	-	\$	61,285,492	
Employee Benefits	3000-3999	\$	64,418,218	\$ -	\$	2	\$	64,418,218	
Books and Supplies	4000-4999	\$	6,308,665		\$	•	\$	6,308,665	
Services and Other Operating Expenditures	5000-5999	\$	4,663,828		\$	-	\$	4,663,828	
Capital Outlay	6000-6999	\$	23,900		\$	-	\$	23,900	
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499				\$	•	\$	-	
Transfers of Indirect Costs	7300-7399	\$	7,418,885		\$	-	\$	7,418,885	
TOTAL EXPENDITURES		\$	195,015,835	s -	\$	-	\$	195,015,835	
OTHER FINANCING SOURCES/USES									
Transfers In and Other Sources	8900-8979	\$	17,254,064	\$ -	\$	-	\$	17,254,064	
Transfers Out and Other Uses	7600-7699	\$		\$	\$	-	\$	-	
OPERATING SURPLUS (DEFICIT)*		S	(2,835,223)	\$ -	\$	-	\$	(2,835,223)	
BEGINNING FUND BALANCE	9791	\$	5,167,905				\$	5,167,905	
Audit Adjustments/Other Restatements	9793/9795	\$					\$	-	
ENDING FUND BALANCE		\$	2,332,682	\$ -	\$	-	\$	2,332,682	
COMPONENTS OF ENDING FUND BALANG	CE:								
Nonspendable	9711-9719			\$ -	\$	-	\$	-	
Restricted	9740	\$	3,043,100	\$ -	\$	-	\$	3,043,100	
Committed	9750-9760	\$		\$ -	\$	-	\$	-	
Assigned	9780	\$	-	\$	\$	- ·	\$	-	
Reserve for Economic Uncertainties	9789	\$		\$ -	\$	-	\$	-	
Unassigned/Unappropriated Amount	9790	\$	(710,418)	\$ -	\$		\$	(710,418)	

*Net Increase (Decrease) in Fund Balance

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Fund 13/61 - Cafeteria Fund

Bargaining Unit: Los Angeles School Police Management Association-LASPMA

Ba	gaining Unit:	Г	Column 1	Column 2	Column 3	1011	Column 4		
			Latest Board- pproved Budget efore Settlement 03/27/2023	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement)	((Total Revised Budget Columns 1+2+3)		
REVENUES	Object Code				Explain on Page 4i				
LCFF Revenue	8010-8099	\$	-		\$ -	\$	-		
Federal Revenue	8100-8299	\$	365,180,521		\$ -	\$	365,180,521		
Other State Revenue	8300-8599	\$	89,508,099		\$ -	\$	89,508,099		
Other Local Revenue	8600-8799	\$	1,905,492		\$ -	\$	1,905,492		
TOTAL REVENUES		\$	456,594,112		\$ -	\$	456,594,112		
EXPENDITURES									
Certificated Salaries	1000-1999				\$ -	\$	-		
Classified Salaries	2000-2999	\$	130,206,032	\$ -	\$ -	\$	130,206,032		
Employee Benefits	3000-3999	\$	110,898,749	\$ -	\$ -	\$	110,898,749		
Books and Supplies	4000-4999	\$	195,021,397		\$ -	\$	195,021,397		
Services and Other Operating Expenditures	5000-5999	\$	5,092,302		\$ -	\$	5,092,302		
Capital Outlay	6000-6999	\$	1,485,000		\$ -	\$	1,485,000		
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499				\$ -	\$	j 1.41		
Transfers of Indirect Costs	7300-7399	\$	10,403,972		\$ -	\$	10,403,972		
TOTAL EXPENDITURES		\$	453,107,452	\$ -	\$ -	\$	453,107,452		
OTHER FINANCING SOURCES/USES									
Transfers In and Other Sources	8900-8979	\$	-	\$ -	\$ -	\$	-		
Transfers Out and Other Uses	7600-7699	\$		\$ -	\$ -	\$:=		
OPERATING SURPLUS (DEFICIT)*		\$	3,486,660	\$ -	\$ -	\$	3,486,660		
BEGINNING FUND BALANCE	9791	\$	133,350,348			S	133,350,348		
Audit Adjustments/Other Restatements	9793/9795		-			\$	-		
ENDING FUND BALANCE		\$	136,837,008	\$ -	\$ -	\$	136,837,008		
COMPONENTS OF ENDING FUND BALANG	rF.			percent and religion					
Nonspendable	9711-9719	\$	10,754,535	\$ -	\$ -	\$	10,754,535		
Restricted	9740	\$	126,082,473	\$ -	s -	\$	126,082,473		
Committed	9750-9760			\$ -	\$ -	\$	-		
Assigned	9780			\$ -	\$ -	\$	-		
Reserve for Economic Uncertainties	9789			\$ -	\$ -	\$	-		
Unassigned/Unappropriated Amount	9790	\$	(0)	\$ -	s -	\$	(0)		

^{*}Net Increase (Decrease) in Fund Balance

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: Building Fund-212

Bargaining Unit: Los Angeles School Police Management Association-LASPMA

Bar	gaining Unit:	LC		chool Police Mar		iatio		
			Column 1	Column 2	Column 3		Column 4	
			Latest Board- oproved Budget fore Settlement 03/27/2023	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	(0	Total Revised Budget (Columns 1+2+3)	
REVENUES	3							
Federal Revenue	8100-8299	\$	•		\$ -	\$		
Other State Revenue	8300-8599	\$			\$ -	\$		
Other Local Revenues	8600-8799	\$	862,644		\$ -	\$	862,644	
TOTAL REVENUES		\$	862,644		\$ -	\$	862,644	
EXPENDITURES								
Certificated Salaries	1000-1999			\$ -	\$ -	\$		
Classified Salaries	2000-2999	\$	874,845	\$ -	\$ -	\$	874,845	
Employee Benefits	3000-3999	\$	459,332	\$ -	\$ -	\$	459,332	
Books and Supplies	4000-4999				\$ -	\$		
Services and Other Operating Expenditures	5000-5999	\$	-		\$ -	\$		
Capital Outlay	6000-6999	\$	25,629		\$ -	\$	25,629	
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$	-		\$ -	\$	-	
Transfers of Indirect Costs	7300-7399	\$	-		\$ -	\$	-	
TOTAL EXPENDITURES		\$	1,359,807	\$ -	\$ -	\$	1,359,807	
OTHER FINANCING SOURCES/USES								
Transfers In and Other Sources	8900-8979	\$		\$ -	\$ -	\$	-	
Transfers Out and Other Uses	7600-7699	\$		\$ -	\$ -	\$		
OPERATING SURPLUS (DEFICIT)*		\$	(497,163)	\$ -	\$ -	\$	(497,163	
BEGINNING FUND BALANCE	9791	\$	10,449,521			S	10,449,521	
Audit Adjustments/Other Restatements	9793/9795	\$	-			\$	-	
ENDING FUND BALANCE	3	\$	9,952,358	\$ -	\$ -	\$	9,952,358	
COMPONENTS OF ENDING FUND BALANG	TF.		, , , , , , ,					
Nonspendable	9711-9719	\$	-	\$ -	\$ -	\$		
Restricted	9740	\$		\$ -	\$ -	\$	-	
Committed	9750-9760	\$	-	\$ -	\$ -	\$		
Assigned	9780	\$	9,952,358	\$ -	\$ -	\$	9,952,358	
Reserve for Economic Uncertainties	9789	\$	-	\$ -	\$ -	\$	-	
Unassigned/Unappropriated Amount	9790	\$		s -	\$ -	\$		

^{*}Net Increase (Decrease) in Fund Balance

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund:

Building Fund Measure Y-214

Bargaining Unit: Los Angeles School Police Management Association-LASPMA

Bar	gaining Unit:			chool Police Mar			atior	
			Column 1	Column 2	110000000000000000000000000000000000000	umn 3		Column 4
			ntest Board- roved Budget ore Settlement 03/27/2023	Adjustments as a Result of Settlement (compensation)	(agreeme and/or o agree	Revisions ent support other unit ement)		Cotal Revised Budget Dlumns 1+2+3)
REVENUES	Object Code				Explain	on Page 4i	00000	
Federal Revenue	8100-8299	\$	-		\$	-	\$	
Other State Revenue	8300-8599	\$	-		\$		\$	
Other Local Revenue	8600-8799	\$	249,288		\$	=1	\$	249,288
TOTAL REVENUES		\$	249,288		\$		\$	249,288
EXPENDITURES								
Certificated Salaries	1000-1999	\$	-	\$ -	\$	-	\$	-
Classified Salaries	2000-2999	\$	115,307	\$ -	\$	-	\$	115,307
Employee Benefits	3000-3999	\$	41,683	\$ -	\$		\$	41,683
Books and Supplies	4000-4999	\$	-		\$	-	\$	-
Services and Other Operating Expenditures	5000-5999	\$	% -		\$	-	\$	
Capital Outlay	6000-6999	\$	74,820,982		\$	-	\$	74,820,982
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$	-		\$	•	\$	
Transfers of Indirect Costs	7300-7399	\$			\$	-	\$	
TOTAL EXPENDITURES		\$	74,977,972	\$ -	\$	-	\$	74,977,972
OTHER FINANCING SOURCES/USES								
Transfers In and Other Sources	8900-8979			\$ -	\$	-	\$	
Transfers Out and Other Uses	7600-7699	\$		\$ -	\$		\$	1
OPERATING SURPLUS (DEFICIT)*		\$	(74,728,684)	\$ -	\$	-	\$	(74,728,684
BEGINNING FUND BALANCE	9791	\$	92,887,910				\$	92,887,910
Audit Adjustments/Other Restatements	9793/9795	\$	-				\$	-
ENDING FUND BALANCE	717517175	\$	18,159,226	\$ -	S		\$	18,159,226
	CE.	4	. 0, . 0 , . 2 0				-	10,107,220
COMPONENTS OF ENDING FUND BALAN Nonspendable	CE: 9711-9719	\$	500,000	\$ -	\$	_	\$	500,000
Restricted	9740	\$	17,659,226	\$ -	\$	-	\$	17,659,226
Committed	9750-9760	\$	-	\$ -	\$	-	\$	
Assigned	9780	\$	2.2	\$ -	\$	-	\$	
Reserve for Economic Uncertainties	9789	\$		\$ -	\$	-	\$	
	9790	\$	0	s -	\$		\$	0

*Net Increase (Decrease) in Fund Balance

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund:

Building Fund Measure Q-215

Building Fund Measure Q-215

Los Angeles School Police Management Association-LASPMA Bargaining Unit: Column 1 Column 2 Column 3 Column 4 Latest Board-Adjustments as a Other Revisions Total Revised Approved Budget Result of Settlement (agreement support Budget Before Settlement (compensation) and/or other unit (Columns 1+2+3) 03/27/2023 agreement) Object Code Explain on Page 4i REVENUES Federal Revenue 8100-8299 \$ \$ Other State Revenue 8300-8599 \$ \$ Other Local Revenue 8600-8799 1.575,667 1.575.667 TOTAL REVENUES 1,575,667 \$ \$ 1,575,667 EXPENDITURES Certificated Salaries 1000-1999 \$ \$ Classified Salaries 2000-2999 130,507,494 \$ \$ 130,507,494 **Employee Benefits** 3000-3999 65,096,789 \$ \$ 65,096,789 \$ \$ 1,337,329 Books and Supplies 4000-4999 1,337,329 5000-5999 \$ \$ Services and Other Operating Expenditures 6000-6999 572,711,834 572,711,834 Capital Outlay \$ 7100-7299 \$ \$ Other Outgo (excluding Indirect Costs) 7400-7499 Transfers of Indirect Costs 7300-7399 \$ \$ TOTAL EXPENDITURES 769,653,447 \$ 769,653,447 OTHER FINANCING SOURCES/USES Transfers In and Other Sources 8900-8979 \$ \$ Transfers Out and Other Uses 7600-7699 51,000 \$ \$ 51,000 (768, 128, 780)(768,128,780) OPERATING SURPLUS (DEFICIT)* \$ BEGINNING FUND BALANCE 9791 \$ 793,290,482 \$ 793,290,482 9793/9795 \$ Audit Adjustments/Other Restatements \$ ENDING FUND BALANCE 25,161,702 25,161,702 \$ COMPONENTS OF ENDING FUND BALANCE: 9711-9719 Nonspendable \$ 25,161,702 Restricted 9740 \$ 25,161,702 \$ \$ \$ 9750-9760 Committed \$ \$ \$ \$ 9780 \$ \$ Assigned \$ \$ Reserve for Economic Uncertainties 9789 \$ \$ \$ \$ Unassigned/Unappropriated Amount 9790 \$ 0 \$ \$ 0

*Net Increase (Decrease) in Fund Balance

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: Building Fund Measure R-216

Bargaining Unit: Los Angeles School Police Management Association-LASPMA

Bai	rgaining Unit:	L	os Angeles So	chool Police Mar		atic	on-LASPMA
			Column 1	Column 2	Column 3		Column 4
	Object Code	Α	Latest Board- pproved Budget efore Settlement 03/27/2023	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	(0	Total Revised Budget Columns 1+2+3)
REVENUES	Object Code						
Federal Revenue	8100-8299	\$			\$ -	\$	
Other State Revenue	8300-8599	\$	-	SERVICE NAME OF	\$ -	\$	
Other Local Revenue	8600-8799	\$	1,909,233		\$ -	\$	1,909,233
TOTAL REVENUES		\$	1,909,233		\$ -	\$	1,909,233
EXPENDITURES							
Certificated Salaries	1000-1999	\$		\$ -	\$ -	\$	
Classified Salaries	2000-2999	\$	3,007,465	\$ -	\$ -	\$	3,007,465
Employee Benefits	3000-3999	\$	1,621,529	\$ -	\$ -	\$	1,621,529
Books and Supplies	4000-4999	\$			\$ -	\$	-
Services and Other Operating Expenditures		\$	1,491,639		\$ -	\$	1,491,639
Capital Outlay	6000-6999	\$	456,873,937		\$ -	\$	456,873,937
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$	•		\$ -	\$	-
Transfers of Indirect Costs	7300-7399	\$	•		\$ -	\$	-
TOTAL EXPENDITURES		\$	462,994,570	\$ -	\$ -	\$	462,994,570
OTHER FINANCING SOURCES/USES							
Transfers In and Other Sources	8900-8979			\$ -	\$ -	\$	-
Transfers Out and Other Uses	7600-7699			\$ -	\$ -	\$	-
OPERATING SURPLUS (DEFICIT)*		\$	(461,085,337)	s -	\$ -	\$	(461,085,33
BEGINNING FUND BALANCE	9791	\$	793,290,482			\$	793,290,482
Audit Adjustments/Other Restatements	9793/9795	\$				\$	-
ENDING FUND BALANCE		\$	332,205,145	\$ -	\$ -	\$	332,205,145
COMPONENTS OF ENDING FUND BALAN	ICE:			E-SPECIAL NAME	ALCOHOLOGICA		
Nonspendable	9711-9719	\$	-	s -	s -	\$	-
Restricted	9740	\$	39,800,332	\$ -	\$ -	\$	39,800,332
Committed	9750-9760	\$		\$ -	\$ -	\$	Yal-
Assigned	9780	\$		\$ -	\$ -	\$	
Reserve for Economic Uncertainties	9789	\$	14	\$ -	\$ -	\$	-
Unassigned/Unappropriated Amount	9790	\$	292,404,813	\$ -	\$ -	\$	292,404,813

*Net Increase (Decrease) in Fund Balance

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: Capital Facilities Fund-250

Bargaining Unit: Los Angeles School Police Management Association-LASPMA

			Column 1	Column 2	C	olumn 3	Column 4		
	Object Code	A	Latest Board- pproved Budget efore Settlement 03/27/2023	Adjustments as a Result of Settlement (compensation)	(agreen and/o ag	r Revisions ment support or other unit reement) in on Page 4i		Total Revised Budget columns 1+2+3)	
REVENUES	,								
Federal Revenue	8100-8299	\$			\$	-	\$		
Other State Revenue	8300-8599	\$	-		\$	-	\$	-	
Other Local Revenue	8600-8799	\$	83,206,000		\$	-	\$	83,206,000	
TOTAL REVENUES		\$	83,206,000		\$	_	\$	83,206,000	
EXPENDITURES									
Certificated Salaries	1000-1999	\$	-	\$ -	\$	-	\$	-	
Classified Salaries	2000-2999	\$	612,473	\$ -	\$	-	\$	612,473	
Employee Benefits	3000-3999	\$	286,653	\$ -	\$	-	\$	286,653	
Books and Supplies	4000-4999	\$	77,758		\$	-	\$	77,758	
Services and Other Operating Expenditures	5000-5999	\$	31,478,178		\$	-	\$	31,478,178	
Capital Outlay	6000-6999	\$	101,111,388		\$	-	\$	101,111,388	
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$			\$	-	\$		
Transfers of Indirect Costs	7300-7399	\$	-		\$		\$	-	
TOTAL EXPENDITURES		\$	133,566,451	\$ -	\$	-	\$	133,566,451	
OTHER FINANCING SOURCES/USES									
Transfers In and Other Sources	8900-8979			\$ -	\$	<u></u>	\$		
Transfers Out and Other Uses	7600-7699	\$		\$ -	\$		\$		
OPERATING SURPLUS (DEFICIT)*		\$	(50,360,451)	\$ -	\$	-	\$	(50,360,451	
BEGINNING FUND BALANCE	9791	\$	50,360,451				\$	50,360,451	
Audit Adjustments/Other Restatements	9793/9795	\$	20,200, 121				\$		
	919317173	\$		s -	\$		\$		
ENDING FUND BALANCE	25	2	-	J -	Þ	-	Φ	-	
COMPONENTS OF ENDING FUND BALANG Nonspendable	OE: 9711-9719	\$		\$ -	\$		\$	<u> </u>	
Restricted	9740	Ψ		\$ -	\$	_	\$		
Committed	9750-9760	\$	_	\$ -	\$	-	\$		
Assigned	9780	\$		\$ -	\$		\$	1546	
	V.0000000		-			-		-	
Reserve for Economic Uncertainties	9789	\$	6 	\$ -	\$		\$		
Unassigned/Unappropriated Amount	9790	\$	U=	\$ -	\$	-	\$		

*Net Increase (Decrease) in Fund Balance

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: Special Reserve Fund-CRA-400

Bargaining Unit: Los Angeles School Police Management Association-LASPMA

Bar	gaining Unit:	L		chool Police Mar		ation-LASPMA
			Column 1	Column 2	Column 3	Column 4
		A	Latest Board- pproved Budget efore Settlement 03/27/2023	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement)	Total Revised Budget (Columns 1+2+3)
DELECT TEC	Object Code	Name of			Explain on Page 4i	
REVENUES Federal Revenue	8100-8299	\$	-		\$ -	\$ -
Other State Revenue	8300-8599	\$	-		\$ -	\$ -
Other Local Revenue	8600-8799	\$	48,355,000		\$ -	\$ 48,355,000
TOTAL REVENUES		\$	48,355,000		\$ -	\$ 48,355,000
EXPENDITURES						
Certificated Salaries	1000-1999	\$	H	\$ -	\$ -	\$ -
Classified Salaries	2000-2999	\$	237,101	\$ -	\$ -	\$ 237,101
Employee Benefits	3000-3999	\$	103,513	\$ -	\$ -	\$ 103,513
Books and Supplies	4000-4999	\$	196,082		\$ -	\$ 196,082
Services and Other Operating Expenditures	5000-5999	\$	15,897,247		\$ -	\$ 15,897,247
Capital Outlay	6000-6999	\$	2,098		\$ -	\$ 2,098
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499				\$ -	\$ -
Transfers of Indirect Costs	7300-7399	\$	-		\$ -	\$ -
TOTAL EXPENDITURES		\$	16,436,041	\$ -	\$ -	\$ 16,436,041
OTHER FINANCING SOURCES/USES						
Transfers In and Other Sources	8900-8979	\$		\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$	30,000,000	\$ -	\$ -	\$ 30,000,000
OPERATING SURPLUS (DEFICIT)*		\$	1,918,959	\$ -	\$ -	\$ 1,918,959
BEGINNING FUND BALANCE	9791	\$	112,224,293			\$ 112,224,293
Audit Adjustments/Other Restatements	9793/9795	\$	-			\$ -
ENDING FUND BALANCE		\$	114,143,252	\$ -	\$ -	\$ 114,143,252
COMPONENTS OF ENDING FUND BALANG	CE:					
Nonspendable	9711-9719	S	9.1	\$ -	\$ -	\$ -
Restricted	9740	\$	114,143,252	\$ -	\$ -	\$ 114,143,252
Committed	9750-9760	\$		\$ -	\$ -	\$ -
Assigned	9780	\$		\$ -	\$ -	\$ -
Reserve for Economic Uncertainties	9789	\$		\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount	9790	\$	- 1	s -	\$ -	\$ -

^{*}Net Increase (Decrease) in Fund Balance

Public Disclosure of Proposed Collective Bargaining Agreement

Los Angeles Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: Health and Welfare Fund -670

Bargaining Unit: Los Angeles School Police Management Association-LASPMA

- P	<u> </u>	Г	Column 1	Column 2	Column 3	Column 4
	Object Code		Latest Board- Approved Budget Before Settlement 03/27/2023	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
REVENUES	Object Code	100			Explain on Lage 41	
Federal Revenue	8100-8299	\$	-		\$ -	\$ -
Other State Revenue	8300-8599	\$		Agreed to have yet	\$ -	\$ -
Other Local Revenue	8600-8799	\$	1,109,554,754		\$ -	\$ 1,109,554,754
TOTAL REVENUES		\$	1,109,554,754		s -	\$ 1,109,554,754
EXPENDITURES						
Certificated Salaries	1000-1999	\$		\$ -	\$ -	\$ -
Classified Salaries	2000-2999	\$	2,728,918	\$ -	\$ -	\$ 2,728,91
Employee Benefits	3000-3999	\$	1,524,792	\$ -	\$ -	\$ 1,524,792
Books and Supplies	4000-4999	\$	506,055		\$ -	\$ 506,053
Services and Other Operating Expenditures	5000-5999	\$	1,136,510,251		\$ -	\$ 1,136,510,25
Capital Outlay	6000-6999		1985年5月		\$ -	s -
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$	•		\$ -	\$ -
Transfers of Indirect Costs	7300-7399	\$			\$ -	\$ -
TOTAL EXPENDITURES		\$	1,141,270,016	\$ -	\$ -	\$ 1,141,270,010
OTHER FINANCING SOURCES/USES						
Transfers In and Other Sources	8900-8979	\$		\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$		\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*		\$	(31,715,262)	\$ -	\$ -	\$ (31,715,26
DECENDED OF AN ANCE	0701	0	122 955 261			\$ 123,855,36
BEGINNING FUND BALANCE	9791	\$	123,855,361			
Audit Adjustments/Other Restatements	9793/9795	\$				\$ -
ENDING FUND BALANCE		\$	92,140,099	\$ -	\$ -	\$ 92,140,099
COMPONENTS OF ENDING FUND BALAN						
Nonspendable	9711-9719	\$	-	\$ -	\$ -	\$ -
Restricted	9740	\$	-	\$ -	\$ -	\$ -
Committed	9750-9760	\$	-	\$ -	\$ -	\$ -
Assigned	9780	\$		\$ -	\$ -	\$ -
Reserve for Economic Uncertainties	9789	\$	-	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount	9790	\$	92,140,099	\$ -	\$ -	\$ 92,140,099

^{*}Net Increase (Decrease) in Fund Balance

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: Workers Compension Fund -671

Bargaining Unit: Los Angeles School Police Management Association-LASPMA

Ba	rgaining Unit:	L		chool Police Mar		atic	
111			Column 1	Column 2	Column 3		Column 4
	Object Code		Latest Board- pproved Budget efore Settlement 03/27/2023	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement)		Total Revised Budget Columns 1+2+3)
DELETA TO	Object Code				Explain on Page 4i		
REVENUES Federal Revenue	8100-8299	\$	-		\$ -	\$	<u>-</u>
Other State Revenue	8300-8599	\$	-		\$ -	\$	-
Other Local Revenue	8600-8799	\$	129,037,316		\$ -	\$	129,037,316
TOTAL REVENUES		\$	129,037,316		\$ -	\$	129,037,316
EXPENDITURES							
Certificated Salaries	1000-1999	\$		\$ -	\$ -	\$	•
Classified Salaries	2000-2999	\$	1,673,621	\$ -	\$ -	\$	1,673,621
Employee Benefits	3000-3999	\$	907,685	\$ -	\$ -	\$	907,685
Books and Supplies	4000-4999	\$	1,637,713		\$ -	\$	1,637,713
Services and Other Operating Expenditures	5000-5999	\$	123,709,830		\$ -	\$	123,709,830
Capital Outlay	6000-6999	\$			\$ -	\$	-
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$	-		\$ -	\$	
Transfers of Indirect Costs	7300-7399	\$	•		\$ -	\$	
TOTAL EXPENDITURES		\$	127,928,849	\$ -	\$ -	\$	127,928,849
OTHER FINANCING SOURCES/USES							
Transfers In and Other Sources	8900-8979	\$	-	\$ -	\$ -	\$	-
Transfers Out and Other Uses	7600-7699	\$	1 - 3 - 3	\$ -	\$ -	\$	-
OPERATING SURPLUS (DEFICIT)*		\$	1,108,467	\$ -	\$ -	\$	1,108,467
BEGINNING FUND BALANCE	9791	\$	164,661,202			\$	164,661,202
Audit Adjustments/Other Restatements	9793/9795	\$				\$	-
ENDING FUND BALANCE		\$	165,769,669	s -	\$ -	\$	165,769,669
COMPONENTS OF ENDING FUND BALAN	CE:			E SELECTION OF			
Nonspendable	9711-9719	\$	1,997,589	\$ -	\$ -	\$	1,997,589
Restricted	9740	\$		s -	\$ -	\$	
Committed	9750-9760	\$	[' - ·	\$ -	\$ -	\$	
Assigned	9780	\$	-	\$ -	\$ -	\$	
Reserve for Economic Uncertainties	9789	\$	-	\$ -	\$ -	\$	
Unassigned/Unappropriated Amount	9790	\$	163,772,080	\$ -	\$ -	\$	163,772,080

*Net Increase (Decrease) in Fund Balance

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: Liability Self Insurance Fund-672

Bargaining Unit: Los Angeles School Police Management Association-LASPMA

Bai	rgaining Unit:	LC			nagement Associ	atio	
			Column 1	Column 2	Column 3		Column 4
	Object Code	Ap	Latest Board- oproved Budget fore Settlement 03/27/2023	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i		Total Revised Budget columns 1+2+3)
REVENUES	Object Code				Explain on Fage 41		
Federal Revenue	8100-8299	\$	-		\$ -	\$	-
Other State Revenue	8300-8599	\$	-		\$ -	\$	-
Other Local Revenue	8600-8799	\$	43,690,385		\$ -	\$	43,690,385
TOTAL REVENUES		\$	43,690,385		\$ -	\$	43,690,385
EXPENDITURES							
Certificated Salaries	1000-1999	\$	189,038	\$ -	\$ -	\$	189,038
Classified Salaries	2000-2999	\$	2,856,280	\$ -	\$ -	\$	2,856,280
Employee Benefits	3000-3999	\$	1,452,297	\$ -	\$ -	\$	1,452,297
Books and Supplies	4000-4999	\$	6,111		\$ -	\$	6,111
Services and Other Operating Expenditures	5000-5999	\$	34,442,456		\$ -	\$	34,442,456
Capital Outlay	6000-6999				\$ -	\$	-
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$	-		\$ -	\$	
Transfers of Indirect Costs	7300-7399	\$	•		\$ -	\$	-
TOTAL EXPENDITURES		\$	38,946,183	\$ -	\$ -	\$	38,946,183
OTHER FINANCING SOURCES/USES							
Transfers In and Other Sources	8900-8979	\$	•	\$ -	\$ -	\$	-
Transfers Out and Other Uses	7600-7699	\$		\$ -	\$ -	\$	-
OPERATING SURPLUS (DEFICIT)*		\$	4,744,203	\$ -	s -	\$	4,744,203
BEGINNING FUND BALANCE	9791	\$	1,000,000			\$	1,000,000
Audit Adjustments/Other Restatements	9793/9795	\$	-			\$	_
ENDING FUND BALANCE		\$	5,744,203	\$ -	\$ -	\$	5,744,203
COMPONENTS OF ENDING FUND BALAN	CE:						
Nonspendable	9711-9719	\$	1,000,000	\$ -	\$ -	\$	1,000,000
Restricted	9740	\$	-	\$ -	\$ -	\$	
Committed	9750-9760	\$	-	s -	\$ -	\$	
Assigned	9780	\$		\$ -	\$ -	\$	
Reserve for Economic Uncertainties	9789	\$	-	\$ -	\$ -	\$	
Unassigned/Unappropriated Amount	9790	\$	4,744,203	\$ -	\$ -	\$	4,744,203

*Net Increase (Decrease) in Fund Balance

Los Angeles Unified School District Los Angeles School Police Management Association-LASPMA

Explanations for Column 3 "Other Revisions" entered on Pages 4a through 4h:

Page 4a: Unrestricted General Fund		Amount	Explanation
Revenues	\$		
Expenditures	\$	-	
Other Financing Sources/Uses	\$	-	
Dans Ale Destricted Consent Found			Eurlanation
Page 4b: Restricted General Fund	•	Amount	Explanation
Revenues	\$ \$	-	
Expenditures	\$	-	
Other Financing Sources/Uses	2		
Page 4d: Fund 11 - Adult Education Fund		Amount	Explanation
Revenues	\$	-	
Expenditures	\$	(6,046)	For the Adult Funds, adjustments are needed to accommodate
Other Financing Sources/Uses	\$	-	additonal costs.
A			
Page 4e: Fund 12 - Child Development Fund		Amount	Explanation
Revenues	\$	ner -	
Expenditures	\$	-	
Other Financing Sources/Uses	\$		
Page 4f: Fund 13/61 - Cafeteria Fund		Amount	Explanation
Revenues	\$	-	
Expenditures	\$	-	
Other Financing Sources/Uses	\$	-	
Page 4g: Other		Amount	Explanation
Revenues	\$	141	
Expenditures	\$	-	
Other Financing Sources/Uses	\$	-	
Page 4h: Other		Amount	Explanation
Revenues	\$	Amount -	Explanation
Expenditures	<u>\$</u>	-	
Other Financing Sources/Uses	\$		
Other Financing Sources/Uses	J.	_	
Additional Comments:			
Additional Comments.			

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Unrestricted General Fund MYP

Bargaining Unit: Los Angeles School Police Management Association-LASPMA

Dai	Bargaining Unit:		2022-23		Police Management A		2024-25	
		Т	otal Revised Budget		First Subsequent Year	Sec	cond Subsequent Year	
	Object Code		After Settlement		After Settlement		After Settlement	
REVENUES								
LCFF Revenue	8010-8099	\$	6,557,377,306	\$	6,699,339,357	\$	6,509,060,494	
Federal Revenue	8100-8299	\$	15,365,520	\$	1,906,761	\$	3,275,235	
Other State Revenue	8300-8599	\$	110,084,122	\$	106,736,831	\$	104,982,877	
Other Local Revenue	8600-8799	\$	99,001,798	\$	236,383,368	\$	225,549,410	
TOTAL REVENUES		\$	6,781,828,746	\$	7,044,366,317	\$	6,842,868,016	
EXPENDITURES								
Certificated Salaries	1000-1999	\$	2,196,014,504	\$	2,513,632,424	\$	3,088,562,735	
Classified Salaries	2000-2999	\$	656,911,564	\$	814,949,943	\$	841,104,415	
Employee Benefits	3000-3999	\$	1,562,995,508	\$	1,732,118,218	\$	1,920,318,009	
Books and Supplies	4000-4999	\$	362,858,463	\$	345,756,707	\$	1,563,051	
Services and Other Operating Expenditures	5000-5999	\$	565,676,208	\$	556,014,949	\$	411,697,356	
Capital Outlay	6000-6999	\$	61,798,775	\$	50,269,648	\$	48,565,904	
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$	8,809,318	\$	8,626,145	\$	8,626,145	
Transfers of Indirect Costs	7300-7399	\$	(148,134,975)	\$	(142,898,066)	\$	(99,858,011)	
Other Adjustments								
TOTAL EXPENDITURES		\$	5,266,929,365	\$	5,878,469,968	\$	6,220,579,604	
OTHER FINANCING SOURCES/USES								
Transfers In and Other Sources	8900-8979	\$	40,601,362	\$	30,010,000	\$	30,010,000	
Transfers Out and Other Uses	7600-7699	\$	32,358,653	\$	39,264,404	\$	101,453,165	
Contributions	8980-8999	\$	(1,169,651,396)	\$	(1,376,727,308)	\$	(1,390,798,794)	
OPERATING SURPLUS (DEFICIT)*		\$	353,490,695	\$	(220,085,363)	\$	(839,953,547)	
BEGINNING FUND BALANCE	9791	\$	2,850,561,199	\$	3,131,251,889	\$	2,911,166,525	
Audit Adjustments/Other Restatements	9793/9795	\$	(72,800,005)					
ENDING FUND BALANCE		\$	3,131,251,889	\$	2,911,166,525	\$	2,071,212,978	
COMPONENTS OF ENDING FUND BALAN	CE:							
Nonspendable	9711-9719	\$	43,008,132	\$	43,008,132	\$	43,008,132	
Restricted	9740							
Committed	9750-9760	\$	2,216,777,517	\$	1,704,615,665	\$	1,089,421,551	
Assigned	9780	\$	519,447,456	\$	454,875,320	\$	454,875,319	
Reserve for Economic Uncertainties	9789	\$	238,780,000	\$	217,980,000	\$	185,350,000	
Unassigned/Unappropriated Amount	9790	\$	113,238,784	\$	490,687,407	\$	298,557,975	

^{*}Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Restricted General Fund MYP

Bargaining Unit: Los Angeles School Police Management Association-LASPMA

Bar	gaining Onit.	LUS		1	once Management P	1220		
			2022-23		2023-24		2024-25	
		T	otal Revised Budget After Settlement		First Subsequent Year After Settlement	Se	cond Subsequent Year After Settlement	
DEVENTURE	Object Code	-	After Settlement		After Settlement	COMPANS OF	After Settlement	
REVENUES LCFF Revenue	8010-8099	\$	29,114,160	5	29,114,160	\$	29,114,160	
EXT 3 (3) 40 A (4) C (4)	34 B4C3AV. 13400-3-03.							
Federal Revenue	8100-8299	\$	1,786,619,702	\$		\$	604,562,923	
Other State Revenue	8300-8599	\$	2,590,104,630	\$	1,539,971,656	\$	1,538,858,653	
Other Local Revenue	8600-8799	\$	30,001,564	\$	48,824,434	\$	28,532,468	
TOTAL REVENUES		\$	4,435,840,056	\$	3,615,320,216	\$	2,201,068,204	
EXPENDITURES								
Certificated Salaries	1000-1999	\$	1,428,021,990	\$	1,522,875,697	\$	936,573,529	
Classified Salaries	2000-2999	\$	795,260,614	\$	649,397,697	\$	598,774,550	
Employee Benefits	3000-3999	\$	1,349,087,928	\$	1,281,823,485	\$	1,152,804,352	
Books and Supplies	4000-4999	\$	217,063,240	\$	1,413,733,123	\$	497,585,373	
Services and Other Operating Expenditures	5000-5999	\$	419,329,884	\$	550,200,920	\$	500,369,332	
Capital Outlay	6000-6999	\$	8,212,035	\$	5,407,620	\$	2,200,410	
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$	_					
Transfers of Indirect Costs	7300-7399	\$	125,617,596	\$	124,995,625	\$	78,978,142	
Other Adjustments								
TOTAL EXPENDITURES		\$	4,342,593,287	\$	5,548,434,167	\$	3,767,285,688	
OTHER FINANCING SOURCES/USES								
Transfers In and Other Sources	8900-8979	\$	451,222	\$	50-00-00	\$		
Transfers Out and Other Uses	7600-7699	\$	85,176	\$	85,176	\$	85,176	
Contributions	8980-8999	\$	1,169,651,396	\$	1,376,727,308	\$	1,390,798,795	
OPERATING SURPLUS (DEFICIT)*		\$	1,263,264,211	\$	(556,471,819)	\$	(175,503,865)	
BEGINNING FUND BALANCE	9791	\$	549,533,472	\$	1,813,824,448	\$	1,257,352,629	
Audit Adjustments/Other Restatements	9793/9795	\$	1,026,765					
ENDING FUND BALANCE		\$	1,813,824,448	\$	1,257,352,629	\$	1,081,848,764	
COMPONENTS OF ENDING FUND BALAN	CE:							
Nonspendable	9711-9719	\$	-					
Restricted	9740	\$	1,813,824,447	\$	1,257,352,629	\$	1,081,848,763	
Committed	9750-9760							
Assigned	9780							
Reserve for Economic Uncertainties	9789	\$	-	\$	-	\$	-	
Unassigned/Unappropriated Amount	9790	\$	0	\$	0	\$	0	
		1						

^{*}Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Los Angeles Unified School District

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Combined General Fund MYP

Bargaining Unit: Los Angeles School Police Management Association-LASPMA

Barg	Darganning Onic.		2022-23	I	2023-24	1330	2024-25
		Т	otal Revised Budget		First Subsequent Year	Sec	ond Subsequent Year
	Object Code		After Settlement		After Settlement		After Settlement
REVENUES							
LCFF Revenue	8010-8099	\$	6,586,491,466	\$	6,728,453,517	\$	6,538,174,654
Federal Revenue	8100-8299	\$	1,801,985,222	\$	1,999,316,727	\$	607,838,158
Other State Revenue	8300-8599	\$	2,700,188,752	\$	1,646,708,487	\$	1,643,841,530
Other Local Revenue	8600-8799	\$	129,003,362	\$	285,207,802	\$	254,081,878
TOTAL REVENUES		\$	11,217,668,802	\$	10,659,686,533	\$	9,043,936,220
EXPENDITURES							
Certificated Salaries	1000-1999	\$	3,624,036,494	\$	4,036,508,122	\$	4,025,136,263
Classified Salaries	2000-2999	\$	1,452,172,179	\$	1,464,347,640	\$	1,439,878,965
Employee Benefits	3000-3999	\$	2,912,083,435	\$	3,013,941,703	\$	3,073,122,361
Books and Supplies	4000-4999	\$	579,921,703	\$	1,759,489,830	\$-	499,148,424
Services and Other Operating Expenditures	5000-5999	\$	985,006,092	\$	1,106,215,869	\$	912,066,689
Capital Outlay	6000-6999	\$	70,010,810	\$	55,677,268	\$	50,766,314
Other Outgo (excuding Indirect Costs)	7100-7299 7400-7499	\$	8,809,318	\$	8,626,145	\$	8,626,145
Transfers of Indirect Costs	7300-7399	\$	(22,517,379)	\$	(17,902,441)	\$	(20,879,869)
Other Adjustments				\$	-	\$	-
TOTAL EXPENDITURES		\$	9,609,522,652	\$	11,426,904,135	\$	9,987,865,292
OTHER FINANCING SOURCES/USES							
Transfers In and Other Sources	8900-8979	\$	41,052,584	\$	30,010,000	\$	30,010,000
Transfers Out and Other Uses	7600-7699	\$	32,443,829	\$	39,349,580	\$	101,538,341
Contributions	8980-8999	\$	(0)	\$		\$	0
OPERATING SURPLUS (DEFICIT)*		\$	1,616,754,905	\$	(776,557,182)	\$	(1,015,457,413)
BEGINNING FUND BALANCE	9791	\$	3,400,094,671	\$	4,945,076,336	\$	4,168,519,154
Audit Adjustments/Other Restatements	9793/9795	\$	(71,773,240)				CONTRACTOR CONTRACTOR
ENDING FUND BALANCE		\$	4,945,076,336	\$	4,168,519,154	\$	3,153,061,742
COMPONENTS OF ENDING FUND BALANC	CE:						
Nonspendable	9711-9719	\$	43,008,132	\$	43,008,132	\$	43,008,132
Restricted	9740	\$	1,813,824,447	\$	1,257,352,629	\$	1,081,848,763
Committed	9750-9760	\$	2,216,777,517	\$	1,704,615,665	\$	1,089,421,551
Assigned	9780	\$	519,447,456	\$	454,875,320	\$	454,875,319
Reserve for Economic Uncertainties	9789	\$	238,780,000	\$	217,980,000	\$	185,350,000
Unassigned/Unappropriated Amount	9790	\$	113,238,784	\$	490,687,408	\$	298,557,975

^{*}Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Los Angeles Unified School District Los Angeles School Police Management Association-LASPMA

I. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

1. State Reserve Standard

			2022-23		2023-24		2024-25
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	s	9,641,966,480	\$	11,466,253,715	\$	10,089,403,633
b.	Less: Special Education Pass-Through Funds	\$		\$	-	\$	
c.	Net Expenditures, Transfers Out, and Uses	\$	9,641,966,480	\$	11,466,253,715	\$	10,089,403,633
d.	State Standard Minimum Reserve Percentage for this District Enter percentage ->		2.00%		2.00%		2.00%
	State Standard Minimum Reserve Amount for this District (For districts with less than 1,001 ADA, this is the greater of Line a, times Line b, or			200		7304	
e.	\$50,000)	\$	192,839,330	\$	229,325,074	\$	201,788,073

2. Budgeted Unrestricted Reserve (After Impact of Proposed Agreement)

	General Fund Budgeted Unrestricted				
a.	Designated for Economic Uncertainties (9789)	\$ 238,780,000	\$ 217,980,000	\$	185,350,000
	General Fund Budgeted Unrestricted				
b.	Unassigned/Unappropriated Amount (9790)	\$ 113,238,784	\$ 490,687,407	\$	298,557,975
Г	Special Reserve Fund (Fund 17) Budgeted				
c.	Designated for Economic Uncertainties (9789)	\$ 	\$ 	\$	
Г	Special Reserve Fund (Fund 17) Budgeted				
d.	Unassigned/Unappropriated Amount (9790)	\$ -	\$ 	\$	- 1
				18	
e.	Total Available Reserves	\$ 352,018,784	\$ 708,667,407	\$	483,907,975
f.	Reserve for Economic Uncertainties Percentage	3.65%	6.18%		4.80%

3. Do unrestricted reserves meet the	state minimum reserve amount?			
	2022-23	Yes	X	No
	2023-24	Yes	X	No
	2024-25	Yes	X	No

4. If no, how do you plan to restore your reserves?

Los Angeles	County Office of Education
	Business Advisory Services
	Revised 06/11/2021

Public Disclosure of Proposed Collective Bargaining Agreement

Los Angeles Unified School District UNIT H - LASPMA

5 Does the Total Compensation Increase/(Decrease) on Page 1, Section A, #5 agree with the Total Increase/(Decrease) for all funds as a result of the settlement(s)? Please explain any variance.

Total Compensation Increase/(Decrease) on Page 1, Section A, #5	\$	643,397
General Fund balance Increase/(Decrease), Page 4c, Column 3	\$	(637,351)
Adult Education Fund balance Increase/(Decrease), Page 4d, Column 2	\$	(6,046)
Child Development Fund balance Increase/(Decrease), Page 4e, Column 2	\$	-
Cafeteria Fund balance Increase/(Decrease), Page 4f, Column 2	\$	-
Other Fund balance Increase/(Decrease), Page 4g, Column 2	\$	-
Other Fund balance Increase/(Decrease), Page 4h, Column 2	\$	
Other Fund balance Increase/(Decrease), Page 4h1, Column 2	\$	-
Other Fund balance Increase/(Decrease), Page 4h2, Column 2	\$	-
Other Fund balance Increase/(Decrease), Page 4h3, Column 2	\$	-
Other Fund balance Increase/(Decrease), Page 4h4, Column 2	\$	-
Other Fund balance Increase/(Decrease), Page 4h5, Column 2	\$	1,2
Other Fund balance Increase/(Decrease), Page 4h6, Column 2	\$	-
Other Fund balance Increase/(Decrease), Page 4h7, Column 2	\$	-
Other Fund balance Increase/(Decrease), Page 4h8, Column 2	\$	-
Other Fund balance Increase/(Decrease), Page 4h9, Column 2	\$	
Total all fund balances Increase/(Decrease) as a result of the settlement(s)	\$	(643,397)
Variance	s	

Variance Explanation:

6 Will this agreement create or increase deficit financing in the current year or subsequent years?

"Deficit Financing" is defined to exist when a fund's expenditures and other financing uses exceed its revenues and other financing sources in a given year. If a deficit is shown below, provide an explanation and any deficit reduction plan, as necessary.

General Fund Combined	Surplus/(Deficit)	(Deficit) %	Deficit primarily due to:
Current FY Surplus/(Deficit) before settlement(s	\$ 1,617,392,257	16.8%	
Current FY Surplus/(Deficit) after settlement(s)	\$ 1,616,754,905	16.8%	
1st Subsequent FY Surplus/(Deficit) after settle	\$ (776,557,182)	-6.8%	
2nd Subsequent FY Surplus/(Deficit) after settle	\$ (1,015,457,413)	-10.1%	

Deficit Reduction Plan (as necessary):

7 Were "Other Adjustments" amounts entered in the multiyear projections (pages 5a and 5b) for 1st and 2nd Subsequent FY?

"Other Adjustments" could indicate that a budget reduction plan was/is being developed to address the deficit spending and to rebuild reserves. Any amount shown below must have an explanation. If additional space is needed, attach a separate sheet or use Page 9a.

MYP	<u>Amount</u>	"Other Adjustments" Explanation
1st Subsequent FY Unrestricted, Page \$	-	
1st Subsequent FY Restricted, Page f \$	-	
2nd Subsequent FY Unrestricted, Pag \$	-	
2nd Subsequent FY Restricted, Page \$	- 1	

Public Disclosure of Proposed Collective Bargaining Agreement LOS ANGELES UNIFIED SCHOOL DISTRICT

K. CERTIFICATION NO. 1: CERTIFICATION OF THE DISTRICT'S ABILITY TO MEET THE COSTS OF THE COLLECTIVE BARGAINING AGREEMENT

This certification page must be signed by the district's Superintendent and Chief Business Official at the time of public disclosure and is intended to assist the district's Governing Board in determining whether the district can meet the costs incurred under the tentative Collective Bargaining Agreement in the current and subsequent years. The absence of a certification signature or if "I am unable to certify" is checked should serve as a "red flag" to the districts's Governing Board.

In Accordance with the requirements of Government Code Sections 3540. Chief Business Official of the Los Angeles Unified School District, hereby	.2(a) and 3547.5, the S	uperintendent and
costs incurred under this Collective Bargaining Agreement during the term		can meet the
Board Actions		
The board actions necessary to meet the cost of the agreement in each year	ear of its term are as fo	llows:
Current Year	Bud	get Adjustment
Budget Adjustment Categories	Incre	ease/(Decrease)
Budget Adjustment Categories: Revenues/Other Financing Sources	\$	- 11 fa -
Expenditures/Other Financing Uses	\$	637,351
Ending Balance(s) Increase/(Decrease)	\$	(637,351)
Subsequent Years		
Budget Adjustment Categories:		
Revenues/Other Financing Sources	\$	
E 19 70 F	•	
Expenditures/Other Financing Uses Ending Balance(s) Increase/(Decrease) Budget Revisions If the district does not adopt and submit within 45 days all of the revisions	to its budget needed in	3,403,241 (3,403,241)
Ending Balance(s) Increase/(Decrease) Budget Revisions	to its budget needed ir osed collective bargain	(3,403,241) In the current year ing agreement,
Ending Balance(s) Increase/(Decrease) Budget Revisions If the district does not adopt and submit within 45 days all of the revisions to meet the costs of the agreement at the time of the approval of the proportion to the county superintendent of schools is required to issue a qualified or neg	to its budget needed in osed collective bargain gative certification for the	(3,403,241) In the current year ing agreement,
Ending Balance(s) Increase/(Decrease) Budget Revisions If the district does not adopt and submit within 45 days all of the revisions to meet the costs of the agreement at the time of the approval of the proporties to the county superintendent of schools is required to issue a qualified or negligible interim report. Assumptions	to its budget needed in osed collective bargain gative certification for the	(3,403,241) In the current year ing agreement,
Ending Balance(s) Increase/(Decrease) Budget Revisions If the district does not adopt and submit within 45 days all of the revisions to meet the costs of the agreement at the time of the approval of the proportic the county superintendent of schools is required to issue a qualified or negnext interim report. Assumptions See attached page for a list of the assumptions upon which this certification	to its budget needed in osed collective bargain gative certification for the	(3,403,241) In the current year ing agreement,
Ending Balance(s) Increase/(Decrease) Budget Revisions If the district does not adopt and submit within 45 days all of the revisions to meet the costs of the agreement at the time of the approval of the proportic the county superintendent of schools is required to issue a qualified or negnext interim report. Assumptions See attached page for a list of the assumptions upon which this certification	to its budget needed in osed collective bargain gative certification for the on is based.	(3,403,241) In the current year ing agreement,
Ending Balance(s) Increase/(Decrease) Budget Revisions If the district does not adopt and submit within 45 days all of the revisions to meet the costs of the agreement at the time of the approval of the proportion to the county superintendent of schools is required to issue a qualified or negnext interim report. Assumptions See attached page for a list of the assumptions upon which this certification Certifications	to its budget needed in osed collective bargain gative certification for the on is based.	(3,403,241) In the current year ing agreement,
Ending Balance(s) Increase/(Decrease) Budget Revisions If the district does not adopt and submit within 45 days all of the revisions to meet the costs of the agreement at the time of the approval of the proportion to the county superintendent of schools is required to issue a qualified or negnext interim report. Assumptions See attached page for a list of the assumptions upon which this certification Certifications	to its budget needed in osed collective bargain gative certification for the on is based.	(3,403,241) In the current year ing agreement,
Budget Revisions If the district does not adopt and submit within 45 days all of the revisions to meet the costs of the agreement at the time of the approval of the proportion to the county superintendent of schools is required to issue a qualified or negnext interim report. Assumptions See attached page for a list of the assumptions upon which this certification Certifications I hereby certifications I am unable to certifications	to its budget needed in osed collective bargain gative certification for the on is based.	(3,403,241) In the current year ing agreement,
Budget Revisions If the district does not adopt and submit within 45 days all of the revisions to meet the costs of the agreement at the time of the approval of the proportion to the county superintendent of schools is required to issue a qualified or negnext interim report. Assumptions See attached page for a list of the assumptions upon which this certification Certifications I hereby certifications I am unable to certification I am unable to certifications	to its budget needed in osed collective bargain gative certification for the on is based.	(3,403,241) In the current year ing agreement, the district on its
Ending Balance(s) Increase/(Decrease) Budget Revisions If the district does not adopt and submit within 45 days all of the revisions to meet the costs of the agreement at the time of the approval of the proportion to the county superintendent of schools is required to issue a qualified or negnext interim report. Assumptions See attached page for a list of the assumptions upon which this certification Certifications	to its budget needed in osed collective bargain gative certification for the on is based.	(3,403 the current year ing agreement,

to review the district's compliance with requirments.

Los Angeles Unified School District Los Angeles School Police Management Association-LASPMA

Assumptions and Explanations (enter or attach documentation)

The assumptions upon which this certification is made are as follows:
1. This certification is based on the FY 2022-23 Second Interim Report, approved by the LAUSD Board of Education on
March 27, 2023, which includes the District's current and multi-year projections.
2. This AB 1200 resumes from the agreement with the Los Angeles School Police (LASPA)
which is on the June 20, 2023 Board agenda.
3. The unrestricted impact of this agreement are \$0.6M in FY 2022-23, \$1.3M in FY 2023-24 and \$2.0M in FY 2024-25.
4. For restricted programs and other funds, adjustments are needed to accommodate additional costs.
Concerns regarding affordability of agreement in subsequent years (if any):
Concerns regarding affordability of agreement in subsequent years (if any): We believe this AB 1200 represents projections that are fair and accurate based on information that is known.
Concerns regarding affordability of agreement in subsequent years (if any): We believe this AB 1200 represents projections that are fair and accurate based on information that is known.

K. CERTIFICATION NO. 2

The disclosure document must be signed by the district Superintendent at the time of public disclosure and by the President or Clerk of the Governing Board at the time of formal board action on the proposed agreement.

The information provided in this document summarizes the financial and is submitted to the Governing Board for public disclosure of the provided in the "Public Disclosure of Proposed Collective Bargain requirements of AB 1200 and Government Code Sections 3540.2(a) and	ne major provisions of the agreement (as ing Agreement") in accordance with the
Los Angeles Unified School District District Name District Superintendent	6/15/23
District Superintendent (Signature)	Date
TA Tony Atienza	213-241-1324
Contact Person	Phone
After public disclosure of the major provisions contained in this summon, took action to app	
President (or Clerk), Governing Board (Signature)	Date
Special Note: The Los Angeles County Office of Education may requereview the district's compliance with requirements.	est additional information, as necessary, to

Los Angeles Unified School District Los Angeles School Police Management Association-LASPMA(UNIT H) Summary of Compensation Increase¹ - Fiscal Impact to All Funds

Number	Article	Agreement	FY22-23	FY23-24	FY24-25	3-year Impact
1	COMPENSATION	Based on the salary table effective July 1, 2022, all Unit H bargaining unit members shall receive a 3% on-schedule wage increase applied to the base salary tables.	\$271,094	\$271,767	\$274,829	\$817,69
2	COMPENSATION	Based on the salary table effective January 1, 2023, all Unit H bargainig unit members shall receive a 4% on-schedule wage increase applied to the base salary tables.	\$372,303	\$373,226	\$377,432	\$1,122,96
3	COMPENSATION	Based on the salary table effective July 1, 2023, all Unit H bargaining unit members shall receive a 3% on-schedule wage increase applied to the base salary tables.		\$291,116	\$294,397	\$585,51
4	COMPENSATION	Based on the salary table effective January 1, 2024, all Unit H bargainig unit members shall receive a 4% on-schedule wage increase applied to the base salary tables.		\$399,800	\$404,305	\$804,10
5	COMPENSATION	Based on the salary table effective July 1, 2024, all Unit H bargaining unit members shall receive a 3% on-schedule wage increase applied to the base salary tables.			\$315,358	\$315,35
6	COMPENSATION	Based on the salary table effective January 1, 2025, all Unit H bargainig unit members shall receive a 4% on-schedule wage increase applied to the base salary tables.			\$433,092	\$433,09
		Cost	\$643,397	\$1,335,909	\$2,099,412	\$4,078,71

¹Summary of Compensation Increase shall be read in conjunction with the Los Angeles School Police Management Association AB 1200 document presented to the LAUSD Board of Education on June 20, 2023.

TAB 3

Los Angeles Unified School District

333 South Beaudry Ave, Los Angeles, CA 90017

Board of Education Report

File #: Rep-317-22/23, Version: 1

Approval of Procurement Actions June 20, 2023 Procurement Services Division

Action Proposed:

Approval and authorization to negotiate and execute Professional Service Contracts (exceeding \$250,000): New Contracts; and Goods and General Services (exceeding \$250,000): Contract Amendments as listed in Attachment "A."

Background:

Procurement Services staff prepares monthly reports for contract actions necessary for the execution of the projects approved by the Board for the educational and operational requirements of the District in accordance with Board delegated authority to the Superintendent.

Expected Outcomes:

Approval of these items will allow the goods and services provided by these contracts furnishing the equipment, supplies, or services to the Los Angeles Unified School District that support Board policies and goals.

Board Options and Consequences:

Postponement of actions presented for approval in Attachment "A" will delay contract award or delivery dates.

Policy Implications:

This action does not change District policy and conforms to *California Education Code section 17604* that permits the Board of Education to delegate authority for Procurement Services (Board Report 444-17/18), which the Board exercised on May 8, 2018.

Budget Impact:

The contract actions presented are within the budget authority previously approved by the Board.

Request for Approval of Procurement Actions not under delegated authority listed in Attachment "A" includes:

- Professional Service Contracts (exceeding \$250,000): New Contracts
- Goods and General Services Contracts (exceeding \$250,000): Contract Amendments

Student Impact:

Not applicable.

Equity Impact:

See attached for applicable items.

File #: Rep-317-22/23, Version: 1

Issues and Analysis:

There are no policy implications on these agreements. The Business and Government Services Team, Office of the General Counsel, has reviewed and approved the agreements as to form, except where "authorization to negotiate and execute" is sought.

Attachments:

Attachment "A" - Request for Approval of Contracts Not Under Delegated Authority

Previously adopted Board report referenced in the policy implications section:

- Adopted May 8, 2018: <u>Board Report No. 444-17/18</u> https://drive.google.com/file/d/1LObScI2aOLv21Poz24gkLDhfVRiE6a8K/view?usp=share_link
- California Education Code Section 17604 (<u>CE Code 17604</u> share_link)

Informatives:

Not applicable.

Submitted:

06/08/23

RESPECTFULLY SUBMITTED,

APPROVED & PRESENTED BY:

ALBERTO M. CARVALHO

Superintendent

PEDRO SALCIDO Deputy Superintendent

Business Services & Operations

REVIEWED BY:

DEVORA NAVERA REED

General Counsel

Approved as to form.

APPROVED & PRESENTED BY:

Deputy Chief Business Officer

Office of the Deputy Chief Business Officer

REVIEWED BY:

APPROVED & PRESENTED BY:

TONY ATIENZA

Director, Budget Services and Financial Planning

Approved as to budget impact statement.

IUDITH REECE

Chief Procurement Officer

Procurement Services Division

REQUEST FOR APPROVAL OF PROCUREMENT CONTRACTS $\underline{\text{NOT UNDER}}$ $\underline{\text{DELEGATED AUTHORITY}}$

A. APPROVAL OF PROFESSIONAL SERVICE CONTRACTS NEW CONTRACTS/ AMENDMENTS/AUTHORIZATION TO INCREASE CONTRACT CAPACITY EXCEEDING \$250,000

Item A

DIVISION OF INSTRUCTION			\$39,162,958
CONTRACTOR	IDENTIFICATION NO.	SOURCE OF FUNDS	<u>AMOUNT</u>
Various Vendors*	4400011240 Through 4400011249 4400011251 Through 4400011257	GEAR UP Grant (100%)	\$12,000,000

*All Aboard Tours & Travel LLC; National Council For Community & Education Partnerships; Chicano-a Latino-a Educational Foundation; CoBro Consulting LLC; California State University Los Angeles; East Los Angeles College Foundation; Families in Schools; Los Angeles City College; Los Angeles Trade Technical College; Occidental College Neighborhood Partnerships; The PLUS ME Project; Seeds Training; Signal Vine, Inc.; Student Success Agency; Study Smart Tutors, Inc.; TPR Education, LLC; Skylark Strategies, LLC

Authorization to negotiate and execute seventeen (17) named-in-grant contracts to provide additional direct support staff to assist students with: intensive, individualized support to complete college and financial aid applications, review financial aid award packages, support with key postsecondary transition processes; first-year advising and caseload management support; Advanced Placement and SAT preparation courses; social-emotional and leadership institutes; specialized college readiness and transition to college workshops; personalized college visits, shadow days, and career pathway experiences; college level course offerings outside the school day; near-peer mentoring and advising; and college access and success professional development. Services are designed to increase the number of low-income students who are prepared to enter and succeed in postsecondary education. Vendors provide a portfolio of services to over 15,000 current 10th and 11th grade students in 36 high schools. GEAR UP 4 LA 3 Grant and GEAR UP 4 LA 4 Grant were awarded in October 2018, and the GEAR UP 4 LA 5 grant was written by YPI transferred and assumed by the District in February 2020. Authority to increase or decrease the amounts of these contracts will be limited to the aggregate amount of \$12,000,000.

The services are critical because the GEAR UP legislation requires grantees to provide direct services to students via a combination of personnel and services. Current contracts with listed vendors expire September 30, 2023, while the three GEAR UP grants expire two years later, on September 30, 2025. In addition to the proposed 17 contracts, the District has existing contracts with https://document.com/three-named-in-grant-vendors in place through September 30, 2025, to support the implementation of GEAR UP 3, 4, and 5 grants. All vendors are implementation partners in the original grant applications. Approving the

REQUEST FOR APPROVAL OF PROCUREMENT CONTRACTS $\underline{\text{NOT UNDER}}$ $\underline{\text{DELEGATED AUTHORITY}}$

contracts would ensure that there will be no disruption in services and that services will continue through the end of all grant terms, allowing LAUSD to continue meeting its obligation with the U.S. Department of Education. GEAR UP grants also require a partnership with one or more local educational agency and one or more degree-granting institution of higher education. Partnerships may also include not less than two community organizations or entities, such as businesses or professional organizations.

The services align with Pillar 1: Academic Excellence Priority1D: College and Career Readiness. Services will expand access to advanced learning options and engage students and families in college and career experiences and promotion of postsecondary options. The services LAUSD-GEAR UP staff and contractors provide in partnership with school personnel will ensure all students develop college knowledge and get support for planning, applying, and transitioning to college and securing financial aid.

Contract Term: 10/01/23 through 09/30/26, includes a one-year renewal option

Aggregate Three-Year Value For Seventeen (17) Contracts: \$12,000,000

Requester:

Frances Baez, Chief Academic Officer Division of Instruction

Equity Impact:

Component	Score	Score Rationale
Recognition	3 Affirmatively recognizes historical inequities	GEAR UP grants affirmatively recognize historical inequities as the grants are specifically designed to increase the number of low-income students prepared to enter and succeed in postsecondary education. In addition, all schools written into each GEAR UP grant are identified using historical makers of inequities in college access such as percent of Free and Reduced Priced Lunch, test scores, FAFSA/CADAA completion, and college-going rates.
Resource Prioritization	3 Prioritizes resources based on student need	The GEAR UP grant is prioritized based on student need. All GEAR UP high schools are designated high poverty and serve students from traditionally underserved communities. As of 2022-2023, these high schools are 93% Latinx and 23% English Learners. The federal Department of Education provides funding to support students' needs through their first year of college.

REQUEST FOR APPROVAL OF PROCUREMENT CONTRACTS $\underline{\text{NOT UNDER}}$ $\underline{\text{DELEGATED AUTHORITY}}$

Component	Score	Score Rationale
Results	4 Extremely likely to result in closed opportunity gaps and/or closing achievement gaps	The contract action is extremely likely to result in closed opportunity gaps for students based on studies performed on the GEAR UP Classes of 2020 and 2021. Higher financial aid application completion, postsecondary enrollment and persistence rates were evident among students at GEAR UP high schools compared to similar students who did not receive GEAR UP services. In assessing the results of these contracts, we expect the results to be similar for the GEAR UP Classes of 2024 and 2025.
TOTAL	10	

REQUEST FOR APPROVAL OF PROCUREMENT CONTRACTS $\underline{\text{NOT UNDER}}$ $\underline{\text{DELEGATED AUTHORITY}}$

A. APPROVAL OF PROFESSIONAL SERVICE CONTRACTS NEW CONTRACTS/ AMENDMENTS/AUTHORIZATION TO INCREASE CONTRACT CAPACITY EXCEEDING \$250,000

Item B

DIVISION OF INSTRUCTION (CONT.)

CONTRACTOR	IDENTIFICATION NO.	SOURCE OF FUNDS	<u>AMOUNT</u>
Various Vendors*	4400011513 Through 4400011519 4400011540	Title I Funds (56%)	\$25,000,000
	Through 4400011571 (RFP 2000002904)	Various Per Requesting School or Office (44%)	

*Age of Learning, Inc.; Amplify Education, Inc.; BrainPOP, LLC; Carnegie Learning, Inc.; CDW Government, LLC; Discovery Education, Inc.; DreamBox Learning, Inc.; Edmentum, Inc.; EDpuzzle, Inc.; ExploreLearning, LLC; Footsteps2Brilliance, Inc.(SBE); HEC Software, Inc., dba Reading Horizons; Imagine Learning, LLC; IXL Learning, Inc.; Learning Ally, Inc.; Learning A-Z, LLC; Literacy Resources, LLC dba Heggerty; MIND Education; MobyMax; n2y, LLC; Nearpod, Inc.; Newsela, Inc.; No Red Ink Corp.; Notable Ink dba Kami; Renaissance Learning, Inc.; Rosetta Stone, LLC; Seesaw Learning, Inc.; Shmoop University, Inc.; Slooh, LLC (SBE); Spotify USA, Inc. dba Soundtrap for Education; Summit K12 Holdings, Inc.; TalkingPoints; Tech4Learning, Inc.(SBE); Tequipment, Inc.; Texthelp, Inc.; The Creighton Group, Inc. dba Guided Compass (SBE); Thinking Nation Corp.; Whizzimo, LLC; Zearn

Authorization to negotiate and execute formally competed bench of thirty-nine (39) contracts to provide digital instructional tools to support concept development, skills mastery, and problem solving skills of students in grades K-12. The selected vendors will provide digital instructional tools/platforms in four categories: I) instructional delivery and interaction, II) personalized learning and assessment, III) world languages, and IV) specialized digital learning tool. Authority to increase or decrease the amounts of these contracts will be limited to the aggregate value of \$25,000,000.

The source selection committee consisted of 42 subject matter experts from multiple departments (e.g., Science content experts reviewed digital tools focusing on science). Digital tools were grouped by category and subject area. The source selection committee was divided into teams to review products that matched their area of expertise. The proposals were scored based on 1) experience/qualifications, 2) technical solution/project approach including product description, research/rating and sandbox, 3) Small Business Enterprise status, 4) work-based learning plan, and 5) price/cost. Pass points were determined by category. Vendors with the highest rating in each category were selected. Twenty-seven vendors were selected to provide digital tools under Category I, 18 under Category II, two for Category III, and 18 for Category IV. See list of vendors by category

REQUEST FOR APPROVAL OF PROCUREMENT CONTRACTS $\underline{\text{NOT UNDER}}$ $\underline{\text{DELEGATED AUTHORITY}}$

and a summary of the scope for the tools within each category (RFP 2000002904 - Vendors by Category).

The Division of Instruction annually publishes a list of digital instructional tools for all schools with central office funding. For centrally purchased digital instructional tools, all TK through 12th grade students, approximately 448,174, will directly benefit from the digital applications, and services will be available to all District schools. Additionally, schools can purchase tools from the approved bench that align with the goals and strategies in their annual school plans. Guidance on recommended tools for school purchasing can be included in the Student Equity Needs Index (SENI) menu of approved expenditures. Principal supervisors and Region administrators review and approve annual school plans and budgets, inclusive of purchases for supplemental instructional materials such as digital tools.

Strategic Plan Pillar 1A, High Quality Instruction, charges LAUSD's educators to elevate teaching and learning through the integration of technology and access to other critical resources, such as online learning tools and libraries. The digital tools bench will enable teachers to use digital tools to craft and present engaging, interactive lessons that promote critical thinking. In addition, regular student use of digital tools will increase opportunities for personalized learning and practice in critical areas of literacy, numeracy, science, and other content areas. Implementation of digital instructional tools in LAUSD classrooms also supports Pillar 1C, Eliminating Opportunity Gaps, as these tools provide the personalized learning and practice many students require to meet and/or exceed proficiency.

Contract Term: 06/21/23 through 06/20/24

Aggregate Value For Thirty-Nine (39) Contracts: \$25,000,000

Requester:

Carlen Powell, Administrator Elementary Instruction Division of Instruction

REQUEST FOR APPROVAL OF PROCUREMENT CONTRACTS $\underline{\text{NOT UNDER}}$ $\underline{\text{DELEGATED AUTHORITY}}$

Equity Impact:

Component	Score	Score Rationale
Recognition	3 Affirmatively recognizes historical inequities	The digital instructional tools bench contract affirmatively recognizes historical inequities. The applications will be used to enhance instruction and provide differentiated support for all students with an emphasis on generating accelerated outcomes for student groups such as English Learners, Standard English Learners, African American students, Students with Disabilities, Homeless students, Foster Youth and other student groups. Additionally, schools may use their funds to purchase tools that align to the focus areas, strategies and goals of their school plans.
Resource Prioritization	Somewhat prioritizes resources based on student need	The contract somewhat prioritizes resources based on student needs as school sites will prioritize additional digital tools purchases to support students' needs and meet improvement targets. The contract supports all District schools equally.
Results	4 Extremely likely to result in closed opportunity gaps and/or closing achievement gaps	The digital instructional tools bench contract is extremely likely to result in closed opportunity gaps and/or closing achievement gaps. The digital applications will be used to provide personalized learning and practice in literacy, math, and other content areas as well as increase engagement in learning. The inclusion of digital instructional tools in daily teaching and learning supports both District and LCAP goals, which include targets for historically underserved populations in addition to districtwide targets. The results will support coherent, effective implementation of Pillar 1A, High Quality Instruction and Pillar 1C, Eliminating Opportunity Gaps.
TOTAL	9	

REQUEST FOR APPROVAL OF PROCUREMENT CONTRACTS $\underline{\text{NOT UNDER}}$ $\underline{\text{DELEGATED AUTHORITY}}$

A. APPROVAL OF PROFESSIONAL SERVICE CONTRACTS

NEW CONTRACTS/ AMENDMENTS/AUTHORIZATION TO INCREASE CONTRACT CAPACITY EXCEEDING \$250,000

Item C

DIVISION OF INSTRUCTION (CONT.)

CONTRACTOR	<u>IDENTIFICATION</u> <u>NO.</u>	SOURCE OF FUNDS	AMOUNT
Follett School Solutions, Inc.	4500803328	General Funds (100%)	\$2,162,958

Approval of sole-source agreement for the renewal of proprietary software license for Destiny Resource Management Solution, maintaining the District's access to Destiny Library Manager and Destiny Resource Manager.

Schools access Destiny to manage their library and instructional materials, devices, and musical instruments. Every student and staff member will have access to Destiny Library Manager to search for books, and other resources at their school site per MiSiS. Staff members who have completed training on how to use Destiny will have access to Destiny Resource Manager.

Renewal is necessary to ensure the District retains the ability to inventory, circulate, and track library and instructional materials, devices, and musical instruments. This supports Pillar 1, Academic Excellence, and Pillar 4 Operational Effectiveness.

Contract Term: 07/01/23 through 06/30/25, includes one-year renewal option

Not To Exceed Two-Year Contract Value: \$2,162,958

Requester:

Frances Baez, Chief Academic Officer Division of Instruction

REQUEST FOR APPROVAL OF PROCUREMENT CONTRACTS $\underline{\text{NOT UNDER}}$ $\underline{\text{DELEGATED AUTHORITY}}$

Equity Impact:

Component	Score	Score Rationale
Recognition	2 Vaguely recognizes historical inequities	Destiny Library Manager provides all students with access to their school libraries. Students learn basic research skills on how to use the library. Resource Manager helps ensure all students have textbooks for <i>Williams</i> sufficiency.
Resource Prioritization	3 Prioritizes resources based on student need	Destiny provides students with access to Web Express which provides vetted links to appropriate websites on the topic being researched.
Results	3 Likely to result in closed opportunity gaps and/or closing achievement gaps	Library books play a critical role in closing achievement gaps in schools by providing students with access to diverse perspectives, improving their critical thinking and problemsolving skills, and helping them develop their language skills. When textbooks are checked out to students, textbooks can play an important role in closing achievement gaps in schools by providing clear learning objectives, structured content, alignment with academic standards, practice exercises and assessments, and accessibility and equity. Destiny Library & Resource Manager makes certain that students are able to get the resources they need to succeed.
TOTAL	8	

REQUEST FOR APPROVAL OF PROCUREMENT CONTRACTS $\underline{\text{NOT UNDER}}$ $\underline{\text{DELEGATED AUTHORITY}}$

A. APPROVAL OF PROFESSIONAL SERVICE CONTRACTS

NEW CONTRACTS/ AMENDMENTS/AUTHORIZATION TO INCREASE CONTRACT CAPACITY EXCEEDING \$250,000

Item D

INFORMATION TECHNOLOGY SERVICES/OFFICE OF THE CHIEF STRATEGY OFFICER		\$22,317,172	
CONTRACTOR	IDENTIFICATION NO.	SOURCE OF FUNDS	<u>AMOUNT</u>
PowerSchool Group LLC	4400011656 (RFP 2000002991)	General Funds (100%)	\$22,317,172

Authorization to negotiate and execute a formally competed contract for a Business Intelligence and Instruction Management Suite (BIIMS) of tools to extract, analyze, and transform data into actionable insights for decision-making. This will modernize the District's enterprise reporting platform by allowing the District to analyze and act upon various data to guide instructional planning, and provide a solution with the required flexibility to accommodate current and future instructional programming needs.

BIIMS will support instructional programs outside of the instruction calendar such as, tutoring, enrichment, and weekend instruction.

The service will be used District wide by certificated staff, and classified support staff with data needs. This supports Pillar 1, Academic Excellence, and Pillar 4, Operational Effectiveness.

Contract Term: 07/01/23 through 06/30/28

Contract Value: \$22,317,172

Requesters:

Soheil Katal, Chief Information Officer Information Technology Services

Veronica Arreguin, Chief Strategy Officer Office of the Chief Strategy Officer.

REQUEST FOR APPROVAL OF PROCUREMENT CONTRACTS $\underline{\text{NOT UNDER}}$ $\underline{\text{DELEGATED AUTHORITY}}$

Equity Impact:

Component	Score	Score Rationale
Recognition	3 Affirmatively recognizes historical inequities	The proposed action affirmatively recognizes historical inequities. This agreement will help the district make informed decisions by presenting complex data in a meaningful and understandable way.
Resource Prioritization	3 Prioritizes resources based on student need	The proposed action effectively prioritizes resources based on student need. This agreement will provide regions, schools and educators with an ability to analyze, prioritize and act upon various data to guide instructional planning. They will be able to create plans, identify at risk students, enroll, and measure effectiveness of programs.
Results	3 Likely to result in closed opportunity gaps and/or closing achievement gaps	The proposed action is likely to result in closed opportunity gaps and/or closing achievement gaps. This agreement will provide the district the required tools to extract, analyze, and transform data into actionable insights for decision-making
TOTAL	9	

REQUEST FOR APPROVAL OF PROCUREMENT CONTRACTS $\underline{\text{NOT UNDER}}$ $\underline{\text{DELEGATED AUTHORITY}}$

A. APPROVAL OF PROFESSIONAL SERVICE CONTRACTS

NEW CONTRACTS/ AMENDMENTS/AUTHORIZATION TO INCREASE CONTRACT CAPACITY EXCEEDING \$250,000

Item E

SPECIAL EDUCATION, EQUITY AND SPECIALIZED PROGRAMS \$6,200			\$6,200,000
<u>CONTRACTOR</u>	IDENTIFICATION NO.	SOURCE OF FUNDS	AMOUNT
All Here Education, Inc.	4400011417 (RFP 2000002930)	General Funds (100%)	\$6,200,000

Authorization to negotiate and execute a formally competed contract to provide the planning, design, development, testing, integration, implementation, go-live/delivery, training, communications, maintenance and post-stabilization, of the application/tool that will serve as the Individual Acceleration Plan (IAP). Integration/interfaces with, MiSiS, Welligent, IODS, Parent Portal - API is Preferable; or LAUSD's parent account management system, Parent Login integration Oracle IDCS, Whole Child Integrated Data (Snowflake), Other Vendor Related Data and, integrated analytics and Artificial Intelligence (AI) Chatbot features. Testing and Acceptance, Training, Organizational Change Management (Policy and procedure development), Communications and Stakeholder Engagement, Development and delivery of communications to stakeholders and Maintenance/Post-stabilization through project closeout.

The District's Strategic Plan Post-secondary, Literacy, Numeracy, and Social-Emotional Wellness goals will be embedded in the development and customization of the IAP and student progress and recommended action steps will be based on these goals.

This tool and its purpose aligns to the Strategic Plan and three of the pillars. Strategic Plan Pillar 1: Academic Excellence, Pillar 2: Joy and Wellness, and Pillar 3: Engagement and Collaboration, as the tool is focused on eliminating opportunity gaps, promoting whole-child well-being, building stronger relationships with students and families, and providing accessible information.

Contract Term: Initial two year term from 07/01/23 through 06/30/25, with three (3) additional one-year renewal options.

Aggregate Five Year Contract Value: \$6,200,000

Requester:

Anthony Aguilar, Chief of Special Education, Equity and Specialized Programs

REQUEST FOR APPROVAL OF PROCUREMENT CONTRACTS $\underline{\text{NOT UNDER}}$ $\underline{\text{DELEGATED AUTHORITY}}$

Equity Impact:

Component	Score	Score Rationale
Recognition	4 Actively recognizes and specifies historical inequities to correct	Approval of the proposed contract to develop and deploy an Individual Acceleration Plan (IAP) recognizes historical inequities and supports student achievement through the creation and provision of an IAP for each and every student. The IAP is an interactive, personalized plan which students and families will be able to access via a mobile application and/or web-based portal. The IAP will provide customized support to students and families by providing personalized academic data, alerts, and messages replete with relevant resources to advance students' individual academic achievement and acceleration.
Resource Prioritization	4 Effectively prioritizes resources based on student need	Implementation of this contract will effectively prioritize resources based on student need since the IAP will be designed to identify student needs, at the individual student level, and provide specifically tailored resources based on each student's needs. Through the utilization of artificial intelligence and analytics, the IAP will further prioritize and recommend available resources based on student and family needs.
Results	4 Extremely likely to result in closed opportunity gaps and/or closing achievement gaps	Implementing this contract is extremely likely to result in closing opportunity gaps and/or closing achievement gaps as the IAP will provide academic progress reports, grades, resources, action steps, and resources to students and families, in direct response to the gaps identified by both the tool itself and other data/information sources as well. The IAP tool will undergo an evaluation process, and outcomes from this process will determine additional support, resources, and/or enhancements needed to further close achievement and/or opportunity gaps. The District's Strategic Plan Post-secondary, Literacy, Numeracy, and Social-Emotional Wellness goals will be embedded in the development and customization of the IAP and student progress and recommended action steps will be based on these goals. The IAP is also aligned with Strategic Plan Pillar 1: Academic Excellence, Pillar 2: Joy and Wellness, and Pillar 3: Engagement and Collaboration, as the tool is focused on eliminating opportunity gaps, promoting

REQUEST FOR APPROVAL OF PROCUREMENT CONTRACTS $\underline{\text{NOT UNDER}}$ $\underline{\text{DELEGATED AUTHORITY}}$

Component	Score	Score Rationale
		whole-child well-being, building stronger relationships with students and families, and providing accessible information.
TOTAL	12	

REQUEST FOR APPROVAL OF PROCUREMENT CONTRACTS $\underbrace{\text{NOT UNDER}}_{\text{DELEGATED AUTHORITY}}$

A. APPROVAL OF PROFESSIONAL SERVICE CONTRACTS

NEW CONTRACTS/ AMENDMENTS/AUTHORIZATION TO INCREASE CONTRACT CAPACITY EXCEEDING \$250,000

Item F

OFFICE OF TRANSITIONAL PROGRAMS			
CONTRACTOR	IDENTIFICATION NO.	SOURCE OF FUNDS	<u>AMOUNT</u>
Acceleration Academies, LLC	4400011523 (RFP 440002989)	A-G Grant Funds (100%)	\$5,000,000

Authorization to negotiate and execute a formally competed contract to provide additional student reengagement support services to students who have dropped out and have not earned a high school diploma. It is a priority of the District to ensure that all LAUSD students graduate with a diploma and/or vocational certification. The services provided by this vendor are needed to augment existing District student recovery efforts by re-engaging students through community-based outreach and wraparound services designed to encourage and support the attainment of the high school credits needed for graduation. Students at-risk of not graduating will benefit from the high-quality, nontraditional education options offered by this vendor to address personal and community-related challenges and barriers to success by customizing services to meet their individual needs. The District will benefit from an expected increase in diploma completion/graduation rate. These services will further contribute to the academic excellence, engagement and collaboration prioritized at the District – in addition to improving operational effectiveness by diversifying re-engagement options and strategies.

These services align with: Pillar 1 – Eliminating Opportunity Gaps by prioritizing those students who need to be re-engaged because they have already dropped out of school; Pillar 2 – Welcoming Learning Environment by offering nontraditional education opportunities for students who succeed in alternative educational environments; Pillar 3 – Engagement and Collaboration by building strong relationships and honoring differing perspectives allows the District to "meet students where they're at" using customizable approaches to address their individual needs; and Pillar 4 – Data-driven Decision-Making by using data reports to inform District supports for students.

Contract Term: 08/01/23 through 07/31/28, includes three (3) one-year renewal options

Aggregate Five-Year Contract Value: \$5,000,000

Requesters:

Michael Romero, Chief of Transitional Programs Office of Transitional Programs

Latasha Buck, Administrator of Instruction Office of Independent Study & Virtual Education Programs

REQUEST FOR APPROVAL OF PROCUREMENT CONTRACTS $\underline{\text{NOT UNDER}}$ $\underline{\text{DELEGATED AUTHORITY}}$

Equity Impact:

Component	Score	Score Rationale
Recognition	3 Affirmatively recognizes historical inequities	A bench contract with the vendor recognizes that emergent bilingual students, students with disabilities, and students in foster settings historically represent a disproportionate number of disconnected students who either have not been successful in traditional school settings or have dropped out of school. The District seeks this service to support with drop-out reengagement, prevention, and retention to ensure students graduate with a high school diploma.
Resource Prioritization	4 Effectively prioritizes resources based on student need	A bench contract with the vendor will effectively prioritize outreach efforts, re-enrollment in District optional programs, and wrap-around/mentoring services to students ages 14 – 24 who have dropped out of school.
Results	Extremely likely to result in closed opportunity gaps and/or closing achievement gaps	The successful implementation of this bench contract with the vendor will result in closing opportunity gaps for non-traditional students by re-engaging them in educational opportunities and providing personalized wraparound/mentoring services that will increase the likeliness of students completing their graduation requirements and earning their high school diploma.
TOTAL	11	

REQUEST FOR APPROVAL OF PROCUREMENT CONTRACTS $\underline{\text{NOT UNDER}}$ $\underline{\text{DELEGATED AUTHORITY}}$

B. APPROVAL OF GOODS AND GENERAL SERVICES CONTRACTS

Authority to award contracts for furnishing equipment, supplies and general services. The total amount is only an estimate since the expenditures made against contracts are based upon purchases and/or approved invoices.

NEW CONTRACTS/AMENDMENTS/AUTHORIZATION TO INCREASE CONTRACT CAPACITY EXCEEDING \$250,000

Item G

<u>DIVISION OF SCHOOL OPERATIONS/DIVISION OF ADULT AND CAREER</u> \$3,150,000 EDUCATION

CONTRACTOR	<u>IDENTIFICATION</u> <u>NO.</u>	SOURCE OF FUNDS	AMOUNT
Los Angeles County Metropolitan	4400010042.1	General Funds	\$3,150,000*
Transportation Authority	4400010942-1	(100%)	

Approval of amendment to extend term and increase capacity of sole-source contracts to provide transit passes to TK-12 and vocational and adult school students District-wide. The authority to increase or decrease the amounts of these contracts will be limited to the aggregate amount of the \$6,300,000.

These contracts eliminate barriers to student success by providing access to transit passes which leads to outstanding attendance for in-class learning. Pillars 1 and 2 are supported with this action.

Original Contract Term: 10/01/21 through 06/30/23 **New end date by this amendment: 06/30/24**

Initial Contract Value: \$3,150,000 *Amendment No 1: \$3,150,000

Aggregate Value for Two Contracts: \$6,300,000

Requesters:

Alfonzo C. Webb, Senior Director Division of School Operations

Renny L. Neyra, Executive Director Division of Adult and Career Education

REQUEST FOR APPROVAL OF PROCUREMENT CONTRACTS $\underline{\text{NOT UNDER}}$ $\underline{\text{DELEGATED AUTHORITY}}$

Equity Impact:

Component	Score	Score Rationale
Recognition	4 Actively recognizes and specifies historical inequities to correct	DACE actively recognizes vulnerable student populations and engages in targeted outreach to provide equity and access to special populations.
Resource Prioritization	3 Prioritizes resources based on student need	DACE prioritizes and allocates resources to schools based on demonstrated need. DACE Programs include basic education, English as a second language, citizenship, high school diploma and equivalency, and entry-level training opportunities for students with high barriers to employment.
Results	3 Likely to result in closed opportunity gaps and/or closing achievement gaps	DACE programs are likely to result in closed opportunity gaps as 100% of students enrolled have identified barriers.
TOTAL	10	

TAB 4

READY FOR THE WORLD

Los Angeles Unified School District

333 South Beaudry Ave, Los Angeles, CA 90017

Return to
Order of Business

Board of Education Report

File #: Rep-127-22/23, Version: 1

Define and Approve Seven Athletic Facilities Upgrade Projects and Amend the Facilities Services Division Strategic Execution Plan to Incorporate Therein June 20, 2023

Facilities Services Division

Action Proposed:

Define and approve seven projects to upgrade competitive athletic facilities at Chatsworth Charter High School, Cleveland Charter High School, Dorsey High School, Dymally High School, Gardena High School, Jefferson High School, and Reseda Charter High School as described in Attachment A and amend the Facilities Services Division (Facilities) Strategic Execution Plan (SEP) to incorporate therein. The total combined project budget for the seven projects is \$59,741,532.

Authorize the Chief Procurement Officer and/or the Chief Facilities Executive and/or their designee(s) to execute all instruments necessary, as legally permissible, to implement the projects including budget modifications, the purchase of equipment and material, and the use of alternative design-build contracts, as defined in Section 17250.60 of the California Education Code for those projects deemed appropriate under the provisions of the legislation.

Background:

On August 24, 2021, the Board of Education (Board) adopted an update to the School Upgrade Program (SUP) to integrate Measure RR funding and priorities into its operational framework (Board Report No. 027-21/22). The updated SUP framework and the Measure RR Implementation Plan, help guide the identification of sites and development of project proposals, which meet the goals of and priorities for Measure RR.

Pursuant to the Board Resolution, Modernization, Upgrade and Development of High School Athletic Facilities (Res-030-20/21), adopted on June 22, 2021, funding has been prioritized within the SUP to modernize, upgrade, or develop new competitive high school athletic facilities in each Board District. Projects to upgrade high school competitive athletic facilities within each Board District fall under the SUP category of need for School Upgrades and Reconfigurations to Support Wellness, Health, Athletics, Learning, and Efficiency. Funds are targeted for each Board District based on each Board District's proportionate share of high school enrollment and number of sports teams. Proposed projects are identified by Board offices in consultation with stakeholders and developed by Facilities staff.

The proposed athletic facilities upgrades will support each school's physical education program, competitive athletic programs and allow schools to host athletic events, which contributes to student athletic achievement, school pride, and a positive school culture.

The proposed projects are located within the boundaries of Board Districts: 1 (McKenna), 3 (Schmerelson), 4 (Melvoin), 5 (Goldberg), and 7 (Ortiz Franklin).

File #: Rep-127-22/23, Version: 1

Bond Oversight Committee Recommendations:

This item was considered by the School Construction Bond Citizens' Oversight Committee (BOC) at its meeting on December 1, 2022. Staff has concluded that this proposed Facilities SEP amendment is in alignment with BOC recommendations and will facilitate the successful implementation of the Facilities SEP.

Expected Outcomes:

Define and approve the proposed projects and amend the Facilities SEP to incorporate therein. Approval will authorize staff to proceed with the implementation of the proposed projects and expenditure of Bond Program funds.

The upgraded athletic facilities, once completed, will provide modern high-performance athletic facilities that support physical educational programs, student athletic achievement, and competitive athletic programs. The projects will also decrease demands for repair and maintenance, alleviate the burden on custodial staff, and benefit the local economy by creating tax revenue and new jobs.

Board Options and Consequences:

Approval will allow staff to further develop, design, and construct the athletic facilities upgrades.

If staff's proposal is not approved, the proposed upgrades will not commence, and the schools will continue to operate without competitive athletic facilities and/or continue to use athletic facilities that are deteriorating and do not comply with current standards.

Policy Implications:

The proposal does not impact Los Angeles Unified policy. The proposal supports the implementation of the Modernization, Upgrade and Development of High School Athletic Facilities Board Resolution (Res-030-20/21). The proposal is consistent with the District's long-term goal to address unmet school facilities needs and significantly improve the conditions of aging and deteriorating school facilities as described in the District's local bond measures K, R, Y, Q, and RR.

Budget Impact:

The total combined project budget for the seven athletic facilities upgrade projects is \$59,741,532. The projects will be funded with Bond Program funds earmarked for school upgrades and reconfigurations to support wellness, health, athletics, learning, and efficiency, and more specifically from the amounts allocated for upgrades to athletic facilities in Board Districts 1, 3, 4, 5, and 7.

The project budgets were prepared based on the current information known, and assumptions about each project's scope, site conditions, and market conditions. The project budgets will be reviewed throughout the planning, design, and construction phases as new information becomes known or unforeseen conditions arise and will be adjusted accordingly to enable the successful completion of the projects.

Student Impact:

The proposed projects, once completed, will provide new and improved athletic facilities that support each school's physical education program, student athletic achievement and competitive athletic programs to benefit approximately 9,620 students. The athletic facilities upgrades will also allow schools to host games and other school community events, which builds school pride and enhances opportunities to create a positive school culture.

File #: Rep-127-22/23, Version: 1

Equity Impact

Funds are allocated based on each Board District's proportionate share of high school enrollment and number of sports teams in their District.

Issues and Analysis:

Staff will implement all opportunities to minimize construction impacts on school operations and existing athletic programs. As necessary, the temporary use of local parks, neighboring school athletic facilities, and other opportunities will be utilized to reduce impacts to athletic team practices and competitions at each school.

The Office of Environmental Health and Safety (OEHS) will evaluate the proposed Projects in accordance with the California Environmental Quality Act (CEQA).

Attachments:

Attachment A: Scope, Budget, and Schedule for Seven Athletic Facilities Upgrade Projects

Attachment B: BOC Resolution

Informatives:

Not Applicable.

Submitted:

06/05/2023

File #: Rep-127-22/23, Version: 1

RESPECTFULLY SUBMITTED,

APPROVED BY:

ALBERTO M. CARVALHO

Superintendent

PEDRO SALCIDO

Deputy Superintendent, Business Services and Operations

REVIEWED BY:

DEVORA NAVERA REED

General Counsel

Approved as to form.

APPROVED BY:

MARK HO ATTER

Chief Facilities Executive Facilities Services Division

REVIEWED BY:

PRESENTED BY:

TONY ATIENZA

Director, Budget Services and Financial Planning

Approved as to budget impact statement.

AARON BRIDGEWATER

Director of Facilities Planning & Development

Facilities Services Division

LOS ANGELES UNIFIED SCHOOL DISTRICT Board of Education Report

Attachment A Scope, Budget, and Schedule for Seven Athletic Facilities Upgrade Projects

1. Chatsworth Charter High School Weight Room Improvement Project

Canoga Park / Chatsworth Community of Schools, Region North, Board District 3 (Scott Schmerelson)

The project includes, but is not limited to:

• The upgrade and replacement of rubber flooring and deteriorated furniture and equipment in the existing weight room, including new free weights and the installation of stationary weights and powerlifting stations.

Project Budget: \$347,513

<u>Project Schedule:</u> Construction is anticipated to begin in Q3-2023 and be completed in Q4-2023.

2. Cleveland Charter High School Synthetic Turf Football/Soccer Field Upgrade Project Cleveland Community of Schools, Region North, Board District 3 (Scott Schmerelson)

The project includes, but is not limited to:

- Design and construction of a new synthetic turf football/soccer field and other associated upgrades, including landscape, hardscape, and infrastructure.
- Demolition and removal of the existing natural grass football/soccer field.
- Relocation of the existing kiosk.
- Improvements to ensure compliance with local, state, and federal requirements including from the Americans with Disabilities Act (ADA), Division of the State Architect (DSA), California Environmental Quality Act (CEQA) and Department of Toxic Substances Control (DTSC).

Project Budget: \$6,645,150

Project Schedule: Construction is anticipated to begin in Q3-2024 and be completed in Q1-2026.

LOS ANGELES UNIFIED SCHOOL DISTRICT Board of Education Report

Attachment A Scope, Budget, and Schedule for Seven Athletic Facilities Upgrade Projects

3. Dorsey High School Natural Turf Football/Soccer Field, Track, Lighting and Bleacher Upgrade Project

HEET (C/D) Community of Schools, Region South, Board District 1 (Dr. George McKenna)

The project includes, but is not limited to:

- Design and construction of a new natural grass football/soccer field, decomposed granite track, modular home restroom building, home bleachers (1,500 seat capacity), visitor bleachers (500 seat capacity), field lighting, press box and sound system, scoreboard, goalposts, fencing, and gates, and other associated upgrades, including landscape, hardscape, and infrastructure.
- Demolition and removal of the existing decomposed granite track and natural grass field.
- Improvements to ensure compliance with local, state, and federal requirements including from the ADA, DSA, CEQA and DTSC.

Project Budget: \$14,141,801

Project Schedule: Construction is anticipated to begin in Q1-2025 and be completed in Q3-2026.

4. Dymally High School Football Stadium Upgrade Project

Rivera Community of Schools, Region South, Board District 7 (Tanya Ortiz Franklin)

The project includes, but is not limited to:

- Design and construction of two new permanent buildings located at the existing football stadium to provide home and visitor restrooms, concessions, ticket booths, and custodial/mechanical support spaces, new shot put area, fencing, and gates, and other associated upgrades, including landscape, hardscape, and infrastructure.
- Demolition and removal of the existing shot put area.
- Improvements to ensure compliance with local, state, and federal requirements including from the ADA, DSA, CEQA and DTSC.

Project Budget: \$6,773,757

Project Schedule: Construction is anticipated to begin in Q1-2025 and be completed in Q3-2026.

LOS ANGELES UNIFIED SCHOOL DISTRICT Board of Education Report

Attachment A Scope, Budget, and Schedule for Seven Athletic Facilities Upgrade Projects

5. Gardena High School Football Stadium and Synthetic Track Upgrade Project

Gardena Community of Schools, Region South, Board District 7 (Tanya Ortiz Franklin)

The project includes, but is not limited to:

- Design and construction of a new synthetic track, new field events, natural grass football/soccer field, home bleachers (2,000 seat capacity), visitor bleachers (1,200 seat capacity), press box and sound system, scoreboard, fencing, gates, and other associated upgrade, including landscape, hardscape, and infrastructure.
- Exterior paint for two existing permanent buildings (home and visitor restrooms/concessions) located at the existing football stadium.
- Demolition and removal of the existing stadium bleachers, scoreboard, decomposed granite track, and natural grass field.
- Improvements to ensure compliance with local, state, and federal requirements including from the ADA, DSA, CEQA and DTSC.

Project Budget: \$22,412,311

Project Schedule: Construction is anticipated to begin in Q1-2025 and be completed in Q1-2027.

6. Jefferson High School Football Scoreboard Upgrade Project

Historic Central Avenue Community of Schools, Region East, Board District 5 (Jackie Goldberg)

The project includes, but is not limited to:

- Design and construction of a new football/soccer field scoreboard.
- Demolition and removal of the existing scoreboard.
- Improvements to ensure compliance with local, state, and federal requirements including from the ADA, DSA, CEQA and DTSC.

Project Budget: \$303,154

Project Schedule: Construction is anticipated to begin in Q4-2023 and be completed in Q2-2024.

LOS ANGELES UNIFIED SCHOOL DISTRICT Board of Education Report

Attachment A Scope, Budget, and Schedule for Seven Athletic Facilities Upgrade Projects

7. Reseda Charter High School Synthetic Track and Natural Turf Football/Soccer Field Upgrade Project

Reseda Community of Schools, Region North, Board District 4 (Nick Melvoin)

The project includes, but is not limited to:

- Design and construction of a new synthetic running track, natural grass football/soccer field, and other associated upgrades, including landscape, hardscape, and infrastructure.
- Demolition and removal of the existing decomposed granite track and natural grass football/soccer field.
- Improvements to ensure compliance with local, state, and federal requirements including from the ADA, DSA, CEQA and DTSC.

Project Budget: \$9,117,846

Project Schedule: Construction is anticipated to begin in Q3-2024 and be completed in Q1-2026.

Samantha Rowles

LOS ANGELES UNIFIED SCHOOL DISTRICT

SCHOOL CONSTRUCTION BOND CITIZENS' OVERSIGHT COMMITTEE

CA Charter School Association

Neelura Bell

Margaret Fuentes, Chair
LAUSD Student Parent
D. Michael Hamner, Vice-Chair
American Institute of Architects
Jennifer McDowell, Secretary
L.A. City Mayor's Office
Susan Linschoten, Executive Committee
L.A. Co. Auditor-Controller's Office
Scott Pansky, Executive Committee
L.A. Area Chamber of Commerce

Jeffrey Fischbach
CA Tax Reform Assn.
Chris Hannan
L.A. Co. Federation of Labor AFL-CIO
Hyepin Im
L.A. City Controller's Office
Brian Mello
Assoc. General Contractors of CA
Dr. Clarence Monteclaro
Tenth District PTSA
William O. Ross, IV
31st District PTSA

LAUSD Student Parent

Araceli Sandoval-Gonzalez
Early Education Coalition

Dolores Sobalvarro
AARP

Celia Ayala (Alternate)
Early Education Coalition

Chad Boggio (Alternate)
L.A. Co. Federation of Labor AFL-CIO

Peggy Robertson (Alternate)
Assoc. General Contractors of CA

Connie Yee (Alternate)
L.A. Co. Auditor-Controller's Office

Joseph P. Buchman – Legal Counsel
Burke, Williams & Sorensen, LLP
Lori Raineri and Keith Weaver – Oversight
Consultants
Government Financial Strategies

Timothy Popejoy
Bond Oversight Administrator
Perla Zitle
Bond Oversight Coordinator

RESOLUTION 2022-54

BOARD REPORT 127-22/23

RECOMMENDING BOARD APPROVAL TO DEFINE AND APPROVE SEVEN ATHLETIC FACILITIES UPGRADE PROJECTS AND AMEND THE FACILITIES SERVICES DIVISION STRATEGIC EXECUTION PLAN TO INCORPORATE THEREIN

WHEREAS, Los Angeles Unified School District (Los Angeles Unified) Staff proposes that the Board of Education (Board) define and approve seven projects to upgrade competitive athletic facilities at Chatsworth Charter High School, Cleveland Charter High School, Dorsey High School, Dymally High School, Gardena High School, Jefferson High School, and Reseda Charter High School, amend the Facilities Services Division (Facilities) Strategic Execution Plan (SEP) to incorporate therein, as described in Board Report No. 127-22/23; and

WHEREAS, Los Angeles Unified Staff also requests that the Board authorize the Chief Procurement Officer and/or the Chief Facilities Executive and/or their designee(s) to execute all instruments necessary to implement the project and use of alternative design-build contracts, as defined in Section 17250.60 of the Education Code for those projects deemed appropriate under the provisions of the legislation; and

WHEREAS, Pursuant to the Board Resolution, Modernization, Upgrade and Development of High School Athletic Facilities (Res-030-20/21), adopted on June 22, 2021, funding has been prioritized within the School Upgrade Program (SUP) to modernize, upgrade, or develop new competitive high school athletic facilities in each Board District. Projects to upgrade high school competitive athletic facilities will be undertaken within each Board District with funding earmarked for school upgrades and reconfigurations to support wellness, health, athletics, learning, and efficiency and more specifically upgrading athletic facilities. Funds are allocated for each Board District based on each Board District's proportionate share of high school enrollment and number of sports teams. Proposed

RESOLUTION 2022-54

RECOMMENDING BOARD APPROVAL TO DEFINE AND APPROVE SEVEN ATHLETIC FACILITIES UPGRADE PROJECTS AND AMEND THE FACILITIES SERVICES DIVISION STRATEGIC EXECUTION PLAN TO INCORPORATE THEREIN

projects are identified by Board offices in consultation with stakeholders and developed by Facilities staff; and

WHEREAS, The proposed upgrades will provide new and improved athletic facilities that support each school's physical education program, student athletic achievement and competitive athletic programs. The athletic facilities upgrades will also allow schools to host games and other school community events, which builds school pride and enhances opportunities to create a positive school culture; and

WHEREAS, The combined project budget for the seven athletic facilities upgrade projects is \$59,741,532. The projects will be funded with Bond Program funds earmarked for school upgrades and reconfigurations to support wellness, health, athletics, learning, and efficiency, and more specifically from the amounts allocated for upgrades to athletic facilities in Board Districts 1, 3, 4, 5, and 7; and

WHEREAS, Los Angeles Unified Staff has concluded that this proposed Facilities SEP amendment will facilitate Los Angeles Unified's ability to successfully implement the Facilities SEP.

NOW, THEREFORE, BE IT RESOLVED THAT:

- 1. The School Construction Bond Citizens' Oversight Committee (BOC) recommends that the Board Define and approve seven projects to upgrade competitive athletic facilities at Chatsworth Charter High School, Cleveland Charter High School, Dorsey High School, Dymally High School, Gardena High School, Jefferson High School, and Reseda Charter High School, and amend the Facilities SEP, accordingly, as described in Board Report No. 127-22/23, a copy of which is attached hereto in the form it was presented to the BOC and is incorporated herein by reference.
- 2. This resolution shall be transmitted to the Los Angeles Unified Board and posted on the BOC's website.
- 3. Los Angeles Unified is directed to track the above recommendation and to report on the adoption, rejection, or pending status of the recommendations as provided in section 6.2 of the Charter and Memorandum of Understanding between the BOC and Los Angeles Unified.

ADOPTED on December 01, 2022, by the following vote:

AYES: 10	ABSTENTIONS: 0
NAYS: 0	ABSENCES: 5
/Margaret Fuentes/	/Michael Hamner/
Margaret Fuentes	D. Michael Hamner
Chair	Vice-Chair

TAB 5

READ FOR THE WORLD

Los Angeles Unified School District

333 South Beaudry Ave, Los Angeles, CA 90017

Return to
Order of Business

Board of Education Report

File #: Rep-320-22/23, Version: 1

Approval of Community Advisory Committee (CAC) Membership June 20, 2023 Office of Student, Family and Community Engagement

Action Proposed:

Approve those persons included in attachment A for a one-year or two-year term of membership on the Community Advisory Committee (CAC) effective July 1, 2023. Persons approved with a one-year term will be serving until June 30, 2024, and other members ending a two-year term on June 30, 2025.

Background:

Vacancies for membership on the CAC were advertised on KLCS, during informational sessions, through text messages and emails sent to parents or guardians of students with an IEP. Membership vacancies were also advertised via flyers and announcements during CAC meetings, on the Office of Student, Family, and Community Engagement webpage, at LCAP and DELAC Study Group meetings, at Region Parent and Family Center staff monthly training, through the Division of Special Education, at town halls, workshops, and events. Current CAC members recruited applications by word-of-mouth. Additionally, the application window was shared through the Division of Instruction newsletter and sent directly to each Board of Education staff via email. The Office of Student, Family, and Community Engagement received 67 applications between February 16, 2023, and March 31, 2023. These applications were screened for eligibility and vacancy within the applied category. The proposed names are submitted for appointment to the CAC using an anonymous review process.

The CAC advises the Board of Education and the Division of Special Education on the Special Education Local Plan Area (SELPA) local plan. The CAC educates the parents of students with exceptional needs on the local plan, current legislation, and LAUSD policies and procedures related to students with special needs. The CAC supports activities on behalf of parents with special needs and assists in building parent awareness of the importance of regular school attendance.

The California Education Code, Section 56190-56193, requires each SELPA to establish a CAC in an advisory capacity only. In addition, it requires that the members of the CAC be appointed by the Board of Education using selection procedures described in the SELPA local plan. CAC members serve a two-year academic term, which is annually staggered to ensure that no more than one half of the membership serves the first year of the term in any one year.

The CAC must be composed of the following: parents of individuals with exceptional needs enrolled in public or private schools (must serve as committee majority), parents of other students enrolled in school, students and adults with disabilities, regular education teachers, special education teachers, and other school personnel, representatives of other public and private agencies, and people concerned with the needs of individuals with exceptional needs.

The committee bylaws also state that "CAC members must live, work, attend, or be the parent/guardian of a student attending a school within the LAUSD SELPA." According to the California Education Code, Section

File #: Rep-320-22/23, Version: 1

56194, the CAC has the authority and fulfills the responsibilities defined in the local plan as described below:

"The responsibilities shall include, but need not be limited to, all the following:

- a. Advising the policy and administrative entity of the special education local plan area regarding the development, amendment, and review of the local plan. The entity shall review and consider comments from the community advisory committee.
- b. Recommending annual priorities to be addressed by the plan.
- c. Assisting in parent education and in recruiting parents and other volunteers who may contribute to the implementation of the plan.
- d. Encouraging community involvement in the development and review of the local plan.
- e. Supporting activities on behalf of individuals with exceptional needs.
- f. Assisting in parent awareness of the importance of regular school attendance.
- g. Supporting community involvement in the parent advisory committee established pursuant to Section 52063 to encourage the inclusion of parents of individuals with exceptional needs to the extent these pupils also fall within one or more of the definitions in Section 42238.01".

The Office of Student, Family and Community Engagement and the Division of Special Education are requesting a motion by the Los Angeles Unified School District Board of Education to appoint 28 members to the Community Advisory Committee (CAC), a state-mandated committee established to advise the Board of Education and the Division of Special Education on the Special Education Local Plan Area (SELPA) local plan.

The individuals in attachment A have expressed interest and are eligible to be new representatives of the CAC for a two-year term (2023-2025).

Expected Outcomes:

Approval by the Board of Education of those persons whose names have been submitted for CAC membership will enable the CAC to remain compliant within the guidelines established in the California Education Code, Sections 56190-56194.

Board Options and Consequences:

Approving the requested membership will enable the CAC to continue fulfilling the responsibilities as defined in the California Education Code, Section 56194, and in the local plan for service beginning on July 1, 2023. If not approved, the District will be out of compliance with state requirements, and sanctions may be issued.

Policy Implications:

This action supports the Board's initiative to enhance parent engagement. There are no changes to the existing policies of the District.

Budget	Impact:
--------	---------

None

Student Impact:

None

Equity Impact:

None

File #: Rep-320-22/23, Version: 1

Issues and Analysis:

California Education Code, Sections 56190-56194, set forth state requirements for the selection and appointment of members for the CAC.

Attachments:

Attachment A - List of candidates for a one-year or two-year term of membership on the Community Advisory Committee (CAC) effective July 1, 2023

Informatives:

None

Submitted:

05/26/23

File #: Rep-320-22/23, Version: 1

RESPECTFULLY SUBMITTED,

ANTONIO PLASCENCIA, JR

APPROVED & PRESENTED BY:

Senior Director

Partnerships and Engagement

REVIEWED BY:

Superintendent

DEVORA NAVERA REED

General Counsel

Approved as to form.

APPROVED & PRESENTED BY:

SHANNON HA

Chief

Communications, Collaboration and

Engagement

REVIEWED BY:

TONY ATIENZA

Director, Budget Services and Financial Planning

Approved as to budget impact statement.

Attachment A

Approval of Community Advisory Committee (CAC) Membership

The following individuals have expressed interest and are eligible to be new representatives of the CAC for a two-year term (2023-2025). Staff propose for the Los Angeles Unified Board of Education to approve the following candidates:

Name	Category	Region	Board District	Community of Schools
1. Alejandra Caldera	Parent of Student with Special Needs	East	2	East Los Angeles
2. Bonnie Wall	Parent of Student with Special Needs	North	3	Reseda
3. Brandee Aguirre	Parent of Student with Special Needs	North	4	Reseda
4. Kristin Brunner	Parent of Student with Special Needs	West	4	West L.A.
5. Melissa Gray	Parent of Student with Special Needs	West	4	Venice
6. Carolyn Pakes	Parent of Student with Special Needs	North	4	Reseda
7. Faylan Cooper	Parent of Student with Special Needs	West	5	Korea Town/ Pico Union
8. Norma Gonzalez	Parent of Student with Special Needs	East	5	Southgate
9. Kristin Lacy	Parent of Student with Special Needs	North	6	North Hollywood/ Valley Village
10. Joan Brown	Parent of Student with Special Needs	South	7	Carson
11. Erin Martinez	Parent of Student with Special Needs	South	7	San Pedro
12. Douye Youduba	Community Member			
13. Melynda Schuster	Community Member			
14. Maribelle Bellias	Student			
15. Chloe Samuels	Student			
16. Brenda Quezada	Community-Based Organization, El Nido Family Center Early Head Start			

Attachment A Approval of Community Advisory Committee (CAC) Membership

17. Ana Carrion	Adult with Disabilities		
18. Arlaina Jackson	Teacher		

In addition, the following names are being submitted as alternates:

Name	Category	Region	Board District	Community of Schools
1. Jay Stein	Parent of Student with Special Needs	West	1	L.A. Mid-City
2. Nina Sevilla	General Education Parent	West	2	Taft
3. Kimberly Koentjoro	Parent of Student with Special Needs	North	3	Van Nuys / Valley Glen
4. Laisa Chica Caldwell	Parent of Student with Special Needs	South	7	HEET
5. Amanda McFaline	Parent of Student with Special Needs	North	4	Taft
6. Laisce McDowell	General Education Parent	North	4	Taft
7. Priscila Villagran Paredes	Parent of Student with Special Needs	South	7	Wilmington
8. Miho Murai	Community Member			
9. Lucas Cook	Student			
10. Theresa Quary	Community-Based Organization, Family Focus Resource Center			

Attachment A Approval of Community Advisory Committee (CAC) Membership

The following persons are continuing, formerly appointed CAC members for one more academic year (2023- 2024):

Name	Category	Region	Board District	Community of Schools
1. Bryan Davis	Parent of Student with Special Needs	South	1	Washington
2. Sherry Johnson	Parent of Student with Special Needs	West	1	Hamilton
3. Christine Altounian	Parent of Student with Special Needs	West	1	Hamilton
4. Faheemah Usher	Parent of Student with Special Needs	South	1	Manual Arts / Vermont Square
5. Kelly Bedford	General Education Parent	West	4	South Mid-City
6. Liliana Romero-Riddell	Parent of Student with Special Needs	West	2	Glassell Park / Los Feliz
7. Ariel Harman- Holmes	Parent of Student with Special Needs	North	3	Van Nuys / Valley Glen
8. Ileana Silva-Berrera	Parent of Student with Special Needs	North	6	Venice
9. David Parker	Parent of Student with Special Needs	West	5	Glassell Park/ Los Feliz
10. Kelley Coleman	Parent of Student with Special Needs	North	6	Van Nuys / Valley Glen
11. Ebony Olivo	Parent of Student with Special Needs	North	6	Kennedy/ NAHS/VAAS
12. Erica LaBrie Howell	Parent of Student with Special Needs	South	7	Carson
13. Paul Robak	General Education Parent	South	7	Wilmington
14. Crystal Smith	Community-Based Organization, South LA Regional Center-LA			

TAB 6

REVOLEN THE WORD

Los Angeles Unified School District

333 South Beaudry Ave, Los Angeles, CA 90017

Return to
Order of Business

Board of Education Report

File #: Rep-311-22/23, Version: 1

Approval of the Proposed Amendments to the LAUSD Policy and Procedures for Charter Schools June 20, 2023
Charter Schools Division

Action Proposed:

Approve updates to the Board-approved *LAUSD Policy and Procedures for Charter Schools* (hereinafter referred to as "Policy"). The proposed updates are reflected in the attached Proposed Amendments to the LAUSD Policy and Procedures for Charter Schools table.

Background:

On August 11, 2020, the Board adopted a revised policy for charter schools following the enactment of Assembly Bill (AB) 1505 and other new applicable laws (e.g., Senate Bill 126) for purposes of operationalizing those changes in law through the Policy. The Policy was subsequently amended by the Board on January 25, 2022.

In continuing to implement the Policy since its adoption and subsequent amendment and considering specified requirements found in Education Code section 47605(b) concerning when a charter petition will be deemed received by the Board, staff proposes select and narrow changes to the Policy to align with the requirements set forth in Education Code section 47605(b) and/or provide updates, where appropriate. The attached Proposed Amendments to the LAUSD Policy and Procedures for Charter Schools table provides additional language or changes in red text and the deleted text is reflected via strikethroughs.

Expected Outcomes:

By adopting the Proposed Amendments to the LAUSD Policy and Procedures for Charter Schools table, the District provides Policy revisions that fully align the Policy with the requirements set forth in Education Code section 47605(b), and which further support clarity of expectations and transparency to charter school petitioners and LAUSD-authorized charter schools and stakeholders.

Board Options and Consequences:

"Yes" - If the Board adopts the recommendation of approval of the Proposed Amendments to the LAUSD Policy and Procedures for Charter Schools, updates to the currently approved Policy would be amended to reflect those changes. Following adoption, staff will apply the revised policy language to the Policy, renumber the footnotes as needed, and update the Policy header to include, "Amended by the Board of Education on June 20, 2023."

"No" - If the Board does not adopt the Proposed Amendments to the LAUSD Policy and Procedures for Charter Schools, the currently approved version of the Policy would continue to serve as the charter policy for the District.

Policy Implications:

The LAUSD Policy and Procedures for Charter Schools, as amended, would be the policy document for all

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charter school petitioners and LAUSD-approved charter schools. Staff will implement and apply the amended policy document.

Budget Impact:

There are no immediate budget impacts, however staff will continue to assess as implementation of the Policy continues.

Student Impact:

The LAUSD Policy and Procedures for Charter Schools is intended to support clarity of expectations for charter school petitioners and LAUSD's authorized charter schools, thereby supporting current and potential operations at school sites to support all students.

Equity Impact:

Not applicable

Issues and Analysis:

None

Attachments:

Attachment A - Proposed Amendments to the LAUSD Policy and Procedures for Charter Schools

Informatives:

Not applicable

Submitted:

05/31/23

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RESPECTFULLY SUBMITTED,

APPROVED & PRESENTED BY:

ALBERTO M. CARVALHO

Superintendent of Schools

JOSÉ COLE-GUTIÉRREZ

Director

Charter Schools Division

REVIEWED BY:

DEVORA NAVERA REED

General Counsel

Approved as to form.

REVIEWED BY:

TONY ATIENZA

Director, Budget Services and Financial Planning

Approved as to budget impact statement.

ATTACHMENT A

Proposed Amendments to the LAUSD Policy and Procedures for Charter Schools

		AREA	POLICY LANGUAGE	RATIONALE
1.	New	Resources for Petitioners	LAUSD encourages all prospective petitioners to review each of these resources, as they provide important clarity regarding the new petition application and review process, including LAUSD's expectations for reasonably comprehensive descriptions of each element of the petition, the LAUSD Federal, State, and District Required Language ("FSDRL"), and necessary expected documents for complete submission of the petition application pursuant to Education Code section 47605, subdivision (b). (Page 5)	The revised language confirms the District's existing practice of providing resources to petitioners to inform their petition submission consistent with Education Code section 47605, subdivision (b).
2.	New	Letter of Intent and Scheduling of Intake Appointment	In order to support planning, petitioners must are requested to submit a Letter of Intent prior to submitting their petition. (Page 6)	This clarifies that a Letter of Intent is requested for new petitions, but not required.

		AREA	POLICY LANGUAGE	RATIONALE
3.	New	Submission of New Petition to District	Due to the volume of agenda items for each LAUSD Board meeting and consideration of operational capacity, LAUSD has established a target windows schedule ("target windows") for the submission of petitions. Once the LAUSD Board adopts a schedule for board meeting dates in a given school year, the CSD will post the target windows schedule for petition submission. CSD staff will arrange an intake appointment with petitioners within the target windows. The target windows help ensure that LAUSD has adequate time and capacity to effectively and meaningfully consider and process each petition application. At the intake appointment, CSD staff will determine if the petition is complete. Petitioners must submit a complete Consistent with above, CSD staff will receive the petition, pursuant to Education Code section 47605, subdivision (b), and the petition will be deemed received by the Board for purposes of commencing the statutory review timelines on the date the petitioner submits a new petition application (see, "New Independent Charter Application Guide" on the CSD website), and a certification that the petitioners deem the petition to be complete ("Certification of Completeness"). In order for the petition to be considered received for purposes of starting the statutory timelines outlined in Education Code section 47605(b). The petition and any supporting documents must also are expected to be consistent with the Federal, State, and District Required Language ("FSDRL"). Education Code section 47605, subdivision (b), will govern receipt of petitions notwithstanding any other language in this Policy and Procedures. (Page 7)	

		AREA	POLICY LANGUAGE	RATIONALE
4.	New	Submission of New Petition to District	The LAUSD Board shall not accept for submission nor approve any petition for the establishment of a new charter school offering nonclassroom-based instruction from January 1, 2020 to January 1, 20225. (Footnote 11 on page 7.)	This update reflects the extension of the nonclassroom-based moratorium pursuant to SB 130. (See Ed. Code, § 47612.7.)
5.	New	Submission of New Petition to District	For petitioners' reference, a The Certification of Completeness can be found on the CSD website. (Footnote 12 on page 7.)	The revised language confirms the District's current practice that a petitioner may use the District's template certificate of completeness, if desired.
6.	New	Petition Review	If the petition is deemed complete at the intake appointment, the CSD will commence its review and analysis of the petition in accordance with the standards and criteria set forth in the Charter Schools Act. (Page 8)	The revised language clarifies the District's practice for receiving a petition.

		AREA	POLICY LANGUAGE	RATIONALE
7.	New	Public Hearing Before the LAUSD Board	Within 60 days of receipt of the complete new petition application pursuant to Education Code section 47605, subdivision (b), the LAUSD Board shall hold a public hearing for the LAUSD Board to consider the level of support for the petition by teachers employed by LAUSD, other employees of LAUSD, and parents, as directed by Education Code section 47605(b). The CSD will notify the applicable Local District and Community of Schools leadership of the public hearing date within ten business days of its scheduling. The Local District and/or Community of Schools leadership will communicate this information to their respective principals and their community stakeholders (e.g. parents, staff, community members and organizations, all Labor representatives, neighborhood councils, Chambers of Commerce, and elected officials) in the respective community. The CSD will notify all charter schools in the respective community. Interested stakeholders may contact the Office of the Board Secretariat for speaking procedures or submitting information in writing. (Page 11)	The revised language clarifies the District's practice for receiving a petition and its subsequent action to hold a public hearing.
8.	New	Superintendent's Recommendation to LAUSD Board and Public Posting	The petitioner will be notified of a denial recommendation prior to the 15-day advance posting. If the petitioner chooses to withdraw a petition after the 15-day advance posting of a denial recommendation, which is on the 75 th day of the petition review timeline, (inclusive of the detailed finding of fact report in support of a denial recommendation), the petitioner (and members of the petitioner team) may not resubmit or submit another petition to LAUSD, with or without modification, for 12 calendar months from the date of original submission if the petitioners intend to develop their proposed charter school petition. (Pages 11-12)	The revision removes the language regarding resubmission.

		AREA	POLICY LANGUAGE	RATIONALE
9.	Renewal	Submission of Renewal Petition to the District	CSD will conduct an intake to determine if the petition is complete. At the intake appointment with CSD staff, Consistent with the above, CSD staff will receive the renewal petition, pursuant to Education Code section 47605, subdivision (b), and the renewal petition will be deemed received by the Board for purposes of commencing the statutory review timelines on the date the petitioner submits petitioners must complete and submit the renewal petition application packet (see Charter School Renewal Petition Application Intake Checklist on the CSD website), including a signed Certification of Completeness in order for the LAUSD Board to deem the renewal petition received for the purposes of triggering the timelines described in this section and a certification that the petitioners deem the petition complete ("Certification of Completeness"). The petition and any supporting documents are expected to must also be consistent with the LAUSD FSDRL. When the petitioners submit in accordance with the target windows, staff will utilize official data (and any appropriate verified data) available during the time of review to inform its recommendation. Staff engages in the revision process with petitioner, if applicable. Staff will not engage in the revision process if the charter school has not met renewal criteria. Petitioners are encouraged to submit the renewal petition once the latest California School Dashboard ("Dashboard") data and the CDE's list of charter school performance classifications (e.g., "high," "middle," and "low") are available. Education Code section 47605, subdivision (b), will govern receipt of renewal petitions notwithstanding any other language in this Policy and Procedures. (Page 27)	

	AREA		POLICY LANGUAGE	RATIONALE
10.	Renewal	Submission of Renewal Petition to the District	For petitioners' reference, a Certification of Completeness can be found on the CSD website. (Footnote 29 on page 27)	The footnote confirms the District's current practice that a petitioner may use the District's template certificate of completeness, if desired.

	AREA		AREA POLICY LANGUAGE			
11.	Affiliated Charter Schools	Submission of a New Affiliated Charter Petition	Several resources containing guidance for new affiliated charter school petitioners are available at the Charter Schools Division page of the LAUSD website. LAUSD encourages all prospective petitioners to review each of these resources as they provide important clarity regarding several issues, including but not limited to the District's expectations for reasonably comprehensive descriptions of each petition element, the Federal, State, and District Required Language for Affiliated Charter Schools, and the necessary expected documents for a complete submission of the petition application. In addition, petitioners are encouraged to contact the CSD with any questions prior to submitting a new petition. The same procedures, timelines, and criteria for evaluating a charter petition outlined in the New Petition section of this Policy and Procedures apply to affiliated start-up charter school petitions. The same procedures, timelines, and criteria for evaluating a charter petition outlined in the New Petition section of this Policy and Procedures apply to affiliated conversion charter school petitions. However, affiliated charter school petitioners are required-requested to provide the following additional documents in its application packet: (Please refer to the Affiliated Conversion Charter School New Petition Application Intake Checklist in the CSD website for a full listing of requirements expected documents).	The revised language confirms the District's existing practice of providing resources to petitioners to inform their petition submission consistent with Education Code section 47605, subdivision (b).		

TAB 7

REPORTHEWORD

Los Angeles Unified School District

333 South Beaudry Ave, Los Angeles, CA 90017

Return to
Order of Business

Board of Education Report

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

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

Action Proposed:

Authorization for the following actions:

- (1) Adoption of the Proposed 2023-24 Budget to be filed, as approved, with the County Superintendent of Schools on State Form SACS-2023 in the manner prescribed by law.
- (2) Delegation of authority to the Budget Services and Financial Planning Division and the Accounting and Disbursements Division to take all actions necessary to implement the Budget Assumptions and Policies set forth in this Board Report (Attachment B).
- (3) Approval of the enclosed Resolution Regarding Expenditures from the Educational Protection Account ("EPA") for Fiscal Year 2023-24 in accordance with the provision of Proposition 30 (Attachment C).
- (4) Approval of the enclosed Resolution to Commit 2023-24 Fund Balances to pay for labor agreements (Attachment E).
- (5) Approval of the enclosed Resolutions to Release Committed Fund Balance in Fiscal Years 2023-24 and 2024-25 or other years, as necessary (Attachments F and G).
- (6) Approval of the Arts, Music, and Instructional Materials Discretionary Block Grant Expenditure Plan (Attachment H).
- (7) Delegation of authority to the Chief Business Officer, the Controller, or their designee to make interfund transfers and/or temporary borrowings in accordance with the 2023-24 adopted and revised LA Unified budgets and Education Code section 42603. For reference, see Attachment I for a history of interfund transfers.

Background:

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

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

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

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

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

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

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

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

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

Expected Outcomes:

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

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

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

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

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

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

Board Options and Consequences:

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

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

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

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

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

Policy Implications:

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

Budget Impact:

Adoption of the Proposed 2023-24 Budget.

Student Impact:

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

Equity Impact:

Component	Score	Score Rationale
Recognition	The proposed budget is LA Unified's plan for the upcon 2023-24 related to anticipated revenues and expenditure funds with the General Fund being the largest fund. This Federal, State, and Local resources that are allocated dir based on student needs that are measured by various ind learn in different ways depending on the student's backgrace, economic profile, etc. Therefore, resources are allothese differences. Programs allocated using various indicare not limited to, the Student Equity Needs Index (SEN Achievement Plan (BSAP), Arts Program, Staffing Equititle 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.

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

Issues and Analysis:

None

Attachments:

Attachment A - Executive Summary

Attachment B - Budget Assumptions and Policies

Attachment C - Education Protection Act Resolution

Attachment D - Ending Balance Disclosure

Attachment E - Resolution to Commit Fund Balance for Labor Agreements

Attachment F - Resolution to Release Committed Fund Balance for the Student Equity Needs Index

Attachment G - Resolution to Release Committed Fund Balance for Other Post-Employment Benefits

Attachment H - Arts, Music, and Instructional Materials Discretionary Block Grant Expenditure Plan

Attachment I - Interfund Transfer Schedule

Attachment J - Standardized Account Code Structure Form - 2023

Informatives:

None

Submitted:

06/08/23, Revision # 1

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

RESPECTFULLY SUBMITTED,

APPROVED BY:

ALBERTO M. CARVALHO

Superintendent

PEDRO SALCIDO Deputy Superintendent,

Business Services & Operations

REVIEWED BY:

DEVORA NAVERA REED

General Counsel

Approved as to form.

APPROVED & PRESENTED BY:

DAVID D. HART Chief Business Officer

Office of the Chief Business Officer

REVIEWED BY:

TONY ATIENZA

Director, Budget Services and Financial Planning

✓ Approved as to budget impact statement.

EXECUTIVE SUMMARY – ADOPTION OF THE PROPOSED 2023-24 BUDGET

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

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

Highlights

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

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

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

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

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

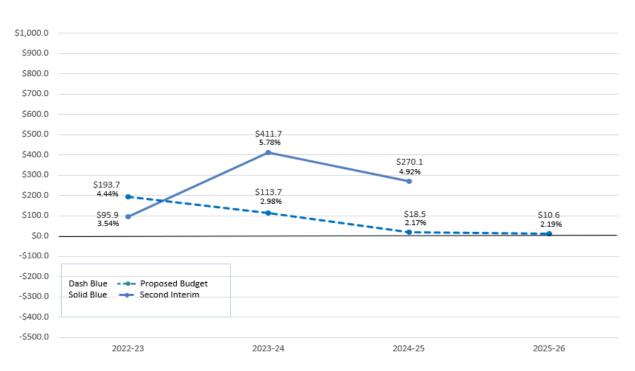
Table I. Estimated Unassigned General Fund Ending Balances

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

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

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





Next Steps

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

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

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

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

BUDGET ASSUMPTIONS AND POLICIES

2023-24 Fiscal Year:

- 1. The May Revision provides a 8.22% increase for the Local Control Funding Formula (LCFF).
- 2. 8.22% statutory COLA for Special Education and selected categorical programs outside of LCFF.
- 3. LCFF-funded Average Daily Attendance (ADA) of 375,903.74 for non-charter schools, which is based on the average of the three prior years' ADA, and 34,020.45 for locally-funded (affiliated) charter schools, which is based on projected 2023-24 ADA. The percentage of ADA to enrollment (ADA %) is 90%.
- 4. State Special Education (AB 602) funding reflects an increased base rate to \$887 per ADA from \$820 per ADA.
- 5. Estimated unduplicated pupil count (UPC) and three-year rolling average unduplicated pupil percentage (UPP) of 325,422 and 85.93% for non-charter schools (including County Program students) and 17,663 and 46.93% on average for locally-funded (affiliated) charter schools.
- 6. Education Protection Account (EPA) portion of LCFF of \$1,254.8 million to be spent for instruction.
- 7. LCFF supplemental and concentration budgeted expenditures of \$1,600.5 million.
- 8. Lottery unrestricted rate per ADA is estimated at \$170 per ADA. Restricted (Proposition 20) rate per ADA is estimated at \$67 per ADA.
- 9. The District will receive approximately \$881.6 million from the American Rescue Plan (ARP) Act Elementary and Secondary School Emergency Relief (ESSER) III and \$68.9 million from the CRRSA Act Elementary and Secondary School Emergency Relief (ESSER) II.
- 10. The District will receive new revenues of \$457.1 million from Expanded Learning Opportunities Program (ELOP).
- 11. A net enrollment decline of 8,453 from 2022-23 for non-charter and locally-funded (affiliated) charter schools. Direct-funded (independent) charter school enrollment decreased by 1,759.
- 12. Certificated and Classified salaries include bargaining agreements with Service Employees International Union Local 99 (SEIU), Associated Administrators Los Angeles Unit J (AALA-J), and United Teachers Los Angeles (UTLA).

- 13. Funding for employee health and medical benefits at the per participant rate set forth in the 2022-2023 Health and Welfare agreement.
- 14. Contribution to the Other Post-Employment Benefit Plans (OPEB) Trust of \$211 million from all funds.
- 15. California State Teachers' Retirement System (CalSTRS) rates of 19.10%, which is the same as 2022-23.
- 16. Increase of 1.31% in California Public Employees' Retirement System (CalPERS) rates for 2023-24 from 25.37% to 26.68%.

Summary of Selected Employee Benefits in General Fund Regular Programs:

Bullinary of Beleeted Employee Beliefits in General Luna Regular Flograms.						
(in millions)	2022-23	2023-24	2024-25	2025-26		
CalSTRS (Employer)	\$604.9	\$654.0	\$687.9	\$689.4		
CalSTRS (On Behalf) ¹	\$306.9	\$306.9	\$306.9	\$306.9		
CalPERS	\$303.3	\$358.1	\$367.1	\$374.9		
Health and Welfare	\$946.5	\$922.2	\$955.1	\$958.1		
Workers' Compensation	\$122.3	\$100.2	\$83.8	\$83.8		
OPEB Trust	\$33.3	\$176.3	\$33.3	\$33.3		

- 17. A California Consumer Price Index (CPI) of 3.54% on other operating expenditures, except utilities which is projected to decline by 5.76% as result of lifting the 24-hour Heating, Ventilation, and Air Conditioning (HVAC) runtime and switching to occupancy-based usage.
- 18. The District anticipates using monies received from ESSER II and ESSER III for schools, operations, and continuity of learning of \$950.5 million for 2023-24.
- 19. The District anticipates using \$913.5 million of ELOP funds comprised of \$456.4 million carried over from 2022-23 and \$457.1 million of new funds received for 2023-24.
- 20. Ongoing and major maintenance resources totaling \$310.6 million, reflecting approximately 3% of budgeted General Fund expenditures and other financing uses, excluding CalSTRS on Behalf expenditures and COVID-19 expenditures related to ESSER II and ESSER III.

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

- 21. Cafeteria Program support of \$11.6 million (\$11.6 million in General Fund) and Child Development support of \$1.5 million.
- 22. Contribution from all funds of \$120.0 million to the Workers' Compensation Fund. Inclusion of total Workers' Compensation actuarially determined funded liability of \$463.2 million.
- 23. Inclusion of bond measure, debt service, COPs proceeds funds, and other financing sources/uses.

Summary of Selected Other Operating Costs in General Fund Regular Program

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

^{* \$11.6} million of Cafeteria-related support is in the General Fund.

- 24. A Reserve for Economic Uncertainties totaling \$233.5 million, reflecting the statutory 2% budgeted expenditure requirement and other financing uses.
- 25. Inclusion of 2023-24 beginning balances in the General Fund and other funds, reflecting the updated estimated actual ending balance as of June 30, 2023, which includes expenditures related to COVID-19.
- 26. Estimated 2023-24 ending balances for the General Fund and other funds, reflecting the difference between estimated 2023-24 revenue and expenditure levels.
- 27. Commitment of portions of the General Fund ending balances to meet the 10% cap on reserves (combined assigned and unassigned balances).
- 28. Release of committed balance of \$300 million for Student Equity Needs Index (SENI), as approved by the Board on May 9, 2023. SENI, funded at \$700 million, is intended to be funded with a combination of sources including, but not limited to, supplemental and concentration funds and the proposed Equity Multiplier.

^{**}The Special Education Support is inclusive of the LCFF base revenue.

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

- 29. Authority to transfer amounts, as necessary, to implement technical adjustments related to the 2023-24 budget.
- 30. Authority to implement new 2023-24 revenues, if any, and increase budgeted appropriations accordingly.
- 31. A transfer from the Community Redevelopment Agency Fund to repay the General Fund initially allocated for the Ongoing and Major Maintenance resources of \$30 million.

2024-25 and 2025-26 Fiscal Years:

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

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

^{*} Statutory COLA + additional investment of 6.70%

- 2. LCFF-funded ADA of 349,868.68 and 335,354.20 for non-charter schools in 2024-25 and 2025-26, respectively and 33,127.76 and 32,263.39 for locally-funded (affiliated) charter schools for 2023-24 and 2024-25, respectively. The percentage of ADA to enrollment (ADA %) is 90%.
- 3. For 2024-25 and 2025-26, 3-year rolling average of 86.09% and 86.00%, respectively, for non-charter schools (includes County Program students), 46.95% and 47.08% on average for locally-funded (affiliated) charter schools. Estimated unduplicated pupil count of 316,427 and 307,789 for non-charter schools (includes County Program students), for 2024-25 and 2025-26 respectively. Estimated unduplicated pupil count of 17,107 and 16,582 for locally-funded (affiliated) charter schools for 2024-25 and 2025-26, respectively.
- 4. EPA portion of the LCFF revenue of \$ 1,254.8 million in both 2024-25 and 2025-26, for instruction.
- 5. LCFF supplemental and concentration new revenues of \$1,557.9 million and \$1,540.0 million for 2024-25 and 2025-26, respectively, with corresponding expenditures of \$1,669.3 million and \$1,716.4 million.
- 6. For 2024-25 and 2025-26, 3.94% and 3.29% statutory COLA on the State portion of Special Education (AB 602 funding).
- 7. Statutory COLA of 3.94% for 2024-25 and 3.29% for 2025-26 for categorical programs outside of LCFF.

- 8. For 2024-25, an enrollment decline of 11,389 for non-charter and locally-funded (affiliated) charter schools; direct-funded (independent) charter school enrollment is estimated to decrease by 331. For 2025-26, an enrollment decline of 10,940 for non-charter and locally-funded (affiliated) charter schools; direct-funded (independent) charter school enrollment is estimated to decrease by 622.
- 9. CPI of 3.02% in 2024-25 and 2.64% in 2025-26 on other operating expenditures, except utilities which increases an average of 2.5% annually.
- 10. No change in CalSTRS rates for 2024-25 and 2025-26 for estimated rates of 19.10% in both years.
- 11. Increase in CalPERS rate of 1.02% and 0.60% for 2024-25 and 2025-26, respectively, for estimated rates of 27.70% and 28.30%.
- 12. Funding for employee health and medical benefits at the per participant rate pursuant to the 2022-2023 Health and Welfare agreement.
- 13. OPEB contribution of \$33.3 million each year in 2024-25 and 2025-26.
- 14. The District anticipates using monies received from ESSER III for schools, operations, and continuity of learning of \$65.1 million for 2024-25.
- 15. The District anticipates using monies received from ELOP of \$457.1 million each for 2024-25 and 2025-26.
- 16. The District anticipates using monies received from Arts, Music, and Instructional Materials Discretionary Block Grant and Learning Recovery Emergency Block Grant for balancing solutions of \$124 million and \$509 million, respectively, for 2025-26.
- 17. Release of the remaining committed balance of \$300 million for SENI in 2024-25.
- 18. Ongoing and major maintenance resources of \$309.4 million in 2024-25 and \$317.6 million in 2025-26 reflect 3% of General Fund estimated expenditures and other financing uses, excluding CalSTRS State on Behalf expenditures and COVID-19 expenditures related to ESSER III.
- 19. A Reserve for Economic Uncertainties totaling \$213.7 million and \$217.9 million for 2024-25 and 2025-26, respectively, reflecting the statutory 2% budgeted expenditure requirement and other financing uses.
- 20. Inclusion of the 2022-23 unassigned/unappropriated ending balances in the General Fund of \$193.7 million and balancing solutions result in an unassigned/unappropriated ending balance of \$10.6 million in 2025-26.

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

This version of School Services of California Inc. (SSC) Financial Projection Dartboard is based on the Governor's 2023-24 May Revision. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and other planning factors. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

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

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

^{*}Average daily attendance (ADA)

	OTHER PLANNING FACTORS								
Factors	3	2022-23	2023-24	2024-25	2025-26	2026-27			
California CPI		5.71%	3.54%	3.02%	2.64%	2.89%			
California Lottery	Unrestricted per ADA	\$170	\$170	\$170	\$170	\$170			
Camornia Lottery	Restricted per ADA	\$67	\$67	\$67	\$67	\$67			
Mandata Black Crant (District)	Grades K-8 per ADA	\$34.94	\$37.81	\$39.30	\$40.59	\$41.88			
Mandate Block Grant (District)	Grades 9-12 per ADA	\$67.31	\$72.84	\$75.71	\$78.20	\$80.69			
Mandata Black Crant (Chartan)	Grades K-8 per ADA	\$18.34	\$19.85	\$20.63	\$21.31	\$21.99			
Mandate Block Grant (Charter)	Grades 9-12 per ADA	\$50.98	\$55.17	\$57.34	\$59.23	\$61.12			
Interest Rate for Ten-Year Treasu	ries	3.65%	3.13%	2.81%	2.90%	3.00%			
CalSTRS Employer Rate ⁴		19.10%	19.10%	19.10%	19.10%	19.10%			
CalPERS Employer Rate ⁴	25.37%	26.68%	27.70%	28.30%	28.70%				
Unemployment Insurance Rate ⁵		0.50%	0.05%	0.05%	0.05%	0.05%			
Minimum Wage ⁶		\$15.50	\$16.00	\$16.50	\$16.90	\$17.30			

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

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

⁵Unemployment rate in 2023-24 is final based on determination by the Employment Development Department and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2). ⁶Minimum wage rates are effective January 1 of the respective year.



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.

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

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

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

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

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

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

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

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

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

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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

Protection Act and shall not be considered administrative costs for purposes of Article

XIII, Section 36.

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NOW, THEREFORE, IT IS HEREBY RESOLVED:

- 1. The monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36 and the spending determinations on how the money will be spent shall be made in open session of a public meeting of the governing board of the District;
- 2. In compliance with Article XIII, Section 36(e), with the California Constitution, the governing board of the District has determined to spend the monies received from the Education Protection Act as set forth in the following attachment.

DATED	June 20, 2023	
		Jackie Goldberg, Board President
		Michael McLean, Executive Officer of the
		Board

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

Expenditures through: June 30, 2024 For Fund 01, Resource 1400 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	1,254,767,946.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
TOTAL AVAILABLE		1,254,767,946.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
Instruction	1000-1999	1,254,767,946.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services Other	3700	0.00
Pupil Services	3900	0.00
Ancillary Services		0.00
Community Services	4000-4999 5000-5999	0.00
Enterprise		0.00
General Administration	6000-6999	0.00
	7000-7999 8000-8999	0.00
Plant Services	9000-9999	0.00
Other Outgo TOTAL EXPENDITURES AND OTHER FINANCING USES	7UUU-7777	1,254,767,946.00
BALANCE (Total Available minus Total Expenditures and Other Fina	ancing Uses)	0.00

Ending Balance Reserve Requirements

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

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

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

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

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

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

Calculation of Minimum (in millions)	2	2023-24	2	2024-25	2	2025-26
Expenditure & Other Financing Uses	\$	11,667.4	\$	10,681.7	\$	10,457.8
Minimum Reserve Levels applicable for the District		2%		2%		2%
Minimum Reserve Requirements	\$	233.3	\$	213.6	\$	209.2
Reserve Cap	\$	1,166.7	\$	1,068.2	\$	1,045.8
(10% of Expenditure & Other Financing Uses)	Ф	1,100.7	ф	1,008.2	Ф	1,045.6
Estimated Assigned and Unassigned Ending						
Balances						
Assigned Ending Balances	\$	451.9	\$	451.9	\$	451.9
Unassigned Ending Balances						
-Reserve for Economic Uncertainty		233.5		213.7		217.9
-Unassigned/Unappropriated		113.7		18.5		10.6
Total Assigned and Unassigned Ending Balance	\$	799.0	\$	684.1	\$	680.4
Excess over Minimum	\$	565.7	\$	470.5	\$	471.2
Excess over Reserve Cap Requirement	\$	0	\$	0	\$	0

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

Breakdown of Assigned Balances (in millions)	,	2023-24	,	2024-25	4	2025-26
General Fund School Allocation	\$	202.2	\$	202.2	\$	202.2
School Site Programs	\$	102.5	\$	102.5	\$	102.5
Districtwide Costs	\$	148.7	\$	148.7	\$	148.7
Central Office	\$	(1.50)	\$	(1.50)	\$	(1.50)
Total Assigned Ending Balances	\$	451.9	\$	451.9	\$	451.9

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

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ASSIGNED BALANCES

(Amount in millions)

Albestrion 1,2077 General Fund Storold Programs 3,202, 2 3,202, 2 3,202, 2 202,	(Amount in millions)			2022 22	2022.24	2004.05	
Secretary England School Allocation 1902	CATEGORY	PROGRAM	PROGRAM NAME				
Albestrion 1,2077 General Fund Storold Programs 3,202, 2 3,202, 2 3,202, 2 202,	General Fund School	ROOMIN	I ROGRAM MANUE	Listimates	Listinates	Listimates	Limates
Section of the Programs April Ap		3027	General Fund School Program	\$ 202.2	\$ 202.2	\$ 202.2	\$ 202.2
School Size Programs Various Floring Process Floring Process Floring Programs 21.8 22.18							
School Ste Programs 1972							45%
School Sub Propagate 1973 1974	i i						
School Six Programs 1695							
School Sin Programs 1605 Haad and Derit Uniforms 5.8 5.8 5.8 5.8			<u> </u>		-	-	-
Solond Seb Programs 1500 3794 Charter Shood Alboronin Date of Programs 1500 4.			` '		5.8	5.8	5.8
School Seir Programs 1972 Cluster School Allocation In Leav OF Economic Impact Aside 4.1	School Site Programs 1	1664	Athletics School Uniform	5.8	-	-	-
School Six Programs 19390 School Six Programs 19390 School Six Programs 19395 School Six Programs 19451 Sart Ip Cross-New School Six Programs 19450 Sart Ip Cross-New School Six Programs 1950 Community School Six Programs 195			1		-	-	
Sebool Sin Programs 1970	School Site Programs 1	3724	1	4.1	4.1	4.1	4.1
Solool Sin Programs 14501 Start Up Cross New Starolis 2,8 2,6 2,8	Sahaal Sita Pragrams 1	2000	<u> </u>	4.0	4.0	4.0	4.0
School Ste Programs 11260 Community School Steep Agrant 11261 Community School Steep Agrant 11261 Community School Steep Agrant 1271 Librory Inflative 121 21 21 21 21 21 21 21 21 21 21 21 21					4.0	4.0	4.0
School Sire Programs 15.66 Cummonity Schools Resolution 27 27 27 27 27 27 27 2					2.8	2.8	2.8
School Sie Programs 3911							
School Sir Programs 10852 Alternative Certification-Internally Secondary 1.6 1.3		0590	·	2.4	2.4	2.4	2.4
School Sie Programs 14340 Tanser/psix Of Pupil-Records 1,3			Ÿ	2.1	2.1	2.1	
School Ste Programs 1430			1 ,				
School Ster Programs 1420 Advance Placement Test Iee 0.8			Č				
School Sie Programs 1990			1 1				
School Site Programs 2702 Verizon Innovative Learning Digital Promise 0.7 0.7 0.7 0.7 0.7 0.7 0.7 0.7							
School Size Programs 0817 Assembly Bill 10 Hygiene 0.6 0.6 0.6 0.6 0.6			·				
School Size Programs 10188 National Board Certification - Support 0.5		0817	5 5	0.6	0.6	0.6	0.6
School Site Programs 10315 Utilities Savings Sharing Program 0.5	<u> </u>						
School Size Programs 10998 General Fund Portion-Luirifed Antollment 0.5 0.							0.5
School Sine Programs 10944 Partner Program 0.3							
School Site Programs 1044 Verizon/Tomelessness and Foster Care Program - School 0.3 0.							
School Site Programs 1020 1.041 General Fund-Computer Reimburscenent 0.3			<u> </u>				
School Site Programs 42093 Jouan District Furnillment & Attendance Incentive 0.3			č				0.3
School Sire Programs 19600 Classified School Employee Teacher Credential 0.2		0293	1		-	-	-
School Site Programs 18093 Sur Program 0.2 0			*				
School Site Programs 1829 Saar Program School Site Programs School Site Programs Sabrol Site Programs			± •				0.2
School Site Programs 13211 Office of Inspector General Audit Settlement Reimbursement 0.2 0.2 0.2 0.2 0.2 0.2 School Site Programs 10356 ARC Reimbursement-After School 0.1							
School Site Programs 10356 ARC Reimbursement-Alter School 0.1			6				
School Site Programs 19382 Facilities Services-Wellness Clinics 0.1			-				
School Site Programs 1451 Obsolete Textbooks 0.1 0							
School Site Programs 14219 Scholarship Qualifying Test (NMSQT) 0.1 0			Obsolete Textbooks				
School Site Programs 10636 Foundation for Early Childhood 0.1			Preliminary Scholastic Aptitude Test (PSAT)/National Merit				
School Site Programs 10812			<u> </u>		0.1	0.1	0.1
School Site Programs 14129 Districtivide Report Card - Supplemental 0.1 0.			·		-	-	-
School Site Programs 10581 School Community Violence Prevention 0.1			5				
School Site Programs 1486							
School Site Programs 10320							
School Site Programs			Ţ .			-	
School Site Programs Various All Others 0.3	School Site Programs 1	0317	Joint-Use Collections-Schools	0.1	0.1	0.1	0.1
Maintenance & Operations Cleanliness Fund (Service Employees (0.1)							
School Site Programs 13794 International Union (0.1)	School Site Programs V	/arious		0.3	0.3	0.3	0.3
School Site Programs 15369 Foreign Student Processing Fee (0.1) (0.1	0 1 10'4 D	2704	- · · · · · · · · · · · · · · · · · · ·	(0.1)	(0.1)	(0.1)	(0.1)
Civic Center Permit Programs 11476 Civic Center Permit Program (1.4)			,	, ,	` ′	` ′	
132.4 102.5 102.				` ′	` /	` ′	` '
20% 23%			OTTO COMMON TOTAL TO GRAMM	` /		, ,	102.5
Districtwide Costs 16929 Reserve For One-time Expenditures 73.0 43.4 43.4 43.4 Districtwide Costs 14439 Pending Board-Approved Distribution 46.8 26.8 26.8 26.8 Districtwide Costs 10591 White Fleet Vehicle Replacement Plan 8.0 - - Districtwide Costs 16928 Reserve For Ongoing Expenditures 7.9 5.6 5.6 Districtwide Costs 13050 School District-Audit & Examination 6.7 - - Districtwide Costs 10606 Local District Networks Configuration Projects 4.0 - - Districtwide Costs 13782 Charter Fee for Service - Maintenance & Operations 3.8 3.8 3.8 Districtwide Costs 17965 District Cost-Payment of Audit Findings 3.7 - - Districtwide Costs 12704 SAP Ariba and Concur 3.4 3.4 3.4 Districtwide Costs 10857 Program Support Cost (PSC) & Other Fee for Service 2.7 2.7 2.7 2.7 Districtwide Costs 14712 Expenditures 2.5 2.5 2.5 2.5 Districtwide Costs 10568 Los Angeles School Police Computer Aided Dispatch System 2.5 2.5 2.5 2.5 2.5 Districtwide Costs 10568 Los Angeles School Police Computer Aided Dispatch System 2.5 2.5 2.5 2.5 2.5 Districtwide Costs 10568 Los Angeles School Police Computer Aided Dispatch System 2.5 2.5 2.5 2.5 2.5 Districtwide Costs 10568 Los Angeles School Police Computer Aided Dispatch System 2.5 2.5 2.5 2.5 2.5 Districtwide Costs 10568 Los Angeles School Police Computer Aided Dispatch System 2.5 2.5 2.5 2.5 2.5 2.5 Districtwide Costs 10568 Los Angeles School Police Computer Aided Dispatch System 2.5 2.			signed Balance	20%	23%	23%	23%
Districtwide Costs 14439 Pending Board-Approved Distribution 46.8 26.8 26.8 26.8 Districtwide Costs 10591 White Fleet Vehicle Replacement Plan 8.0 - - Districtwide Costs 16928 Reserve For Ongoing Expenditures 7.9 5.6 5.6 Districtwide Costs 13050 School District-Audit & Examination 6.7 - - Districtwide Costs 10606 Local District Networks Configuration Projects 4.0 - - Districtwide Costs 13782 Charter Fee for Service - Maintenance & Operations 3.8 3.8 3.8 Districtwide Costs 17965 District Cost-Payment of Audit Findings 3.7 - - Districtwide Costs 12704 SAP Ariba and Concur 3.4 3.4 3.4 Districtwide Costs 10857 Program Support Cost (PSC) & Other Fee for Service 2.7 2.7 2.7 Districtwide Costs 14712 Expenditures 2.5 2.5 2.5 2.5 Districtwide Costs 10568 Los Angeles School Police Computer Aided Dispatch System 2.5 2.5 2.5 2.5 Districtwide Costs 10568 Los Angeles School Police Computer Aided Dispatch System 2.5 2.5 2.5 2.5 Districtwide Costs 10568 Los Angeles School Police Computer Aided Dispatch System 2.5 2.5 2.5 2.5 Districtwide Costs 10568 Los Angeles School Police Computer Aided Dispatch System 2.5 2.5 2.5 2.5 Districtwide Costs 10568 Los Angeles School Police Computer Aided Dispatch System 2.5 2.5 2.5 Districtwide Costs 10568 Los Angeles School Police Computer Aided Dispatch System 2.5 2.5 2.5 2.5 Districtwide Costs 10568 Los Angeles School Police Computer Aided Dispatch System 2.5 2.5 2.5 2.5 2.5 Districtwide Costs 10568 Los Angeles School Police Computer Aided Dispatch System 2.5 2			5				54.6
Districtwide Costs 10591 White Fleet Vehicle Replacement Plan 8.0 - - - Districtwide Costs 16928 Reserve For Ongoing Expenditures 7.9 5.6 5.6 5.6 Districtwide Costs 13050 School District-Audit & Examination 6.7 - - Districtwide Costs 10606 Local District Networks Configuration Projects 4.0 - - Districtwide Costs 13782 Charter Fee for Service - Maintenance & Operations 3.8 3.8 3.8 Districtwide Costs 17965 District Cost-Payment of Audit Findings 3.7 - - Districtwide Costs 12704 SAP Ariba and Concur 3.4 3.4 3.4 3.4 Districtwide Costs 10857 Program Support Cost (PSC) & Other Fee for Service 2.7 2.7 2.7 2.7 Districtwide Costs 14712 Expenditures 2.5 2.5 2.5 2.5 Districtwide Costs 10568 Los Angeles School Police Computer Aided Dispatch System 2.5 2.5 2.5 2.5 2.5 Districtwide Costs 10568 Los Angeles School Police Computer Aided Dispatch System 2.5 2.5 2.5 2.5 2.5 Districtwide Costs 10568 Los Angeles School Police Computer Aided Dispatch System 2.5 2.5 2.5 2.5 2.5 Districtwide Costs 10568 Los Angeles School Police Computer Aided Dispatch System 2.5 2.5 2.5 2.5 2.5 Districtwide Costs 10568 Los Angeles School Police Computer Aided Dispatch System 2.5 2.5 2.5 2.5 2.5 Districtwide Costs 10568 Los Angeles School Police Computer Aided Dispatch System 2.5			1				
Districtwide Costs 16928 Reserve For Ongoing Expenditures 7.9 5.6 5.6 5.6 5.6 5.6 5.6 5.6 5.6 5.6 5.6			0 11		26.8	26.8	
Districtwide Costs 13050 School District-Audit & Examination 6.7			1		- 56	5.6	
Districtwide Costs 10606 Local District Networks Configuration Projects 4.0						-	
Districtwide Costs 13782 Charter Fee for Service - Maintenance & Operations 3.8 3.8 3.8 3.8 3.8 3.8 3.8 3.8 3.8 3.8							
Districtwide Costs 12704 SAP Ariba and Concur 3.4 3.4 3.4 3.4 3.4 3.4 3.4 Districtwide Costs 10857 Program Support Cost (PSC) & Other Fee for Service 2.7 2.7 2.7 2.7 2.7 2.7 2.7 Districtwide Costs 14712 Expenditures 2.5 2.5 2.5 2.5 2.5 Districtwide Costs 10568 Los Angeles School Police Computer Aided Dispatch System 2.5 2.5 2.5 2.5 2.5	Districtwide Costs 1	3782	Charter Fee for Service - Maintenance & Operations	3.8	3.8	3.8	3.8
Districtwide Costs 10857 Program Support Cost (PSC) & Other Fee for Service 2.7 2.7 2.7 2.7 Information Technology Projects (General Fund) - Other Expenditures 2.5 2.5 2.5 2.5 2.5 Districtwide Costs 10568 Los Angeles School Police Computer Aided Dispatch System 2.5 2.5 2.5 2.5					-	-	-
Districtwide Costs 14712 Expenditures 2.5 2.5 2.5 2.5 Districtwide Costs 10568 Los Angeles School Police Computer Aided Dispatch System 2.5 2.5 2.5 2.5							3.4
Districtwide Costs 14712 Expenditures 2.5 2.5 2.5 Districtwide Costs 10568 Los Angeles School Police Computer Aided Dispatch System 2.5 2.5 2.5 2.5	Districtwide Costs 1	0857		2.7	2.7	2.7	2.7
Districtwide Costs 10568 Los Angeles School Police Computer Aided Dispatch System 2.5 2.5 2.5	Districturial C. (4710		2.5	2.5	2.5	2.5
			1				
CONTRACTOR TO THE TRACTOR OF THE STATE OF TH			Health/Wellness Program for Active & Retired Employees	0.7	0.7	0.7	0.7

ATTACHMENT D Board of Education Report No. 293/22-23 Page 4 of 5

ASSIGNED BALANCES

(Amount in millions)

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

ATTACHMENT D Board of Education Report No. 293/22-23 Page 5 of 5

COMMITTED BALANCES

(Amount in millions)

			2022-23	2023-24	2024-25	2025-26
CATEGORY	PROGRAM	PROGRAM NAME	Estimates	Estimates	Estimates	Estimates
Proportionality	10544	TSP (Targeted Student Population)	487.7	321.1	88.3	0.0
Proportionality	11456	TSP (Targeted Student Population) - School Staffing Equity	197.7	-	-	-
		TSP (Targeted Student Population)-Student Equity Needs Index (SENI)				
Proportionality	10984	Goal 2 Proficiency for All	128.5	128.5	128.5	105.1
Proportionality	10552	TSP (Targeted Student Population)-Student Equity Needs Index (SENI)	115.8	115.8	115.8	-
		TSP (Targeted Student Population)-Student Equity Need Index (SENI)				
Proportionality	10983	Goal 1 100% Graduation	31.0	31.0	31.0	31.0
		TSP (Targeted Student Population)-Student Equity Needs Index (SENI)				
Proportionality	10988	Goal 5 School Safety	27.1	27.1	27.1	27.1
		TSP (Targeted Student Population)-Student Equity Needs Index (SENI)				
Proportionality	10985	Goal 3 100% Attendance	22.7	22.7	22.7	22.7
		TSP (Targeted Student Population)-Student Equity Needs Index (SENI)				
Proportionality	10987	Goal 4 Parent & Community Engagement	10.5	10.5	10.5	10.5
Proportionality	10155	English Learners Transition - Central Office	10.1	-	0.1	0.1
Proportionality Total	al		\$ 1,031.2	\$ 656.8	\$ 424.0	\$ 196.5
Districtwide Costs	16929	Reserve For Student Equity Needs Index (SENI)	600.0	300.0	-	-
Districtwide Costs	17675	Reserve For Other Post-Employment Benefits (OPEB)	422.0	211.0	-	-
Districtwide Costs	17675	Reserve From Other Post-Employment Benefit (OPEB) Savings ¹		76.6	153.2	153.2
Districtwide Costs	16929	Reserve For Inflation Protection	99.1	109.7	-	-
Districtwide Costs	16929	Reserve For Primary Promise	40.0	40.0	-	_
		Reserve For Intervention Services for Data Dialogues Informing				
Districtwide Costs	16929	Growth (DIG) Schools	-	-	63.0	63.0
Districtwide Costs	16929	Reserve for Labor Agreements		578.7	250.0	-
Districtwide Costs T	'otal		\$ 1,161.1	\$ 1,316.0	\$ 466.2	\$ 216.2
Grand Total			\$ 2,192.3	\$ 1,972.8	\$ 890.2	\$ 412.7

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

LOS ANGELES UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

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

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

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

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

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

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

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

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

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

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

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

ATTACHMENT E Board of Education Report No. 293/22-23 Page 2 of 2

AYES:		
NOES:		
ABSTENTIONS:		
		Jackie Goldberg, President of the Governing Board of the Los Angeles Unified School District
Att	ested to:	
		Michael McLean, Clerk of the Governing Board of the
		Los Angeles Unified School District

LOS ANGELES UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

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

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

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

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

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

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

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

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

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

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

ATTACHMENT F Board of Education Report No. 293/22-23 Page 2 of 2

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

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

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

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

AYES:		
NOES:		
ABSTENTIONS:		
		Jackie Goldberg, President of the Governing Board of the Los Angeles Unified School District
Atte	ested to:	
		Michael McLean, Clerk of the Governing Board of
		the Los Angeles Unified School District

LOS ANGELES UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

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

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

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

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

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

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

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

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

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

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

ATTACHMENT G Board of Education Report No. 293/22-23 Page 2 of 2

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

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

AYES:		
NOES:		
ABSTENTIONS:		
		Jackie Goldberg, President of the Governing Board
		of the Los Angeles Unified School District
Atte	sted to:	
		Michael McLean, Clerk of the Governing Board of the Los Angeles Unified School District

ATTACHMENT H
Board of Education Report No. 293/22-23
Page 1 of 5

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

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

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

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

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

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

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

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

(4) Operational costs, including but not limited, to retirement and health care cost incr	eases.
Planned Activity:	Total Budgeted per Activity
Salary increases and related benefit costs	\$124,000,000
	\$
	\$
Subtotal for this section	\$124,000,000

(5) As related to the COVID-19 pandemic, acquire personal protective equipment, masks, cleaning supplies, COVID-19 tests, ventilation upgrades, and other similar expenditures, if they are necessary to keep pupils and staff safe from COVID-19 and schools open for in-person instruction.

Planned Activity:	Total Budgeted per Activity
<enter activity="" here="" planned=""></enter>	\$
<enter activity="" here="" planned=""></enter>	\$
<add as="" necessary="" rows="" table=""></add>	\$
Subtotal for this section	\$

Arts and Music Education Programs

(c) Funding appropriated pursuant to this section shall be available for encumbrance through the 2025–26 fiscal year. Local educational agencies are encouraged, but not required, to proportionally use resources received pursuant to this section for the purposes noted in paragraphs (1) to (5), inclusive, of subdivision (a) and to support <u>arts and music education programs</u>.

Planned Activity:	Total Budgeted per Activity
<enter activity="" here="" planned=""></enter>	\$
<enter activity="" here="" planned=""></enter>	\$
<add as="" necessary="" rows="" table=""></add>	\$
Subtotal for this section	\$

SUMMARY OF EXPENDITURES

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

LOS ANGELES UNIFIED SCHOOL DISTRICT SCHEDULE OF INTERFUND TRANSFERS

(In Thousands)

FROM:	<u>TO:</u>	PURPOSE:	2020-21	2021-22	<u>2022-23*</u>	
General Fund	Child Development Fund	Support	\$ 17,125	\$ 877		
General Fund	Special Reserve Fund	Reimbursement of capital expenditures	\$ 17,123	φ 0//	\$ 335	
General Fund	Adult Education Fund	Transfer of Balance	4,340	36	Ψ 333	
General Fund	Cafeteria Fund	Reimbursement of expenditures	136	30		
General Fund	Capital Services Fund	Debt service	16,093	13,265	14,821	
General Fund	District Bond Funds	Reimbursement of capital expenditures	471	226	353	
Special Reserve Fund	Capital Services Fund	Debt service	320			
Special Reserve Fund	District Bond Funds	Reimbursement of capital expenditures	3,078	13,722	1,250	
Special Reserve Fund-CRA	General Fund	Reimbursement of capital expenditures	20,000	45,000	,	
Capital Facilities Fund	Special Reserve Fund	Reimbursement of capital expenditures	,	4		
Capital Facilities Fund	District Bond Funds	Reimbursement of capital expenditures	97,354	54,301		
Capital Facilities Fund	County School Facilities	Reimbursement of capital expenditures	19			
Adult Education Fund	General Fund	Reimbursement of expenditures	6	22		
Child Development Fund	General Fund	Reimbursement of expenditures	14			
Special Reserve Fund-FEMA	General Fund	Reimbursement of expenditures			21	
Capital Services	General Fund	Debt service	675		357	
County School Facilities	District Bond Funds	Reimbursement of capital expenditures	75,287	80,588	158,493	
County School Facilities	Capital Facilities Fund	Reimbursement of capital expenditures	1	244		
Building Fd - Measure R	General Fund	Reimbursement of capital expenditures		1,380		
Building Fd - Measure R	District Bond Funds	Reimbursement of capital expenditures	45,649	62,075	20,657	
Building Fd - Measure R	County School Facilities	Reimbursement of capital expenditures	13	64	90	
Building Fd - Measure R	Special Reserve Fund	Reimbursement of capital expenditures		82		
Building Fd - Bond Proceeds	District Bond Funds	Reimbursement of capital expenditures	8	1,986		
Building Fd - Bond Proceeds	County School Facilities	Reimbursement of capital expenditures		2		
Building Fd - Measure K	County School Facilities	Reimbursement of capital expenditures	1	76	14,231	
Building Fd - Measure K	District Bond Funds	Reimbursement of capital expenditures	747	508		
Building Fd - Measure K	Special Reserve Fund	Reimbursement of capital expenditures	12			
Building Fd - Measure Y	General Fund	Reimbursement of capital expenditures	52	99		
Building Fd - Measure Y	District Bond Funds	Reimbursement of capital expenditures	47,285	28,317	5,501	
Building Fd - Measure Y	County School Facilities	Reimbursement of capital expenditures	101	370	9	
Building Fd - Measure Y	Special Reserve Fund	Reimbursement of capital expenditures	11			
Building Fd - Measure Q	General Fund	Reimbursement of capital expenditures	17,259	72	162	
Building Fd - Measure Q	District Bond Funds	Reimbursement of capital expenditures	155	623	26	
Building Fd - Measure Q	Capital Facilities Fund	Reimbursement of capital expenditures	5,000			
Building Fd - Measure Q	County School Facilities	Reimbursement of capital expenditures	26,307			
Building Fd - Measure Q	Special Reserve Fund	Reimbursement of capital expenditures	76	1,622	12	
Building Fd - Measure RR	General Fund	Reimbursement of capital expenditures	70	1,022	35	
		• • •		2 106		
Building Fd - Measure RR	District Bond Funds	Reimbursement of capital expenditures		3,186	1,238	
Building Fund	District Bond Funds	Reimbursement of capital expenditures		7		
Health & Welfare Benefits Fund	General Fund	Transfer of Balance**	227,000			
			\$ 604,595	\$ 308,754	\$ 217,591	

^{*} Transactions are through 4/30/2023

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

Budget, July 1 FINANCIAL REPORTS 2023-24 Budget School District Certification Page 1000 19 64733 0000000 Form CB E8BFUHPXR4(2023-24)

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ANNUAL BUDGET REPO	RT:		
July 1, 2023 Budget Adop	tion		
X (LCAP) or annual up	xes: eloped using the state-adopted Criteria and Standards. It includes the expenditures necessary to imple date to the LCAP that will be effective for the budget year. The budget was filed and adopted subseque ursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.		
	is a combined assigned and unassigned ending fund balance above the minimum recommended reserv district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a)		
Budget available for	inspection at:	Public Hearing	:
Place:	Lobby 333 S. Beaudry Ave. Los Angeles, CA 90017	Place:	Board Room 333 S. Beaudry Avenue Los Angeles, CA 90017
Date:	June 8, 2023	Date:	June 13, 2023
		Time:	
Adoption Date:	June 20, 2023	_	
Signed:		-	
	Clerk/Secretary of the Governing Board		
	(Original signature required)		
Contact person for a	additional information on the budget reports:		
Name:	Tony Atienza	Telephone:	213-241-2100
Title:	Director of Budget Services and Financial Planning Division	- E-mail:	tony.atienza@lausd.net
		-	

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA	AND STANDARDS		Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	х	
CRITERIA	AND STANDARDS (continued)		Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		х
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.	х	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.	х	
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.		х
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.	х	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	x	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	х	
10	Reserv es	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	х	
SUPPLEM	ENTAL 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?		х
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?	х	
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)?	х	

Budget, July 1 FINANCIAL REPORTS 2023-24 Budget School District Certification



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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
SUPPLEM	IENTAL INFORMATION (continued)		No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		х
		If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?		х
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		х
		If yes, are they lifetime benefits?		х
		If yes, do benefits continue beyond age 65?		х
		If yes, are benefits funded by pay-as-you-go?		х
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)?		х
S8	Status of Labor	Are salary and benefit negotiations still open for:		
	Agreements	Certificated? (Section S8A, Line 1)	X	
		Classified? (Section S8B, Line 1)	х	
		Management/supervisor/confidential? (Section S8C, Line 1)		х
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?		х
		Adoption date of the LCAP or an update to the LCAP:	06/20/2023	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		х
ADDITION	NAL 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?	х	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		х
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		х
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?		х
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?	х	
ADDITION	NAL FISCAL INDICATORS (continued)		No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		х
A7	Independent Financial System	Is the district's financial system independent from the county office system?		х
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).	х	
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?	х	

ATTACHMENT J
Board of Education Report No. 293/22-23

Los Angeles Unified Los Angeles County

Budget, July 1 2023-24 Budget WORKERS' COMPENSATION CERTIFICATION

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ANNUAL	CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPEN	SATION CLAIMS	
superinte	to Education Code Section 42141, if a school district, either individually endent of the school district annually shall provide information to the goving board annually shall certify to the county superintendent of schools the	erning board of the school district regarding the estimated acc	rued but unfunded cost of those claims. The
To the C	ounty Superintendent of Schools:		
	X Our district is self-insured for workers' compensation claims as defin	ned in Education Code Section 42141(a):	
	Total liabilities actuarially determined:	\$	463,164,470.00
	Less: Amount of total liabilities reserved in budget:	\$	463,164,470.00
	Estimated accrued but unfunded liabilities:	\$	0.00
	This school district is self-insured for workers' compensation claims	through a JPA, and offers the following information:	
Signo	This school district is not self-insured for workers' compensation clai	ms. Date of Meeting:	
	Clerk/Secretary of the Governing Board		
	(Original signature required)		
For addit	ional information on this certification, please contact:		
Name:	Tony Atienza		
Title:	Director of Budget Services and Financial Planning Division		
Telephon	e: 213-241-2100	•	
E-mail:	tony.atienza@lausd.net		

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

19 64733 0000000 Form 01 E8BFUHPXR4(2023-24)

Los Angeles County				estricted and Restricted ependitures by Object	u			E8BFU	1PXR4(2023-24)
			2022-23 Estimated Actuals				2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	6,561,770,066.00	29,114,160.00	6,590,884,226.00	6,709,970,874.00	28,298,669.00	6,738,269,543.00	2.2%
2) Federal Revenue		8100-8299	15,240,499.00	2,123,479,666.28	2,138,720,165.28	1,906,761.00	1,838,612,264.00	1,840,519,025.00	-13.9%
Other State Revenue Other Level Revenue		8300-8599	106,657,392.00	2,543,168,697.17	2,649,826,089.17	106,864,107.00	1,571,148,224.00	1,678,012,331.00	-36.7%
4) Other Local Revenue 5) TOTAL, REVENUES		8600-8799	149,314,292.51	29,077,037.70	178,391,330.21	244,745,446.00	29,457,446.00	274,202,892.00	53.7%
·			6,832,982,249.51	4,724,839,561.15	11,557,821,810.66	7,063,487,188.00	3,467,516,603.00	10,531,003,791.00	-8.9%
B. EXPENDITURES 1) Certificated Salaries		1000-1999	2,107,011,597.00	1,412,476,780.59	3,519,488,377.59	2,748,266,117.00	982, 123, 900.00	3,730,390,017.00	6.0%
2) Classified Salaries		2000-2999	670,735,678.00	667,713,135.22	1,338,448,813.22	806,838,829.00	627, 126, 942.00	1,433,965,771.00	7.1%
3) Employ ee Benefits		3000-3999	1,546,179,781.00	1,238,624,792.88	2,784,804,573.88	1,611,935,064.00	1,208,236,337.87	2,820,171,401.87	1.3%
4) Books and Supplies		4000-4999	262,153,587.00	334,966,047.05	597,119,634.05	514,033,804.00	1,379,081,142.36	1,893,114,946.36	217.0%
5) Services and Other Operating Expenditures		5000-5999	766,234,597.00	664,241,698.06	1,430,476,295.06	565,788,411.00	1,152,676,693.08	1,718,465,104.08	20.1%
6) Capital Outlay		6000-6999	56,113,042.00	14,181,737.00	70,294,779.00	48,245,323.00	5,323,432.00	53,568,755.00	-23.8%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	10,832,582.00	0.00	10,832,582.00	10,578,824.00	0.00	10,578,824.00	-2.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(159,903,944.23)	135,940,406.04	(23,963,538.19)	(143,420,521.00)	123,381,575.00	(20,038,946.00)	-16.4%
9) TOTAL, EXPENDITURES			5,259,356,919.77	4,468,144,596.84	9,727,501,516.61	6,162,265,851.00	5,477,950,022.31	11,640,215,873.31	19.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,573,625,329.74	256,694,964.31	1,830,320,294.05	901,221,337.00	(2,010,433,419.31)	(1,109,212,082.31)	-160.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	40,374,212.00	633,810.00	41,008,022.00	30,000,000.00	0.00	30,000,000.00	-26.8%
b) Transfers Out		7600-7629	16,396,349.00	85,176.00	16,481,525.00	27,191,617.00	0.00	27,191,617.00	65.0%
Other Sources/Uses Sources		8930-8979	263,962.00	0.00	263,962.00	10,000.00	0.00	10,000.00	-96.2%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,081,017,959.87)	1,081,017,959.87	0.00	(1,425,854,525.00)	1,425,854,525.00	0.00	0.0%
4) TOTAL, OTHER FINANCING			(1,121,1211,121111)	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		(1,12,23,123,123,33)	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
SOURCES/USES			(1,056,776,134.87)	1,081,566,593.87	24,790,459.00	(1,423,036,142.00)	1,425,854,525.00	2,818,383.00	-88.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			516,849,194.87	1,338,261,558.18	1,855,110,753.05	(521,814,805.00)	(584,578,894.31)	(1,106,393,699.31)	-159.6%
F. FUND BALANCE, RESERVES									
Beginning Fund Balance									
a) As of July 1 - Unaudited b) Audit Adjustments		9791 9793	2,850,561,197.18	549,533,474.26	3,400,094,671.44	3,336,633,677.05	1,842,622,439.31	5,179,256,116.36	52.3%
c) As of July 1 - Audited (F1a + F1b)		9193	(72,800,003.00) 2,777,761,194.18	1,026,762.87 550,560,237.13	(71,773,240.13) 3,328,321,431.31	0.00 3,336,633,677.05	1,842,622,439.31	0.00 5,179,256,116.36	-100.0% 55.6%
d) Other Restatements		9795	42,023,288.00	(46,199,356.00)	(4,176,068.00)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,819,784,482.18	504,360,881.13	3,324,145,363.31	3,336,633,677.05	1,842,622,439.31	5,179,256,116.36	55.8%
2) Ending Balance, June 30 (E + F1e)			3,336,633,677.05	1,842,622,439.31	5,179,256,116.36	2,814,818,872.05	1,258,043,545.00	4,072,862,417.05	-21.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,881,981.93	0.00	2,881,981.93	2,881,982.00	0.00	2,881,982.00	0.0%
Stores		9712	32,981,082.88	0.00	32,981,082.88	32,981,082.00	0.00	32,981,082.00	0.0%
Prepaid Items		9713	7,145,067.67	0.00	7,145,067.67	7,145,068.00	0.00	7,145,068.00	0.0%
All Others		9719 9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted c) Committed		9740	0.00	1,842,622,439.31	1,842,622,439.31	0.00	1,258,043,545.00	1,258,043,545.00	-31.7%
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	2,192,346,087.00	0.00	2,192,346,087.00	1,972,783,012.00	0.00	1,972,783,012.00	-10.0%
d) Assigned									
Other Assignments		9780	668,794,208.00	0.00	668,794,208.00	451,874,819.00	0.00	451,874,819.00	-32.4%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties Unassigned/Unappropriated Amount		9789 9790	238,780,000.00	0.00	238,780,000.00	233,450,000.00	0.00	233,450,000.00	-2.2%
G. ASSETS		9190	193,705,249.57	0.00	193,705,249.57	113,702,909.05	0.00	113,702,909.05	-41.3%
1) Cash									
a) in County Treasury		9110	4,686,936,900.63	1,380,823,702.78	6,067,760,603.41				•
1) Fair Value Adjustment to Cash in		9111							
County Treasury			(288,644,040.05)	0.00	(288,644,040.05)				
b) in Banks c) in Rev olving Cash Account		9120 9130	3,818,141.53	0.00	3,818,141.53				
d) with Fiscal Agent/Trustee		9130	2,881,981.93	0.00	2,881,981.93				
e) Collections Awaiting Deposit		9135	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	65,300,103.65	1,696,558.49	66,996,662.14				ļ
Due from Grantor Government		9290	7,113,886.00	659,537,845.00	666,651,731.00				ļ
5) Due from Other Funds		9310	0.00	0.00	0.00				ļ
6) Stores		9320	32,981,082.88	0.00	32,981,082.88				

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Budget, July 1 General Fund Unrestricted and Restricted Expenditures by Object Page 1014 19 64733 0000000 Form 01 E8BFUHPXR4(2023-24)

			Ex	penditures by Object		E8BFUHPXR4(20			
			2022-23 Estimated Actuals				2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
7) Prepaid Expenditures		9330	7,145,067.67	0.00	7,145,067.67				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receiv able		9380	13,542,951.03	0.00	13,542,951.03				
10) TOTAL, ASSETS			4,531,076,075.27	2,042,058,106.27	6,573,134,181.54				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	1,177,394,583.53	148,847,023.44	1,326,241,606.97				
Due to Grantor Governments Due to Other Funds		9590 9610	3,504,863.66	20,077,399.96	23,582,263.62				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	30,511,243.56	30,511,243.56				
6) TOTAL, LIABILITIES		0000	1,180,899,447.19	199,435,666.96	1,380,335,114.15				
J. DEFERRED INFLOWS OF RESOURCES			1,100,000,111110	100,100,000.00	1,000,000,11110				
Deferred Inflows of Resources		9690	13,542,951.03	0.00	13,542,951.03				
2) TOTAL, DEFERRED INFLOWS			13,542,951.03	0.00	13,542,951.03				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			3,336,633,677.05	1,842,622,439.31	5, 179, 256, 116. 36				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	3,779,297,979.00	0.00	3,779,297,979.00	3,825,331,533.00	0.00	3,825,331,533.00	1.2%
Education Protection Account State Aid - Current Year		8012	1,214,773,420.00	0.00	1,214,773,420.00	1,254,767,946.00	0.00	1,254,767,946.00	3.3%
State Aid - Prior Years		8019	4,392,760.00	0.00	4,392,760.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions			,,,,,,		1,000,100,000				
Homeowners' Exemptions		8021	6,507,419.00	0.00	6,507,419.00	6,475,853.00	0.00	6,475,853.00	-0.5%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	7,847,579.00	0.00	7,847,579.00	9,412,149.00	0.00	9,412,149.00	19.9%
County & District Taxes									
Secured Roll Taxes		8041	1,443,253,169.00	0.00	1,443,253,169.00	1,442,590,208.00	0.00	1,442,590,208.00	0.0%
Unsecured Roll Taxes		8042	43,862,363.00	0.00	43,862,363.00	45,878,358.00	0.00	45,878,358.00	4.6%
Prior Years' Taxes		8043	38,371,311.00	0.00	38,371,311.00	81,259,878.00	0.00	81,259,878.00	111.8%
Supplemental Taxes		8044	40,909,132.00	0.00	40,909,132.00	44,805,240.00	0.00	44,805,240.00	9.5%
Education Revenue Augmentation Fund (ERAF)		8045	213,014,404.00	0.00	213,014,404.00	262,768,082.00	0.00	262,768,082.00	23.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	123,034,334.00	0.00	123,034,334.00	137,536,872.00	0.00	137,536,872.00	11.8%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			6,915,263,870.00	0.00	6,915,263,870.00	7,110,826,119.00	0.00	7,110,826,119.00	2.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(353,493,804.00)	0.00	(353,493,804.00)	(400,855,245.00)	0.00	(400,855,245.00)	13.4%
Property Taxes Transfers		8097	0.00	29,114,160.00	29,114,160.00	0.00	28,298,669.00	28,298,669.00	-2.8%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			6,561,770,066.00	29,114,160.00	6,590,884,226.00	6,709,970,874.00	28,298,669.00	6,738,269,543.00	2.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	128,831,401.00	128,831,401.00	0.00	157,801,520.00	157,801,520.00	22.5%
Special Education Discretionary Grants		8182	0.00	41,094,451.21	41,094,451.21	0.00	14,741,281.00	14,741,281.00	-64.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA Interagency Contracts Between LEAs		8281 8285	13,474,979.00	18,181.00	13,493,160.00	0.00	0.00	0.00	-100.0%
Pass-Through Revenues from Federal Sources		8285 8287	0.00	1,429,658.00	1,429,658.00	0.00	460,372.00	460,372.00	-67.8% 0.0%
Title I, Part A, Basic	3010	8287 8290	0.00	0.00 362,386,718.22	0.00 362,386,718.22	0.00	0.00 448,087,557.00	0.00 448,087,557.00	23.6%
Title I, Part A, Basic Title I, Part D, Local Delinquent Programs	3010	8290 8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		25,567,924.14	25,567,924.14		39,766,287.00	39,766,287.00	55.5%
Title III, Part A, Immigrant Student Program	4201	8290		25,567,924.14	25,567,924.14		0.00	0.00	0.0%
in, i are a, ininigrant student Program	4201	J23U		0.00	0.00		0.00	0.00	0.0%

File: Fund-A, Version 6 Page 2 Printed: 6/2/2023 6:00 PM

Los Angeles Unified Budget, July 1
Los Angeles County Unrestricted and Restricted
Expenditures by Object

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Printed: 6/2/2023 6:00 PM

os Angeles County			Ex	penditures by Object				E8BFUH	IPXR4(2023-
			202	22-23 Estimated Actual	s	2023-24 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Title III, Part A, English Learner Program	4203	8290		12,921,196.94	12,921,196.94		24,604,794.00	24,604,794.00	90.4
Public Charter Schools Grant Program (PCSGP)	4610 3040, 3060, 3061, 3110, 3150, 3155,	8290		0.00	0.00		0.00	0.00	0.0
Other NCLB / Every Student Succeeds Act	3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		51,246,376.24	51,246,376.24		88,586,072.00	88,586,072.00	72.9
Career and Technical Education	3500-3599	8290		6,520,325.52	6,520,325.52		6,575,268.00	6,575,268.00	0.8
All Other Federal Revenue	All Other	8290	1,765,520.00	1,493,463,434.01	1,495,228,954.01	1,906,761.00	1,057,989,113.00	1,059,895,874.00	-29.1
TOTAL, FEDERAL REVENUE			15,240,499.00	2,123,479,666.28	2,138,720,165.28	1,906,761.00	1,838,612,264.00	1,840,519,025.00	-13.9
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement		0040							
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0
Special Education Master Plan	6500	8311		407 000 504 00	407.000.504.00		400 005 700 00	438,005,732.00	
Current Year Prior Years	6500	8319		467,033,561.00	467,033,561.00		438,005,732.00		-6.2
	All Other	8311	0.00	1,051,672.00	1,051,672.00		0.00	0.00	-100.0
All Other State Apportionments - Current Year			0.00	3,424,395.00	3,424,395.00	0.00	3,637,144.00	3,637,144.00	6.2
All Other State Apportionments - Prior Years Child Nutrition Programs	All Other	8319	0.00	2,500.00	2,500.00	0.00	0.00	0.00	-100.0
Child Nutrition Programs		8520	0.00	56,897,108.00	56,897,108.00	0.00	0.00	0.00	-100.
Mandated Costs Reimbursements		8550	16,266,760.00	0.00	16,266,760.00	17,831,209.00	0.00	17,831,209.00	9.
Lottery - Unrestricted and Instructional Materials		8560	67,653,370.00	26,663,387.00	94,316,757.00	66,313,430.00	26,135,293.00	92,448,723.00	-2.
Tax Relief Subventions									
Restricted Levies - Other		0.575	0.00						
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.
Pass-Through Revenues from		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.
State Sources	6010	8590	0.00			0.00			
After School Education and Safety (ASES)	6030	8590		94,882,883.59	94,882,883.59		129,038,926.00	129,038,926.00	36.
Charter School Facility Grant				0.00	0.00		0.00	0.00	0.
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		2,369,598.38	2,369,598.38		1,500,000.00	1,500,000.00	-36.
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.
Career Technical Education Incentive Grant Program	6387	8590		8,544,657.88	8,544,657.88		2,184,321.00	2,184,321.00	-74.
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.
Specialized Secondary	7370	8590		134,818.87	134,818.87		0.00	0.00	-100.
All Other State Revenue	All Other	8590	22,737,262.00	1,882,164,115.45	1,904,901,377.45	22,719,468.00	970,646,808.00	993,366,276.00	-47
TOTAL, OTHER STATE REVENUE			106,657,392.00	2,543,168,697.17	2,649,826,089.17	106,864,107.00	1,571,148,224.00	1,678,012,331.00	-36.
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	
to LCFF Deduction Penalties and Interest from Delinquent Non-			0.00	0.00	0.00	0.00	0.00	0.00	0
LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0
Sales			1		859,261.00	500,000.00	0.00	500,000.00	-41
Sales Sale of Equipment/Supplies		8631	859,261.00	0.00					
		8631 8632	859,261.00 0.00	0.00	0.00	0.00	0.00	0.00	0
Sale of Equipment/Supplies					0.00	0.00	0.00	0.00	0
Sale of Equipment/Supplies Sale of Publications		8632	0.00	0.00					0
Sale of Equipment/Supplies Sale of Publications Food Service Sales		8632 8634	0.00	0.00	0.00	0.00	0.00	0.00	0
Sale of Equipment/Supplies Sale of Publications Food Service Sales All Other Sales		8632 8634 8639	0.00 0.00 0.00	0.00 0.00 0.00	0.00	0.00	0.00	0.00	
Sale of Equipment/Supplies Sale of Publications Food Service Sales All Other Sales Leases and Rentals		8632 8634 8639 8650	0.00 0.00 0.00 21,170,750.00	0.00 0.00 0.00 0.00	0.00 0.00 21,170,750.00	0.00 0.00 21,244,000.00	0.00 0.00 0.00	0.00 0.00 21,244,000.00	0 0
Sale of Equipment/Supplies Sale of Publications Food Service Sales All Other Sales Leases and Rentals Interest Net Increase (Decrease) in the Fair Value of		8632 8634 8639 8650 8660	0.00 0.00 0.00 21,170,750.00 119,704,777.26	0.00 0.00 0.00 0.00 245,482.00	0.00 0.00 21,170,750.00 119,950,259.26	0.00 0.00 21,244,000.00 108,124,048.00	0.00 0.00 0.00 0.00	0.00 0.00 21,244,000.00 108,124,048.00	0 0 0 -9
Sale of Equipment/Supplies Sale of Publications Food Service Sales All Other Sales Leases and Rentals Interest Net Increase (Decrease) in the Fair Value of Investments		8632 8634 8639 8650 8660	0.00 0.00 0.00 21,170,750.00 119,704,777.26	0.00 0.00 0.00 0.00 245,482.00	0.00 0.00 21,170,750.00 119,950,259.26	0.00 0.00 21,244,000.00 108,124,048.00	0.00 0.00 0.00 0.00	0.00 0.00 21,244,000.00 108,124,048.00	0 0 0 -9
Sale of Equipment/Supplies Sale of Publications Food Service Sales All Other Sales Leases and Rentals Interest Net Increase (Decrease) in the Fair Value of Investments Fees and Contracts		8632 8634 8639 8650 8660	0.00 0.00 0.00 21,170,750.00 119,704,777.26 (129,257,640.75)	0.00 0.00 0.00 0.00 0.00 245,482.00	0.00 0.00 21,170,750.00 119,950,259.26 (129,257,640.75)	0.00 0.00 21,244,000.00 108,124,048.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 21,244,000.00 108,124,048.00 0.00	0 0 0 -9 -100
Sale of Equipment/Supplies Sale of Publications Food Service Sales All Other Sales Leases and Rentals Interest Net Increase (Decrease) in the Fair Value of Investments Fees and Contracts Adult Education Fees		8632 8634 8639 8650 8660 8662	0.00 0.00 0.00 21,170,750.00 119,704,777.26 (129,257,640.75)	0.00 0.00 0.00 0.00 245,482.00 0.00	0.00 0.00 21,170,750.00 119,950,259.26 (129,257,640.75) 0.00	0.00 0.00 21,244,000.00 108,124,048.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 21,244,000.00 108,124,048.00 0.00	-100
Sale of Equipment/Supplies Sale of Publications Food Service Sales All Other Sales Leases and Rentals Interest Net Increase (Decrease) in the Fair Value of Investments Fees and Contracts Adult Education Fees Non-Resident Students		8632 8634 8639 8650 8660 8662 8671 8672	0.00 0.00 0.00 21,170,750.00 119,704,777.26 (129,257,640.75) 0.00	0.00 0.00 0.00 0.00 245,482.00 0.00	0.00 0.00 21,170,750.00 119,950,259.26 (129,257,640.75) 0.00 0.00	0.00 0.00 21,244,000.00 108,124,048.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 21,244,000.00 108,124,048.00 0.00 0.00	-100
Sale of Equipment/Supplies Sale of Publications Food Service Sales All Other Sales Leases and Rentals Interest Net Increase (Decrease) in the Fair Value of Investments Fees and Contracts Adult Education Fees Non-Resident Students Transportation Fees From Individuals		8632 8634 8639 8650 8660 8662 8671 8672 8675	0.00 0.00 0.00 21,170,750.00 119,704,777.26 (129,257,640.75) 0.00 0.00	0.00 0.00 0.00 0.00 245,482.00 0.00 0.00	0.00 0.00 21,170,750.00 119,950,259.26 (129,257,640.75) 0.00 0.00	0.00 0.00 21,244,000.00 108,124,048.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 21,244,000.00 108,124,048.00 0.00 0.00 0.00	-10C

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Los Angeles Unified Los Angeles County Budget, July 1 General Fund Unrestricted and Restricted Expenditures by Object Page 106 19 64733 0000000 Form 01 E8BFUHPXR4(2023-24)

Expenditures by Object E8BFUHPXR									1PXR4(2023-24)
			20	022-23 Estimated Actual	s		2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Plus: Miscellaneous Funds Non-LCFF (50		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.09/
Percent) Adjustment Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	98,117,087.00	28,495,447.70	126,612,534.70	77,437,656.00	29,073,659.00	106,511,315.00	-15.9%
Tuition		8710	0.00	315,949.00	315,949.00	0.00	383,787.00	383,787.00	21.5%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices From JPAs	6360 6360	8792 8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	6360	0/93		0.00	0.00		0.00	0.00	0.0%
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			149,314,292.51	29,077,037.70	178,391,330.21	244,745,446.00	29,457,446.00	274,202,892.00	53.7%
TOTAL, REVENUES			6,832,982,249.51	4,724,839,561.15	11,557,821,810.66	7,063,487,188.00	3,467,516,603.00	10,531,003,791.00	-8.9%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,577,641,162.00	787,618,837.48	2,365,259,999.48	2,038,247,722.00	548,239,008.00	2,586,486,730.00	9.4%
Certificated Pupil Support Salaries		1200	166,697,489.00	263,363,424.24	430,060,913.24	234,557,263.00	167,429,072.00	401,986,335.00	-6.5%
Certificated Supervisors' and Administrators' Salaries		1300	277,960,125.00	142,819,335.34	420,779,460.34	350,777,215.00	112,685,496.00	463,462,711.00	10.1%
Other Certificated Salaries		1900	84,712,821.00	218,675,183.53	303,388,004.53	124,683,917.00	153,770,324.00	278,454,241.00	-8.2%
TOTAL, CERTIFICATED SALARIES			2,107,011,597.00	1,412,476,780.59	3,519,488,377.59	2,748,266,117.00	982,123,900.00	3,730,390,017.00	6.0%
CLASSIFIED SALARIES				3,112,113,113	2,212,122,211	_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	332, 323, 333	-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	5.07.
Classified Instructional Salaries		2100	17,688,133.00	255,879,313.85	273,567,446.85	33,583,031.00	344,829,422.00	378,412,453.00	38.3%
Classified Support Salaries		2200	268,402,237.00	138,432,614.20	406,834,851.20	304,282,461.00	108,578,857.00	412,861,318.00	1.5%
Classified Supervisors' and Administrators' Salaries		2300	35,094,905.00	4,510,998.00	39,605,903.00	40,235,467.00	5,005,648.00	45,241,115.00	14.2%
Clerical, Technical and Office Salaries		2400	269,118,243.00	182,566,279.58	451,684,522.58	262,065,942.00	82,707,592.00	344,773,534.00	-23.7%
Other Classified Salaries		2900	80,432,160.00	86,323,929.59	166,756,089.59	166,671,928.00	86,005,423.00	252,677,351.00	51.5%
TOTAL, CLASSIFIED SALARIES			670,735,678.00	667,713,135.22	1,338,448,813.22	806,838,829.00	627,126,942.00	1,433,965,771.00	7.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	393,062,813.00	567,261,146.02	960,323,959.02	523,144,669.00	490,740,591.00	1,013,885,260.00	5.6%
PERS		3201-3202	157,198,602.00	157,692,569.70	314,891,171.70	217,160,904.00	144,304,870.00	361,465,774.00	14.8%
OASDI/Medicare/Alternative		3301-3302	82,138,879.00	75,941,403.38	158,080,282.38	107,323,948.00	62,047,883.00	169,371,831.00	7.1%
Health and Welfare Benefits		3401-3402	457,303,924.00	291,868,638.37	749,172,562.37	464,799,873.00	332,677,100.00	797,476,973.00	6.4%
Unemployment Insurance		3501-3502	15,059,367.00	9,000,392.58	24,059,759.58	1,979,314.00	823,115.00	2,802,429.00	-88.4%
Workers' Compensation OPEB, Allocated		3601-3602	84,573,982.00	47,249,348.03	131,823,330.03	71,451,568.00	39,097,836.87	110,549,404.87	-16.1%
OPEB, Allocated OPEB, Active Employees		3701-3702 3751-3752	145,842,214.00	89,611,294.80	235,453,508.80	111,399,279.00	67,242,017.00	178,641,296.00 185,978,434.00	-24.1%
Other Employee Benefits		3751-3752 3901-3902	211,000,000.00	0.00	211,000,000.00	114,675,509.00	71,302,925.00	185,978,434.00	-11.9% 0.0%
TOTAL, EMPLOYEE BENEFITS		000 I=03UZ	1,546,179,781.00	1,238,624,792.88	2,784,804,573.88	1,611,935,064.00	1,208,236,337.87	2,820,171,401.87	1.3%
BOOKS AND SUPPLIES			1,040,173,701.00	1,200,024,192.08	2,104,004,013.68	1,011,900,004.00	1,200,200,337.67	2,020,171,401.67	1.3%
Approved Textbooks and Core Curricula Materials		4100	104,734,192.00	26,663,538.00	131,397,730.00	117,936,439.00	26,135,543.00	144,071,982.00	9.6%
Books and Other Reference Materials		4200	17,904,900.00	1,214,123.00	19,119,023.00	3,437,432.00	336,859.00	3,774,291.00	-80.3%
Materials and Supplies		4300	118,413,725.00	272,795,182.58	391,208,907.58	372,984,930.00	1,339,910,932.43	1,712,895,862.43	337.8%
Noncapitalized Equipment		4400	21,089,434.00	33,284,592.47	54,374,026.47	19,663,667.00	12,492,561.93	32,156,228.93	-40.9%
Food		4700	11,336.00	1,008,611.00	1,019,947.00	11,336.00	205,246.00	216,582.00	-78.8%
TOTAL, BOOKS AND SUPPLIES			262,153,587.00	334,966,047.05	597,119,634.05	514,033,804.00	1,379,081,142.36	1,893,114,946.36	217.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	11,930,928.00	384,462,344.00	396,393,272.00	0.00	514,016,118.00	514,016,118.00	29.7%
Travel and Conferences		5200	3,297,507.00	4,006,886.00	7,304,393.00	5,485,924.00	1,429,760.00	6,915,684.00	-5.3%
Dues and Memberships		5300	2,630,908.00	86,201.00	2,717,109.00	2,574,007.00	4,892.00	2,578,899.00	-5.1%
Insurance		5400 - 5450	164,635,564.00	0.00	164,635,564.00	65,783,712.00	0.00	65,783,712.00	-60.0%
Operations and Housekeeping Services		5500	198,235,774.00	135,841.00	198,371,615.00	187,799,055.00	2,000.00	187,801,055.00	-5.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,227,671.00	9,687,933.00	22,915,604.00	16,744,917.00	1,603,167.00	18,348,084.00	-19.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(136,932.00)	132,504.00	(4,428.00)	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating		5800							
Expenditures			338,641,125.00	265, 188, 743.06	603,829,868.06	252,230,840.00	635,320,696.08	887,551,536.08	47.0%
Communications		5900	33,772,052.00	541,246.00	34,313,298.00	35,169,956.00	300,060.00	35,470,016.00	3.4%

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

19 64733 0000000 Form 01 E8BFUHPXR4(2023-24)

	Expenditures by Object E8BFUHPXR4(2023							IPXR4(2023-24)	
			202	22-23 Estimated Actual	s		2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
TOTAL, SERVICES AND OTHER OPERATING									
EXPENDITURES CAPITAL OUTLAY			766,234,597.00	664,241,698.06	1,430,476,295.06	565,788,411.00	1,152,676,693.08	1,718,465,104.08	20.1%
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	174,526.00	0.00	174,526.00	New
Buildings and Improvements of Buildings		6200	5,655,724.00	469,174.00	6,124,898.00	8,201,420.00	3,838,093.00	12,039,513.00	96.6%
Books and Media for New School Libraries or		6300							
Major Expansion of School Libraries			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400 6500	50,457,318.00	13,712,563.00	64,169,881.00	39,749,377.00	1,485,339.00	41,234,716.00	-35.7%
Equipment Replacement Lease Assets		6600	0.00	0.00	0.00	120,000.00	0.00	120,000.00	New 0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		0.00	56,113,042.00	14,181,737.00	70,294,779.00	48,245,323.00	5,323,432.00	53,568,755.00	-23.8%
OTHER OUTGO (excluding Transfers of Indirect			30,110,042.00	14,101,707.00	70,234,773.00	40,240,020.00	3,023,402.00	33,300,733.00	-25.070
Costs)									
Tuition									
Tuition for Instruction Under Interdistrict		=440							0.00/
Attendance Agreements State Special Schools		7110 7130	0.00 86,496.00	0.00	0.00 86,496.00	638,966.00	0.00	0.00 638,966.00	0.0% 638.7%
Tuition, Excess Costs, and/or Deficit Payments		1130	86,496.00	0.00	აი,496.00	p.38,966.00	0.00	038,966.00	038.7%
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	11,500.00	0.00	11,500.00	New
Payments to County Offices		7142	4,992,504.00	0.00	4,992,504.00	4,174,776.00	0.00	4,174,776.00	-16.4%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of									
Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	1,003,008.00	0.00	1,003,008.00	1,003,008.00	0.00	1,003,008.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service			0.00	0.00	0.00	0.00	0.00	0.00	0.070
Debt Service - Interest		7438	955,856.00	0.00	955,856.00	955,856.00	0.00	955,856.00	0.0%
Other Debt Service - Principal		7439	3,794,718.00	0.00	3,794,718.00	3,794,718.00	0.00	3,794,718.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			10,832,582.00	0.00	10,832,582.00	10,578,824.00	0.00	10,578,824.00	-2.3%
OTHER OUTGO - TRANSFERS OF INDIRECT			10,832,362.00	0.00	10,032,302.00	10,376,624.00	0.00	10,378,824.00	-2.3 /6
COSTS									
Transfers of Indirect Costs		7310	(135,940,406.07)	135,940,406.04	(.03)	(123,381,575.00)	123,381,575.00	0.00	-100.0%
Transfers of Indirect Costs - Interfund		7350	(23,963,538.16)	0.00	(23,963,538.16)	(20,038,946.00)	0.00	(20,038,946.00)	-16.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(159,903,944.23)	135,940,406.04	(23,963,538.19)	(143,420,521.00)	123,381,575.00	(20,038,946.00)	-16.4%
TOTAL, EXPENDITURES			5,259,356,919.77	4,468,144,596.84	9,727,501,516.61	6,162,265,851.00	5,477,950,022.31	11,640,215,873.31	19.7%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	30,020,744.00	0.00	30,020,744.00	30,000,000.00	0.00	30,000,000.00	-0.1%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	10,353,468.00	633,810.00	10,987,278.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			40,374,212.00	633,810.00	41,008,022.00	30,000,000.00	0.00	30,000,000.00	-26.8%
INTERFUND TRANSFERS OUT		=0.17			ma				
To: Child Development Fund		7611	794,474.00	0.00	794,474.00	1,500,342.00	0.00	1,500,342.00	88.8%
To: Special Reserve Fund To State School Building Fund/County School		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	15,601,875.00	85,176.00	15,687,051.00	25,691,275.00	0.00	25,691,275.00	63.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			16,396,349.00	85,176.00	16,481,525.00	27,191,617.00	0.00	27,191,617.00	65.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Disposal of Capital Assets		9052	262 062 02	0.00	262 062 02	10,000,00	0.00	10 000 00	QE 20/
Proceeds from Disposal of Capital Assets		8953	263,962.00	0.00	263,962.00	10,000.00	0.00	10,000.00	-96.2%

Budget, July 1 General Fund Unrestricted and Restricted Expenditures by Object Page 1018
19 64733 0000000
Form 01
E8BFUHPXR4(2023-24)

		20	022-23 Estimated Actua	s	2023-24 Budget			
Description	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation	8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases	8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs	8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES		263,962.00	0.00	263,962.00	10,000.00	0.00	10,000.00	-96.2%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues	8980	(1,081,017,959.87)	1,081,017,959.87	0.00	(1,425,854,525.00)	1,425,854,525.00	0.00	0.0%
Contributions from Restricted Revenues	8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS		(1,081,017,959.87)	1,081,017,959.87	0.00	(1,425,854,525.00)	1,425,854,525.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)		(1,056,776,134.87)	1,081,566,593.87	24,790,459.00	(1,423,036,142.00)	1,425,854,525.00	2,818,383.00	-88.6%

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



		Expenditures by Function Exst-un							
			20	22-23 Estimated Actual	s		2023-24 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	6,561,770,066.00	29,114,160.00	6,590,884,226.00	6,709,970,874.00	28,298,669.00	6,738,269,543.00	2.2%
2) Federal Revenue		8100-8299	15,240,499.00	2,123,479,666.28	2,138,720,165.28	1,906,761.00	1,838,612,264.00	1,840,519,025.00	-13.9%
3) Other State Revenue		8300-8599	106,657,392.00	2,543,168,697.17	2,649,826,089.17	106,864,107.00	1,571,148,224.00	1,678,012,331.00	-36.7%
4) Other Local Revenue		8600-8799	149,314,292.51	29,077,037.70	178,391,330.21	244,745,446.00	29,457,446.00	274,202,892.00	53.7%
5) TOTAL, REVENUES			6,832,982,249.51	4,724,839,561.15	11,557,821,810.66	7,063,487,188.00	3,467,516,603.00	10,531,003,791.00	-8.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		2,578,379,591.00	2,420,768,798.67	4,999,148,389.67	3,092,695,574.00	3,045,999,780.40	6,138,695,354.40	22.8%
2) Instruction - Related Services	2000-2999		1,040,220,813.00	761,163,194.55	1,801,384,007.55	1,352,136,662.00	583,512,191.78	1,935,648,853.78	7.5%
3) Pupil Services	3000-3999		442,421,680.00	457,095,244.33	899,516,924.33	632,095,837.00	322,823,477.83	954,919,314.83	6.2%
4) Ancillary Services	4000-4999		31,709,175.00	142,092,635.81	173,801,810.81	38,704,149.00	1,041,897,862.00	1,080,602,011.00	521.7%
5) Community Services	5000-5999		3,741,824.00	1,755,919.35	5,497,743.35	1,000,742.00	1,324,502.00	2,325,244.00	-57.7%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		509,006,724.77	346,001,324.04	855,008,048.81	292,775,575.00	151,030,161.22	443,805,736.22	-48.1%
8) Plant Services	8000-8999		643,044,530.00	338,934,770.09	981,979,300.09	742,278,488.00	331,362,047.08	1,073,640,535.08	9.3%
9) Other Outgo	9000-9999	Except 7600-				, ,, .,		,, ,, ,,	
	5000-5555	7699	10,832,582.00	332,710.00	11,165,292.00	10,578,824.00	0.00	10,578,824.00	-5.3%
10) TOTAL, EXPENDITURES			5,259,356,919.77	4,468,144,596.84	9,727,501,516.61	6,162,265,851.00	5,477,950,022.31	11,640,215,873.31	19.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,573,625,329.74	256,694,964.31	1,830,320,294.05	901,221,337.00	(2,010,433,419.31)	(1,109,212,082.31)	-160.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	40,374,212.00	633,810.00	41,008,022.00	30,000,000.00	0.00	30,000,000.00	-26.8%
b) Transfers Out		7600-7629	16,396,349.00	85,176.00	16,481,525.00	27,191,617.00	0.00	27,191,617.00	65.0%
2) Other Sources/Uses									
a) Sources		8930-8979	263,962.00	0.00	263,962.00	10,000.00	0.00	10,000.00	-96.2%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,081,017,959.87)	1,081,017,959.87	0.00	(1,425,854,525.00)	1,425,854,525.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,056,776,134.87)	1,081,566,593.87	24,790,459.00	(1,423,036,142.00)	1,425,854,525.00	2,818,383.00	-88.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			516,849,194.87	1,338,261,558.18	1,855,110,753.05	(521,814,805.00)	(584,578,894.31)	(1,106,393,699.31)	-159.6%
F. FUND BALANCE, RESERVES									
Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,850,561,197.18	549,533,474.26	3,400,094,671.44	3,336,633,677.05	1,842,622,439.31	5,179,256,116.36	52.3%
b) Audit Adjustments		9793	(72,800,003.00)	1,026,762.87	(71,773,240.13)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,777,761,194.18	550,560,237.13	3,328,321,431.31	3,336,633,677.05	1,842,622,439.31	5,179,256,116.36	55.6%
d) Other Restatements		9795	42,023,288.00	(46,199,356.00)	(4,176,068.00)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,819,784,482.18	504,360,881.13	3,324,145,363.31	3,336,633,677.05	1,842,622,439.31	5,179,256,116.36	55.8%
2) Ending Balance, June 30 (E + F1e)			3,336,633,677.05	1,842,622,439.31	5,179,256,116.36	2,814,818,872.05	1,258,043,545.00	4,072,862,417.05	-21.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,881,981.93	0.00	2,881,981.93	2,881,982.00	0.00	2,881,982.00	0.0%
Stores		9712	32,981,082.88	0.00	32,981,082.88	32,981,082.00	0.00	32,981,082.00	0.0%
Prepaid Items		9713	7,145,067.67	0.00	7,145,067.67	7,145,068.00	0.00	7,145,068.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,842,622,439.31	1,842,622,439.31	0.00	1,258,043,545.00	1,258,043,545.00	-31.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	2,192,346,087.00	0.00	2,192,346,087.00	1,972,783,012.00	0.00	1,972,783,012.00	-10.0%
d) Assigned Other Assignments (by Resource/Object)		9780	668,794,208.00	0.00	668,794,208.00	451,874,819.00	0.00	451,874,819.00	-32.4%
e) Unassigned/Unappropriated		9100	000,794,200.00	0.00	000,794,200.00	401,074,019.00	0.00	431,074,019.00	-32.4%
Reserve for Economic Uncertainties		9789	238,780,000.00	0.00	238,780,000.00	233,450,000.00	0.00	233,450,000.00	-2.2%
Unassigned/Unappropriated Amount		9790	193,705,249.57	0.00	193,705,249.57	113,702,909.05	0.00	113,702,909.05	-41.3%
Chassighes Shappropriated Amount		5.50	190,700,249.57	0.00	190,700,249.57	113,702,808.05	0.00	113,702,909.05	-41.3%

ATTACHMENT J Board of Education Report No. 293/22-23 Page 140416

Los Angeles Unified Los Angeles County Budget, July 1 General Fund Exhibit: Restricted Balance Detail

19 64733 0000000 Form 01 E8BFUHPXR4(2023-24)

Printed: 6/2/2023 6:00 PM

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	456,383,209.00	0.00
5810	Other Restricted Federal	2,435,656.60	2,848,850.00
6211	Literacy Coaches and Reading Specialists Grant Program	82,890,225.00	62,167,669.00
6230	California Clean Energy Jobs Act	245,482.00	0.00
6266	Educator Effectiveness, FY 2021-22	129,913,167.00	86,608,778.00
6332	CA Community Schools Partnership Act - Implementation Grant	2,037,456.56	2,724,721.00
6500	Special Education	1,577,375.15	0.00
6537	Special Ed: Learning Recovery Support	138,965.12	0.00
6547	Special Education Early Intervention Preschool Grant	32,521,312.78	0.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	252,177,045.00	252,177,045.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	10,691,152.93	0.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	56,897,108.00	56,897,108.00
7311	Classified School Employee Professional Development Block Grant	2,524,108.22	1,262,054.00
7412	A-G Access/Success Grant	30,551,404.00	20,367,603.00
7413	A-G Learning Loss Mitigation Grant	11,489,560.00	7,659,707.00
7425	Expanded Learning Opportunities (ELO) Grant	248,518.30	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	1,438,050.57	0.00
7435	Learning Recovery Emergency Block Grant	743,721,012.00	743,721,012.00
7810	Other Restricted State	3,263,413.00	3,263,413.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	0.00	1,992,659.00
9010	Other Restricted Local	21,478,218.08	16,352,926.00
Total, Restricted Balance		1,842,622,439.31	1,258,043,545.00

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

19 64733 0000000 Form 08 E8BFUHPXR4(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010- 8099	0.00	0.00	0.0%
2) Federal Revenue		8100- 8299	0.00	0.00	0.0%
3) Other State Revenue		8300- 8599	0.00	0.00	0.0%
4) Other Local Revenue		8600- 8799	36,864,565.91	24,314,216.00	-34.0%
5) TOTAL, REVENUES			36,864,565.91	24,314,216.00	-34.0%
B. EXPENDITURES					
1) Certificated Salaries		1000- 1999	0.00	0.00	0.0%
2) Classified Salaries		2000- 2999	0.00	0.00	0.0%
3) Employee Benefits		3000- 3999	0.00	0.00	0.0%
4) Books and Supplies		4000- 4999	27,790,322.84	18,775,934.00	-32.4%
5) Services and Other Operating Expenditures		5000- 5999	6,108,962.42	5,030,600.00	-17.7%
6) Capital Outlay		6000- 6999	358,713.44	225,657.00	-37.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100- 7299, 7400- 7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300- 7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			34,257,998.70	24,032,191.00	-87.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,606,567.21	282,025.00	-89.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900- 8929	0.00	0.00	0.0%
b) Transfers Out		7600- 7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930- 8979	0.00	0.00	0.0%
b) Uses		7630- 7699	0.00	0.00	0.0%
3) Contributions		8980- 8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,606,567.21	282,025.00	-89.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	48,109,151.54	50,715,718.75	5.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,109,151.54	50,715,718.75	5.4%

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

19 64733 0000000 Form 08 E8BFUHPXR4(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,109,151.54	50,715,718.75	5.4%
2) Ending Balance, June 30 (E + F1e)			50,715,718.75	50,997,743.75	0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	96,429.08	96,429.00	0.0%
Stores		9712	4,034,981.20	4,037,981.00	0.1%
Prepaid Items		9713	115,026.56	115,027.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	46,469,281.91	46,748,306.75	0.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	33,200,982.74		
c) in Revolving Cash Account		9130	96,429.08		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	14,354,078.00		
3) Accounts Receivable		9200	443,126.29		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	4,034,981.20		
7) Prepaid Expenditures		9330	115,026.56		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			52,244,623.87		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,528,905.12		
2) Due to Grantor Gov ernments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			1,528,905.12		

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Los Angeles Unified Los Angeles County

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

19 64733 0000000 Form 08 E8BFUHPXR4(2023-24)

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Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			50,715,718.75		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	36,864,565.91	24,314,216.00	-34.0%
TOTAL, REVENUES			36,864,565.91	24,314,216.00	-34.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS			3.33		
		3101-			
STRS		3102	0.00	0.00	0.0%
PERS		3201- 3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301- 3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401- 3402	0.00	0.00	0.0%
Unemployment Insurance		3501- 3502	0.00	0.00	0.0%
Workers' Compensation		3601- 3602	0.00	0.00	0.0%
OPEB, Allocated		3701- 3702	0.00	0.00	0.0%
OPEB, Active Employees		3751- 3752	0.00	0.00	0.0%
Other Employee Benefits		3901- 3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					

Los Angeles Unified Los Angeles County

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

19 64733 0000000 Form 08 E8BFUHPXR4(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Materials and Supplies		4300	27,790,322.84	18,775,934.00	-32.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			27,790,322.84	18,775,934.00	-32.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400- 5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	6,108,962.42	5,030,600.00	-17.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,108,962.42	5,030,600.00	-17.7%
CAPITAL OUTLAY					
Equipment		6400	358,713.44	225,657.00	-37.1%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			358,713.44	225,657.00	-37.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			34,257,998.70	24,032,191.00	-87.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of					
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

Los Angeles Unified Los Angeles County 19 64733 0000000 Form 08 E8BFUHPXR4(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a- b + c - d + e)			0.00	0.00	0.0%

Los Angeles Unified Los Angeles County

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

19 64733 0000000 Form 08 E8BFUHPXR4(2023-24)

	Function	Object	2022-23	2023-24	Percent
Description	Codes	Codes	Estimated Actuals	Budget	Difference
A. REVENUES					
1) LCFF Sources		8010- 8099	0.00	0.00	0.0%
2) Federal Revenue		8100- 8299	0.00	0.00	0.0%
3) Other State Revenue		8300- 8599	0.00	0.00	0.0%
4) Other Local Revenue		8600- 8799	36,864,565.91	24,314,216.00	-34.0%
5) TOTAL, REVENUES			36,864,565.91	24,314,216.00	-34.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		34,257,998.70	24,032,191.00	-29.8%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
		Except			
9) Other Outgo	9000-9999	7600- 7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES		7000	34,257,998.70	24,032,191.00	-29.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,606,567.21	282,025.00	-89.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900- 8929	0.00	0.00	0.0%
b) Transfers Out		7600- 7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930- 8979	0.00	0.00	0.0%
b) Uses		7630- 7699	0.00	0.00	0.0%
3) Contributions		8980- 8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,606,567.21	282,025.00	-89.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	48,109,151.54	50,715,718.75	5.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,109,151.54	50,715,718.75	5.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,109,151.54	50,715,718.75	5.4%
2) Ending Balance, June 30 (E + F1e)			50,715,718.75	50,997,743.75	0.6%
Components of Ending Fund Balance					

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

Los Angeles Unified Los Angeles County 19 64733 0000000 Form 08 E8BFUHPXR4(2023-24)

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
a) Nonspendable					
Revolving Cash		9711	96,429.08	96,429.00	0.0%
Stores		9712	4,034,981.20	4,037,981.00	0.1%
Prepaid Items		9713	115,026.56	115,027.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	46,469,281.91	46,748,306.75	0.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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Los Angeles Unified Los Angeles County

Budget, July 1 Student Activity Special Revenue Fund Exhibit: Restricted Balance Detail

19 64733 0000000 Form 08 E8BFUHPXR4(2023-24)

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
8210	Student Activity		
	Funds	46,469,281.91	46,748,306.75
Total, Restricted Balance		46,469,281.91	46,748,306.75

Budget, July 1 Adult Education Fund Expenditures by Object

Los Angeles Unified Los Angeles County

19 64733 0000000 Form 11 E8BFUHPXR4(2023-24)

					E8BFUHPXR4(2023-2
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	22,885,233.62	19,726,171.00	-13.8%
3) Other State Revenue		8300-8599	130,864,231.87	140,293,639.00	7.2%
4) Other Local Revenue		8600-8799	544,000.00	1,530,210.00	181.3%
5) TOTAL, REVENUES			154,293,465.49	161,550,020.00	4.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	60,962,214.93	63,217,857.00	3.7%
2) Classified Salaries		2000-2999	18,017,975.00	20,577,609.00	14.2%
3) Employ ee Benefits		3000-3999	36,048,520.07	41,312,322.00	14.69
4) Books and Supplies		4000-4999	7,567,606.63	21,674,443.00	186.49
5) Services and Other Operating Expenditures		5000-5999	15,442,276.00	15,793,779.00	2.39
6) Capital Outlay		6000-6999	673,653.00	0.00	-100.09
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	50,000.00	0.00	-100.09
8) Other Outgo - Transfers of Indirect Costs		7300-7399	4,826,158.00	3,989,050.00	-17.39
9) TOTAL, EXPENDITURES			143,588,403.63	166,565,060.00	16.09
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,705,061.86	(5,015,040.00)	-146.89
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	0.00	0.09
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,705,061.86	(5,015,040.00)	-146.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,609,634.64	42,311,847.00	33.9%
b) Audit Adjustments		9793	(2,849.50)	0.00	-100.09
c) As of July 1 - Audited (F1a + F1b)			31,606,785.14	42,311,847.00	33.99
d) Other Restatements		9795	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			31,606,785.14	42,311,847.00	33.99
2) Ending Balance, June 30 (E + F1e)			42,311,847.00	37,296,807.00	-11.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	16,500.00	16,500.00	0.09
Stores		9712	0.00	0.00	0.09
Prepaid Items		9713	0.00	0.00	0.09
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	48,030,023.00	45,990,639.00	-4.29
c) Committed			.,,	.,,	
Stabilization Arrangements		9750	0.00	0.00	0.09
Other Commitments		9760	0.00	0.00	0.09
d) Assigned					
Other Assignments		9780	5,588,427.00	2,612,771.00	-53.29
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(11,323,103.00)	(11,323,103.00)	0.09
G. ASSETS		0.00	(11,020,100.00)	(11,020,100.00)	0.07
1) Cash					
a) in County Treasury		9110	38,593,998.74		
The county Treasury The state of t		9111	(2,657,436.72)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	16,500.00		
		9135	0.00		
d) with Fiscal Agent/Trustee					
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	495,274.83		
Due from Grantor Government		9290	16,088,463.00		

Budget, July 1
Los Angeles Unified Adult Education Fund
Los Angeles County Expenditures by Object

19 64733 0000000 Form 11 E8BFUHPXR4(2023-24)

Los Angeles County	Expenditures by Ob	ject	E8BFUHPXR4			
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference	
5) Due from Other Funds		9310	0.00			
6) Stores		9320	0.00			
7) Prepaid Expenditures		9330	0.00			
8) Other Current Assets		9340	0.00			
9) Lease Receivable		9380	0.00			
10) TOTAL, ASSETS			52,536,799.85			
H. DEFERRED OUTFLOWS OF RESOURCES						
1) Deferred Outflows of Resources		9490	0.00			
2) TOTAL, DEFERRED OUTFLOWS			0.00			
I. LIABILITIES						
1) Accounts Payable		9500	2,845,779.85			
2) Due to Grantor Governments		9590	0.00			
3) Due to Other Funds		9610	0.00			
4) Current Loans		9640				
5) Unearned Revenue		9650	7,379,173.00			
6) TOTAL, LIABILITIES			10,224,952.85			
J. DEFERRED INFLOWS OF RESOURCES						
1) Deferred Inflows of Resources		9690	0.00			
2) TOTAL, DEFERRED INFLOWS			0.00			
K. FUND EQUITY						
(G10 + H2) - (I6 + J2)			42,311,847.00			
LCFF SOURCES						
LCFF Transfers						
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%	
LCFF/Rev enue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%	
TOTAL, LCFF SOURCES			0.00	0.00	0.0%	
FEDERAL REVENUE						
Interagency Contracts Between LEAs		8285	67,356.00	0.00	-100.0%	
Pass-Through Revenues from						
Federal Sources		8287	0.00	0.00	0.0%	
Career and Technical Education	3500-3599	8290	824,670.00	778,718.00	-5.6%	
All Other Federal Revenue	All Other	8290	21,993,207.62	18,947,453.00	-13.8%	
TOTAL, FEDERAL REVENUE			22,885,233.62	19,726,171.00	-13.8%	
OTHER STATE REVENUE						
Other State Apportionments						
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%	
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%	
Pass-Through Revenues from State Sources		8587	50,000.00	0.00	-100.0%	
Adult Education Program	6391	8590	119,419,352.00	129,019,966.00	8.0%	
All Other State Revenue	All Other	8590	11,394,879.87	11,273,673.00	-1.1%	
TOTAL, OTHER STATE REVENUE			130,864,231.87	140,293,639.00	7.2%	
OTHER LOCAL REVENUE						
Other Local Revenue						
Sales						
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%	
Leases and Rentals		8650	26,490.00	24,579.00	-7.2%	
Interest		8660	584,889.00	228,794.00	-60.9%	
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,504,327.00)	0.00	-100.0%	
Fees and Contracts						
Adult Education Fees		8671	190,356.00	316,470.00	66.3%	
Interagency Services		8677	0.00	0.00	0.0%	
Other Local Revenue						
All Other Local Revenue		8699	1,246,592.00	960,367.00	-23.0%	
Tuition		8710	0.00	0.00	0.0%	
TOTAL, OTHER LOCAL REVENUE			544,000.00	1,530,210.00	181.3%	
TOTAL, REVENUES		<u> </u>	154,293,465.49	161,550,020.00	4.7%	
CERTIFICATED SALARIES						
Certificated Teachers' Salaries		1100	36,356,945.84	38,879,778.00	6.9%	
Certificated Pupil Support Salaries		1200	3,174,397.00	2,977,254.00	-6.2%	
Certificated Supervisors' and Administrators' Salaries		1300	20,496,555.09	20,747,232.00	1.2%	

Budget, July 1 Adult Education Fund Expenditures by Object

Los Angeles Unified Los Angeles County 19 64733 0000000 Form 11 E8BFUHPXR4(2023-24)

Description Re	esource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CERTIFICATED SALARIES			60,962,214.93	63,217,857.00	3.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	656,292.00	1,161,354.00	77.0%
Classified Support Salaries		2200	7,167,578.00	7,135,055.00	-0.5%
Classified Supervisors' and Administrators' Salaries		2300	92,356.00	143,201.00	55.1%
Clerical, Technical and Office Salaries		2400	8,959,789.00	10,739,162.00	19.9%
Other Classified Salaries		2900	1,141,960.00	1,398,837.00	22.5%
TOTAL, CLASSIFIED SALARIES			18,017,975.00	20,577,609.00	14.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	10,425,813.30	11,866,720.00	13.8%
PERS		3201-3202	4,956,430.00	5,359,777.00	8.1%
OASDI/Medicare/Alternative		3301-3302	3,209,686.49	2,522,777.00	-21.4%
Health and Welfare Benefits		3401-3402	11,407,369.00	13,495,829.00	18.3%
Unemploy ment Insurance		3501-3502	329,265.82	42,717.00	-87.0%
Workers' Compensation		3601-3602	2,104,179.46	2,096,972.00	-0.3%
OPEB, Allocated		3701-3702	3,615,776.00	2,805,433.00	-22.4%
OPEB, Active Employees		3751-3752	0.00	3,122,097.00	New
Other Employ ee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			36,048,520.07	41,312,322.00	14.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	75.00	0.00	-100.0%
Books and Other Reference Materials		4200	582,750.00	915,466.00	57.1%
Materials and Supplies		4300	4,860,312.63	20,585,337.00	323.5%
Noncapitalized Equipment		4400	2,124,469.00	173,640.00	-91.8%
TOTAL, BOOKS AND SUPPLIES			7,567,606.63	21,674,443.00	186.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	193,165.00	173,250.00	-10.3%
Dues and Memberships		5300	34,480.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,288,148.00	3,121,921.00	-5.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	253,594.00	140,000.00	-44.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,428.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	8,507,249.00	11,633,684.00	36.8%
Communications		5900	3,161,212.00	724,924.00	-77.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,442,276.00	15,793,779.00	2.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	407,421.00	0.00	-100.0%
Equipment		6400	266,232.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			673,653.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	50,000.00	0.00	-100.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			50,000.00	0.00	-100.0%

Budget, July 1 Adult Education Fund Expenditures by Object

Los Angeles Unified Los Angeles County 19 64733 0000000 Form 11 E8BFUHPXR4(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	4,826,158.00	3,989,050.00	-17.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			4,826,158.00	3,989,050.00	-17.3%
TOTAL, EXPENDITURES			143,588,403.63	166,565,060.00	16.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Budget, July 1 Adult Education Fund Expenditures by Function

Los Angeles Unified Los Angeles County 19 64733 0000000 Form 11 E8BFUHPXR4(2023-24)

					E8BFUHPXR4(2023-24)
Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	22,885,233.62	19,726,171.00	-13.8%
3) Other State Revenue		8300-8599	130,864,231.87	140,293,639.00	7.2%
4) Other Local Revenue		8600-8799	544,000.00	1,530,210.00	181.3%
5) TOTAL, REVENUES			154,293,465.49	161,550,020.00	4.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		57,095,409.64	72,276,269.00	26.6%
2) Instruction - Related Services	2000-2999		56,681,391.61	63,745,091.00	12.5%
3) Pupil Services	3000-3999		4,718,654.00	5,815,809.00	23.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		4,826,158.00	3,989,050.00	-17.3%
8) Plant Services	8000-8999		20,216,790.38	20,738,841.00	2.6%
9) Other Outgo	9000-9999	Except 7600-7699	50,000.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			143,588,403.63	166,565,060.00	16.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			10,705,061.86	(5,015,040.00)	-146.8%
D. OTHER FINANCING SOURCES/USES			10,700,001.00	(0,010,040.00)	140.070
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		7000-7029	0.00	0.00	0.076
, and the second		8930-8979	0.00	0.00	0.00/
a) Sources					0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,705,061.86	(5,015,040.00)	-146.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,609,634.64	42,311,847.00	33.9%
b) Audit Adjustments		9793	(2,849.50)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			31,606,785.14	42,311,847.00	33.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,606,785.14	42,311,847.00	33.9%
2) Ending Balance, June 30 (E + F1e)			42,311,847.00	37,296,807.00	-11.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	16,500.00	16,500.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	48,030,023.00	45,990,639.00	-4.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	5,588,427.00	2,612,771.00	-53.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(11,323,103.00)	(11,323,103.00)	0.0%

ATTACHMENT J Board of Education Report No. 293/22-23 Page 23/25

Budget, July 1 Adult Education Fund Exhibit: Restricted Balance Detail

Los Angeles Unified Los Angeles County 19 64733 0000000 Form 11 E8BFUHPXR4(2023-24)

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
6371	CalWORKs for ROCP or Adult Education	2,039,384.00	0.00
6391	Adult Education Program	37,355,577.00	37,355,577.00
7810	Other Restricted State	8,635,062.00	8,635,062.00
Total, Restricted Balance		48,030,023.00	45,990,639.00

Budget, July 1 Child Development Fund Expenditures by Object

Los Angeles Unified Los Angeles County

19 64733 0000000 Form 12 E8BFUHPXR4(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.09
2) Federal Revenue		8100-8299	13,113,770.00	13,053,827.00	-0.5%
3) Other State Revenue		8300-8599	176,521,408.00	184,893,517.00	4.79
4) Other Local Revenue		8600-8799	1,258,040.18	2,672,548.00	112.4
5) TOTAL, REVENUES			190,893,218.18	200,619,892.00	5.19
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	50,950,032.79	49,284,732.00	-3.3
2) Classified Salaries		2000-2999	60,099,939.00	72,468,788.00	20.6
3) Employ ee Benefits		3000-3999	63,102,989.60	72,117,608.00	14.3
4) Books and Supplies		4000-4999	6,011,943.60	4,541,434.00	-24.5
5) Services and Other Operating Expenditures		5000-5999	4,619,416.00	1,159,387.00	-74.9
6) Capital Outlay		6000-6999	0.00	0.00	0.0
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	6,400.00	0.00	-100.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	7,999,864.00	6,850,866.00	-14.4
9) TOTAL, EXPENDITURES		7300-7399	192,790,584.99	206,422,815.00	7.1
			192,790,304.99	200,422,815.00	7.1
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,897,366.81)	(5,802,923.00)	205.8
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	794,474.00	1,500,342.00	88.8
b) Transfers Out		7600-7629	0.00	0.00	0.0
2) Other Sources/Uses					
a) Sources		8930-8979	36,317.00	0.00	-100.0
b) Uses		7630-7699	0.00	0.00	0.0
3) Contributions		8980-8999	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			830,791.00	1,500,342.00	80.6
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,066,575.81)	(4,302,581.00)	303.4
F. FUND BALANCE, RESERVES			, , ,	,,,,,,	
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,167,905.11	4,101,329.30	-20.6
b) Audit Adjustments		9793	0.00	0.00	0.0
		3730	5,167,905.11	4,101,329.30	-20.6
c) As of July 1 - Audited (F1a + F1b)		9795			
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			5,167,905.11	4,101,329.30	-20.6
2) Ending Balance, June 30 (E + F1e)			4,101,329.30	(201,251.70)	-104.9
Components of Ending Fund Balance					
a) Nonspendable					
Rev olving Cash		9711	0.00	0.00	0.0
Stores		9712	0.00	0.00	0.0
Prepaid Items		9713	0.00	0.00	0.0
All Others		9719	0.00	0.00	0.0
b) Restricted		9740	4,302,581.00	0.00	-100.0
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0
Other Commitments		9760	0.00	0.00	0.0
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0
Unassigned/Unappropriated Amount		9790	(201,251.70)	(201,251.70)	0.0
		3130	(201,201.70)	(201,231.70)	0.0
G. ASSETS					
1) Cash		0440	4 040 045 05		
a) in County Treasury		9110	4,843,845.96		
Fair Value Adjustment to Cash in County Treasury		9111	(266,440.32)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
10 H H A H B H		9140	0.00		
e) Collections Awaiting Deposit					
e) Collections Awaiting Deposit 2) Investments		9150	0.00		
			0.00 137,224.05		

Budget, July 1 Child Development Fund Expenditures by Object

Los Angeles Unified Los Angeles County 19 64733 0000000 Form 12 E8BFUHPXR4(2023-24)

					E8BFUHPXR4(2023
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			5,675,376.73		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	775,174.02		
2) Due to Grantor Governments		9590	774,873.41		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	24,000.00		
6) TOTAL, LIABILITIES			1,574,047.43		
DEFERRED INFLOWS OF RESOURCES			1,2,2		
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS		3030	0.00		
· · · · · · · · · · · · · · · · · · ·			0.00		
C. FUND EQUITY			4 404 000 00		
(G10 + H2) - (I6 + J2)			4,101,329.30		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.
Interagency Contracts Between LEAs		8285	0.00	0.00	0.
Title I, Part A, Basic	3010	8290	0.00	0.00	0.
All Other Federal Revenue	All Other	8290	13,113,770.00	13,053,827.00	-0.
TOTAL, FEDERAL REVENUE			13,113,770.00	13,053,827.00	-0.
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.
Child Development Apportionments		8530	0.00	0.00	0.
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.
State Preschool	6105	8590	175,123,788.00	184,893,517.00	5.
All Other State Revenue	All Other	8590	1,397,620.00	0.00	-100.
TOTAL, OTHER STATE REVENUE			176,521,408.00	184,893,517.00	4.
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.
Food Service Sales		8634	0.00	0.00	0.
Interest		8660	437,396.60	0.00	-100
Net Increase (Decrease) in the Fair Value of Investments		8662	509,500.40	0.00	-100
Fees and Contracts		0002	309,300.40	0.00	-100
		0070	0.500.00	0.050.040.00	40,400
Child Development Parent Fees		8673	6,563.00	2,658,048.00	40,400.
Interagency Services		8677	0.00	0.00	0.
All Other Fees and Contracts		8689	0.00	0.00	0.
Other Local Revenue					
All Other Local Revenue		8699	304,580.18	14,500.00	-95.
All Other Transfers In from All Others		8799	0.00	0.00	0.
TOTAL, OTHER LOCAL REVENUE			1,258,040.18	2,672,548.00	112.
OTAL, REVENUES			190,893,218.18	200,619,892.00	5
ERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	38,310,170.79	36,487,607.00	-4.
Certificated Pupil Support Salaries		1200	0.00	0.00	0
Certificated Supervisors' and Administrators' Salaries		1300	12,478,154.00	12,684,055.00	1
Other Certificated Salaries		1900	161,708.00	113,070.00	-30
TOTAL, CERTIFICATED SALARIES			50,950,032.79	49,284,732.00	-3
LASSIFIED SALARIES					
Classified Instructional Salaries		2100	46,427,447.00	56,659,348.00	22.
			1 .,,	,	
Classified Support Salaries		2200	8.168 244 00	9.679 968 00	18
Classified Support Salaries Classified Supervisors' and Administrators' Salaries		2200 2300	8,168,244.00 0.00	9,679,968.00	18. 0.

Budget, July 1 Child Development Fund Expenditures by Object

Los Angeles Unified Los Angeles County 19 64733 0000000 Form 12 E8BFUHPXR4(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Classified Salaries		2900	23,815.00	0.00	-100.0
TOTAL, CLASSIFIED SALARIES			60,099,939.00	72,468,788.00	20.6
EMPLOYEE BENEFITS					
STRS		3101-3102	9,140,998.49	9,414,111.00	3.0
PERS		3201-3202	13,570,421.00	17,471,969.00	28.8
OASDI/Medicare/Alternative		3301-3302	5,598,079.04	6,092,787.00	8.8
Health and Welfare Benefits		3401-3402	24,129,769.00	25,050,023.00	3.8
Unemploy ment Insurance		3501-3502	594,000.01	62,667.00	-89.5
Workers' Compensation		3601-3602	2,424,778.06	3,059,567.00	26.2
OPEB, Allocated		3701-3702	7,644,944.00	5,175,347.00	-32.3
OPEB, Active Employees		3751-3752	0.00	5,791,137.00	N
Other Employee Benefits		3901-3902	0.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS			63,102,989.60	72,117,608.00	14.3
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0
Books and Other Reference Materials		4200	36.00	0.00	-100.0
Materials and Supplies		4300	5,872,373.60	4,539,904.00	-22.7
Noncapitalized Equipment		4400	139,534.00	1,530.00	-98.9
Food		4700	0.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES			6,011,943.60	4,541,434.00	-24.
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0
Travel and Conferences		5200	145,487.00	87,625.00	-39.8
Dues and Memberships		5300	123,000.00	0.00	-100.0
Insurance		5400-5450	0.00	0.00	0.0
Operations and Housekeeping Services		5500	2,142,858.00	662,673.00	-69.
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	125,873.00	122,454.00	-2.1
Transfers of Direct Costs		5710	0.00	0.00	0.0
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0
Professional/Consulting Services and Operating Expenditures		5800	570,705.00	274,535.00	-51.9
Communications		5900	1,511,493.00	12,100.00	-99.2
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,619,416.00	1,159,387.00	-74.9
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0
Land Improvements		6170	0.00	0.00	0.0
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0
Equipment		6400	0.00	0.00	0.0
Equipment Replacement		6500	0.00	0.00	0.0
Lease Assets		6600	0.00	0.00	0.0
Subscription Assets		6700	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0
Debt Service					
Debt Service - Interest		7438	634.00	0.00	-100.0
Other Debt Service - Principal		7439	5,766.00	0.00	-100.
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,400.00	0.00	-100.
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	7,999,864.00	6,850,866.00	-14.
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			7,999,864.00	6,850,866.00	-14
TOTAL, EXPENDITURES			192,790,584.99	206,422,815.00	7.
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN		2011	70		
From: General Fund		8911	794,474.00	1,500,342.00	88.
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.
(a) TOTAL, INTERFUND TRANSFERS IN			794,474.00	1,500,342.00	88.
INTERFUND TRANSFERS OUT		7040			
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.

ATTACHMENT J Board of Education Report No. 293/22-23 Page 29026

Budget, July 1 Child Development Fund Expenditures by Object

Los Angeles Unified Los Angeles County 19 64733 0000000 Form 12 E8BFUHPXR4(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	36,317.00	0.00	-100.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			36,317.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			830,791.00	1,500,342.00	80.6%

Budget, July 1 Child Development Fund Expenditures by Function

Los Angeles Unified Los Angeles County 19 64733 0000000 Form 12 E8BFUHPXR4(2023-24)

					E8BFUHPXR4(2023-24)
Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,113,770.00	13,053,827.00	-0.5%
3) Other State Revenue		8300-8599	176,521,408.00	184,893,517.00	4.7%
4) Other Local Revenue		8600-8799	1,258,040.18	2,672,548.00	112.4%
5) TOTAL, REVENUES			190,893,218.18	200,619,892.00	5.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		137,950,968.18	154,709,362.00	12.1%
2) Instruction - Related Services	2000-2999		28,672,604.81	26,113,005.00	-8.9%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		7,999,864.00	6,850,866.00	-14.4%
8) Plant Services	8000-8999		18,160,748.00	18,749,582.00	3.2%
9) Other Outgo	9000-9999	Except 7600-7699	6,400.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			192,790,584.99	206,422,815.00	7.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,897,366.81)	(5,802,923.00)	205.8%
D. OTHER FINANCING SOURCES/USES			(1,037,300.01)	(3,002,923.00)	203.070
1) Interfund Transfers					
a) Transfers In		8900-8929	794,474.00	1,500,342.00	88.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses		1000-1023	0.00	0.00	0.070
a) Sources		8930-8979	36,317.00	0.00	-100.0%
		7630-7699	0.00	0.00	0.0%
b) Uses		8980-8999	0.00	0.00	
3) Contributions		0900-0999			0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			830,791.00	1,500,342.00	80.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,066,575.81)	(4,302,581.00)	303.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,167,905.11	4,101,329.30	-20.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,167,905.11	4,101,329.30	-20.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,167,905.11	4,101,329.30	-20.6%
2) Ending Balance, June 30 (E + F1e)			4,101,329.30	(201,251.70)	-104.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,302,581.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(201,251.70)	(201,251.70)	0.0%

ATTACHMENT J **Board of Education Report No. 293/22-23**

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

19 64733 0000000 Form 12 E8BFUHPXR4(2023-24)

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
5059	Child Development: ARP California State Preschool Program One- time Stipend	3,396,081.00	0.00
7810	Other Restricted State	906,500.00	0.00
Total, Restricted Balance		4,302,581.00	0.00

Los Angeles Unified Los Angeles County

Budget, July 1

Los Angeles Unified Cafeteria Special Revenue Fund

Los Angeles County Expenditures by Object

19 64733 0000000 Form 13 E8BFUHPXR4(2023-24)

Description					
	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0
2) Federal Revenue		8100-8299	372,334,222.00	321,744,463.00	-13.6
3) Other State Revenue		8300-8599	88,074,766.00	85,755,836.00	-2.6
4) Other Local Revenue		8600-8799	272,659.68	1,896,503.00	595.6
5) TOTAL, REVENUES			460,681,647.68	409,396,802.00	-11.1
3. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0
2) Classified Salaries		2000-2999	130,547,949.40	142,031,548.00	8.8
3) Employ ee Benefits		3000-3999	111,537,499.10	129,292,773.00	15.9
4) Books and Supplies		4000-4999	170,104,423.79	182,817,955.00	7.5
5) Services and Other Operating Expenditures		5000-5999	5,432,983.43	5,846,544.00	7.6
6) Capital Outlay		6000-6999	1,485,000.00	430,000.00	-71.0
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	11,137,516.16	9,199,030.00	-17.4
9) TOTAL, EXPENDITURES			430,245,371.88	469,617,850.00	9.2
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			30,436,275.80	(60,221,048.00)	-297.9
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0
b) Transfers Out		7600-7629	0.00	0.00	0.0
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.0
3) Contributions		8980-8999	0.00	0.00	0.0
		0300-0333	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES				-	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			30,436,275.80	(60,221,048.00)	-297.9
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	133,350,347.95	163,786,623.75	22.8
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			133,350,347.95	163,786,623.75	22.8
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			133,350,347.95	163,786,623.75	22.8
2) Ending Balance, June 30 (E + F1e)			163,786,623.75	103,565,575.75	-36.8
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0
Stores		9712	10,710,830.69	7,710,830.00	-28.0
Prepaid Items		9713	43,704.00	43,704.00	0.0
All Others		9719	0.00	0.00	0.0
		9740			
b) Restricted		9740	153,032,089.06	95,811,041.75	-37.4
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0
Other Commitments		9760	0.00	0.00	0.0
d) Assigned					
Other Assignments		9780	0.00	0.00	0.4
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0
G. ASSETS					
1) Cash					
a) in County Treasury		9110	93,932,303.85		
		9111	(4,615,303.88)		
Fair Value Adjustment to Cash in County Treasury		9120	2,529.82		
1) Fair Value Adjustment to Cash in County Treasury		9130	0.00		
Fair Value Adjustment to Cash in County Treasury Banks		9130 9135	0.00		
1) Fair Value Adjustment to Cash in County Treasury b) in Banks c) in Revolving Cash Account d) with Fiscal Agent/Trustee		9135	0.00		
1) Fair Value Adjustment to Cash in County Treasury b) in Banks c) in Revolving Cash Account d) with Fiscal Agent/Trustee e) Collections Awaiting Deposit		9135 9140	0.00 25,791.67		
1) Fair Value Adjustment to Cash in County Treasury b) in Banks c) in Revolving Cash Account d) with Fiscal Agent/Trustee		9135	0.00		

Budget, July 1 Cafeteria Special Revenue Fund Expenditures by Object

Los Angeles Unified Los Angeles County Page 3403152 19 64733 000000

19 64733 0000000	
Form 13	
E8BFUHPXR4(2023-24)	

					E8BFUHPXR4(2023-24
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	10,710,830.69		
7) Prepaid Expenditures		9330	43,704.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			179,638,858.48		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	14,905,588.69		
Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
		9640	0.00		
4) Current Loans			040.040.04		
5) Unearned Revenue		9650	946,646.04		
6) TOTAL, LIABILITIES			15,852,234.73		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY			400 700 000 75		
(G10 + H2) - (I6 + J2)			163,786,623.75		
FEDERAL REVENUE					
Child Nutrition Programs		8220	349,435,832.00	301,401,499.00	-13.7%
Donated Food Commodities		8221	22,896,611.00	20,270,907.00	-11.5%
All Other Federal Revenue		8290	1,779.00	72,057.00	3,950.4%
TOTAL, FEDERAL REVENUE			372,334,222.00	321,744,463.00	-13.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	88,074,766.00	85,755,836.00	-2.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			88,074,766.00	85,755,836.00	-2.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	637,188.00	827,078.00	29.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,395,057.00	1,069,425.00	-23.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,767,151.32)	0.00	-100.0%
Fees and Contracts		5552	(1,707,101.02)	0.00	100.070
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue		6077	0.00	0.00	0.076
		0000	7 500 00	0.00	400.00/
All Other Local Revenue		8699	7,566.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			272,659.68	1,896,503.00	595.6%
TOTAL, REVENUES			460,681,647.68	409,396,802.00	-11.1%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	123,329,300.78	132,947,933.00	7.8%
Classified Supervisors' and Administrators' Salaries		2300	390,178.78	487,333.00	24.9%
Clerical, Technical and Office Salaries		2400	6,828,469.84	8,577,453.00	25.6%
Other Classified Salaries		2900	0.00	18,829.00	New
TOTAL, CLASSIFIED SALARIES			130,547,949.40	142,031,548.00	8.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	32,752,524.99	37,904,218.00	15.7%
OASDI/Medicare/Alternative		3301-3302	10,067,019.51	10,868,169.00	8.0%
Health and Welfare Benefits		3401-3402	47,651,837.70	53,466,008.00	12.2%
Unemploy ment Insurance		3501-3502	1,939,463.50	72,736.00	-96.2%
Workers' Compensation		3601-3602	3,319,605.47	3,569,262.00	7.5%

Budget, July 1

Los Angeles Unified Cafeteria Special Revenue Fund

Los Angeles County Expenditures by Object

Page 340313 19 64733 0000000 Form 13

E8BFUHPXR4(2023-24) Percent Difference 2022-23 Estimated Description **Resource Codes Object Codes** 2023-24 Budget Actuals OPEB, Allocated 3701-3702 15,238,057.37 11,050,974.00 OPEB, Active Employees 3751-3752 568,990.56 2,072.5% 3901-3902 Other Employ ee Benefits 0.0% 15.9% 111,537,499.10 129,292,773.00 TOTAL, EMPLOYEE BENEFITS **BOOKS AND SUPPLIES** Books and Other Reference Materials 4200 0.0% 0.00 4300 8,705,960.55 10,464,087.00 20.2% Materials and Supplies Noncapitalized Equipment 4400 425.015.00 4,243,399.00 4700 160,973,448.24 168,110,469.00 Food 4.4% TOTAL, BOOKS AND SUPPLIES 170,104,423.79 182,817,955.00 7.5% SERVICES AND OTHER OPERATING EXPENDITURES Subagreements for Services 5100 0.00 0.00 0.0% 5200 300,852.91 20.8% Travel and Conferences 363,554.00 Dues and Memberships 5300 29,739.00 22,107.00 -25.7% 5400-5450 0.0% Insurance 0.00 0.00 Operations and Housekeeping Services 5500 433.245.55 459,434,00 6.0% 1.034.500.00 Rentals, Leases, Repairs, and Noncapitalized Improvements 5600 42.902.84 2.311.3% Transfers of Direct Costs 5710 0.00 0.00 0.0% Transfers of Direct Costs - Interfund 5750 0.00 0.00 0.0% Professional/Consulting Services and Operating Expenditures 5800 4.327.084.25 3,673,982.00 -15.1% Communications 5900 299.158.88 292.967.00 -2.1% TOTAL SERVICES AND OTHER OPERATING EXPENDITURES 5.432.983.43 5.846.544.00 7.6% CAPITAL OUTLAY Buildings and Improvements of Buildings 6200 0.00 0.00 0.0% Equipment 6400 1,485,000.00 0.00 -100.0% Equipment Replacement 6500 0.00 430,000.00 New Lease Assets 6600 0.00 0.00 0.0% Subscription Assets 6700 0.00 0.00 0.0% TOTAL, CAPITAL OUTLAY 1,485,000.00 430,000.00 -71.0% OTHER OUTGO (excluding Transfers of Indirect Costs) 7438 0.00 0.00 0.0% Debt Service - Interest Other Debt Service - Principal 7439 0.00 0.00 0.0% TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) 0.0% 0.00 0.00 OTHER OUTGO - TRANSFERS OF INDIRECT COSTS Transfers of Indirect Costs - Interfund 7350 11,137,516.16 9,199,030.00 -17.4% TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS 11,137,516.16 9,199,030.00 -17.4% TOTAL, EXPENDITURES 430,245,371.88 469,617,850.00 9.2% INTERFUND TRANSFERS INTERFUND TRANSFERS IN 8916 0.0% From: General Fund 0.00 0.00 8919 0.00 0.00 0.0% Other Authorized Interfund Transfers In (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 0.0% 0.00 0.00 OTHER SOURCES/USES SOURCES Other Sources 0.0% Transfers from Funds of Lapsed/Reorganized LEAs 8965 0.00 0.00 Long-Term Debt Proceeds Proceeds from Leases 8972 0.00 0.00 0.0% Proceeds from SBITAs 8974 0.0% 0.00 0.00 All Other Financing Sources 8979 0.00 0.00 0.0% (c) TOTAL, SOURCES 0.00 0.00 0.0%

Transfers of Funds from Lapsed/Reorganized LEAs

Contributions from Unrestricted Revenues

USES

All Other Financing Uses

(d) TOTAL, USES

CONTRIBUTIONS

7651

7699

8980

0.00

0.00

0.00

0.00

0.00

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ATTACHMENT J pard of Education Report No. 293/22-23

Board of Education Report No. 293/22-23 Page 3

Los Angeles Unified Los Angeles County Budget, July 1 Cafeteria Special Revenue Fund Expenditures by Object

19 64733 0000000 Form 13 E8BFUHPXR4(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Budget, July 1 Cafeteria Special Revenue Fund Expenditures by Function

Los Angeles Unified Los Angeles County 19 64733 0000000 Form 13 E8BFUHPXR4(2023-24)

					E8BFUHPXR4(2023-24)
Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	372,334,222.00	321,744,463.00	-13.6%
3) Other State Revenue		8300-8599	88,074,766.00	85,755,836.00	-2.6%
4) Other Local Revenue		8600-8799	272,659.68	1,896,503.00	595.6%
5) TOTAL, REVENUES			460,681,647.68	409,396,802.00	-11.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		411,487,501.20	457,054,527.00	11.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		11,137,516.16	9,199,030.00	-17.4%
8) Plant Services	8000-8999		7,620,354.52	3,364,293.00	-55.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES	0000 0000	2x00pt 7000 7000	430,245,371.88	469,617,850.00	9.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			30,436,275.80	(60,221,048.00)	-297.9%
D. OTHER FINANCING SOURCES/USES			25,125,2125	(00,000,000)	
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		7000 7020	0.00	0.00	0.070
a) Sources		8930-8979	0.00	0.00	0.0%
		7630-7699	0.00	0.00	0.0%
b) Uses		8980-8999	0.00	0.00	0.0%
3) Contributions		0900-0999			
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			30,436,275.80	(60,221,048.00)	-297.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		0704	400 050 047 05	400 700 000 75	00.00/
a) As of July 1 - Unaudited		9791	133,350,347.95	163,786,623.75	22.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			133,350,347.95	163,786,623.75	22.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			133,350,347.95	163,786,623.75	22.8%
2) Ending Balance, June 30 (E + F1e)			163,786,623.75	103,565,575.75	-36.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	10,710,830.69	7,710,830.00	-28.0%
Prepaid Items		9713	43,704.00	43,704.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	153,032,089.06	95,811,041.75	-37.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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Budget, July 1 Cafeteria Special Revenue Fund Exhibit: Restricted Balance Detail

Los Angeles Unified Los Angeles County 19 64733 0000000 Form 13 E8BFUHPXR4(2023-24)

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	107,291,100.83	80,286,933.52
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	23,334,846.80	7,815,992.80
5330	Child Nutrition: Summer Food Service Program Operations	21,397,378.43	7,708,115.43
7029	Child Nutrition: Food Service Staff Training Funds	1,008,763.00	0.00
Total, Restricted Balance		153,032,089.06	95,811,041.75

Budget, July 1 Building Fund Expenditures by Object

Los Angeles Unified Los Angeles County

19 64733 0000000 Form 21 E8BFUHPXR4(2023-24)

				E8BFUHPXR4(2023-24	
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0
2) Federal Revenue		8100-8299	0.00	0.00	0.0
3) Other State Revenue		8300-8599	0.00	0.00	0.0
4) Other Local Revenue		8600-8799	20,708,201.00	22,305,780.00	7.1
5) TOTAL, REVENUES			20,708,201.00	22,305,780.00	7.1
3. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0
2) Classified Salaries		2000-2999	48,042,173.00	53,950,836.00	12.
3) Employ ee Benefits		3000-3999	26,843,313.00	42,243,228.00	57.
4) Books and Supplies		4000-4999	5,708,637.00	1,931,317.00	-66.:
5) Services and Other Operating Expenditures		5000-5999	59,893,470.51	1,583,982.00	-97.
6) Capital Outlay		6000-6999	636,962,298.46	1,086,531,991.00	70.
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,248.00	0.00	-100.
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0
		1300-1399	777,452,139.97		52.6
9) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			777,452,139.97	1,186,241,354.00	52.0
INANCING SOURCES AND USES (A5 - B9)			(756,743,938.97)	(1,163,935,574.00)	53.
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	173,962,709.00	0.00	-100.
b) Transfers Out		7600-7629	45,871,673.00	0.00	-100.
2) Other Sources/Uses					
a) Sources		8930-8979	500,000,000.00	750,000,000.00	50.
b) Uses		7630-7699	0.00	0.00	0.
3) Contributions		8980-8999	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			628,091,036.00	750,000,000.00	19.4
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(128,652,902.97)	(413,935,574.00)	221.7
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,362,509,289.17	1,196,540,712.00	-12.3
b) Audit Adjustments		9793	(37,315,674.20)	0.00	-100.
		3733			
c) As of July 1 - Audited (F1a + F1b)		0705	1,325,193,614.97	1,196,540,712.00	-9.7
d) Other Restatements		9795	0.00	0.00	0.
e) Adjusted Beginning Balance (F1c + F1d)			1,325,193,614.97	1,196,540,712.00	-9.7
2) Ending Balance, June 30 (E + F1e)			1,196,540,712.00	782,605,138.00	-34.0
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	500,000.00	500,000.00	0.0
Stores		9712	0.00	0.00	0.0
Prepaid Items		9713	107,414.00	107,414.00	0.
All Others		9719	0.00	0.00	0.0
b) Restricted		9740	1,186,052,412.00	772,507,246.00	-34.
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0
Other Commitments		9760	0.00	0.00	0.0
		5760	0.00	0.00	0.
d) Assigned Other Assignments		0700	0.000.000.00	0.400.470.00	
Other Assignments		9780	9,880,886.00	9,490,478.00	-4.
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.
S. ASSETS					
1) Cash					
		9110	1,407,659,815.75		
a) in County Treasury		9111	(85,623,410.00)		
a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury					
		9120	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9120 9130	0.00 500,000.00		
1) Fair Value Adjustment to Cash in County Treasury b) in Banks c) in Revolving Cash Account					
1) Fair Value Adjustment to Cash in County Treasury b) in Banks c) in Revolving Cash Account d) with Fiscal Agent/Trustee		9130 9135	500,000.00 0.00		
1) Fair Value Adjustment to Cash in County Treasury b) in Banks c) in Revolving Cash Account		9130	500,000.00		

Budget, July 1 Building Fund Expenditures by Object

Los Angeles Unified Los Angeles County 19 64733 0000000 Form 21 E8BFUHPXR4(2023-24)

Los Aligeres County	Experiuntales by Object			E8BFUHPXR4(2023-2		
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference	
4) Due from Grantor Government		9290	0.00			
5) Due from Other Funds		9310	0.00			
6) Stores		9320	0.00			
7) Prepaid Expenditures		9330	107,414.00			
8) Other Current Assets		9340	0.00			
9) Lease Receivable		9380	126,923.00			
10) TOTAL, ASSETS			1,334,958,717.00			
H. DEFERRED OUTFLOWS OF RESOURCES						
1) Deferred Outflows of Resources		9490	0.00			
2) TOTAL, DEFERRED OUTFLOWS			0.00			
I. LIABILITIES						
1) Accounts Payable		9500	138,291,082.00			
2) Due to Grantor Governments		9590	0.00			
3) Due to Other Funds		9610	0.00			
4) Current Loans		9640	0.00			
5) Unearned Revenue		9650	0.00			
6) TOTAL, LIABILITIES			138,291,082.00			
J. DEFERRED INFLOWS OF RESOURCES						
1) Deferred Inflows of Resources		9690	126,923.00			
2) TOTAL, DEFERRED INFLOWS			126,923.00			
K. FUND EQUITY						
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			1,196,540,712.00			
FEDERAL REVENUE						
FEMA		8281	0.00	0.00	0.0%	
All Other Federal Revenue		8290	0.00	0.00	0.0%	
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%	
OTHER STATE REVENUE						
Tax Relief Subventions						
Restricted Levies - Other						
Homeowners' Exemptions		8575	0.00	0.00	0.0%	
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%	
All Other State Revenue		8590	0.00	0.00	0.0%	
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%	
OTHER LOCAL REVENUE						
Other Local Revenue						
County and District Taxes						
Other Restricted Levies						
Secured Roll		8615	0.00	0.00	0.0%	
Unsecured Roll		8616	0.00	0.00	0.0%	
Prior Years' Taxes		8617	0.00	0.00	0.0%	
Supplemental Taxes		8618	0.00	0.00	0.0%	
Non-Ad Valorem Taxes		0010	0.00	0.00	0.076	
		0004	0.00	0.00	0.00/	
Parcel Taxes		8621	0.00	0.00	0.0%	
Other		8622	0.00	0.00	0.0%	
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%	
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%	
Sales						
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%	
Leases and Rentals		8650	1,072,577.00	850,000.00	-20.8%	
Interest		8660	41,295,187.00	21,455,780.00	-48.0%	
Net Increase (Decrease) in the Fair Value of Investments		8662	(21,664,563.00)	0.00	-100.0%	
Other Local Revenue						
All Other Local Revenue		8699	5,000.00	0.00	-100.0%	
All Other Transfers In from All Others		8799	0.00	0.00	0.0%	
TOTAL, OTHER LOCAL REVENUE			20,708,201.00	22,305,780.00	7.7%	
TOTAL, REVENUES			20,708,201.00	22,305,780.00	7.7%	
CLASSIFIED SALARIES						
Classified Support Salaries		2200	16,161,332.00	600,362.00	-96.3%	
Classified Supervisors' and Administrators' Salaries		2300	8,001,720.00	12,923,077.00	61.5%	
Clerical, Technical and Office Salaries		2400	23,879,121.00	40,427,397.00	69.3%	
			1			

Los Angeles Unified Los Angeles County Budget, July 1 Building Fund Expenditures by Object

19 64733 0000000 Form 21 E8BFUHPXR4(2023-24)

			E8BFUHPXR4(202			
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference	
TOTAL, CLASSIFIED SALARIES			48,042,173.00	53,950,836.00	12.3%	
EMPLOYEE BENEFITS						
STRS		3101-3102	24,732.00	0.00	-100.0%	
PERS		3201-3202	12,280,881.00	14,493,850.00	18.0%	
OASDI/Medicare/Alternative		3301-3302	4,130,124.00	4,124,848.00	-0.1%	
Health and Welfare Benefits		3401-3402	6,568,197.00	17,203,729.00	161.9%	
Unemploy ment Insurance		3501-3502	280,968.00	28,250.00	-89.9%	
Workers' Compensation		3601-3602	1,476,098.00	1,355,789.00	-8.2%	
OPEB, Allocated		3701-3702	2,081,448.00	1,770,081.00	-15.0%	
OPEB, Active Employees		3751-3752	0.00	3,266,681.00	Nev	
Other Employ ee Benefits		3901-3902	865.00	0.00	-100.09	
TOTAL, EMPLOYEE BENEFITS			26,843,313.00	42,243,228.00	57.49	
BOOKS AND SUPPLIES						
Books and Other Reference Materials		4200	0.00	0.00	0.09	
Materials and Supplies		4300	5,492,574.00	1,931,317.00	-64.89	
Noncapitalized Equipment		4400	216,063.00	0.00	-100.09	
TOTAL, BOOKS AND SUPPLIES			5,708,637.00	1,931,317.00	-66.2%	
SERVICES AND OTHER OPERATING EXPENDITURES						
Subagreements for Services		5100	0.00	0.00	0.09	
Travel and Conferences		5200	465,350.00	0.00	-100.09	
Insurance		5400-5450	0.00	0.00	0.0	
Operations and Housekeeping Services		5500	2,951.00	0.00	-100.09	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	19,603.00	0.00	-100.09	
Transfers of Direct Costs		5710	0.00	0.00	0.09	
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0	
Professional/Consulting Services and Operating Expenditures		5800	59,301,691.51	1,583,982.00	-97.39	
Communications		5900	103,875.00	0.00	-100.09	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			59,893,470.51	1,583,982.00	-97.49	
CAPITAL OUTLAY						
Land		6100	5,700.00	0.00	-100.09	
Land Improvements		6170	8,118.00	0.00	-100.09	
Buildings and Improvements of Buildings		6200	573,405,181.25	1,086,531,991.00	89.59	
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.09	
Equipment		6400	63,543,299.21	0.00	-100.09	
Equipment Replacement		6500	0.00	0.00	0.09	
Lease Assets		6600	0.00	0.00	0.09	
Subscription Assets		6700	0.00	0.00	0.09	
TOTAL, CAPITAL OUTLAY			636,962,298.46	1,086,531,991.00	70.69	
OTHER OUTGO (excluding Transfers of Indirect Costs)						
Other Transfers Out						
All Other Transfers Out to All Others		7299	0.00	0.00	0.09	
Debt Service						
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.09	
Debt Service - Interest		7438	15.00	0.00	-100.09	
Other Debt Service - Principal		7439	2,233.00	0.00	-100.09	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,248.00	0.00	-100.09	
TOTAL, EXPENDITURES			777,452,139.97	1,186,241,354.00	52.6%	
INTERFUND TRANSFERS						
INTERFUND TRANSFERS IN						
Other Authorized Interfund Transfers In		8919	173,962,709.00	0.00	-100.09	
(a) TOTAL, INTERFUND TRANSFERS IN			173,962,709.00	0.00	-100.09	
INTERFUND TRANSFERS OUT						
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	14,329,451.00	0.00	-100.09	
Other Authorized Interfund Transfers Out		7619	31,542,222.00	0.00	-100.0	
(b) TOTAL, INTERFUND TRANSFERS OUT			45,871,673.00	0.00	-100.0	
OTHER SOURCES/USES			.,,			
SOURCES						
Proceeds						
Proceeds from Sale of Bonds		8951	500,000,000.00	750,000,000.00	50.0	
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0	
Other Sources		5555	0.00	0.00	0.0	
		8961	0.00	0.00	0.0	
County School Bldg Aid		0901	0.00	0.00	0.0	

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ATTACHMENT J

Board of Education Report No. 293/22-23 Page 440216

Los Angeles Unified Los Angeles County

Budget, July 1 Building Fund Expenditures by Object

19 64733 0000000 Form 21 E8BFUHPXR4(2023-24)

Description	Resource Codes	e Codes Object Codes 2022-23 Estimated Actuals 2023-24 But		2023-24 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			500,000,000.00	750,000,000.00	50.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			628,091,036.00	750,000,000.00	19.4%

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Budget, July 1 Building Fund Expenditures by Function

Los Angeles Unified Los Angeles County 19 64733 0000000 Form 21 E8BFUHPXR4(2023-24)

				E8BFUHPXR4(2023-24	
Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,708,201.00	22,305,780.00	7.7%
5) TOTAL, REVENUES			20,708,201.00	22,305,780.00	7.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		769,306,679.60	1,186,241,354.00	54.2%
9) Other Outgo	9000-9999	Except 7600-7699	8,145,460.37	0.00	-100.0%
10) TOTAL, EXPENDITURES	9000-9999	Ехсері 7600-7699			-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			777,452,139.97 (756,743,938.97)	1,186,241,354.00	53.8%
FINANCING SOURCES AND USES(A5 -B10) D. OTHER FINANCING SOURCES/USES			(756,743,936.97)	(1,163,935,574.00)	53.6%
1) Interfund Transfers					
a) Transfers In		8900-8929	173,962,709.00	0.00	-100.0%
b) Transfers Out		7600-7629	45,871,673.00	0.00	-100.0%
2) Other Sources/Uses		1000-1023	45,671,075.00	0.00	-100.070
a) Sources		8930-8979	500,000,000.00	750,000,000.00	50.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			628,091,036.00	750,000,000.00	19.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(128,652,902.97)	(413,935,574.00)	221.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,362,509,289.17	1,196,540,712.00	-12.2%
b) Audit Adjustments		9793	(37,315,674.20)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,325,193,614.97	1,196,540,712.00	-9.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,325,193,614.97	1,196,540,712.00	-9.7%
2) Ending Balance, June 30 (E + F1e)			1,196,540,712.00	782,605,138.00	-34.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	500,000.00	500,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	107,414.00	107,414.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,186,052,412.00	772,507,246.00	-34.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	9,880,886.00	9,490,478.00	-4.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

ATTACHMENT J
Board of Education Report No. 293/22-23
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Budget, July 1 Building Fund Exhibit: Restricted Balance Detail

Los Angeles Unified Los Angeles County 19 64733 0000000 Form 21 E8BFUHPXR4(2023-24)

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	1,186,052,412.00	772.507.246.00
Total, Restricted Balance		1,186,052,412.00	

Budget, July 1 Capital Facilities Fund Expenditures by Object

Los Angeles Unified Los Angeles County

19 64733 0000000 Form 25 E8BFUHPXR4(2023-24)

Los Angeles County	Expenditures by C		E8BFUHPXR4(20:			
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference	
A. REVENUES						
1) LCFF Sources		8010-8099	0.00	0.00	0.0%	
2) Federal Revenue		8100-8299	0.00	0.00	0.0%	
3) Other State Revenue		8300-8599	0.00	0.00	0.0%	
4) Other Local Revenue		8600-8799	102,889,036.00	112,130,000.00	9.0%	
5) TOTAL, REVENUES			102,889,036.00	112,130,000.00	9.0%	
B. EXPENDITURES						
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%	
2) Classified Salaries		2000-2999	473,707.00	659,305.00	39.2%	
3) Employ ee Benefits		3000-3999	268,704.00	331,052.00	23.2%	
4) Books and Supplies		4000-4999	823.20	87,306.00	10,505.7%	
5) Services and Other Operating Expenditures		5000-5999	1,475,320.00	31,478,178.00	2,033.7%	
6) Capital Outlay		6000-6999	102,908,817.00	91,419,013.00	-11.2%	
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%	
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%	
9) TOTAL, EXPENDITURES			105,127,371.20	123,974,854.00	17.9%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,238,335.20)	(11,844,854.00)	429.2%	
D. OTHER FINANCING SOURCES/USES						
1) Interfund Transfers						
a) Transfers In		8900-8929	0.00	0.00	0.0%	
b) Transfers Out		7600-7629	0.00	0.00	0.0%	
2) Other Sources/Uses						
a) Sources		8930-8979	0.00	0.00	0.0%	
b) Uses		7630-7699	0.00	0.00	0.0%	
3) Contributions		8980-8999	0.00	0.00	0.0%	
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,238,335.20)	(11,844,854.00)	429.2%	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance		0704	74 500 400 00	05 475 040 00	0.00/	
a) As of July 1 - Unaudited		9791 9793	71,583,132.00	65,175,348.00	-9.0%	
b) Audit Adjustments		9793	(4,169,448.80)	0.00	-100.0%	
c) As of July 1 - Audited (F1a + F1b) d) Other Restatements		9795	67,413,683.20	65,175,348.00	-3.3%	
		9795	0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)			67,413,683.20 65,175,348.00	65,175,348.00 53,330,494.00	-3.3% -18.2%	
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			05,175,346.00	55,550,494.00	-10.2/0	
a) Nonspendable						
Revolving Cash		9711	0.00	0.00	0.0%	
Stores		9712	0.00	0.00	0.0%	
Prepaid Items		9713	0.00	0.00	0.0%	
All Others		9719	0.00	0.00	0.0%	
b) Restricted		9740	65,175,348.00	53,330,494.00	-18.2%	
c) Committed		0.10	55,175,515.55	55,555, 15 1.55	10.270	
Stabilization Arrangements		9750	0.00	0.00	0.0%	
Other Commitments		9760	0.00	0.00	0.0%	
d) Assigned			1.30	2.20	2.070	
Other Assignments		9780	0.00	0.00	0.0%	
e) Unassigned/Unappropriated						
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%	
G. ASSETS						
1) Cash						
a) in County Treasury		9110	71,293,900.00			
Fair Value Adjustment to Cash in County Treasury		9111	(3,831,140.00)			
b) in Banks		9120	172.00			
c) in Revolving Cash Account		9130	0.00			
d) with Fiscal Agent/Trustee		9135	0.00			
		9140	0.00	I		
e) Collections Awaiting Deposit 2) Investments		9140 9150	0.00			

Budget, July 1 Capital Facilities Fund Expenditures by Object

Los Angeles Unified Los Angeles County 19 64733 0000000 Form 25 E8BFUHPXR4(2023-24)

					E8BFUHPXR4(2023-24)
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			75,364,181.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Pay able		9500	10,188,833.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			10,188,833.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			65,175,348.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,829,936.00	1,450,000.00	-20.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(973,900.00)	0.00	-100.0%
Fees and Contracts			(3.2,222.30)	2.00	.22.070
Mitigation/Developer Fees		8681	102,033,000.00	110,680,000.00	8.5%
Other Local Revenue		555.	.52,555,550.50		3.570
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	102,889,036.00	112,130,000.00	9.0%
TOTAL, REVENUES			102,889,036.00	112,130,000.00	9.0%
CERTIFICATED SALARIES			102,003,000.00	. 12, 150,000.00	3.0 //
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES		1900	0.00	0.00	0.0%
			0.00	0.00	0.0%
CLASSIFIED SALARIES		2000	40.500.00		100.55
Classified Support Salaries		2200	13,569.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	115,849.00	126,165.00	8.9%
Clerical, Technical and Office Salaries		2400	344,289.00	527,062.00	53.1%
Other Classified Salaries		2900	0.00	6,078.00	New

Budget, July 1 Capital Facilities Fund Expenditures by Object

Los Angeles Unified Los Angeles County 19 64733 0000000 Form 25 E8BFUHPXR4(2023-24)

•			E8BFUHPXR4(2023-:			
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference	
TOTAL, CLASSIFIED SALARIES			473,707.00	659,305.00	39.2%	
EMPLOYEE BENEFITS						
STRS		3101-3102	0.00	0.00	0.0%	
PERS		3201-3202	119,828.00	174,287.00	45.4%	
OASDI/Medicare/Alternative		3301-3302	34,475.00	50,306.00	45.9%	
Health and Welfare Benefits		3401-3402	75,395.00	57,471.00	-23.8%	
Unemploy ment Insurance		3501-3502	2,353.00	338.00	-85.6%	
Workers' Compensation		3601-3602	12,312.00	16,568.00	34.6%	
OPEB, Allocated		3701-3702	24,341.00	12,618.00	-48.2%	
OPEB, Active Employees		3751-3752	0.00	19,464.00	Nev	
Other Employ ee Benefits		3901-3902	0.00	0.00	0.0%	
TOTAL, EMPLOYEE BENEFITS			268,704.00	331,052.00	23.2%	
BOOKS AND SUPPLIES						
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%	
Books and Other Reference Materials		4200	0.00	0.00	0.0%	
Materials and Supplies		4300	823.20	87,306.00	10,505.7%	
Noncapitalized Equipment		4400	0.00	0.00	0.0%	
TOTAL, BOOKS AND SUPPLIES			823.20	87,306.00	10,505.7%	
SERVICES AND OTHER OPERATING EXPENDITURES			525.20	2.,000.00	. 0,000.7 //	
Subagreements for Services		5100	0.00	0.00	0.0%	
Travel and Conferences		5200	121.00	1,300.00	974.4%	
Insurance		5400-5450	0.00	0.00	0.0%	
		5500	0.00	0.00	0.0%	
Operations and Housekeeping Services		5600	0.00	252,690.00		
Rentals, Leases, Repairs, and Noncapitalized Improvements					Nev	
Transfers of Direct Costs		5710	0.00	0.00	0.0%	
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%	
Professional/Consulting Services and Operating Expenditures		5800	1,475,199.00	31,223,788.00	2,016.6%	
Communications		5900	0.00	400.00	Nev	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,475,320.00	31,478,178.00	2,033.7%	
CAPITAL OUTLAY						
Land		6100	0.00	0.00	0.0%	
Land Improvements		6170	0.00	0.00	0.0%	
Buildings and Improvements of Buildings		6200	102,908,411.00	91,407,369.00	-11.2%	
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%	
Equipment		6400	406.00	11,644.00	2,768.0%	
Equipment Replacement		6500	0.00	0.00	0.0%	
Lease Assets		6600	0.00	0.00	0.0%	
Subscription Assets		6700	0.00	0.00	0.0%	
TOTAL, CAPITAL OUTLAY			102,908,817.00	91,419,013.00	-11.2%	
OTHER OUTGO (excluding Transfers of Indirect Costs)						
Other Transfers Out						
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%	
Debt Service						
Debt Service - Interest		7438	0.00	0.00	0.0%	
Other Debt Service - Principal		7439	0.00	0.00	0.0%	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%	
TOTAL, EXPENDITURES			105,127,371.20	123,974,854.00	17.9%	
INTERFUND TRANSFERS						
INTERFUND TRANSFERS IN						
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%	
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%	
INTERFUND TRANSFERS OUT						
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%	
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%	
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%	
OTHER SOURCES/USES			5.50	0.30	0.07	
SOURCES						
Proceeds						
		8953	0.00	0.00	0.0%	
Proceeds from Disposal of Capital Assets		0953	0.00	0.00	0.0%	
Other Sources		2005	0.55	2.2-		
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.09	
Long-Term Debt Proceeds			1			

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Board of Education Report No. 293/22-23 Page 470416

Los Angeles Unified Los Angeles County

Budget, July 1 Capital Facilities Fund Expenditures by Object

19 64733 0000000 Form 25 E8BFUHPXR4(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Budget, July 1 Capital Facilities Fund Expenditures by Function

Los Angeles Unified Los Angeles County 19 64733 0000000 Form 25 E8BFUHPXR4(2023-24)

			T	E8BFUHPXR4(2023-24)	
Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	102,889,036.00	112,130,000.00	9.0%
5) TOTAL, REVENUES			102,889,036.00	112,130,000.00	9.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,566,877.00	2,464,219.00	57.3%
8) Plant Services	8000-8999		103,560,494.20	121,510,635.00	17.3%
		Fugent 7600 7600			
9) Other Outgo	9000-9999	Except 7600-7699	0.00 105,127,371.20	0.00	0.0%
10) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER				123,974,854.00	17.9%
FINANCING SOURCES AND USES(A5 -B10) D. OTHER FINANCING SOURCES/USES			(2,238,335.20)	(11,844,854.00)	429.2%
1) Interfund Transfers					
		9000 9020	0.00	0.00	0.00/
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(2,238,335.20)	(11,844,854.00)	429.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	71,583,132.00	65,175,348.00	-9.0%
b) Audit Adjustments		9793	(4,169,448.80)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			67,413,683.20	65,175,348.00	-3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			67,413,683.20	65,175,348.00	-3.3%
2) Ending Balance, June 30 (E + F1e)			65,175,348.00	53,330,494.00	-18.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	65,175,348.00	53,330,494.00	-18.2%
c) Committed		- · · · -	,,	,555, 15 1150	.5.270
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
		3700	0.00	0.00	0.0%
d) Assigned Other Assignments (by Reserves (Object)		0700	0.00	0.00	0.004
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%

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

Los Angeles Unified Los Angeles County 19 64733 0000000 Form 25 E8BFUHPXR4(2023-24)

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	65,175,348.00	53,330,494.00
Total, Restricted Balance		65,175,348.00	53,330,494.00

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

Los Angeles Unified Los Angeles County

19 64733 0000000 Form 30 E8BFUHPXR4(2023-24)

	E8B				
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	120,396.50	0.00	-100.0%
5) TOTAL, REVENUES			120,396.50	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employ ee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	5,854,607.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	5,854,607.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			120,396.50	(5,854,607.00)	-4,962.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			120,396.50	(5,854,607.00)	-4,962.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,734,210.50	5,854,607.00	2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,734,210.50	5,854,607.00	2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,734,210.50	5,854,607.00	2.1%
2) Ending Balance, June 30 (E + F1e)			5,854,607.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Rev olv ing Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,854,607.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,557,959.00		
Fair Value Adjustment to Cash in County Treasury		9111	(730,218.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	103,942.00		
-,		0200	1 .55,042.50	I	I

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

19 64733 0000000 Form 30 E8BFUHPXR4(2023-24)

				E8BFUHPXR4(2023-24)
Description Reso	urce Codes Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government	9290	0.00		
5) Due from Other Funds	9310	0.00		
6) Stores	9320	0.00		
7) Prepaid Expenditures	9330	0.00		
8) Other Current Assets	9340	0.00		
9) Lease Receiv able	9380	0.00		
10) TOTAL, ASSETS		11,931,683.00		
H. DEFERRED OUTFLOWS OF RESOURCES				
1) Deferred Outflows of Resources	9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS		0.00		
I. LIABILITIES				
1) Accounts Pay able	9500	6,077,076.00		
2) Due to Grantor Governments	9590	0.00		
3) Due to Other Funds	9610	0.00		
4) Current Loans	9640	0.00		
5) Unearned Revenue	9650	0.00		
6) TOTAL, LIABILITIES		6,077,076.00		
J. DEFERRED INFLOWS OF RESOURCES				
1) Deferred Inflows of Resources	9690	0.00		
2) TOTAL, DEFERRED INFLOWS		0.00		
K. FUND EQUITY				
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)		5,854,607.00		
FEDERAL REVENUE				
All Other Federal Revenue	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE		0.00	0.00	0.0%
OTHER STATE REVENUE				
School Facilities Apportionments	8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources	8587	0.00	0.00	0.0%
All Other State Revenue	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE		0.00	0.00	0.0%
OTHER LOCAL REVENUE				
Other Local Revenue				
Sales				
Sale of Equipment/Supplies	8631	0.00	0.00	0.0%
Leases and Rentals	8650	0.00	0.00	0.0%
Interest	8660	342,063.50	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments	8662	(221,667.00)	0.00	-100.0%
Other Local Revenue				
All Other Local Revenue	8699	0.00	0.00	0.0%
All Other Transfers In from All Others	8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		120,396.50	0.00	-100.0%
TOTAL, REVENUES		120,396.50	0.00	-100.0%
CLASSIFIED SALARIES				
Classified Support Salaries	2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400	0.00	0.00	0.0%
Other Classified Salaries	2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.0%
EMPLOYEE BENEFITS				
STRS	3101-3102	0.00	0.00	0.0%
PERS	3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402	0.00	0.00	0.0%
Unemployment Insurance	3501-3502	0.00	0.00	0.0%
Workers' Compensation	3601-3602	0.00	0.00	0.0%
OPEB, Allocated	3701-3702	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752	0.00	0.00	0.0%
Other Employ ee Benefits	3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	0.0%
BOOKS AND SUPPLIES				
Books and Other Reference Materials	4200	0.00	0.00	0.0%

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

19 64733 0000000 Form 30 E8BFUHPXR4(2023-24)

					E8BFUHPXR4(2023-24	
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference	
Materials and Supplies		4300	0.00	0.00	0.0	
Noncapitalized Equipment		4400	0.00	0.00	0.0	
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0	
SERVICES AND OTHER OPERATING EXPENDITURES						
Subagreements for Services		5100	0.00	0.00	0.0	
Travel and Conferences		5200	0.00	0.00	0.0	
Insurance		5400-5450	0.00	0.00	0.0	
Operations and Housekeeping Services		5500	0.00	0.00	0.0	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0	
Transfers of Direct Costs		5710	0.00	0.00	0.0	
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0	
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0	
Communications		5900	0.00	0.00	0.0	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		0000	0.00	0.00	0.0	
			0.00	0.00	0.0	
CAPITAL OUTLAY		0400	0.00	0.00	0.4	
Land		6100	0.00	0.00	0.0	
Land Improvements		6170	0.00	0.00	0.0	
Buildings and Improvements of Buildings		6200	0.00	5,854,607.00	N	
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.	
Equipment		6400	0.00	0.00	0.	
Equipment Replacement		6500	0.00	0.00	0.	
Lease Assets		6600	0.00	0.00	0.	
Subscription Assets		6700	0.00	0.00	0	
TOTAL, CAPITAL OUTLAY			0.00	5,854,607.00	١	
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	
To County Offices		7212	0.00	0.00	0	
To JPAs		7213	0.00	0.00	0	
All Other Transfers Out to All Others		7299	0.00	0.00	0.	
Debt Service		7235	0.00	0.00	0.	
		7400				
Debt Service - Interest		7438	0.00	0.00	0	
Other Debt Service - Principal		7439	0.00	0.00	0	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0	
TOTAL, EXPENDITURES			0.00	5,854,607.00	1	
NTERFUND TRANSFERS						
INTERFUND TRANSFERS IN						
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0	
Other Authorized Interfund Transfers In		8919	0.00	0.00	0	
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0	
INTERFUND TRANSFERS OUT						
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0	
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0	
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0	
THER SOURCES/USES						
SOURCES						
Proceeds						
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	O	
Other Sources						
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0	
		0900	0.00	0.00	·	
Long-Term Debt Proceeds		0074		2.5-	-	
Proceeds from Certificates of Participation		8971	0.00	0.00	(
Proceeds from Leases		8972	0.00	0.00	(
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	(
Proceeds from SBITAs		8974	0.00	0.00	C	
All Other Financing Sources		8979	0.00	0.00	(
(c) TOTAL, SOURCES			0.00	0.00	(
USES						
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	C	
(d) TOTAL, USES			0.00	0.00	(

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ATTACHMENT J Board of Education Report No. 293/22-23

Budget, July 1

Los Angeles Unified State School Building Lease-Purchase Fund

Los Angeles County Expenditures by Object

Page 510512

19 64733 0000000
Form 30
E8BFUHPXR4(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

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

19 64733 0000000 Form 30 E8BFUHPXR4(2023-24)

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	120,396.50	0.00	-100.0%
5) TOTAL, REVENUES			120,396.50	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	5,854,607.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES	0000 0000	2x00pt 7000 7000	0.00	5,854,607.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			120,396.50	(5,854,607.00)	-4,962.8%
D. OTHER FINANCING SOURCES/USES			,	(=,==,,==,,	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses		7000-7029	0.00	0.00	0.070
a) Sources		8930-8979	0.00	0.00	0.0%
		7630-7699	0.00	0.00	0.0%
b) Uses					
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			120,396.50	(5,854,607.00)	-4,962.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		0704	5 704 040 50	5.054.007.00	0.40
a) As of July 1 - Unaudited		9791	5,734,210.50	5,854,607.00	2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,734,210.50	5,854,607.00	2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,734,210.50	5,854,607.00	2.1%
2) Ending Balance, June 30 (E + F1e)			5,854,607.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,854,607.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

ATTACHMENT J Board of Education Report No. 293/22-23

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

Los Angeles Unified Los Angeles County Page 510514 19 64733 0000000 Form 30 E8BFUHPXR4(2023-24)

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
7710	State School Facilities Projects	5,854,607.00	0.00
Total, Restricted Balance		5,854,607.00	0.00

Budget, July 1 County School Facilities Fund Expenditures by Object

Los Angeles Unified Los Angeles County

E8BFUHI					
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	147,775,419.00	107,318,272.00	-27.4%
4) Other Local Revenue		8600-8799	4,609,449.00	4,227,972.00	-8.3%
5) TOTAL, REVENUES			152,384,868.00	111,546,244.00	-26.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	16,823.00	0.00	-100.0%
3) Employ ee Benefits		3000-3999	2,541.00	0.00	-100.0%
4) Books and Supplies		4000-4999	60.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	692,227.00	0.00	-100.0%
6) Capital Outlay		6000-6999	25,799,333.46	126,638,172.00	390.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			26,510,984.46	126,638,172.00	377.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			125,873,883.54	(15,091,928.00)	-112.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	14,329,451.00	0.00	-100.0%
b) Transfers Out		7600-7629	151,281,263.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(136,951,812.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,077,928.46)	(15,091,928.00)	36.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	183,652,174.74	172,470,402.00	-6.1%
b) Audit Adjustments		9793	(103,844.28)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			183,548,330.46	172,470,402.00	-6.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			183,548,330.46	172,470,402.00	-6.0%
2) Ending Balance, June 30 (E + F1e)			172,470,402.00	157,378,474.00	-8.8%
Components of Ending Fund Balance					
a) Nonspendable					
Rev olv ing Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	172,470,402.00	157,378,474.00	-8.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated		0.00	0.00	0.00	0.070
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS		0700	0.00	0.00	0.0%
1) Cash					
a) in County Treasury		9110	125,279,415.00		
The same of t		9111	(7,337,001.00)		
b) in Banks		9110	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	55,126,225.00		

Budget, July 1 County School Facilities Fund Expenditures by Object

19 64733 0000000 Form 35 E8BFUHPXR4(2023-24)

					E8BFUHPXR4(2023-24)
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			173,068,639.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Pay able		9500	598,237.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			598,237.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			172,470,402.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	147,775,419.00	107,318,272.00	-27.4%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			147,775,419.00	107,318,272.00	-27.4%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,009,649.00	4,227,972.00	5.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	599,800.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,609,449.00	4,227,972.00	-8.3%
TOTAL, REVENUES			152,384,868.00	111,546,244.00	-26.8%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	16,822.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			16,823.00	0.00	-100.0%
EMPLOYEE BENEFITS				T	
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,520.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	14.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	6.00	0.00	-100.0%
OPEB, Allocated		3701-3702	1.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employ ee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,541.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Books and Strict North Stories Materials					

Budget, July 1 County School Facilities Fund Expenditures by Object

Los Angeles Unified Los Angeles County

			E8BFUHPXR4(2023-2			
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference	
Noncapitalized Equipment		4400	0.00	0.00	0.0%	
TOTAL, BOOKS AND SUPPLIES			60.00	0.00	-100.0%	
SERVICES AND OTHER OPERATING EXPENDITURES						
Subagreements for Services		5100	0.00	0.00	0.0%	
Travel and Conferences		5200	0.00	0.00	0.0%	
Insurance		5400-5450	0.00	0.00	0.0%	
Operations and Housekeeping Services		5500	0.00	0.00	0.0%	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%	
Transfers of Direct Costs		5710	0.00	0.00	0.0%	
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%	
Professional/Consulting Services and Operating Expenditures		5800	692,227.00	0.00	-100.0%	
Communications		5900	0.00	0.00	0.0%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			692,227.00	0.00	-100.0%	
CAPITAL OUTLAY						
Land		6100	0.00	0.00	0.0%	
Land Improvements		6170	2,215.00	0.00	-100.0%	
Buildings and Improvements of Buildings		6200	25,797,118.46	126,638,172.00	390.9%	
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%	
Equipment		6400	0.00	0.00	0.0%	
Equipment Replacement		6500	0.00	0.00	0.0%	
Lease Assets		6600	0.00	0.00	0.0%	
Subscription Assets		6700	0.00	0.00	0.0%	
TOTAL, CAPITAL OUTLAY			25,799,333.46	126,638,172.00	390.9%	
OTHER OUTGO (excluding Transfers of Indirect Costs)			., ., .,	.,,		
Other Transfers Out						
Transfers of Pass-Through Revenues						
To Districts or Charter Schools		7211	0.00	0.00	0.0%	
To County Offices		7212	0.00	0.00	0.0%	
To JPAs		7212	0.00			
All Other Transfers Out to All Others		7213	0.00	0.00	0.0%	
		1299	0.00	0.00	0.0%	
Debt Service		7400	0.00	0.00	0.00/	
Debt Service - Interest		7438	0.00	0.00	0.0%	
Other Debt Service - Principal		7439	0.00	0.00	0.0%	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%	
TOTAL, EXPENDITURES			26,510,984.46	126,638,172.00	377.7%	
INTERFUND TRANSFERS						
INTERFUND TRANSFERS IN						
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	14,329,451.00	0.00	-100.0%	
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%	
(a) TOTAL, INTERFUND TRANSFERS IN			14,329,451.00	0.00	-100.0%	
INTERFUND TRANSFERS OUT						
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%	
Other Authorized Interfund Transfers Out		7619	151,281,263.00	0.00	-100.0%	
(b) TOTAL, INTERFUND TRANSFERS OUT			151,281,263.00	0.00	-100.0%	
OTHER SOURCES/USES						
SOURCES						
Proceeds						
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%	
Other Sources						
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%	
Long-Term Debt Proceeds						
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%	
Proceeds from Leases		8972	0.00	0.00	0.0%	
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%	
Proceeds from SBITAs		8974	0.00	0.00	0.09	
All Other Financing Sources		8979	0.00	0.00	0.09	
(c) TOTAL, SOURCES			0.00	0.00	0.09	
USES			3.00	0.00	0.0	
		7651	0.00	0.00	0.0%	
Transfers of Funds from Lapsed/Reorganized LEAs		/051	0.00	0.00		
(d) TOTAL, USES			0.00	0.00	0.09	
CONTRIBUTIONS Contributions from Unrestricted Reviewes		9000	0.00	0.00	6.00	
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.09	

ATTACHMENT J Board of Education Report No. 293/22-23 Page 59056

Los Angeles Unified Los Angeles County Budget, July 1 County School Facilities Fund Expenditures by Object

19 64733 0000000 Form 35 E8BFUHPXR4(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(136,951,812.00)	0.00	-100.0%

Budget, July 1 County School Facilities Fund Expenditures by Function

				E8BFUHPXR4(2023-24)	
Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	147,775,419.00	107,318,272.00	-27.4%
4) Other Local Revenue		8600-8799	4,609,449.00	4,227,972.00	-8.3%
5) TOTAL, REVENUES			152,384,868.00	111,546,244.00	-26.8%
B. EXPENDITURES (Objects 1000-7999)				ĺ	
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		26,510,984.46	126,638,172.00	377.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES	0000 0000	Except rece rece	26,510,984.46	126,638,172.00	377.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			125,873,883.54	(15,091,928.00)	-112.0%
D. OTHER FINANCING SOURCES/USES			120,070,000.01	(10,001,020.00)	112.070
1) Interfund Transfers					
a) Transfers In		8900-8929	14,329,451.00	0.00	-100.0%
b) Transfers Out		7600-7629	151,281,263.00	0.00	-100.0%
2) Other Sources/Uses		7000 7020	101,201,200.00	0.00	100.070
a) Sources		8930-8979	0.00	0.00	0.0%
			0.00	0.00	0.0%
b) Uses		7630-7699 8980-8999	0.00	0.00	
3) Contributions		0900-0999			0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(136,951,812.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(11,077,928.46)	(15,091,928.00)	36.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	183,652,174.74	172,470,402.00	-6.1%
b) Audit Adjustments		9793	(103,844.28)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			183,548,330.46	172,470,402.00	-6.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			183,548,330.46	172,470,402.00	-6.0%
2) Ending Balance, June 30 (E + F1e)			172,470,402.00	157,378,474.00	-8.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	172,470,402.00	157,378,474.00	-8.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

ATTACHMENT J Board of Education Report No. 293/22-23 Page 64060

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

Los Angeles Unified Los Angeles County 19 64733 0000000 Form 35 E8BFUHPXR4(2023-24)

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
7710	State School Facilities		
	Projects	172,470,402.00	157,378,474.00
Total, Restricted Balance		172,470,402.00	157,378,474.00

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

19 64733 0000000 Form 40 E8BFUHPXR4(2023-24)

			2022-23 Entimated		Porcont
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,827,288.00	0.00	-100.0%
3) Other State Revenue		8300-8599	678,963.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	77,022,583.99	73,706,624.00	-4.3%
5) TOTAL, REVENUES			79,528,834.99	73,706,624.00	-7.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	27,144,944.87	242,292.00	-99.1%
3) Employ ee Benefits		3000-3999	12,356,904.00	113,693.00	-99.1%
4) Books and Supplies		4000-4999	102,746.00	196,487.00	91.2%
5) Services and Other Operating Expenditures		5000-5999	1,937,950.00	21,351,772.00	1,001.8%
6) Capital Outlay		6000-6999	21,763,084.05	20,956,850.00	-3.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			63,305,628.92	42,861,094.00	-32.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			16,223,206.07	30,845,530.00	90.1%
D. OTHER FINANCING SOURCES/USES			., .,	,.	
1) Interfund Transfers					
a) Transfers In		8900-8929	346,905.00	0.00	-100.0%
b) Transfers Out		7600-7629	31,271,120.00	30,000,000.00	-4.1%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(30,924,215.00)	(30,000,000.00)	-3.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,701,008.93)	845,530.00	-105.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	181,322,712.55	166,462,769.32	-8.2%
b) Audit Adjustments		9793	(158,934.30)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			181,163,778.25	166,462,769.32	-8.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			181,163,778.25	166,462,769.32	-8.1%
2) Ending Balance, June 30 (E + F1e)			166,462,769.32	167,308,299.32	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	164,087,634.06	164,933,164.06	0.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,375,135.26	2,375,135.26	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	173,953,152.32		
1) Fair Value Adjustment to Cash in County Treasury		9111	(10,037,187.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,243,339.00		
			., .,	I	

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

19 64733 0000000 Form 40 E8BFUHPXR4(2023-24)

			1		
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			167,159,304.32		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	696,535.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			696,535.00		
J. DEFERRED INFLOWS OF RESOURCES					<u></u>
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			166,462,769.32		
FEDERAL REVENUE					
FEMA		8281	1,827,288.00	0.00	-100.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,827,288.00	0.00	-100.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	678,963.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			678,963.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	54,330,256.00	56,602,000.00	4.29
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.09
Leases and Rentals		8650	0.00	0.00	0.09
Interest		8660	5,297,234.99	5,560,000.00	5.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,872,518.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	20,267,611.00	11,544,624.00	-43.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			77,022,583.99	73,706,624.00	-4.3%
TOTAL, REVENUES			79,528,834.99	73,706,624.00	-7.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	4,002,630.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	4,382,591.00	105,228.00	-97.6%
Clerical, Technical and Office Salaries		2400	18,759,723.87	137,064.00	-97.07
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		2000	27,144,944.87	242,292.00	-99.1%
EMPLOYEE BENEFITS			21,177,077.01	242,232.00	-09.17
STRS		3101-3102	0.00	0.00	0.0%
PERS		3101-3102	10,152,932.00	64,650.00	-99.4%
		3201-3202			
OASDI/Medicare/Alternative			1,673,772.00	18,548.00	-98.99
Health and Welfare Benefits		3401-3402	74,168.00	14,362.00	-80.69
Unemployment Insurance		3501-3502	70,537.00	127.00	-99.89
Workers' Compensation		3601-3602	377,509.00	6,089.00	-98.49
OPEB, Allocated		3701-3702	7,986.00	3,160.00	-60.4%
OPEB, Active Employees		3751-3752	0.00	6,757.00	Ne
Other Employ ee Benefits		3901-3902	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS			12,356,904.00	113,693.00	-99.1%

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

19 64733 0000000 Form 40 E8BFUHPXR4(2023-24)

Description Re	source Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0
Materials and Supplies		4300	102,746.00	196,487.00	91.2
Noncapitalized Equipment		4400	0.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES			102,746.00	196,487.00	91.2
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0
Travel and Conferences		5200	44,466.00	0.00	-100.0
Insurance		5400-5450	0.00	0.00	0.0
Operations and Housekeeping Services		5500	0.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,756.00	0.00	-100.0
Transfers of Direct Costs		5710	0.00	0.00	0.0
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0
Professional/Consulting Services and Operating Expenditures		5800	1,884,728.00	21,351,772.00	1,032.9
Communications		5900	0.00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,937,950.00	21,351,772.00	1,001.8
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0
Land Improvements		6170	91,450.00	0.00	-100.0
Buildings and Improvements of Buildings		6200	21,620,606.05	20,956,850.00	-3.
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0
Equipment		6400	51,028.00	0.00	-100.0
Equipment Replacement		6500	0.00	0.00	0.0
Lease Assets		6600	0.00	0.00	0.0
Subscription Assets		6700	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY			21,763,084.05	20,956,850.00	-3.7
OTHER OUTGO (excluding Transfers of Indirect Costs)			21,730,001.00	20,000,000.00	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		7212	0.00	0.00	0.0
All Other Transfers Out to All Others		7213	0.00	0.00	0.0
Debt Service		1299	0.00	0.00	0.0
		7420	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			63,305,628.92	42,861,094.00	-32.3
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0
Other Authorized Interfund Transfers In		8919	346,905.00	0.00	-100.0
(a) TOTAL, INTERFUND TRANSFERS IN			346,905.00	0.00	-100.0
INTERFUND TRANSFERS OUT					
From: Special Reserve Fund To: General Fund/CSSF		7612	30,000,000.00	30,000,000.00	0.0
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0
Other Authorized Interfund Transfers Out		7619	1,271,120.00	0.00	-100.0
(b) TOTAL, INTERFUND TRANSFERS OUT			31,271,120.00	30,000,000.00	-4.1
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0
Proceeds from Leases		8972	0.00	0.00	0.0
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0
Proceeds from SBITAs		8974	0.00	0.00	0.0
All Other Financing Sources		8979	0.00	0.00	0.0
(c) TOTAL, SOURCES		-	0.00	0.00	0.
USES			0.00	0.00	0.

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ATTACHMENT J

Board of Education Report No. 293/22-23 Page 6764

Los Angeles Unified Los Angeles County

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

19 64733 0000000 Form 40 E8BFUHPXR4(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(30,924,215.00)	(30,000,000.00)	-3.0%

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

19 64733 0000000 Form 40 E8BFUHPXR4(2023-24)

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,827,288.00	0.00	-100.0%
3) Other State Revenue		8300-8599	678,963.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	77,022,583.99	73,706,624.00	-4.3%
5) TOTAL, REVENUES			79,528,834.99	73,706,624.00	-7.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		63,305,628.92	42,861,094.00	-32.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES	3000-3333	Ехсері 7000-7039	63,305,628.92	42,861,094.00	-32.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			16,223,206.07	30,845,530.00	90.1%
D. OTHER FINANCING SOURCES/USES			10,220,200.01	00,040,000.00	30.176
1) Interfund Transfers					
a) Transfers In		8900-8929	346,905.00	0.00	-100.0%
b) Transfers Out		7600-7629	31,271,120.00	30,000,000.00	-4.1%
2) Other Sources/Uses		7000-7029	31,271,120.00	30,000,000.00	-4.170
		8930-8979	0.00	0.00	0.0%
a) Sources					0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(30,924,215.00)	(30,000,000.00)	-3.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(14,701,008.93)	845,530.00	-105.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	181,322,712.55	166,462,769.32	-8.2%
b) Audit Adjustments		9793	(158,934.30)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			181,163,778.25	166,462,769.32	-8.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			181,163,778.25	166,462,769.32	-8.1%
2) Ending Balance, June 30 (E + F1e)			166,462,769.32	167,308,299.32	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Rev olving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	164,087,634.06	164,933,164.06	0.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,375,135.26	2,375,135.26	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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Budget, July 1 Special Reserve Fund for Capital Outlay Projects Exhibit: Restricted Balance Detail

Los Angeles Unified Los Angeles County

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
5650	FEMA Public Assistance Funds	600,564.06	.06
7810	Other Restricted State	1,723,584.00	0.00
9010	Other Restricted Local	161,763,486.00	164,933,164.00
Total, Restricted Balance		164,087,634.06	164,933,164.06

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

Los Angeles Unified Los Angeles County

					E8BFUHPXR4(2023-2	
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference	
A. REVENUES						
1) LCFF Sources		8010-8099	0.00	0.00	0.0	
2) Federal Revenue		8100-8299	69,548,528.96	69,548,529.00	0.0	
3) Other State Revenue		8300-8599	0.00	0.00	0.0	
4) Other Local Revenue		8600-8799	1,031,419,492.07	1,042,969,736.00	1.1	
5) TOTAL, REVENUES			1,100,968,021.03	1,112,518,265.00	1.0	
3. EXPENDITURES						
1) Certificated Salaries		1000-1999	0.00	0.00	0.0	
2) Classified Salaries		2000-2999	0.00	0.00	0.0	
3) Employ ee Benefits		3000-3999	0.00	0.00	0.0	
4) Books and Supplies		4000-4999	0.00	0.00	0.0	
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0	
6) Capital Outlay		6000-6999	0.00	0.00	0.0	
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,202,041,436.96	981,644,047.00	-18.3	
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0	
9) TOTAL, EXPENDITURES		7000 7000	1,202,041,436.96	981,644,047.00	-18.3	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER						
INANCING SOURCES AND USES (A5 - B9) O. OTHER FINANCING SOURCES/USES			(101,073,415.93)	130,874,218.00	-229.5	
OTHER FINANCING SOURCES/USES I) Interfund Transfers						
		9000 9030	0.00	0.00	0.1	
a) Transfers In		8900-8929	0.00	0.00	0.0	
b) Transfers Out		7600-7629	0.00	0.00	0.0	
2) Other Sources/Uses						
a) Sources		8930-8979	0.00	0.00	0.0	
b) Uses		7630-7699	0.00	0.00	0.0	
3) Contributions		8980-8999	0.00	0.00	0.0	
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(101,073,415.93)	130,874,218.00	-229.5	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	1,174,107,933.87	1,073,034,517.94	-8.6	
b) Audit Adjustments		9793	0.00	0.00	0.0	
c) As of July 1 - Audited (F1a + F1b)			1,174,107,933.87	1,073,034,517.94	-8.0	
d) Other Restatements		9795	0.00	0.00	0.0	
e) Adjusted Beginning Balance (F1c + F1d)			1,174,107,933.87	1,073,034,517.94	-8.0	
2) Ending Balance, June 30 (E + F1e)			1,073,034,517.94	1,203,908,735.94	12.3	
			1,070,004,017.04	1,200,000,700.04	12	
Components of Ending Fund Balance						
a) Nonspendable		0744		0.00		
Revolving Cash		9711	0.00	0.00	0.0	
Stores		9712	0.00	0.00	0.0	
Prepaid Items		9713	0.00	0.00	0.0	
All Others		9719	0.00	0.00	0.0	
b) Restricted		9740	1,073,034,517.94	1,203,908,735.94	12.:	
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			5.50		0.	
Reserve for Economic Uncertainties		9789	0.00	0.00	0.	
		9790	0.00	0.00	0.0	
Unassigned/Unappropriated Amount		3130	0.00	0.00	0.	
S. ASSETS						
1) Cash						
a) in County Treasury		9110	929,794,793.60			
1) Fair Value Adjustment to Cash in County Treasury		9111	(53,742,139.07)			
b) in Banks		9120	0.00			
c) in Revolving Cash Account		9130	0.00			
d) with Fiscal Agent/Trustee		9135	225,245,000.00			
e) Collections Awaiting Deposit		9140	0.00	1		
e) Collections Awaiting Deposit 2) Investments		9140 9150	0.00			

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

19 64733 0000000 Form 51 E8BFUHPXR4(2023-24)

E8BI								
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference			
4) Due from Grantor Government		9290	0.00					
5) Due from Other Funds		9310	0.00					
6) Stores		9320	0.00					
7) Prepaid Expenditures		9330	0.00					
8) Other Current Assets		9340	0.00					
9) Lease Receivable		9380	0.00					
10) TOTAL, ASSETS			1,225,762,162.61					
H. DEFERRED OUTFLOWS OF RESOURCES								
1) Deferred Outflows of Resources		9490	0.00					
2) TOTAL, DEFERRED OUTFLOWS			0.00					
I. LIABILITIES								
1) Accounts Pay able		9500	0.00					
2) Due to Grantor Governments		9590	0.00					
3) Due to Other Funds		9610	0.00					
4) Current Loans		9640	0.00					
5) Unearned Revenue		9650	0.00					
6) TOTAL, LIABILITIES			0.00					
J. DEFERRED INFLOWS OF RESOURCES								
1) Deferred Inflows of Resources		9690	152,727,644.67					
2) TOTAL, DEFERRED INFLOWS			152,727,644.67					
K. FUND EQUITY								
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			1,073,034,517.94					
FEDERAL REVENUE								
All Other Federal Revenue		8290	69,548,528.96	69,548,529.00	0.0%			
TOTAL, FEDERAL REVENUE			69,548,528.96	69,548,529.00	0.0%			
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.0%			
Other Subv entions/In-Lieu Taxes		8572	0.00	0.00	0.0%			
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%			
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	979,983,325.00	979,983,325.00	0.0%			
Unsecured Roll		8612	1		0.0%			
			28,239,019.00	28,239,019.00				
Prior Years' Taxes		8613	18,660,887.00	18,660,887.00	0.0%			
Supplemental Taxes		8614	14,970,929.00	14,970,929.00	0.0%			
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%			
Interest		8660	1,115,576.00	1,115,576.00	0.0%			
Net Increase (Decrease) in the Fair Value of Investments		8662	(11,550,243.93)	0.00	-100.0%			
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.0%			
All Other Transfers In from All Others		8799	0.00	0.00	0.0%			
TOTAL, OTHER LOCAL REVENUE			1,031,419,492.07	1,042,969,736.00	1.1%			
TOTAL, REVENUES			1,100,968,021.03	1,112,518,265.00	1.0%			
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	607,000,000.00	379,558,273.00	-37.5%			
Bond Interest and Other Service Charges		7434	595,041,436.96	602,085,774.00	1.2%			
Debt Service - Interest		7438	0.00	0.00	0.0%			
Other Debt Service - Principal		7439	0.00	0.00	0.0%			
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,202,041,436.96	981,644,047.00	-18.3%			
TOTAL, EXPENDITURES			1,202,041,436.96	981,644,047.00	-18.3%			
			1,202,041,436.96	901,044,047.00	-18.3%			
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN		2012			= 455			
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%			
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%			
INTERFUND TRANSFERS OUT								
From: Bond Interest and Redemption Fund To: General Fund		7614	0.00	0.00	0.0%			

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Los Angeles Unified Los Angeles County Budget, July 1 Bond Interest and Redemption Fund Expenditures by Object

19 64733 0000000 Form 51 E8BFUHPXR4(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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 Function

19 64733 0000000 Form 51 E8BFUHPXR4(2023-24)

				E8BFUHPXR4(2023-24		
Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference	
A. REVENUES						
1) LCFF Sources		8010-8099	0.00	0.00	0.0%	
2) Federal Revenue		8100-8299	69,548,528.96	69,548,529.00	0.0%	
3) Other State Revenue		8300-8599	0.00	0.00	0.0%	
4) Other Local Revenue		8600-8799	1,031,419,492.07	1,042,969,736.00	1.1%	
5) TOTAL, REVENUES			1,100,968,021.03	1,112,518,265.00	1.0%	
B. EXPENDITURES (Objects 1000-7999)						
1) Instruction	1000-1999		0.00	0.00	0.0%	
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%	
3) Pupil Services	3000-3999		0.00	0.00	0.0%	
4) Ancillary Services	4000-4999		0.00	0.00	0.0%	
5) Community Services	5000-5999		0.00	0.00	0.0%	
6) Enterprise	6000-6999		0.00	0.00	0.0%	
7) General Administration	7000-7999		0.00	0.00	0.0%	
8) Plant Services	8000-8999		0.00	0.00	0.0%	
9) Other Outgo	9000-9999	Except 7600-7699	1,202,041,436.96	981,644,047.00	-18.3%	
10) TOTAL, EXPENDITURES			1,202,041,436.96	981,644,047.00	-18.3%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 - B10)			(101,073,415.93)	130,874,218.00	-229.5%	
D. OTHER FINANCING SOURCES/USES						
1) Interfund Transfers						
a) Transfers In		8900-8929	0.00	0.00	0.0%	
b) Transfers Out		7600-7629	0.00	0.00	0.0%	
2) Other Sources/Uses						
a) Sources		8930-8979	0.00	0.00	0.0%	
b) Uses		7630-7699	0.00	0.00	0.0%	
3) Contributions		8980-8999	0.00	0.00	0.0%	
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%	
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(101,073,415.93)	130,874,218.00	-229.5%	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	1,174,107,933.87	1,073,034,517.94	-8.6%	
b) Audit Adjustments		9793	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)			1,174,107,933.87	1,073,034,517.94	-8.6%	
d) Other Restatements		9795	0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)			1,174,107,933.87	1,073,034,517.94	-8.6%	
2) Ending Balance, June 30 (E + F1e)			1,073,034,517.94	1,203,908,735.94	12.2%	
Components of Ending Fund Balance						
a) Nonspendable						
Revolving Cash		9711	0.00	0.00	0.0%	
Stores		9712	0.00	0.00	0.0%	
Prepaid Items		9713	0.00	0.00	0.0%	
All Others		9719	0.00	0.00	0.0%	
b) Restricted		9740	1,073,034,517.94	1,203,908,735.94	12.2%	
c) Committed		3/40	1,070,004,017.94	1,200,000,700.94	12.270	
Stabilization Arrangements		9750	0.00	0.00	0.0%	
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.09	
		9100	0.00	0.00	0.09	
d) Assigned Other Assignments (by Resource/Object)		0700	0.00	0.00	0.00	
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.09	
e) Unassigned/Unappropriated		0===				
Reserve for Economic Uncertainties		9789	0.00	0.00	0.09	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.09	

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

Los Angeles Unified Los Angeles County

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	1 072 024 517 04	1,203,908,735.94
Total, Restricted Balance	Local		1,203,908,735.94

Budget, July 1
Los Angeles Unified Tax Override Fund
Los Angeles County Expenditures by Object

Page 7 172 19 64733 0000000

os Angeles Unified os Angeles County	Tax Override Fu Expenditures by 0	ınd			19 64733 00000 Form 9 E8BFUHPXR4(2023-2
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,599.58	0.00	-100.0%
5) TOTAL, REVENUES			1,599.58	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.09
3) Employ ee Benefits		3000-3999	0.00	0.00	0.09
4) Books and Supplies		4000-4999	0.00	0.00	0.0
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00
6) Capital Outlay		6000-6999	0.00	0.00	0.09
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.09
9) TOTAL, EXPENDITURES			0.00	0.00	0.0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHE FINANCING SOURCES AND USES (A5 - B9)	R		1,599.58	0.00	-100.0°
D. OTHER FINANCING SOURCES/USES			,	2.35	
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.04
b) Transfers Out		7600-7629	0.00	0.00	0.0
2) Other Sources/Uses		7000 7023	0.00	0.00	0.0
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
		0900-0999			
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.09
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,599.58	0.00	-100.09
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		0704	400 704 00	405 004 40	0.40
a) As of July 1 - Unaudited		9791	403,784.88	405,384.46	0.49
b) Audit Adjustments		9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			403,784.88	405,384.46	0.4
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			403,784.88	405,384.46	0.4
2) Ending Balance, June 30 (E + F1e)			405,384.46	405,384.46	0.0
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0
Stores		9712	0.00	0.00	0.0
Prepaid Items		9713	0.00	0.00	0.0
All Others		9719	0.00	0.00	0.0
b) Restricted		9740	405,384.46	405,384.46	0.0
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0
Other Commitments		9760	0.00	0.00	0.0
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0
G. ASSETS					
1) Cash					
a) in County Treasury		9110	426,468.34		
Fair Value Adjustment to Cash in County Treasury		9111	(24,649.87)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,565.99		

Budget, July 1 Tax Override Fund Expenditures by Object

Los Angeles Unified Los Angeles County 19 64733 0000000 Form 53 E8BFUHPXR4(2023-24)

			2022-23 Estimated		Percent
Description	Resource Codes	Object Codes	Actuals	2023-24 Budget	Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			405,384.46		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			405,384.46		
FEDERAL REVENUE			İ		
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		0014	0.00	0.00	0.0
Parcel Taxes		8621	0.00	0.00	0.0
		8629			
Penalties and Interest from Delinquent Non-LCFF Taxes			0.00	0.00	0.0
Interest		8660	8,863.87	0.00	-100.0
Net Increase (Decrease) in the Fair Value of Investments		8662	(7,264.29)	0.00	-100.0
Other Local Revenue		005-]	
All Other Local Revenue		8699	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE			1,599.58	0.00	-100.0
TOTAL, REVENUES			1,599.58	0.00	-100.0
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
State School Building Repayment		7432	0.00	0.00	0.0
Payments to Original District for Acquisition of Property		7436	0.00	0.00	0.0
Debt Service - Interest		7438	0.00	0.00	0.0
Other Debt Service - Principal		7439	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0
TOTAL, EXPENDITURES			0.00	0.00	0.0
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0
INTERFUND TRANSFERS OUT			1		

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Los Angeles Unified Los Angeles County

Budget, July 1 Tax Override Fund Expenditures by Object

19 64733 0000000 Form 53 E8BFUHPXR4(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Budget, July 1 Tax Override Fund Expenditures by Function

Los Angeles Unified Los Angeles County

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,599.58	0.00	-100.0%
5) TOTAL, REVENUES			1,599.58	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo		Event 7600 7600			
10) TOTAL, EXPENDITURES	9000-9999	Except 7600-7699	0.00	0.00	0.0%
			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			1,599.58	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			1,599.58	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	403,784.88	405,384.46	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		2.22	403,784.88	405,384.46	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		9193	403,784.88	405,384.46	0.4%
			405,384.46		0.4%
2) Ending Balance, June 30 (E + F1e)			405,364.46	405,384.46	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	405,384.46	405,384.46	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Los Angeles Unified Los Angeles County

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	405,384.46	405,384.46
Total, Restricted Balance		405,384.46	405,384.46

Budget, July 1 Debt Service Fund Expenditures by Object

Los Angeles Unified Los Angeles County

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Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference	
A. REVENUES						
1) LCFF Sources		8010-8099	0.00	0.00	0.0%	
2) Federal Revenue		8100-8299	0.00	0.00	0.0%	
3) Other State Revenue		8300-8599	0.00	0.00	0.0%	
4) Other Local Revenue		8600-8799	73,425.95	250.00	-99.7%	
5) TOTAL, REVENUES			73,425.95	250.00	-99.7%	
B. EXPENDITURES						
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%	
2) Classified Salaries		2000-2999	0.00	0.00	0.0%	
3) Employ ee Benefits		3000-3999	0.00	0.00	0.0%	
4) Books and Supplies		4000-4999	0.00	0.00	0.0%	
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%	
6) Capital Outlay		6000-6999	0.00	0.00	0.0%	
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	27,855,236.00	25,691,525.00	-7.8%	
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%	
9) TOTAL, EXPENDITURES			27,855,236.00	25,691,525.00	-7.8%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(27,781,810.05)	(25,691,275.00)	-7.5%	
D. OTHER FINANCING SOURCES/USES						
1) Interfund Transfers						
a) Transfers In		8900-8929	14,820,625.00	25,691,275.00	73.3%	
b) Transfers Out		7600-7629	356,605.00	0.00	-100.0%	
2) Other Sources/Uses						
a) Sources		8930-8979	73,730,000.00	0.00	-100.0%	
b) Uses		7630-7699	73,373,395.00	0.00	-100.0%	
3) Contributions		8980-8999	0.00	0.00	0.0%	
4) TOTAL, OTHER FINANCING SOURCES/USES			14,820,625.00	25,691,275.00	73.3%	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,961,185.05)	0.00	-100.0%	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	12,978,558.05	17,373.00	-99.9%	
b) Audit Adjustments		9793	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)			12,978,558.05	17,373.00	-99.9%	
d) Other Restatements		9795	0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)			12,978,558.05	17,373.00	-99.9%	
2) Ending Balance, June 30 (E + F1e)			17,373.00	17,373.00	0.0%	
Components of Ending Fund Balance						
a) Nonspendable						
Rev olv ing Cash		9711	0.00	0.00	0.0%	
Stores		9712	0.00	0.00	0.0%	
Prepaid Items		9713	0.00	0.00	0.0%	
All Others		9719	0.00	0.00	0.0%	
b) Restricted		9740	17,373.00	17,373.00	0.0%	
c) Committed			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, , , , ,		
Stabilization Arrangements		9750	0.00	0.00	0.0%	
Other Commitments		9760	0.00	0.00	0.0%	
d) Assigned				3.30	2.270	
Other Assignments		9780	0.00	0.00	0.0%	
e) Unassigned/Unappropriated			5.50	5.50	3.570	
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%	
G. ASSETS			2.30	3.30	3.576	
1) Cash						
a) in County Treasury		9110	18,280.00			
The Sounty Treasury Fair Value Adjustment to Cash in County Treasury		9111	(1,057.00)			
b) in Banks		9120	0.00			
c) in Revolving Cash Account		9130	0.00			
		9135	0.00			
d) with Fiscal Agent/Trustee						
e) Collections Awaiting Deposit		9140	0.00			
2) Investments		9150	0.00			
3) Accounts Receivable		9200	150.00			

Budget, July 1 Debt Service Fund Expenditures by Object

Los Angeles Unified Los Angeles County

				E8BFUHPXR4(2		
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference	
4) Due from Grantor Government		9290	0.00			
5) Due from Other Funds		9310	0.00			
6) Stores		9320	0.00			
7) Prepaid Expenditures		9330	0.00			
8) Other Current Assets		9340	0.00			
9) Lease Receivable		9380	0.00			
10) TOTAL, ASSETS			17,373.00			
H. DEFERRED OUTFLOWS OF RESOURCES						
1) Deferred Outflows of Resources		9490	0.00			
2) TOTAL, DEFERRED OUTFLOWS			0.00			
I. LIABILITIES						
1) Accounts Pay able		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		0000	0.00			
J. DEFERRED INFLOWS OF RESOURCES			5.50			
Deferred Inflows of Resources		9690	0.00			
2) TOTAL, DEFERRED INFLOWS		5550	0.00			
			0.00			
K. FUND EQUITY Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			17 272 00			
			17,373.00			
FEDERAL REVENUE		0000			2.00/	
All Other Federal Revenue		8290	0.00	0.00	0.0%	
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%	
OTHER STATE REVENUE						
All Other State Revenue		8590	0.00	0.00	0.0%	
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%	
OTHER LOCAL REVENUE						
Interest		8660	72,998.95	250.00	-99.7%	
Net Increase (Decrease) in the Fair Value of Investments		8662	427.00	0.00	-100.0%	
Other Local Revenue						
All Other Local Revenue		8699	0.00	0.00	0.0%	
TOTAL, OTHER LOCAL REVENUE			73,425.95	250.00	-99.7%	
TOTAL, REVENUES			73,425.95	250.00	-99.7%	
OTHER OUTGO (excluding Transfers of Indirect Costs)						
Debt Service						
Debt Service - Interest		7438	4,433,179.00	15,151,525.00	241.8%	
Other Debt Service - Principal		7439	23,422,057.00	10,540,000.00	-55.0%	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			27,855,236.00	25,691,525.00	-7.8%	
TOTAL, EXPENDITURES			27,855,236.00	25,691,525.00	-7.8%	
INTERFUND TRANSFERS			=:,===,===			
INTERFUND TRANSFERS IN						
Other Authorized Interfund Transfers In		8919	14,820,625.00	25,691,275.00	73.3%	
(a) TOTAL, INTERFUND TRANSFERS IN		0010	14,820,625.00	25,691,275.00	73.3%	
INTERFUND TRANSFERS OUT			14,020,025.00	20,001,210.00	13.3%	
Other Authorized Interfund Transfers Out		7619	356,605.00	0.00	-100.0%	
(b) TOTAL, INTERFUND TRANSFERS OUT		7019	356,605.00	0.00	-100.0%	
			350,605.00	0.00	-100.0%	
OTHER SOURCES/USES						
SOURCES Other Sources						
Other Sources		9005	0.00	0.00	0.004	
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%	
Long-Term Debt Proceeds						
Proceeds from Certificates of Participation		8971	73,730,000.00	0.00	-100.0%	
All Other Financing Sources		8979	0.00	0.00	0.0%	
(c) TOTAL, SOURCES			73,730,000.00	0.00	-100.0%	
USES						
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%	
All Other Financing Uses		7699	73,373,395.00	0.00	-100.0%	
(d) TOTAL, USES			73,373,395.00	0.00	-100.0%	
CONTRIBUTIONS						
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%	
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Budget, July 1 Debt Service Fund Expenditures by Object

Los Angeles Unified Los Angeles County

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			14,820,625.00	25,691,275.00	73.3%

Budget, July 1 Debt Service Fund Expenditures by Function

Los Angeles Unified Los Angeles County

E8BFUHPXR							
Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference		
A. REVENUES							
1) LCFF Sources		8010-8099	0.00	0.00	0.0%		
2) Federal Revenue		8100-8299	0.00	0.00	0.0%		
3) Other State Revenue		8300-8599	0.00	0.00	0.0%		
4) Other Local Revenue		8600-8799	73,425.95	250.00	-99.7%		
5) TOTAL, REVENUES			73,425.95	250.00	-99.7%		
B. EXPENDITURES (Objects 1000-7999)							
1) Instruction	1000-1999		0.00	0.00	0.0%		
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%		
3) Pupil Services	3000-3999		0.00	0.00	0.0%		
4) Ancillary Services	4000-4999		0.00	0.00	0.0%		
5) Community Services	5000-5999		0.00	0.00	0.0%		
6) Enterprise	6000-6999		0.00	0.00	0.0%		
7) General Administration	7000-7999		0.00	0.00	0.0%		
8) Plant Services	8000-8999		0.00	0.00	0.0%		
9) Other Outgo	9000-9999	Except 7600-7699	27,855,236.00	25,691,525.00	-7.8%		
10) TOTAL, EXPENDITURES	3000 0000	Except 7000 7000	27,855,236.00	25,691,525.00	-7.8%		
			27,000,200.00	20,001,020.00	7.070		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(27,781,810.05)	(25,691,275.00)	-7.5%		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In		8900-8929	14,820,625.00	25,691,275.00	73.3%		
b) Transfers Out		7600-7629	356,605.00	0.00	-100.0%		
2) Other Sources/Uses							
a) Sources		8930-8979	73,730,000.00	0.00	-100.0%		
b) Uses		7630-7699	73,373,395.00	0.00	-100.0%		
3) Contributions		8980-8999	0.00	0.00	0.0%		
4) TOTAL, OTHER FINANCING SOURCES/USES			14,820,625.00	25,691,275.00	73.3%		
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(12,961,185.05)	0.00	-100.0%		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited		9791	12,978,558.05	17,373.00	-99.9%		
b) Audit Adjustments		9793	0.00	0.00	0.0%		
c) As of July 1 - Audited (F1a + F1b)			12,978,558.05	17,373.00	-99.9%		
d) Other Restatements		9795	0.00	0.00	0.0%		
e) Adjusted Beginning Balance (F1c + F1d)			12,978,558.05	17,373.00	-99.9%		
2) Ending Balance, June 30 (E + F1e)			17,373.00	17,373.00	0.0%		
Components of Ending Fund Balance							
a) Nonspendable							
Revolving Cash		9711	0.00	0.00	0.0%		
Stores		9712	0.00	0.00	0.0%		
Prepaid Items		9713	0.00	0.00	0.0%		
All Others		9719	0.00	0.00	0.0%		
b) Restricted		9740	17,373.00	17,373.00	0.0%		
c) Committed		31 4 0	17,373.00	17,373.00	0.0%		
		0750	0.00	0.00	0.0%		
Stabilization Arrangements Other Commitments (by Resource/Object)		9750	0.00	0.00			
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%		
d) Assigned		0700			2		
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%		

ATTACHMENT J Board of Education Report No. 293/22-23

Budget, July 1 Debt Service Fund Exhibit: Restricted Balance Detail

Los Angeles Unified Los Angeles County Page 8-108-16 19 64733 0000000 Form 56 E8BFUHPXR4(2023-24)

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	17,373.00	17,373.00
Total, Restricted Balance		17,373.00	17,373.00

Budget, July 1 Self-Insurance Fund Expenses by Object

Los Angeles Unified Los Angeles County

E8BFUHP							
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference		
A. REVENUES							
1) LCFF Sources		8010-8099	0.00	0.00	0.0%		
2) Federal Revenue		8100-8299	0.00	0.00	0.0%		
3) Other State Revenue		8300-8599	0.00	0.00	0.0%		
4) Other Local Revenue		8600-8799	1,470,192,321.85	1,290,381,721.00	-12.2%		
5) TOTAL, REVENUES			1,470,192,321.85	1,290,381,721.00	-12.2%		
B. EXPENSES							
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%		
2) Classified Salaries		2000-2999	6,139,843.00	7,548,977.00	23.0%		
3) Employ ee Benefits		3000-3999	3,390,600.00	4,283,737.00	26.3%		
4) Books and Supplies		4000-4999	376,102.00	2,156,745.00	473.4%		
5) Services and Other Operating Expenses		5000-5999	1,416,424,140.84	1,291,328,888.00	-8.8%		
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%		
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%		
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%		
9) TOTAL, EXPENSES			1,426,330,685.84	1,305,318,347.00	-8.5%		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			43,861,636.01	(14,936,626.00)	-134.1%		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In		8900-8929	0.00	0.00	0.0%		
b) Transfers Out		7600-7629	0.00	0.00	0.0%		
2) Other Sources/Uses							
a) Sources		8930-8979	0.00	0.00	0.0%		
b) Uses		7630-7699	0.00	0.00	0.0%		
3) Contributions		8980-8999	0.00	0.00	0.0%		
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			43,861,636.01	(14,936,626.00)	-134.1%		
F. NET POSITION							
1) Beginning Net Position							
a) As of July 1 - Unaudited		9791	292,079,697.99	335,941,334.00	15.0%		
b) Audit Adjustments		9793	0.00	0.00	0.0%		
c) As of July 1 - Audited (F1a + F1b)			292,079,697.99	335,941,334.00	15.0%		
d) Other Restatements		9795	0.00	0.00	0.0%		
e) Adjusted Beginning Net Position (F1c + F1d)			292,079,697.99	335,941,334.00	15.0%		
2) Ending Net Position, June 30 (E + F1e)			335,941,334.00	321,004,708.00	-4.4%		
Components of Ending Net Position							
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%		
b) Restricted Net Position		9797	0.00	0.00	0.0%		
c) Unrestricted Net Position		9790	335,941,334.00	321,004,708.00	-4.4%		
G. ASSETS							
1) Cash							
a) in County Treasury		9110	1,016,094,450.81				
1) Fair Value Adjustment to Cash in County Treasury		9111	(59,957,108.81)				
b) in Banks		9120	0.00				
c) in Revolving Cash Account		9130	3,000,000.00				
d) with Fiscal Agent/Trustee		9135	0.00				
e) Collections Awaiting Deposit		9140	0.00				
2) Investments		9150	0.00				
3) Accounts Receivable		9200	116,160,165.00				
4) Due from Grantor Government		9290	0.00				
5) Due from Other Funds		9310	0.00				
6) Stores		9320	0.00				
7) Prepaid Expenditures		9330	56,560,929.00				
8) Other Current Assets		9340	4,774,322.00				
9) Lease Receivable		9380	0.00				
10) Fixed Assets							
a) Land		9410	0.00				
b) Land Improvements		9420	0.00				
c) Accumulated Depreciation - Land Improvements		9425	0.00				
d) Buildings		9430	0.00				
.,g-		0.00	3.30				

Budget, July 1 Self-Insurance Fund Expenses by Object

Los Angeles Unified Los Angeles County 19 64733 0000000 Form 67 E8BFUHPXR4(2023-24)

E8BFUHPXR4(202							
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference		
e) Accumulated Depreciation - Buildings		9435	0.00				
f) Equipment		9440	0.00				
g) Accumulated Depreciation - Equipment		9445	0.00				
h) Work in Progress		9450	0.00				
i) Lease Assets		9460	0.00				
j) Accumulated Amortization-Lease Assets		9465	0.00				
k) Subscription Assets		9470	0.00				
I) Accumulated Amortization-Subscription Assets		9475	0.00				
11) TOTAL, ASSETS			1,136,632,758.00				
H. DEFERRED OUTFLOWS OF RESOURCES							
1) Deferred Outflows of Resources		9490	4,037,354.00				
2) TOTAL, DEFERRED OUTFLOWS			4,037,354.00				
I. LIABILITIES							
1) Accounts Pay able		9500	56,024,407.00				
2) Due to Grantor Governments		9590	0.00				
3) Due to Other Funds		9610	0.00				
4) Current Loans		9640					
5) Unearned Revenue		9650	0.00				
6) Long-Term Liabilities							
a) Subscription Liability		9660	0.00				
b) Net Pension Liability		9663	7,230,514.00				
c) Total/Net OPEB Liability		9664	12,010,541.00				
d) Compensated Absences		9665	0.00				
e) COPs Payable		9666	0.00				
f) Leases Payable		9667	0.00				
g) Lease Revenue Bonds Payable		9668	0.00				
h) Other General Long-Term Liabilities		9669	721,320,280.00				
7) TOTAL, LIABILITIES			796,585,742.00				
J. DEFERRED INFLOWS OF RESOURCES							
Deferred Inflows of Resources		9690	8,143,036.00				
2) TOTAL, DEFERRED INFLOWS			8,143,036.00				
K. NET POSITION							
Net Position, June 30 (G11 + H2) - (I7 + J2)			335,941,334.00				
OTHER STATE REVENUE							
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%		
All Other State Revenue	All Other	8590	0.00	0.00	0.0%		
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%		
OTHER LOCAL REVENUE							
Other Local Revenue							
Sales							
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%		
Interest		8660	25,700,000.00	17,440,339.00	-32.1%		
Net Increase (Decrease) in the Fair Value of Investments		8662	(20,696,882.96)	0.00	-100.0%		
Fees and Contracts							
In-District Premiums/							
Contributions		8674	1,453,716,236.14	1,272,941,382.00	-12.4%		
All Other Fees and Contracts		8689	0.00	0.00	0.0%		
Other Local Revenue							
All Other Local Revenue		8699	11,472,968.67	0.00	-100.0%		
All Other Transfers In from All Others		8799	0.00	0.00	0.0%		
TOTAL, OTHER LOCAL REVENUE			1,470,192,321.85	1,290,381,721.00	-12.2%		
TOTAL, REVENUES			1,470,192,321.85	1,290,381,721.00	-12.2%		
CERTIFICATED SALARIES							
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%		
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%		
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%		
CLASSIFIED SALARIES							
Classified Support Salaries		2200	455.00	0.00	-100.0%		
Classified Supervisors' and Administrators' Salaries		2300	2,038,894.00	2,816,091.00	38.1%		
Clerical, Technical and Office Salaries		2400	4,100,494.00	4,717,865.00	15.1%		
Other Classified Salaries		2900	0.00	15,021.00	New		

Budget, July 1 Self-Insurance Fund Expenses by Object

Los Angeles Unified Los Angeles County 19 64733 0000000 Form 67 E8BFUHPXR4(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			6,139,843.00	7,548,977.00	23.09
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.00
PERS		3201-3202	1,453,845.00	2,010,108.00	38.39
OASDI/Medicare/Alternative		3301-3302	441,166.00	577,228.00	30.89
Health and Welfare Benefits		3401-3402	968,375.00	991,494.00	2.4
Unemployment Insurance		3501-3502	32,731.00	3,828.00	-88.3
Workers' Compensation		3601-3602	194,639.00	189,706.00	-2.5
OPEB, Allocated		3701-3702	299,844.00	217,542.00	-27.4
OPEB, Active Employees		3751-3752	0.00	293,831.00	Ne
Other Employee Benefits		3901-3902	0.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS			3,390,600.00	4,283,737.00	26.3
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0
Materials and Supplies		4300	376,102.00	2,155,245.00	473.0
Noncapitalized Equipment		4400	0.00	1,500.00	Ne
TOTAL, BOOKS AND SUPPLIES			376,102.00	2,156,745.00	473.4
SERVICES AND OTHER OPERATING EXPENSES				,,	
Subagreements for Services		5100	0.00	0.00	0.0
Travel and Conferences		5200	4,085.00	8,214.00	101.1
Dues and Memberships		5300	959.00	2,150.00	124.2
Insurance		5400-5450	12,791,805.00	14,820,000.00	15.9
Operations and Housekeeping Services		5500	0.00	0.00	0.0
, , ,		5600	320.00	5,500.00	1,618.8
Rentals, Leases, Repairs, and Noncapitalized Improvements		5750		0.00	0.0
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0
Prof essional/Consulting Services and		5000	4 400 040 447 04	4 070 045 000 00	
Operating Expenditures		5800	1,403,313,117.84	1,276,045,020.00	-9.1
Communications		5900	313,854.00	448,004.00	42.7
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,416,424,140.84	1,291,328,888.00	-8.8
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0
TOTAL, EXPENSES			1,426,330,685.84	1,305,318,347.00	-8.5
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0
(c) TOTAL, SOURCES			0.00	0.00	0.0
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0
(d) TOTAL, USES			0.00	0.00	0.0
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0
Contributions from Restricted Revenues		8990	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0

Budget, July 1 Self-Insurance Fund Expenses by Function

Los Angeles Unified Los Angeles County

					E0DFUHFAR4(2023-24	
Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference	
A. REVENUES						
1) LCFF Sources		8010-8099	0.00	0.00	0.0%	
2) Federal Revenue		8100-8299	0.00	0.00	0.0%	
3) Other State Revenue		8300-8599	0.00	0.00	0.0%	
4) Other Local Revenue		8600-8799	1,470,192,321.85	1,290,381,721.00	-12.2%	
5) TOTAL, REVENUES			1,470,192,321.85	1,290,381,721.00	-12.2%	
B. EXPENSES (Objects 1000-7999)				ĺ		
1) Instruction	1000-1999		0.00	0.00	0.0%	
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%	
3) Pupil Services	3000-3999		0.00	0.00	0.0%	
4) Ancillary Services	4000-4999		0.00	0.00	0.0%	
5) Community Services	5000-5999		0.00	0.00	0.0%	
6) Enterprise	6000-6999		1,426,330,685.84	1,305,318,347.00	-8.5%	
7) General Administration	7000-7999		0.00	0.00	0.0%	
8) Plant Services	8000-8999		0.00	0.00	0.0%	
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%	
10) TOTAL, EXPENSES			1,426,330,685.84	1,305,318,347.00	-8.5%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			43,861,636.01	(14,936,626.00)	-134.1%	
D. OTHER FINANCING SOURCES/USES						
1) Interfund Transfers						
a) Transfers In		8900-8929	0.00	0.00	0.0%	
b) Transfers Out		7600-7629	0.00	0.00	0.0%	
2) Other Sources/Uses						
a) Sources		8930-8979	0.00	0.00	0.0%	
b) Uses		7630-7699	0.00	0.00	0.0%	
3) Contributions		8980-8999	0.00	0.00	0.0%	
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%	
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			43,861,636.01	(14,936,626.00)	-134.1%	
F. NET POSITION						
1) Beginning Net Position						
a) As of July 1 - Unaudited		9791	292,079,697.99	335,941,334.00	15.0%	
b) Audit Adjustments		9793	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)			292,079,697.99	335,941,334.00	15.0%	
d) Other Restatements		9795	0.00	0.00	0.0%	
e) Adjusted Beginning Net Position (F1c + F1d)			292,079,697.99	335,941,334.00	15.0%	
2) Ending Net Position, June 30 (E + F1e)			335,941,334.00	321,004,708.00	-4.4%	
Components of Ending Net Position						
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%	
b) Restricted Net Position		9797	0.00	0.00	0.0%	
c) Unrestricted Net Position		9790	335,941,334.00	321,004,708.00	-4.4%	

ATTACHMENT J Board of Education Report No. 293/22-23

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

Los Angeles Unified Los Angeles County Page 8**1086**19 64733 0000000
Form 67
E8BFUHPXR4(2023-24)

Resource Description	2022-23 Estimated Actuals	2023-24 Budget
Total, Restricted Net Position	0.00	0.00

Budget, July 1 Retiree Benefit Fund Expenses by Object

Los Angeles Unified Los Angeles County

19 64733 0000000 Form 71 E8BFUHPXR4(2023-24)

					E8BFUHPXR4(2023-24			
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference			
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.0%			
2) Federal Revenue		8100-8299	0.00	0.00	0.0%			
3) Other State Revenue		8300-8599	0.00	0.00	0.0%			
4) Other Local Revenue		8600-8799	158,884,229.00	211,000,000.00	32.8%			
5) TOTAL, REVENUES			158,884,229.00	211,000,000.00	32.8%			
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%			
2) Classified Salaries		2000-2999	0.00	0.00	0.0%			
3) Employ ee Benefits		3000-3999	0.00	0.00	0.0%			
4) Books and Supplies		4000-4999	0.00	0.00	0.0%			
5) Services and Other Operating Expenses		5000-5999	484,040.00	490,873.00	1.4%			
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%			
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%			
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%			
9) TOTAL, EXPENSES			484,040.00	490,873.00	1.4%			
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			158,400,189.00	210,509,127.00	32.9%			
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.0%			
b) Transfers Out		7600-7629	0.00	0.00	0.0%			
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.0%			
b) Uses		7630-7699	0.00	0.00	0.0%			
3) Contributions		8980-8999	0.00	0.00	0.0%			
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%			
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			158,400,189.00	210,509,127.00	32.9%			
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	469,939,493.00	628,339,682.00	33.7%			
b) Audit Adjustments		9793	0.00	0.00	0.0%			
c) As of July 1 - Audited (F1a + F1b)			469,939,493.00	628,339,682.00	33.7%			
d) Other Restatements		9795	0.00	0.00	0.0%			
e) Adjusted Beginning Net Position (F1c + F1d)			469,939,493.00	628,339,682.00	33.7%			
2) Ending Net Position, June 30 (E + F1e)			628,339,682.00	838,848,809.00	33.5%			
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%			
b) Restricted Net Position		9797	628,339,682.00	838,848,809.00	33.5%			
c) Unrestricted Net Position		9790	0.00	0.00	0.0%			
G. ASSETS								
1) Cash								
a) in County Treasury		9110	0.00					
Fair Value Adjustment to Cash in County Treasury		9111	0.00					
b) in Banks		9120	0.00					
c) in Revolving Cash Account		9130	0.00					
d) with Fiscal Agent/Trustee		9135	628,339,682.00					
e) Collections Awaiting Deposit		9140	0.00					
2) Investments		9150	0.00					
3) Accounts Receivable		9200	0.00					
4) Due from Grantor Government		9290	0.00					
5) Due from Other Funds		9310	0.00					
6) Stores		9320	0.00					
7) Prepaid Expenditures		9330	0.00					
8) Other Current Assets		9340	0.00					
9) Lease Receivable		9340	0.00					
10) Fixed Assets		9400	0.00					
11) TOTAL, ASSETS		3 4 00	628,339,682.00					
H. DEFERRED OUTFLOWS OF RESOURCES			020,339,002.00					
Deferred Outflows of Resources 1) Deferred Outflows of Resources		9490	0.00					
2) TOTAL, DEFERRED OUTFLOWS		3-30	0.00					
-, , o = . =			0.00					

Budget, July 1 Retiree Benefit Fund Expenses by Object

Los Angeles Unified Los Angeles County 19 64733 0000000 Form 71 E8BFUHPXR4(2023-24)

			I I			
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference	
I. LIABILITIES						
1) Accounts Pay able		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		9030	0.00			
b) Net Pension Liability		9663	0.00			
c) Total/Net OPEB Liability		9664	0.00			
d) Compensated Absences		9665	0.00			
e) COPs Pay able		9666	0.00			
f) Leases Payable		9667	0.00			
g) Lease Revenue Bonds Payable		9668	0.00			
h) Other General Long-Term Liabilities		9669	0.00			
7) TOTAL, LIABILITIES			0.00			
J. DEFERRED INFLOWS OF RESOURCES						
1) Deferred Inflows of Resources		9690	0.00			
2) TOTAL, DEFERRED INFLOWS			0.00			
K. NET POSITION						
Net Position, June 30 (G11 + H2) - (I7 + J2)			628,339,682.00			
OTHER LOCAL REVENUE			,,			
Other Local Revenue						
		0000	0.00	0.00	0.00/	
Interest		8660	0.00	0.00	0.0%	
Net Increase (Decrease) in the Fair Value of Investments		8662	17,884,229.00	0.00	-100.0%	
Fees and Contracts						
In-District Premiums/						
Contributions		8674	141,000,000.00	211,000,000.00	49.6%	
Other Local Revenue						
All Other Local Revenue		8699	0.00	0.00	0.0%	
TOTAL, OTHER LOCAL REVENUE			158,884,229.00	211,000,000.00	32.8%	
TOTAL, REVENUES			158,884,229.00	211,000,000.00	32.8%	
SERVICES AND OTHER OPERATING EXPENSES						
Subagreements for Services		5100	0.00	0.00	0.0%	
Professional/Consulting Services and						
Operating Expenditures		5800	484,040.00	490,873.00	1.4%	
		3600				
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			484,040.00	490,873.00	1.4%	
TOTAL, EXPENSES			484,040.00	490,873.00	1.4%	
INTERFUND TRANSFERS						
INTERFUND TRANSFERS IN						
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%	
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%	
OTHER SOURCES/USES						
SOURCES						
Other Sources						
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%	
All Other Financing Sources		8979	0.00	0.00	0.0%	
(c) TOTAL, SOURCES			0.00	0.00	0.0%	
USES			3.00	3.00	3.070	
Transfers of Funds from Lapsed/Reorganized LEAs		7654	0.00	0.00	0.00/	
		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%	

Budget, July 1 Retiree Benefit Fund Expenses by Function

Los Angeles Unified Los Angeles County 19 64733 0000000 Form 71 E8BFUHPXR4(2023-24)

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				-	
Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	158,884,229.00	211,000,000.00	32.8%
5) TOTAL, REVENUES			158,884,229.00	211,000,000.00	32.8%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		484,040.00	490,873.00	1.4%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			484,040.00	490,873.00	1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			158,400,189.00	210,509,127.00	32.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			158,400,189.00	210,509,127.00	32.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	469,939,493.00	628,339,682.00	33.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			469,939,493.00	628,339,682.00	33.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			469,939,493.00	628,339,682.00	33.7%
2) Ending Net Position, June 30 (E + F1e)			628,339,682.00	838,848,809.00	33.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	628,339,682.00	838,848,809.00	33.5%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

ATTACHMENT J
Board of Education Report No. 293/22-23

Budget, July 1
Los Angeles Unified Retiree Benefit Fund
Los Angeles County Exhibit: Restricted Net Position Detail

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Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted		
	Local	628,339,682.00	838,848,809.00
Total, Restricted Net Position		628,339,682.00	838,848,809.00

ATTACHMENT J Board of Education Report No. 293/22-23 Page 9

Budget, July 1 Average Daily Attendance

Los Angeles Unified Los Angeles County 19 64733 0000000 Form A E8BFUHPXR4(2023-24)

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	202	2-23 Estimated Actu	als		2023-24 Budget	
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	348,001.28	348,735.31	398,498.24	339,755.99	339,530.54	375,536.86
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	348,001.28	348,735.31	398,498.24	339,755.99	339,530.54	375,536.86
5. District Funded County Program ADA						
a. County Community Schools	62.86	62.86	68.05	62.86	62.86	62.86
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year	0.00	0.00	0.00			
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	304.02	304.02	281.40	304.02	304.02	304.02
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	366.88	366.88	349.45	366.88	366.88	366.88
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	348,368.16	349,102.19	398,847.69	340,122.87	339,897.42	375,903.74
7. Adults in Correctional Facilities						
Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

ATTACHMENT J
Board of Education Report No. 293/22-23

Budget, July 1 Average Daily Attendance

Los Angeles Unified Los Angeles County Page 9 000 000 Form A E8BFUHPXR4(2023-24)

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	202	2-23 Estimated Actu	als		2023-24 Budget	
Description	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)						

Budget, July 1 Average Daily Attendance

Los Angeles Unified Los Angeles County

	202	2-23 Estimated Actu	als		2023-24 Budget	
Description	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 the	eir Fund 01, 09, or 62	use this worksheet to	report ADA for those	charter schools.		
Charter schools reporting SACS financial data separately from their	r authorizing LEAs in F	und 01 or Fund 62 us	se this worksheet to re	eport their ADA.		
FUND 01: Charter School ADA corresponding to SACS financia	l data reported in Fu	und 01.				
1. Total Charter School Regular ADA	35,523.32	35,523.32	34,727.21	34,020.45	33,943.78	34,020.45
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole,Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	35,523.32	35,523.32	34,727.21	34,020.45	33,943.78	34,020.45
FUND 09 or 62: Charter School ADA corresponding to SACS fin	ancial data reported	l in Fund 09 or Fun	d 62.			
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA		_		-		
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole,Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs:Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	35,523.32	35,523.32	34,727.21	34,020.45	33,943.78	34,020.45

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Budget, July 1 2023-24 Budget Los Angeles Unified Los Angeles County 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			6,067,760,603.42	5,272,379,692.41	5,589,276,469.91	5,611,403,139.81	5,052,792,176.89	4,714,205,364.83	5,360,666,709.55	5,203,984,595.62
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010- 8019		350,732,298.05	932,607,231.76	558,394,160.76	296,156,977.26	295,052,948.77	558,346,547.36	295,647,036.57	290,306,010.48
Property Taxes	8020- 8079		24,859,778.05	66,188,903.19	(3,044,992.41)		31,438,071.99	640,530,318.19	195,938,354.35	86,925,609.13
Miscellaneous Funds	8080- 8099		285,992.02	(21,833,360.83)	(73,780,648.64)		(29,700,822.91)	(59,098,189.89)	(14,343,387.01)	(51,784,523.52)
Federal Revenue	8100- 8299		5,377,464.26	203,744,486.55	242,894,297.94	124,544,073.23	46,777,329.75	200,781,444.50	122,576,415.19	18,815,588.27
Other State Revenue	8300- 8599		56,435,097.30	115,411,005.79	149,192,105.63	63,911,489.95	193,198,706.30	314,778,124.55	68,928,244.76	73,636,804.33
Other Local Revenue	8600- 8799		1,934,495.58	10,379,245.03	73,876,311.82	7,501,987.05	21,301,756.55	25,749,120.78	17,759,075.23	20,353,897.42
Interfund Transfers In	8910- 8929		98,939,769.07	106,115,696.01	105,637,300.88	106,642,801.34	98,939,769.07	101,494,057.49	131,345,913.58	91,160,722.68
All Other Financing Sources	8930- 8979		10,290,395.16	5,808,901.78	9,001,966.04	7,862,063.37	9,511,271.11	38,712,181.02	(23,355,632.71)	5,154,242.13
TOTAL RECEIPTS			548,855,289.49	1,418,422,109.28	1,062,170,502.02	606,619,392.20	666,519,030.63	1,821,293,604.00	794,496,019.96	534,568,350.92
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999		1,010,043,648.66	693,066,441.65	690,500,742.79	772,017,448.17	635,217,918.37	744,142,288.67	615,238,235.96	664,496,389.78
Classified Salaries	2000- 2999									
Employ ee Benefits	3000- 3999									
Books and Supplies	4000- 4999		223,308,186.89	305,071,847.26	235,737,270.95	289,829,102.41	246,430,137.74	306,586,290.89	236,662,524.63	325,061,185.62
Serv ices	5000- 5999									
Capital Outlay	6000- 6599									
Other Outgo	7000- 7499									
Interfund Transfers Out	7600- 7629		110,908,002.00	103,413,402.00	113,767,606.08	103,408,002.00	123,456,769.78	124,077,645.00	99,277,645.00	105,554,115.16
All Other Financing Uses	7630- 7699		(23,637.05)	(26,359.13)	38,212.30	(24,197.46)	1,016.80	26,034.72	(271.70)	2,754.50

California Dept of Education SACS Financial Reporting Software - SACS V5.1 File: CASH, Version 4

Budget, July 1 2023-24 Budget Cashflow Worksheet - Budget Year (1)

Los Angeles Unified Los Angeles County Page 94 0 156 19 64735 000000 Form CASH E8BFUHPXR4(2023-24)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
TOTAL DISBURSEMENTS			1,344,236,200.50	1,101,525,331.78	1,040,043,832.12	1,165,230,355.12	1,005,105,842.69	1,174,832,259.28	951,178,133.89	1,095,114,445.06
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111- 9199	(281,943,916.59)								
Accounts Receivable	9200- 9299	700,581,969.44								
Due From Other Funds	9310									
Stores	9320	32,981,082.88								
Prepaid Expenditures	9330	12,159,064.69								
Other Current Assets	9340									
Lease Receivable	9380	13,542,951.03								
Deferred Outflows of Resources	9490									
SUBTOTAL		477,321,151.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Pay able	9500- 9599	1,258,272,688.93								
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650	94,009,998.54								
Deferred Inflows of Resources	9690	13,542,951.03								
SUBTOTAL		1,365,825,638.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(888,504,487.05)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(795,380,911.01)	316,896,777.50	22,126,669.90	(558,610,962.92)	(338,586,812.06)	646,461,344.72	(156,682,113.93)	(560,546,094.14)
F. ENDING CASH (A + E)			5,272,379,692.41	5,589,276,469.91	5,611,403,139.81	5,052,792,176.89	4,714,205,364.83	5,360,666,709.55	5,203,984,595.62	4,643,438,501.48
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Form CASH E8BFUHPXR4(2023-24)

Budget, July 1 2023-24 Budget Cashflow Worksheet - Budget Year (1)

Los Angeles Unified Los Angeles County

Los Angeles County		22		rksneet - Budget 1	· (1)	-					
Description	Object	March	April	Мау	June	Accruals	Adjustments	TOTAL	BUDGET		
ESTIMATES THROUGH THE MONTH OF:	JUNE										
A. BEGINNING CASH		4,643,438,501.48	4,198,744,603.96	4,718,050,781.42	4,556,367,423.12						
B. RECEIPTS											
LCFF/Revenue Limit Sources											
Principal Apportionment	8010- 8019	440,564,446.13	290,306,010.48	290,306,010.48	481,679,800.90	0.00		5,080,099,479.00	5,080,099,479.00		
Property Taxes	8020- 8079	7,308,141.48	469,295,012.56	345,789,799.03	165,497,644.44			2,030,726,640.00	2,030,726,640.00		
Miscellaneous Funds	8080- 8099	(18,449,361.21)	(33,628,584.97)	(25,818,708.04)	(44,404,981.00)			(372,556,576.00)	(372,556,576.00)		
Federal Revenue	8100- 8299	(742,960.76)	532,893,567.85	136,723,828.94	206,133,489.28			1,840,519,025.00	1,840,519,025.00		
Other State Revenue	8300- 8599	123,199,791.31	168,102,497.02	72,270,644.39	262,167,696.33	16,780,123.34		1,678,012,331.00	1,678,012,331.00		
Other Local Revenue	8600- 8799	15,896,508.68	11,629,467.11	14,013,872.29	51,065,125.55	2,742,028.91		274,202,892.00	274,202,892.00		
Interfund Transfers In	8910- 8929	85,619,822.76	76,624,731.64	76,635,846.78	105,490,323.99	(1,154,646,755.29)		30,000,000.00	30,000,000.00		
All Other Financing Sources	8930- 8979	4,454,682.85	(73,425,086.18)	10,248,488.24	19,781,384.60	(24,034,857.41)		10,000.00	10,000.00		
TOTAL RECEIPTS		657,851,071.24	1,441,797,615.51	920,169,782.11	1,247,410,484.09	(1,159,159,460.45)	0.00	10,561,013,791.00	10,561,013,791.00		
C. DISBURSEMENTS											
Certificated Salaries	1000- 1999	700,851,893.61	578,164,811.83	726,836,743.20	153,950,627.43	0.00		7,984,527,190.12	3,730,390,017.00		
Classified Salaries	2000- 2999							0.00	1,433,965,771.00		
Employ ee Benefits	3000- 3999							0.00	2,820,171,401.87		
Books and Supplies	4000- 4999	320,808,338.52	264,221,675.43	274,946,401.60	627,025,728.23			3,655,688,690.17	1,893,114,946.36		
Services	5000- 5999							0.00	1,718,465,104.08		
Capital Outlay	6000- 6599							0.00	53,568,755.00		
Other Outgo	7000- 7499							0.00	(9,460,122.00)		
Interfund Transfers Out	7600- 7629	80,882,221.17	80,085,192.00	80,088,466.84	81,058,433.54	(1,178,785,883.57)		27,191,617.00	27,191,617.00		
All Other Financing Uses	7630- 7699	2,515.46	19,758.79	(18,471.23)	(7,356.00)	10,000.00		0.00	0.00		
TOTAL DISBURSEMENTS		1,102,544,968.76	922,491,438.05	1,081,853,140.41	862,027,433.20	(1,178,775,883.57)	0.00	11,667,407,497.29	11,667,407,490.31		

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Budget, July 1 2023-24 Budget Cashflow Worksheet - Budget Year (1)

Los Angeles Unified Los Angeles County

Description	Object	March	April	Мау	June	Accruals	Adjustments	TOTAL	BUDGET
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111- 9199						(281,943,916.59)	(281,943,916.59)	
Accounts Receivable	9200- 9299					19,522,152.25	700,581,969.44	720,104,121.69	
Due From Other Funds	9310							0.00	
Stores	9320						32,981,082.88	32,981,082.88	
Prepaid Expenditures	9330						12,159,064.69	12,159,064.69	
Other Current Assets	9340							0.00	
Lease Receivable	9380						13,542,951.03	13,542,951.03	0.00
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	19,522,152.25	477,321,151.45	496,843,303.70	
Liabilities and Deferred Inflows									
Accounts Payable	9500- 9599					(94,270.87)	1,258,272,688.93	1,258,178,418.06	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650						94,009,998.54	94,009,998.54	
Deferred Inflows of Resources	9690						13,542,951.03	13,542,951.03	
SUBTOTAL		0.00	0.00	0.00	0.00	(94,270.87)	1,365,825,638.50	1,365,731,367.63	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	19,616,423.12	(888,504,487.05)	(868,888,063.93)	
E. NET INCREASE/DECREASE (B - C + D)		(444,693,897.52)	519,306,177.46	(161,683,358.30)	385,383,050.89	39,232,846.24	(888,504,487.05)	(1,975,281,770.22)	(1,106,393,699.31)
F. ENDING CASH (A + E)		4,198,744,603.96	4,718,050,781.42	4,556,367,423.12	4,941,750,474.01				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								4,092,478,833.20	

Budget, July 1 2023-24 Budget Cashflow Worksheet - Budget Year (2)

Los Angeles Unified Los Angeles County Page 99 015 19 64738 000000 Form CASH E8BFUHPXR4(2023-24)

		1	 							
Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			4,941,750,474.01	4,173,989,328.82	4,425,858,429.98	4,355,102,516.63	3,792,288,589.36	3,472,593,046.01	4,069,878,279.41	3,896,225,277.76
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010- 8019		337,702,887.99	897,961,657.02	547,431,423.05	285,154,994.50	284,091,979.73	547,385,578.32	284,663,997.67	279,521,386.21
Property Taxes	8020- 8079		24,868,898.20	66,213,185.50	(3,046,109.51)		31,449,605.48	640,765,305.55	196,010,237.03	86,957,498.99
Miscellaneous Funds	8080- 8099		302,110.86	(23,063,914.62)	(77,939,012.41)		(31,374,796.07)	(62,429,033.10)	(15,151,797.10)	(54,703,159.92)
Federal Revenue	8100- 8299		2,525,725.35	95,696,148.02	114,084,307.67	58,496,739.07	21,970,706.29	94,304,445.53	57,572,555.56	8,837,438.26
Other State Revenue	8300- 8599		55,286,531.75	113,062,164.16	146,155,751.99	62,610,765.06	189,266,731.52	308,371,768.78	67,525,419.01	72,138,150.11
Other Local Revenue	8600- 8799		1,851,893.23	9,936,054.54	70,721,816.60	7,181,654.57	20,392,178.26	24,649,641.45	17,000,768.32	19,484,792.42
Interfund Transfers In	8910- 8929		103,408,002.00	110,908,002.00	110,408,002.00	111,458,912.00	103,408,002.00	106,077,645.00	137,277,645.00	95,277,645.00
All Other Financing Sources	8930- 8979		10,290,395.16	5,808,901.78	9,001,966.04	7,862,063.37	9,511,271.11	38,712,181.02	(23,355,632.71)	5,154,242.13
TOTAL RECEIPTS			536,236,444.54	1,276,522,198.40	916,818,145.43	532,765,128.57	628,715,678.32	1,697,837,532.55	721,543,192.78	512,667,993.20
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999		1,036,130,184.47	710,966,363.67	708,334,400.16	791,956,448.66	651,623,778.65	763,361,353.60	631,128,078.24	681,658,429.16
Classified Salaries	2000- 2999									
Employee Benefits	3000- 3999									
Books and Supplies	4000- 4999		147,386,468.23	201,351,606.27	155,589,834.29	191,291,185.46	162,647,273.13	202,351,159.85	156,200,514.42	214,544,843.94
Services	5000- 5999									
Capital Outlay	6000- 6599									
Other Outgo	7000- 7499									
Interfund Transfers Out	7600- 7629		120,504,574.08	112,361,486.43	123,611,612.03	112,355,619.18	134,139,153.09	134,813,750.98	107,867,873.47	114,687,429.76
All Other Financing Uses	7630- 7699		(23,637.05)	(26,359.13)	38,212.30	(24,197.46)	1,016.80	26,034.72	(271.70)	2,754.50

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Los Angeles Unified Los Angeles County

Budget, July 1 2023-24 Budget Cashflow Worksheet - Budget Year (2)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
TOTAL DISBURSEMENTS			1,303,997,589.73	1,024,653,097.24	987,574,058.78	1,095,579,055.84	948,411,221.67	1,100,552,299.15	895,196,194.43	1,010,893,457.36
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111- 9199	(281,943,916.59)								
Accounts Receivable	9200- 9299	720,104,121.63								
Due From Other Funds	9310									
Stores	9320	32,981,082.88								
Prepaid Expenditures	9330	12,159,064.69								
Other Current Assets	9340									
Lease Receivable	9380	13,542,951.03								
Deferred Outflows of Resources	9490									
SUBTOTAL		496,843,303.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500- 9599	1,258,178,418.07								
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650	94,009,998.54								
Deferred Inflows of Resources	9690	13,542,951.03								
SUBTOTAL		1,365,731,367.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(868,888,064.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(767,761,145.19)	251,869,101.16	(70,755,913.35)	(562,813,927.27)	(319,695,543.35)	597,285,233.40	(173,653,001.65)	(498,225,464.16)
F. ENDING CASH (A + E)			4,173,989,328.82	4,425,858,429.98	4,355,102,516.63	3,792,288,589.36	3,472,593,046.01	4,069,878,279.41	3,896,225,277.76	3,397,999,813.60
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

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Budget, July 1 2023-24 Budget Cashflow Worksheet - Budget Year (2)

Los Angeles Unified Los Angeles County

	1	i e					 		
Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		3,397,999,813.60	3,026,529,613.60	3,318,240,143.53	3,141,105,204.42				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010- 8019	429,779,821.86	279,521,386.21	279,521,386.21	485,255,129.23			4,937,991,628.00	4,937,991,628.00
Property Taxes	8020- 8079	7,310,822.57	469,467,179.89	345,916,656.78	165,558,359.52			2,031,471,640.00	2,031,471,640.00
Miscellaneous Funds	8080- 8099	(19,489,188.81)	(35,523,931.41)	(27,273,880.67)	(46,907,697.75)			(393,554,301.00)	(393,554,301.00)
Federal Revenue	8100- 8299	(348,959.05)	250,293,210.94	64,217,412.67	96,818,231.69			864,467,962.00	864,467,962.00
Other State Revenue	8300- 8599	120,692,432.53	164,681,279.60	70,799,794.22	256,832,066.56	16,438,614.71		1,643,861,470.00	1,643,861,470.00
Other Local Revenue	8600- 8799	15,217,732.77	11,132,892.53	13,415,484.36	48,884,660.79	2,624,945.16		262,494,515.00	262,494,515.00
Interfund Transfers In	8910- 8929	89,486,511.71	80,085,192.00	80,096,809.12	110,254,387.46	(1,208,146,755.29)		30,000,000.00	30,000,000.00
All Other Financing Sources	8930- 8979	4,454,682.85	(73,425,086.18)	10,248,488.24	19,781,384.60	(24,034,857.41)		10,000.00	10,000.00
TOTAL RECEIPTS		647,103,856.43	1,146,232,123.58	836,942,150.93	1,136,476,522.10	(1,213,118,052.83)	0.00	9,376,742,914.00	9,376,742,914.00
C. DISBURSEMENTS									
Certificated Salaries	1000- 1999	718,952,891.56	593,097,153.70	745,608,855.43	157,926,731.39			8,190,744,668.69	3,912,498,717.00
Classified Salaries	2000- 2999							0.00	1,401,756,375.00
Employ ee Benefits	3000- 3999							0.00	2,876,489,577.00
Books and Supplies	4000- 4999	211,737,906.48	174,389,932.20	181,468,398.67	413,845,586.50			2,412,804,709.44	938,731,606.00
Services	5000- 5999							0.00	1,426,070,064.00
Capital Outlay	6000- 6599							0.00	60,966,722.00
Other Outgo	7000- 7499							0.00	10,578,824.00
Interfund Transfers Out	7600- 7629	87,880,742.93	87,014,748.96	87,018,307.17	88,072,202.48	(1,232,189,176.56)		78,138,324.00	78,138,324.00
All Other Financing Uses	7630- 7699	2,515.46	19,758.79	(18,471.23)	(7,356.00)	10,000.00		0.00	0.00
TOTAL DISBURSEMENTS		1,018,574,056.43	854,521,593.65	1,014,077,090.04	659,837,164.37	(1,232,179,176.56)	0.00	10,681,687,702.13	10,705,230,209.00

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Los Angeles Unified Los Angeles County

Budget, July 1 2023-24 Budget Cashflow Worksheet - Budget Year (2)

Description	Object	March	April	Мау	June	Accruals	Adjustments	TOTAL	BUDGET
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111- 9199						(281,943,916.59)	(281,943,916.59)	
Accounts Receivable	9200- 9299					19,063,559.87	720,104,121.63	739,167,681.50	
Due From Other Funds	9310							0.00	
Stores	9320						32,981,082.88	32,981,082.88	
Prepaid Expenditures	9330						12,159,064.69	12,159,064.69	
Other Current Assets	9340							0.00	
Lease Receivable	9380						13,542,951.03	13,542,951.03	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	19,063,559.87	496,843,303.64	515,906,863.51	
Liabilities and Deferred Inflows									
Accounts Payable	9500- 9599					2,436.14	1,258,178,418.07	1,258,180,854.21	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650						94,009,998.54	94,009,998.54	
Deferred Inflows of Resources	9690						13,542,951.03	13,542,951.03	
SUBTOTAL		0.00	0.00	0.00	0.00	2,436.14	1,365,731,367.64	1,365,733,803.78	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	19,061,123.73	(868,888,064.00)	(849,826,940.27)	
E. NET INCREASE/DECREASE (B - C + D)		(371,470,200.00)	291,710,529.93	(177,134,939.11)	476,639,357.73	38,122,247.46	(868,888,064.00)	(2,154,771,728.40)	(1,328,487,295.00)
F. ENDING CASH (A + E)		3,026,529,613.60	3,318,240,143.53	3,141,105,204.42	3,617,744,562.15				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								2,786,978,745.61	

Budget, July 1 General Fund Multiyear Projections Unrestricted

19 64733 0000000 Form MYP E8BFUHPXR4(2023-24)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	6,709,970,874.00	-2.42%	6,547,610,298.00	-0.79%	6,495,883,236.00
2. Federal Revenues	8100-8299	1,906,761.00	0.00%	1,906,761.00	0.00%	1,906,761.00
3. Other State Revenues	8300-8599	106,864,107.00	-2.76%	103,915,844.00	-1.83%	102,012,863.00
4. Other Local Revenues	8600-8799	244,745,446.00	-4.61%	233,466,130.00	-5.06%	221,654,749.00
5. Other Financing Sources						
a. Transfers In	8900-8929	30,000,000.00	0.00%	30,000,000.00	0.00%	30,000,000.00
b. Other Sources	8930-8979	10,000.00	0.00%	10,000.00	0.00%	10,000.00
c. Contributions	8980-8999	(1,425,854,525.00)	-0.64%	(1,416,771,178.00)	0.37%	(1,422,056,639.00)
6. Total (Sum lines A1 thru A5c)		5,667,642,663.00	-2.96%	5,500,137,855.00	-1.29%	5,429,410,970.00
B. EXPENDITURES AND OTHER FINANCING USES						
Certificated Salaries						
a. Base Salaries				2,748,266,117.00		3,034,866,607.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				286,600,490.00		(360,253,813.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,748,266,117.00	10.43%	3,034,866,607.00	-11.87%	2,674,612,794.00
2. Classified Salaries						
a. Base Salaries				806,838,829.00		874,517,470.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				67,678,641.00		(92,822,364.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	806,838,829.00	8.39%	874,517,470.00	-10.61%	781,695,106.00
3. Employ ee Benefits	3000-3999	1,611,935,064.00	8.71%	1,752,279,442.00	-5.72%	1,652,116,202.00
4. Books and Supplies	4000-4999	514,033,804.00	-15.56%	434,057,687.00	3.33%	448,509,885.00
Services and Other Operating Expenditures	5000-5999	565,788,411.00	2.88%	582,083,208.00	11.90%	651,370,768.00
6. Capital Outlay	6000-6999	48,245,323.00	21.52%	58,629,937.00	1.96%	59,780,867.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	10,578,824.00	0.00%	10,578,824.00	0.00%	10,578,824.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(143,420,521.00)	-11.07%	(127,540,363.00)	-11.21%	(113,242,005.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	27,191,617.00	187.36%	78,138,324.00	125.54%	176,229,324.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						(431,000,000.00)
11. Total (Sum lines B1 thru B10)		6,189,457,468.00	8.21%	6,697,611,136.00	-11.75%	5,910,651,765.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(521,814,805.00)		(1,197,473,281.00)		(481,240,795.00)

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Budget, July 1 General Fund Multiyear Projections Unrestricted

19 64733 0000000 Form MYP E8BFUHPXR4(2023-24)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
Net Beginning Fund Balance (Form 01, line F1e)		3,336,633,677.05		2,814,818,872.05		1,617,345,591.05
Ending Fund Balance (Sum lines C and D1)		2,814,818,872.05		1,617,345,591.05		1,136,104,796.05
Components of Ending Fund Balance						
a. Nonspendable	9710-9719	43,008,132.00		43,008,132.00		43,008,132.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	1,972,783,012.00		890,190,848.00		412,717,286.00
d. Assigned	9780	451,874,819.00		451,874,812.00		451,874,812.00
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	233,450,000.00		213,740,000.00		217,880,000.00
2. Unassigned/Unappropriated	9790	113,702,909.05		18,531,799.05		10,624,566.05
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,814,818,872.05		1,617,345,591.05		1,136,104,796.05
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for EconomicUncertainties	9789	233,450,000.00		213,740,000.00		217,880,000.00
c. Unassigned/Unappropriated	9790	113,702,909.05		18,531,799.05		10,624,566.05
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
Total Available Reserves (Sum lines E1a thru E2c)		347,152,909.05		232,271,799.05		228,504,566.05

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Please see attached.

Budget, July 1 General Fund Multiyear Projections Restricted

19 64733 0000000 Form MYP E8BFUHPXR4(2023-24)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	28,298,669.00	0.00%	28,298,669.00	0.00%	28,298,669.00
2. Federal Revenues	8100-8299	1,838,612,264.00	-53.09%	862,561,201.00	-7.56%	797,363,369.00
3. Other State Revenues	8300-8599	1,571,148,224.00	-1.99%	1,539,945,626.00	-0.21%	1,536,747,574.00
4. Other Local Revenues	8600-8799	29,457,446.00	-1.46%	29,028,385.00	-0.26%	28,952,627.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	1,425,854,525.00	-0.64%	1,416,771,178.00	0.37%	1,422,056,639.00
6. Total (Sum lines A1 thru A5c)		4,893,371,128.00	-20.78%	3,876,605,059.00	-1.63%	3,813,418,878.00
B. EXPENDITURES AND OTHER FINANCING USES						
Certificated Salaries						
a. Base Salaries				982,123,900.00		877,632,110.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(104,491,790.00)		367,691,971.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	982,123,900.00	-10.64%	877,632,110.00	41.90%	1,245,324,081.00
2. Classified Salaries						
a. Base Salaries				627,126,942.00		527,238,905.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(99,888,037.00)		92,130,984.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	627,126,942.00	-15.93%	527,238,905.00	17.47%	619,369,889.00
3. Employ ee Benefits	3000-3999	1,208,236,337.87	-6.95%	1,124,210,135.00	10.00%	1,236,598,853.00
4. Books and Supplies	4000-4999	1,379,081,142.36	-63.41%	504,673,919.00	-1.02%	499,519,685.00
5. Services and Other Operating Expenditures	5000-5999	1,152,676,693.08	-26.78%	843,986,856.00	0.91%	851,692,852.00
6. Capital Outlay	6000-6999	5,323,432.00	-56.10%	2,336,785.00	0.05%	2,338,002.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
Other Outgo - Transfers of Indirect Costs	7300-7399	123,381,575.00	-15.71%	103,997,857.00	-11.24%	92,311,782.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		5,477,950,022.31	-27.27%	3,984,076,567.00	14.13%	4,547,155,144.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(584,578,894.31)		(107,471,508.00)		(733,736,266.00)

Budget, July 1 General Fund Multiyear Projections Restricted

19 64733 0000000 Form MYP E8BFUHPXR4(2023-24)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
Net Beginning Fund Balance (Form 01, line F1e)		1,842,622,439.31		1,258,043,545.00		1,150,572,037.00
Ending Fund Balance (Sum lines C and D1)		1,258,043,545.00		1,150,572,037.00		416,835,771.00
Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,258,043,545.00		1,150,572,037.00		416,835,771.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,258,043,545.00		1,150,572,037.00		416,835,771.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for EconomicUncertainties	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.)						
Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for EconomicUncertainties	9789					
c. Unassigned/Unappropriated	9790					
Total Av ailable 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.

Budget, July 1
Los Angeles Unified General Fund
Los Angeles County Multiyear Projections
Unrestricted/Restricted

19 64733 0000000 Form MYP E8BFUHPXR4(2023-24)

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Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	6,738,269,543.00	-2.41%	6,575,908,967.00	-0.79%	6,524,181,905.00
2. Federal Revenues	8100-8299	1,840,519,025.00	-53.03%	864,467,962.00	-7.54%	799,270,130.00
3. Other State Revenues	8300-8599	1,678,012,331.00	-2.04%	1,643,861,470.00	-0.31%	1,638,760,437.00
4. Other Local Revenues	8600-8799	274,202,892.00	-4.27%	262,494,515.00	-4.53%	250,607,376.00
5. Other Financing Sources						
a. Transfers In	8900-8929	30,000,000.00	0.00%	30,000,000.00	0.00%	30,000,000.00
b. Other Sources	8930-8979	10,000.00	0.00%	10,000.00	0.00%	10,000.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		10,561,013,791.00	-11.21%	9,376,742,914.00	-1.43%	9,242,829,848.00
B. EXPENDITURES AND OTHER FINANCING USES						
Certificated Salaries						
a. Base Salaries				3,730,390,017.00		3,912,498,717.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				182,108,700.00		7,438,158.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,730,390,017.00	4.88%	3,912,498,717.00	0.19%	3,919,936,875.00
2. Classified Salaries						
a. Base Salaries				1,433,965,771.00		1,401,756,375.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(32,209,396.00)		(691,380.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,433,965,771.00	-2.25%	1,401,756,375.00	-0.05%	1,401,064,995.00
3. Employee Benefits	3000-3999	2,820,171,401.87	2.00%	2,876,489,577.00	0.43%	2,888,715,055.00
4. Books and Supplies	4000-4999	1,893,114,946.36	-50.41%	938,731,606.00	0.99%	948,029,570.00
Services and Other Operating Expenditures	5000-5999	1,718,465,104.08	-17.01%	1,426,070,064.00	5.40%	1,503,063,620.00
6. Capital Outlay	6000-6999	53,568,755.00	13.81%	60,966,722.00	1.89%	62,118,869.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	10,578,824.00	0.00%	10,578,824.00	0.00%	10,578,824.00
Other Outgo - Transfers of Indirect Costs	7300-7399	(20,038,946.00)	17.48%	(23,542,506.00)	-11.10%	(20,930,223.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	27,191,617.00	187.36%	78,138,324.00	125.54%	176,229,324.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		(431,000,000.00)
11. Total (Sum lines B1 thru B10)		11,667,407,490.31	-8.45%	10,681,687,703.00	-2.10%	10,457,806,909.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,106,393,699.31)		(1,304,944,789.00)		(1,214,977,061.00)

Budget, July 1 General Fund Multiyear Projections Unrestricted/Restricted

19 64733 0000000 Form MYP E8BFUHPXR4(2023-24)

		i	i	i	i	i
Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
Net Beginning Fund Balance (Form 01, line F1e)		5,179,256,116.36		4,072,862,417.05		2,767,917,628.05
Ending Fund Balance (Sum lines C and D1)		4,072,862,417.05		2,767,917,628.05		1,552,940,567.05
Components of Ending Fund Balance						
a. Nonspendable	9710-9719	43,008,132.00		43,008,132.00		43,008,132.00
b. Restricted	9740	1,258,043,545.00		1,150,572,037.00		416,835,771.00
c. Committed						
Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	1,972,783,012.00		890,190,848.00		412,717,286.00
d. Assigned	9780	451,874,819.00		451,874,812.00		451,874,812.00
e. Unassigned/Unappropriated						
Reserv e for Economic Uncertainties	9789	233,450,000.00		213,740,000.00		217,880,000.00
Unassigned/Unappropriated	9790	113,702,909.05		18,531,799.05		10,624,566.05
f. Total Components of Ending Fund Balance (Line D3f must						
agree with line D2)		4,072,862,417.05		2,767,917,628.05		1,552,940,567.05
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	233,450,000.00		213,740,000.00		217,880,000.00
c. Unassigned/Unappropriated	9790	113,702,909.05		18,531,799.05		10,624,566.05
 d. Negative Restricted Ending Balances (Negative resources 2000-9999) 	979Z			0.00		0.00
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
Total Available Reserves - by Amount (Sum lines E1a thru E2c)		347,152,909.05		232,271,799.05		228,504,566.05
Total Available Reserves - by Percent (Line E3 divided by Line						
F3c)		2.98%		2.17%		2.19%
F. RECOMMENDED RESERVES						
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					

Budget, July 1 General Fund Multiyear Projections Unrestricted/Restricted

19 64733 0000000 Form MYP E8BFUHPXR4(2023-24)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
Enter the name(s) of the SELPA(s):						
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) 2. District ADA		0.00		0.00		0.00
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column,						
Lines A4 and C4; enter projections)		373,776.44		363,545.81		353,699.07
Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11)		11,667,407,490.31		10,681,687,703.00		10,457,806,909.00
b. Plus: Special Education Pass- through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		11,667,407,490.31		10,681,687,703.00		10,457,806,909.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for						
calculation details) e. Reserve Standard - By		2.00%		2.00%		2.00%
Percent (Line F3c times F3d) f. Reserve Standard - By Amount (Refer to Form 01CS, Critorion 10 for calculation		233,348,149.81		213,633,754.06		209,156,138.18
Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		233,348,149.81		213,633,754.06		209,156,138.18
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

GENERAL FUND ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS Fiscal Years 2024-25 and 2025-26

Major Revenue Assumptions

	-	<u>2024-25</u>	<u> 2025-26</u>
1.	Projected Norm Enrollment		
	Non-charter schools	365,810	355,828
	Locally-funded charter schools	36,624	35,666
	Total	402,434	391,494
_			
2.	Estimated Funded Average Daily Attendance	240 000 00	225 254 20
	Non-charter schools (includes County Program students)	349,868.68 33,127.76	335,354.20
	Locally-funded charter schools Total	382,996.44	32,263.39 367,617.59
	Iotal	362,990.44	301,011.39
3.	Funded COLA (2023-24 Proposed State Budget)		
	LCFF	3.94%	3.29%
	Special Education (AB602)	3.94%	3.29%
	- · · · · · · · · · · · · · · · · · · ·		
4.	Adjusted Base Grant Rates Per ADA (includes COLA and K-3		
	and 9-12 Grade Span Adjustments)		
	Grades K-3	\$11,382	\$11,757
	Grades 4-6	\$10,466	\$10,810
	Grades 7-8	\$10,775	\$11,129
	Grades 9-12	\$12,812	\$13,234
5.	Unduplicated student count percentage to enrollment (3-year rolling average) per LCFF calculation		
	Non-charter schools (includes County Program students)	86.09%	86.00%
	Locally-funded charter schools (total)	46.95%	47.08%
	boomy further borioots (total)	10.0070	11.0070
6.	LCFF Revenue (in millions)		
	Non-charter schools	\$6,113.2	\$6,059.8
	Locally-funded charter schools	434.4	\$436.1
	Total	\$6,547.6	\$6,495.9
7	Education Protection Act (in millions)		
1.	Education Protection Act (in millions) Non-charter schools	\$1,183.3	\$1,183.3
	Locally-funded charter schools	\$1,163.5 \$71.5	\$1,163.5 \$71.5
	Total	\$1,254.8	\$1, 254.8
	10141	Ψ1,Δ01.0	Ψ1, Δ07.0

GENERAL FUND ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS Fiscal Years 2024-25 and 2025-26

Major Revenue Assumptions (continued)	<u>2024-25</u>	<u>2025-26</u>
8. California State Lottery – Rates Per ADA		
Unrestricted	\$170.00	\$170.00
Restricted	\$67.00	\$67.00
9. Mandate Block Grant		
Non-charter schools – K-8	\$39.30	\$40.59
Non-charter schools – 9-12	\$75.71	\$78.20
Locally-funded charter schools – K-8	\$20.63	\$21.31
Locally-funded charter schools – 9-12	\$57.34	\$59.23

- 10. Other Federal Revenues include funding for Elementary and Secondary School Emergency Relief (ESSER) III from the American Rescue Plan Act of \$65.1 million in FY2024-25.
- 11. Other State Revenues include funding for Expanded Learning Opportunities Program of \$457.1 million, Home-to-School Reimbursement Funding of \$18.5 million, and Proposition 28 (Arts and Music in Schools) of \$83.0 million in FY2024-25 and FY2025-26.
- 12. Transfer from the Community Redevelopment Agency Fund of \$30 million in FY2024-25 and FY2025-26 to fund the Ongoing and Major Maintenance Account.

Major Expenditure Assumptions for 2024-25

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

	Amounts
Certificated Salaries	(in millions)
Bargaining Agreements	\$429.6
Step and Column Salary Adjustment	6.9
Federal, State, and Local Grants	(7.9)
COVID-19	(57.5)
School Staff and Resources	(189.0)
Total 2024-25 Known Changes	\$182.1

GENERAL FUND ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS Fiscal Years 2024-25 and 2025-26

Major Expenditure Assumptions for 2024-25 (continued)

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

	Amounts
<u>Classified Salaries</u>	(in millions)
Bargaining Agreements	\$78.4
Federal, State, and Local Grants	(2.7)
School Staff and Resources	(49.4)
COVID-19	(58.5)
Total 2024-25 Known Changes	\$(32.2)

- 3. Apart from Health and Medical costs, **Employee Benefits** are based on salary estimates and appropriate rates for retirement, workers' compensation, and unemployment. Employer contribution rate to CalSTRS is 19.10%, which is the same as the prior year. Employer contribution rate to CalPERS is 27.7%, an increase of 1.02% from prior year. Workers' Compensation rate is 2.23%, a decrease of 0.18% from prior year. Unemployment insurance rate of 0.05%, which is the same as the prior year. Funding for Employee Health and Medical Benefits is at the Per Participant rate pursuant to the 2022-2023 Health and Welfare Agreement. OPEB Trust contribution of \$33.3 million for 2024-25.
- 4. **Other Expenses (4000-6000)** were estimated using the prior year level as the base and adjusted for known changes as shown below:
 - a. Inflation on cost of supplies and materials based on a 3.02% California CPI for 2024-25. Utilities is projected to increase by 2.05%.
 - b. Increase in distribution of direct-funded charter schools' share of the Special Education AB602 and Federal IDEA of \$6.5 million.
 - c. Decrease in COVID-19 expenditures of \$727.8 million, mostly in ESSER III, as COVID-19 funds are depleted.
 - d. Exclusion of various 2023-24 non-COVID-19 onetime expenditures, mostly spending of Expanded Learning Opportunities Program (ELOP) carryover, of \$507.8 million

GENERAL FUND ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS Fiscal Years 2024-25 and 2025-26

Major Expenditure Assumptions for 2024-25 (continued)

- 5. **Ongoing and Major Maintenance Account** set-aside is 3% of total General Fund Expenditures and Other Financing Uses, excluding CalSTRS State on Behalf and COVID-19 expenditures in ESSER III.
- 6. **Reserve for Economic Uncertainties** at \$213.7 million is 2% of total General Fund Expenditures and Other Financing Uses.
- 7. Indirect Cost Rate is at 3.66%.
- 8. **Undesignated Balance of** \$18.5 million is a result of using ending balances from 2023-24 for the outyears.

Major Expenditure Assumptions for 2025-26

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

	Amounts
Certificated Salaries	(in millions)
Step and Column Salary Adjustment	\$6.9
School Staff and Resources	1.0
Federal, State, and Local Grants	(0.5)
Total 2025-26 Known Changes	\$7.4

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

Total 2025-26 Known Changes	\$(0.7)
School Staff and Resources	(0.5)
Federal, State, and Local Grants	\$(0.2)
Classified Salaries	<u>(in millions)</u>
	Amounts

GENERAL FUND ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS Fiscal Years 2024-25 and 2025-26

Major Expenditure Assumptions for 2025-26 (continued)

- 3. Apart from Health and Medical costs, **Employee Benefits** are based on salary estimates and appropriate rates for retirement, workers' compensation, and unemployment. Employer contribution rate to CalSTRS is 19.10%, which is the same as the prior year. Employer contribution rate to CalPERS is 28.30%, an increase of 0.60% from prior year. Workers' Compensation rate of 2.23%, which is the same as the prior year. Unemployment Insurance rate of 0.05%, which is the same as the prior year. Funding for Employee Health and Medical Benefits is at the Per Participant rate pursuant to the 2022-2023 Health and Welfare Agreement.
- 4. **Other Expenses (4000-6000)** were estimated using the prior year level as the base and adjusted for known changes as shown below:
 - a. Inflation on cost of supplies and materials based on a 2.64% California CPI for 2025-26. Utilities is projected to increase by 3.00%.
 - b. Includes additional distribution of direct-funded charter schools' share of the Special Education AB602 and Federal IDEA of \$2.0 million.
 - c. Expenditures of \$62.9 million related to capital plan projects.
 - d. Exclusion of 2024-25 onetime items of \$70 million, mostly from expenditures related to cybersecurity and various other programs.
- 5. **Ongoing and Major Maintenance Account** set-aside is 3% of total General Fund Expenditures and Other Financing Uses, excluding CalSTRS State On Behalf.
- 6. **Reserve for Economic Uncertainties** at \$217.9 million is 2% of total General Fund Expenditures and Other Financing Uses.
- 7. **Indirect Cost Rate** is at 3.22%.
- 9. **Undesignated Balance** of \$10.6 million which includes balancing solutions.

ATTACHMENT J
Board of Education Report No. 293/22-23
Page 1150015

Los Angeles Unified Los Angeles County 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review Page 1150115 19 64733 0000000 Form 01CS E8BFUHPXR4(2023-24)

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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

District

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over
373,776.44	
1.0%	
	2.0% 1.0% 373,776.44

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	405,792	414,036		
Charter School	40,469	40,979		
Total AD	446,261	455,015	N/A	Met
Second Prior Year (2021-22)				
District Regular	406,355	412,926		
Charter School	39,448	36,631		
Total AD	445,803	449,557	N/A	Met
First Prior Year (2022-23)				
District Regular	398,498	398,498		
Charter School	34,727	34,727		
Total AD	433,225	433,225	0.0%	Met
Budget Year (2023-24)				
District Regular	375,537			
Charter School	34,020			
Total AD	409,557			

ATTACHMENT J
Board of Education Report No. 293/22-23
Page 112415

Los Angeles Unified Los Angeles County

2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

19 64733 0000000 Form 01CS E8BFUHPXR4(2023-24)

1B. Comparison	of District ADA to the Standard	
DATA ENTRY: En	ter an explanation if the standard is not met.	
1a.	STANDARD MET - Funded ADA has not been overest	imated 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 overest	imated by more than the standard percentage level for two or more of the previous three years.
	Explanation:	
	(required if NOT met)	

2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

19 64733 0000000 Form 01CS E8BFUHPXR4(2023-24)

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	
373,776.4		
-		

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's Enrollment Standard Percentage Level:

1.0%

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual column for the First Prior Year; all other data are extracted or calculated. CBEDS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Enrollment

Fiscal Year	Budget	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	423,344	414,862		
Charter School	42,389	41,190		
Total Enrollment	465,733	456,052	2.1%	Not Met
Second Prior Year (2021-22)				
District Regular	408,682	393,168		
Charter School	41,332	38,370		
Total Enrollment	450,014	431,538	4.1%	Not Met
First Prior Year (2022-23)				
District Regular	376,391	385,698		
Charter School	37,859	38,395		
Total Enrollment	414,250	424,093	N/A	Met
Budget Year (2023-24)				
District Regular	378,027			
Charter School	37,613			
Total Enrollment	415,640			

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation: Note: CBEDS enrollment is norm day enrollment + nonpublic schools enrollment. (required if NOT met)

1b. STANDARD NOT MET - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:

The 2020-21 budget enrollment is a pre-pandemic projection. Actual enrollment decline from prior year came at 4% from an estimated decline of 2%. Enrollment decline for 2021-22 was exacerbated by the pandemic. Actual enrollment decline from prior year came at 6% from an estimated pre-pandemic decline of 2%.

(required if NOT met)

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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 CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	414,036	414,862	
Charter School	40,979	41,190	
Total ADA/Enrollment	455,015	456,052	99.8%
Second Prior Year (2021-22)			
District Regular	343,359	393,168	
Charter School	35,242	38,370	
Total ADA/Enrollment	378,601	431,538	87.7%
First Prior Year (2022-23)			
District Regular	348,001	385,698	
Charter School	35,523	38,395	
Total ADA/Enrollment	383,525	424,093	90.4%
Historical Average Ratio:			92.6%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 93.1%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2023-24)				
District Regular	339,756	378,027		
Charter School	34,020	37,613		
Total ADA/Enrollment	373,776	415,640	89.9%	Met
1st Subsequent Year (2024-25)				
District Regular	330,418	367,573		
Charter School	33,128	36,624		
Total ADA/Enrollment	363,546	404,197	89.9%	Met
2nd Subsequent Year (2025-26)				
District Regular	321,436	357,535		
Charter School	32,263	35,666		
Total ADA/Enrollment	353,699	393,201	90.0%	Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA	ENTRY:	Enter a	n explanati	ion if tl	he standa	rd is	not	met.

1a.	STANDARD MET -	Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.
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Explanation:	
(required if NOT met)	

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2nd Subsequent Year

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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 gap funding or cost-of-living adjustment (COLA)* and its economic recovery target payment, plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA¹ and its economic recovery target payment, plus or minus one percent.

Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

Budget Year

1st Subsequent Year

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.

Prior Year

Note: Due to the full implementation of LCFF, gap funding and the economic recovery target increment payment amounts are no longer applicable.

Projected LCFF Revenue

Step 1 - Change in Population	(2022-23)	(2023-24)	(2024-25)	(2025-26)	
a. ADA (Funded) (Form A, lines A6 and C4)	433,574.90	409,924.19	382,996.44	367,617.59	
b. Prior Year ADA (Funded)		433,574.90	409,924.19	382,996.44	
c. Difference (Step 1a minus Step 1b)		(23,650.71)	(26,927.75)	(15,378.85)	
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(5.45%)	(6.57%)	(4.02%)	
Step 2 - Change in Funding Level					
a. Prior Year LCFF Funding		6,561,770,066.00	6,709,970,874.00	6,547,610,298.00	
b1. COLA percentage		8.22%	3.94%	3.29%	
b2. COLA amount (proxy for purposes of this criterion)		539,377,499.43	264,372,852.44	215,416,378.80	
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		8.22%	3.94%	3.29%	
Step 3 - Total Change in Population and Funding Level (Step 1d plus	Step 2c)	2.77%	(2.63%)	(.73%)	
LCFF Rever	nue Standard (Step 3, plus/minus 1%):	1.77% to 3.77%	-3.63% to -1.63%	-1.73% to 0.27%	

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4A2. Alternate LCFF Revenue Standard - Bas	r Δid	- Rasic	Standard .	Revenue	LCFF	Alternate	4A2

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	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	1,916,799,711.00	2,030,726,640.00		
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from pro	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	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A
ı		-	-

4B. C	Calculating	the l	District's	Projected	Change	in	LCFF	Revenue
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DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	6,910,871,110.00	7,110,826,119.00	6,969,463,268.00	6,929,600,263.00
District's Project	cted Change in LCFF Revenue:	2.89%	(1.99%)	(.57%)
	LCFF Revenue Standard	1.77% to 3.77%	-3.63% to -1.63%	-1.73% to 0.27%
	Status:	Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:	
(required if NOT met)	

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79.9% to 85.9%

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 - l	,	Ratio	
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form 01, Objects 1000- 3999)	(Form 01, Objects 1000- 7499)	to Total Unrestricted Expenditures	
Third Prior Year (2020-21)	3,905,284,827.36	4,468,268,264.93	87.4%	
Second Prior Year (2021-22)	3,854,664,113.02	4,873,882,020.55	79.1%	
First Prior Year (2022-23)	4,323,927,056.00	5,259,356,919.77	82.2%	
		Historical Average Ratio:	82.9%	
		'		
		Budget Year	1st Subsequent Year	2nd Subsequent Year
	_	(2023-24)	(2024-25)	(2025-26)
District's Reserve Standard Per	centage (Criterion 10B, Line 4):	2.0%	2.0%	2.0%
District's Sa	laries and Benefits Standard			

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

(historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):

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.

Budget - Unrestricted

79.9% to 85.9%

79.9% to 85.9%

(Resources 0000-1999)

	Salaries and Benefits	Total Expenditures	Ratio	
	(Form 01, Objects 1000- 3999)	(Form 01, Objects 1000- 7499)	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Budget Year (2023-24)	5,167,040,010.00	6,162,265,851.00	83.8%	Met
1st Subsequent Year (2024-25)	5,661,663,519.00	6,619,472,812.00	85.5%	Met
2nd Subsequent Year (2025-26)	5,108,424,102.00	5,734,422,441.00	89.1%	Not Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

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

1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:

(required if NOT met)

2025-26 does not meet the standard due to balancing solutions reflected in B10 Other Adjustments. Once the balancing solutions are identified and reflected in the appropriate object of expenditure, the ratio of unrestricted salaries and benefits to total unrestricted expenditures for 2025-26 will more likely meet the standard.

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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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Change in Population and Funding Level			
(Criterion 4A1, Step 3):	2.77%	(2.63%)	(.73%)
2. District's Other Revenues and Expenditures			
Standard Percentage Range (Line 1, plus/minus 10%):	-7.23% to 12.77%	-12.63% to 7.37%	-10.73% to 9.27%
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	-2.23% to 7.77%	-7.63% to 2.37%	-5.73% to 4.27%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

		Percent Change	Change Is Outside
Object Range / Fiscal Year	Amount	Over Previous Year	Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2022-23)	2,138,720,165.28		
Budget Year (2023-24)	1,840,519,025.00	(13.94%)	Yes
1st Subsequent Year (2024-25)	864,467,962.00	(53.03%)	Yes
2nd Subsequent Year (2025-26)	799,270,130.00	(7.54%)	Yes

Explanation:

(required if Yes)

The change in Federal Revenue across the years is primarily due to the muti-year recognition of COVID funding from ESSER II, ESSER III, and ELOG in accordance with the expenditure plan. ESSER II and ELOG are planned to be fully spent in FY2023-24. ESSER III is anticipated to be fully spent in FY2024-25.

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

First Prior Year (2022-23) Budget Year (2023-24)

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

2,649,826,089.17		
1,678,012,331.00	(36.67%)	Yes
1,643,861,470.00	(2.04%)	No
1,638,760,437.00	(.31%)	No

Explanation:

(required if Yes)

The decrease in FY2023-24 is due to the recognition of one-time funding in FY2022-23 for Learning Recovery Emergency Block Grant of \$743.7 million and Arts, Music, and Instructional Materials Discretionary Block Grant of \$252.2 million. The funding amounts for these categorical programs are in accordance with the provisions of the 2022-23 Enacted State Budget.

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

First Prior Year (2022-23)

Budget Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

178,391,330.21		
274,202,892.00	53.71%	Yes
262,494,515.00	(4.27%)	No
250,607,376.00	(4.53%)	No

Explanation:

(required if Yes)

The FY2023-24 budget does not recognize unrealized loss in addition to what was recognized in FY2022-23 on District's funds deposited in the County Treasury. There will be updates on the estimates for unrealized loss at 2022-23 Unaudited Actuals in September 2023 and 2023-24 First and Second Financial Projection, in December 2023 and March 2024, respectively.

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

First Prior Year (2022-23)

Budget Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

597,119,634.05		
1,893,114,946.36	217.04%	Yes
938,731,606.00	(50.41%)	Yes
948,029,570.00	.99%	No

Explanation:

(required if Yes)

The substantial increase from 2022-23 to 2023-24 is mostly due to projected spending of ESSER III which are mostly in objects 4000-4999 pending allocation to the proper objects of expenditure and pending implementation of various grants. Expenditures decrease in 2024-25 as ESSER III funds are depleted.

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

First Prior Year (2022-23)

Budget Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

1,430,476,295.06		
1,718,465,104.08	20.13%	Yes
1,426,070,064.00	(17.01%)	Yes
1,503,063,620.00	5.40%	Yes

Explanation:

(required if Yes)

The increase from 2022-23 to 2023-24 is mostly due to projected spending of ELOP (carry over and new allocation) which are mostly in objects 5000-5999 pending allocation to the proper objects of expenditure. This increase is partially negated by a decline in liability self-insurance and onetime nature of instructional time penalties resulting from the SEIU strike. The decrease in 2024-25 is mostly due to the onetime nature of ELOP carry over spending. The increase in 2025-26 is mostly due to projected capital plan projects temporarily placed in objects 5000-5999 pending allocation to the proper objects of expenditure.

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

DATA ENTRY: All data are extracted or calculated

Percent Change

Object Range / Fiscal Year Amount Over Previous Year Status

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

First Prior Year (2022-23)

Budget Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

4,966,937,584.66		
3,792,734,248.00	(23.64%)	Not Met
2,770,823,947.00	(26.94%)	Not Met
2,688,637,943.00	(2.97%)	Met

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

First Prior Year (2022-23)

Budget Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

2,027,595,929.11		
3,611,580,050.44	78.12%	Not Met
2,364,801,670.00	(34.52%)	Not Met
2,451,093,190.00	3.65%	Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

Federal Revenue (linked from 6B if NOT met) The change in Federal Revenue across the years is primarily due to the muti-year recognition of COVID funding from ESSER II, ESSER III, and ELOG in accordance with the expenditure plan. ESSER II and ELOG are planned to be fully spent in FY2023-24. ESSER III is anticipated to be fully spent in FY2024-25.

Explanation:

Other State Revenue (linked from 6B if NOT met) The decrease in FY2023-24 is due to the recognition of one-time funding in FY2022-23 for Learning Recovery Emergency Block Grant of \$743.7 million and Arts, Music, and Instructional Materials Discretionary Block Grant of \$252.2 million. The funding amounts for these categorical programs are in accordance with the provisions of the 2022-23 Enacted State Budget.

Explanation:

Other Local Revenue (linked from 6B The FY2023-24 budget does not recognize unrealized loss in addition to what was recognized in FY2022-23 on District's funds deposited in the County Treasury. There will be updates on the estimates for unrealized loss at 2022-23 Unaudited Actuals in September 2023 and 2023-24 First and Second Financial Projection, in December 2023 and March 2024, respectively.

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if NOT met)

1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

Books and Supplies

(linked from 6B

if NOT met)

Explanation:

Services and Other Exps

(linked from 6B

if NOT met)

The substantial increase from 2022-23 to 2023-24 is mostly due to projected spending of ESSER III which are mostly in objects 4000-4999 pending allocation to the proper objects of expenditure and pending implementation of various grants. Expenditures decrease in 2024-25 as ESSER III funds are depleted.

The increase from 2022-23 to 2023-24 is mostly due to projected spending of ELOP (carry over and new allocation) which are mostly in objects 5000-5999 pending allocation to the proper objects of expenditure. This increase is partially negated by a decline in liability self-insurance and onetime nature of instructional time penalties resulting from the SEIU strike. The decrease in 2024-25 is mostly due to the onetime nature of ELOP carry over spending. The increase in 2025-26 is mostly due to projected capital plan projects temporarily placed in objects 5000-5999 pending allocation to the proper objects of expenditure.

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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 exlude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690. DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable. 1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) $(Fund\ 10,\ resources\ 3300\text{-}3499,\ 6500\text{-}6540\ and\ 6546,\ objects\ 7211\text{-}7213\ and\ 7221\text{-}7223)$ 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) 10.348.344.448.31 b. Plus: Pass-through Revenues and Apportionments 3% Required Budgeted Contribution¹ (Line 1b, if line 1a is No) Minimum Contribution to the Ongoing and Major (Line 2c times 3%) Maintenance Account Status c. Net Budgeted Expenditures and Other Financing Met 310.450.333.45 10.348.344.448.31 310.551.000.00 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)

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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.

1.	District's Available Reserve Amounts (resources 0000-1999)
	a. Stabilization Arrangements
	(Funds 01 and 17, Object 9750)
	b. Reserve for Economic Uncertainties
	(Funds 01 and 17, Object 9789)
	c. Unassigned/Unappropriated
	(Funds 01 and 17, Object 9790)
	d. Negative General Fund Ending Balances in Restricted
	Resources (Fund 01, Object 979Z, if negative, for each of
	resources 2000-9999)
	e. Av ailable Reserves (Lines 1a through 1d)
2.	Expenditures and Other Financing Uses
	a. District's Total Expenditures and Other Financing Uses
	(Fund 01, objects 1000-7999)
	b. Plus: Special Education Pass-through Funds (Fund 10, resources
	3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)
	c. Total Expenditures and Other Financing Uses
	(Line 2a plus Line 2b)
3.	District's Available Reserve Percentage

Third Prior Year	Second Prior Year	First Prior Year	
(2020-21)	(2021-22)	(2022-23)	
0.00	0.00	0.00	
91,990,000.00	199,860,000.00	238,780,000.00	
1,454,763,459.42	1,011,740,986.70	193,705,249.57	
0.00	0.00	0.00	
1,546,753,459.42	1,211,600,986.70	432,485,249.57	
8,213,892,886.43	9,237,635,935.26	9,743,983,041.61	
		0.00	
8,213,892,886.43	9,237,635,935.26	9,743,983,041.61	
18.8%	13.1%	4.4%	

District's Deficit Spending	Standard	Percentage Levels
		(Line 3 times 1/3):

6.3%	4.4%	1.5%

'Av allable 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

(Line 1e divided by Line 2c)

DATA ENTRY: All data are extracted or calculated.

DATA ENTITY. All data are extracted of calculated.				
	Net Change in	Total Unrestricted Expenditures	Deficit Spending Level	
	Unrestricted Fund Balance	and Other Financing Uses	(If Net Change in Unrestricted Fund	
Fiscal Year	(Form 01, Section E)	(Form 01, Objects 1000- 7999)	Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	469,996,411.74	4,505,176,305.60	N/A	Met
Second Prior Year (2021-22)	204,135,079.57	4,888,235,927.02	N/A	Met
First Prior Year (2022-23)	516,849,194.87	5,275,753,268.77	N/A	Met
Budget Year (2023-24) (Information only)	(521,814,805.00)	6,189,457,468.00		

8C. Comparison of District Deficit Spending to the Standard

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

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1a.	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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CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level 1	District	ADA	
1.7%	0	to 300	
1.3%	301	to 1,000	
1.0%	1,001	to 30,000	
0.7%	30,001	to 400,000	
0.3%	400.001	and over	

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4): 374,143

District's Fund Balance Standard Percentage Level: .7%

9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Unrestricted General Fund Beginning Balance 2

Beginning Fund Balance

Variance Level

(Form 01, Line F1e, Unrestricted Column) Fiscal Year Original Budget Estimated/Unaudited Actuals (If overestimated, else N/A) Status Third Prior Year (2020-21) 1,769,504,890.67 2.183.409.744.45 N/A Met Second Prior Year (2021-22) 2,462,534,452.36 2,646,426,117.61 N/A Met First Prior Year (2022-23) 3,066,586,038.64 2,819,784,482.18 Not Met Budget Year (2023-24) (Information only) 3,336,633,677.05

9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three y ears.

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

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

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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 \$80,000 (greater of)	0	to 300	
4% or \$80,000 (greater of)	301	to 1,000	
3%	1,001	to 30,000	
2%	30,001	to 400,000	
1%	400,001	and over	

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

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	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4.	373,776	363,546	353,699
Subsequent Years, Form MYP, Line F2, if available.)			
District's Reserve Standard Percentage Level:	2%	2%	2%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button

for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

1.	Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	
2	If you are the SELPA ALL and are excluding enecial education page through funder	

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s):				
				-
	Budget Year	1st Subsequent Year	2nd Subsequent Year	
	(2023-24)	(2024-25)	(2025-26)	
b. Special Education Pass-through Funds				
(Fund 10, resources 3300-3499, 6500-6540 and 6546,	0.00			
objects 7211-7213 and 7221-7223)		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	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)
1.	Expenditures and Other Financing Uses			
	(Fund 01, objects 1000-7999) (Form MYP, Line B11)	11,667,407,490.31	10,681,687,703.00	10,457,806,909.00
2.	Plus: Special Education Pass-through			
	(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3.	Total Expenditures and Other Financing Uses			
	(Line B1 plus Line B2)	11,667,407,490.31	10,681,687,703.00	10,457,806,909.00
4.	Reserve Standard Percentage Level	2%	2%	2%
5.	Reserve Standard - by Percent			
	(Line B3 times Line B4)	233,348,149.81	213,633,754.06	209,156,138.18
6.	Reserve Standard - by Amount			

California Dept of Education SACS Financial Reporting Software - SACS V5.1

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.

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	(\$80,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard			
	(Greater of Line B5 or Line B6)	233,348,149.81	213,633,754.06	209,156,138.18

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2023-24)	1st Subsequent Year (2024- 25)	2nd Subsequent Year (2025-26)
1.	General Fund - Stabilization Arrangements			
	(Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties			
	(Fund 01, Object 9789) (Form MYP, Line E1b)	233,450,000.00	213,740,000.00	217,880,000.00
3.	General Fund - Unassigned/Unappropriated Amount			
	(Fund 01, Object 9790) (Form MYP, Line E1c)	113,702,909.05	18,531,799.05	10,624,566.05
4.	General Fund - Negative Ending Balances in Restricted Resources			
	(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)			
	(Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements			
	(Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties			
	(Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount			
	(Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount			
	(Lines C1 thru C7)	347, 152, 909. 05	232,271,799.05	228,504,566.05
9.	District's Budgeted Reserve Percentage (Information only)			
	(Line 8 divided by Section 10B, Line 3)	2.98%	2.17%	2.19%
	District's Reserve Standard			
	(Section 10B, Line 7):	233,348,149.81	213,633,754.06	209,156,138.18
	Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation: (required if NOT met)

The positive reserves in 2025-26 include balancing solutions reflected in B10 Other Adjustments.

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SUPPLEMENTA	LINFORMATION	
DATA ENTRY: CI	ick 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,	
ıa.	state compliance reviews) that may impact the budget?	No
	otate complained to tollo) that may impact the subget.	
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 f	ollowing fiscal years:
	Salary increases are funded with one-time resources and will be covered by the unrestricted a outyears.	nd restricted General funds in the
	outy ears.	
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:	
15.	11 Fee, identify the experiorities.	
S4.	Contingent Revenues	
4-		
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.
	(c.g., parcer taxes, refer teserves):	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	s 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	Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Ob	eject 8980)			
First Prior Year (2022-23)	(1,081,017,959.87)			
Budget Year (2023-24)	(1,425,854,525.00)	344,836,565.13	31.9%	Not Met
1st Subsequent Year (2024-25)	(1,416,771,178.00)	(9,083,347.00)	(.6%)	Met
2nd Subsequent Year (2025-26)	(1,422,056,639.00)	5,285,461.00	.4%	Met
1b. Transfers In, General Fund *				
First Prior Year (2022-23)	41,008,022.00			
Budget Year (2023-24)	30,000,000.00	(11,008,022.00)	(26.8%)	Not Met
1st Subsequent Year (2024-25)	30,000,000.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	30,000,000.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2022-23)	16,481,525.00			
Budget Year (2023-24)	27,191,617.00	10,710,092.00	65.0%	Not Met
1st Subsequent Year (2024-25)	78,138,324.00	50,946,707.00	187.4%	Not Met
2nd Subsequent Year (2025-26)	176,229,324.00	98,091,000.00	125.5%	Not Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

Yes

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:

(required if NOT met)

The increase from 2022-23 to 2023-24 is a result of higher contribution to Special Education due to SEIU salary increases and higher employee benefits (CalPERS, Health & Welfare, and OPEB), as well as higher mandatory contribution to the Routine Restricted Maintenance Account as a result of increased expenditures from bargaining agreements.

1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

Explanation:

The change in 2023-24 is due to the one-time transfer from Measure RR to fund school bus purchase in FY2022-23.

(required if NOT met)

^{*} Include transfers used to cover operating deficits in either the general fund or any other fund.

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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 1c. transfers.

> Explanation: (required if NOT met)

The higher transfers out from 2022-23 to 2023-24 is a result of increased debt services as a result of a projected COPs Summer 2023 issuance. The higher transfers out in 2024-25 and 2025-26 are mostly due to increased support to the Cafeteria Fund.

1d. YES - Capital projects exist that may impact the general fund operational budget. Identify each project, including a description of the project, estimated completion date, original project budget, original source of funding, and estimated fiscal impact on the general fund.

> Acquisition of the 81-acre Canyon Creek Camp Complex to increase LAUSD's Outdoor Education space. Property is located Project Information: at 41600 Lake Hughes, CA 93532

The ongoing cost of operating the camp is estimated at approximately \$4,700,000 and \$5,500,000 annually. This will become (required if YES)

an ongoing General Fund expense.

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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.

Include multiy ear commitments, multiy ear debt agreements, and new programs or contracts that result in long-term obligations.

monde mainy car commitments, mainy car u	obt agreemer	no, and new programs or contin	acto that result in long term obi	gations.	
S6A. Identification of the District's Long-term Cor	nmitments				
DATA ENTRY: Click the appropriate button in item 1 a	nd enter data	a in all columns of item 2 for ap	oplicable long-term commitment	s; there are no extractions in this section.	
Does your district have long-term (multiyear)	commitments	s?			
(If No, skip item 2 and Sections S6B and S6C)	Ī	Yes]	
If Yes to item 1, list all new and existing multi pensions (OPEB); OPEB is disclosed in item S		l ments and required annual debi	t service amounts. Do not inclu	J ide long-term commitments for postemploy me	nt benefits other than
	# of Years		SACS Fund and Object Cod	les Used For:	Principal Balance
Type of Commitment	Remaining	Funding Source	ces (Revenues)	Debt Service (Expenditures)	as of July 1, 2023
Leases	61	Various Funds		Fund 01 - Objects 7438 & 7439	53,486,47
Certificates of Participation	12	General Fund		Fund 56 - Objects 7438 & 7439	101,108,71
General Obligation Bonds	25	Tax Levy		Fund 51 - Objects 7433 & 7434	11,448,075,25
Supp Early Retirement Program					
State School Building Loans					
Compensated Absences		Various Funds		Various	76,559,32
Other Long-term Commitments (do not include OPEB)	:				
Children Center Facilities Revolving Loan		Child Development Fund		Fund 12 - Objects 7438 & 7439	
Retirement Bonus		Various Funds		Various	20,163,369
TOTAL:					11,699,393,13
		Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)	(2025-26)
		Annual Payment	Annual Payment	Annual Pay ment	Annual Payment
Type of Commitment (continued)		(P & I)	(P & I)	(P & I)	(P & I)
Leases		4,967,678	3 4,218,86	4,167,148	1,913,30
Certificates of Participation		101,007,76	1 13,771,2	75 13,769,539	13,758,92
General Obligation Bonds		1,089,382,663	1,107,078,38	1,082,770,462	1,355,318,79
Supp Early Retirement Program					
State School Building Loans					
Compensated Absences		94,765,455	5 100,451,38	32 106,478,465	106,478,46
Other Long-term Commitments (continued):					
Children Center Facilities Revolving Loan)	0 0	
Retirement Bonus		5,355,262	2 5,104,12	22 4,845,030	5,101,47

Total Annual Payments:

Has total annual payment increased over prior year (2022-23)?

1,230,624,032

No

1,212,030,644

No

1,482,570,957

Yes

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1,295,478,819

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S6B. Comparis	on of the District's Annual Payments to Prior Year An	nnual Payment
DATA ENTRY: E	Enter an explanation if Yes.	
1a.	Yes - Annual payments for long-term commitments to be funded.	have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will
	Explanation: (required if Yes to increase in total annual payments)	The increase in the general obligation bond payments will be funded by the tax levy. The increase in payments for the compensated absences will be funded by general fund unrestricted revenues.
	tion of Decreases to Funding Sources Used to Pay Lo	
1.	Will funding sources used to pay long-term commitm	nents decrease or expire prior to the end of the commitment period, or are they one-time sources?
2.	No - Funding sources will not decrease or expire prior	r 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	S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)					
DATA ENTRY: Cli	ick the appropriate button in item 1 and enter data in all other applicable items; the	re are no extractions in this section exce	pt the budget year data on line 5b			
1	Does your district provide postemployment benefits other					
	than pensions (OPEB)? (If No, skip items 2-5)	Yes	7			
2.	For the district's OPEB:					
	a. Are they lifetime benefits?	Yes				
			-			
			٦			
	b. Do benefits continue past age 65?	Yes				
	c. Describe any other characteristics of the district's OPEB program including eli	igibility criteria and amounts, if any, that	retirees are required to contribute	toward their own benefits:		
3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?		Pay-as-y	ou-go		
	h latinta and the control of the con		Oalf January Ford	O		
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance o	r	Self-Insurance Fund	Gov ernmental Fund		
	gov ernmental fund		0	0		
4.	OPEB Liabilities					
	a. Total OPEB liability		8,952,210,267.00			
	b. OPEB plan(s) fiduciary net position (if applicable)		469,939,493.00			
	c. Total/Net OPEB liability (Line 4a minus Line 4b)		8,482,270,774.00			
	d. Is total OPEB liability based on the district's estimate					
	or an actuarial valuation?		Actuarial			
	e. If based on an actuarial valuation, indicate the measurement date					
	of the OPEB valuation		6/30/2022			
		Budget Year	1st Subsequent Year	2nd Subsequent Year		
5.	OPEB Contributions	(2023-24)	(2024-25)	(2025-26)		
	a. OPEB actuarially determined contribution (ADC), if available, per					
	actuarial valuation or Alternative Measurement					
	Method	0.00	0.00	0.00		
	 DOPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752) 	410,516,258.00	419,090,114.00	421,608,069.00		
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	197,974,239.00	208,090,114.00	210,608,069.00		
	d. Number of retirees receiving OPEB benefits	37,514.00	38,199.00	38,547.00		

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S7B. Identificat	tion 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 worker welfare, or property and liability? (Do not include OPEB, which is covered			
			Yes	
2	Describe each self-insurance program operated by the district, including de actuarial), and date of the valuation:	etails for each such as level of risk retained, t	unding approach, basis for valua	tion (district's estimate or
3.	Self-Insurance Liabilities			
	a. Accrued liability for self-insurance programs		716,674,680.00	
	b. Unfunded liability for self-insurance programs		0.00	
		Budget Year	1st Subsequent Year	2nd Subsequent Year
4.	Self-Insurance Contributions	(2023-24)	(2024-25)	(2025-26)
	a. Required contribution (funding) for self-insurance programs	170,598,884.00	147,070,415.00	147,070,045.00
	b. Amount contributed (funded) for self-insurance programs	170 598 884 00	147 070 415 00	147 070 045 00

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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 Ar	nalysis of District's Labor Agreements - Certi	ficated (Non-management) Employees				
	: Enter all applicable data items; there are no ex					
		Prior Year (2nd Interim)	Budget Year	1st Subsequent Year		2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)		(2025-26)
Number of certificated (non-management) full - time - april 27455.8 equiv alent(FTE) positions			35405.71	350)52.71	34712.71
Cortificated (Non-management) Salary and Benefit Negoti	ations	Г		ſ	
1.	Are salary and benefit negotiations settled for			Yes		
	,	If Yes, and the corresponding public dis been filed with the COE, complete quest			ļ	
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	s including any prior year unsett	led negotiations and then comp	lete qu	estions 6 and 7.
Negotiations S	Sottlad					
2a.	Per Government Code Section 3547.5(a), date	e of public disclosure board meeting:	Г	Apr 18, 2023	Ī	
2b.	Per Government Code Section 3547.5(b), was					
by the district superintendent and chief business official?				Yes		
If Yes, date of Superintendent and CBO certification:			certification:	Apr 10, 2023		
3.	Per Government Code Section 3547.5(c), was			,		
	to meet the costs of the agreement?			Yes		
		If Yes, date of budget revision board ac	doption:	Apr 18, 2023		
4.	Period covered by the agreement:	Begin Date:	Jul 01, 2020	End Date:	Jun 30, 2024	
5.	Salary settlement:	L	Budget Year	1st Subsequent Year		2nd Subsequent Year
	,		(2023-24)	(2024-25)		(2025-26)
	Is the cost of salary settlement included in th	e budget and multiyear	, ,			
	projections (MYPs)?		Yes	Yes		Yes
		One Year Agreement				
		Total cost of salary settlement				
		% change in salary schedule from prior year				
	or					
		Multiyear Agreement	-			
		Total cost of salary settlement	17,665,233	21,44	12,720	21,442,720
		% change in salary schedule from prior year (may enter text, such as "Reopener")				

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Identify the source of funding that will be used to support multiyear salary commitments:
ESSER III and inflation protection set-aside was released.

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Negotiations N	Not Settled			
6.	Cost of a one percent increase in salary and statutory benefits			
	'	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)
7.	Amount included for any tentative salary schedule increases			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Certificated (Non-management) Health and Welfare (H&W) Benefits	(2023-24)	(2024-25)	(2025-26)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	513,095,274.33	517,658,763.91	517,120,782.80
3.	Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over prior year			
Certificated (I	Non-management) Prior Year Settlements			
Are any new c	costs from prior year settlements included in the budget?	Yes		
	If Yes, amount of new costs included in the budget and MYPs	17,665,233	21,442,720	21,442,720
	If Yes, explain the nature of the new costs:			
	Salary increases			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Certificated (Non-management) Step and Column Adjustments	(2023-24)	(2024-25)	(2025-26)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	10,787,945	10,787,945	10,787,945
3.	Percent change in step & column over prior year			
	•	Budget Year	1st Subsequent Year	2nd Subsequent Year
Certificated (I	Non-management) Attrition (layoffs and retirements)	(2023-24)	(2024-25)	(2025-26)
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes
Certificated (I	Non-management) - Other			
•	ificant contract changes and the cost impact of each change (i.e., class size, hours of	employment, leave of absence, bonuses	, etc.):	

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2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

S8B. Cost A	S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees					
DATA ENTR	Y: Enter all applicable data items; there are no ex	tractions in this section.				
		Prior Year (2nd Interim)	Budget Year	1st Subsequent Year		2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)		(2025-26)
Number of o	classified(non - management) FTE positions	22379.63	23086.39	23	076.39	23064.39
Classified (Non-management) Salary and Benefit Negotia	tions	Г		Ī	
1.	Are salary and benefit negotiations settled fo			Yes		
		If Yes, and the corresponding public dis	∟ sclosure documents have been f	iled with the COE, complete qu	ıestions	2 and 3.
		If Yes, and the corresponding public dis	sclosure documents have not be	en filed with the COE, complet	e questi	ons 2-5.
		If No, identify the unsettled negotiation	is including any prior year unsett	led negotiations and then comp	olete que	estions 6 and 7.
		Trades				
	O-W-4					
Negotiations 0-		and modelle discussion	Г		ī	
2a.	Per Government Code Section 3547.5(a), dat	e or public disclosure		A 40, 2022		
2h	board meeting:	the agreement contified	_	Apr 18, 2023	-	
2b.	Per Government Code Section 3547.5(b), was			Yes		
	by the district superintendent and chief busin	If Yes, date of Superintendent and CB0	O cortification:		-	
2	Des Courses and Code Continu 2547 5(a) upo		o certification.	Apr 10, 2023		
3.	Per Government Code Section 3547.5(c), was	a budget revision adopted		Yes		
	to meet the costs of the agreement?	If You date of building bound of	dantian.			
		If Yes, date of budget revision board a	doption:	Apr 18, 2023		
4.	Period covered by the agreement:	Begin Date:	Jul 01, 2020	End Date:	Jun 30, 2024	
5.	Salary settlement:		Budget Year	1st Subsequent Year		2nd Subsequent Year
			(2023-24)	(2024-25)		(2025-26)
	Is the cost of salary settlement included in the	e budget and multiyear				
	projections (MYPs)?		Yes	Yes		Yes
		One Year Agreement				
		Total cost of salary settlement				
		% change in salary schedule from prior year				
		or		_		
		Multiyear Agreement				
		Total cost of salary settlement	291,677,394	344,6	17,036	346,239,278
		% change in salary schedule from prior year (may enter text, such as "Reopener")				
		Identify the source of funding that will	be used to support multiy ear sale	ary commitments:		

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Negotiations No	ot Settled				
6.	Cost of a one percent increase in salary and statutory ben	efits	1,759,488		
			Budget Year	1st Subsequent Year	2nd Subsequent Year
			(2023-24)	(2024-25)	(2025-26)
7.	Amount included for any tentative salary schedule increas	es			
			Budget Year	1st Subsequent Year	2nd Subsequent Year
Classified (No	n-management) Health and Welfare (H&W) Benefits		(2023-24)	(2024-25)	(2025-26)
1.	Are costs of H&W benefit changes included in the budget	and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits		334,565,176.36	340,792,353.09	343,593,900.09
3.	Percent of H&W cost paid by employer		100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over prior year				
Classified (No	n-management) Prior Year Settlements				
Are any new co	sts from prior year settlements included in the budget?		Yes		
	If Yes, amount of new costs included in the budget and M	YPs	291,677,394.25	344,617,036	346,239,278
	If Yes, explain the nature of the new costs:	'	'		
	Salary incr	eases			
			Budget Year	1st Subsequent Year	2nd Subsequent Year
Classified (No.	n-management) Step and Column Adjustments		(2023-24)	(2024-25)	(2025-26)
Olassinea (NO	in-management, step and solumn Adjustments		(2023-24)	(2024-23)	(2020-20)
1.	Are step & column adjustments included in the budget and	MYPs?	No	No	No
2.	Cost of step & column adjustments				
3.	Percent change in step & column over prior year				
			Budget Year	1st Subsequent Year	2nd Subsequent Year
Classified (No	n-management) Attrition (layoffs and retirements)		(2023-24)	(2024-25)	(2025-26)
•					
1.	Are savings from attrition included in the budget and MYPs	?	No	No	No
2.	Are additional H&W benefits for those laid-off or retired en	nploy ees included in	Yes	Yes	Yes
	the budget and MYPs?				
Classified (No	n-management) - Other				
List other signif	icant contract changes and the cost impact of each change (i.	e., hours of employme	ent, leave of absence, bonuses, etc.):		

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S8C. Cost An	nalysis of District's Labor Agreements - Manag	ement/Supervisor/Confidential Employed	es		
DATA ENTRY:	: Enter all applicable data items; there are no extra	actions in this section.			
		Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)	(2025-26)
Number of ma positions	anagement, supervisor, and confidential FTE	6295.65	6195.33	6195.33	6195.33
Management/	Supervisor/Confidential				
_	enefit Negotiations				
1.	Are salary and benefit negotiations settled for	or the budget year?		No	
		If Yes, complete question 2.			
		If No, identify the unsettled negotiations	including any prior year unsettled	I negotiations and then complete	questions 3 and 4.
		Teamsters			
		If n/a, skip the remainder of Section S8C			
Negotiations S	Settled				
2.	Salary settlement:		Budget Year	1st Subsequent Year	2nd Subsequent Year
			(2023-24)	(2024-25)	(2025-26)
	Is the cost of salary settlement included in the	ne budget and multiyear			
	projections (MYPs)?		Yes	Yes	Yes
		Total cost of salary settlement	15,438,021	22,050,957	22,146,858
		% change in salary schedule from prior year (may enter text, such as "Reopener")			
Negotiations N	Not Settled				
3.	Cost of a one percent increase in salary and	statutory benefits	\$3,165,719.72	1	
			Budget Year	1st Subsequent Year	2nd Subsequent Year
			(2023-24)	(2024-25)	(2025-26)
4.	Amount included for any tentative salary sch	nedule increases			
Management/	Supervisor/Confidential		Budget Year	1st Subsequent Year	2nd Subsequent Year
Health and W	/elfare (H&W) Benefits		(2023-24)	(2024-25)	(2025-26)
				.,	.,
1.	Are costs of H&W benefit changes included	in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits		89,781,974.32	91,492,694.00	92,292,820.10
3.	Percent of H&W cost paid by employer		100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over	prior y ear	Dudant Wass	4-t Out a second Wase	Ond Order and Ware
_	Supervisor/Confidential		Budget Year (2023-24)	1st Subsequent Year	2nd Subsequent Year
Step and Cor	umn Adjustments		(2023-24)	(2024-25)	(2025-26)
1.	Are step & column adjustments included in the	e budget and MYPs?	No	No	No
2.	Cost of step and column adjustments				
3.	Percent change in step & column over prior y	ear			
Management/	Supervisor/Confidential		Budget Year	1st Subsequent Year	2nd Subsequent Year
Other Benefit	ts (mileage, bonuses, etc.)		(2023-24)	(2024-25)	(2025-26)
1.	Are costs of other benefits included in the bu	dget and MYPs?	No	No	No
2.	Total cost of other benefits				

Percent change in cost of other benefits over prior year

3.

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2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

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S9. Local Control and Accountability Plan (LCAP)

 $Confirm\ that\ the\ school\ district's\ governing\ board\ has\ adopted\ an\ LCAP\ or\ an\ update\ to\ the\ LCAP\ effective\ for\ the\ budget\ y\ ear.$

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?
- 2. Adoption date of the LCAP or an update to the LCAP.

Yes Jun 20, 2023

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP. DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes

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ADDITIONAL	FISCAL	INDICATORS

		viewing agencies. A "Yes" answer to any single indicator does not e appropriate Yes or No button for items A1 through A9 except item		
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	nt from the payroll system?		
			Yes	
A3.	Is enrollment decreasing in both the prior fiscal year a	nd budget year? (Data from the		
	enrollment budget column and actual column of Criteri	on 2A are used to determine Yes or No)	Yes	
A4.	Are new charter schools operating in district boundaries	s that impact the district's		
	enrollment, either in the prior fiscal year or budget year	ar?	Yes	
A5.	Has the district entered into a bargaining agreement w	here any of the budget		
	or subsequent years of the agreement would result in	salary increases that	No	
are expected to exceed the projected state funded cost-of-living adjustment?				
A6.	Does the district provide uncapped (100% employer page)	aid) health benefits for current or		
	retired employ ees?		Yes	
A7.	Is the district's financial system independent of the co	ounty 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	ne county office of education)	No	
A9.	Have there been personnel changes in the superintend	lent or chief business		
	official positions within the last 12 months?		No	
When providing cor	mments for additional fiscal indicators, please include th	e item number applicable to each comment.		
	Comments:			
	(optional)			

End of School District Budget Criteria and Standards Review

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Budget, July 1 Budget 2023-24

Technical Review Checks

Phase - All Display - All Technical Checks

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Following is a chart of the various types of technical review checks and related requirements:

F - <u>F</u>atal (Data must be corrected; an explanation is not allowed)

W/WC - <u>W</u>arning/<u>W</u>arning with <u>C</u>alculation (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.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
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.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
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.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
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.	<u>Passed</u>
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).	<u>Passed</u>

SACS Web System - SACS V5.1 19-64733-0000000 - Los Angeles Unified - Budget, July 1 - Budget 2023-24 6/8/2023 3:16:29 PM

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).

<u>Passed</u>

CHK-RESOURCExOBJECTA - (**Warning**) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.

<u>Passed</u>

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.

<u>Passed</u>

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.

<u>Exception</u>

 FUND
 RESOURCE
 NEG. EFB

 11
 5810
 (\$11,323,103.00)

Explanation: The negative fund balance resulted from purchases of student and teacher devices that are anticipated to be reimbursed by Emergency Connectivity Fund (ECF).

Total of negative resource balances for Fund 11

(\$11,323,103.00)

10

0000 (\$201,251.70)

Explanation: The negative fund balance was due to the recognition of unrealized loss on value of cash with the county treasury.

Total of negative resource balances for Fund 12

(\$201,251.70)

EPA-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).

<u>Passed</u>

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).

<u>Passed</u>

INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.

<u>Passed</u>

INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.

<u>Passed</u>

INTRAFD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.

Passed

INTRAFD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.

Passed

INTRAFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by function.

Passed

LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.

<u>Passed</u>

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).

<u>Passed</u>

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:

Exception

FUND	RESOURCE	OBJECT	VALUE	
11	5810	9790		(\$11,323,103.00)

Explanation: The negative fund balance resulted from purchases of student and teacher devices that are anticipated to be reimbursed by Emergency Connectivity Fund (ECF).

12 0000 979

(\$201,251.70)

Explanation: The negative fund balance was due to the recognition of unrealized loss on value of cash with the country treasury.

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.

<u>Passed</u>

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.

<u>Passed</u>

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.

<u>Passed</u>

UNASSIGNED-NEGATIVE - (**Fatal**) - Unassigned/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.

<u>Passed</u>

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).

<u>Passed</u>

SACS Web System - SACS V5.1 19-64733-0000000 - Los Angeles Unified - Budget, July 1 - Budget 2023-24 6/8/2023 3:16:29 PM

CB-BUDGET-CERTIFY - (**Fatal**) - In Form CB, the district checked the box relating to the required budget certifications.

<u>Passed</u>

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.

<u>Passed</u>

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.

Passed

BUDGET-CERT-PROVIDE - (Fatal) - Budget Certification (Form CB) must be provided.

Passed

CHK-DEPENDENCY - (**Fatal**) - If data has changed that affect other forms, the affected forms must be opened and saved.

Passed

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data exists in the following form(s) that should be corrected before an official export is completed. Please view the form(s) on screen and clear any "Unbalanced" or similar messages displayed in red. Note that forms GANN, SEMA, SEMB, and SEMAI request contact information.

Exception

FORM

Form CASH

Explanation: Form CASH: The cash flow shows the difference at summarized level. The salaries and benefits are lumped in one line and the other operating expenses are lumped in another, the overall total matches the budget.

CHK-UNBALANCED-B - (**Fatal**) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.

<u>Passed</u>

CS-PROVIDE - (**Fatal**) - The Criteria and Standards Review (Form 01CS) has been provided.

<u>Passed</u>

FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.

<u>Passed</u>

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.)

<u>Passed</u>

VERSION-CHECK - (Warning) - All versions are current.

<u>Passed</u>

WK-COMP-CERT-PROVIDE - (**Fatal**) - Workers' Compensation Certification (Form CC) must be provided.

<u>Passed</u>

ASSUMPTIONS FOR ESTIMATED REVENUES

Enrollment

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

Estimated Norm Day Enrollment

Non-charter schools	376,210
Locally-funded (affiliated) charter schools	37,613
Direct-funded (fiscally-independent) charter schools*	108,702
Total LAUSD enrollment	522,525

^{*}Not included in the revenue projections for LA Unified

Average Daily Attendance (ADA)

The P-2 ADA for grades TK/K-12 are estimated for the budget year 2023-24 and for the two succeeding fiscal years, 2024-25 and 2025-26, by applying an average percentage of ADA to enrollment of 90%. The Annual ADA for grades TK/K-12 are estimated for the budget year 2023-24 and for the two succeeding fiscal years, 2024-25 and 2025-26, by applying as well, the average percentage of ADA to enrollment of 90% by grade span.

The 2022-23 Enacted State Budget amended the California Education Code Section 42238, to fund LCFF with the greater of the current year, prior year, or the average of the prior 3 years' ADA to mitigate the impact of lower enrollment and attendance. This is a change in prior practice whereby funded ADA is the greater of the current or prior year ADA. The current multi-year projection reflects the proposed change in funded ADA. Beginning in fiscal year 2023-24, LCFF revenue is projected to be funded on the average of the 3 prior years' P-2 ADA. A small portion of the funded ADA comes from the Annual ADA, and these are for Community Day Schools, Extended Year Special Education, and Nonpublic Schools. Locally-funded (affiliated) charter schools are funded at the current year P-2 ADA.

The table below shows the estimated funded ADAs that were used as the basis for estimating the 2023-24 LCFF revenue.

	Estimated Funded ADA			
Grade	Non-charter	Locally-funded		
Span	Schools	(Affiliated)		
		Charter Schools		
TK/K-3	123,400.04	11,463.23		
4-6	88,221.42	7,959.18		
7-8	54,524.73	5,307.91		
9-12	109,757.54	9,290.13		
Total	375,903.74	34,020.45		

Local Control Funding Formula (LCFF)

The Governor's 2023-24 May Revision Budget, announced on May 12, 2023, provides an 8.22% increase for the Local Control Funding Formula (LCFF).

Below are the 2023-24 Adjusted Base Grant Rates per ADA used in the estimation of the LCFF funding.

Adjusted Base Grant Rates per ADA

Grades TK/K-3*	\$10,951
Grades 4-6	\$10,069
Grades 7-8	\$10,367
Grades 9-12*	\$12,327

^{*}Includes grade span adjustments

The unduplicated pupil count for FY2023-24 is estimated at 325,422 for non-charter schools (including County Program students) and 17,663 for locally-funded (affiliated) charter schools. The projected three-year average unduplicated pupil percentage to total enrollment for non-charter schools is 85.93%. The locally-funded (affiliated) charter schools' percentage of unduplicated student count to enrollment was calculated separately by school.

LAUSD's LCFF estimates for fiscal year 2023-24 are detailed below. The estimated LCFF revenue for the locally-funded (affiliated) charter schools were calculated separately for each school but are shown as totals below.

	Non-charter schools	Locally-funded (Affiliated) Charter schools	Total
Local Property Taxes	\$1,506,019,606	\$123,851,789	\$1,629,871,395
Education Protection Act	1,183,314,555	71,453,391	1,254,767,946
State Aid	3,591,663,341	233,668,192	3,825,331,533
Total	\$6,280,997,502	\$428,973,372	\$6,709,970,874

FEDERAL REVENUES

The Proposed 2023-24 Budget includes an estimated funding for the following major federal revenues:

- American Rescue Plan ESSER Fund III Allocation of \$881.6 million
- CRRSA ESSER Fund II Allocation of \$68.9 million.
- Title I, Part A Socioeconomically Disadvantaged Students of \$344.2 million
- Federal IDEA Local Assistance of \$157.8 million
- Title II, Part A Supporting Effective Instruction of \$26.4 million
- Title IV, Part A Student Support and Academic Enrichment of \$26 million
- 21st Century Allocation of \$25.1 million

STATE REVENUES

Expanded Learning Opportunities Program (ELOP)

ELOP funding, which provides additional learning time for students before or after school, as well as outside of the traditional school year, is estimated at \$457.1 million for the Proposed 2023-24 Budget.

Special Education

The 2023-24 estimated AB602 funding for Special Education yields a total of \$466.3 million, \$438.0 million is State-funded and \$28.3 million is funded by local property taxes. It reflects the increased Special Education base rate of \$887 per ADA from \$820 per ADA in the previous year. All Other State Revenues also include \$33.4 million of AB 3632 Mental Health funding and \$3.6 million of Infant Program entitlement.

State Lottery

State Lottery funding is estimated at \$237.00 per unit of ADA which includes \$170.00 per ADA for the base and \$67.00 per ADA for Proposition 20, for an estimated funding of \$92.4 million.

Proposition 28 (Arts and Music in Schools)

It is estimated that the District will receive \$83 million from Proposition 28 funding. Annual amount is equal to 1% of the prior year Proposition 98 K-12 minimum guarantee. 70% of the funds will be distributed to LEAs based on share of statewide enrollment in preschool through grade 12 and the remaining 30% will be distributed based on share of low-income students.

Home-to-School Transportation Reimbursement

School districts will receive reimbursement in the current year for 60% of home-to-school transportation costs, less any funds already apportioned through the LCFF specific to transportation in the prior year. Home-to-school transportation reimbursement in 2023-24 is estimated at \$18.5 million. The reimbursement amount will be re-calculated based on the 2022-23 Unaudited Actual.

Mandate Block Grant

The rates per ADA are in the table below reflect the 8.22% COLA and yield an estimated funding of \$17.8 million.

	Non-charter schools	Locally-funded (Affiliated) charter schools
TK/K-8	\$37.81	\$19.85
9-12	\$72.84	\$55.17

LOCAL REVENUES AND OTHER FINANCING SOURCES

TRANs

LAUSD does not intend to borrow funds through the issuance of Tax Revenue Anticipation Notes for fiscal year 2023-.24.

Interfund Transfers

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

ASSUMPTIONS FOR ESTIMATED EXPENDITURES

Certificated and Classified Salaries

Expenditures for bargaining agreements with Service Employees International Union Local 99 (SEIU), Associated Administrators Los Angeles Unit J (AALA-J), and United Teachers Los Angeles (UTLA) are included.

Additionally, funding for certificated employees' step and column advancement is included while funding for classified employees' step and column advancement is largely offset by retirement savings.

Employee Benefits

Employee benefit rates are as follows:

0	State Teachers Retirement System	19.10%
0	Public Employee Retirement System	
	 All Classified Employee except for School Police 	26.68%
	School Police	53.68%
0	Social Security	6.20%
0	Unemployment Insurance	0.05%
0	Worker's Compensation*	2.41%
0	Medicare	1.45%

^{*}Workers' Compensation rate is based on the ratio of the most recent actuarially-determined required contribution to estimated budgeted salary expenditures.

Other Post-Employment Benefits

Other Post-Employment Benefits contribution from all funds to the trust is \$211 million for fiscal year 2023-24.

Retirement Packages

There are approximately 37,514 retirees covered by post-retirement benefits. The current year's cost is approximately \$199.7 million. The General Fund portion of these costs is recorded in object codes 3701 and 3702.

Other Operating Expenditures

The California Consumer Price Index (CPI) of 8.22% was applied to other operating expenditures except utilities, which is projected to decline by 5.76%.

Approximately \$950.5 million of COVID-19 related expenditures are included.

Ongoing and Major Maintenance Account

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

Certificate of Participation (COPs)

The scheduled repayment of COPs for the General Fund for fiscal year 2023-24 amounts to \$25.7 million, with \$11.9 million attributed to a planned issuance in the fall of 2023 that is subject to change.

Ending Balance

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

Non-Spendable	\$43.0 million
Restricted	1,258.0 million
Committed	1,972.8 million
Assigned	451.9 million
Reserve for Economic Uncertainty	233.5 million
Unassigned/Undesignated	113.7 million
Total	\$4,072.9 million

CHARTER SCHOOLS

Locally-funded (affiliated) charter schools' budgeted revenues and expenditures are reported in SACS Form 1, General Fund. Effective 2018-19, the District no longer reports the direct-funded charter schools' budgeted revenues and expenditures under SACS Form 09 (Charter School Special Revenue Fund) and SACS Form 62 (Charter School Enterprise Fund), Charter Schools Funds. Direct-funded charter schools report the aforementioned forms directly to Los Angeles.

TAB 8

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Los Angeles Unified School District

333 South Beaudry Ave, Los Angeles, CA 90017

Return to
Order of Business

Board of Education Report

File #: Rep-303-22/23, Version: 1

Adoption of the 2023 LAUSD Local Control and Accountability Plan and Presentation of the 2023 State Accountability Dashboard Local Indicators
June 13, 2023 (PUBLIC HEARING)
June 20, 2023 (ADOPTION)
Office of the Chief Strategy Officer

Action Proposed:

Adopt the District's 2023 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 2023-2024. The 2023-24 LCAP provides available Year 1 and Year 2 Outcomes for LCAP metrics established in the adopted 2022 LCAP and includes annual updates on the implementation of LCAP actions in 2022-23. 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.

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 reflects annual updates from the 2022-23 school year, and includes planned goals, actions and expenditures for 2023-24. 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 2023-24. Through engagement, student focus groups were held to receive student input on the Plan as part of this engagement, and the Student ThoughtExchange collected 4,915 ratings on 211 comments from 376 student participants. In the Community ThoughtExchange 2,405 participants identified as students.

File #: Rep-303-22/23, Version: 1

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 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 Results	4	As stated above, the LCAP describes how the District will allocate resources in 2023-24 to support the LCFF target student populations (86% of LAUSDs enrollment), as well as additional investments for non-LCFF target student populations (including Black students and Special Education students). 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. Over the course of the 2022-23 school year, the LCAP was realigned to reflect 2022-26 Strategic Plan Pillars, strategies, and targets.

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

Attachments:

Attachment A - LAUSD LCAP and Executive Summary Link: http://tinyurl.com/LAUSD-LCAP-Board-Materials

Attachment B - Board Informative on State Accountability Dashboard Local Indicators: https://tinyurl.com/2023-LAUSD-Local-Indicators

Informatives:

Not Applicable.

Submitted:

05/16/23

RESPECTFULLY SUBMITTED,

APPROVED & PRESENTED BY:

ALBERTO M. CARVALHO

Superintendent

VERONICA ARLEGUIA Chief Strategy Officer

REVIEWED BY:

APPROVED & PRESENTED BY:

DEVORA NAVERA REED

General Counsel

Approved as to form.

DERRICK CHAU
Senior Executive Director
Strategy and Innovation

REVIEWED BY:

TONY ATIENZA

Director, Budget Services and Financial Planning

Approved as to budget impact statement.

TAB 9



Los Angeles Unified School District

333 South Beaudry Ave, Los Angeles, CA 90017

Return to
Order of Business

Board of Education Report

File #: Rep-304-22/23, Version: 1

Adoption of LAUSD Affiliated Charter Schools' 2023 Local Control and Accountability Plans and Presentation of the 2023 State Accountability Dashboard Local Indicators for Affiliated Charters June 13, 2023 (PUBLIC HEARING)
June 20, 2023 (ADOPTION)
Office of the Chief Strategy Officer

Action Proposed:

Adopt the Affiliated Charter Schools' 2023 Local Control and Accountability Plans.

Background:

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 2023-2024. The 2023-24 LCAP provides available Year 1 and Year 2 Outcomes for LCAP metrics established in the adopted 2022 LCAP and includes annual updates on the implementation of LCAP actions in 2022-23 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 supports for our 51 Affiliated Charter schools, the District LCAP team provides training, guidance and ongoing direct support in the development of these LCAPs, including 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 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 2023-24.

File #: Rep-304-22/23, Version: 1

Equity Impact:

Component	Score	Score Rationale
Recognition	4	The Affiliated Charter LCAPs describes 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. This year's LCAPs have been 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 LCAPs describes how the Affiliated Charters will allocate resources in 2023-24 to support the LCFF target student populations: low-income students, English Learners, and students in foster care.
Results	4	The 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 LCAPs describe 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. Over the course of the 2022-23 school year, the LCAP was realigned to reflect 2022-26 Strategic Plan Pillars, strategies, and targets.

The LCAPs include all state Local Control Funding Formula (LCFF) funds, but do not reflect any other local, state, and federal sources of funding. The 2023 LCAPs also address a requirement first implemented through state mandate in 2022 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 the school's discretion, and which carry over within these schools' budgets.

Attachments:

Attachment A - Affiliated Charter LCAPs Link:

http://tinyurl.com/ACS-LCAP-Board-Materials

Attachment B - Board Informatives on State Accountability Dashboard Local Indicators for Affiliated Charters: https://tinyurl.com/ACS-2023-Local-Indicators

Informatives:

Not Applicable.

Submitted:

05/16/23

File #: Rep-304-22/23, Version: 1

RESPECTFULLY SUBMITTED,

APPROVED & PRESENTED BY:

ALBERTO M. CARVALHO

Superintendent

VERONICA AR KEGUEN Chief Strategy Office

REVIEWED BY:

APPROVED & PRESENTED BY:

DEVORA NAVERA REED

General Counsel

Approved as to form.

Senior Executive Director Strategy and Innovation

REVIEWED BY:

TONY ATIENZA

Director, Budget Services and Financial Planning

Approved as to budget impact statement.

TAB 10



Los Angeles Unified School District

333 South Beaudry Ave, Los Angeles, CA 90017

Return to
Order of Business

Board of Education Report

File #: Rep-333-22/23, Version: 1

Adoption of Work-Year Calendar Memorandum of Understanding and Revised Instructional Calendars June 20, 2023 Division of School Operations Division of Labor Relations

Action Proposed:

- 1. Adopt the proposed Memorandum of Understanding (MOU) with United Teachers Los Angeles (UTLA) and Service Employees International Union (SEIU) Local 99 (Attachment A), which includes, but is not limited to, work year calendars for 2023-2024 and 2024-2025
- 2. Adopt the revised Instructional Calendars for the 2023-2024 and 2024-2025 school years (Attachments B and C), which are consistent with the terms outlined in the MOU.

Background:

On June 2, 2023, Los Angeles Unified reached an agreement on work-year calendars for school years 2023-24 and 2024-25. The revised calendars prioritize student learning, support for working families and the needs of Los Angeles Unified employees. The revised Instructional Calendars for the two upcoming school years are consistent with the mutually agreed upon MOU.

Each calendar provides 183 instructional days, which includes an additional three instructional days in order to make up for the instructional days lost in March 2023 pursuant to Education Code section 46200, legal holidays, unassigned, and non-workdays. Additionally, the revised calendars include a voluntary Winter Recess Academy during the first week of winter break to provide three days of targeted instruction and enrichment, meals and supervision for students. The District will take all appropriate steps to comply with Education Code Section 51222, including attaining a waiver from the State for physical education required instructional minutes in schools utilizing the "4 x 4" calendars.

Expected Outcomes:

Adoption of the MOU with SEIU Local 99 and UTLA (Exhibit A), and the subsequent adoption of the revised Instructional Calendars for the 2023-2024 and 2024- 2025 school years for all schools, which are consistent with the agreements outlined in the MOU.

Board Options and Consequences:

If the Board adopts the attached proposed MOU with SEIU Local 99 and UTLA, which is a joint recommendation of the bargaining parties, it will be implemented. If the Board adopts the revised Instructional Calendars for 2023-2024 and 2024-2025 school years, it will be implemented as outlined below.

If the Board does not adopt the proposed actions, neither the MOU nor the revised Instructional Calendars will be implemented, and the parties would resume negotiations of the 2023-2025 Work Year Calendar Agreement.

File #: Rep-333-22/23, Version: 1

A. School Year 2023 - 2024:

If the Board adopts the two actions proposed, school staff will return on Friday, August 11, 2023 for an Optional Employee Preparation Day. The first day of instruction for the Fall Semester will be on Monday, August 14, 2023. The Spring Semester will commence on Monday, January 8, 2024. The last day of instruction will be Tuesday, June 11, 2024; and Wednesday, June 12, 2024 will be an Optional Employee Preparation Day. Additionally, the following days are included in the Instructional Calendar.

- B. Unassigned and non-workdays will be observed on:
 - Monday, September 25, 2023
 - Monday, November 20, 2023
 - Tuesday, November 21, 2023
 - Wednesday, November 22, 2023
 - Monday, April 1, 2024
 - Wednesday, April 24, 2024
- C. The legal holidays will be observed on:
 - Admission Day Friday, September 1, 2023
 - Labor Day Monday, September 4, 2023
 - Veterans Day Friday, November 10, 2023
 - Thanksgiving Thursday and Friday, November 23 and 24, 2023
 - The alternate Lincoln Day Friday, December 29, 2023
 - Dr. Martin Luther King, Jr. Day Monday, January 15, 2024
 - Presidents' Day Monday, February 19, 2024
 - Memorial Day Monday, May 27, 2024
 - Juneteenth Day Wednesday, June 19, 2024

Winter Recess is scheduled from Monday, December 18, 2023 through Friday, January 5, 2024; and Spring Recess is scheduled from Monday, March 25, 2024 through Friday, March 29, 2024.

D. School Year 2024 - 2025:

If the Board approves, school staff will return on Friday, August 9, 2024 for an Optional Employee Preparation Day. The first day of instruction for the Fall Semester will be on Monday, August 12, 2024. The Spring Semester will commence on Monday, January 6, 2025. The last day of instruction will be Tuesday, June 10, 2025; and Wednesday, June 11, 2025 will be an Optional Employee Preparation Day. Additionally, the following days are included in the Instructional Calendar.

- ► Unassigned and non-workdays will be observed on:
 - Thursday, October 3, 2024
 - Monday, November 25, 2024
 - Tuesday, November 26, 2024
 - Wednesday, November 27, 2024
 - Monday, March 31, 2025
 - Thursday, April 24, 2025

File #: Rep-333-22/23, Version: 1

- ► The legal holidays will be observed on:
 - Admission Day Friday, August 30, 2024
 - Labor Day Monday, September 2, 2024
 - Veterans Day Monday, November 11, 2024
 - Thanksgiving Thursday and Friday, November 28 and 29, 2024
 - The alternate Lincoln Day Tuesday, December 31, 2024
 - Dr. Martin Luther King, Jr. Day Monday, January 20, 2025
 - Presidents' Day Monday, February 17, 2025
 - Memorial Day Monday, May 26, 2025
 - Juneteenth Day Thursday, June 19, 2025

Winter Recess is scheduled from Monday, December 16, 2024 through Friday, January 3, 2025; and Spring Recess is scheduled from Monday, April 14, 2025 through Friday, April 18, 2025.

Policy Implications:

The MOU (Exhibit A) becomes policy upon adoption by the Board, and ratification by SEIU Local 99 and UTLA membership. The leadership of the two unions have signed the agreement.

Budget Impact:

The budget impact for this agreement is detailed in the attached AB 1200 Report.

Student Impact:

Students will be provided with 183 days of instruction, meeting the State requirements for instructional minutes, and providing an additional three instructional days to make up for the instructional days lost in March 2023. All students will follow the same number of required instructional days throughout the District.

Equity Impact:

Component	Score	Score Rationale
Recognition	4	The Instructional Calendar actively recognizes historical equities by adding three instructional days to each year to make up for the instructional days lost in March 2023. Additionally, the tentative revised calendars include a voluntary Winter Recess Academy during the first week of winter break to provide three days of targeted instruction and enrichment, meals and supervision for students.
Resource Prioritization	4	The three days of Winter Recess Academy will include implementation of instructional strategies and lesson design to raise the achievement of all learners. The L.A. Unified Board Goals of increasing the percentage of students passing A-G course requirements with a "C" or better and increasing the percentage of students proficient in literacy, numeracy, and social emotional learning goals. Adding two optional Employee Preparation Days allows individuals to utilize them for preparation at the work site as determined by the individual employees.

File #: Rep-333-22/23, Version: 1

Component	Score	Score Rationale
Results		The revised Instructional Calendar, which can be implemented with concurrent adoption of the work-year calendars MOU, includes three additional days of instruction and three voluntary days of targeted instruction and enrichment for students. These changes are highly likely to positively affect learning outcomes for historically-underserved student populations and close achievement gaps for participating students.
TOTAL	12	

Issues and Analysis:

The Work-Year Calendars MOU concludes the Negotiations with SEIU Local 99 and UTLA regarding the Work Year Calendar. The State Board of Education requires Local Educational Agencies to have 180 instructional days.

In addition, principals are authorized to provide for special observances during the regular school day of Columbus Day, Susan B. Anthony's Birthday, Cinco de Mayo, and other events of special interest to the community. Cesar E. Chavez Day is designated as an unassigned day. When such a day falls on Saturday or Sunday, appropriate observances may be held in the schools on the preceding Friday or on the following Monday. Principals of schools are directed to hold suitable exercises commemorating and directing attention to the history of the Civil Rights movement in the United States, and particularly the role therein of Dr. Martin Luther King, Jr., as required in Education Code Section 37220. These exercises commemorating the life and accomplishments of Dr. Martin Luther King, Jr. shall be held on the Friday preceding the Monday holiday observance date. Lastly, in the event of an emergency, five (5) days have been identified on each calendar to be used on an as needed basis for the 2023-2025 school years.

Attachments:

Attachment A - LAUSD - SEIU Local 99 - UTLA Memorandum of Understanding

Attachment B - Revised Instructional School Calendar for 2023 - 2024

Attachment C - Instructional School Calendar for 2024 - 2025

Attachment D - AB1200

Informatives:

Not Applicable.

Submitted:

06/09/23

RESPECTFULLY SUBMITTED,

APPROVED & PRESENTED BY:

Superintendent

Chief of School Operations Division of School Operations

REVIEWED BY:

APPROVED & PRESENTED BY:

DEXORA NAVERA REED

General Counsel

✓ Approved as to form.

Director

Office of Labor Relations

REVIEWED BY:

TONY ATIENZA

Director, Budget Services and Financial Planning

✓ Approved as to budget impact statement.

LAUSD - SEIU Local 99 - UTLA MEMORANDUM OF UNDERSTANDING June 1, 2023

In order to resolve all pending Unfair Practice Charges and bargaining issues between the parties, Los Angeles Unified School District (LAUSD), Service Employees International Union, Local 99 (SEIU 99), and United Teachers Los Angeles (UTLA) agree to the following terms, summarized below and detailed in Attachments A-C:

Required Work Year Calendar (Attachments A & B)

The District will modify the three-year tentative instructional calendar approved by the Board on March 27, 2023 to a two-year instructional calendar. For the 2023-24 and 2024-25 school years, the required work year calendars will be as follows:

2023-2024

- Maintain a 3-week (15 days) winter break for the 2023-2024 school year
- Add 3 instructional days to the 2023-2024 school year, in order to make up for the instructional days lost in March 2023
- Provide instruction, enrichment, nutrition and child supervision through a voluntary Winter Recess Academy on December 18, 19, and 20, 2023

2024-2025

- Maintain a 3-week (15 days) winter break for the 2024-2025 school year
- Add 3 instructional days to the 2024-2025 school year in order to make up for the instructional days lost in March 2023
- Provide instruction, enrichment, nutrition and child supervision through a voluntary Winter Recess Academy on December 16, 17, and 18, 2024

PERB Complaints (Attachment C)

As part of this agreement, the parties agree to the following:

- LAUSD agrees to drop all pending PERB complaints against both SEIU 99 and UTLA
- UTLA agrees to drop all pending PERB complaints against LAUSD
- SEIU 99 agrees to drop all pending PERB complaints and CPRA litigation against LAUSD in accordance with Attachment C

This tentative agreement is subject to ratification by the members of SEIU 99 and UTLA and final approval by the LAUSD Board of Education.

SEIU 99

UTLA

UTLA

LAUSD

DATE

6-1-23

DATE

6-1-23

DATE

6-1-23

DATE

DATE

- 1. The 2023-2024 required work year for bargaining unit members represented by SEIU 99 and UTLA shall be as follows:
 - a. For the 2023-2024 school year, three (3) additional required instructional days will be added in order to recoup the 3 lost instructional days from March 2023, bringing the total number of required workdays for C-basis employees from 182 to 183 as follows:
 - i. Employee Start Date: Monday, August 14, 2023 (Instructional Day)
 - ii. Optional Employee Preparation Day on Friday August 11, 2023; Bargaining Unit members who work this day will be compensated at their regular hourly rate. These days shall be utilized for individual preparation at the work site as determined by the individual employee.
 - iii. The Employee Preparation Days for Bus Drivers represented by SEIU 99 will be Wednesday, August 9, Thursday, August 10, and Friday August 11, 2023 so as to allow for up to 3 dry run days.
 - iv. Employee End Date: Tuesday June 11, 2024 (Instructional Day)
 - v. Optional Employee Preparation Day on Wednesday June 12, 2024; Bargaining Unit members (other than Bus Drivers represented by SEIU 99) who work this day will be compensated at their regular hourly rate. These days shall be utilized for individual preparation at the work site as determined by the individual employee.
 - b. Winter Break (no required service): Monday December 18, 2023 through Friday January 5, 2024
 - c. The District will offer a three-day, optional Winter Recess Academy for CSPP, UTK-12, and Adult Education from Monday, December 18 through Wednesday, December 20, 2023. Bargaining Unit members who work any of these days will be compensated at their regular hourly rate. Additionally, non- A-basis SEIU 99 bargaining unit members who voluntarily work on these days shall also be allowed to cash out the corresponding number of hours of vacation, in accordance with procedures and timelines established by the District which are subject to impact and effects bargaining.
 - d. SEIU 99 and UTLA bargaining unit members working at Early Education Centers shall be provided the voluntary option of working up to two Saturdays for individual preparation during the 2023-2024 school year, at no less than their regular rate of pay, to be scheduled by majority vote at each location.
- 2. The 2024-2025 required work year for bargaining unit members represented by SEIU 99 and UTLA shall be as follows:
 - a. For the 2024-2025 school year, three (3) additional required instructional days will be added in order to recoup the 3 lost instructional days from March 2023, bringing the total number of required workdays for C-basis employees from 182 to 183 as follows:
 - i. Employee Start Date: Monday August 12, 2024 (Instructional Day)
 - ii. Optional Employee Preparation Day on Friday, August 9, 2024; Bargaining Unit members who work this day will be compensated at their regular hourly rate. These days shall be utilized for individual preparation at the work site as determined by the individual employee.
 - iii. The Employee Preparation Days for Bus Drivers represented by SEIU 99 will be Wednesday, August 7, Thursday, August 8, and Friday August 9, 202\$\frac{1}{2}\$ so as to allow for up to 3 dry run days.
 - iv. Employee End Date: Tuesday, June 10, 2025
 - v. Optional Employee Preparation Day on Wednesday, June 11, 2025; Bargaining Unit members (other than Bus Drivers represented by SEIU 99) who work this day will be compensated at their regular

hourly rate. These days shall be utilized for individual preparation at the work site as determined by the individual employee.

- b. Winter Break (no required service): Monday December 16, 2024 through Friday, January 3, 2025
- c. The District will offer a three-day, optional Winter Recess Academy for CSPP, UTK-12, and Adult Education from Monday, December 16 through Wednesday, December 18, 2024. Bargaining Unit members who work any of these days will be compensated at their regular hourly rate. Additionally, non- A-basis SEIU 99 bargaining unit members who voluntarily work on these days shall also be allowed to cash out the corresponding number of hours of vacation, in accordance with procedures and timelines established by the District which are subject to impact and effects bargaining.
- d. SEIU 99 and UTLA bargaining unit members working at Early Education Centers shall be provided the voluntary option of working up to two paid Saturdays for individual preparation during the 2024-2025 school year at no less than their regular rate of pay, to be scheduled by majority vote at each location.
- The 2023-2024 and 2024-2025 required work years for B, C, D, and E-basis bargaining unit members represented by SEIU 99 and UTLA shall include a five (5) day break from required service during the week of Thanksgiving.
- The 2023-2024 and 2024-2025 required work years for B, C, D, and E-basis bargaining unit members represented by SEIU 99 and UTLA shall include a five (5) day break from required service during the week of Spring Break.
- Prior to finalizing an instructional calendar for the 2025-2026 school year and submitting a proposed calendar to the Board for approval, LAUSD shall bargain with UTLA and SEIU 99 over their required work year calendars.

(Proposed Calendar Solutions with 3 added instructional days to make up for school closure days)

2023-2024

183 workdays – 183 instructional days – 3 week winter break

- Optional Employee Preparation Day on Friday August 11
- The Employee Preparation Days for Bus Drivers represented by SEIU 99 will be Wednesday, August 9, Thursday, August 10, and Friday August 11, 2023 so as to allow for up to 3 dry run days
- First day of instruction moves to Monday, August 14
- Move the instructional days scheduled for Monday, December 18 and Tuesday, December 19 to Thursday, June 6 and Friday, June 7
- Add three required instructional days: Monday, August 14, Monday, June 10 and Tuesday, June 11
- Optional Employee Preparation Day on Wednesday, June 12 (other than Bus Drivers represented by SEIU 99, as indicated above)
- Optional "Winter Recess Academy/Camp" days for CSPP, UTK-12, and Adult Education from Monday, December 18 through Wednesday, December 20
- Two optional Employee Preparation Saturdays for EEC employees

2024-2025

183 required workdays – 183 instructional days – 3 week winter break

- Optional Employee Preparation Day on Friday, August 9
- The Employee Preparation Days for Bus Drivers represented by SEIU 99 will be Wednesday, August 7, Thursday, August 8, and Friday August 9, 2024 so as to allow for up to 3 dry run days
- First day of instruction remains Monday, August 12
- Move the instructional days scheduled for Monday, December 16 through Friday, December 20 to Friday, May 30 through Thursday, June 5
- Add three required instructional days: Friday, June 6 through Tuesday, June 10
- Optional Employee Preparation Day on Wednesday, June 11 (other than Bus Drivers represented by SEIU 99, as indicated above)
- Optional "Winter Recess Academy/Camp" days for CSPP, UTK-12, and Adult Education from Monday December 16 through Wednesday, December 18
- Two optional Employee Preparation Saturdays for EEC employees

Attachment B



Los Angeles Unified School District

Board Approved 3/27/2023 REV 6/2/2023

Optional Winter Recess

Optional Employee

Holidays

Preparation Day

First Day of Second

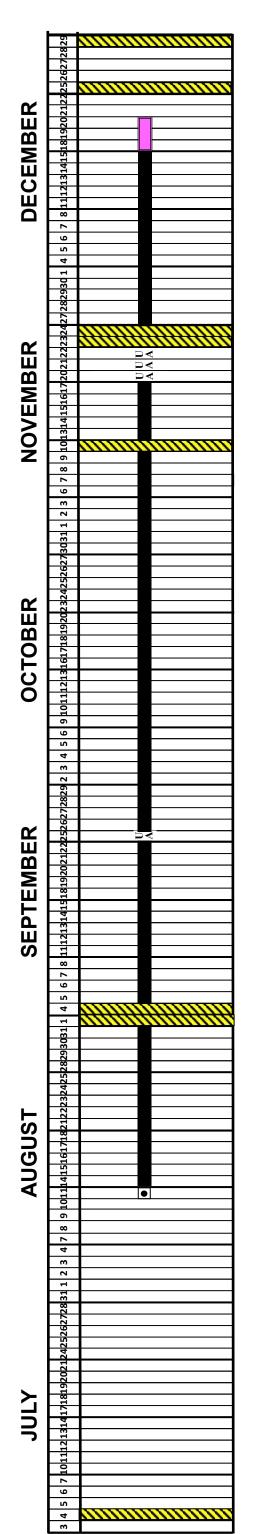
Semester

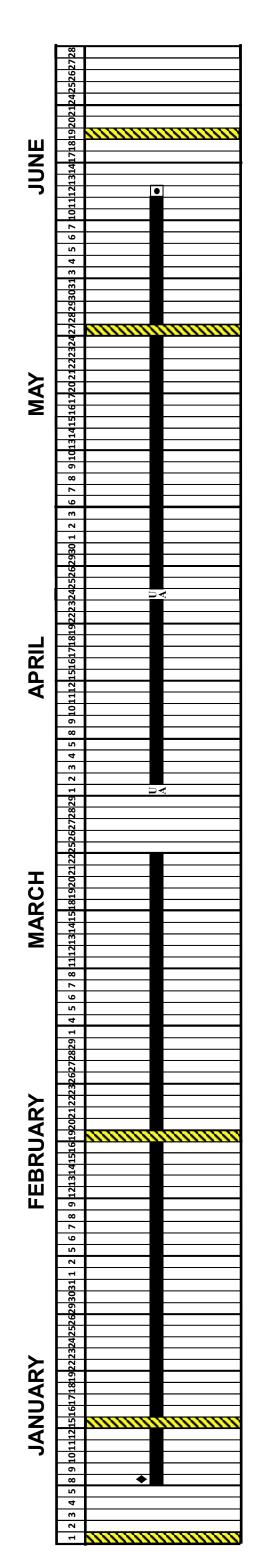
Unassigned Days

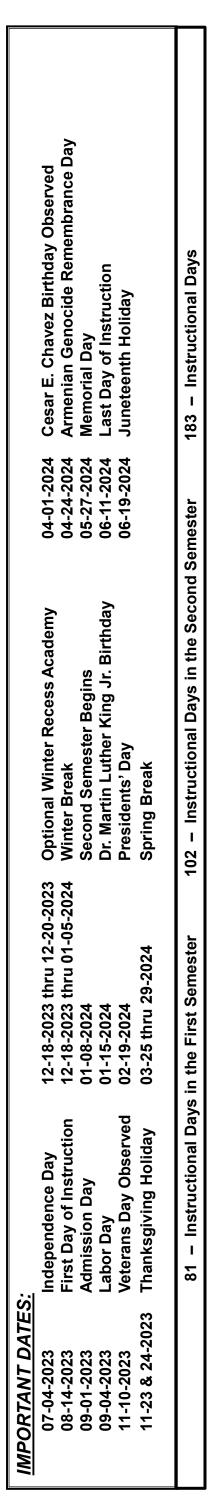
S

Academy

INSTRUCTIONAL SCHOOL CALENDAR 2023-2024







Attachment C



Los Angeles Unified School District

INSTRUCTIONAL SCHOOL CALENDAR 2024-2025

Optional Employee Preparation Day

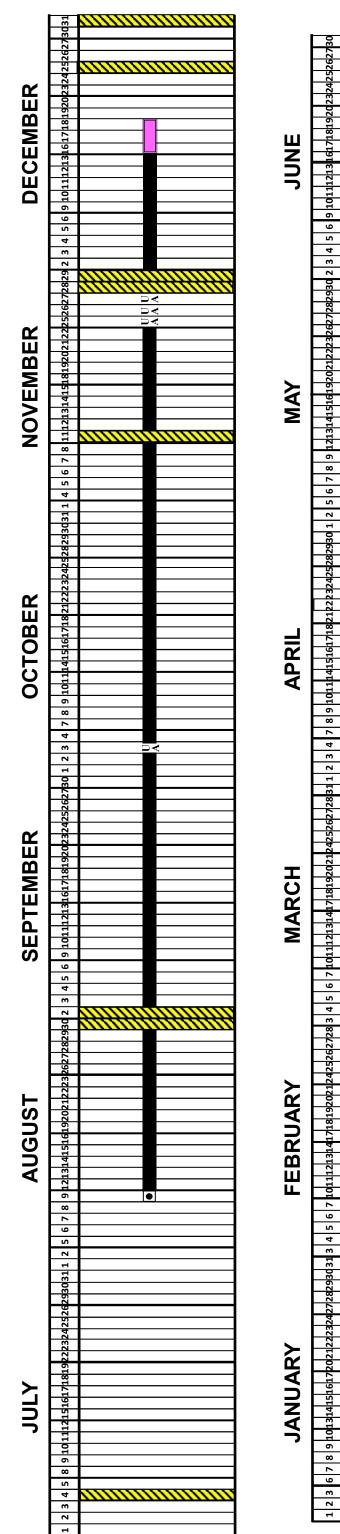
Optional Winter Recess

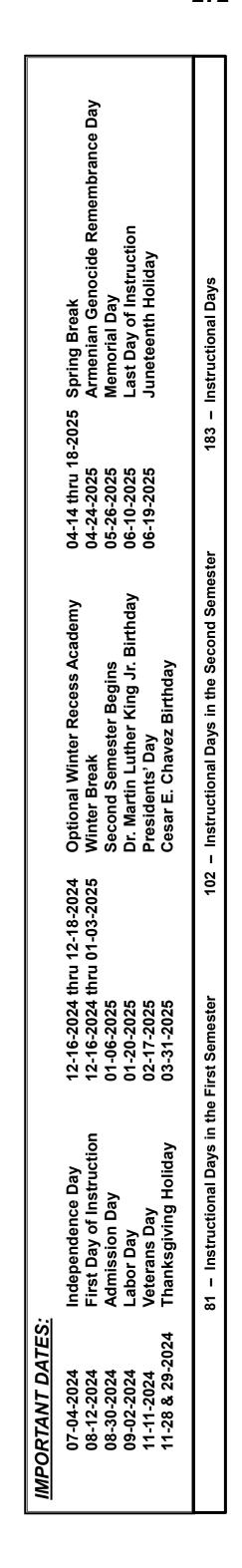
Holidays

Unassigned Days Academy ı S

 First Day of Second Semester

Board Approved REV 6/2/2023 3/27/2023





ATTACHMENT C

- SEIU 99 and UTLA shall agree to the employee required work year calendars for the 2023-2024 and 2024-2025 school years as set forth in Attachment A.
- 2. Within five (5) working days of final Board approval and Union member ratification of the above required work year calendars, the following shall occur.
 - a. UTLA will withdraw with prejudice the following PERB cases:
 - LA-CE-6742-E
 - LA-CE-6750-E
 - LA-CE-6790-E
 - LA-CE-6797-E
 - LA-CE-6798-E
 - LA-CE-6799-E
 - LA-CE-6800-E
 - b. SEIU 99 will withdraw with prejudice the following PERB cases:
 - LA-CE-6744-E
 - LA-CE-6745-E
 - LA-CE-6751-E
 - LA-CE-6752-E
 - LA-CE-6756-E
 - LA-CE-6758-E
 - LA-CE-6759-E
 - LA-CE-6763-E
 - LA-CE-6769-E
 - LA-CE-6781-E
 - LA-CE-6783-E
 - LA-CE-6786-E
 - LA-CE-6789-E
 - LA-CE-6792-E
 - LA-CE-6804-E
 - LA-CE-6807-E
 - LA-CE-6810-E
 - c. SEIU 99 will dismiss with prejudice its CPRA lawsuit against LAUSD in LA Superior Court, Case # 22STCP04364.
 - d. LAUSD will withdraw with prejudice LA-CO-1843-E and LA-CO-1844-E.
 - e. Unless prohibited by law, LAUSD agrees that employees' participation in the strike will not, in and of itself, be the cause of any conference memorandum or adverse action being taken against them by LAUSD, including, but not limited to, to discipline, layoffs, attendance accounting, recommendation

letters, reelection, and performance evaluations. Disputes related to future adverse actions taken against employees stemming from employees' purported participation in unprotected strike-related misconduct, if any, will be resolved through the grievance and arbitration process of the parties' current collective bargaining agreement using the governing legal standards.

- f. LAUSD shall send notice to all SEIU 99 and UTLA bargaining unit members and their supervisors, that absences of SEIU 99 and UTLA bargaining unit members due to participation in job actions on March 21-23, 2023 shall not be used as evidence of excessive absences or poor job performance.
- g. LAUSD will revise or rescind any performance or other evaluations of employees represented by SEIU 99 or UTLA that have any final rating of below standard or is otherwise a derogatory evaluation rating by the characterization of absences from March 21-23 as "unprotected" or that results in absences from March 21-23 being used as evidence of excessive absences, as identified by UTLA and/or SEIU 99.
- h. This Agreement does not constitute an admission of wrongdoing, contract or statutory violation, or liability on the part of any party to this agreement.
- In the event of any dispute arising out of the interpretation or application of this Settlement Agreement, such dispute shall proceed through the grievance and arbitration process of the parties' current collective bargaining agreements.
- j. UTLA and SEIU 99 shall not file any other unfair practice charges ("UPCs") related to strike-related conduct by LAUSD that occurred before or during the March 21-23 strike, unless LAUSD fails to process grievances as set forth in this Memorandum of Understanding.

6

Los Angeles County Office of Education Business Advisory Services

PUBLIC DISCLOSURE OF PROPOSED COLLECTIVE BARGAINING AGREEMENT in accordance with AB 1200 (Chapter 1213/Statutes 1991), AB 2756 (Chapter 52/Statutes 2004), GC 3547.5

Name of School District:	Los Angeles Unific	ed School District		
Name of Bargaining Unit:	SEIU Local 99 and	IUTLA		
Certificated, Classified, Other:	Classified			
The proposed agreement covers the	e period beginning:	July 1, 2023	and ending:	June 30, 2025
		(date)		(date)

June 20, 2023

Note: This form, along with a copy of the proposed agreement, must be submitted to the County Office at least ten (10) working days prior to the date the Governing Board will take action.

A. Proposed Change in Compensation

The Governing Board will act upon this agreement on:

	Bargaining Unit Compensation			Fiscal Impact of Proposed Agreement (Complete Years 2 and 3 for multiyear and overlapping agreements only)					
	All Funds - Combined	Anı	nual Cost Prior to	Year 1			Year 2		Year 3
			posed Settlement	Inc	crease/(Decrease)	Inc	rease/(Decrease)	Inc	crease/(Decrease)
L					2022-23		2023-24		2024-25
1.	Salary Schedule	\$	3,926,003,713			\$	74,776,724	\$	5,154,982
	Including Step and Column				1.00		4 16 7		
					0.00%		1.90%		0.13%
2.	Other Compensation	\$	-	\$	-		1.5070		0.1570
	Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.								
_	D								
	Description of Other Compensation						15		
3.	Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.	\$	1,017,145,553			\$	18,376,267	\$	1,223,796
		STATE			0.00%		1.81%		0.12%
4.	Health/Welfare Plans	\$	1,048,396,765			\$	3 3	\$	
					0.00%		0.00%		0.00%
5.	Total Bargaining Unit Compensation Add Items 1 through 4 to equal 5	\$	5,991,546,031	\$	-	\$	93,152,991	\$	6,378,778
					0.00%		1.55%		0.10%
6.	Total Number of Bargaining Unit Employees (Use FTEs if appropriate)		51,631.46						
7.	Total Compensation <u>Average</u> Cost per Bargaining Unit Employee	\$	116,044	\$:-	\$	1,804	\$	124
			60年 末岛		0.00%		1.55%		0.10%

Los Angeles Unified School District SEIU Local 99 and UTLA

8. What was the negotiated percentage change? For example, if the change in "Year 1" was for less than a year, what is the annualized percentage of that change for "Year 1"?

This agreement modifies the three-year tentative instructional calendar approved by the Board on March 27, 2023 to a two-year instructional calendar for 2023-24 and 2024-25. Please see attached Memorandum of Understanding (MOU) between the Los Angeles Unified School District (LAUSD) and the Service Employees International Union (SEIU) Local 99 and United Teachers Los Angeles (UTLA) for the specific

9. Were any additional steps, columns, or ranges added to the salary schedules? (If yes, please explain.)

	Not	аррпсавіе
	10.	Please include comments and explanations as necessary. (If more room is necessary, please attach an additional sheet.)
	Not	applicable
	11.	Does this bargaining unit have a negotiated cap for Health and Welfare benefits? If yes, please describe the cap amount.
		Los Angeles Unified School District Health and Welfare Memorandum of Understanding provides for a per participant contribution rate per active employee.
В.		posed negotiated changes in noncompensation items (i.e., class size adjustments, staff developments, teacher prep time, classified staffing ratios, etc.)
	Not	applicable
C.	redu	at are the specific impacts (positive or negative) on instructional and support programs to ommodate the settlement? Include the impact of changes such as staff reductions or increases, program actions or increases, elimination or expansion of other services or programs (i.e., counselors, librarians, codial staff, etc.)
		fiscal impact to the Unrestricted General Fund is \$81.5M in FY 2023-24, and \$87.0M in FY 2024-25. agreement adds three days each to 2023-24 and 2024-25 to make up for instructional days lost in March.

Los Angeles Unified School District SEIU Local 99 and UTLA

D.	What contingency language is included in the proposed agreement (e.g., reopeners, etc.)?
	Please refer to the attached MOU between LAUSD and SEIU Local 99 and UTLA.
Ε.	Identify other major provisions that do not directly affect the district's costs, such as binding arbitrations grievance procedures, etc.
	Not applicable
F.	Source of Funding for Proposed Agreement: 1. Current Year
	General Fund (Unrestricted and Restricted), Adult, Child, Cafeteria and Bond Funds.
	2. If this is a single year agreement, how will the ongoing cost of the proposed agreement be funded in subsequent years?
	This is a two-year agreement.
	3. If this is a multiyear agreement, what is the source of funding, including assumptions used, to fund these obligations in subsequent years? (Remember to include compounding effects in meeting obligations.)
	The SEIU Local 99 and UTLA agreement is a two-year agreement with a fiscal impact in 2023-24 and 2024-25. The cost of the agreement will be borne by the General Fund (Unrestricted and Restricted), Adult, Child, Cafeteria and Bond Funds.

Los Angeles Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Unrestricted General Fund

Bargaining Unit: SEIU Local 99 and UTLA

Dargan	ning Unit:	_		SEIU Local		Column 4		
			Column 1	Column 2	Column 3	Column 4		
			Latest Board-	Adjustments as a	Other Revisions	Total Revised		
			pproved Budget	Result of Settlement	(agreement support	Budget		
		B	efore Settlement 03/27/2023	(compensation)	and/or other unit agreement)	(Columns 1+2+3)		
Ot	oject Code		03/2//2023		Explain on Page 4i			
REVENUES	oject code			DETAILS TO SERVICE				
	010-8099	\$	6,557,377,306		\$ -	\$ 6,557,377,306		
Federal Revenue 8	100-8299	\$	15,365,520		\$ -	\$ 15,365,520		
Other State Revenue 8	300-8599	\$	110,084,122		\$ -	\$ 110,084,122		
Other Local Revenue 8	600-8799	\$	99,001,798		\$ -	\$ 99,001,798		
TOTAL REVENUES		\$	6,781,828,746		\$ -	\$ 6,781,828,746		
EXPENDITURES								
	000-1999	\$	2,196,014,504	\$ -	\$ -	\$ 2,196,014,504		
Classified Salaries 2	000-2999	\$	656,911,564		\$ -	\$ 656,911,564		
Employee Benefits 3	000-3999	\$	1,562,995,508		\$ -	\$ 1,562,995,508		
Books and Supplies 4	000-4999	\$	362,858,463		\$ -	\$ 362,858,463		
Services and Other Operating Expenditures 5	000-5999	\$	565,676,208			\$ 565,676,208		
Capital Outlay 6	000-6999	\$	61,798,775		Page 1	\$ 61,798,775		
S (100-7299 400-7499	\$	8,809,318			\$ 8,809,318		
Transfers of Indirect Costs 7	300-7399	\$	(148,134,975)			\$ (148,134,975)		
TOTAL EXPENDITURES		\$	5,266,929,365	\$ -	\$ -	\$ 5,266,929,365		
OTHER FINANCING SOURCES/USES								
Transfers In and Other Sources 8	900-8979	\$	40,601,362	\$ -	\$ -	\$ 40,601,362		
Transfers Out and Other Uses 7	600-7699	\$	32,358,653	s -	\$ -	\$ 32,358,653		
Contributions 8	980-8999	\$	(1,169,651,396)	\$ -	\$ -	\$ (1,169,651,396)		
OPERATING SURPLUS (DEFICIT)*		\$	353,490,695	s -	s -	\$ 353,490,695		
BEGINNING FUND BALANCE	9791	\$	2,850,561,199		EN PORTE DE	\$ 2,850,561,199		
Audit Adjustments/Other Restatements 9	793/9795	\$	(72,800,005)			\$ (72,800,005)		
ENDING FUND BALANCE		\$	3,131,251,889	s -	\$ -	\$ 3,131,251,889		
COMPONENTS OF ENDING FUND BALANCE:								
Nonspendable 9	711-9719	\$	43,008,132	\$ -		\$ 43,008,132		
Restricted	9740	1						
Committed 9	750-9760	\$	2,216,777,517	\$ -	\$ -	\$ 2,216,777,517		
Assigned	9780	\$	519,447,456			\$ 519,447,456		
Reserve for Economic Uncertainties	9789	\$	238,780,000	\$ -		\$ 238,780,000		
Unassigned/Unappropriated Amount	9790	\$	113,238,784	\$ -	\$ -	\$ 113,238,784		

*Net Increase (Decrease) in Fund Balance

Los Angeles Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Restricted General Fund

Bargaining Unit: SEIU Local 99 and UTLA

	ganning Onic.	_	C	T 61 3	C 1 2	C-1 .
		\vdash	Column 1	Column 2	Column 3	Column 4
			Latest Board-	Adjustments as a	Other Revisions	Total Revised
			Approved Budget	Result of Settlement	(agreement support	Budget
		1	Before Settlement 03/27/2023	(compensation)	and/or other unit agreement)	(Columns 1+2+
	Object Code		03/2//20/23		Explain on Page 4i	
REVENUES	o oject code		三三			A CAMPBANA
LCFF Revenue	8010-8099	\$	29,114,160		s -	\$ 29,114,1
Federal Revenue	8100-8299	\$	1,786,619,702			\$ 1,786,619,7
Other State Revenue	8300-8599	\$	2,590,104,630			\$ 2,590,104,6
Other Local Revenue	8600-8799	\$	30,001,564			\$ 30,001,5
TOTAL REVENUES		\$	4,435,840,056		\$ -	\$ 4,435,840,0
EXPENDITURES						
Certificated Salaries	1000-1999	\$	1,428,021,990	\$ -	\$ -	\$ 1,428,021,9
Classified Salaries	2000-2999	\$	795,260,614		\$ -	\$ 795,260,6
Employee Benefits	3000-3999	\$	-,,,		\$ -	\$ 1,349,087,9
Books and Supplies	4000-4999	\$	217,063,240		\$ -	\$ 217,063,24
Services and Other Operating Expenditures	5000-5999	\$	419,329,884		\$ -	\$ 419,329,8
Capital Outlay	6000-6999	\$	8,212,035			\$ 8,212,0
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499				-	\$.
Transfers of Indirect Costs	7300-7399	\$	125,617,596			\$ 125,617,59
TOTAL EXPENDITURES		\$	4,342,593,287	\$ -	\$ -	\$ 4,342,593,2
OTHER FINANCING SOURCES/USES						
Transfers In and Other Sources	8900-8979	\$	451,222	\$ -	\$ -	\$ 451,22
Transfers Out and Other Uses	7600-7699	\$	85,176	\$ -	\$ -	\$ 85,1
Contributions	8980-8999	\$	1,169,651,396	\$ -	\$ -	\$ 1,169,651,39
OPERATING SURPLUS (DEFICIT)*		\$	1,263,264,211	\$ -	\$ -	\$ 1,263,264,2
BEGINNING FUND BALANCE	0701	•	540 522 452		A CHARLE	Ф. 510.522.41
	9791	\$	549,533,472		2011年	\$ 549,533,4
Audit Adjustments/Other Restatements	9793/9795	\$	1,026,765	6		\$ 1,026,76
ENDING FUND BALANCE		2	1,813,824,448	2 -	\$ -	\$ 1,813,824,44
COMPONENTS OF ENDING FUND BALANC Nonspendable	CE: 9711-9719					\$
Restricted	9740	\$	1,813,824,447			\$ 1,813,824,44
Committed	9750-9760	98				
Assigned Amounts	9780					
Reserve for Economic Uncertainties	9789			s -	\$ -	\$
Unassigned/Unappropriated Amount	9790	\$	0	s -	s -	\$

*Net Increase (Decrease) in Fund Balance

Los Angeles Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Combined General Fund

Bargaining Unit: SEIU Local 99 and UTLA

Dai	gaining Unit:	_		SEIU Local		
			Column 1	Column 2	Column 3	Column 4
			Latest Board-	Adjustments as a	Other Revisions	Total Revised
			Approved Budget	Result of Settlement	(agreement support	Budget
		E	Before Settlement	(compensation)	and/or other unit	(Columns 1+2+3)
			03/27/2023		agreement)	
	Object Code				Explain on Page 4i	
REVENUES						
LCFF Revenue	8010-8099	\$	6,586,491,466		\$ -	\$ 6,586,491,466
Federal Revenue	8100-8299	\$	1,801,985,222		\$ -	\$ 1,801,985,222
Other State Revenue	8300-8599	\$	2,700,188,752		\$ -	\$ 2,700,188,752
Other Local Revenue	8600-8799	\$	129,003,362		\$ -	\$ 129,003,362
TOTAL REVENUES		\$	11,217,668,802		\$ -	\$ 11,217,668,802
EXPENDITURES						
Certificated Salaries	1000-1999	\$	3,624,036,494	\$ -	\$ -	\$ 3,624,036,494
Classified Salaries	2000-2999	\$	1,452,172,179	\$ -	\$ -	\$ 1,452,172,179
Employee Benefits	3000-3999	\$	2,912,083,435	\$ -	s -	\$ 2,912,083,435
Books and Supplies	4000-4999	\$	579,921,703		\$ -	\$ 579,921,703
Services and Other Operating Expenditures	5000-5999	\$	985,006,092		\$ -	\$ 985,006,092
Capital Outlay	6000-6999	\$	70,010,810		\$ -	\$ 70,010,810
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$	8,809,318		\$ -	\$ 8,809,318
Transfers of Indirect Costs	7300-7399	\$	(22,517,379)		\$ -	\$ (22,517,379)
TOTAL EXPENDITURES		\$	9,609,522,652	\$ -	\$ -	\$ 9,609,522,652
OTHER FINANCING SOURCES/USES						TEN PORT
Transfer In and Other Sources	8900-8979	\$	41,052,584	s -	s -	\$ 41,052,584
Transfers Out and Other Uses	7600-7699	\$	32,443,829	s -	\$ -	\$ 32,443,829
Contributions	8980-8999	\$	(0)	s -	\$ -	\$ (0)
OPERATING SURPLUS (DEFICIT)*		\$	1,616,754,905	\$ -	\$ -	\$ 1,616,754,905
		-			MARKAGE MENANTA	
BEGINNING FUND BALANCE	9791	\$	3,400,094,671			\$ 3,400,094,671
Audit Adjustments/Other Restatements	9793/9795	\$	(71,773,240)			\$ (71,773,240)
ENDING FUND BALANCE		\$	4,945,076,336	\$ -	\$ -	\$ 4,945,076,336
COMPONENTS OF ENDING FUND BALANCE:		15-3				
Nonspendable	9711-9719	\$	43,008,132	\$ -	\$ -	\$ 43,008,132
Restricted	9740	\$	1,813,824,447	\$ -	\$ -	\$ 1,813,824,447
Committed	9750-9760	\$	2,216,777,517	\$ -	\$ -	\$ 2,216,777,517
Assigned	9780	\$	519,447,456	\$ -	\$ -	\$ 519,447,456
Reserve for Economic Uncertainties	9789	\$	238,780,000	\$ -	\$ -	\$ 238,780,000
Unassigned/Unappropriated Amount	9790	\$	113,238,784	\$ -	\$ -	\$ 113,238,784

^{*}Net Increase (Decrease) in Fund Balance

Los Angeles Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Fund 11 - Adult Education Fund

SEIU Local 99 and UTLA

Bar	gaining Unit:			SEIU Local 9			
		(Column 1	Column 2	Column 3	\perp	Column 4
	Oliver Co.	Appr	test Board- roved Budget re Settlement of 3/27/2023)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement suppo and/or other uni agreement) Explain on Page	rt t (Total Revised Budget Columns 1+2+3)
REVENUES	Object Code				Explain on Fage	+1	全有的原始等处于。1981年
Federal Revenue	8100-8299	\$	21,764,107		\$	- \$	21,764,107
Other State Revenue	8300-8599	\$	130,789,232		\$	\$	130,789,232
Other Local Revenue	8600-8799	\$	1,428,210		\$	\$	1,428,210
TOTAL REVENUES		\$	153,981,549	3 - 14	\$	\$	153,981,549
EXPENDITURES							
Certificated Salaries	1000-1999	\$	62,408,434	\$ -	\$	\$	62,408,434
Classified Salaries	2000-2999	\$	19,145,286			\$	19,145,286
Employee Benefits	3000-3999	\$	38,139,596	A		\$	38,139,596
Books and Supplies	4000-4999	\$	768,719			\$	768,719
Services and Other Operating Expenditures	5000-5999	\$	14,827,456		\$	\$	14,827,456
Capital Outlay	6000-6999	\$	649,309		\$	\$	649,309
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$			\$	\$	-
Transfers of Indirect Costs	7300-7399	\$	4,663,362		\$	\$	4,663,362
TOTAL EXPENDITURES		\$	140,602,162	\$ -	\$	\$	140,602,162
OTHER FINANCING SOURCES/USES						11 13	
Transfers In and Other Sources	8900-8979	\$		\$ -	\$	\$	-
Transfers Out and Other Uses	7600-7699	\$	•	\$ -	\$ -	\$	· -
OPERATING SURPLUS (DEFICIT)*		\$	13,379,387	\$ -	\$ -	\$	13,379,387
BEGINNING FUND BALANCE	9791	S	31,606,785			S	31,606,785
Audit Adjustments/Other Restatements	9793/9795	\$	31,000,783				31,000,783
ENDING FUND BALANCE	9/93/9/93	\$	44,986,172	\$ -	\$ -	\$	44,986,172
		Þ	44,960,172	5 -	\$ -	2	44,980,172
COMPONENTS OF ENDING FUND BALANG		•	16.500				
Nonspendable	9711-9719	\$	16,500	\$ -	\$ -		16,500
Restricted	9740	\$	51,286,143	\$ -	\$ -		51,286,143
Committed	9750-9760			\$ -	\$		-
Assigned	9780	\$	6,164,801	\$ -	\$	\$	6,164,801
Reserve for Economic Uncertainties	9789	\$	45. 3	\$ -	\$ -	\$	-
Unassigned/Unappropriated Amount	9790	\$	(12,481,272)	\$ -	\$ -	\$	(12,481,272)

*Net Increase (Decrease) in Fund Balance

Los Angeles Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Fund 12 - Child Development Fund

Bargaining Unit:

SEIU Local 99 and UTLA

Dai	gaining Unit:	_		SETU Local 99 and UTLA			C-1 4		
			Column 1	Column 2	Column 3	-	Column 4		
			Latest Board-	Adjustments as a	Other Revisions		Total Revised		
			pproved Budget	Result of Settlement	(agreement support		Budget		
		В	efore Settlement	(compensation)	and/or other unit	((Columns 1+2+3)		
		1	03/27/2023		agreement)				
	Object Code				Explain on Page 4i				
REVENUES					A POST OF THE PARTY OF THE PART				
Federal Revenue	8100-8299	\$	6,263,550		-	\$	6,263,550		
Other State Revenue	8300-8599	\$	168,501,806		-	\$	168,501,806		
Other Local Revenue	8600-8799	\$	161,191		-	\$	161,191		
TOTAL REVENUES		\$	174,926,547		\$ -	\$	174,926,547		
EXPENDITURES									
Certificated Salaries	1000-1999	\$	50,896,847	\$ -	\$ -	\$	50,896,847		
Classified Salaries	2000-2999	\$	61,285,492	\$ -	\$ -	\$	61,285,492		
Employee Benefits	3000-3999	\$	64,418,218	\$ -	\$ -	\$	64,418,218		
Books and Supplies	4000-4999	\$	6,308,665		\$ -	\$	6,308,665		
Services and Other Operating Expenditures	5000-5999	\$	4,663,828		\$ -	\$	4,663,828		
Capital Outlay	6000-6999	\$	23,900		\$ -	\$	23,900		
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499				\$ -	\$	- y		
Transfers of Indirect Costs	7300-7399	\$	7,418,885		-	\$	7,418,885		
TOTAL EXPENDITURES		\$	195,015,835	\$ -	\$ -	\$	195,015,835		
OTHER FINANCING SOURCES/USES		To the second							
Transfers In and Other Sources	8900-8979	\$	17,254,064	\$ -	\$ -	\$	17,254,064		
Transfers Out and Other Uses	7600-7699	\$		\$ -	\$ -	\$	#0		
OPERATING SURPLUS (DEFICIT)*		\$	(2,835,223)	\$ -	\$ -	\$	(2,835,223		
BEGINNING FUND BALANCE	9791	\$	5,167,905			\$	5,167,905		
Audit Adjustments/Other Restatements	9793/9795	\$				\$	3 0		
ENDING FUND BALANCE		\$	2,332,682	\$ -	\$ -	\$	2,332,682		
COMPONENTS OF ENDING FUND BALANG	CE:					150			
Nonspendable	9711-9719			\$ -	\$ -	\$	-		
Restricted	9740	\$	3,043,100	\$ -	\$ -	\$	3,043,100		
Committed	9750-9760	\$	 ∧	\$ -	\$ -	\$	₽/		
Assigned	9780	\$		\$ -	\$ -	\$	-		
Reserve for Economic Uncertainties	9789	\$		\$ -	\$ -	\$	-		
Unassigned/Unappropriated Amount	9790	\$	(710,418)	\$ -	s -	\$	(710,418		
						-			

*Net Increase (Decrease) in Fund Balance

Los Angeles Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Fund 13/61 - Cafeteria Fund

SEIU Local 99 and UTLA

		L.,	Column 1	Column 2	Column 3		Column 4
						-	
		Ap	Latest Board- proved Budget fore Settlement 03/27/2023	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement)		Total Revised Budget columns 1+2+3)
	Object Code	0.00000			Explain on Page 4i	E11100	SCALL SESSES
REVENUES LCFF Revenue	8010-8099	\$	-1		\$ -	\$	<u>-</u>
Federal Revenue	8100-8299	\$	365,180,521		\$ -	\$	365,180,521
Other State Revenue	8300-8599	\$	89,508,099		\$ -	\$	89,508,099
Other Local Revenue	8600-8799	\$	1,905,492		\$ -	\$	1,905,492
TOTAL REVENUES		\$	456,594,112		\$ -	\$	456,594,112
EXPENDITURES							
Certificated Salaries	1000-1999		77		\$ -	\$	-
Classified Salaries	2000-2999	\$	130,206,032	\$ -	\$ -	\$	130,206,032
Employee Benefits	3000-3999	\$	110,898,749	\$ -	\$ -	\$	110,898,749
Books and Supplies	4000-4999	\$	195,021,397		\$ -	\$	195,021,397
Services and Other Operating Expenditures	5000-5999	\$	5,092,302		\$ -	\$	5,092,302
Capital Outlay	6000-6999	\$	1,485,000		\$ -	\$	1,485,000
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499				\$ -	\$	-
Transfers of Indirect Costs	7300-7399	\$	10,403,972		\$ -	\$	10,403,972
TOTAL EXPENDITURES		\$	453,107,452	\$ -	-	\$	453,107,452
OTHER FINANCING SOURCES/USES							
Transfers In and Other Sources	8900-8979	\$	-	\$ -	\$ -	\$	- :
Transfers Out and Other Uses	7600-7699	\$		\$ -	\$ -	\$	-
OPERATING SURPLUS (DEFICIT)*		\$	3,486,660	\$ -	\$ -	\$	3,486,660
BEGINNING FUND BALANCE	9791	\$	133,350,348			\$	133,350,348
Audit Adjustments/Other Restatements	9793/9795		-			\$	
ENDING FUND BALANCE		\$	136,837,008	\$ -	\$ -	\$	136,837,008
COMPONENTS OF ENDING FUND BALANC	F.						THE RESERVE
Nonspendable	9711-9719	\$	10,754,535	\$ -	\$ -	\$	10,754,535
Restricted	9740	\$	126,082,473	\$ -	\$ -	\$	126,082,473
Committed	9750-9760			\$ -	\$ -	\$	= /.
Assigned	9780			\$ -	\$ -	\$	#*
Reserve for Economic Uncertainties	9789			\$ -	\$ -	\$	-
Unassigned/Unappropriated Amount	9790	\$	(0)	\$ -	\$ -	\$	(0

^{*}Net Increase (Decrease) in Fund Balance

Los Angeles Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: Building Fund-212
argaining Unit: SEIU Local 99 and UTLA

Bar	rgaining Unit:		SEIU Local 99 and UTLA						
			Column 1	Column 2	Column 3		Column 4		
		Ap _l Bef	atest Board- proved Budget fore Settlement 03/27/2023	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement)	(C	Total Revised Budget folumns 1+2+3)		
	Object Code	1000000			Explain on Page 4i				
REVENUES Federal Revenue	8100-8299	\$	-		\$ -	\$	-		
Other State Revenue	8300-8599	\$	-		\$ -	\$	-		
Other Local Revenues	8600-8799	\$	862,644		\$ -	\$	862,644		
TOTAL REVENUES		\$	862,644		\$ -	\$	862,644		
EXPENDITURES									
Certificated Salaries	1000-1999			\$ -	\$ -	\$	-		
Classified Salaries	2000-2999	\$	874,845	\$ -	\$ -	\$	874,845		
Employee Benefits	3000-3999	\$	459,332	\$ -	\$ -	\$	459,332		
Books and Supplies	4000-4999				\$ -	\$	-		
Services and Other Operating Expenditures	5000-5999	\$	-		\$ -	\$	-		
Capital Outlay	6000-6999	\$	25,629		\$ -	\$	25,629		
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$			\$ -	\$	-		
Transfers of Indirect Costs	7300-7399	\$	-		\$ -	\$	=		
TOTAL EXPENDITURES		\$	1,359,807	\$ -	\$ -	\$	1,359,807		
OTHER FINANCING SOURCES/USES									
Transfers In and Other Sources	8900-8979	\$		\$ -	\$ -	\$	-		
Transfers Out and Other Uses	7600-7699	\$	-	\$ -	\$ -	\$	-		
OPERATING SURPLUS (DEFICIT)*		\$	(497,163)	\$ -	\$ -	\$	(497,163)		
BEGINNING FUND BALANCE	9791	\$	10,449,521		10000000000000000000000000000000000000	\$	10,449,521		
Audit Adjustments/Other Restatements	9793/9795	\$	10,447,321			\$	10,442,321		
ENDING FUND BALANCE	919319193	\$	9,952,358	\$ -	\$ -	\$	9,952,358		
	C.F.	Ψ	7,752,550	- U	3	J	7,732,336		
COMPONENTS OF ENDING FUND BALAN Nonspendable	CE: 9711-9719	\$	-	\$ -	\$ -	\$			
Restricted	9740	\$		\$ -	\$ -	\$	-		
Committed	9750-9760	\$	-	\$ -	\$ -	\$	¥.		
Assigned	9780	\$	9,952,358	\$ -	\$ -	\$	9,952,358		
Reserve for Economic Uncertainties	9789	\$	-	\$ -	\$ -	\$	-		
Unassigned/Unappropriated Amount	9790	\$	-	\$ -	\$ -	\$	-		

^{*}Net Increase (Decrease) in Fund Balance

Los Angeles Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund:

Building Fund Measure Y-214

SEIU Local 99 and UTLA

Bar	gaining Unit:			SEIU Local			
			Column 1	Column 2	Column 3		Column 4
		Ap	Latest Board- proved Budget fore Settlement 03/27/2023	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement)	((Total Revised Budget Columns 1+2+3)
	Object Code				Explain on Page 4i	_	
REVENUES							
Federal Revenue	8100-8299	\$	-	10000000000000000000000000000000000000	\$ -	\$	-
Other State Revenue	8300-8599	\$	•		\$ -	\$	-
Other Local Revenue	8600-8799	\$	249,288		\$ -	\$	249,288
TOTAL REVENUES		\$	249,288		\$ -	\$	249,288
EXPENDITURES					SHE HARRY		
Certificated Salaries	1000-1999	\$	-	\$ -	\$ -	\$	-
Classified Salaries	2000-2999	\$	115,307	\$ -	\$ -	\$	115,307
Employee Benefits	3000-3999	\$	41,683	\$ -	\$ -	\$	41,683
Books and Supplies	4000-4999	\$			\$ -	\$	-
Services and Other Operating Expenditures	5000-5999	\$	7		\$ -	\$	-
Capital Outlay	6000-6999	\$	74,820,982		\$ -	\$	74,820,982
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$			\$ -	\$	-
Transfers of Indirect Costs	7300-7399	\$	-		\$ -	\$	-
TOTAL EXPENDITURES		\$	74,977,972	\$ -	\$ -	\$	74,977,972
OTHER FINANCING SOURCES/USES							
Transfers In and Other Sources	8900-8979			\$ -	\$ -	\$	-
Transfers Out and Other Uses	7600-7699	\$		\$ -	\$ -	\$	-
OPERATING SURPLUS (DEFICIT)*		\$	(74,728,684)	\$ -	\$ -	\$	(74,728,684
BEGINNING FUND BALANCE	9791	\$	92,887,910			\$	92,887,910
Audit Adjustments/Other Restatements	9793/9795	\$	-			\$	-
ENDING FUND BALANCE		\$	18,159,226	\$ -	\$ -	\$	18,159,226
COMPONENTS OF ENDING FUND BALANC	F.	10.76			of Alexandria	355	
Nonspendable	9711-9719	\$	500,000	\$ -	\$ -	\$	500,000
Restricted	9740	\$	17,659,226	\$ -	\$ -	\$	17,659,226
Committed	9750-9760	\$		\$ -	\$ -	\$	•
Assigned	9780	\$		\$ -	\$ -	\$	-
Reserve for Economic Uncertainties	9789	\$		\$ -	\$ -	\$	
Unassigned/Unappropriated Amount	9790	\$	0	\$ -	\$ -	\$	0
Nat Increase (Decrease) in Fund Palance	2120	Φ	NOTE: 9790	Ψ -	- ·	Þ	0

^{*}Net Increase (Decrease) in Fund Balance

Los Angeles Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: Building Fund Measure Q-215
Bargaining Unit: SEIU Local 99 and UTLA

Bar	rgaining Unit:			SEIU Local				
			Column 1	Column 2	Column 3		Column 4	
		А	Latest Board- pproved Budget efore Settlement 03/27/2023	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement)	(0	Total Revised Budget Columns 1+2+3)	
REVENUES	Object Code				Explain on Page 4i			
Federal Revenue	8100-8299	\$	-		\$ -	\$	-	
Other State Revenue	8300-8599	\$	-		\$ -	\$	-	
Other Local Revenue	8600-8799	\$	1,575,667		\$ -	\$	1,575,667	
TOTAL REVENUES		\$	1,575,667		\$ -	\$	1,575,667	
EXPENDITURES								
Certificated Salaries	1000-1999	\$	-	\$ -	\$ -	\$	-	
Classified Salaries	2000-2999	\$	130,507,494	\$ -	\$ -	\$	130,507,494	
Employee Benefits	3000-3999	\$	65,096,789	\$ -	\$ -	\$	65,096,789	
Books and Supplies	4000-4999	\$	1,337,329		\$ -	\$	1,337,329	
Services and Other Operating Expenditures	5000-5999				\$ -	\$	-	
Capital Outlay	6000-6999	\$	572,711,834		\$ -	\$	572,711,834	
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$	-		\$ -	\$	-	
Transfers of Indirect Costs	7300-7399	\$	-		\$ -	\$	-	
TOTAL EXPENDITURES		\$	769,653,447	\$ -	\$ -	\$	769,653,447	
OTHER FINANCING SOURCES/USES								
Transfers In and Other Sources	8900-8979	\$	-	\$ -	\$ -	\$	20	
Transfers Out and Other Uses	7600-7699	\$	51,000	\$ -	\$ -	\$	51,000	
OPERATING SURPLUS (DEFICIT)*		\$	(768,128,780)	\$ -	\$ -	\$	(768,128,780)	
BEGINNING FUND BALANCE	9791	\$	793,290,482			6	702 200 482	
	9793/9795		793,290,482			\$	793,290,482	
Audit Adjustments/Other Restatements ENDING FUND BALANCE	9/93/9/95	\$	25,161,702	\$ -	\$ -	\$	25 171 702	
		Э	25,161,702	5 -	5 -	\$	25,161,702	
COMPONENTS OF ENDING FUND BALAN			加大的线型 基础	70 英名 7章 李				
Nonspendable	9711-9719	\$		\$ -	\$ -	\$	-	
Restricted	9740	\$	25,161,702	\$ -	\$ -	\$	25,161,702	
Committed	9750-9760	\$	- 11	\$ -	\$ -	\$	-	
Assigned	9780	\$		\$ -	\$ -	\$	re.	
Reserve for Economic Uncertainties	9789	\$	i i	\$ -	\$ -	\$	1.=	
Unassigned/Unappropriated Amount	9790	\$	0	\$ -	\$ -	\$	0	

*Net Increase (Decrease) in Fund Balance

Los Angeles Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: Building Fund Measure R-216

Bargaining Unit: SEIU Local 99 and UTLA

Bar	gaining Unit:			SEIU Local 99 and UTLA					
			Column 1	Column 2	Column 3		Column 4		
	Object Code	A	Latest Board- pproved Budget efore Settlement 03/27/2023	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	(0	Total Revised Budget Columns 1+2+3)		
REVENUES	Object Code				Explain on Lage 41				
Federal Revenue	8100-8299	\$			\$ -	\$	-		
Other State Revenue	8300-8599	\$	-		\$ -	\$	-		
Other Local Revenue	8600-8799	\$	1,909,233		\$ -	\$	1,909,233		
TOTAL REVENUES		\$	1,909,233		\$ -	\$	1,909,233		
EXPENDITURES					O 40 12 14 14 16				
Certificated Salaries	1000-1999	\$		\$ -	\$ -	\$	a-		
Classified Salaries	2000-2999	\$	3,007,465	s -	\$ -	\$	3,007,465		
Employee Benefits	3000-3999	\$	1,621,529	\$ -	\$ -	\$	1,621,529		
Books and Supplies	4000-4999	\$	- 1		\$ -	\$	-		
Services and Other Operating Expenditures	5000-5999	\$	1,491,639		\$ -	\$	1,491,639		
Capital Outlay	6000-6999	\$	456,873,937		\$ -	\$	456,873,937		
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$	-		\$ -	\$	-		
Transfers of Indirect Costs	7300-7399	\$			\$ -	\$	-		
TOTAL EXPENDITURES		\$	462,994,570	\$ -	\$ -	\$	462,994,570		
OTHER FINANCING SOURCES/USES									
Transfers In and Other Sources	8900-8979			\$ -	\$ -	\$	-		
Transfers Out and Other Uses	7600-7699			\$ -	\$ -	\$	-		
OPERATING SURPLUS (DEFICIT)*		\$	(461,085,337)	\$ -	\$ -	\$	(461,085,337		
BEGINNING FUND BALANCE	9791	\$	793,290,482			\$	793,290,482		
Audit Adjustments/Other Restatements	9793/9795	\$				\$	-		
ENDING FUND BALANCE		\$	332,205,145	\$ -	\$ -	\$	332,205,145		
COMPONENTS OF ENDING FUND BALANG		1/2							
Nonspendable	9711-9719	\$		\$ -	\$ -	\$	-		
Restricted	9740	\$	39,800,332	\$ -	\$ -	\$	39,800,332		
Committed	9750-9760	\$		\$ -	\$ -	\$	-		
Assigned	9780	\$		\$ -	\$ -	\$	-		
Reserve for Economic Uncertainties	9789	\$	•	\$ -	\$ -	\$	-		
Unassigned/Unappropriated Amount	9790	\$	292,404,813	\$ -	\$ -	\$	292,404,813		
Net Increase (Decrease) in Fund Balance		_	NOTE: 0700	amounts in Colu		-			

^{*}Net Increase (Decrease) in Fund Balance

Los Angeles Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: Capital Facilities Fund-250
Bargaining Unit: SEIU Local 99 and UTLA

	gaining Onit.				Column 3		Column 4	
		-	Column 1	Column 2		+		
			Latest Board- pproved Budget	Adjustments as a Result of Settlement	Other Revisions (agreement suppo	4	Total Revised Budget	
			efore Settlement	(compensation)	and/or other unit		Columns 1+2+3)	
			03/27/2023	(compensation)	agreement)	1	columns 1 2 3)	
	Object Code				Explain on Page 4	i		
REVENUES					1985年1995			
Federal Revenue	8100-8299	\$			\$ -	\$	-	
Other State Revenue	8300-8599	\$	-	Charles Brees	\$ -	\$:	
Other Local Revenue	8600-8799	\$	83,206,000		\$ -	\$	83,206,000	
TOTAL REVENUES		\$	83,206,000		\$ -	\$	83,206,000	
EXPENDITURES								
Certificated Salaries	1000-1999	\$	-	\$ -	\$ -	\$		
Classified Salaries	2000-2999	\$	612,473	\$ -	\$ -	\$	612,473	
Employee Benefits	3000-3999	\$	286,653	\$ -	\$ -	\$	286,653	
Books and Supplies	4000-4999	\$	77,758		\$ -	\$	77,758	
Services and Other Operating Expenditures	5000-5999	\$	31,478,178		\$ -	\$	31,478,178	
Capital Outlay	6000-6999	\$	101,111,388	POLICE COLUMN	\$ -	\$	101,111,388	
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$	-		\$ -	\$	***************************************	
Transfers of Indirect Costs	7300-7399	\$	-		\$ -	\$	<u> </u>	
TOTAL EXPENDITURES		\$	133,566,451	\$ -	\$ -	\$	133,566,451	
OTHER FINANCING SOURCES/USES					The State of the			
Transfers In and Other Sources	8900-8979			\$ -	\$ -	\$	-	
Transfers Out and Other Uses	7600-7699	\$		\$ -	\$ -	\$	-	
OPERATING SURPLUS (DEFICIT)*		\$	(50,360,451)	\$ -	\$ -	\$	(50,360,451)	
"这种"的"是一个"的"一个"的"一个"的"一个"。								
BEGINNING FUND BALANCE	9791	\$	50,360,451			\$	50,360,451	
Audit Adjustments/Other Restatements	9793/9795	\$				\$	-	
ENDING FUND BALANCE		\$	-	\$ -	\$ -	\$	-	
COMPONENTS OF ENDING FUND BALANG	CE:	185	t Alba					
Nonspendable	9711-9719	\$		\$ -	\$ -	\$	-	
Restricted	9740			\$ -	\$ -	\$	-	
Committed	9750-9760	\$		\$ -	\$ -	\$		
Assigned	9780	\$	14.77	\$ -	\$ -	\$.=	
Reserve for Economic Uncertainties	9789	\$		\$ -	\$ -	\$	-	
Unassigned/Unappropriated Amount	9790	\$	-	\$ -	\$ -	\$	-	

^{*}Net Increase (Decrease) in Fund Balance

Los Angeles Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: Special Reserve Fund-CRA-400
Bargaining Unit: SEIU Local 99 and UTLA

Dui	gaining Unit:	_	Colum- 1		99 and UTLA		Column 4	
		_	Column 1	Column 2	Other Pavie		-	
			Latest Board- pproved Budget	Adjustments as a Result of Settlement	Other Revision (agreement sup			Total Revised Budget
			efore Settlement	(compensation)	and/or other		100	Columns 1+2+3)
			03/27/2023	(compensation)	agreement		1	ordinis 1 · 2 · 3)
	Object Code				Explain on Pag			
REVENUES					EARLS IN			
Federal Revenue	8100-8299	\$	•		\$	-	\$	
Other State Revenue	8300-8599	\$	•	call opinion and a	\$	-	\$	
Other Local Revenue	8600-8799	\$	48,355,000		\$	-	\$	48,355,000
TOTAL REVENUES		\$	48,355,000		\$	-	\$	48,355,000
EXPENDITURES				Deligation (Alexander etc			
Certificated Salaries	1000-1999	\$		\$ -	\$	-	\$	-
Classified Salaries	2000-2999	\$	237,101	\$ -	\$	-	\$	237,101
Employee Benefits	3000-3999	\$	103,513	\$ -	\$	-	\$	103,513
Books and Supplies	4000-4999	\$	196,082		\$	-	\$	196,082
Services and Other Operating Expenditures	5000-5999	\$	15,897,247		\$	-	\$	15,897,247
Capital Outlay	6000-6999	\$	2,098		\$	-	\$	2,098
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499				\$	-	\$	= 0
Transfers of Indirect Costs	7300-7399	\$	-		\$	-	\$	- 1
TOTAL EXPENDITURES		\$	16,436,041	\$ -	\$	-	\$	16,436,041
OTHER FINANCING SOURCES/USES								
Transfers In and Other Sources	8900-8979	\$	-	\$ -	\$	-	\$	- :
Transfers Out and Other Uses	7600-7699	\$	30,000,000	\$ -	\$	200	\$	30,000,000
OPERATING SURPLUS (DEFICIT)*		\$	1,918,959	\$ -	\$	-	\$	1,918,959
BEGINNING FUND BALANCE	9791	\$	112,224,293				\$	112,224,293
Audit Adjustments/Other Restatements	9793/9795	\$	-				\$	-
ENDING FUND BALANCE		\$	114,143,252	\$ -	\$	-	\$	114,143,252
COMPONENTS OF ENDING FUND BALANG	CE:				TABLE !			
Nonspendable	9711-9719	\$		\$ -	\$	-	\$	-
Restricted	9740	\$	114,143,252	\$ -	\$	-	\$	114,143,252
Committed	9750-9760	\$	-11	\$ -	\$	-	\$	C#
Assigned	9780	\$		\$ -	\$	-	\$	-
Reserve for Economic Uncertainties	9789	\$		\$ -	\$	-	\$	ý .
Unassigned/Unappropriated Amount	9790	\$	-	\$ -	\$	-	\$	-
Nat Increase (Decrease) in Fund Palance				amounte in Colu				

^{*}Net Increase (Decrease) in Fund Balance

Los Angeles Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: Health and Welfare Fund -670
SEIU Local 99 and UTLA

Bar	rgaining Unit:			SEIU Local	99 and UTLA		
			Column 1	Column 2	Column 3	Column 4	
			Latest Board- approved Budget defore Settlement 03/27/2023	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement)	Total Revised Budget (Columns 1+2+3)	
	Object Code				Explain on Page 4i		
REVENUES Federal Revenue	8100-8299	\$			\$ -	\$ -	
Other State Revenue	8300-8599	\$		1	\$ -	\$ -	
Other Local Revenue	8600-8799	\$	1,109,554,754		\$ -	\$ 1,109,554,754	
TOTAL REVENUES		\$	1,109,554,754		\$ -	\$ 1,109,554,754	
EXPENDITURES			NECT TO		(中国) (中国)		
Certificated Salaries	1000-1999	\$	-	\$ -	\$ -	\$ -	
Classified Salaries	2000-2999	\$	2,728,918	\$ -	\$ -	\$ 2,728,918	
Employee Benefits	3000-3999	\$	1,524,792	\$ -	\$ -	\$ 1,524,792	
Books and Supplies	4000-4999	\$	506,055		\$ -	\$ 506,055	
Services and Other Operating Expenditures	5000-5999	\$	1,136,510,251		\$ -	\$ 1,136,510,251	
Capital Outlay	6000-6999				-	\$ -	
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$	•		\$ -	\$ -	
Transfers of Indirect Costs	7300-7399	\$			\$ -	\$ -	
TOTAL EXPENDITURES	2_0	\$	1,141,270,016	\$ -	\$ -	\$ 1,141,270,016	
OTHER FINANCING SOURCES/USES							
Transfers In and Other Sources	8900-8979	\$		\$ -	\$ -	\$ -	
Transfers Out and Other Uses	7600-7699	\$		\$ -	\$ -	\$ -	
OPERATING SURPLUS (DEFICIT)*		\$	(31,715,262)	\$ -	\$ -	\$ (31,715,262)	
DECENDING FUND DAY ANGE	0701	4	122.055.261			¢ 122.955.271	
BEGINNING FUND BALANCE	9791	\$	123,855,361			\$ 123,855,361	
Audit Adjustments/Other Restatements	9793/9795	\$				\$ -	
ENDING FUND BALANCE		\$	92,140,099	\$ -	\$ -	\$ 92,140,099	
COMPONENTS OF ENDING FUND BALAN						是是一个是	
Nonspendable	9711-9719	\$	-	\$ -	\$ -	\$ -	
Restricted	9740	\$		\$ -	\$ -	\$ -	
Committed	9750-9760	\$	=:	\$ -	\$ -	\$ -	
Assigned	9780	\$	1	\$ -	\$ -	\$ -	
Reserve for Economic Uncertainties	9789	\$	F	\$ -	\$ -	\$ -	
Unassigned/Unappropriated Amount	9790	\$	92,140,099	\$ -	\$ -	\$ 92,140,099	

^{*}Net Increase (Decrease) in Fund Balance

Los Angeles Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: Workers Compension Fund -671

SEIU Local 99 and UTLA Bargaining Unit: Column 2 Column 3 Column 1 Column 4 Latest Board-Adjustments as a Other Revisions Total Revised Approved Budget Result of Settlement (agreement support Budget Before Settlement and/or other unit (Columns 1+2+3) (compensation) 03/27/2023 agreement) Explain on Page 4i Object Code REVENUES 8100-8299 Federal Revenue \$ \$ Other State Revenue 8300-8599 \$ \$ \$ Other Local Revenue 8600-8799 129,037,316 \$ 129,037,316 TOTAL REVENUES 129,037,316 129,037,316 \$ **EXPENDITURES** Certificated Salaries 1000-1999 \$ \$ \$ Classified Salaries 2000-2999 1,673,621 \$ \$ 1,673,621 \$ \$ **Employee Benefits** 3000-3999 \$ 907,685 \$ 907,685 Books and Supplies 4000-4999 1,637,713 \$ \$ 1,637,713 5000-5999 123,709,830 Services and Other Operating Expenditures \$ 123,709,830 \$ \$ Capital Outlay 6000-6999 \$ \$ \$ 7100-7299 Other Outgo (excluding Indirect Costs) \$ \$ 7400-7499 Transfers of Indirect Costs 7300-7399 \$ TOTAL EXPENDITURES 127,928,849 127,928,849 \$ OTHER FINANCING SOURCES/USES Transfers In and Other Sources 8900-8979 \$ \$ \$ \$ Transfers Out and Other Uses 7600-7699 \$ \$ \$ \$ OPERATING SURPLUS (DEFICIT)* 1.108,467 \$ 1.108.467 BEGINNING FUND BALANCE 9791 \$ 164,661,202 164,661,202 Audit Adjustments/Other Restatements 9793/9795 \$ \$ ENDING FUND BALANCE 165,769,669 165,769,669 \$ COMPONENTS OF ENDING FUND BALANCE: \$ Nonspendable 9711-9719 1.997.589 \$ \$ \$ 1,997,589 Restricted 9740 \$ \$ \$ \$ Committed 9750-9760 \$ \$ \$ \$ Assigned 9780 \$ \$ \$ \$ 9789 Reserve for Economic Uncertainties \$ \$ \$ \$ Unassigned/Unappropriated Amount 9790 163,772,080 163,772,080

NOTE: 9790 amounts in Columns 1 and 4 must be positive

^{*}Net Increase (Decrease) in Fund Balance

Los Angeles Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: Liability Self Insurance Fund-672

Bargaining Unit: SEIU Local 99 and UTLA

Dai	rgaining Onit.	Column 1		Column 2	 olumn 3	Column 4		
			Latest Board-	Adjustments as a	 Revisions	7	Total Revised	
		1	proved Budget	Result of Settlement	nent support	,	Budget	
			fore Settlement	(compensation)	r other unit	l (C	olumns 1+2+3)	
			03/27/2023	(compensation)	reement)	(0,	sidillis 1 · 2 · 5)	
	Object Code				 n on Page 4i			
REVENUES								
Federal Revenue	8100-8299	\$	-		\$ -	\$	•	
Other State Revenue	8300-8599	\$			\$	\$	-	
Other Local Revenue	8600-8799	\$	43,690,385		\$ 4 - 17	\$	43,690,385	
TOTAL REVENUES		\$	43,690,385		\$ -	\$	43,690,385	
EXPENDITURES								
Certificated Salaries	1000-1999	\$	189,038	\$ -	\$ 15.	\$	189,038	
Classified Salaries	2000-2999	\$	2,856,280	\$ -	\$ 	\$	2,856,280	
Employee Benefits	3000-3999	\$	1,452,297	\$ -	\$ -	\$	1,452,297	
Books and Supplies	4000-4999	\$	6,111		\$	\$	6,111	
Services and Other Operating Expenditures	5000-5999	\$	34,442,456		\$ -	\$	34,442,456	
Capital Outlay	6000-6999				\$ -	\$.	
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$			\$	\$	-	
Transfers of Indirect Costs	7300-7399	\$	Y		\$ (=	\$	= ;	
TOTAL EXPENDITURES		\$	38,946,183	\$ -	\$ -	\$	38,946,183	
OTHER FINANCING SOURCES/USES								
Transfers In and Other Sources	8900-8979	\$	-	\$ -	\$ -	\$	=:	
Transfers Out and Other Uses	7600-7699	\$		\$ -	\$ -	\$	-	
OPERATING SURPLUS (DEFICIT)*		\$	4,744,203	\$ -	\$ -	\$	4,744,203	
					196			
BEGINNING FUND BALANCE	9791	\$	1,000,000			\$	1,000,000	
Audit Adjustments/Other Restatements	9793/9795	\$				\$	-	
ENDING FUND BALANCE		\$	5,744,203	\$ -	\$ -	\$	5,744,203	
COMPONENTS OF ENDING FUND BALAN	CE:							
Nonspendable	9711-9719	\$	1,000,000	\$ -	\$ T-1-	\$	1,000,000	
Restricted	9740	\$	349	\$ -	\$ -	\$	-	
Committed	9750-9760	\$	-	\$ -	\$ -	\$	-	
Assigned	9780	\$	-	\$ -	\$ -	\$.	
Reserve for Economic Uncertainties	9789	\$	7 - 1	\$ -	\$ -	\$	-	
		_	Charles and the same of the same	\$ -	 The same of the same of the same of		4,744,203	

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts in Columns 1 and 4 must be positive

Los Angeles Unified School District SEIU Local 99 and UTLA

Explanations for Column 3 "Other Revisions" entered on Pages 4a through 4h:

\$ \$ \$ \$ \$ \$	Amount Amount Amount -	Explanation Explanation
\$ \$ \$ \$ \$ \$	Amount Amount	Explanation
\$ \$ \$ \$ \$	Amount Amount	
\$ \$ \$	Amount Amount	
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\$ \$ \$	- Amount	
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	Amount	Explanation
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\$	-	
\$	-	
	Amount	Explanation
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\$		Explanation
\$	-	
Φ.		Explanation
\$	-	
	\$ \$ \$ \$ \$ \$ \$	\$ - \$ Amount \$ - \$ - Amount \$ - \$ - Amount \$ - \$ - \$ - \$ -

Los Angeles Unified School District

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Unrestricted General Fund MYP

Bargaining Unit:

SEIU Local 99 and UTLA

Bargaining Unit:					Local 33 and O I			
		2022-23		L	2023-24		2024-25	
		To	otal Revised Budget		First Subsequent Year	Se	cond Subsequent Year	
	Object Code		After Settlement		After Settlement		After Settlement	
REVENUES			A STATE OF THE STA					
LCFF Revenue	8010-8099	\$	6,557,377,306	\$	6,699,339,357	\$	6,509,060,494	
			201810-00-00-00-00-00-00-00-00-00-00-00-00-0					
Federal Revenue	8100-8299	\$	15,365,520	\$	1,906,761	\$	3,275,235	
Other State Revenue	8300-8599	\$	110,084,122	\$	106,736,831	\$	104,982,877	
Other Local Revenue	8600-8799	\$	99,001,798	\$	236,383,368	\$	225,549,410	
TOTAL REVENUES		\$	6,781,828,746	\$	7,044,366,317	\$	6,842,868,016	
EXPENDITURES								
Certificated Salaries	1000-1999	\$	2,196,014,504	\$	2,562,598,522	\$	3,140,877,496	
Classified Salaries	2000-2999	\$	656,911,564	\$	818,597,660	\$	845,021,734	
Employee Benefits	3000-3999	\$	1,562,995,508	\$	1,744,512,375	\$	1,933,490,595	
Books and Supplies	4000-4999	\$	362,858,463	\$	345,457,895	\$	1,563,051	
Services and Other Operating Expenditures	5000-5999	\$	565,676,208	\$	556,014,949	\$	411,376,390	
Capital Outlay	6000-6999	\$	61,798,775	\$	50,269,648	\$	48,565,904	
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$	8,809,318	\$	8,626,145	\$	8,626,145	
Transfers of Indirect Costs	7300-7399	\$	(148,134,975)	\$	(142,898,066)	\$	(99,858,011)	
Other Adjustments								
TOTAL EXPENDITURES		\$	5,266,929,365	\$	5,943,179,126	\$	6,289,663,305	
OTHER FINANCING SOURCES/USES								
Transfers In and Other Sources	8900-8979	\$	40,601,362	\$	30,010,000	\$	30,010,000	
Transfers Out and Other Uses	7600-7699	\$	32,358,653	\$	42,394,332	\$	104,826,922	
Contributions	8980-8999	\$	(1,169,651,396)	\$	(1,390,418,480)	\$	(1,405,431,374)	
OPERATING SURPLUS (DEFICIT)*		\$	353,490,695	\$	(301,615,622)	\$	(927,043,585)	
表 · 斯里· · · · · · · · · · · · · · · · · ·								
BEGINNING FUND BALANCE	9791	\$	2,850,561,199	\$	3,131,251,889	\$	2,829,636,267	
Audit Adjustments/Other Restatements	9793/9795	\$	(72,800,005)					
ENDING FUND BALANCE		\$	3,131,251,889	\$	2,829,636,267	\$	1,902,592,682	
COMPONENTS OF ENDING FUND BALAN		287						
Nonspendable	9711-9719	\$	43,008,132	\$	43,008,132	\$	43,008,132	
Restricted	9740							
Committed	9750-9760	\$	2,216,777,517	\$	1,704,615,665	\$	1,089,421,551	
Assigned	9780	\$	519,447,456	\$	454,875,320	\$	454,875,319	
Reserve for Economic Uncertainties	9789	\$	238,780,000	\$	217,980,000	\$	185,350,000	
Unassigned/Unappropriated Amount	9790	\$	113,238,784	\$	409,157,149	\$	129,937,679	
				_				

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Los Angeles Unified School District

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Restricted General Fund MYP

Bargaining Unit:

SEIU Local 99 and UTLA

Bargaining Unit:					SEIU Local 99 and UILA					
				2023-24	2024-25					
Object Code				First Subsequent Year After Settlement		and Subsequent Year After Settlement				
Soject Code				of stage of Avenue and						
8010-8099	\$	29,114,160	\$	29,114,160	\$	29,114,160				
8100-8299	\$	1,786,619,702	\$	1,997,409,966	\$	604,562,923				
8300-8599	\$	2,590,104,630	\$	1,539,971,656	\$	1,538,858,653				
8600-8799	\$	30,001,564	\$	48,824,434	\$	28,532,468				
	\$	4,435,840,056	\$	3,615,320,216	\$	2,201,068,204				
1000-1999	\$	1,428,021,990	\$	1,536,308,964	\$	950,937,200				
2000-2999	\$	795,260,614	\$	654,588,668	\$	604,319,214				
3000-3999	\$	1,349,087,928	\$	1,286,734,435	\$	1,158,069,474				
4000-4999	\$	217,063,240	\$	1,408,055,439	\$	491,518,998				
5000-5999	\$	419,329,884	\$	550,200,920	\$	500,369,332				
6000-6999	\$	8,212,035	\$	5,407,620	\$	2,200,410				
7100-7299 7400-7499	\$	-								
7300-7399	\$	125,617,596	\$	124,995,625	\$	78,978,142				
	\$	4,342,593,287	\$	5,566,291,671	\$	3,786,392,770				
				4. 有国际国际外	100					
8900-8979	\$	451,222	\$		\$	-				
7600-7699	\$	85,176	\$	85,176	\$	85,176				
8980-8999	\$	1,169,651,396	\$	1,390,418,480	\$	1,405,431,374				
	\$	1,263,264,211	\$	(560,638,151)	\$	(179,978,368)				
					Jan Sa					
9791	\$	549,533,472	\$	1,813,824,448	\$	1,253,186,297				
9793/9795	\$	1,026,765								
	\$	1,813,824,448	\$	1,253,186,297	\$	1,073,207,929				
CE:					2.65					
9711-9719	\$	-								
9740	\$	1,813,824,447	\$	1,253,186,297	\$	1,073,207,928				
9750-9760										
9780				Take		REPLA				
9789	\$	•	\$		\$	-				
9790	\$	0	\$	0	\$	0				
	Object Code 8010-8099 8100-8299 8300-8599 8600-8799 2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299 7300-7399 8900-8979 7600-7699 8980-8999 OEE: 9711-9719 9740 9750-9760 9780 9789	Object Code 8010-8099 \$ 8100-8299 \$ 8300-8599 \$ 8600-8799 \$ 2000-2999 \$ 3000-3999 \$ 4000-4999 \$ 5000-5999 \$ 6000-6999 \$ 7100-7299 \$ 7400-7499 7300-7399 \$ \$ 8900-8979 \$ \$ 8900-8979 \$ \$ \$ \$ \$ 9791 \$ 9793/9795 \$ \$ \$ CE: 9711-9719 \$ 9740 \$ 9780 \$ 9789 \$	2022-23 Total Revised Budget After Settlement 8010-8099 \$ 29,114,160 8100-8299 \$ 1,786,619,702 8300-8599 \$ 2,590,104,630 8600-8799 \$ 30,001,564 \$ 4,435,840,056 \$ 4,435,840,056 1000-1999 \$ 1,349,087,928 4000-4999 \$ 217,063,240 5000-5999 \$ 419,329,884 6000-6999 \$ 8,212,035 7100-7299 \$ - 7400-7499 \$ 125,617,596 \$ 4,342,593,287 8900-8979 \$ 451,222 7600-7699 \$ 85,176 8980-8999 \$ 1,169,651,396 \$ 1,263,264,211 9791 \$ 549,533,472 9793/9795 \$ 1,026,765 \$ 1,813,824,448 CE: 9711-9719 9740 \$ 1,813,824,447 9750-9760 9780 9789 \$ -	Cobject Code	2022-23	2022-23				

^{*}Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Los Angeles Unified School District

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Combined General Fund MYP

Bargaining Unit:

SEIU Local 99 and UTLA

Total Revised Budget After Settlement	Bar	SEIU Local 99 and UTL							
After Settlement After Settlement After Settlement After Settlement				2022-23		2023-24	2024-25		
REVENUES LCFF Revenue 8010-8099 \$ 6,586,491,466 \$ 6,728,453,517 \$ 6,538,174,654 \$ 674,654 \$ 674,654,655 \$ 677,845,657,726 \$ 677,838,158 \$ 674,654,657 \$ 674,658,158 \$ 674			T				Sec		
LCFF Revenue		Object Code		After Settlement		After Settlement		After Settlement	
Federal Revenue	REVENUES			30.97863	100				
Other State Revenue 8300-8599 \$ 2,700,188,752 \$ 1,646,708,487 \$ 1,643,841,530 Other Local Revenue 8600-8799 \$ 129,003,362 \$ 285,207,802 \$ 254,081,878 TOTAL REVENUES \$ 11,217,668,802 \$ 10,659,686,533 \$ 9,043,936,220 EXPENDITURES Certificated Salaries 1000-1999 \$ 3,624,036,494 \$ 4,098,907,486 \$ 4,091,814,697 Classified Salaries 2000-2999 \$ 1,452,172,179 \$ 1,473,186,328 \$ 1,449,340,948 Employee Benefits 3000-3999 \$ 2,912,083,435 \$ 3,031,246,810 \$ 3,091,560,069 Services and Other Operating Expenditures 5000-5999 \$ 985,006,002 \$ 1,106,215,869 \$ 911,745,722 Capital Outlay 6000-6999 \$ 70,010,810 \$ 55,677,268 \$ 50,766,314 Other Outgo (excuding Indirect Costs) 7100-7299 \$ 8,809,318 \$ 8,626,145 \$ 8,626,145 \$ 8,626,145 \$ 8,626,145 \$ 10,000 Cher Adjustments \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	LCFF Revenue	8010-8099	\$	6,586,491,466	\$	6,728,453,517	\$	6,538,174,654	
Other Local Revenue 8600-8799 \$ 129,003,362 \$ 285,207,802 \$ 254,081,878 TOTAL REVENUES \$ 11,217,668,802 \$ 10,659,686,533 \$ 9,043,936,220 EXPENDITURES Certificated Salaries 1000-1999 \$ 3,624,036,494 \$ 4,098,907,486 \$ 4,091,814,697 Classified Salaries 2000-2999 \$ 1,452,172,179 \$ 1,473,186,328 \$ 1,449,340,948 Employee Benefits 3000-3999 \$ 2,912,083,435 \$ 3,031,246,810 \$ 3,091,560,069 Books and Supplies 4000-4999 \$ 579,921,703 \$ 1,753,513,333 \$ 493,082,050 Services and Other Operating Expenditures 5000-5999 \$ 985,006,092 \$ 1,106,215,869 \$ 911,745,722 Capital Outlay 6000-6999 \$ 70,010,810 \$ 55,677,268 \$ 50,766,314 Other Outgo (excuding Indirect Costs) 7100-7299 \$ 8,809,318 \$ 8,626,145 \$ 8,626,145 Transfers of Indirect Costs 7300-7399 \$ (22,517,379) \$ (17,902,441) \$ (20,879,869) Other Adjustments \$ \$ 9,609,522,652 \$ 11,509,470,798 \$ 10,076,056,075 OTHER FINANCING SOURCES/USES Transfers In and Other Sources 8900-8979 \$ 32,443,829 \$ 42,479,508 \$ 104,912,098 Contributions 8980-8999 \$ (0) \$ - \$ 0 OPERATING SURPLUS (DEFICT)* \$ 1,616,754,905 \$ (862,253,773) \$ (11,107,021,953) BEGINNING FUND BALANCE 9791 \$ 3,400,094,671 \$ 4,945,076,336 \$ 4,082,822,564 Audit Adjustments/Other Restatements 9793/979 \$ (71,773,240) ENDING FUND BALANCE 9791 \$ 3,400,094,671 \$ 4,945,076,336 \$ 4,082,822,564 Audit Adjustments/Other Restatements 9793/979 \$ (71,773,240) ENDING FUND BALANCE 9791 \$ 3,400,094,671 \$ 4,945,076,336 \$ 4,082,822,564 Audit Adjustments/Other Restatements 9793/979 \$ (71,773,240) ENDING FUND BALANCE 9791 \$ 43,008,132 \$ 43,008	Federal Revenue	8100-8299	\$	1,801,985,222	\$	1,999,316,727	\$	607,838,158	
TOTAL REVENUES \$ 11,217,668,802 \$ 10,659,686,533 \$ 9,043,936,220 \$ EXPENDITURES \$ 1000-1999 \$ 3,624,036,494 \$ 4,098,907,486 \$ 4,091,814,697 \$ Classified Salaries \$ 2000-2999 \$ 1,452,172,179 \$ 1,473,186,328 \$ 1,449,340,948 \$ Employee Benefits \$ 3000-3999 \$ 2,912,083,435 \$ 3,031,246,810 \$ 3,091,560,069 \$ Books and Supplies \$ 4000-4999 \$ 579,921,703 \$ 1,753,513,333 \$ 493,082,050 \$ Services and Other Operating Expenditures \$ 5000-5999 \$ 985,006,092 \$ 1,106,215,869 \$ 911,745,722 \$ Capital Outlay \$ 6000-6999 \$ 70,010,810 \$ 55,677,268 \$ 50,766,314 \$ Other Outgo (excuding Indirect Costs) \$ 7300-7399 \$ 8,809,318 \$ 8,626,145 \$ 8,626,145 \$ 8,626,145 \$ \$ 8,626,145	Other State Revenue	8300-8599	\$	2,700,188,752	\$	1,646,708,487	\$	1,643,841,530	
EXPENDITURES Certificated Salaries 1000-1999 \$ 3,624,036,494 \$ 4,098,907,486 \$ 4,091,814,697 Classified Salaries 2000-2999 \$ 1,452,172,179 \$ 1,473,186,328 \$ 1,449,340,948 Employee Benefits 3000-3999 \$ 2,912,083,435 \$ 3,031,246,810 \$ 3,091,560,069 Books and Supplies 4000-4999 \$ 579,921,703 \$ 1,753,513,333 \$ 493,082,050 Services and Other Operating Expenditures 5000-5999 \$ 985,006,092 \$ 1,106,215,869 \$ 911,745,722 Capital Outlay 6000-6999 \$ 70,010,810 \$ 55,677,268 \$ 50,766,314 Other Outgo (excuding Indirect Costs) 7100-7299 \$ 8,809,318 \$ 8,626,145 \$ 8,626,145 Transfers of Indirect Costs 7300-7399 \$ (22,517,379) \$ (17,902,441) \$ (20,879,869) Other Adjustments 5 9,609,522,652 \$ 11,509,470,798 \$ 10,076,056,075 OTHER FINANCING SOURCES/USES Transfers In and Other Sources 8900-8979 \$ 41,052,584 \$ 30,010,000 \$ 30,010,000 Transfers Out and Other Uses 7600-7699 \$ 32,443,829 \$ 42,479,508 \$ 104,912,098 Contributions 8980-8999 \$ (0) \$ - \$ 0 OPERATING SURPLUS (DEFICIT)* \$ 1,616,754,905 \$ (862,253,773) \$ (11,107,021,953) BEGINNING FUND BALANCE 9791 \$ 3,400,094,671 \$ 4,945,076,336 \$ 4,082,822,564 Audit Adjustments/Other Restatements 9793-9795 \$ (71,773,240) ENDING FUND BALANCE S 4,945,076,336 \$ 4,082,822,564 \$ 2,975,800,610 COMPONENTS OF ENDING FUND BALANCE: Nonspendable 9711-9719 \$ 43,008,132 \$ 43,008,132 \$ 43,008,132 Restricted 9740 \$ 1,813,824,447 \$ 1,253,186,297 \$ 1,073,207,928 Committed 9750-9760 \$ 2,216,777,517 \$ 1,704,615,665 \$ 1,089,421,551 Assigned 9780 \$ 519,447,456 \$ 445,875,320 \$ 454,875,319 Reserve for Economic Uncertainties 9789 \$ 238,780,000 \$ 217,980,000 \$ 185,350,000	Other Local Revenue	8600-8799	\$	129,003,362	\$	285,207,802	\$	254,081,878	
Certificated Salaries	TOTAL REVENUES		\$	11,217,668,802	\$	10,659,686,533	\$	9,043,936,220	
Classified Salaries 2000-2999 \$ 1,452,172,179 \$ 1,473,186,328 \$ 1,449,340,948 Employee Benefits 3000-3999 \$ 2,912,083,435 \$ 3,031,246,810 \$ 3,091,560,069 Books and Supplies 4000-4999 \$ 579,921,703 \$ 1,753,513,333 \$ 493,082,050 Services and Other Operating Expenditures 5000-5999 \$ 985,006,092 \$ 1,106,215,869 \$ 911,745,722 Capital Outlay 6000-6999 \$ 70,010,810 \$ 55,677,268 \$ 50,766,314 Other Outgo (excuding Indirect Costs) 7100-7299 \$ 8,809,318 \$ 8,626,145 \$ 8,626,145 \$ 1,400-7499 \$	EXPENDITURES								
Employee Benefits 3000-3999 \$ 2,912,083,435 \$ 3,031,246,810 \$ 3,091,560,069	Certificated Salaries	1000-1999	\$	3,624,036,494	\$	4,098,907,486	\$	4,091,814,697	
Books and Supplies	Classified Salaries	2000-2999	\$	1,452,172,179	\$	1,473,186,328	\$	1,449,340,948	
Services and Other Operating Expenditures 5000-5999 \$ 985,006,092 \$ 1,106,215,869 \$ 911,745,722 Capital Outlay 6000-6999 \$ 70,010,810 \$ 55,677,268 \$ 50,766,314 Other Outgo (excuding Indirect Costs) 7100-7299 \$ 8,809,318 \$ 8,626,145 \$ 8,626,145 Transfers of Indirect Costs 7300-7399 \$ (22,517,379) \$ (17,902,441) \$ (20,879,869) Other Adjustments \$ 9,609,522,652 \$ 11,509,470,798 \$ 10,076,056,075 OTHER FINANCING SOURCES/USES Transfers In and Other Sources 8900-8979 \$ 41,052,584 \$ 30,010,000 \$ 30,010,000 Transfers Out and Other Uses 7600-7699 \$ 32,443,829 \$ 42,479,508 \$ 104,912,098 Contributions 8980-8999 \$ (0) \$ - \$ 0 OPERATING SURPLUS (DEFICIT)* \$ 1,616,754,905 \$ (862,253,773) \$ (1,107,021,953) BEGINNING FUND BALANCE 9791 \$ 3,400,094,671 \$ 4,945,076,336 \$ 4,082,822,564 Audit Adjustments/Other Restatements 9793,9795 \$ (71,773,240) \$ 4,082,822,564 \$ 2,975,800,610 COMPONENTS OF	Employee Benefits	3000-3999	\$	2,912,083,435	\$	3,031,246,810	\$	3,091,560,069	
Capital Outlay 6000-6999 \$ 70,010,810 \$ 55,677,268 \$ 50,766,314 Other Outgo (excuding Indirect Costs) 7100-7299 \$ 8,809,318 \$ 8,626,145 \$ 8,626,145 Transfers of Indirect Costs 7300-7399 \$ (22,517,379) \$ (17,902,441) \$ (20,879,869) Other Adjustments \$ \$ - \$ - \$ TOTAL EXPENDITURES \$ 9,609,522,652 \$ 11,509,470,798 \$ 10,076,056,075 OTHER FINANCING SOURCES/USES Transfers In and Other Sources 8900-8979 \$ 41,052,584 \$ 30,010,000 \$ 30,010,000 Transfers Out and Other Uses 7600-7699 \$ 32,443,829 \$ 42,479,508 \$ 104,912,098 Contributions 8980-8999 \$ (0) \$ - \$ 0 OPERATING SURPLUS (DEFICIT)* \$ 1,616,754,905 \$ (862,253,773) \$ (1,107,021,953) BEGINNING FUND BALANCE 9791 \$ 3,400,094,671 \$ 4,945,076,336 \$ 4,082,822,564 Audit Adjustments/Other Restatements 9793,9795 \$ (71,773,240) ENDING FUND BALANCE \$ 4,945,076,336 \$ 4,082,822,564 \$ 2,975,800,610 COMPONENTS OF ENDING FUND BALANCE: Nonspendable 9711-9719 \$ 43,008,132 \$ 43,008,132 \$ 43,008,132 Restricted 9740 \$ 1,813,824,447 \$ 1,253,186,297 \$ 1,073,207,928 Committed 9750-9760 \$ 2,216,777,517 \$ 1,704,615,665 \$ 1,089,421,551 Assigned 9780 \$ 519,447,456 \$ 454,875,320 \$ 454,875,319 Reserve for Economic Uncertainties 9789 \$ 238,780,000 \$ 217,980,000 \$ 185,350,000	Books and Supplies	4000-4999	\$	579,921,703	\$	1,753,513,333	\$	493,082,050	
Other Outgo (excuding Indirect Costs) 7100-7299 \$ 8,809,318 \$ 8,626,145 \$ 8,626,145 Transfers of Indirect Costs 7300-7399 \$ (22,517,379) \$ (17,902,441) \$ (20,879,869) Other Adjustments \$ - \$ - \$ - \$ TOTAL EXPENDITURES \$ 9,609,522,652 \$ 11,509,470,798 \$ 10,076,056,075 OTHER FINANCING SOURCES/USES Transfers In and Other Sources 8900-8979 \$ 41,052,584 \$ 30,010,000 \$ 30,010,000 Transfers Out and Other Uses 7600-7699 \$ 32,443,829 \$ 42,479,508 \$ 104,912,098 Contributions 8980-8999 \$ (0) \$ - \$ 0 OPERATING SURPLUS (DEFICIT)* \$ 1,616,754,905 \$ (862,253,773) \$ (1,107,021,953) BEGINNING FUND BALANCE 9791 \$ 3,400,094,671 \$ 4,945,076,336 \$ 4,082,822,564 Audit Adjustments/Other Restatements 9793/9795 \$ (71,773,240) ENDING FUND BALANCE \$ 4,945,076,336 \$ 4,082,822,564 ENDING FUND BALANCE \$ 4,945,076,336 \$ 4,082,822,564 Source of the Components of Ending Fund Balance: Nonspendable 9711-9719 \$ 43,008,132 \$ 43,008,132 Restricted 9740 \$ 1,813,824,447 \$ 1,253,186,297 \$ 1,073,207,928 Committed 9750-9760 \$ 2,216,777,517 \$ 1,704,615,665 \$ 1,089,421,551 Assigned 9780 \$ 19,447,456 \$ 454,875,320 \$ 454,875,319 Reserve for Economic Uncertainties 9789 \$ 238,780,000 \$ 217,980,000 \$ 185,350,000	Services and Other Operating Expenditures	5000-5999	\$	985,006,092	\$	1,106,215,869	\$	911,745,722	
Transfers of Indirect Costs 7300-7399 \$ (22,517,379) \$ (17,902,441) \$ (20,879,869) Other Adjustments \$ \$ - \$ - \$ TOTAL EXPENDITURES \$ 9,609,522,652 \$ 11,509,470,798 \$ 10,076,056,075 OTHER FINANCING SOURCES/USES Transfers In and Other Sources 8900-8979 \$ 41,052,584 \$ 30,010,000 \$ 30,010,000 Transfers Out and Other Uses 7600-7699 \$ 32,443,829 \$ 42,479,508 \$ 104,912,098 Contributions 8980-8999 \$ (0) \$ - \$ 0 OPERATING SURPLUS (DEFICIT)* \$ 1,616,754,905 \$ (862,253,773) \$ (1,107,021,953) BEGINNING FUND BALANCE 9791 \$ 3,400,094,671 \$ 4,945,076,336 \$ 4,082,822,564 Audit Adjustments/Other Restatements 9793/9795 \$ (71,773,240) ENDING FUND BALANCE \$ 4,945,076,336 \$ 4,082,822,564 \$ 2,975,800,610 COMPONENTS OF ENDING FUND BALANCE: Nonspendable 9711-9719 \$ 43,008,132 \$ 43,008,132 \$ 43,008,132 Restricted 9740 \$ 1,813,824,447 \$ 1,253,186,297 \$ 1,073,207,928 Committed 9750-9760 \$ 2,216,777,517 \$ 1,704,615,665 \$ 1,089,421,551 Assigned 9780 \$ 519,447,456 \$ 454,875,320 \$ 454,875,319 Reserve for Economic Uncertainties 9789 \$ 238,780,000 \$ 217,980,000 \$ 185,350,000	Capital Outlay	6000-6999	\$	70,010,810	\$	55,677,268	\$	50,766,314	
Other Adjustments \$ - \$ - \$ TOTAL EXPENDITURES \$ 9,609,522,652 \$ 11,509,470,798 \$ 10,076,056,075 OTHER FINANCING SOURCES/USES Transfers In and Other Sources 8900-8979 \$ 41,052,584 \$ 30,010,000 \$ 30,010,000 Transfers Out and Other Uses 7600-7699 \$ 32,443,829 \$ 42,479,508 \$ 104,912,098 Contributions 8980-8999 \$ (0) \$ - \$ 0 OPERATING SURPLUS (DEFICIT)* \$ 1,616,754,905 \$ (862,253,773) \$ (1,107,021,953) BEGINNING FUND BALANCE 9791 \$ 3,400,094,671 \$ 4,945,076,336 \$ 4,082,822,564 Audit Adjustments/Other Restatements 9793/9795 \$ (71,773,240) \$ ENDING FUND BALANCE \$ 4,945,076,336 \$ 4,082,822,564 \$ 2,975,800,610 COMPONENTS OF ENDING FUND BALANCE: Nonspendable 9711-9719 \$ 43,008,132	Other Outgo (excuding Indirect Costs)		\$	8,809,318	\$	8,626,145	\$	8,626,145	
TOTAL EXPENDITURES \$ 9,609,522,652 \$ 11,509,470,798 \$ 10,076,056,075 OTHER FINANCING SOURCES/USES Transfers In and Other Sources 8900-8979 \$ 41,052,584 \$ 30,010,000 \$ 30,010,000 Transfers Out and Other Uses 7600-7699 \$ 32,443,829 \$ 42,479,508 \$ 104,912,098 Contributions 8980-8999 \$ (0) \$ - \$ 0 OPERATING SURPLUS (DEFICIT)* \$ 1,616,754,905 \$ (862,253,773) \$ (1,107,021,953) BEGINNING FUND BALANCE 9791 \$ 3,400,094,671 \$ 4,945,076,336 \$ 4,082,822,564 Audit Adjustments/Other Restatements 9793/9795 \$ (71,773,240) ENDING FUND BALANCE \$ 4,945,076,336 \$ 4,082,822,564 \$ 2,975,800,610 COMPONENTS OF ENDING FUND BALANCE: Nonspendable 9711-9719 \$ 43,008,132 \$ 43,008,132 \$ 43,008,132 Restricted 9740 \$ 1,813,824,447 \$ 1,253,186,297 \$ 1,073,207,928 Committed 9750-9760 \$ 2,216,777,517 \$ 1,704,615,665 \$ 1,089,421,551 Assigned 9780 \$ 519,447,456 \$ 454,875,320 \$ 454,875,319 Reserve for Economic Uncertainties 9789 \$ 238,780,000 \$ 217,980,000 \$ 185,350,000	Transfers of Indirect Costs	7300-7399	\$	(22,517,379)	\$	(17,902,441)	\$	(20,879,869)	
OTHER FINANCING SOURCES/USES Transfers In and Other Sources 8900-8979 \$ 41,052,584 \$ 30,010,000 \$ 30,010,000 Transfers Out and Other Uses 7600-7699 \$ 32,443,829 \$ 42,479,508 \$ 104,912,098 Contributions 8980-8999 \$ (0) \$ - \$ 0 OPERATING SURPLUS (DEFICIT)* \$ 1,616,754,905 \$ (862,253,773) \$ (1,107,021,953) BEGINNING FUND BALANCE 9791 \$ 3,400,094,671 \$ 4,945,076,336 \$ 4,082,822,564 Audit Adjustments/Other Restatements 9793/9795 \$ (71,773,240) ENDING FUND BALANCE \$ 4,945,076,336 \$ 4,082,822,564 \$ 2,975,800,610 COMPONENTS OF ENDING FUND BALANCE: Nonspendable 9711-9719 \$ 43,008,132 \$ 43,008,132 \$ 43,008,132 Restricted 9740 \$ 1,813,824,447 \$ 1,253,186,297 \$ 1,073,207,928 Committed 9750-9760 \$ 2,216,777,517 \$ 1,704,615,665 \$ 1,089,421,551 Assigned 9780 \$ 519,447,456 \$ 454,875,320 \$ 454,875,319 Reserve for Economic Uncertainties 9789 \$ 238,780,000 \$ 217,980,000 \$ 185,350,000	Other Adjustments				\$	æ	\$.=	
Transfers In and Other Sources 8900-8979 \$ 41,052,584 \$ 30,010,000 \$ 30,010,000 Transfers Out and Other Uses 7600-7699 \$ 32,443,829 \$ 42,479,508 \$ 104,912,098 Contributions 8980-8999 \$ (0) \$ - \$ 0 \$ 0 OPERATING SURPLUS (DEFICIT)* \$ 1,616,754,905 \$ (862,253,773) \$ (1,107,021,953) BEGINNING FUND BALANCE 9791 \$ 3,400,094,671 \$ 4,945,076,336 \$ 4,082,822,564 Audit Adjustments/Other Restatements 9793/9795 \$ (71,773,240) \$ 4,082,822,564 \$ 2,975,800,610 ENDING FUND BALANCE \$ 4,945,076,336 \$ 4,082,822,564 \$ 2,975,800,610 COMPONENTS OF ENDING FUND BALANCE: \$ 43,008,132 \$ 43,008,132 \$ 43,008,132 \$ 43,008,132 Restricted 9740 \$ 1,813,824,447 \$ 1,253,186,297 \$ 1,073,207,928 Committed 9750-9760 \$ 2,216,777,517 \$ 1,704,615,665 \$ 1,089,421,551 Assigned 9780 \$ 519,447,456 \$ 454,875,320 \$ 454,875,319 Reserve for Economic Uncertainties 9789 \$ 238,780,000 \$ 217,980,000 </td <td>TOTAL EXPENDITURES</td> <td></td> <td>\$</td> <td>9,609,522,652</td> <td>\$</td> <td>11,509,470,798</td> <td>\$</td> <td>10,076,056,075</td>	TOTAL EXPENDITURES		\$	9,609,522,652	\$	11,509,470,798	\$	10,076,056,075	
Transfers Out and Other Uses 7600-7699 \$ 32,443,829 \$ 42,479,508 \$ 104,912,098 Contributions 8980-8999 \$ (0) \$ - \$ 0 OPERATING SURPLUS (DEFICIT)* \$ 1,616,754,905 \$ (862,253,773) \$ (1,107,021,953) BEGINNING FUND BALANCE 9791 \$ 3,400,094,671 \$ 4,945,076,336 \$ 4,082,822,564 Audit Adjustments/Other Restatements 9793/9795 \$ (71,773,240) ENDING FUND BALANCE \$ 4,945,076,336 \$ 4,082,822,564 \$ 2,975,800,610 COMPONENTS OF ENDING FUND BALANCE: Nonspendable 9711-9719 \$ 43,008,132 \$ 43,008,132 \$ 43,008,132 Restricted 9740 \$ 1,813,824,447 \$ 1,253,186,297 \$ 1,073,207,928 Committed 9750-9760 \$ 2,216,777,517 \$ 1,704,615,665 \$ 1,089,421,551 Assigned 9780 \$ 519,447,456 \$ 454,875,320 \$ 454,875,319 Reserve for Economic Uncertainties 9789 \$ 238,780,000 \$ 217,980,000 \$ 185,350,000	OTHER FINANCING SOURCES/USES								
Contributions 8980-8999 (0) \$ - \$ 0 OPERATING SURPLUS (DEFICIT)* \$ 1,616,754,905 \$ (862,253,773) \$ (1,107,021,953) BEGINNING FUND BALANCE 9791 \$ 3,400,094,671 \$ 4,945,076,336 \$ 4,082,822,564 Audit Adjustments/Other Restatements 9793/9795 \$ (71,773,240) \$ 2,975,800,610 ENDING FUND BALANCE \$ 4,945,076,336 \$ 4,082,822,564 \$ 2,975,800,610 COMPONENTS OF ENDING FUND BALANCE: \$ 43,008,132 \$ 43,008,132 \$ 43,008,132 \$ 43,008,132 \$ 1,073,207,928 Restricted 9740 \$ 1,813,824,447 \$ 1,253,186,297 \$ 1,073,207,928 Committed 9750-9760 \$ 2,216,777,517 \$ 1,704,615,665 \$ 1,089,421,551 Assigned 9780 \$ 519,447,456 \$ 454,875,320 \$ 454,875,319 Reserve for Economic Uncertainties 9789 \$ 238,780,000 \$ 217,980,000 \$ 185,350,000	Transfers In and Other Sources	8900-8979	\$	41,052,584	\$	30,010,000	\$	30,010,000	
OPERATING SURPLUS (DEFICIT)* \$ 1,616,754,905 \$ (862,253,773) \$ (1,107,021,953) BEGINNING FUND BALANCE 9791 \$ 3,400,094,671 \$ 4,945,076,336 \$ 4,082,822,564 Audit Adjustments/Other Restatements 9793/9795 \$ (71,773,240) \$ 2,975,800,610 ENDING FUND BALANCE \$ 4,945,076,336 \$ 4,082,822,564 \$ 2,975,800,610 COMPONENTS OF ENDING FUND BALANCE: \$ 43,008,132 \$ 43,008,132 \$ 43,008,132 \$ 43,008,132 \$ 1,073,207,928 Restricted 9740 \$ 1,813,824,447 \$ 1,253,186,297 \$ 1,073,207,928 Committed 9750-9760 \$ 2,216,777,517 \$ 1,704,615,665 \$ 1,089,421,551 Assigned 9780 \$ 519,447,456 \$ 454,875,320 \$ 454,875,319 Reserve for Economic Uncertainties 9789 \$ 238,780,000 \$ 217,980,000 \$ 185,350,000	Transfers Out and Other Uses	7600-7699	\$	32,443,829	\$	42,479,508	\$	104,912,098	
BEGINNING FUND BALANCE 9791 \$ 3,400,094,671 \$ 4,945,076,336 \$ 4,082,822,564 Audit Adjustments/Other Restatements 9793/9795 \$ (71,773,240) ENDING FUND BALANCE \$ 4,945,076,336 \$ 4,082,822,564 \$ 2,975,800,610 COMPONENTS OF ENDING FUND BALANCE: Nonspendable 9711-9719 \$ 43,008,132 \$ 43,008,132 \$ 43,008,132 \$ 43,008,132 Restricted 9740 \$ 1,813,824,447 \$ 1,253,186,297 \$ 1,073,207,928 Committed 9750-9760 \$ 2,216,777,517 \$ 1,704,615,665 \$ 1,089,421,551 Assigned 9780 \$ 519,447,456 \$ 454,875,320 \$ 454,875,319 Reserve for Economic Uncertainties 9789 \$ 238,780,000 \$ 217,980,000 \$ 185,350,000	Contributions	8980-8999	\$	(0)	\$	-	\$	0	
Audit Adjustments/Other Restatements 9793/9795 \$ (71,773,240) ENDING FUND BALANCE \$ 4,945,076,336 \$ 4,082,822,564 \$ 2,975,800,610 COMPONENTS OF ENDING FUND BALANCE: \$ 43,008,132 \$ 43,008,132 \$ 43,008,132 \$ 43,008,132 \$ 1,073,207,928 Restricted 9740 \$ 1,813,824,447 \$ 1,253,186,297 \$ 1,073,207,928 Committed 9750-9760 \$ 2,216,777,517 \$ 1,704,615,665 \$ 1,089,421,551 Assigned 9780 \$ 519,447,456 \$ 454,875,320 \$ 454,875,319 Reserve for Economic Uncertainties 9789 \$ 238,780,000 \$ 217,980,000 \$ 185,350,000	OPERATING SURPLUS (DEFICIT)*		\$	1,616,754,905	\$	(862,253,773)	\$	(1,107,021,953)	
Audit Adjustments/Other Restatements 9793/9795 \$ (71,773,240) ENDING FUND BALANCE \$ 4,945,076,336 \$ 4,082,822,564 \$ 2,975,800,610 COMPONENTS OF ENDING FUND BALANCE: \$ 43,008,132 \$ 43,008,132 \$ 43,008,132 \$ 43,008,132 \$ 1,073,207,928 Restricted 9740 \$ 1,813,824,447 \$ 1,253,186,297 \$ 1,073,207,928 Committed 9750-9760 \$ 2,216,777,517 \$ 1,704,615,665 \$ 1,089,421,551 Assigned 9780 \$ 519,447,456 \$ 454,875,320 \$ 454,875,319 Reserve for Economic Uncertainties 9789 \$ 238,780,000 \$ 217,980,000 \$ 185,350,000									
ENDING FUND BALANCE \$ 4,945,076,336 \$ 4,082,822,564 \$ 2,975,800,610 COMPONENTS OF ENDING FUND BALANCE: Nonspendable 9711-9719 \$ 43,008,132 \$ 43,008,132 \$ 43,008,132 Restricted 9740 \$ 1,813,824,447 \$ 1,253,186,297 \$ 1,073,207,928 Committed 9750-9760 \$ 2,216,777,517 \$ 1,704,615,665 \$ 1,089,421,551 Assigned 9780 \$ 519,447,456 \$ 454,875,320 \$ 454,875,319 Reserve for Economic Uncertainties 9789 \$ 238,780,000 \$ 217,980,000 \$ 185,350,000	BEGINNING FUND BALANCE	9791	\$	3,400,094,671	\$	4,945,076,336	\$	4,082,822,564	
COMPONENTS OF ENDING FUND BALANCE: Nonspendable 9711-9719 \$ 43,008,132 \$ 43,008,132 \$ 43,008,132 Restricted 9740 \$ 1,813,824,447 \$ 1,253,186,297 \$ 1,073,207,928 Committed 9750-9760 \$ 2,216,777,517 \$ 1,704,615,665 \$ 1,089,421,551 Assigned 9780 \$ 519,447,456 \$ 454,875,320 \$ 454,875,319 Reserve for Economic Uncertainties 9789 \$ 238,780,000 \$ 217,980,000 \$ 185,350,000	Audit Adjustments/Other Restatements	9793/9795	\$	(71,773,240)					
Nonspendable 9711-9719 \$ 43,008,132 \$ 43,008,132 \$ 43,008,132 \$ 43,008,132 \$ 43,008,132 \$ 43,008,132 \$ 43,008,132 \$ 43,008,132 \$ 43,008,132 \$ 43,008,132 \$ 1,073,207,928 \$ 1,073,207,928 \$ 1,073,207,928 \$ 1,704,615,665 \$ 1,089,421,551 \$ 1,089,421,551 \$ 454,875,320 \$ 454,875,319 \$ 454,875,319 \$ 238,780,000 \$ 217,980,000 \$ 185,350,000	ENDING FUND BALANCE		\$	4,945,076,336	\$	4,082,822,564	\$	2,975,800,610	
Nonspendable 9711-9719 \$ 43,008,132 \$ 43,008,132 \$ 43,008,132 \$ 43,008,132 \$ 43,008,132 \$ 43,008,132 \$ 43,008,132 \$ 43,008,132 \$ 43,008,132 \$ 43,008,132 \$ 1,073,207,928 \$ 1,073,207,928 \$ 1,073,207,928 \$ 1,704,615,665 \$ 1,089,421,551 \$ 1,089,421,551 \$ 454,875,320 \$ 454,875,319 \$ 454,875,319 \$ 238,780,000 \$ 217,980,000 \$ 185,350,000	COMPONENTS OF ENDING FUND BALAN	CE:	610			· 特别 / 节 / 首 / 首 / 首			
Committed 9750-9760 \$ 2,216,777,517 \$ 1,704,615,665 \$ 1,089,421,551 Assigned 9780 \$ 519,447,456 \$ 454,875,320 \$ 454,875,319 Reserve for Economic Uncertainties 9789 \$ 238,780,000 \$ 217,980,000 \$ 185,350,000			\$	43,008,132	\$	43,008,132	\$	43,008,132	
Assigned 9780 \$ 519,447,456 \$ 454,875,320 \$ 454,875,319 Reserve for Economic Uncertainties 9789 \$ 238,780,000 \$ 217,980,000 \$ 185,350,000	Restricted	9740	\$	1,813,824,447	\$	1,253,186,297	\$	1,073,207,928	
Reserve for Economic Uncertainties 9789 \$ 238,780,000 \$ 217,980,000 \$ 185,350,000	Committed	9750-9760	\$	2,216,777,517	\$	1,704,615,665	\$	1,089,421,551	
	Assigned	9780	\$	519,447,456	\$	454,875,320	\$	454,875,319	
Unassigned/Unappropriated Amount 9790 \$ 113,238,784 \$ 409,157,149 \$ 129,937,679	Reserve for Economic Uncertainties	9789	\$	238,780,000	\$	217,980,000	\$	185,350,000	
	Unassigned/Unappropriated Amount	9790	\$	113,238,784	\$	409,157,149	\$	129,937,679	

^{*}Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Los Angeles Unified School District SEIU Local 99 and UTLA

I. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

1. State Reserve Standard

	•	2022-23	2023-24	2024-25
Г	Total Expenditures, Transfers Out, and Uses			
a.	(Including Cost of Proposed Agreement)	\$ 9,641,966,480	\$ 11,551,950,306	\$ 10,180,968,174
b.	Less: Special Education Pass-Through Funds	\$	\$	\$
c.	Net Expenditures, Transfers Out, and Uses	\$ 9,641,966,480	\$ 11,551,950,306	\$ 10,180,968,174
	State Standard Minimum Reserve Percentage for			
d.	this District Enter percentage>	2.00%	2.00%	2.00%
	State Standard Minimum Reserve Amount for this			
1	District (For districts with less than 1,001 ADA,			
1	this is the greater of Line a, times Line b, or			
e.	\$50,000)	\$ 192,839,330	\$ 231,039,006	\$ 203,619,363

2. Budgeted Unrestricted Reserve (After Impact of Proposed Agreement)

	General Fund Budgeted Unrestricted			
a.	Designated for Economic Uncertainties (9789)	\$ 238,780,000	\$ 217,980,000	\$ 185,350,000
	General Fund Budgeted Unrestricted			
b.	Unassigned/Unappropriated Amount (9790)	\$ 113,238,784	\$ 409,157,149	\$ 129,937,679
	Special Reserve Fund (Fund 17) Budgeted			
c.	Designated for Economic Uncertainties (9789)	\$	\$	\$
	Special Reserve Fund (Fund 17) Budgeted			
d.	Unassigned/Unappropriated Amount (9790)	\$ * 1	\$ -	\$
e.	Total Available Reserves	\$ 352,018,784	\$ 627,137,149	\$ 315,287,679
f.	Reserve for Economic Uncertainties Percentage	3.65%	5.43%	3.10%

3. Do unrestricted reserves meet the state mining	num reserve amount?		
	2022-23	Yes X	No
	2022 21	* 7	

2023-24 Yes X No 2024-25 Yes X No

4. If no, how do you plan to restore your reserves?

Los Angeles Unified School District SEIU LOCAL 99 & UTLA

5 Does the Total Compensation Increase/(Decrease) on Page 1, Section A, #5 agree with the Total Increase/(Decrease) for all funds as a result of the settlement(s)? Please explain any variance.

Total Compensation Increase/(Decrease) on Page 1, Section A, #5	\$ -
General Fund balance Increase/(Decrease), Page 4c, Column 3	\$ _
Adult Education Fund balance Increase/(Decrease), Page 4d, Column 2	\$ -
Child Development Fund balance Increase/(Decrease), Page 4e, Column 2	\$ -
Cafeteria Fund balance Increase/(Decrease), Page 4f, Column 2	\$ -
Other Fund balance Increase/(Decrease), Page 4g, Column 2	\$ -
Other Fund balance Increase/(Decrease), Page 4h, Column 2	\$ -
Other Fund balance Increase/(Decrease), Page 4h1, Column 2	\$ -
Other Fund balance Increase/(Decrease), Page 4h2, Column 2	\$ -
Other Fund balance Increase/(Decrease), Page 4h3, Column 2	\$ -
Other Fund balance Increase/(Decrease), Page 4h4, Column 2	\$ -
Other Fund balance Increase/(Decrease), Page 4h5, Column 2	\$ -
Other Fund balance Increase/(Decrease), Page 4h6, Column 2	\$ -
Other Fund balance Increase/(Decrease), Page 4h7, Column 2	\$ -
Other Fund balance Increase/(Decrease), Page 4h8, Column 2	\$ -
Other Fund balance Increase/(Decrease), Page 4h9, Column 2	\$ -
Total all fund balances Increase/(Decrease) as a result of the settlement(s)	\$
Variance	\$ =

Variance Explanation:

6 Will this agreement create or increase deficit financing in the current year or subsequent years?

"Deficit Financing" is defined to exist when a fund's expenditures and other financing uses exceed its revenues and other financing sources in a given year. If a deficit is shown below, provide an explanation and any deficit reduction plan, as necessary.

General Fund Combined	Surplus/(Deficit)	(Deficit) %	Deficit primarily due to:
Current FY Surplus/(Deficit) before settlement(s)	\$ 1,616,754,905	16.8%	
Current FY Surplus/(Deficit) after settlement(s)	\$ 1,616,754,905	16.8%	
1st Subsequent FY Surplus/(Deficit) after settlement(s)?	\$ (862,552,585)	-7.5%	
2nd Subsequent FY Surplus/(Deficit) after settlement(s)?	\$ (1,107,342,920)	-10.9%	

Deficit Reduction Plan (as necessary):

7 Were "Other Adjustments" amounts entered in the multiyear projections (pages 5a and 5b) for 1st and 2nd Subsequent FY?

"Other Adjustments" could indicate that a budget reduction plan was/is being developed to address the deficit spending and to rebuild reserves. Any amount shown below must have an explanation. If additional space is needed, attach a separate sheet or use Page 9a.

<u>MYP</u>	<u>Amount</u>	"Other Adjustments" Explanation
1st Subsequent FY Unrestricted, Page 5a	\$ -	
1st Subsequent FY Restricted, Page 5b	\$ -	
2nd Subsequent FY Unrestricted, Page 5a	\$ S -	
2nd Subsequent FY Restricted, Page 5b	\$ -	

Public Disclosure of Proposed Collective Bargaining Agreement LOS ANGELES UNIFIED SCHOOL DISTRICT

K. CERTIFICATION NO. 1: CERTIFICATION OF THE DISTRICT'S ABILITY TO MEET THE COSTS OF THE COLLECTIVE BARGAINING AGREEMENT

This certification page must be signed by the district's Superintendent and Chief Business Official at the time of public disclosure and is intended to assist the district's Governing Board in determining whether the district can meet the costs incurred under the tentative Collective Bargaining Agreement in the current and subsequent years. The absence of a certification signature or if "I am unable to certify" is checked should serve as a "red flag" to the districts's Governing Board.

In Accordance with the requirements of Government Code Sections 3540.2		
In Accordance with the requirements of Government Code Sections 3540.2(a) and 3547.5, the Superintendent and Chief Business Official of the Los Angeles Unified School District, hereby certify that the District can meet the costs incurred under this Collective Bargaining Agreement during the term of the agreement from FY 2024 to 2025.		
Board Actions The board actions necessary to meet the cost of the agreement in each year	or of its term are as follows:	
Current Year	Budget Adjustment Increase/(Decrease)	
Budget Adjustment Categories: Revenues/Other Financing Sources Expenditures/Other Financing Uses Ending Balance(s) Increase/(Decrease)	\$ - \$	
Subsequent Years Budget Adjustment Categories: Revenues/Other Financing Sources	\$ 6,503,685 \$ 183,766,755	
Expenditures/Other Financing Uses Ending Balance(s) Increase/(Decrease)	\$ (177,263,070	
	\$ (177,263,070) Its budget needed in the current year ed collective bargaining agreement,	
Ending Balance(s) Increase/(Decrease) Budget Revisions If the district does not adopt and submit within 45 days all of the revisions to to meet the costs of the agreement at the time of the approval of the propose the county superintendent of schools is required to issue a qualified or negative.	\$ (177,263,070) This budget needed in the current year sed collective bargaining agreement, stive certification for the district on its	
Ending Balance(s) Increase/(Decrease) Budget Revisions If the district does not adopt and submit within 45 days all of the revisions to to meet the costs of the agreement at the time of the approval of the propose the county superintendent of schools is required to issue a qualified or negative interim report. Assumptions	\$ (177,263,070) This budget needed in the current year sed collective bargaining agreement, stive certification for the district on its	
Budget Revisions If the district does not adopt and submit within 45 days all of the revisions to to meet the costs of the agreement at the time of the approval of the propose the county superintendent of schools is required to issue a qualified or negative interim report. Assumptions See attached page for a list of the assumptions upon which this certification	\$ (177,263,070) It is budget needed in the current year ed collective bargaining agreement, stive certification for the district on its is based.	

Los Angeles Unified School District SEIU Local 99 and UTLA

Assumptions and Explanations (enter or attach documentation)

The assumptions upon which this certification is made are as follows: 1. This certification is based on the FY 2022-23 Second Interim Report, approved by the LAUSD Board of Education on March 27, 2023, which includes the District's current and multi-year projections. 2. This AB 1200 resumes from the agreement with the Los Angeles School Police Management Association (LASPMA) which is on the June 20, 2023 Board agenda. 3. The unrestricted impact of this agreement are \$81.5M in FY 2023-24 and \$87.0M in FY 2024-25. 4. For restricted programs and other funds, adjustments are needed to accommodate additional costs. Concerns regarding affordability of agreement in subsequent years (if any): We believe this AB 1200 represents projections that are fair and accurate based on information that is known.

K. CERTIFICATION NO. 2

The disclosure document must be signed by the district Superintendent at the time of public disclosure and by the President or Clerk of the Governing Board at the time of formal board action on the proposed agreement.

The information provided in this document summarizes the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement (as provided in the "Public Disclosure of Proposed Collective Bargaining Agreement") in accordance with the requirements of AB 1200 and Government Code Sections 3540.2(a) and 3547.5.	
Los Angeles Unified School District District Name	
District Superintendent (Signature)	6/15/23 Date
Tony Atienza TA Contact Person	213-241-1324 Phone
After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on, took action to approve the proposed agreement with the Bargaining Unit(s).	
President (or Clerk), Governing Board Date	
(Signature)	Date
Special Note: The Los Angeles County Office of Education mareview the district's compliance with requirements.	y request additional information, as necessary, to

Los Angeles Unified School District SEIU Local 99 - UTLA Instructional Calendar Summary of Cost¹ - Fiscal Impact to All Funds

Number	Article	Agreement	FY23-24	FY24-25	2-year Total Impact
. 1	1.a.i Add'l Instructional days	The annual salary of C-basis salaried employees will be increased by one day of pay at their regular daily rate for day 183; C-basis 1 1.a.i Add'l Instructional days hourly employees will receive regular hourly rate for day 183.	\$18,641,723	\$20,016,918	\$38,658,642
2	1.a.iii & vi Optional Prep 2 Days	Optional Preparation days on Friday August 11, 2023 and June 12, 2024: Bargaining unit members who work these days will be compensated at their regular hourly rate. These days shall be utilized for individual preparation at the work site as determined by the individual employee.	\$34,938,410	\$37,301,710	\$72,240,120
33	1.a.iv Prep Days - Bus 3 Drivers	The employee preparation days for Bus Drivers represented by SEIU 99 will be August 9 to 11 so as to allow for 3 dry run days.	\$288,221	\$306,116	\$594,337
4	The District will off for CSPP, UTK-12 Members who wor regular hourly rate, work on these day, number of hours of timelines establish 1.c. Winter Recess Academy effects bargaining.	The District will offer a three-day, optional Winter Recess Academy for CSPP, UTK-12, Adult Ed from December 18 to 20, 2023. Members who work any of these days will be compensated at their regular hourly rate. Non-A basis SEIU 99 members who voluntarily work on these days shall be allowed to cash out the corresponding number of hours of vacation, in accordance with procedures and timelines established by the District which are subject to impact and effects bargaining.	\$38,500,392	\$41,055,011	\$79,555,403
	5 1.d. EEC	SEIU 99 and UTLA bargaining unit members working at Early Education Centers shall be provided the voluntary option of working up to two Saturdays for individual preparation during the 2023-2024 school year, at no less than their regular rate of pay, to be scheduled by majority vote at each location.	\$784,245	\$852,014	\$1,636,258
		Grand Total	\$93,152,991	\$99,531,769	\$192,684,761
16.12	اللائل مبالم بالمؤدد موزئوه ورزيوه ومنا لمراه بالمرام بالمرام بالمرام بالمرام بالمرام بالمرام بالمرام بالمرام المرام بالمرام المرام بالمرام با		3- 1 0 03:14:	1	

Summary of Cost shall be read in conjunction with the SEIU Local 99 and UTLA AB 1200 document presented to the LAUSD Board of Education

on June 20, 2023.

TAB 11

DE NOELES UNIFRID

Los Angeles Unified School District

333 South Beaudry Ave, Los Angeles, CA 90017

Return to
Order of Business

Board of Education Report

File #: Min-006-22/23, Version: 1

Approval of Minutes (Min-006-22/23)

November 5, 2019, Special Board Meeting Minutes October 11, 2022, Regular Board Meeting Minutes November 15, 2022, Regular Board Meeting Minutes January 7, 2023, Regular Board Meeting Minutes February 7, 2023, Regular Board Meeting Minutes March 14, 2023, Special Regular Board Meeting Minutes

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

SPECIAL BOARD MEETING MINUTES

(Including Closed Session Items) 333 South Beaudry Avenue, Board Room 10:00 a.m., Tuesday, November 5, 2019

The Los Angeles Board of Education acting as the Governing Board of the Los Angeles Unified School District met in special session on Tuesday, November 5, 2019, at the Administrative Offices, Board Room, 333 South Beaudry Avenue, Los Angeles, California.

Board President Richard Vladovic called the meeting to order at 10:09 a.m.

The following Board Members were present: Dr. George J. McKenna III, Mr. Scott Schmerelson, Mr. Nick Melvoin, Ms. Jackie Goldberg, and Board President Richard Vladovic.

Ms. Mónica García arrived at 10:54 a.m. and Ms. Kelly Gonez arrived at 10:12 a.m.

Superintendent Austin Beutner was present.

OPEN SESSION ITEM

PUBLIC NOTICE OF BARGAINING UNION INITIAL PROPOSALS

United Teachers Los Angeles Initial Bargaining Proposals Reopener 2019-2022 Agreement (UIP-003-19/20)

CLOSED SESSION ITEMS (Purpose and Authority)

Mr. Jefferson Crain, Executive Officer of the Board, announced that the following items would be discussed in closed session:

CLOSED SESSION ITEMS (Purpose and Authority)

Conference with Legal Counsel

Existing Litigation (Government Code Section 54956.9(d)(1))

Gavin Grimm v. Gloucester County School District, et al. United States Court of Appeals for the Fourth Circuit, Case No. 19-1952 4:15-cv-00054-AWA-RJK

<u>Jane J.S. Doe</u> v. <u>Los Angeles Unified School District</u> Los Angeles Superior Court Case No. BC568601

Ruano, et al. v. Los Angeles Unified School District Los Angeles Superior Court Case No. BC677331 Personnel (Government Code Section 54957)

Employee Discipline/Dismissal/Release

Employee Evaluation
Superintendent of Schools

Student Discipline Matters (Education Code Sections 48918(c), (f))

PUBLIC COMMENT

The following speakers addressed the Board on the subjects indicated:

Mr. Emiliana Dore, Personnel

Ms. Sophie Ryan, Student Growth Data

Ms. Jennifer Raymond, Employment Dismissals

Ms. Cynthia Liu, School Performance Framework

Ms. Lindsey Clough, School Performance Framework

Ms. Elizabeth Gates, Melrose Magnet

Mr. Justin Brown, Friends of West Hollywood Elementary

Mr. David Tokofsky, School Performance Framework

Ms. Diana Guillen, Teacher Contracts

Mr. Juan Magandi, Teacher Contracts

Ms. Tracy Cook, Board Member Transparency

- - - -

The Board recessed the public portion of the closed session meeting at 10:49 a.m. Closed session discussion began at 10:54 a.m. and ended at 12:59 p.m. All Board Members were present for the closed session discussion.

- - - -

The Board reconvened the public portion of the closed session meeting at 1:07 p.m.

The following Board Members were present: Dr. George J. McKenna III, Mr. Scott Schmerelson, Mr. Nick Melvoin and Ms. Jackie Goldberg. Ms. Mónica García and Ms. Kelly Gonez arrived at 1:08 p.m. Dr. Vladovic was absent.

Mr. Crain announced the following reportable actions as a result of the closed session discussion:

• The Board of Education approved the expulsion of students in case numbers 010-19/20, 013-19/20, and 014-19/20 with the recommended dispositions.

The vote was 7 ayes.

• The Board denied enrollment of the student in case number 021A-19/20.

The vote was 7 ayes.

• The Board of Education further approved the conditional enrollment of the students in case numbers 019A-19/20, 020A-19/20 and 022A-19/20 with the recommended dispositions. The vote was 7 ayes.

• The Board of Education authorized the initiation of the dismissal action of 1 Elementary School Teacher, 1 Middle School Teacher, and 1 High School Teacher.

The vote was 7 ayes.

• The Board of Education authorized the dismissal of 1 Campus Aide.

The vote was 7 ayes.

- The Board of Education authorized the initiation of dismissal action of 1 middle school teacher. The vote was 6 ayes, 1 no, Dr. McKenna.
- The Board of Education authorized settlement agreement between Gavin Grimm v. Gloucester County School District, et al., United States Court of Appeals for the Fourth Circuit, Case No. 19-1952 4:15-cv-00054-AWA-RJK. Terms and conditions will be available upon the finalization of the agreement.

The vote was 7 ayes.

• The Board of Education authorized settlement agreement between Jane J.S. Doe v. Los Angeles Unified School District, Los Angeles Superior Court Case No. BC568601. Terms and conditions will be available upon the finalization of the agreement.

The vote was 7 ayes.

• The Board of Education authorized settlement agreement between Ruano, et al. v. Los Angeles Unified School District, Los Angeles Superior Court Case No. BC677331. Terms and conditions will be available upon the finalization of the agreement.

The vote was 7 ayes.

APPROVED BY THE BOARD:

<u>ADJOURNMENT</u>

On motion by Ms. García, seconded by Mr. Melvoin, and by general consent the meeting was adjourned at 1:09 p.m.

DR. RICHARD VLADOVIC	JEFFERSON CRAIN
PRESIDENT	EXECUTIVE OFFICER OF THE BOARD

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

REGULAR MEETING MINUTES 333 South Beaudry Avenue, Board Room 1 p.m., Tuesday, October 11, 2022

The Board of Education of the City of Los Angeles, acting as the Governing Board of the Los Angeles Unified School District, met in regular session on Tuesday, October 11, 2022, at the Los Angeles City Board of Education Administrative Offices, Board Room, 333 South Beaudry Avenue, Los Angeles, California.

Mr. Michael A. McLean, Executive Officer of the Board of Education called the meeting to order at 1:44 p.m.

The following Board Members were present: Dr. George J. McKenna III, Ms. Mónica García, Mr. Scott Schmerelson, Mr. Nick Melvoin, Ms. Jackie Goldberg, Ms. Tanya Ortiz Franklin and Board President Kelly Gonez. Superintendent Alberto M. Carvalho and Student Board Member Nate Shin were also present.

The Pledge of Allegiance was led by the Students of Beethoven Elementary School.

BOARD PRESIDENT'S REPORTS

STUDENT VOICES

Board President Gonez introduced the Sean Starsky, 8th Grade Hesby Leadership Academy student, Ella Salim, 12th Grade GALA student, and Valeria Chavez, 12th Grade Jefferson High School student to share the resources they are using as they pursue their college and career aspirations.

LABOR PARTNERS

Mr. Max Arias, Executive Director, SEIU Local 99 and union members highlighted the impact and importance of the various positions represented under SEIU. Members of SEIU urged the Board Members and Superintendent to reconsider the school calendar change.

COMMITTEE REPORTS

Ms. Ortiz Franklin, Innovation Committee Chair, gave updates on the status and work of the committee.

Mr. Schmerelson, Special Education Committee Chair, gave updates on the status and work of the committee.

Mr. Schmerelson, Family Engagement and Community Committee Chair, gave updates on the status and work of the committee.

Ms. Jackie Goldberg, Curriculum and Instruction Committee Chair, shared that the committee will have their first meeting on October 27th.

STUDENT BOARD MEMBER REPORT

Student Board Member Shin shared updates on the Individualized Graduation Plan (IGP) and the Preliminary SAT.

- - -

President Gonez resumed the Order of Business.

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CONSENT ITEMS

NEW BUSINESS FOR ACTION (On Consent):

Tab 1. BOARD OF EDUCATION REPORT NO. 049 – 22/23 Procurement Contracts

Amended to Withdraw Items A and K

- Tab 2. BOARD OF EDUCATION REPORT NO. 016 22/23 Facilities Contract Actions
- Tab 3. BOARD OF EDUCATION REPORT NO. 050 22/23 Report of Cash Disbursements Donation of Money and Materials
- Tab 4. BOARD OF EDUCATION REPORT NO. 063 22/23 Routine Personnel Actions

CORRESPONDENCE AND PETITIONS:

Tab 6. Report of Correspondence including Williams Settlement Uniform Complaint Quarterly Report Summary (ROC-003-22/23)

The Public Hearing statement was read later in the meeting.

BOARD MEMBER RESOLUTION FOR ACTION:

Tab 9. Ms. Goldberg, Ms. García, Mr. Schmerelson, Mr. Melvoin, Ms. Ortiz Franklin, Ms. Gonez, Mr. Shin - Celebrating National Coming Out Day, Family Matters – 2022 (Res-005-22/23) (Waiver of Board Rule 72)

Whereas, Some states in the U.S. are passing anti-gay, and anti-trans legislation;

Whereas, In the United States Supreme Court, one member of the Court has expressed the wish to repeal same-gender marriage rights;

Whereas, There still remains a great deal of discrimination and prejudice against people who are not heterosexual, including employment and housing;

Whereas, The Los Angeles Unified School District models, advocates and promotes the safe and respectful treatment of all our members;

Whereas, October 11th as National Coming Out Day, was established in 1988 for lesbian, gay, bisexual, transgender and questioning (LGBTQ) individuals and their families, friends and allies to promote a safe and affirming world;

Whereas, Over 3 million children have an LGBTQ+ parent;

Whereas, Over 10% of student respondents on the LAUSD School Experience Survey self-identified as sexual or gender diverse;

Whereas, Family is instrumental in imbuing self-esteem and positive character development;

Whereas, Research by the Family Acceptance Project reveals that the risk factors commonly associated with LGBTQ+ youth are dramatically reduced when families are affirming;

Whereas, LAUSD launched OUT for Safe Schools in 2013 to ensure consistently safe and affirming spaces for all students, staff and families;

Whereas, Human Relations, Diversity and Equity offers resources for trainings, consultation, activities, lessons, for and about LGBTQ concerns and is committed to fostering a safe and respectful District, school and community culture; and

Whereas, We reaffirm our commitment to the 1988 resolution Respectful Treatment of All Persons by recognizing National Coming Out Day; now, therefore, be it

<u>Resolved</u>, By recognizing October 11th as National Coming Out Day, we the Governing Board of the Los Angeles Unified School District support policies, practices and curriculum that honor and respect lesbian, gay, bisexual, transgender, and questioning staff, students and their families; and be it finally

<u>Resolved</u>, That we the Governing Board of the Los Angeles Unified School District recognize Family Matters for the 2022 National Coming Out Day and OUT for Safe Schools.

The following speakers addressed the Board on Consent Items:

Board of Education Report No. 049 – 22/23, Procurement Contracts

- Aidan Geronimus, Jobs to Move America
- Joe Sullivan, IBEW/NECA
- Yasmine Agelidis, Earth Justice
- Rebecca Schenker, Parents for COVID-Safe Schools
- Eloisa Galindo, Community Member
- Karina Murillo, Community Member
- Hector Huezo, Jobs to Move America

Board of Education Report No. 063 – 22/23, Routine Personnel Actions

Rosalba Villanueva, Community Member

Report of Correspondence No. 003-22/23, Report of Correspondence including Williams Settlement Uniform Complaint Quarterly Report Summary

Mr. McLean made the following statement:

Before action is taken on the Report of Correspondence including Williams Settlement Uniform Complaint Quarterly Report Summary from the Director of the Educational Equity Compliance Office, a public hearing must be held.

This constitutes a public hearing on the report, and a maximum of 12 individuals who wish to address the Board on this item will be heard. Those who wish to speak and have not already signed-up should sign-up on the speaker website, speakers will be called by name.

David Tokofsky, Community Member

Board Members commented and asked questions on the consent calendar.

Ms. García moved that the Consent Items be adopted with the following amendments:

 Board of Education Report No. 049 – 22/23, Procurement Contracts, Amended to Withdraw Items A and K

Ms. Gonez seconded the motion, which on roll call vote was adopted, 7 ayes. Mr. Shin recorded an advisory aye vote.

Ms. Ortiz Franklin recorded a no vote on Item I of Board of Education Report No. 049 - 22/23, Procurement Contracts, and an aye on all other report items.

PUBLIC COMMENT

The following speakers addressed the Board on the following topics:

- Lili Mitre, Equitas Academy
- Marc Wutschke, Former LAUSD Teacher
- Maria Palma, Community Member
- Lucy Garcia, Climate Curricula Committee of the Climate Reality Project
- Aida Vega, Parent Representative
- Natasha Urias, Division of Adult and Career Education
- Judith Mendoza, Unpaid Employee
- Eddie Torres, Unpaid Employee
- Jay Proano, Charter Middle School Teacher

SUPERINTENDENT'S REPORTS

Superintendent Carvalho and Ms. Pia Sadaqatmal provided an update for the systemic implementation of the 2022-26 Strategic Plan; which was approved on June 21, 2022.

NEW BUSINESS FOR ACTION

Tab 5. BOARD OF EDUCATION REPORT NO. 055 – 22/23

Provisional Internship Permits

Ms. García moved that Board of Education Report No. 055 - 22/23 be adopted. Ms. Gonez seconded the motion.

The following speakers addressed the Board:

David Tokofsky, Community Member

On roll call vote, the report was adopted. The vote was 7 ayes. Student Board Member Shin recorded an advisory aye vote.

Tab 8. BOARD OF EDUCATION REPORT NO. 002 – 22/23

Revised Instructional Calendar for the 2022-2023 School Year

Ms. Goldberg moved that Board of Education Report No. 002 - 22/23 be adopted. Mr. Schmerelson seconded the motion.

The following speakers addressed the Board:

- Rones Pestes, Community Member
- Maria Daisy Ortiz, LAUSD Parent

On roll call vote, the report was adopted. The vote was 7 ayes. Student Board Member Shin recorded an advisory aye vote.

MISCELLANEOUS BUSINESS

Tab 7. CHARTER PETITIONS FOR PUBLIC HEARING NO. 006 – 22/23

Mr. McLean made the following statement:

This constitutes a public hearing for Equitas Academy 7 and Vista Legacy Global Academy.

A maximum of 12 individuals who wish to address the Board on this item will be heard. Those who wish to speak should sign-up in the rear of the Board Room. Speakers will be called by name.

The Board will be taking action on the charter petition at a subsequent meeting. Petitions denied may be submitted directly to the Los Angeles County Office of Education or directly to the State for action.

The following speakers addressed the Board:

- Adalid Gonzalez, Equitas Academy Charter Schools
- Yahaira Perez, Equitas Academy Charter Schools
- Carla Perez, Equitas Academy Charter Schools
- Cecilia Melgares, Equitas Academy Charter Schools
- Robert Spencer, Equitas Academy Charter Schools
- Brenda Campos, Equitas Academy Charter Schools
- Sofia Roditti, Equitas Academy Charter Schools
- Adriana Perez, Equitas Academy Charter Schools
- Anita Baltazar-Juarez, Equitas Academy Charter Schools
- Ebony Wyatt, Equitas Academy Charter Schools
- Dr. Donald Wilson, Vista Charter Public Schools
- Dr. Collin Felch, Vista Charter Public Schools
- Karen Amaya, Vista Charter Public Schools
- Gloria Morales, Vista Charter Public Schools
- Anthony Pena, Vista Charter Public Schools
- Samuel Salas, Vista Charter Public Schools
- David Tokofsky, Community Member

ADJOURNMENT

Mr. Schmerelson moved that the meeting be adjourned in honor of Mr. Sofronio Ronnie Platon, Buildings and Grounds Worker at Beckford Charter School for Enriched Studies.

Ms. García adjourned in celebration of the life of Mr. Art Laboe, the recognized DJ who desegregated the airwaves and to unite loved ones through live dedications and "Oldies but Goodies".

The motion to adjourn was approved by general consent.
The meeting adjourned at 6:20 p.m.
ADDDOVED BY DOADD.
APPROVED BY BOARD:

WELLY COVEZ	MOULE A MOLEAN
KELLY GONEZ	MICHAEL A. MCLEAN
PRESIDENT	EXECUTIVE OFFICER OF THE BOARD

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

REGULAR MEETING MINUTES 333 South Beaudry Avenue, Board Room 1 p.m., Tuesday, November 15, 2022

The Board of Education of the City of Los Angeles, acting as the Governing Board of the Los Angeles Unified School District, met in regular session on Tuesday, November 15, 2022, at the Los Angeles City Board of Education Administrative Offices, Board Room, 333 South Beaudry Avenue, Los Angeles, California.

Mr. Michael A. McLean, Executive Officer of the Board of Education called the meeting to order at 1:01 p.m.

The following Board Members were present: Dr. George J. McKenna III, Ms. Mónica García, Mr. Scott Schmerelson, Mr. Nick Melvoin, Ms. Jackie Goldberg and Board President Kelly Gonez. Ms. Tanya Ortiz Franklin was absent.

Superintendent Alberto M. Carvalho and Student Board Member Nate Shin were also present.

The Pledge of Allegiance was led by the Students of Anatola Elementary School in Board District 3.

BOARD PRESIDENT'S REPORTS

Board President Gonez highlighted November as Native American and Indigenous Peoples Heritage Month and National Homeless Youth Awareness Month.

STUDENT VOICES

Board President Gonez introduced students from Wilson High School and Vista Del Valle Dual Language Academy to share their Native American Heritage.

LABOR PARTNERS

Mr. Nery Paiz, Associated Administrators Los Angeles (AALA), discussed the high expectations and demands from schools and local districts and the need for support.

Mr. Gil Gamez, Los Angeles School Police Association (LASPA), addressed the importance of having policies and safety protocols in place at every school.

Mr. Ryan Emerson, SEIU Local 99, expressed support of the resolution Honoring a Social Justice Warrior by Naming the Mike García Learning Center at the School Site at 1215 Miramar Street in Los Angeles.

COMMITTEE REPORTS

Mr. Schmerelson gave updates on the status and work of the Special Education Committee, the Family and Community Engagement Committee and the Los Angeles County Schools Trustees Association.

Ms. Jackie Goldberg, Curriculum and Instruction Committee Chair, gave updates on the status and work of the committee.

STUDENT BOARD MEMBER REPORT

Student Board Member Shin shared updates on the Asian Pacific Student Advisory Council (APSAC) and on the My Voice Surveys.

CONSENT ITEMS

NEW BUSINESS FOR ACTION (On Consent):

- Tab 1. BOARD OF EDUCATION REPORT NO. 078 22/23
 Revised Instructional Calendar Effects Agreements with AALA, CSEA, Teamsters, and UTLA
- Tab 2. BOARD OF EDUCATION REPORT NO. 076 22/23 Procurement Actions
- Tab 3. BOARD OF EDUCATION REPORT NO. 052 22/23 Facilities Contract Actions
- Tab 4. BOARD OF EDUCATION REPORT NO. 071 22/23
 Define and Approve 19 Board Member Priority and Local District Priority Projects and Amend the Facilities Services Division Strategic Executive Plan to Incorporate Therein
- Tab 5. BOARD OF EDUCATION REPORT NO. 072 22/23
 Define and Approve Seven Projects to Provide Critical Replacements and Upgrades of School Building/Site Systems and Components and Amend the Facilities Services Division Strategic Execution Plan to Incorporate Therein
- Tab 6. BOARD OF EDUCATION REPORT NO. 073 22/23
 Define and Approve Four School Cafeteria Upgrade Projects and Amend the Facilities
 Services Division Strategic Execution Plan to Incorporate Therein
- Tab 7. BOARD OF EDUCATION REPORT NO. 074 22/23

 Approve the Redefinition of Five Major Modernization Projects at 49th Street Elementary School, Canoga Park High School, Garfield High School, Irving Middle School, and Sylmar Charter High School and Amend the Facilities Services Division Strategic Execution Plan to Incorporate Therein

- Tab 8. BOARD OF EDUCATION REPORT NO. 088 22/23
 Authorization to Negotiate and Execute an Agreement with El Camino Real Charter High School for the Facilities Renovation, Technology Upgrade and Marquee Replacement Project
- Tab 9 BOARD OF EDUCATION REPORT NO. 089 22/23
 Authorization to Accept Two Million Dollars from the City of Los Angeles for the Benefit of the Athletic Field at Abraham Lincoln Senior High School
- Tab 10. BOARD OF EDUCATION REPORT NO. 093 22/23
 Report of Cash Disbursements, Donations of Money [District], Donation of Money [Associated Student Body], Sponsorship Agreement, Report of Corporate Credit Card Charges
- Tab 11. BOARD OF EDUCATION REPORT NO. 079 22/23 Routine Personnel Actions
- Tab 13. BOARD OF EDUCATION REPORT NO. 087 22/23 Reappointment of Devin Osiri to the Personnel Commission
- Tab 14. BOARD OF EDUCATION REPORT NO. 067 22/23
 Amendment to Board Rule and Change to 2022 Annual Meeting Date
- Tab 15. BOARD OF EDUCATION REPORT NO. 107 22/23 Integrated Pest Management Referral
- Tab 16. BOARD OF EDUCATION REPORT NO. 083 22/23 Secondary Career and Technical Education [CTE] Stakeholder Advisory Committee
- Tab 17. BOARD OF EDUCATION REPORT NO. 084 22/23 Strengthening Career Technical Education Act [Perkins V] Grant
- Tab 18. BOARD OF EDUCATION REPORT NO. 085 22/23 Career Technical Education Incentive Grant 2021-22
- Tab 19. BOARD OF EDUCATION REPORT NO. 104 22/23 Renewal of the Partnership for Los Angeles Schools Memorandum of Understanding
- Tab 20. BOARD OF EDUCATION REPORT NO. 105 22/23
 Approval of the 2022 Comprehensive Coordinated Early Intervening Services [CCEIS]
 Action Plan

BOARD MEMBER RESOLUTIONS FOR ACTION (On Consent):

Tab 26. Ms. García - Name Change of Brooklyn Elementary School to Brooklyn Avenue School (Res-007-22/23) (Noticed November 1, 2022)

Whereas, Brooklyn Elementary School has been a strong community school in East Los Angeles for over 100 years and became a span school over 12 years ago; and

Whereas, The Brooklyn Elementary School has requested an official name change to become Brooklyn Avenue School after a community engagement process; now, therefore, be it

<u>Resolved</u>, That the Governing Board of the Los Angeles Unified School District approves the name change of Brooklyn Elementary School to Brooklyn Avenue School.

Tab 27. Mr. Schmerelson, Dr. McKenna, Ms. Goldberg - Celebrating Substitute Educator's Day (Res-008-22/23) (Waiver of Board Rule 72)

Whereas, The United States observes a Substitute Educator's Day, which was instituted by the National Education Association (NEA);

Whereas, The purpose of this day is to highlight the role and importance of the substitute teacher by providing information about, advocating for, and helping to increase appreciation and respect for this unique professional;

Whereas, Los Angeles Unified School District substitute school employees play an essential role in the maintenance and continuity of daily education for all students;

Whereas, The unmatched commitment of these professionals is evidenced by the fact that they are willing to be called early in the morning, take over lessons with short notice, and ensure that quality education is maintained in our classrooms;

Whereas, These professional educators provide a critical link in the education of public schoolchildren by serving as a bridge to provide continued quality education to children in the temporary absence of regular classroom educators;

Whereas, Our professional substitutes make a valuable and meaningful contribution to the success of our students by ensuring that the time they spend in school is productive;

Whereas, Substitutes are living examples of flexibility as they adapt to different teaching styles, varied levels of planning and diverse school environments to connect with the students they are called upon to teach on any given day;

Whereas, Substitute teachers are more than purveyors of knowledge in the classroom, they also serve our students as role models and mentors;

Whereas, Although the role of the substitute teacher may be different from that of the regular teacher in some aspects, it is equally demanding, essential and professional; and

Whereas, The District's mission is to provide our students with an education that prepares them to be college and career ready, which cannot be accomplished without our dedicated and hardworking substitute teachers; now, therefore, be it

Resolved, That the Governing Board of the Los Angeles Unified School District hereby recognizes and celebrates November 18, 2022 as Substitute Educator's Day; and, be it finally

<u>Resolved</u>, That the Board expresses their deep appreciation to all of our substitute educators for the amazing job they do to support our students and schools as integral members of the Los Angeles Unified School District.

CORRESPONDENCE AND PETITIONS:

Tab 28. Report of Correspondence (ROC-004-22/23)

The following speakers addressed the Board on Consent Items:

Board of Education Report No. 074 – 22/23

Approve the Redefinition of Five Major Modernization Projects at 49th Street Elementary School, Canoga Park High School, Garfield High School, Irving Middle School, and Sylmar Charter High School and Amend the Facilities Services Division Strategic Execution Plan to Incorporate Therein

Robert Garcia, Canoga Park High School

Board of Education Report No. 079 – 22/23

Routine Personnel Actions

Rosalba Villanueva, Community Member

Board of Education Report No. 107 – 22/23

Integrated Pest Management Referral

- Robina Suwol, California Safe Schools
- Fe Koons, Philippine Action Group for the Environment

Board of Education Report No. 104 – 22/23

Renewal of the Partnership for Los Angeles Schools Memorandum of Understanding

Joan Sullivan Anane, Community Member

Board Members commented and asked questions on the consent calendar.

Ms. Gonez moved that the Consent Items be adopted. Ms. García seconded the motion, which on roll call vote was adopted. The vote was 6 ayes, 1 absent, Ms. Ortiz Franklin. Mr. Shin provided an advisory aye vote.

President Gonez resumed the Order of Business.

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BOARD PRESIDENT'S REPORTS

Superintendent Carvalho and Ms. Frances Baez, Chief Academic Officer, presented updates on tutoring to eliminate the opportunity gap.

NEW BUSINESS FOR ACTION

Tab 21. BOARD OF EDUCATION REPORT NO. 005 – 22/23

Proposed Material Revision for WISH Community

Mr. Melvoin moved that Board of Education Report No. 005 - 22/23 be Adopted as Amended. Dr. McKenna seconded the motion.

Mr. McLean read the following public hearing statement:

Before action is taken on Board of Education Report 005-22/23 Proposed Material Revision for WISH Community, a public hearing must be held.

This constitutes a public hearing on the report, and a maximum of 12 individuals who wish to address the Board on this item will be heard. Those who wish to speak and have not already signed-up should sign-up in the rear of the Board Room. Speakers will be called by name.

The following speakers addressed the Board:

- Abbie De Leon, Student
- Ava Castro, Student
- Molly Draxton, Student
- Nicholaas Abad, Student
- Allison Buchner, Parent
- Nicolas Steinman, Student
- Emilo Bollanos, Student
- Devan Makwana, Student

After discussion and on roll call vote, the report was Adopted as Amended to Change the Recommendation from Denial to Approval of the WISH admissions preference for students with low incidence disabilities. The vote was 5 ayes, 1 no, Ms. Goldberg, 1 absent, Ms. Ortiz Franklin. Mr. Shin provided an advisory aye vote.

Tab 22. BOARD OF EDUCATION REPORT NO. 065 – 22/23

Denial of the Proposed Material Revision for WISH Academy High

Ms. García moved that Board of Education Report No. 065 - 22/23 be Adopted as Amended. Mr. Melvoin seconded the motion.

Mr. McLean read the following public hearing statement:

Before action is taken on Board of Education Report 065-22/23 Denial of the Proposed Material Revision for WISH Academy High, a public hearing must be held.

This constitutes a public hearing on the report, and a maximum of 12 individuals who wish to address the Board on this item will be heard. Those who wish to speak and have not already signed-up should sign-up in the rear of the Board Room. Speakers will be called by name.

After discussion and on roll call vote, the report was Adopted as Amended to Change the Recommendation from Denial to Approval of the Proposed Material Revision for WISH Academy High. The vote was 6 ayes, 1 absent, Ms. Ortiz Franklin. Mr. Shin provided an advisory aye vote.

President Gonez resumed the Order of Business.

PUBLIC COMMENT

The following speakers addressed the Board on the following topics:

- Melanie Juan, Mental Health Support
- Yasmine Agelidis, Earth Justice
- Robin Patch, Children Safety
- Romy Griego, Mental Health Crisis
- Joe Sullivan, IBEW 11
- Ruby Gordillo, Reclaiming Our Schools
- Marina Nalia DeLeon, Defund School Police
- Antonieta Garcia, Community Engagement
- Arelia Valdivia, Reclaiming Our Schools
- Aidan Geronimus, Electric Buses Support
- Maria Palma, Parent Engagement
- Mau Trejo, Student Deserve
- Marsha Doss, Student Deserve
- Diana Guillen, Parent Involvement
- Frank Rodriguez, Student Safety
- Mario Presents, Gays Against Groomers, Student Safety
- Meg Martinez, Student Safety
- Estella, Student Safety

BOARD MEMBER RESOLUTIONS FOR ACTION

Tab 25. Ms. García, Ms. Goldberg, Ms. Gonez - Honoring a Social Justice Warrior by Naming the Mike García Learning Center at the School Site at 1215 Miramar Street in Los Angeles (Res-006-22/23) (Noticed November 1, 2022)

Ms. García moved to adopt the resolution as amended to add a second Resolved.

SECOND RESOLVED:

Resolved, That to honor Gloria García for her support of the Justice for Janitors movement, the Board dedicates the library at the 1215 Miramar school in her name and will be named the "Primera Dama de la Unión! Gloria García Library".

Ms. Goldberg seconded the motion.

The following speakers addressed the Board:

- Aida Cardenas, Constituent in Support
- Luis Sandoval, Building Skills Partnership
- David Tokofsky, Associated Administrators of Los Angeles

After discussion and on roll call vote, the resolution was adopted as amended, 6 ayes, 1 absent, Ms. Ortiz Franklin. Mr. Shin provided an advisory aye vote.

The final resolution reads as follows:

Whereas, The Los Angeles Unified School District is committed to improving education outcomes for all children, in keeping with its goal for 100 percent graduation and all students being prepared for college, career and life;

Whereas, Mike García was born in April of 1951 in East Los Angeles, he was the son of a Mexican-American working-class family, his father was a factory worker and proud union member;

Whereas, As a student at California State University Northridge, Mike worked his way through college as a janitor, a key experience that would come to shape his life and passion as a fierce advocate for working families;

Whereas, His career in labor began in 1980, organizing janitors in multiple cities such as San Jose, San Diego and Denver. He understood that immigrant janitors are among the workers most in danger of exploitation. Under Mike García's leadership, a union of immigrants rose to become one of the strongest voices for worker rights and social justice in the state of California;

Whereas, As the leader of Service Employees International Union (SEIU) Local 1877, Mike García led successful Justice for Janitors organizing campaigns for janitors at tech behemoths like Oracle and Apple. In 2000, Mike García led a three-week strike of janitors in Los Angeles, a bold action that led to dramatic gains for those workers and was the impetus for a powerful movement of low-wage workers in Los Angeles that continues to this day;

Whereas, Mike García recognized that investing in creating educational opportunities for his members and their kids was necessary to break the cycle of poverty, therefore he founded the Building Skills Partnership in 2007 to provide members and their families opportunities to comprehensively address the systemic barriers they face in realizing the benefit of social, civic and economic integration;

Whereas, Mike García served as the President of SEIU-United Service Workers West (USWW) between 1988 and 2014. Under his leadership Local 1877 expanded to a new 40,000-member strong statewide union representing property service workers, SEIU-USWW. He led janitors, security officers, and stadium, arena and airport workers in a Justice for All labor movement, a movement that helped workers achieve a more just way of living and working;

Whereas, Mike García's visionary leadership gifted the world a legacy of struggle and conviction rooted in social justice, inspiring generations of students, families, employees and Angelenos to serve and empower our most marginalized communities, including our immigrant community in the city of Los Angeles and beyond;

Whereas, The District-owned school site located at 1215 Miramar Street in the City of Los Angeles (Miramar) adjacent to the Miguel Contreras Learning Complex is in the possession of the District; and

Whereas, Pursuant to District policy and Board Rules, the District reserves the right to name or rename schools or buildings at the District's discretion; now, therefore, be it

<u>Resolved</u>, That the Governing Board of the Los Angeles Unified School District hereby names the school site at 1215 Miramar Street, Los Angeles as the Mike García Learning Center. We celebrate and commemorate the historical achievements of his life, his transformational leadership, and the inspiration he provides to our students and families; and be it further

Resolved, That to honor Gloria García for her support of the Justice for Janitors movement, the Board dedicates the library at the 1215 Miramar school in her name and will be named the "Primera Dama de la Unión! Gloria García Library".

Tab 23. BOARD OF EDUCATION REPORT NO. 101 – 22/23

Denial of the Proposed New Charter Petition for Equitas Academy 7

Mr. Melvoin moved that Board of Education Report No. 101 - 22/23 be adopted. Ms. Gonez seconded the motion.

Mr. McLean read the following public hearing statement:

Before action is taken on Board of Education Report 101-22/23 Denial of the Proposed New Charter Petition for Equitas Academy 7, a public hearing must be held.

This constitutes a public hearing on the report, and a maximum of 12 individuals who wish to address the Board on this item will be heard. Those who wish to speak and have not already signed-up should sign-up in the rear of the Board Room. Speakers will be called by name.

The following speakers addressed the Board:

- Rose Reiss, Constituent
- Adriana Perez, Parent
- Anita Juarez, Parent
- Kylie Magdalena, Student
- Yahaira Perez, Parent
- Robert L. Spencer, Equitas Academy
- Craig Taubman, Equitas Academy
- Cecilia Melgares, Equitas Academy
- Kate Farrar, Equitas Academy
- Lilia Mitre, Equitas Academy
- Brenda Campos, Equitas Academy

After discussion and on roll call vote, the report was Adopted. The vote was 6 ayes, 1 absent, Ms. Ortiz Franklin. Mr. Shin provided an advisory aye vote.

Tab 24. BOARD OF EDUCATION REPORT NO. 102 – 22/23

Denial of the Proposed New Charter Petition for Vista Legacy Global Academy

Mr. Melvoin moved that Board of Education Report No. 102 - 22/23 be adopted. Ms. Goldberg seconded the motion.

Mr. McLean read the following public hearing statement:

Before action is taken on Board of Education Report 102-22/23 Denial of the Proposed New Charter Petition for Vista Legacy Global Academy, a public hearing must be held.

This constitutes a public hearing on the report, and a maximum of 12 individuals who wish to address the Board on this item will be heard. Those who wish to speak and have not already signed-up should sign-up in the rear of the Board Room. Speakers will be called by name.

The following speakers addressed the Board:

- Collin Felch, Vista Charter Middle School
- Anthony Flores, Vista Charter Middle School
- Karen Amaya, Vista Charter Middle School
- Erika Najera, Vista Charter Middle School
- Samuel, Vista Charter Middle School Student
- Jesus Bojorquez, Vista Charter Middle School
- Andrew Lazo, Vista Charter Middle School
- Don Wilson, Vista Charter Middle School
- Jeremiah Leon, Vista Charter Middle School
- Gloria Morales, Vista Charter Middle School
- Roy Kim, Vista Charter Middle School
- Maria Salas, Vista Charter Middle School

After discussion and on roll call vote, the report was adopted. The vote was 5 ayes, 1 no, Dr. McKenna, 1 absent, Ms. Ortiz Franklin. Mr. Shin provided an advisory aye vote.

Tab 12. BOARD OF EDUCATION REPORT NO. 080 – 22/23

Provisional Internship Permits

Ms. García moved that Board of Education Report No. 080 - 22/23 be adopted. Ms. Gonez seconded the motion.

On roll call vote, the report was adopted, 6 ayes, 1 absent, Ms. Ortiz Franklin. Mr. Shin provided an advisory aye vote.

ADJOURNMENT

Dr. McKenna moved that the meeting be adjourned in honor of Claire Goldblum, LAUSD Teacher and LAUSD Coach John Henry Watts.

Ms. García adjourned in honor of the life of Paul Herman Schrade, a prominent union official and an advocate for children.

Mr. Melvoin adjourned in memory of Linda "Goldie" Randall, Markham Middle School employee and alumni.

The motion to adjourn was approved by general consent.

The meeting adjourned at 7:13 p.m.

APPROVED BY BOARD:

KELLY GONEZ	MICHAEL A. MCLEAN
PRESIDENT	EXECUTIVE OFFICER OF THE BOARD

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

REGULAR MEETING MINUTES 333 South Beaudry Avenue, Board Room 1:00 p.m., Tuesday, January 17, 2023

The Los Angeles Board of Education acting as the Governing Board of the Los Angeles Unified School District met in regular session on Tuesday, January 17, 2023, at the Administrative Offices, Board Room, 333 South Beaudry Avenue, Los Angeles, California.

Mr. Michael A. McLean, Executive Officer of the Board called the meeting to order at 2:23 p.m.

The following Board Members were present: Dr. George J. McKenna, III, Dr. Rocío Rivas, Mr. Scott Schmerelson, Mr. Nick Melvoin, and Board President Jackie Goldberg. Ms. Tanya Ortiz Franklin participated via teleconference and Ms. Kelly Gonez was absent.

Student Board Member Nathaniel Shin was present.

Superintendent Alberto M. Carvalho was present.

The pledge of Allegiance was led by students from Coliseum Street Elementary School, Board District 1.

BOARD PRESIDENT'S REPORTS

LABOR PARTNERS

Nery Paiz, Associated Administrators Los Angeles, discussed the consolidation of the new region offices, safety of employees at the Beaudry Building and Pico due to the ongoing number of positive COVID-19 cases, Partnership schools, and Res-011-22/23, Remembering and Honoring the Holocaust.

Gil Gamez, Los Angeles School Police Officer's Association, discussed the need for more police officers to help protect the school bus yard.

Adriana Salazar Avila, Teamsters Local 572, discussed the concerns for food service managers working in unacceptable conditions, and the innovative steps taken by the Board to provide cooling relief at school cafeteria kitchens.

Mr. Shin provided a brief update of the My Voice Survey. The purpose of the survey is to create a powerful tool for student empowerment.

CONSENT ITEMS

Items for action below to be adopted by a single vote:

NEW BUSINESS FOR ACTION:

- Tab 1. BOARD OF EDUCATION REPORT NO. 129 22/23 Procurement Actions
- Tab 2. BOARD OF EDUCATION REPORT NO. 054 22/23 Facilities Contract Actions
- Tab 3. BOARD OF EDUCATION REPORT NO. 121 22/23

 Define and Approve Six Board District Priority and Region Priority Projects and Amend the Facilities Services Division Strategic Execution Plan to Incorporate Therein
- Tab 4. BOARD OF EDUCATION REPORT NO. 122 22/23

 Define and Approve the 7th Street Elementary Arts Integration Magnet School Retaining Wall and Parking Lot Asphalt Replacement Project and Amend the Facilities Services Division Strategic Execution Plan to Incorporate Therein
- Tab 5. BOARD OF EDUCATION REPORT NO. 123 22/23
 Define and Approve a \$30 Million Districtwide Program for Cooling Relief at School
 Cafeteria Kitchens and Amend the Facilities Services Division Strategic Execution Plan to
 Incorporate Therein
- Tab 6. BOARD OF EDUCATION REPORT NO. 124 22/23
 Define and Approve Five Proposition 39 Co-Located/Shared Facilities Improvement Projects and Amend the Facilities Services Division Strategic Execution Plan to Incorporate Therein
- Tab 7. BOARD OF EDUCATION REPORT NO. 125 22/23

 Define and Approve Two Charter School Facilities Upgrade Projects and Amend the Facilities Services Division Strategic Execution Plan to Incorporate Therein
- Tab 8. BOARD OF EDUCATION REPORT NO. 137 22/23
 Resolution of Intention to Dedicate Easements, Required for the Construction of the South Region Elementary School No. 2 Project, at Wisdom Elementary School
- Tab 9. BOARD OF EDUCATION REPORT NO. 141 22/23 Report of Cash Disbursements, Donations of Money and Materials
- Tab 11. BOARD OF EDUCATION REPORT NO. 136 22/23 Approval of Routine Personnel Actions

Tab 13. Dr. McKenna, Dr. Rivas, Mr. Schmerelson, Mr. Melvoin, Ms. Ortiz Franklin, Ms. Goldberg – Commemorating the Life and Legacy of Dr. Martin Luther King, Jr. and the National Day of Service (Res-009-22/23) (Waiver of Board Rule 72)

Whereas, The Reverend Dr. Martin Luther King, Jr. devoted his life to the struggle for justice and equality;

Whereas, Dr. Martin Luther King, Jr. was universally recognized as a proponent of nonviolence in the pursuit of freedom and justice in the United States;

Whereas, Dr. Martin Luther King, Jr. was awarded the Nobel Prize for Peace in 1964 in recognition of his outstanding leadership in pursuit of that goal;

Whereas, Dr. Martin Luther King, Jr. Day has been recognized as a national holiday since 1984 and became a National Day of Service in 1994 by the passage of the King Holiday and Service Act by the US Congress;

Whereas, The Dr. Martin Luther King, Jr. National Day of Service is a part of United We Serve, a national call to service initiative established by President Obama;

Whereas, Dr. Martin Luther King, Jr. firmly believed that the pursuit of justice, equality, and a new sense of dignity for millions of Black people, and opens, for all Americans a new era of progress and hope;

Whereas, The Dr. Martin Luther King, Jr. National Day of Service, calls for Americans from all walks of life to work together to provide solutions to the most pressing national and local problems; and

Whereas, Our students, parents, and staff will benefit from all projects and programs that increase participation in acts of community service; now, therefore, be it

Resolved, That the Governing Board of the Los Angeles Unified School District recognizes the third Monday in January as a day of service in honor of Dr. Martin Luther King, Jr. and his principle of justice for all;

Resolved further, That on Monday, January 16, 2023, we encourage all students, parents, teachers, and staff to observe this MLK National Day of Service by engaging in volunteer activities to help our community become a better world; and be it finally

Resolved, That schools provide students and parents with suggestions of appropriate instructional and community activities that can be conducted during and following the MLK National Day of Service on January 16, 2023.

Ms. Goldberg announced Board Rule 72 was waived because the item was placed on consent.

Later in the meeting remarks were heard from Dr. McKenna regarding Martin Luther King, Jr.

Tab 15. Mr. Schmerelson, Dr. McKenna, Dr. Rivas, Mr. Melvoin, Ms. Ortiz Franklin, Ms. Goldberg – Remembering and Honoring the Holocaust (Res-011-22/23) (Waiver of Board Rule 72)

Whereas, the Holocaust was the state-sponsored, systematic persecution and annihilation of European Jewry by Nazi Germany and its collaborators between 1933 and 1945 – six million were murdered; Roma (Gypsies), people with disabilities, and Poles were also targeted for destruction or decimation for racial, ethnic, or national reasons; and millions more, including men identified as gay, Jehovah's Witnesses, Soviet prisoners of war, and political dissidents, also suffered grievous oppression and death under Nazi tyranny;

Whereas, the history of the Holocaust offers an opportunity to reflect on the moral responsibilities of individuals, societies, and governments;

Whereas, Los Angeles Unified School District students should understand and remember the terrible events of the Holocaust and remain vigilant against hatred, racism, persecution, and tyranny;

Whereas, the Los Angeles Unified School District should actively rededicate ourselves to the principles of individual freedom in a just society;

Whereas, the United States Congress established Days of Remembrance as the nation's annual commemoration of the Holocaust, and these have been set aside to remember the victims of the Holocaust as well as to reflect on the need for respect of all peoples;

Whereas, pursuant to an Act of Congress (Public Law 96-388, October 7, 1980), the United States Holocaust Memorial Council designates the Days of Remembrance of the Victims of the Holocaust to be Sunday, April 16, through Sunday, April 23, 2023, including the Day of Remembrance known as Yom HaShoah, April 17, 2023- April 18, 2023 and also the declaration that January 27, 2023 shall be known as International Holocaust Remembrance Day; and

Whereas, this year marks the 78th Anniversary of the liberation of Auschwitz by Russian troops and the 78th Anniversary of the liberation of Dachau by American troops; now, therefore, be it

<u>Resolved</u>, That the Governing Board of the Los Angeles Unified School District does hereby recognize the week of Sunday, April 16, through Sunday, April 23, 2023, as Days of Remembrance;

Resolved further, That the District shall hold a moment of silence on Tuesday, April 18, 2023, in memory of the victims of the Holocaust and in honor of the survivors as well as the rescuers and liberators, and that relevant and appropriate instructional resources shall be made available to all P-12 educators to utilize on this day; and, be it finally

<u>Resolved</u>, That the Board further proclaims that we, the Los Angeles Unified School District community, should work to promote human dignity and confront hate whenever and wherever it occurs.

Ms. Goldberg announced Board Rule 72 was waived because the item was placed on consent.

Later in the meeting remarks were heard from Mr. Schmerelson regarding the Holocaust.

CORRESPONDENCE AND PETITIONS

Tab 16. Report of Correspondence (ROC-006-22/23)

SPECIAL REPORTS

Tab 17. Receipt of the 2021-22 Annual Audited Financial Report (020-22/23)

The following speakers addressed the Board on consent items:

Board of Education Report No. 124 – 22/23, Define and Approve Five Proposition 39 Co-Located/Shared Facilities Improvement Projects and Amend the Facilities Services Division Strategic Execution Plan to Incorporate Therein

• David Tokofsky, Community Member

Report of Correspondence (ROC-006-22/23)

• Maria Daisy Ortiz, Parent

Res-009-22/23, Commemorating the Life and Legacy of Dr. Martin Luther King, Jr. and the National Day of Service (Waiver of Board Rule 72)

• Bless Muslar, Student

Res-011-22/23, Remembering and Honoring the Holocaust (Waiver of Board Rule 72)

- Debby Berman, The Jewish Federation of Greater Los Angeles
- Orna Wolens, The Jewish Federation of Greater Los Angeles
- Mihran Kalaydjian, Community Member
- Jesse Sosa, Teacher

Board Members commented and asked questions on the consent calendar.

Mr. Melvoin moved that the consent items be adopted. Dr. Rivas seconded the motion, which on roll call vote was adopted, 6 ayes, 1 absent, Ms. Gonez.

Mr. Shin recorded an advisory aye vote.

SUPERINTENDENT'S REPORT

Superintendent Carvalho introduced Andres Chait, Chief of School Operations, and Frances Baez, Chief Academic Officer, to update the Board on the December 2022 acceleration days.

The Superintendent shared comments. Board Members commented and asked questions about the presentation, and requested staff provide additional data.

Ms. Goldberg made an announcement regarding an error made at the February 16, 2023, 9:00 a.m. Annual Meeting. Ms. Goldberg erroneously appointed herself as the Board Representative to the Council of Great City Schools. Ms. Goldberg corrected the error and appointed Board Member Gonez.

BOARD MEMBER RESOLUTION FOR INITIAL ANNOUNCEMENT

The following resolution will be for action at the February 7, 2023 Regular Board Meeting:

Tab 14. Dr. McKenna – Celebration of Black History Month 2023 (Res-010-22/23)

Whereas, Black History Month, or National African American History Month, is an annual celebration of achievements by Black Americans and a time for recognizing the central role of African Americans in United States history;

Whereas, Carter G. Woodson, a Harvard trained historian, like W.E.B. DuBois before him, believed that truth would not be denied and that reason would prevail over prejudice, and as a result announced "Negro History Week" in 1925 to raise awareness of the contributions of African Americans;

Whereas, It is commonly stated that Carter G. Woodson selected February as the month to host "Negro History Week" because it encompasses the birthdays of two great Americans who played a prominent role in shaping black history, namely Abraham Lincoln and Frederick Douglass, whose birthdays are February 12th and 14th respectively;

Whereas, Carter G. Woodson believed that history was created by great people and not simply great men; he envisioned the study and celebration of Black people as a race, not simply as the producers of great men and emphasized the contributions of countless Black men and women who contributed to the advancement of human civilization;

Whereas, Since 1976, the commemoration was extended from a week-long event to the entire month of February;

Whereas, Every United States President has officially designated the month of February as Black History Month and other countries around the world, including Canada and the United Kingdom, also devote a month to celebrating Black history;

Whereas, The legacy of Carter G. Woodson lives on in the continued work of the Association for the Study of African American Life and History (ASALH), an organization now in its 107th Year;

Whereas, The 2023 theme for Black History Month established by the ASALH is "Black Resistance;"

Whereas, African Americans have resisted historic and ongoing oppression, in all forms, especially the racial terrorism of lynching, racial pogroms, and police killings since our arrival upon these shores;

Whereas, Black people have sought ways to nurture and protect Black lives, and for autonomy of their physical and intellectual bodies through armed resistance, voluntary emigration, nonviolence, education, literature, sports, media, and legislation/politics;

Whereas, By resisting Black people have achieved triumphs, successes, and progress as seen in the end of chattel slavery, dismantling of Jim and Jane Crow segregation in the South, increased political representation at all levels of government, desegregation of educational institutions, the passage of Civil Rights Act of 1964, the opening of the Smithsonian National Museum of African American History in DC and increased and diverse representation of Black experiences in media;

Whereas, The representation, identity, and diversity of Black people have been reverenced, stereotyped, and vilified from the days of enslavement to our own time;

Whereas, Black History Month aims to mitigate the persistent and ongoing failure to acknowledge the contributions of Black Culture, Black Inventors, Black Artists, Black Artisans, Black Advocacy Black Leaders, and Black Civic Engagement to American history and society;

Whereas, Black people continually remain optimistic and confident about the path ahead while leading the courageous, yet hard fought fights for the rights, liberties, and freedoms that many marginalized communities are now beneficiaries;

Whereas, Black resistance strategies have served as a model for every other social movement in the country, thus, the legacy and importance of these actions cannot be understated; and

Whereas, Our democracy's founding ideals were exclusionary when they were written, but Black Americans have continuously fought to make them true; now, therefore, be it

Resolved, That the Governing Board of the Los Angeles Unified School District recognizes February as National Black History Month;

<u>Resolved</u> further, That the Board acknowledges that all people of the United States are beneficiaries of the wealth of history given to all by Black Culture, Black Inventors, Black Artists, Black Artisans, Black Advocacy Black Leaders, and Black Civic Engagement;

<u>Resolved</u> further, That the Board embeds the study of Black History into the core curriculum of its Ethnic Studies and African American History courses so that this critical learning lives in the minds of our students beyond the month of February;

<u>Resolved</u> further, That the Board direct the superintendent to convene a committee or working group to identify strategies and tactics to align resources targeted toward eliminating anti-racist educational practices and closing the gap of academic achievement outcomes for Black Students, and, be it finally

<u>Resolved</u>, That the Superintendent will work with educators, librarians, all the schools of the District, and our wider community to recognize and celebrate this month with culturally relevant and appropriate curriculum, programs, ceremonies, and activities that generate indepth discussion of the complex factual history of the United States and the legacy of Black Americans.

NEW BUSINESS FOR ACTION

Tab 10. BOARD OF EDUCATION REPORT NO. 135 – 22/23 Provisional Internship Permits

Dr. McKenna moved that the report be adopted. Mr. Schmerelson seconded the motion.

On roll call vote, the report was adopted, 6 ayes, 1 absent, Ms. Gonez.

Mr. Shim recorded an advisory aye vote.

President Goldberg modified the Order of Business

PUBLIC COMMENT

The following speakers addressed the Board on the following topics:

- Maria Palma, Community Member, LCAP study group sessions
- Marcela Garcia, Parent, DELAC comments and recommendations
- Robina Suwol, California Safe Schools, District Integrated Pest Management Policy
- Diana Guillen, Parent, District collaboration with parents
- Juan Mangandi, Parent, District collaboration with parents
- Ryan Storms, Community Member, District Integrated Pest Management Policy

President Goldberg resumed the Order of Business

NEW BUSINESS FOR ACTION

Tab 12. BOARD OF EDUCATION REPORT NO. 142 – 22/23

Proposition 39 Charter Facilities Compliance for the 2023-2024 School Year-Finding and Written Statements of Reasons Why Certain Charter Schools Cannot be Accommodated on a Single School Site

The following speakers addressed the Board:

- Amy Held, Larchmont Charter
- Kellie Jackson, North Valley Military Institute
- Daniel Epstein, North Valley Military Institute
- Jeanette Ballesteros-Robles, Community Member
- Kevin Troy, Attorney

Mr. Schmerelson moved that the report be adopted. Dr. Rivas seconded the motion.

Board Members commented and asked questions about the report. Mr. José Cole-Gutiérrez, Director, Charter Schools Division, responded to questions from the Board.

After discussion and on roll call vote, the report was adopted, 6 ayes, 1 absent, Ms. Gonez. Mr. Schmerelson recorded a yes vote for all schools listed in Appendix A except for North Valley Military Institute, for which he recorded a no vote.

Mr. Shim recorded an advisory aye vote.

ADJOURNMENT

Mr. Schmerelson moved that the meeting be adjourned in memory of Sol Bialik, a former District employee; Judge Judith Chirlin, a Los Angeles Superior Court Judge; and Martha Mollett Mortensen, a former teacher. Mr. Melvoin moved that the meeting be adjourned in memory of Joëlle Dumas, a Venice community member and educator. Dr. McKenna moved that the meeting be adjourned in memory of Dr. Owen Knox, a former teacher and community leader.

The meeting adjourned at 5:42 p.m.	
APPROVED BY THE BOARD:	
MS. JACKIE GOLDBERG PRESIDENT	MR. MICHAEL McLEAN EXECUTIVE OFFICER OF THE BOARD

11

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

REGULAR MEETING MINUTES 333 South Beaudry Avenue, Board Room 1 p.m., Tuesday, February 7, 2023

The Board of Education of the City of Los Angeles, acting as the Governing Board of the Los Angeles Unified School District, met in regular session on Tuesday, February 7, 2023, at the Los Angeles City Board of Education Administrative Offices, Board Room, 333 South Beaudry Avenue, Los Angeles, California.

Mr. Michael McLean, Executive Officer of the Board, called the meeting to order at 1:06 p.m.

The following Board Members were present: Dr. George McKenna, III, Dr. Rocío Rivas, Mr. Scott Schmerelson, Mr. Nick Melvoin, Ms. Tanya Ortiz Franklin and Board President Jackie Goldberg.

Ms. Kelly Gonez was absent.

Student Board Member Nathaniel Shin was present.

Superintendent Alberto M. Carvalho was present.

The Pledge of Allegiance was led by students from Lorena Elementary School.

Remarks were heard from Ms. Goldberg regarding Black History Month.

BOARD PRESIDENT'S REPORTS

STUDENT VOICES

The Board will work with Mr. Shin to identify relevant topics and presenters for future meetings.

LABOR PARTNERS

Mr. Nery Paiz, Associated Administrators Los Angeles (AALA), addressed the Board regarding the impact of school police reductions on school administrators.

Mr. Gil Gamez, Los Angeles School Police Association (LASPA), introduced Officer Travis Fenderson who shared his experiences as a former teacher and current Los Angeles School Police officer.

INDEPENDENT ANALYSIS UNIT

Reports from this Unit will be heard at future meetings.

COMMITTEE CHAIR REPORTS

Ms. Goldberg announced the Board will now have a Greening Schools and Climate Resilience Committee that will monitor environmental efforts. This committee will be chaired by Dr. Rivas. She also announced the Facilities and Procurement Committee, to be chaired by Mr. Melvoin. This committee will oversee maintenance and construction of school facilities and the procurement of materials and resources.

The Innovation Committee will expand its topics to include specialized schools. Early Education will be added to the Family and Community Engagement Committee.

An ad-hoc committee regarding Integrated Pest Management issues is forthcoming.

Mr. Schmerelson reported on the January 11, 2023 Special Education Committee meeting and the February 1, 2023 Family and Community Engagement Committee.

Ms. Goldberg reported on the January 26, 2023 Curriculum and Instruction Committee.

CONSENT ITEMS

Remarks were heard from Ms. Goldberg regarding the Consent Calendar.

Items for action below to be adopted by a single vote:

NEW BUSINESS FOR ACTION:

Tab 2	BOARD OF EDUCATION REPORT NO. 140 – 22/23 Procurement Actions
Tab 3	BOARD OF EDUCATION REPORT NO. 130 – 22/23 Facilities Contract Actions
Tab 5	BOARD OF EDUCATION REPORT NO. 153 – 22/23 Report of Cash Disbursements
Tab 6	BOARD OF EDUCATION REPORT NO. 168 – 22/23 Donations of Money to the District and Associated Student Body
Tab 7	BOARD OF EDUCATION REPORT NO. 145 – 22/23 Approval of Routine Personnel Actions
Tab 8	BOARD OF EDUCATION REPORT NO. 146 – 22/23 March 15 Notices to Administrators
Tab 10	BOARD OF EDUCATION REPORT NO. 160 – 22/23 Approval of the 2021 Comprehensive Coordinated Early Intervening Services (CCEIS) Action Plan Amendment

Tab 11 BOARD OF EDUCATION REPORT NO. 162 – 22/23

Approval to Submit Physical Education Block Schedule Waiver to the California State Board of Education for High Schools on a Block Schedule

BOARD MEMBER RESOLUTIONS FOR ACTION:

Tab 12 Dr. McKenna, Dr. Rivas, Mr. Schmerelson, Mr. Melvoin, Ms. Goldberg, Ms. Ortiz Franklin,
 Mr. Shin – Celebration of Black History Month 2023 (Res-010-22/23) (Noticed January 17, 2023)

Whereas, Black History Month, or National African American History Month, is an annual celebration of achievements by Black Americans and a time for recognizing the central role of African Americans in United States history;

Whereas, Carter G. Woodson, a Harvard trained historian, like W.E.B. DuBois before him, believed that truth would not be denied and that reason would prevail over prejudice, and as a result announced "Negro History Week" in 1925 to raise awareness of the contributions of African Americans;

Whereas, It is commonly stated that Carter G. Woodson selected February as the month to host "Negro History Week" because it encompasses the birthdays of two great Americans who played a prominent role in shaping black history, namely Abraham Lincoln and Frederick Douglass, whose birthdays are February 12th and 14th respectively;

Whereas, Carter G. Woodson believed that history was created by great people and not simply great men; he envisioned the study and celebration of Black people as a race, not simply as the producers of great men and emphasized the contributions of countless Black men and women who contributed to the advancement of human civilization;

Whereas, Since 1976, the commemoration was extended from a week-long event to the entire month of February;

Whereas, Every United States President has officially designated the month of February as Black History Month and other countries around the world, including Canada and the United Kingdom, also devote a month to celebrating Black history;

Whereas, The legacy of Carter G. Woodson lives on in the continued work of the Association for the Study of African American Life and History (ASALH), an organization now in its 107th Year;

Whereas, The 2023 theme for Black History Month established by the ASALH is "Black Resistance;"

Whereas, African Americans have resisted historic and ongoing oppression, in all forms, especially the racial terrorism of lynching, racial pogroms, and police killings since their arrival upon these shores;

Whereas, Black people have sought ways to nurture and protect Black lives, and for autonomy of their physical and intellectual bodies through armed resistance, voluntary emigration, nonviolence, education, literature, sports, media, and legislation/politics;

Whereas, By resisting Black people have achieved triumphs, successes, and progress as seen in the end of chattel slavery, dismantling of Jim and Jane Crow segregation in the South, increased political representation at all levels of government, desegregation of educational institutions, the passage of Civil Rights Act of 1964, the opening of the Smithsonian National Museum of African American History in DC and increased and diverse representation of Black experiences in media;

Whereas, The representation, identity, and diversity of Black people have been reverenced, stereotyped, and vilified from the days of enslavement to our own time;

Whereas, Black History Month aims to mitigate the persistent and ongoing failure to acknowledge the contributions of Black Culture, Black Inventors, Black Artists, Black Artisans, Black Advocacy Black Leaders, and Black Civic Engagement to American history and society;

Whereas, Black people continually remain optimistic and confident about the path ahead while leading the courageous, yet hard fought fights for the rights, liberties, and freedoms that many marginalized communities are now beneficiaries;

Whereas, Black resistance strategies have served as a model for every other social movement in the country, thus, the legacy and importance of these actions cannot be understated; and

Whereas, Our democracy's founding ideals were exclusionary when they were written, but Black Americans have continuously fought to make them true; now, therefore, be it

<u>Resolved</u>, That the Governing Board of the Los Angeles Unified School District recognizes February as National Black History Month;

<u>Resolved</u> further, That the Board acknowledges that all people of the United States are beneficiaries of the wealth of history given to all by Black Culture, Black Inventors, Black Artists, Black Artisans, Black Advocacy Black Leaders, and Black Civic Engagement;

<u>Resolved</u> further, That the Board embeds the study of Black History into the core curriculum of its Ethnic Studies, African American History courses, and African American Literature so that this critical learning lives in the minds of our students beyond the month of February;

<u>Resolved</u> further, That the Board direct the Superintendent to expand upon the District's existing efforts, such as the implementation of the Black Student Achievement Plan, to convene a committee or working group to identify strategies and tactics to align resources targeted toward eliminating <u>anti-racist biased</u> educational practices and closing the gap of academic achievement outcomes for Black Students, and, be it finally

<u>Resolved</u>, That the Superintendent will work with educators, librarians, all the schools of the District, and our wider community to recognize and celebrate this month with culturally relevant and appropriate curriculum, programs, ceremonies, and activities that generate in-

depth discussion of the complex factual history of the United States and the legacy of Black Americans.

CORRESPONDENCE AND PETITIONS:

Tab 14 Report of Correspondence, including Williams Settlement Uniform Complaint Quarterly Report Summary (ROC-007-22/23)

MINUTES FOR BOARD APPROVAL:

Tab 15 September 13, 2022, Regular Closed Session, 9:00 a.m. December 13, 2022, Regular Closed Session, 9:00 a.m.

PUBLIC HEARINGS:

Tab 16 Resolution of Intention to Dedicate Easements to the County of Los Angeles at Wisdom Elementary School (025-22/23)

Mr. McLean made the following statement:

Before action is taken on Board Report No. 162-22/23, Approval to Submit Physical Education Block Schedule Waiver to the California State Board of Education for High Schools on a Block Schedule, a public hearing must be held.

This constitutes a public hearing on the report, and a maximum of 12 individuals who wish to address the Board on the item will be heard. Those who wish to speak should sign-up in the rear of the Board Room. Speakers will be called by name.

The following speakers addressed the Board on Consent Items:

<u>Dr. McKenna, Dr. Rivas, Mr. Schmerelson, Mr. Melvoin, Ms. Goldberg, Ms. Ortiz Franklin,</u> Mr. Shin – Celebration of Black History Month 2023 (Res-010-22/23)

- Dr. Laura McGowan-Robinson, Diversity in Leadership Institute
- Vanessa Aramayo, Alliance for a Better School
- Rev. Peter Watts, Innovate Public Schools
- Dalia Velasco, Alliance for a Better School
- Keisha Jones, Innovate Public Schools

Remarks were heard from Dr. McKenna regarding Black History Month and Black student achievement.

Remarks were also heard from Mr. Schmerelson, Ms. Ortiz Franklin, Dr. Rivas, Mr. Melvoin, and Ms. Goldberg.

The Consent Items were paused to allow the Superintendent's Report to be heard.

Later in the meeting, Mr. Mark Hovatter, Chief Facilities Executive, Ms. Maria Voigt, Director, Administrative Assignments, and Dr. Maribel Luna, Senior Director, Division of Special Education,

responded to questions and comments from Board Members regarding electric vehicle charging stations, rescinding March 15 notices, sending notices via certified mail, rationale for change, and background information on CCEIS Action Plan.

Mr. McLean made the following statement:

Before action is taken on the Report of Correspondence regarding the Williams Settlement Uniform Complaint Quarterly Report Summary from the Director of the Educational Equity Compliance Office, a public hearing must be held.

This constitutes a public hearing on the report, and a maximum of 12 individuals who wish to address the Board on this item will be heard. Those who wish to speak and have not already signed-up should sign-up in the rear of the Board Room. Speakers will be called by name.

There were no speakers.

Mr. McLean made the following statement:

Reference is made to Board of Education Report No. 137-22/23, dated January 17, 2023, wherein the Governing Board of the Los Angeles Unified School District adopted the resolution of intention to dedicate easements at Wisdom Elementary School for street and alley easement dedication purposes.

The Board has fixed this meeting as the time and place for the public hearings upon the question of such dedications.

An opportunity is now given to anyone present to file with the Board petitions protesting the proposed dedications, signed by at least ten percent of the qualified electors of the District as shown by the affidavit on one of the petitioners.

No petitions being filed, a motion is now in order to adopt the resolutions authorizing the execution of the deeds and to direct the President and the Director of Real Estate to sign on behalf of the Board the deeds dedicating said properties.

There were no speakers.

After discussion and on roll call vote, the Consent Items were adopted, 5 ayes, with Res-010-22/23 being adopted as amended by consent vote.

Mr. Schmerelson and Ms. Gonez were absent.

Mr. Shin recorded an advisory aye vote.

Later in the meeting, Mr. Schmerelson recorded an aye vote.

The final vote was 6 ayes.

SUPERINTENDENT'S REPORTS

SUPPORT FOR BLACK STUDENTS AND BLACK EDUCATORS

Dr. Robert Whitman, Educational Transformation Officer, Dr. Jared DuPree, Senior Director, Black Student Achievement Plan, Mr. Jacob Guthrie, Human Resources Director, Black Student Achievement Plan, and Ms. Blanca Esquivel, Principal, John C. Fremont High School, led the presentation.

Presentation Overview:

- The five tenets of the Black Student Achievement Plan (BSAP) are:
 - 1. Family, Community, and District Together as One
 - 2. Culturally and Linguistically Responsive Pedagogy and Curriculum
 - 3. Multi-Tiered Individual Student Support
 - 4. Rigorous Standards Aligned Education
 - 5. Black Excellence Experience
- BSAP goals for Black students by 2026 include 70 percent demonstrating college and career readiness, third-grade students moving 30 points closer to proficient in Language Arts and Literacy on the Smarter Balanced Assessment, moving 40 points closer to proficient in Mathematics for grades 3-5 and 6-8, and students of all grade levels demonstrating 8 percent growth in each of the social-emotional learning competencies. Early gains have been seen in the areas of graduation rate, DIBELS proficiency, A-G completion, Advanced Placement enrollment, and attendance. These goals are in alignment with Pillar 1, Academic Excellence; Pillar 2, Joy and Wellness; and Pillar 3, Engagement and Collaboration, of the District's Strategic Execution Plan.
- In alignment with Pilar 5, Investing in Staff, BSAP will increase investments in the marketing, recruitment, selection, staffing, and retention of under-represented employees at all levels of the District in order to better reflect the student population and create new pathways in specialized classifications and areas of need.
- The academic and social-emotional supports for Black and diaspora students being implemented at Fremont High School were highlighted. Creating a culture of caring is one of the school's primary goals. Fremont High School's BSAP Program provides organizational structures that foster purposeful learning, academic forward thinking and meaningful relationships through supports such as clubs, activities, tutoring, mentoring, counseling services, and college excursions.

Dr. DuPree and Dr. Whitman responded to questions and comments from Board Members regarding staffing vacancies, comparison data, attendance strategies, academic growth data, and AP Black History course.

Remarks were heard from Superintendent Carvalho regarding the District's hiring practices and teacher vacancies.

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President Goldberg modified the Order of Business.

- -

PUBLIC NOTICE OF BARGAINING UNION INITIAL PROPOSALS

LOS ANGELES SCHOOL POLICE MANAGEMENT ASSOCIATION (UNIT H) INITIAL BARGAINING PROPOSALS FOR 2022-2023 REOPENER (UIP-003-22/23)

Initial proposals from collective bargaining representatives are made public before negotiations begin.

NEW BUSINESS FOR ACTION

Tab 4 BOARD OF EDUCATION REPORT NO. 006 – 22/23
Adoption of a Resolution to Exempt the Proposed Bright Star Schools – Rise Kohyang
Middle School Project from Local Land Use Regulations under Government Code Section
53094

This item was postponed to March 2023.

Tab 9 <u>BOARD OF EDUCATION REPORT NO. 147 – 22/23</u> Provisional Internship Permits

Dr. McKenna moved that the report be adopted. Dr. Rivas seconded the motion.

On roll call vote, the report was adopted, 5 ayes.

Mr. Schmerelson and Ms. Gonez were absent.

Mr. Shin recorded an advisory aye vote.

Later in the meeting, Mr. Schmerelson recorded an aye vote.

The final vote was 6 ayes.

BOARD MEMBER RESOLUTIONS FOR ACTION

Mr. Melvoin moved the following resolution:

Tab 13 Mr. Melvoin, Dr. McKenna, Dr. Rivas, Mr. Schmerelson, Ms. Goldberg, Ms. Ortiz Franklin, Mr. Shin – ENOUGH: End the Nation's Ongoing Unrelenting Gun Horror (Res-012-22/23) (Waiver of Board Rule 72)

Whereas, In just January of 2023, more than 70 lives were lost in 40 mass shooting incidents as well as six school shootings that have resulted in injuries or death. These statistics tragically represent just a fraction of all those lost to gun violence in the United States, a country with more firearms than people;

Whereas, In the nearly 25 years since the Columbine High School Massacre, there have been more than 300 school shootings, including the tragic incidents at Sandy Hook Elementary, Marjory Stoneman Douglass High, and Uvalde Elementary. Gun violence continues to run rampant, enabled by a culture of violence and fear, and by a legal framework that implicitly condones a deadly arms race amongst civilians;

Whereas, The Los Angeles Unified School District supports the safety and well-being of its students, with joy and wellness forming a key pillar of its 2022-2026 Strategic Plan;

Whereas, The consequences of gun violence are widespread and impact entire communities by destroying a collective sense of well-being and safety and further exacerbating the growing mental health crisis. Children exposed to gun violence are at risk for short- and long-term psychological effects, including anger, withdrawal, post-traumatic stress, and desensitization to violence; and

Whereas, The Governing Board of the Los Angeles Unified School District has previously acted to combat gun violence and improve gun safety, including through resolutions;

- Support of Assembly Bill 2706 and Other Gun Control Measures (1994)
- Support of National ASK (Asking Saves Kids) Day to Prevent Gun Violence (2001)
- Resolution in Support of President Obama's Plan to Protect Our Children and Our Communities (2013)
- Safeguarding Our Schools: Demanding Common Sense Gun Laws and Best Practices to Protect our Students and Staff (Res-030-17/18)
- Protecting Our Children from Preventable Gun Violence (Res-046-18/19); now, therefore, be it

<u>Resolved</u>, That the Los Angeles Unified School District reiterates its strong opposition to the culture of gun violence and the widespread prevalence of guns in this country;

Resolved further, That the District amend its 2022-2023 Legislative Priorities to include support for legislation that imposes requirements on gun sales or otherwise strengthens gun safety measures. Support may include registering support for state or federal gun control legislation, drafting letters of support or advocacy to state or legislators, or other actions as the Superintendent deems appropriate;

Resolved further, That the Superintendent shall review the District's procurement and financial investment policies to identify whether opportunities exist to adopt policies that discourage gun sales or ownership putting children at risk, such as divestment from gun retailers, and report back to the Governing Board of the Los Angeles Unified School District within 180 days with any recommended action items resulting from that review; and, be it finally

<u>Resolved</u>, That the District commemorates annually the first Friday in June as National Gun Violence Awareness and Wear Orange Day and facilitates education and outreach campaigns and curricular resources.

Dr. Rivas seconded the motion.

The following speakers addressed the Board:

- Cheryl Revkin, Moms Demand Action
- Maria Daisy Ortiz
- Ray López Chang, GPSN
- Ashley Castillo, Student
- Kirsten Farrell
- Adam Chernick
- Nikki Kentor, Moms Demand Action for Gun Sense in America

Remarks were heard from Mr. Melvoin regarding gun violence and gun control.

Dr. Rivas offered the following amendments to the resolution:

Whereas, In just January of 2023, more than 80 lives were lost in 52 mass shooting incidents as well as six school shootings that have resulted in injuries or death. These statistics tragically represent just a fraction of all those lost to gun violence in the United States, a country with more firearms than people;

Whereas, In the nearly 25 years since the Columbine High School Massacre, there have been more than 300 school shootings, including the tragic incidents at Sandy Hook Elementary, Marjory Stoneman Douglass High, and Uvalde Elementary. Gun violence continues to run rampant, enabled by a culture of violence and fear, and by a legal framework that implicitly condones a deadly arms race amongst civilians;

Whereas, The Los Angeles Unified School District supports the safety and well-being of its students, with joy and wellness forming a key pillar of its 2022-2026 Strategic Plan;

Whereas, The consequences of gun violence are widespread and impact entire communities by destroying a collective sense of well-being and safety and further exacerbating the growing mental health crisis. Children exposed to gun violence are at risk for short- and long-term psychological effects, including anger, withdrawal, post-traumatic stress, and desensitization to violence;

Whereas, Gun violence is a racial justice issue. People of color, particularly in low-income communities, are disproportionately and overwhelmingly harmed by gun violence due to the lack of investment in communities of color, racial housing segregation and structural racism;

Whereas, Black Americans are 10 times more likely than white Americans to die by gun homicide, women of color are disproportionally more affected by gun violence than white women, and young Black and brown Americans experience elevated rates of gun homicides;

Whereas, Gun related injuries became the leading cause of death for ages 1-19. Moreover, Black youth ages 15-34 experience the highest rates of gun homicides across all racial and ethnic groups;

Whereas, Children exposed to gun related violence are most likely to experience externalizing and internalizing disorders, posttraumatic stress, diminished social competence, school problems, and desensitization to violence, and potentially to be involved in or commit a gun violence offense; and

Whereas, The Governing Board of the Los Angeles Unified School District has previously acted to combat gun violence and improve gun safety, including through resolutions;

- Support of Assembly Bill 2706 and Other Gun Control Measures (1994)
- Support of National ASK (Asking Saves Kids) Day to Prevent Gun Violence (2001)
- Resolution in Support of President Obama's Plan to Protect Our Children and Our Communities (2013)
- Safeguarding Our Schools: Demanding Common Sense Gun Laws and Best Practices to Protect our Students and Staff (Res-030-17/18)
- Protecting Our Children from Preventable Gun Violence (Res-046-18/19); now, therefore, be it

<u>Resolved</u>, That the Los Angeles Unified School District reiterates its strong opposition to condemnation of the culture of gun violence and the widespread prevalence of guns in this country;

Resolved further, That the District amend its 2022-2023 Legislative Priorities to include support for state and federal legislation that: imposes requirements on gun sales or otherwise strengthens gun safety measures. Support may include registering support for state or federal gun control legislation, drafting letters of support or advocacy to state or legislators, or other actions as the Superintendent deems appropriate;

- 1. Imposes requirements on gun sales or otherwise strengthens gun safety measures;
- 2. Strengthens gun storage laws, and facilitates public education about laws mandating the storage of firearms separately from ammunition;
- 3. Strengthens gun violence restraining laws and promotes education of the public and law enforcement about the importance of removing firearms from anyone who appears to be a threat to themselves of others; and
- 4. Support may include registering support for state or federal gun control legislation, drafting letters of support or advocacy to state or legislators, or other actions as the Superintendent deems appropriate;

Resolved further, That the Superintendent shall review the District's procurement and financial investment policies to identify whether opportunities exist to adopt policies that discourage gun sales or ownership putting children at risk, such as divestment from gun retailers, and report back to the Governing Board of the Los Angeles Unified School District within 180 days with any recommended action items resulting from that review;

Resolved further, That the District commemorates annually the first Friday in June as National Gun Violence Awareness and Wear Orange Day and facilitates education and outreach

campaigns and curricular resources. In addition, the District will participate and partner with the city and county for National Gun Violence Survivor Week from February 1-7 as a platform to amplify gun violence survivor stories, make trauma informed programs and direct services available and hold discussions on reducing the traumatic impact of gun violence on youth, particularly students of color; and, be it finally

Resolved, That the District commemorates annually the first Friday in June as National Gun Violence Awareness and Wear Orange Day and facilitates education and outreach campaigns and curricular resources.

Resolved, That the District will advocate for investments in community-based violence intervention (CVI) initiatives and programs to address the root causes of gun violence to establish contextual proactive solutions.

With the consent of the resolution's mover and seconder, the amendments were accepted as friendly.

Remarks were heard from Board Members.

After discussion and on roll call vote, the resolution was adopted as amended, 6 ayes.

Ms. Gonez was absent.

Mr. Shin recorded an advisory aye vote.

Remarks were heard from Superintendent Carvalho.

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President Goldberg resumed the Order of Business.

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PUBLIC COMMENT

The following speakers addressed the Board on the subjects indicated:

Simya Smith, Student

Amaris Carter, Student

Ashley Edwards, Students Deserve
Genesis Cruz, Student

Dorsey HS Field Trip

Lack of School Resources

Lack of Empathy for Students

Contamination at Jordan HS

Remarks were heard from Superintendent Carvalho regarding the District's response to environmental concerns at Jordan High School.

Zoe Gardner, Student School Police Funding
Cathie Pacheco, KIPP SoCal Contamination at Jordan HS
Eloisa Galindo, Parent Lack of School Resources
Joseph Williams, Students Deserve Use of Pepper Spray

Lindsey Weatherspoon, Student Increased BSAP Investments

Martha Torres-Ortiz, Parent Lack of Special Education Professionals Maria Daisy Ortiz, Parent Speaker Process for Board Meetings Chloe Finley, Student Nicole Bates School Safety School Police Funding

ADJOU	<u>JRNMENT</u>
Mr. Melvoin moved that the meeting be adjourned Palisades High School.	in memory of Hamzah Alsaudi, a graduate of
The meeting adjourned at 4:50 p.m.	
APPROVED BY THE BOARD:	
JACKIE GOLDBERG PRESIDENT	MICHAEL A. MCLEAN EXECUTIVE OFFICER OF THE BOARD
cs	

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

SPECIAL BOARD MEETING MINUTES (Including Closed Session Items)
333 South Beaudry Avenue, Board Room

1:00 p.m., Tuesday, March 14, 2023

The Los Angeles Board of Education acting as the Governing Board of the Los Angeles Unified School District met in special session on Tuesday, March 14, 2023, at the Administrative Offices, Board Room, 333 South Beaudry Avenue, Los Angeles, California.

Mr. Michael McLean, Executive Officer of the Board of Education called the meeting to order at 1:48 p.m.

The following Board Members were present: Dr. George J. McKenna III, Dr. Rocío Rivas, Mr. Scott Schmerelson, Mr. Nick Melvoin, Ms. Ortiz Franklin and Board President Jackie Goldberg. Ms. Kelly Gonez was present virtually.

Superintendent Alberto M. Carvalho was present.

CLOSED SESSION ITEMS (Purpose and Authority)

Mr. McLean announced that the following items would be discussed in closed session:

CLOSED SESSION ITEMS (Purpose and Authority)

Conference with Labor Negotiators (Government Code Section 54957.6)
 Negotiators: Dr. Murphy and Mr. DiGrazia
 Employee Organizations:

Associated Administrators of Los Angeles

California School Employees Association

Los Angeles County Building and Construction Trades Council

Los Angeles School Police Association

Los Angeles School Police Sergeants and Lieutenants Association

Service Employees International Union, SEIU Local 99

Teamsters

United Teachers Los Angeles

District Represented Employees and Contract Management Personnel

2. Conference with Legal Counsel

Pending Litigation (Government Code Section 54956.9[d][1])

<u>United Teachers Los Angeles</u> v. <u>Los Angeles Unified School District</u> Charge filed with Public Employment Relations Board, served on March 10, 2023

SEIU Local 99 v. Los Angeles Unified School District

Public Employment Relations Board Charge Nos. 6744, 6745, 6751, 6752, 6756, 6757, 6758, 6759, 6763, 6765, 6769, 6773, 6781, 6783, 6786

Anticipated Litigation (Government Code Section	n 54956.9[d][4])
2 Cases	

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The Board recessed the public portion of the closed session meeting at 1:50 p.m. Closed session discussion began at 1:57 p.m. and ended at 6:13 p.m. All Board Members were present.

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The Board reconvened the public portion of the closed session meeting at 6:17 p.m. All Board Members were present.

Mr. McLean announced that there were no reportable actions resulting from the closed session discussion.

ADJOURNMENT

On motion by Mr. Schmerelson, seconded by Ms. Goldberg, and by general consent the meeting was adjourned at 6:18 p.m.

APPROVED BY THE BOARD:

JACKIE GOLDBERG PRESIDENT	MICHAEL MCLEAN EXECUTIVE OFFICER OF THE BOARD

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