LA UNIFIED

BUDGET SERVICES & FINANCIAL PLANNING DIVISION

PROPOSED BUDGET

2025-26

LOS ANGELES UNIFIED SCHOOL DISTRICT

PROPOSED 2025-26 BUDGET

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Chief Financial Officer

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Deputy Chief Financial Officer

Nirupama Jayaraman
Director, Budget Services and Financial Planning Division

Tony Atienza
Director of Finance Policy

Prepared by:
Budget Services and Financial Planning Division
June 2025

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Section I

SUPERINTENDENT'S MESSAGE

Dear Los Angeles Unified Community:

Los Angeles Unified is a dynamic organization that continues to evolve in response to the needs of our students and communities. Guided by the strategic vision of our Board of Education, strengthened by unwavering community support, and through the extraordinary dedication of our workforce, the District has:

- Improved academic achievement
- Increased student attendance
- Increased high school graduation and college completion rates

Even with these improvements, Los Angeles Unified continues to navigate significant financial headwinds. We have submitted a qualified budget – an acknowledgment of the economic uncertainty facing public education across California. Declining enrollment, rising costs, and the expiration of one-time federal relief funds are straining our resources. While this budget prioritizes student needs and protects critical programs wherever possible, it also calls for continued discipline, advocacy, and collective responsibility to safeguard the progress we have made.

The 2025-26 budget reflects the hard work of our team and the thoughtful guidance of our Board of Education. It reinforces our commitment to fiscal responsibility while also preparing us for an uncertain economic landscape. Key areas of investment in this budget include:

- The Black Student Achievement Program (BSAP)
- Supports for Transitional Kindergarten
- Workforce Protection
- Arts
- Protection against federal funding uncertainties

These investments are more than just numbers – they represent our unwavering belief in the potential of every student and our dedication to ensuring they have the tools needed to thrive.

While I am confident in our ability to plan, we know the coming years will continue to bring challenges. To ensure we provide high-quality education, we must make thoughtful decisions and, at times, difficult sacrifices. Our goal is to maintain a balanced, sustainable budget that supports academic excellence while minimizing impacts on our workforce and the progress achieved for students.

I want to express my gratitude to everyone who has contributed to shaping and supporting the budget development process. Your commitment to our students and to the success of the District is invaluable.

Together, we will continue to inspire, educate, and empower the next generation of leaders.

Sincerely,

Alberto M. Carvalho, Superintendent

Board of Education Report

File #: Rep-336-24/25, **Version:** 1 **Agenda Date:** 6/24/2025
In Control: Business & Finance Division

Adoption of the Proposed 2025-26 Budget
June 17, 2025 (PUBLIC HEARING)
June 24, 2025 (ADOPTION)
Business and Finance Division

Brief Description:
(Adoption of the Proposed 2025-26 Budget) Recommends adoption of the proposed 2025-26 budget.

Action Proposed:
Staff seeks authorization for the following actions:

(1) Adoption of the Proposed 2025-26 Budget to be filed, as approved, with the County Superintendent of Schools on State Form SACS-2025 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 (FY) 2025-26 in accordance with the provision of Proposition 30 (Attachment C).

(4) Delegation of authority to the Chief Financial Officer, Deputy Chief Financial Officer, the Controller, or their designee to make interfund transfers and/or temporary borrowings in accordance with the 2025-26 adopted LA Unified budget and Education Code section 42603. For reference, see Attachment E for a history of interfund transfers.

(5) Approval of the enclosed Resolution to Commit Funding to Protect Against Federal Uncertainties (Attachment F).

Background:
Annually, the Board of Education (Board) must hold a public hearing and adopt a budget consistent with the provisions of Education Code Section 42127. 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 must, at an open meeting, make spending determinations regarding EPA funds.
Proposition 30 revenues, extended by Proposition 55 through 2030, are allocated to school districts through the EPA. These are not additional funds outside of the Local Control Funding Formula, but rather another source

of the general purpose funds (similar to local property taxes) that offsets what would otherwise be state funding.

EPA funds may not be used for any salaries or benefits of administrators or any other administrative costs. LA Unified is also required to annually publish on its website 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.

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 expected outcome is an adopted budget for FY 2025-26 that shall enable LA Unified to comply with Education Code Section 42127. A further expected outcome is adoption of Resolution Regarding EPA expenditures for 2025-26. Additionally, approval of the Resolution to Commit Funding to Protect Against Federal Uncertainties shall ensure funds are used for a specific purpose(s) unless the Board takes subsequent formal action to uncommit the originally imposed constraint. Furthermore, approval of interfund transfers and temporary borrowings authorization shall ensure that interfund transfers and/or temporary borrowings are authorized beginning in July 2025. This will enable LA Unified staff to make required and timely interfund transfers or temporary borrowings in the 2025-26 fiscal year.

Board Options and Consequences:
Should the Board adopt the item, approve authorizing the proposed actions, LA Unified will meet the annual budget adoption requirements of Education Code Section 42127.

If the Board does not authorize the proposed actions, LA Unified will not meet the requirements of Education Code Section 42127. Non-approval of the EPA resolution as set forth in Proposition 30, extended by Proposition 55, may place the EPA entitlement at risk. Without approval to commit funding to protect against federal uncertainties, LA Unified will not be able to implement any proposed changes to commitments. 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 2025-26.

Policy Implications:
Adoption of the Proposed 2025-26 Budget, approval of the Resolution Regarding Expenditures from the EPA, approval of the Resolution to Commit Funding to Protect Against Federal Uncertainties, and delegation of

authority to make interfund transfers and/or temporary borrowings shall comply with the Education Code and Governmental Accounting Standards Board (GASB) requirements.

Budget Impact:
Adoption of the Proposed 2025-26 Budget.

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

Equity Impact:

Component	Score	Score Rationale
Recognition	**4**	The proposed budget is LA Unified's plan for the upcoming school year 2025-26 related to anticipated revenues and expenditures for all LA Unified funds with the General Fund being the largest fund. This budget includes Federal, State, and Local resources that are allocated directly to schools based on student needs that are measured by various indicators. Resources are allocated to address student needs. Programs allocated using various needs indicators include, but are not limited to, the Student Equity Needs Index (SENI), Black Student Achievement Plan (BSAP), Arts Program, and Title I.
Resource Prioritization	**4**	Within the General Fund is the Local Control Funding Formula (LCFF) which is the largest unrestricted source of funding for schools. LCFF provides baseline funding for all students and additional resources to schools with high concentrations of low-income students, English Learners, and students in foster care.
Results	**4**	The budget includes investments in schools 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 - Interfund Transfer Schedule
Attachment F - Resolution to Commit Funding to Protect Against Federal Uncertainties
Attachment G - Standardized Account Code Structure Form - 2025

Submitted:
06/09/25

RESPECTFULLY SUBMITTED,

ALBERTO M. CARVALHO
Superintendent

APPROVED & PRESENTED BY:

PEDRO SALCIDO
Deputy Superintendent
Office of the Deputy Superintendent

REVIEWED BY:

DEVORA NAVERA REED
General Counsel

___ Approved as to form.

APPROVED & PRESENTED BY:

CHRISTOPHER D. MOUNT-BENITES
Chief Financial Officer
Business and Finance Division

REVIEWED BY:

NOLBERTO DELGADILLO
Deputy Chief Financial Officer

___ Approved as to budget impact statement.

EXECUTIVE SUMMARY – ADOPTION OF THE PROPOSED 2025-26 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 2025-26 Budget on June 17, 2025, and consider its final adoption on June 24, 2025.

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 2025-26 Budget:

- Reflection of the Governor's May Revision which provides a cost-of-living adjustment (COLA) of 2.30% for the Local Control Funding Formula (LCFF) and Special Education AB 602 funding.
- LCFF projected revenue funded on the average of three prior years' Average Daily Attendance (ADA) as authorized by the 2022-23 Enacted State Budget to mitigate the impact of declining enrollment and attendance.
- Projected ADA based on an assumption of 92% ratio of ADA to enrollment.
- TK Ratio Add-on Funding is estimated based on a per ADA rate of $5,545 inclusive of COLA and additional funding to lower student-to-adult ratio to 10:1 from 12:1.
- Inclusion of projected revenue from Proposition 28 (The Arts and Music in Schools Funding Guarantee and Accountability Act). LA Unified's proposed budget reflects $71.9 million in estimated Prop 28 funding.
- Inclusion of State revenues for the Expanded Learning Opportunities Program (ELO-P) of $468.3 million, and for the LCFF Equity Multiplier of $33.0 million.
- Reflection of a $122.6 million contribution from all funds to the employees' Other Post-Employment Benefits (OPEB) trust account. An additional OPEB contribution of $213.1 million to meet the annual required contribution.
- Updated 2024-25 projected Unassigned/Unappropriated General Fund ending balance of $1,915.1 million in the multi-year projection.
- Projected positive Unassigned/Unappropriated ending balances in Fiscal Years 2025-26, and 2026-27, and a negative ending balance in Fiscal Year 2027-28.
- A transfer from Special Reserve Fund – Noncapital Outlay (Fund 17) of $17.3 million. The ending balance of Fund 17 is $575.2 million.

LA Unified is balanced in 2025-26 and 2026-27, but is projected to have a negative ending balance in 2027-28.

LA Unified has 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 2025-26 Proposed Budget includes the drawdown of one-time fund balance over the multi-year projection. On April 15, 2025, Los Angeles County Office of Education

(LACOE) requested that the District address its deficit spending through submission of a Board-approved Fiscal Stabilization Plan (FSP).

Table I provides a reconciliation of the Unassigned/Unappropriated General Fund ending balances from the Second Interim Report (March 2025) to the Proposed Budget (June 2025).

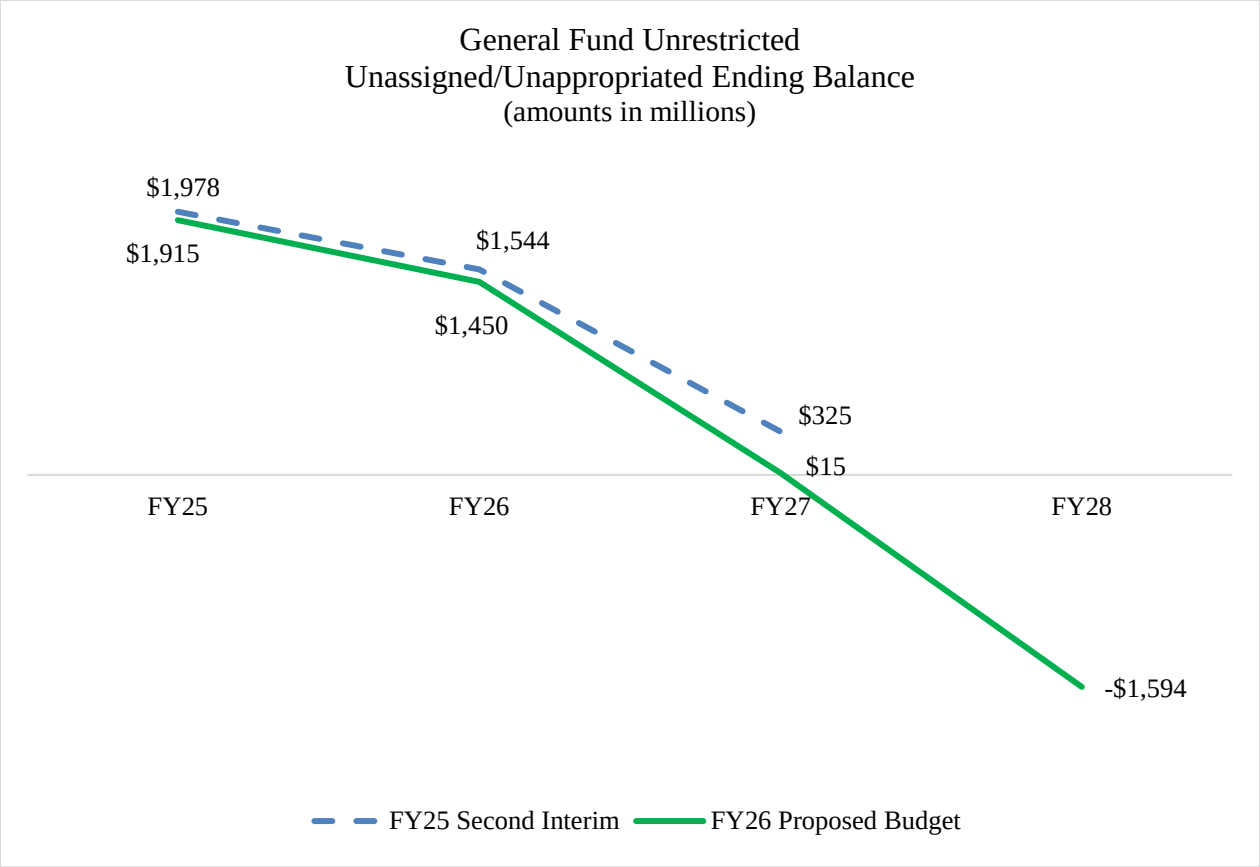
Table I. Estimated Unassigned/Unappropriated General Fund Ending Balances

Reconciliation from Second Interim to Proposed Budget – March 2025 to June 2025 **(Amounts in millions)**	**2025-26**	**2026-27**	**2027-28**
Unassigned/Unappropriated Ending Balance at Second Interim (March 2025)	$ 1,543.5	$ 325.4	N/A
Changes from Second Interim to Proposed Budget	$ (93.4)	$ (310.1)	N/A
Estimated Unassigned/Unappropriated Ending Balance (June 2025)	**$ 1,450.1**	**$ 15.3**	**$ (1,593.7)**

Attachment D of the board report lists the estimated Assigned ending balances for 2025-26 through 2027-28.

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

- Decrease in LCFF revenues due to lower COLA and reduced TK Ratio Add-on Funding rate per ADA as changes from the 2025-26 May Revision.
- Increase in projected interest income due to higher average daily cash balance from previous estimates.
- Special Reserve Fund- Noncapital Outlay (Fund 17) at 5% of total expenditures and other financing uses.
- Restoration of positions.
- Lower debt service due to Certificates of Participation (COPs) partial defeasance.
- Lower projected ongoing expenditures from continuous budget analysis.
- Updates to contributions to Routine Repair and Maintenance Account (RRMA) and Reserve for Economic Uncertainties (REU) to meet statutory requirements.



Next Steps

Governor Newsom presented the 2025-26 May Revision with a balanced state budget of $322 billion on May 14, 2025, which included closing a $12 billion budget shortfall due to the combined effect of lesser revenue mostly from capital gains and expenditure growth mainly from Medi-Cal. The revised budget addressed the $12 billion deficit from a combination of reductions, borrowing, and fund shifts in solutions. The 2025-26 May Revision Budget provided 2.30% COLA and Proposition 98 minimum funding of $114.6 billion. While ongoing school programs were protected from cuts, the education budget has worsened as well since January just like the state budget. Proposition 98 revised levels decreased by $4.6 billion across the three-year budget window, a deferral of $1.8 billion from June 2026 to July 2026 to fully fund LCFF, and zero balance of the Proposition 98 Rainy Day Fund by 2025-26. The Legislature has until June 15 to pass the budget after which the budget is sent to the Governor for his signature. Updates to the Board of Education shall be provided to reflect provisions of the 2025-26 Enacted State Budget and trailer bills.

BUDGET ASSUMPTIONS AND POLICIES

2025-26 Fiscal Year:

1. The Governor's May Revision provides a 2.30% COLA (cost-of-living adjustment) for the Local Control Funding Formula (LCFF).

2. 2.30% statutory COLA for Special Education and selected categorical programs outside of LCFF.

3. A net enrollment decline of 6,491 to 396,070 in 2025-26 from 402,561 in 2024-25 for non-charter and locally-funded (affiliated) charter schools. Direct-funded (independent) charter school enrollment decreased by 1,126 to 107,437 in 2025-26 from 108,563 in 2024-25.

4. LCFF-funded Average Daily Attendance (ADA) of 338,657.80 for non-charter schools, which is based on the average of the three prior years' ADA, and 35,068.29 for locally-funded (affiliated) charter schools, which is based on projected second period (P-2) 2025-26 ADA.

5. Assumes 92% of ADA to enrollment ratio based on actual P2 ADA from FY 2023-24 and FY 2024-25.

6. State Special Education (AB 602) funding reflects an increased base rate to $918 per ADA in 2025-26 from $897 per ADA in 2024-25.

7. Estimated unduplicated pupil count (UPC) and three-year rolling average unduplicated pupil percentage (UPP) of 309,661 and 85.95% for non-charter schools (including County Program students), and 18,715 and 50.46% on average for locally-funded (affiliated) charter schools.

8. Education Protection Account (EPA) portion of LCFF of $764.2 million to be spent on instruction.

9. LCFF supplemental and concentration revenue of $1,504.4 million with budgeted expenditures of the same amount.

10. Lottery unrestricted rate per ADA is estimated at $191 per ADA. Restricted (Proposition 20) rate per ADA is estimated at $82 per ADA.

11. The District will receive state revenues of approximately $468.3 million from Expanded Learning Opportunities Program (ELO-P), $71.9 million from Arts and Music in Schools (Proposition 28), and LCFF Equity Multiplier [1] of $33.0 million.

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

12. Funding for employee health and medical benefits at the per participant rate set forth in the 2024-2025 Health Benefits agreement.

13. Contribution to the Other Post-Employment Benefit Plans (OPEB) Trust of $122.6 million from all funds. An additional OPEB contribution of $213.1 million is included to meet the annual required contribution (ARC).

14. California State Teachers' Retirement System (CalSTRS) rates of 19.10%, which is the same as 2024-25.

15. Decrease of 0.24% in California Public Employees' Retirement System (CalPERS) rates to 26.81% in 2025-26 from 27.05% in 2024-25.

Summary of Selected Employee Benefits in General Fund Regular Programs:

(in millions)	**2024-25**	**2025-26**	**2026-27**	**2027-28**
CalSTRS (Employer)	$692.6	$695.0	$654.3	$650.6
CalSTRS (On Behalf)[2]	$299.6	$299.6	$299.6	$299.6
CalPERS	$385.2	$358.5	$354.9	$366.4
Health and Welfare	$1,224.5	$1,162.2	$1,255.5	$1,388.7
Workers' Compensation	$92.5	$85.2	$84.9	$84.8
OPEB Trust	$34.0	$314.1	$333.9	$358.2

16. The District anticipates using $612.3 million of ELO-P funds comprised of $143.9 million carried over from 2024-25 and $468.3 million of new funds received for 2025-26.

17. The District anticipates using $243.2 million of Arts, Music, and Instructional Materials Discretionary Block Grant carried over from 2024-25.

18. Ongoing and major maintenance resources totaling $336.3 million, reflecting 3% of budgeted General Fund expenditures and other financing uses, excluding CalSTRS on-behalf expenditures.

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

19. Contribution from all funds of $102.0 million to the Workers' Compensation Fund. Inclusion of total Workers' Compensation actuarially determined funded liability of $399.1 million.

20. Inclusion of bond measure, debt service, Certificates of Participation (COPs) proceeds funds, and other financing sources/uses.

Summary of Selected Costs in General Fund Regular Program

(in millions)	**2024-25**	**2025-26**	**2026-27**	**2027-28**
Utilities	$152.6	$117.6	$117.6	$117.6
Maintenance (RRGM)	$387.5	$336.3	$311.2	$314.1
Debt Service[3]	$50.0	$28.5	$28.5	$28.5
Liability Self-Insurance Contribution	$458.0	$155.4	$159.4	$163.6
Special Education Contribution	$1,128.0	$1,374.9	$1,348.4	$1,406.3

21. A Reserve for Economic Uncertainties totaling $115.2 million, reflecting the statutory 1% budgeted expenditure requirement and other financing uses.

22. A transfer from Special Reserve Fund – Noncapital Outlay (Fund 17) of $17.3 million to calculate the 5% local reserve. The ending balance of Fund 17 is $575.2 million.

23. Inclusion of 2025-26 beginning balances in the General Fund and other funds, reflecting the updated estimated actual ending balance as of June 30, 2025.

24. Estimated 2025-26 ending balances for the General Fund and other funds, reflecting the difference between estimated 2025-26 revenue and expenditure levels.

25. Authority to transfer amounts, as necessary, to implement technical adjustments related to the 2025-26 budget.

26. Authority to implement new 2025-26 revenues, if any, and increase budgeted appropriations accordingly.

27. A transfer from the Community Redevelopment Agency Fund to repay the General Fund initially allocated for the Ongoing and Major Maintenance resources of $30.0 million.

[3] 2025-26 Debt Service is comprised of COPS $18.8 million in principal and $9.7 million in interest payments mostly attributable to Refunding Lease (2020A, 2022, and 2023A). The total debt service for all District funds is $28.5 million.

2026-27 and 2027-28 Fiscal Years:

1. Based on the School Services of California's Financial Projection Dartboard on the 2025-26 May Revision, the 2026-27 and 2027-28 Local Control Funding Formula (LCFF) revenue calculation assumes the following:

	2024-25	2025-26	2026-27	2027-28
Statutory COLA	1.07%	2.30%	3.02%	3.42%
LCFF Funded COLA	1.07%	2.30%	3.02%	3.42%

2. A net enrollment decline of 10,979 to 385,091 in 2026-27 from 396,070 in 2025-26 for non-charter and locally-funded (affiliated) charter schools; direct-funded (independent) charter school enrollment is estimated to decrease by 866 to 106,571 in 2026-27 from 107,437 in 2025-26. A net enrollment decline of 9,430 to 375,661 in 2027-28 from 385,091 in 2026-27 for non-charter and locally-funded (affiliated) charter schools; direct-funded (independent) charter school enrollment is estimated to decrease by 1,661 to 104,910 in 2027-28 from 106,571 in 2026-27.

3. LCFF-funded ADA of 333,071.02 and 324,919.62 for non-charter schools in 2026-27 and 2027-28, respectively and 34,983.52 and 34,897.40 for locally-funded (affiliated) charter schools for 2026-27 and 2027-28, respectively.

4. Projected ADA based on an assumption of 92% ratio of ADA to enrollment.

5. For 2026-27 and 2027-28, three-year rolling average UPP of 86.21% and 86.02%, respectively, for non-charter schools (includes County Program students), 50.50% and 49.54% on average for locally-funded (affiliated) charter schools. Estimated UPC of 300,251 and 292,169 for non-charter schools (includes County Program students), for 2026-27 and 2027-28, respectively. Estimated UPC of 18,662 and 18,615 for locally-funded (affiliated) charter schools for 2026-27 and 2027-28, respectively.

6. EPA portion of the LCFF revenue of $ 764.2 million in both 2026-27 and 2027-28, for instruction.

7. LCFF supplemental and concentration new revenues of $1,533.8 million and $1,539.7 million for 2026-27 and 2027-28, respectively, with corresponding expenditures of $1,868.3 million and $1,910.3 million.

8. For 2026-27 and 2027-28, 3.02% and 3.42% statutory COLA on the State portion of Special Education (AB 602 funding).

9. Statutory COLA of 3.02% for 2026-27 and 3.42% for 2027-28 for categorical programs outside of LCFF.

10. CPI of 2.98% in 2026-27 and 2.77% in 2027-28 on other operating expenditures, except utilities which is projected to remain the same as 2025-26.

11. No change in CalSTRS rates for 2026-27 and 2027-28, for estimated rates of 19.10% in both years.

12. Increase in CalPERS rate of 0.09% to 26.9% in 2026-27 from 26.81% in 2025-26. Increase in CalPERS rate of 0.90% to 27.8% in 2027-28 from 26.9% in 2026-27.

13. Funding for employee health and medical benefits at the per participant rate pursuant to the 2024-2025 Health Benefits agreement.

14. Contribution to the Other Post-Employment Benefit Plans (OPEB) Trust of $183.9 million and $245.1 million from all funds for 2026-27 and 2027-28, respectively. Additional OPEB contributions of $183.0 million and $157.4 million for 2026-27 and 2027-28, respectively, to meet the ARC.

15. The District anticipates using monies received from ELO-P of $468.3 million each for 2026-27 and 2027-28.

16. Ongoing and major maintenance resources of $311.2 million in 2026-27 and $314.1 million in 2027-28 reflect 3% of General Fund estimated expenditures and other financing uses, excluding CalSTRS State on Behalf expenditures.

17. A Reserve for Economic Uncertainties totaling $106.8 million and $107.8 million for 2026-27 and 2027-28, respectively, reflecting the statutory 1% budgeted expenditure requirement and other financing uses.

18. A transfer from Special Reserve Fund – Noncapital Outlay (Fund 17) of $41.7 million in 2026-27 to calculate the 5% local reserve. The ending balance of Fund 17 is $533.5 million.

19. A transfer from the Community Redevelopment Agency Fund to repay the General Fund initially allocated for the Ongoing and Major Maintenance resources of $30.0 million in 2026-27 and 2027-28.

20. Inclusion of the 2024-25 Unassigned/Unappropriated ending balances in the General Fund of $1,915.1 million and result in an unassigned/unappropriated ending balance of -$1,593.7 million in 2027-28. The negative unassigned/unappropriated ending balance in 2027-28 results in a qualified budget status for LA Unified.

SSC School District and Charter School Financial Projection Dartboard 2025-26 May Revision

This version of School Services of California Inc. (SSC) Financial Projection Dartboard is based on the Governor's 2025-26 May Revision. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and other planning factors. We have also updated the Local Control Funding Formula (LCFF) factors. SSC relies on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

Factor	2024-25[1]	2025-26[2]	2026-27	2027-28	2028-29
Department of Finance Statutory COLA	1.07%	2.30%	3.02%	3.42%	3.31%

LCFF GRADE SPAN FACTORS FOR 2025-26				
Entitlement Factors per ADA*	**TK-3**	**4-6**	**7-8**	**9-12**
2024-25 Base Grants	$10,025	$10,177	$10,478	$12,144
Statutory COLA of 2.30%	$231	$234	$241	$279
2025-26 Base Grants	$10,256	$10,411	$10,719	$12,423
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	$1,067	–	–	$323
2025-26 Adjusted Base Grants[3]	$11,323	$10,411	$10,719	$12,746
Transitional Kindergarten (TK) Add-On[4]	$5,545	–	–	–

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		**2024-25**	**2025-26**	**2026-27**	**2027-28**	**2028-29**
California CPI		3.07%	3.42%	2.98%	2.77%	2.90%
California Lottery	Unrestricted per ADA	$191	$191	$191	$191	$191
	Restricted per ADA	$82	$82	$82	$82	$82
Mandate Block Grant (District)	Grades K-8 per ADA	$38.21	$39.09	$40.27	$41.65	$43.03
	Grades 9-12 per ADA	$73.62	$75.31	$77.58	$80.23	$82.89
Mandate Block Grant (Charter)	Grades K-8 per ADA	$20.06	$20.52	$21.14	$21.86	$22.58
	Grades 9-12 per ADA	$55.76	$57.04	$58.76	$60.77	$62.78
Interest Rate for Ten-Year Treasuries		4.23%	4.56%	4.58%	4.50%	4.40%
CalSTRS Employer Rate[5]		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate[5]		27.05%	26.81%	26.90%	27.80%	27.40%
Unemployment Insurance Rate[6]		0.05%	0.05%	0.05%	0.05%	0.05%
Minimum Wage[7]		$16.50	$16.90	$17.40	$17.80	$18.30

STATE MINIMUM RESERVE REQUIREMENTS FOR 2025-26	
Reserve Requirement	**District ADA Range**
The greater of 5% or $88,000	0 to 300
The greater of 4% or $88,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and higher

[1]Applies to Adults in Correctional Facilities Program in the 2025-26 fiscal year.
[2]Applies to Equity Multiplier, Special Education, Child Nutrition, Youth in Foster Care, Mandate Block Grant, Charter School Facility Grant Program, American Indian Education Centers, and the American Indian Early Childhood Education Program. California State Preschool Program is proposed to be excluded in 2025-26.
[3]Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.
[4]Funding is based on TK ADA only and is in addition to the adjusted base grant amount. Further, the funding is adjusted by statutory COLA each year.
[5]California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates are subject to change based on determination by the respective governing boards.
[6]Unemployment insurance rate in 2025-26 is final, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).
[7]Minimum wage rates are effective January 1 of the respective year.

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RESOLUTION REGARDING EXPENDITURES FROM THE EDUCATION PROTECTION ACCOUNT FOR FISCAL YEAR 2025-26

WHEREAS, the voters approved Proposition 30 on November 5, 2012;

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

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

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

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

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

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

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

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 website an accounting of how much money was received from the Education Protection Account and how that money was spent;

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

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

NOW, THEREFORE, IT IS HEREBY RESOLVED:

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

2. In compliance with Article XIII, Section 36(e), of the California Constitution, the governing board of the Los Angeles Unified School District has determined to spend the monies received from the Education Protection Act as set forth in the following attachment (2025-26 Education Protection Account Budgeted Expenditures by Function – Detail).

DATED: June 24, 2025

Scott M. Schmerelson, Board President

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

2025-26 Education Protection Account
Budgeted Expenditures by Function - Detail

Expenditures through: June 30, 2026

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	764,217,110.00
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		764,217,110.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
Instruction	1000-1999	764,217,110.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services Other	3700	0.00
Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		764,217,110.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00

Ending Balance Reserve Requirements

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

Assigned ending balances for General Fund School Allocation and School Site Program Carryover categories are the main accounts that school sites use for their local needs. Assigned ending balances for Districtwide costs include set-asides primarily for school resources.

The committed balance for Other Commitments is to set-aside funds to protect against Federal uncertainties.

Balances in Fund 17, Special Reserve for Other Than Capital Outlay Projects, reflect LA Unified's 5% local reserve. This newly-created board-approved fund increases transparency by reporting reserve balances separately.

The Unassigned/Unappropriated balances are amounts that could be used for any Board approved purposes and have not been designated for a specific use. The Unassigned/Unappropriated ending balance of $1,450.1 million in 2025-26 is a factor in balancing 2026-27 and 2027-28.

LA Unified's Proposed 2025-26 Budget meets reserve requirements in fiscal year 2025-26 and 2026-27, but projected to not meet the minimum reserve requirement in fiscal year 2027-28. A Fiscal Stabilization Plan will be submitted as a separate board item to address the deficit in fiscal year 2027-28.

The table below shows the calculation of the minimum reserve requirement, as well as the estimated assigned, unassigned, and Special Reserve Fund-Noncapital Outlay ending balance for Fiscal Years 2025-26 through 2027-28:

Calculation of Minimum (in millions)	**2025-26**	**2026-27**	**2027-28**
Expenditure & Other Financing Uses	$ 11,504.8	$ 10,670.7	$10,767.1
Minimum Reserve Levels applicable for the District	1%	1%	1%
Minimum Reserve Requirements	$ 115.0	$ 106.7	$ 107.7
Estimated Assigned, Unassigned and Special Reserve Fund-Noncapital Outlay Ending Balances			
Assigned Ending Balances	$ 413.0	$ 448.6	$ 476.8
Unassigned Ending Balances			
-Reserve for Economic Uncertainty	115.2	106.8	107.8
-Unassigned/Unappropriated	1,450.1	15.3	(1,593.7)
Special Reserve Fund-Noncapital Outlay (Fund 17)			
-Reserve for Economic Uncertainty	575.2	533.5	538.5
Total Assigned, Unassigned, and Special Reserve Fund-Noncapital Outlay Ending Balance	$ 2,553.6	$ 1,104.2	$ (470.6)
Excess over Minimum	**$ 2,438.5**	**$ 997.5**	**$ (578.3)**

The assigned ending balances are amounts that can be used for any purpose but have been designated for a specific future use. Committed Balances are self-imposed constraints approved by the Board of Education through a formal action. LA Unified's Assigned Ending Balances are grouped into the following categories:

Breakdown of Assigned Balances (in millions)	**2025-26**	**2026-27**	**2027-28**
General Fund School Allocation	$ 0.0	$ 0.0	$ 0.0
School Site Programs	$ 138.0	$ 155.6	$ 182.8
Proportionality	$ 10.3	$ 10.3	$ 10.3
Districtwide Costs	$ 259.9	$ 277.3	$ 277.6
Central Office	$ 4.8	$ 5.4	$ 6.1
Total Assigned Ending Balances	**$ 413.0**	**$ 448.6**	**$ 476.8**

Breakdown of Committed Balances (in millions)	**2025-26**	**2026-27**	**2027-28**
Other Commitments-Federal Uncertainties	$ 46.1	$ 46.1	$ 46.1
Total Committed Ending Balances	**$ 46.1**	**$ 46.1**	**$ 46.1**

ASSIGNED BALANCES
(Amount in millions)

CATEGORY	PROGRAM	PROGRAM NAME	FY25 Estimates	FY26 Estimates	FY27 Estimates	2027-28 Estimates
General Fund School Allocation	13027	General Fund School Program	$ 65.4	$ -	$ -	$ -
General Fund School Allocation Total			**65.4**	**-**	**-**	**-**
General Fund School Allocation, Percentage of Total Assigned Balance			***5%***	***0%***	***0%***	***0%***
School Site Programs	Various	School Donations	22.7	6.6	6.6	6.6
School Site Programs	Various	Filming/Non-Filming Rental	19.2	20.7	22.1	23.2
School Site Programs	11266	Community Schools Resolution	19.1	12.8	16.8	20.7
School Site Programs	14503	Proposition 39 Over-Allocated Space-School	6.9	6.9	12.8	18.6
School Site Programs	13723	Charter School Categorical Block Grant	6.0	7.7	15.0	22.3
School Site Programs	15891	Student Attendance Incentive Program	3.5	6.2	8.8	11.5
School Site Programs	13990	Humanizing Education for Equitable Transformation (HEET) Schools Facilities Improvements	3.1	3.1	6.4	9.7
School Site Programs	13724	Charter School Allocation In Lieu Of Economic Impact Aide	1.5	-	2.1	4.2
School Site Programs	13950	Instructional Material Account-Library Fines	1.0	-	-	-
School Site Programs	10381	Lease/Rental Proceeds-Charter Agreement	0.8	0.8	1.8	2.8
School Site Programs	16141	General Fund-Computer Reimbursement	0.3	0.2	0.1	0.0
School Site Programs	12702	Verizon Innovative Learning Digital Promise	0.2	0.2	0.3	0.4
School Site Programs	10194	Partner Program	0.2	0.2	0.3	0.5
School Site Programs	10682	Partnership for Los Angeles Schools (PLAS) Donation	0.2	0.2	0.2	0.2
School Site Programs	10832	Saturday Academy (ADA Recovery)	0.1	0.1	0.1	0.1
School Site Programs	13229	Special Education-School Based Enterprise	0.1	-	-	-
School Site Programs	10644	Verizon/Homelessness and Foster Care Program - School	0.1	0.1	0.1	0.1
School Site Programs	17629	School Determined Education Program (SDEP) -Extended Kindergarten Program	0.1	-	-	-
School Site Programs	10356	ARC Reimbursement-After School	0.0	-	-	-
School Site Programs	12711	Pass-Through Receipts for School Needs	0.0	-	-	-
School Site Programs	16919	Certificated School Site Vacancies	-	44.2	37.9	37.5
School Site Programs	16972	Classified School Site Vacancies	-	28.0	24.3	24.4
School Site Programs	15369	Foreign Student Processing Fee	(0.0)	-	-	-
School Site Programs	11476	Civic Center Permit Program	(2.2)	-	-	-
School Site Programs Total			**82.9**	**138.0**	**155.6**	**182.8**
School Site Programs, Percentage of Total Assigned Balance			***6%***	***33%***	***35%***	***38%***
Proportionality	10544	TSP (Targeted Student Population)-Pending Allocation	352.2	-	-	-
Proportionality	10552	TSP (Targeted Student Population)-Student Equity Needs Index (SENI)	240.5	10.3	10.3	10.3
Proportionality Total			**592.7**	**10.3**	**10.3**	**10.3**
Proportionality, Percentage of Total Assigned Balance			***45%***	***2%***	***2%***	***2%***
Districtwide Costs	16928	Reserve for Student Equity Needs Index (SENI)	300.0	-	-	-
Districtwide Costs	16929	Proportionality On-Hold Pending Plan	117.9	117.9	117.9	117.9
Districtwide Costs	16929	School Programs On-Hold Pending Plan	59.0	59.0	59.0	59.0
Districtwide Costs	16928	Reserve for Non-Certificates of Participation Capital Projects	47.0	47.0	47.0	47.0
Districtwide Costs	16928	Reserve for Workforce Protection Fund	17.0	34.0	51.0	51.0
Districtwide Costs	10677	JUUL Settlement	15.5	-	-	-
Districtwide Costs	16928	Reserve for School Staff Stabilization Fund	1.1	-	-	-
Districtwide Costs	10676	Community Challenge Grant	1.1	1.1	1.1	1.1
Districtwide Costs	10593	Energy Rebate Conservation Administration	1.0	1.0	1.4	1.7
Districtwide Costs	13645	General Fund - Administrative/Other	-	-	-	-
Districtwide Costs Total			**559.5**	**259.9**	**277.3**	**277.6**
Districtwide Costs, Percentage of Total Assigned Balance			***43%***	***63%***	***62%***	***58%***
Central Office	14423	Incentive-Breakfast-Discretionary	3.5	4.2	4.9	5.5
Central Office	12654	Board Members Discretionary Funds	1.0	-	-	-
Central Office	10643	Verizon/Homelessness and Foster Care Program - Central	0.6	0.6	0.6	0.6
Central Office Total			**5.1**	**4.8**	**5.4**	**6.1**
Central Office, Percentage of Total Assigned Balance			***0%***	***1%***	***1%***	***1%***
Grand Total			**$ 1,305.7**	**$ 413.0**	**$ 448.6**	**$ 476.8**

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

FROM:	TO:	PURPOSE:	2022-23	2023-24	2024-25*
General Fund	Special Reserve Fund	Reimbursement of capital expenditures	$ 335	$ 4	$ 44
General Fund	Capital Services Fund	Debt service	14,821	25,024	50,042
General Fund	District Bond Funds	Reimbursement of capital expenditures	404	24	2
Special Reserve Fund	General Fund	Reimbursement of capital expenditures		1,990	
Special Reserve Fund	District Bond Funds	Reimbursement of capital expenditures	1,261	5,139	
Special Reserve Fund-CRA	General Fund	Reimbursement of expenditures	30,000	30,000	
Capital Facilities Fund	General Fund	Reimbursement of capital expenditures		1	
Capital Facilities Fund	District Bond Funds	Reimbursement of capital expenditures	137		
Special Reserve Fund-FEMA	General Fund	Transfer of revenue	20		
Capital Services	General Fund	Debt service	357		
County School Facilities	District Bond Funds	Reimbursement of capital expenditures	239,890	103,907	41,509
County School Facilities	Capital Facilities Fund	Reimbursement of capital expenditures		1,649	
Building Fd - Measure R	General Fund	Reimbursement of capital expenditures		12	
Building Fd - Measure R	District Bond Funds	Reimbursement of capital expenditures	22,000	122	
Building Fd - Measure R	County School Facilities	Reimbursement of capital expenditures	90		
Building Fd - Bond Proceeds	District Bond Funds	Reimbursement of capital expenditures	213		
Building Fd - Measure K	County School Facilities	Reimbursement of capital expenditures	14,231		
Building Fd - Measure K	District Bond Funds	Reimbursement of capital expenditures		6	
Building Fd - Measure Y	Adult Education Fund	Reimbursement of capital expenditures		1	
Building Fd - Measure Y	District Bond Funds	Reimbursement of capital expenditures	5,509	338	6,405
Building Fd - Measure Y	County School Facilities	Reimbursement of capital expenditures	8		
Building Fd - Measure Q	General Fund	Reimbursement of capital expenditures	348	244	5
Building Fd - Measure Q	District Bond Funds	Reimbursement of capital expenditures	27	1,068	
Building Fd - Measure Q	County School Facilities	Reimbursement of capital expenditures		1	
Building Fd - Measure Q	Special Reserve Fund	Reimbursement of capital expenditures	20		
Building Fd - Measure RR	General Fund	Reimbursement of capital expenditures	10,324	99	53
Building Fd - Measure RR	District Bond Funds	Reimbursement of capital expenditures	1,405	265	83
State School Building- Lease Purchase	Special Reserve Fund	Transfer of Balance	12,169		
Building Fund	District Bond Funds	Reimbursement of capital expenditures		56	
			$ 353,569	**$ 169,950**	**$ 98,143**

* Transactions are through 4/30/2025

LOS ANGELES UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

RESOLUTION TO COMMIT FUNDING TO PROTECT AGAINST FEDERAL UNCERTAINTIES IN THE 2025-26 FISCAL YEAR

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

WHEREAS, the Los Angeles Unified School District (Los Angeles Unified) 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 Los Angeles Unified Board of Education.

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

WHEREAS, the Los Angeles Unified Board of Education has determined that there are specific student needs and services that it elects to fund in the 2025-26 school year with portions of its General Fund ending fund balance; and

WHEREAS, proposed cuts to federal funding may disproportionately impact the District's highest need populations, including but not limited to, eliminating federal support for English language learners, and ending investments in educators and other school staff such as school-based mental health professionals.

WHEREAS, proposed cuts to federal funding for Fiscal Year 2025 and Fiscal Year 2026 may not be known until the 2025-26 school year is underway, thus creating uncertainty on the continuation of academic and other supports for students.

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

Purpose	Justification	Estimated Amounts (in millions)
Commit funding to protect against Federal funding uncertainties	One-time Funds set aside for Fiscal Year 2025-26 to protect against Federal funding uncertainties	$46

BE IT FURTHER RESOLVED, that such funds cannot be used for any purposes other than directed above, unless the Board of Education 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 2025-26.

Approved, passed and adopted by the Board of Education of the Los Angeles Unified School District on the 24th day of June, 2025:

AYES: _____

NOES: _____

ABSTENTIONS: _____

_____
Scott Schmerelson, President of the Governing Board of the Los Angeles Unified School District

Attested to: _____
Michael McLean, Executive Officer of the Governing Board of the Los Angeles Unified School District

Board of Education Report

File #: Rep-384-24/25, **Version:** 1 **Agenda Date:** 6/17/2025
In Control: Business & Finance Division

Adoption of the Proposed 2025-26 Fiscal Stabilization Plan
Business and Finance Division

Brief Description:
(Adoption of the 2025-26 Fiscal Stabilization Plan) Recommends adoption of the 2025-26 Fiscal Stabilization Plan as required by the Los Angeles County Office of Education to address the District's qualified budget status as stated in the 2025-26 proposed budget.

Action Proposed:
Adoption of 2025-26 Fiscal Stabilization Plan (FSP), as shown in Attachment A, to address the District's proposed budget with a qualified budget status as required by the Los Angeles County Office of Education (LACOE) in their oversight function for the state.

Background:
LA Unified currently has a structural deficit whereby in-year expenditures exceed in-year revenues. As revenues continue to decrease due to enrollment decline and loss of one-time COVID funds, expenditures have not been reduced proportionately. The 2025-26 proposed budget includes the drawdown of one-time fund balance over the multi-year projection due to continued deficit spending. The proposed budget includes a projected deficit of $1.6 billion for Fiscal Year (FY) 2027-28 of operating funds which indicates a lack of going concern. On April 15, 2025, LACOE requested that LA Unified address its deficit spending through the submission of a Board-approved FSP. The FSP must identify specific expenditure reductions and/or revenue enhancements with associated cost savings and timelines to balance the budget prior to FY 27-28.

Expected Outcomes:
Adoption of the 2025-26 FSP, which outlines LA Unified's plan to address its projected $1.6 billion deficit for Fiscal Year 2027-28, in compliance with LACOE's oversight responsibility on behalf of the state.

Board Options and Consequences:
Should the Board adopt the FSP, LA Unified will commence implementation to address its projected deficit spending. Reductions outlined in the FSP are expected to begin in FY 2026-27 and continue through FY 2027-28. During FY 2025-26, staff will outline specific action steps to implement the FSP and update the Board of its progress at each interim projection. Pending updates at the interim projections, amendments to the FSP may be proposed to the Board.

If the Board does not adopt the proposal, the FSP will not be implemented, and LA Unified will report a negative unrestricted unassigned ending balance in FY 2027-28. As a result, LACOE will issue a conditional approval of the District's 2025-26 Final Budget and require an FSP with their oversight and approval. Conditional approval means that the County Superintendent may approve the District's 2025-26 Final Budget on the condition that it take specific actions to remedy deficiencies in the multi-year projections.

Policy Implications:
Adoption of the Fiscal Stabilization Plan shall comply with LACOE's oversight responsibility on behalf of the state.

Budget Impact:
Adoption of the 2025-26 Fiscal Stabilization Plan, which if implemented as proposed over the next three years, will fully address LA Unified's projected $1.6 billion deficit.

Student Impact:
Adherence to LACOE's oversight responsibility ensures that LA Unified shall continue to operate and serve its student population responsibly.

Equity Impact:

Component	Score	Score Rationale
Recognition	**3**	The Fiscal Stabilization Plan recognizes that student needs should be carefully considered when proposing any reductions to the District's expenditures.
Resource Prioritization	**2**	The Fiscal Stabilization contains proposed reductions and aims to avoid detriment to the District's most vulnerable student populations.
Results	**2**	The Fiscal Stabilization Plan includes proposed reductions and aims to avoid detriment to student needs.
TOTAL	**7**	

Issues and Analysis:
None

Attachments:
Attachment A - Fiscal Stabilization Plan

Submitted:
06/04/25

RESPECTFULLY SUBMITTED,

ALBERTO M. CARVALHO
Superintendent

APPROVED & PRESENTED BY:

PEDRO SALCIDO
Deputy Superintendent
Office of the Deputy Superintendent

REVIEWED BY:

DEVORA NAVERA REED
General Counsel

___ Approved as to form.

APPROVED & PRESENTED BY:

CHRISTOPHER D. MOUNT-BENITES
Chief Financial Officer
Business and Finance Division

REVIEWED BY:

NOLBERTO DELGADILLO
Deputy Chief Financial Officer

___ Approved as to budget impact statement.

The proposed Fiscal Stabilization Plan details expenditure reduction strategies to achieve fiscal balance through FY 2027-28 for the currently projected $1.6 billion deficit.

Item Description	FY 2025-26	FY 2026-27	FY 2027-28	Total
Reassess school carryover policies by need for FY 2026-27	$0	$360m	$65m	$425m
Targeted funding allocation reductions in FY 2026-27	$0	$200m	$200m	$400m
Reduction of unfunded positions in FY 2026-27	$0	$60m	$60m	$120m
Consolidate District footprint (campuses and programs) and evaluate academic Return On Investment (ROI)	$0	$30m	$30m	$60m
Reassess effectiveness of earmarked, unspent investments	$0	$115m	$0	$115m
Strategic closure of vacant school positions annually in February (except General Fund Restricted positions)	$0	$100m	$100m	$200m
Bring students closer to their school of residence	$0	$15m	$15m	$30m
Central operations, non-school-based reductions	$0	$125m	$125m	$250m
Subtotal	**$0**	**$1,005m**	**$595m**	**$1,600m**

FISCAL STABILIZATION PLAN

Name of School District:	Los Angeles Unified School District
The proposed agreement covers the period beginning:	July 1, 2025 to June 30, 2026
Governing Board approval date:	6/17/2025

Note: The instructions for completing the Fiscal Stabilization Plan (FSP) follow the template.

1. General Summary

Provide an overview of the district's current financial situation and the main objectives of the Fiscal Stabilization Plan.

The Los Angeles Unified School District (LAUSD) currently has a structural deficit whereby in-year expenditures exceed in-year reveneues. As revenues continue to decrease due to enrollment decline and loss of one-time COVID funds, expenditures have not been reduced proportionately. The 2025-26 proposed budget includes the drawdown of one-time fund balance over the multi year projection (continued deficit spending). The proposed budget includes a projected deficit of $1.6 billion for fiscal year 2027-28 of operating funds. The Los Angeles County Office of Education (LACOE), on April 15, 2025, sent a letter to the LAUSD that requested the LAUSD address its deficit spending through submission of a Board of Education-approved Fiscal Stabilization Plan (FSP). A Board of Education-approved FSP must identify specific expenditure reductions and/or revenue enhancements with associated cost savings and timelines to balance the budget prior FY 2027-28.

2. Implementation and Monitoring

Describe how the district will implement the Fiscal Stabilization Plan and monitor the financial impact of each action.

If approved by the Los Angeles Unified Board of Education on June 17, 2025, the LAUSD will implement the attached FSP that clearly delineates the actions the LAUSD will take to balance its projected deficit. The LAUSD, through State of California required reporting, will update the Board of Education and public of LAUSD's financial status through interim reporting and the 2026-27 budget adoption. Should the Board adopt the FSP, LA Unified will commence implementation to address its projected deficit spending. Reductions outlined in the FSP are expected to begin in FY 2026-27 and continue through FY 2027-28. During FY 2025-26, staff will outline specific action steps to implement the FSP and update the Board of its progress at each interim projection. Pending updates at the interim projections, amendments to the FSP may be proposed to the Board. Furthermore, the LAUSD will be launching budget transparency tools on July 1, 2025 which will enable the public to view the LAUSD and school site budgets so they may be informed of spending trends and investments.

3. Multiyear Budget Projection Changes

List the revenue enhancements and/or expenditure changes the district plans to make, and include (1) a description of each action, (2) object codes, and (3) projected financial impact by fiscal year.

Unrestricted Revenue Changes	Object Codes	FY 2025-26	FY 2026-27	FY 2027-28	Total
None		0	0	0	0
Total Unrestricted Revenue Change		0	0	0	0

Restricted Revenue Changes	Object Codes	FY 2025-26	FY 2026-27	FY 2027-28	Total
None		0	0	0	0
Total Restricted Revenue Change		0	0	0	0

Unrestricted Expenditure Changes	Object Codes	FY 2025-26	FY 2026-27	FY 2027-28	Total
Reassess school carryover policies by need for FY 2026-27	Various	0	-$360,000,000	-$65,000,000	$ (425,000,000)
Targeted funding allocation reductions in FY 2026-27	Various	0	-$200,000,000	-$200,000,000	$ (400,000,000)
Reduction of unfunded positions in FY 2026-27	Various	0	-$60,000,000	-$60,000,000	$ (120,000,000)
Consolidate District footprint (campuses & programs) and evaluate academic Return on Investment (ROI)	Various	0	-$30,000,000	-$30,000,000	$ (60,000,000)
Reassess effectiveness of earmarked, unspend investments	Various	0	-$115,000,000	$0	$ (115,000,000)
Strategic closure of vacant school positions annually in February (except General Fund Restricted positions)	Various	0	-$100,000,000	-$100,000,000	$ (200,000,000)
Bring students closer to their school of residence	Various	0	-$15,000,000	-$15,000,000	$ (30,000,000)
Central Operations, non-school based reductions	Various	0	-$125,000,000	-$125,000,000	$ (250,000,000)
Total Unrestricted Expenditure Change		0	**-$1,005,000,000**	**-$595,000,000**	**$ (1,600,000,000)**

Restricted Expenditure Changes	Object Codes	FY 2025-26	FY 2026-27	FY 2027-28	Total
None		0	0	0	0
Total Restricted Expenditure Change		0	0	0	0

4. Revised Available Reserves Projections

The reserves calculation below is auto-calculated from the data entry in the MYP tab.

Description	Object Codes	Revised Multiyear Projections Available Reserves		
AVAILABLE RESERVES				
General Fund				
Stabilization Arrangements	9750	0	0	0
Reserve for Economic Uncertainties	9789	115,200,000	106,810,000	107,780,000
Unassigned/Unappropriated	9790	1,450,146,026	1,020,253,742	6,267,357
Negative Restricted Ending Balances	979Z	0	0	0
Special Reserve Fund - Noncapital Outlay (Fund 17)				
Stabilization Arrangements	9750	0	0	0
Reserve for Economic Uncertainties	9789	575,200,000	533,540,000	538,470,000
Unassigned/Unappropriated	9790	0	0	0
Total Available Reserves - by Amount		2,140,546,026	1,660,603,742	652,517,357
Total Available Reserves - by Percent		**18.61%**	**17.18%**	**6.41%**

5. Appendices

Include FSP Board Resolution and any other supporting documents (i.e. RIF resolutions for certificated and classified staff).

This template may be customized to fit the specific needs and circumstances of each school district. Ensure all financial data is accurate and up-to-date before submission for board approval.

Multiyear Projections Worksheet

Description	Object Codes	Revised Multi-Year Projections (UNRESTRICTED) 2025-26	2026-27	2027-28
REVENUES AND OTHER FINANCING SOURCES				
LCFF/Revenue Limit Sources	8010-8099	6,402,851,996	6,497,914,808	6,550,032,269
Federal Revenues	8100-8299	1,810,628	1,810,628	1,810,628
Other State Revenues	8300-8599	151,237,932	148,806,391	145,670,437
Other Local Revenues	8600-8799	283,786,008	229,771,932	191,070,154
Other Financing Sources				
Transfers In	8900-8929	47,325,000	71,660,000	30,000,000
Other Sources	8930-8979	10,000	10,000	10,000
Contributions	8980-8999	(1,711,154,278)	(1,659,672,458)	(1,720,397,929)
TOTAL REVENUES		5,175,867,286	5,290,301,301	5,198,195,559
TOTAL REVENUES WITH FSP CHANGES		5,175,867,286	5,290,301,301	5,198,195,559
EXPENDITURES AND OTHER FINANCING USES				
Certificated Salaries	1000-1999	2,688,377,594	2,747,503,560	2,728,542,267
Classified Salaries	2000-2999	853,280,781	832,601,906	831,205,922
Employee Benefits	3000-3999	1,965,134,523	2,056,312,529	2,159,496,472
Books and Supplies	4000-4999	692,873,065	580,367,395	575,038,027
Services and Other Operating Expenditures	5000-5999	559,285,308	507,970,165	515,512,949
Capital Outlay	6000-6999	39,248,414	69,424,251	79,684,550
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,653,474	7,653,474	7,653,474
Other Outgo - Transfers of Indirect Costs	7300-7399	(329,478,277)	(158,271,480)	(178,490,252)
Other Financing Uses				
Transfers Out	7600-7629	28,513,404	54,410,487	59,349,004
Other Uses	7630-7699			
Other Adjustments (B10 - DO NOT USE)				
TOTAL EXPENDITURES		6,504,888,286	6,697,972,287	6,777,992,413
TOTAL EXPENDITURES WITH FSP CHANGES		6,504,888,286	5,692,972,287	6,182,992,413
NET INCREASE (DECREASE) IN FUND BALANCE		(1,329,021,000)	(402,670,986)	(984,796,854)
FUND BALANCE				
Net Beginning Fund Balance		3,402,899,398	2,073,878,398	1,671,207,412
Ending Fund Balance		2,073,878,398	1,671,207,412	686,410,558
Components of Ending Fund Balance				
Nonspendable	9710-9719	49,411,619	49,411,619	49,411,619
Restricted	9740			
Committed				
Stabilization Arrangments	9750			
Other Commitments	9760	46,110,802	46,110,802	46,110,802
Assigned	9780	413,009,951	448,621,249	476,840,780
Unassigned/Unappropriated				
Reserve for Econcomic Uncertainties	9789	115,200,000	106,810,000	107,780,000
Unassigned/Unappropriated	9790	1,450,146,026	1,020,253,742	6,267,357
Total Components of Ending Fund Balance		2,073,878,398	1,671,207,412	686,410,558
AVAILABLE RESERVES				
General Fund				
Stabilization Arrangments	9750	0	0	0
Reserve for Economic Uncertainties	9789	115,200,000	106,810,000	107,780,000
Unassigned/Unappropriated	9790	1,450,146,026	1,020,253,742	6,267,357
Special Reserve Fund - Noncapital Outlay (Fund 17)				
Stabilization Arrangments	9750			
Reserve for Economic Uncertainties	9789	575,200,000	533,540,000	538,470,000
Unassigned/Unappropriated	9790			
Total Available Reserves		2,140,546,026	1,660,603,742	652,517,357

Multiyear Projections Worksheet

Description	Object Codes	Revised Multi-Year Projections (RESTRICTED)		
		2025-26	2026-27	2027-28
REVENUES AND OTHER FINANCING SOURCES				
LCFF/Revenue Limit Sources	8010-8099	32,558,650	32,558,650	32,558,650
Federal Revenues	8100-8299	842,015,738	643,406,842	644,696,693
Other State Revenues	8300-8599	1,574,836,251	1,616,184,432	1,538,234,011
Other Local Revenues	8600-8799	47,772,008	46,628,304	46,628,304
Other Financing Sources				
Transfers In	8900-8929			
Other Sources	8930-8979			
Contributions	8980-8999	1,711,154,278	1,659,672,458	1,720,397,929
TOTAL REVENUES		4,208,336,925	3,998,450,686	3,982,515,587
TOTAL REVENUES WITH FSP CHANGES		4,208,336,925	3,998,450,686	3,982,515,587
EXPENDITURES AND OTHER FINANCING USES				
Certificated Salaries	1000-1999	1,330,649,500	963,472,018	934,135,030
Classified Salaries	2000-2999	692,377,999	606,786,450	597,428,976
Employee Benefits	3000-3999	1,295,296,911	1,201,791,276	1,259,180,216
Books and Supplies	4000-4999	781,454,382	386,192,023	376,839,629
Services and Other Operating Expenditures	5000-5999	596,093,598	608,106,310	600,607,036
Capital Outlay	6000-6999	23,573,766	75,333,069	74,854,634
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499			
Other Outgo - Transfers of Indirect Costs	7300-7399	280,461,409	131,003,130	146,079,407
Other Financing Uses				
Transfers Out	7600-7629			
Other Uses	7630-7699			
Other Adjustments (B10 - DO NOT USE)				
TOTAL EXPENDITURES		4,999,907,565	3,972,684,276	3,989,124,928
TOTAL EXPENDITURES WITH FSP CHANGE		4,999,907,565	3,972,684,276	3,989,124,928
NET INCREASE (DECREASE) IN FUND BALANCE		(791,570,640)	25,766,410	(6,609,341)
FUND BALANCE				
Net Beginning Fund Balance		870,268,583	78,697,943	104,464,353
Ending Fund Balance		78,697,943	104,464,353	97,855,012
Components of Ending Fund Balance				
Nonspendable	9710-9719			
Restricted	9740	78,697,943	104,464,353	97,855,012
Committed				
Stabilization Arrangments	9750			
Other Commitments	9760			
Assigned	9780			
Unassigned/Unappropriated				
Reserve for Econcomic Uncertainties	9789			
Unassigned/Unappropriated	9790	0	0	0
Total Components of Ending Fund Balance		78,697,943	104,464,353	97,855,012

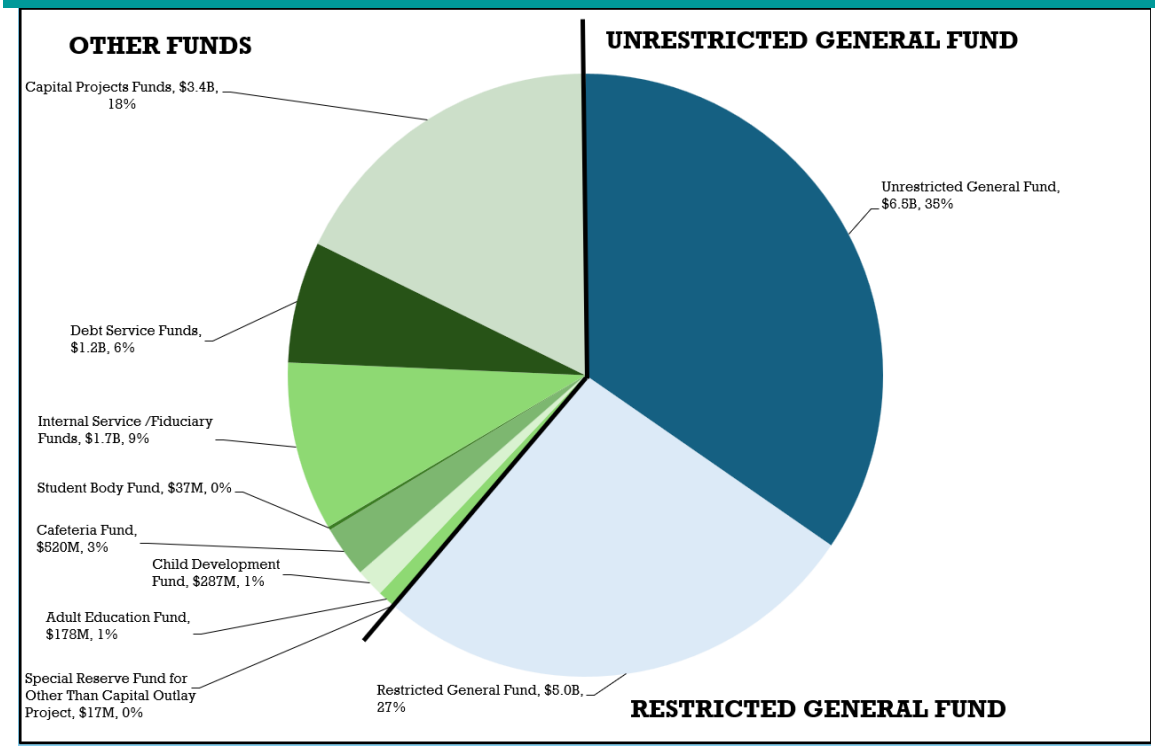
Multiyear Projections Worksheet

Description	Object Codes	Revised Multi-Year Projections (COMBINED) 2025-26	2026-27	2027-28
REVENUES AND OTHER FINANCING SOURCES				
LCFF/Revenue Limit Sources	8010-8099	6,435,410,646	6,530,473,458	6,582,590,919
Federal Revenues	8100-8299	843,826,366	645,217,470	646,507,321
Other State Revenues	8300-8599	1,726,074,183	1,764,990,823	1,683,904,448
Other Local Revenues	8600-8799	331,558,016	276,400,236	237,698,458
Other Financing Sources				
Transfers In	8900-8929	47,325,000	71,660,000	30,000,000
Other Sources	8930-8979	10,000	10,000	10,000
Contributions	8980-8999	0	0	0
TOTAL REVENUES		9,384,204,211	9,288,751,987	9,180,711,146
TOTAL REVENUES WITH FSP CHANGES		9,384,204,211	9,288,751,987	9,180,711,146
EXPENDITURES AND OTHER FINANCING USES				
Certificated Salaries	1000-1999	4,019,027,094	3,710,975,578	3,662,677,297
Classified Salaries	2000-2999	1,545,658,780	1,439,388,356	1,428,634,898
Employee Benefits	3000-3999	3,260,431,434	3,258,103,805	3,418,676,688
Books and Supplies	4000-4999	1,474,327,447	966,559,418	951,877,656
Services and Other Operating Expenditures	5000-5999	1,155,378,906	1,116,076,475	1,116,119,985
Capital Outlay	6000-6999	62,822,180	144,757,320	154,539,184
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,653,474	7,653,474	7,653,474
Other Outgo - Transfers of Indirect Costs	7300-7399	(49,016,868)	(27,268,350)	(32,410,845)
Other Financing Uses				
Transfers Out	7600-7629	28,513,404	54,410,487	59,349,004
Other Uses	7630-7699	0	0	0
Other Adjustments (B10 - DO NOT USE)				
TOTAL EXPENDITURES		11,504,795,851	10,670,656,563	10,767,117,341
TOTAL EXPENDITURES WITH FSP CHANGES		11,504,795,851	9,665,656,563	10,172,117,341
NET INCREASE (DECREASE) IN FUND BALANCE		(2,120,591,640)	(376,904,576)	(991,406,195)
FUND BALANCE				
Net Beginning Fund Balance		4,273,167,981	2,152,576,341	1,775,671,765
Ending Fund Balance		2,152,576,341	1,775,671,765	784,265,570
Components of Ending Fund Balance				
Nonspendable	9710-9719	49,411,619	49,411,619	49,411,619
Restricted	9740	78,697,943	104,464,353	97,855,012
Committed				
Stabilization Arrangments	9750	0	0	0
Other Commitments	9760	46,110,802	46,110,802	46,110,802
Assigned	9780	413,009,951	448,621,249	476,840,780
Unassigned/Unappropriated				
Reserve for Econcomic Uncertainties	9789	115,200,000	106,810,000	107,780,000
Unassigned/Unappropriated	9790	1,450,146,026	1,020,253,742	6,267,357
Total Components of Ending Fund Balance		2,152,576,341	1,775,671,765	784,265,570

If you are the SELPA AU and you choose to exclude from the reserve calculation the Special Education pass-through funds distributed to SELPA members, enter the amounts here.			
Total Expenditures used to calculate the Reserve Percentage	11,504,795,851	9,665,656,563	10,172,117,341

Section II

2025-26 BUDGET AT A GLANCE



Summary (*all amounts in millions**)

Budget By Fund	Expenditure	% of Budget
Unrestricted General Fund	$6,504.89	34.55%
Restricted General Fund	$4,999.91	26.55%
Special Reserve Fund for Other Than Capital Outlay Project	$17.33	0.09%
Adult Education Fund	$178.07	0.95%
Child Development Fund	$287.12	1.52%
Cafeteria Fund	$519.98	2.76%
Student Body Fund	$36.76	0.20%
Internal Service /Fiduciary Funds	$1,705.26	9.06%
Debt Service Funds	$1,227.17	6.52%
Capital Projects Funds	$3,353.12	17.81%
Total Budget for FY 2025-26	**$18,829.61**	**100%**

**Amounts may differ due to rounding.*

Description of Budgeted Expenditure Categories

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

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

SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY PROJECT
Used primarily to provide for the accumulation of general fund moneys for general operating purposes other than for capital outlay (Education Code Section 42840). Amounts from this special reserve fund must first be transferred into the general fund or other appropriate fund before expenditures may be made.

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

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

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

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

CHILD DEVELOPMENT FUND
Resources used to operate the District's Early Education program.

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

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

LAUSD BUDGET SUMMARY

- Total Budget - $18.8 Billion
- General Fund Budget - $11.5 Billion
- General Fund, Adult Education Fund, Child Development Fund, and Cafeteria Fund Budget - $12.5 Billion
- General Fund Support
    - Special Education – $1.4 Billion

- General Fund Per Pupil Revenue Rate

Revenue	**Per Enrollment**	**Per Funded ADA**
Local Control Funding Formula	$16,166	$17,132
Other Revenue	7,408	7,851
Per Pupil Revenue Rate Total:	**$23,574**	**$24,983**

- LCFF Revenue (amounts in millions)

Description	**Traditional Schools (Non-Charter)**	**Locally-funded (Affiliated) Charter Schools**	**Total**
Base	$3,875.7	$399.9	$4,275.6
Supplemental/Concentration	1,446.0	58.5	1,504.5
Targeted Instructional Improvement Grant (TIIG)	460.4	0.0	460.4
Home-to-School Transportation	86.8	0.0	86.8
Transitional Kindergarten Ratio	66.9	7.7	74.6
Economic Recovery Target	0.0	1.0	1.0
LCFF Revenue Total	**$5,935.8**	**$467.1**	**$6,402.9**

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

Description	**Traditional Schools (Non-Charter)**	**Locally-funded (Affiliated) Charter Schools**
Unduplicated Pupil Count (Estimated)	309,661	18,715
Unduplicated Pupil Percentage (3-year rolling average)	85.95%	50.46% (total)

- Enrollment decline projected at 6,491 students to 396,070 in 2025-26 from 402,561 in 2024-25; average loss in LCFF revenue is approximately $102 Million
    - A 1% change in enrollment is approximately $60 Million

- Projected Unassigned Ending Balances:
  - Fiscal Year 2025-26 – $1,450.1 Million
  - Fiscal Year 2026-27 – $15.3 Million
  - Fiscal Year 2027-28 – ($1,593.7) Million

Online Resources:

- 2025-26 Proposed Budget: Proposed Budget 2025-26

Websites:

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

GENERAL FUND MULTI-YEAR PROJECTION

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

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

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

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

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

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

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

General Fund – Unrestricted and Restricted
Multi-Year Projection

(Amount in millions)		2022-23 Actual Amounts	2023-24 Actual Amounts	2024-25 Estimated Amounts	2025-26 Estimated Amounts	2026-27 Estimated Amounts	2027-28 Estimated Amounts
Beginning Balance		**$3,400.1**	**$5,707.4**	**$6,413.6**	**$4,273.2**	**$2,152.6**	**$770.7**
Audit Adjustments/Other Restatements		**-$75.9**	**$0.8**	**$8.3**	**$0.0**	**$0.0**	**$0.0**
Revenues and Other Financing Sources							
LCFF	8010-8099	$6,596.2	$6,735.5	$6,454.1	$6,435.4	$6,530.5	$6,582.6
Federal Revenues	8100-8299	$2,299.7	$2,106.6	$723.9	$843.8	$645.2	$646.5
Other State Revenues	8300-8599	$2,638.0	$1,778.4	$1,768.8	$1,726.1	$1,765.0	$1,683.9
Other Local Revenues	8600-8799	$195.4	$582.1	$558.8	$331.6	$276.4	$237.7
Other Financing Sources							
Transfers In	8900-8929	$41.0	$32.3	$30.3	$47.3	$71.7	$30.0
Other Sources	8930-8979	$50.8	$38.3	$265.0	$0.0	$0.0	$0.0
Contribution to Restricted Programs	8980-8999	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
Total Revenues and Other Financing Sources		**$11,821.2**	**$11,273.2**	**$9,800.8**	**$9,384.2**	**$9,288.8**	**$9,180.7**
Total Sources of Funds		**$15,145.3**	**$16,981.5**	**$16,222.8**	**$13,657.4**	**$11,441.3**	**$9,951.4**
Expenditures and Other Financing Uses							
Certificated Salaries	1000-1999	$3,468.0	$3,877.7	$4,057.0	$4,019.0	$3,711.0	$3,662.7
Classified Salaries	2000-2999	$1,348.8	$1,516.3	$1,663.2	$1,545.7	$1,439.4	$1,428.6
Employee Benefits	3000-3999	$2,592.7	$2,919.8	$3,093.1	$3,260.4	$3,258.1	$3,418.7
Books & Supplies	4000-4999	$672.7	$597.2	$534.3	$1,474.3	$966.6	$951.9
Services, Other Operating Expenses	5000-5999	$1,231.9	$1,494.4	$1,908.0	$1,155.4	$1,116.1	$1,116.1
Capital Outlay	6000-6999	$103.9	$123.5	$83.9	$62.8	$144.8	$154.5
Other Outgo	7100-7299	$7.2	$10.1	$7.2	$7.7	$7.7	$7.7
Other Outgo	7400-7499	$21.1	$23.9	$0.0	$0.0	$0.0	$0.0
Direct Support/Indirect Costs	7300-7399	-$24.0	-$20.1	-$40.1	-$49.0	-$27.3	-$32.4
Other Financing Uses	7610-7699	$15.6	$25.1	$642.9	$28.5	$54.4	$59.3
Total Expenditures and Other Financing Uses		**$9,437.9**	**$10,567.8**	**$11,949.6**	**$11,504.8**	**$10,670.7**	**$10,767.1**
Ending Fund Balance		**$5,707.4**	**$6,413.6**	**$4,273.2**	**$2,152.6**	**$770.7**	**-$815.7**
Total Uses of Funds		**$15,145.3**	**$16,981.5**	**$16,222.8**	**$13,657.4**	**$11,441.3**	**$9,951.4**
Change in Fund Balance		**$2,383.3**	**$705.4**	**-$2,148.8**	**-$2,120.6**	**-$1,381.9**	**-$1,586.4**
Components of Ending Balance:							
Non Spendable-Inventories/Cash/Others		$48.3	$50.0	$49.5	$49.5	$49.5	$49.5
Restricted Ending Balances		$1,794.9	$1,796.2	$870.2	$78.6	$104.4	$97.8
Committed Ending Balances		$2,920.9	$2,972.0	$0.0	$46.1	$46.1	$46.1
Assigned Ending Balances							
Other Designations/Carryovers		$510.9	$491.5	$1,305.7	$413.0	$448.6	$476.8
Unassigned Ending Balances							
Reserve for Economic Uncertainties		$238.8	$244.9	$132.8	$115.2	$106.8	$107.8
Unassigned/Unappropriated Ending Balances		$193.7	$859.0	$1,915.1	$1,450.1	$15.3	-$1,593.7
Total Ending Balance		**$5,707.4**	**$6,413.6**	**$4,273.2**	**$2,152.6**	**$770.7**	**-$815.7**
Available Reserves							
General Fund							
Reserve for Economic Uncertainties		$238.8	$244.9	$132.8	$115.2	$106.8	$107.8
Unassigned/Unappropriated Ending Balances		$193.7	$859.0	$1,915.1	$1,450.1	$15.3	-$1,593.7
Special Reserve Fund for Other Than Capital Outlay							
Reserve for Economic Uncertainties		$0.0	$0.0	$592.5	$575.2	$533.5	$538.5
Total Available Reserves		**$432.5**	**$1,103.9**	**$2,640.4**	**$2,140.5**	**$655.6**	**-$947.5**

General Fund – Unrestricted
Multi-Year Projection

(Amount in millions)		2022-23 Actual Amounts	2023-24 Actual Amounts	2024-25 Estimated Amounts	2025-26 Estimated Amounts	2026-27 Estimated Amounts	2027-28 Estimated Amounts
Beginning Balance		**$2,850.6**	**$3,912.2**	**$4,616.8**	**$3,402.9**	**$2,073.9**	**$666.2**
Audit Adjustments/Other Restatements		**-$30.8**	**-$45.2**	**$10.2**	**$0.0**	**$0.0**	**$0.0**
Revenues and Other Financing Sources							
LCFF	8010-8099	$6,565.6	$6,702.7	$6,421.5	$6,402.9	$6,497.9	$6,550.0
Federal Revenues	8100-8299	$23.5	$488.4	$5.8	$1.8	$1.8	$1.8
Other State Revenues	8300-8599	$130.5	$143.8	$139.5	$151.2	$148.8	$145.7
Other Local Revenues	8600-8799	$139.2	$457.3	$480.2	$283.8	$229.8	$191.1
Other Financing Sources							
Transfers In	8900-8929	$40.6	$30.3	$30.2	$47.3	$71.7	$30.0
Other Sources	8930-8979	$50.8	$38.3	$265.0	$0.0	$0.0	$0.0
Contribution to Restricted Programs	8980-8999	-$1,084.6	-$1,322.4	-$1,519.4	-$1,711.2	-$1,659.7	-$1,720.4
Total Revenues and Other Financing Sources		**$5,865.7**	**$6,538.4**	**$5,822.8**	**$5,175.9**	**$5,290.3**	**$5,198.2**
Total Sources of Funds		**$8,685.4**	**$10,405.4**	**$10,449.9**	**$8,578.8**	**$7,364.2**	**$5,864.4**
Expenditures and Other Financing Uses							
Certificated Salaries	1000-1999	$2,040.6	$2,383.8	$2,744.5	$2,688.4	$2,747.5	$2,728.5
Classified Salaries	2000-2999	$624.7	$844.0	$884.3	$853.3	$832.6	$831.2
Employee Benefits	3000-3999	$1,348.0	$1,644.4	$1,746.7	$1,965.1	$2,056.3	$2,159.5
Books & Supplies	4000-4999	$268.1	$211.3	$254.1	$692.9	$580.4	$575.0
Services, Other Operating Expenses	5000-5999	$534.3	$692.2	$992.0	$559.3	$508.0	$515.5
Capital Outlay	6000-6999	$83.3	$87.6	$25.5	$39.2	$69.4	$79.7
Other Outgo	7100-7299	$6.9	$7.1	$7.2	$7.7	$7.7	$7.7
Other Outgo	7400-7499	$17.4	$20.1	$0.0	$0.0	$0.0	$0.0
Direct Support/Indirect Costs	7300-7399	-$165.6	-$126.9	-$250.2	-$329.5	-$158.3	-$178.5
Other Financing Uses	7610-7699	$15.5	$25.0	$642.8	$28.5	$54.4	$59.3
Total Expenditures and Other Financing Uses		**$4,773.2**	**$5,788.6**	**$7,047.0**	**$6,504.9**	**$6,698.0**	**$6,778.0**
Ending Fund Balance		**$3,912.2**	**$4,616.8**	**$3,402.9**	**$2,073.9**	**$666.2**	**-$913.6**
Total Uses of Funds		**$8,685.4**	**$10,405.4**	**$10,449.9**	**$8,578.8**	**$7,364.2**	**$5,864.4**
Change in Fund Balance		**$1,092.4**	**$749.8**	**-$1,224.2**	**-$1,329.0**	**-$1,407.7**	**-$1,579.8**
Components of Ending Balance:							
Non Spendable-Inventories/Cash/Others		$47.9	$49.4	$49.4	$49.4	$49.4	$49.4
Restricted Ending Balances		$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
Committed Ending Balances		$2,920.9	$2,972.0	$0.0	$46.1	$46.1	$46.1
Assigned Ending Balances							
Other Designations/Carryovers		$510.9	$491.5	$1,305.7	$413.0	$448.6	$476.8
Unassigned Ending Balances							
Reserve for Economic Uncertainties		$238.8	$244.9	$132.8	$115.2	$106.8	$107.8
Unassigned/Unappropriated Ending Balances		$193.7	$859.0	$1,915.1	$1,450.1	$15.3	-$1,593.7
Total Ending Balance		**$3,912.2**	**$4,616.8**	**$3,402.9**	**$2,073.9**	**$666.2**	**-$913.6**

General Fund – Restricted
Multi-Year Projection

(Amount in millions)		2022-23 Actual Amounts	2023-24 Actual Amounts	2024-25 Estimated Amounts	2025-26 Estimated Amounts	2026-27 Estimated Amounts	2027-28 Estimated Amounts
Beginning Balance		**$549.5**	**$1,795.2**	**$1,796.8**	**$870.3**	**$78.7**	**$104.5**
Audit Adjustments/Other Restatements		**-$45.2**	**$46.0**	**-$1.9**	**$0.0**	**$0.0**	**$0.0**
Revenues and Other Financing Sources							
LCFF	8010-8099	$30.6	$32.7	$32.6	$32.6	$32.6	$32.6
Federal Revenues	8100-8299	$2,276.2	$1,618.2	$718.1	$842.0	$643.4	$644.7
Other State Revenues	8300-8599	$2,507.5	$1,634.6	$1,629.3	$1,574.8	$1,616.2	$1,538.2
Other Local Revenues	8600-8799	$56.2	$124.9	$78.6	$47.8	$46.6	$46.6
Other Financing Sources							
Transfers In	8900-8929	$0.5	$2.0	$0.1	$0.0	$0.0	$0.0
Other Sources	8930-8979	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
Contribution to Restricted Programs	8980-8999	$1,084.6	$1,322.4	$1,519.4	$1,711.2	$1,659.7	$1,720.4
Total Revenues and Other Financing Sources		**$5,955.5**	**$4,734.8**	**$3,978.1**	**$4,208.3**	**$3,998.5**	**$3,982.5**
Total Sources of Funds		**$6,459.9**	**$6,576.0**	**$5,772.9**	**$5,078.6**	**$4,077.1**	**$4,087.0**
Expenditures and Other Financing Uses							
Certificated Salaries	1000-1999	$1,427.4	$1,493.9	$1,312.5	$1,330.6	$963.5	$934.1
Classified Salaries	2000-2999	$724.0	$672.3	$779.0	$692.4	$606.8	$597.4
Employee Benefits	3000-3999	$1,244.7	$1,275.4	$1,346.4	$1,295.3	$1,201.8	$1,259.2
Books & Supplies	4000-4999	$404.6	$385.9	$280.2	$781.5	$386.2	$376.8
Services, Other Operating Expenses	5000-5999	$697.6	$802.1	$916.0	$596.1	$608.1	$600.6
Capital Outlay	6000-6999	$20.6	$35.9	$58.4	$23.6	$75.3	$74.9
Other Outgo	7100-7299	$0.3	$3.0	$0.0	$0.0	$0.0	$0.0
Other Outgo	7400-7499	$3.7	$3.8	$0.0	$0.0	$0.0	$0.0
Direct Support/Indirect Costs	7300-7399	$141.6	$106.8	$210.1	$280.5	$131.0	$146.1
Other Financing Uses	7610-7699	$0.1	$0.0	$0.1	$0.0	$0.0	$0.0
Total Expenditures and Other Financing Uses		**$4,664.7**	**$4,779.3**	**$4,902.6**	**$4,999.9**	**$3,972.7**	**$3,989.1**
Ending Fund Balance		**$1,795.2**	**$1,796.8**	**$870.3**	**$78.7**	**$104.5**	**$97.9**
Total Uses of Funds		**$6,459.9**	**$6,576.0**	**$5,772.9**	**$5,078.6**	**$4,077.1**	**$4,087.0**
Change in Fund Balance		**$1,290.9**	**-$44.4**	**-$924.6**	**-$791.6**	**$25.8**	**-$6.6**
Components of Ending Balance:							
Non Spendable-Inventories/Cash/Others		$0.4	$0.6	$0.1	$0.1	$0.1	$0.1
Restricted Ending Balances		$1,794.9	$1,796.2	$870.2	$78.6	$104.4	$97.8
Committed Ending Balances		$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
Assigned Ending Balances							
Other Designations/Carryovers		$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
Unassigned Ending Balances							
Reserve for Economic Uncertainties		$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
Unassigned/Unappropriated Ending Balances		$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
Total Ending Balance		**$1,795.2**	**$1,796.8**	**$870.3**	**$78.7**	**$104.5**	**$97.9**

OPERATING BUDGET AMOUNT BY CATEGORIES

The Operating Budget amounts only include General Fund, Cafeteria, Adult, and Child Development resources. It excludes voter approved bond funds. FY 2024-25 Budget is as of Budget Adoption (June 2024).

CATEGORY	SUB CATEGORY	OPERATING BUDGET AMOUNT			FTE		
		2024-25	2025-26	CHANGE	2024-25	2025-26	CHANGE
TK-12 INSTRUCTION	ADMINISTRATORS & PROGRAM SUPPORT	$181.7M	$170.4M	-$11.3M	819	750	-69
	AIDES	$48.2M	$45.7M	-$2.4M	658	640	-18
	ARTS EDUCATION	$215.6M	$238.0M	$22.5M	531	735	205
	CONTRACTED SERVICES	$87.6M	$55.9M	-$31.7M	0	0	0
	CURRICULAR TRIPS	$3.6M	$2.6M	-$1.0M	0	0	0
	DUAL LANGUAGE EDUCATION	$161.8M	$164.3M	$2.6M	1,089	1,041	-48
	ENGLISH LEARNER PROGRAM	$39.0M	$41.1M	$2.2M	202	205	3
	GIFTED EDUCATION	$2.0M	$1.9M	-$107.4K	10	9	-1
	INSTRUCTIONAL MATERIALS	$819.1M	$496.2M	-$322.9M	0	0	0
	PROFESSIONAL DEVELOPMENT, SUPPLIES & ADDITIONAL TIME	$297.0M	$212.3M	-$84.6M	14	11	-3
	SCHOOL ADMINISTRATION	$273.5M	$279.8M	$6.3M	1,279	1,274	-4
	SCHOOL INSTRUCTIONAL SUPPORT	$454.1M	$454.3M	$198.7K	2,778	2,726	-51
	SECONDARY CONTENT PROGRAMS	$24.0M	$17.7M	-$6.3M	0	0	0
	TEACHER ASSISTANTS	$54.0M	$40.5M	-$13.5M	1,290	1,004	-286
	TEACHERS	$2.8B	$2.7B	-$129.6M	17,996	16,705	-1,291
	TK TEACHERS AND AIDES	$138.1M	$186.5M	$48.4M	1,275	1,605	330
TK-12 INSTRUCTION TOTAL		**$5.6B**	**$5.1B**	**-$521.4M**	**27,940**	**26,707**	**-1,233**
DISTRICTWIDE OPERATIONS & FACILITIES MAINTENANCE	ADDITIONAL FACILITIES SUPPORT SERVICES	$1.6M	$1.6M	-$25.4K	0	0	0
	AUDIT, LEGAL COSTS & OTHER FEES	$42.9M	$32.8M	-$10.1M	2	1	-1
	CAPITAL PROJECTS	$79.1M	$34.8M	-$44.3M	18	18	0
	COVID-19 RESPONSE	$15.8M	$0.0M	-$15.8M	0	0	0
	CUSTODIAL	$349.5M	$343.4M	-$6.1M	3,055	2,985	-70
	INSURANCE, VACATION, & OTHER EMPLOYEE SUPPORTS	$364.8M	$408.7M	$43.9M	1	1	0
	LCFF-COUNTY OFFICE TRANSFERS	$6.0M	$6.0M	$0.0M	0	0	0

CATEGORY	SUB CATEGORY	OPERATING BUDGET AMOUNT			FTE		
		2024-25	2025-26	CHANGE	2024-25	2025-26	CHANGE
DISTRICTWIDE OPERATIONS & FACILITIES MAINTENANCE	MAINTENANCE	$293.8M	$296.2M	$2.4M	1,694	1,510	-184
	NON-ACADEMIC FACILITIES	$33.6M	$22.8M	-$10.8M	0	0	0
	PROCUREMENT	$9.0M	$8.8M	-$291.0K	296	289	-8
	RUBBISH & ENVIRONMENTAL HEALTH SAFETY	$24.3M	$24.2M	-$22.2K	0	1	1
	SOFTWARE & HARDWARE	$174.2M	$158.6M	-$15.6M	507	434	-73
	TELECOMMUNICATIONS	$37.0M	$34.2M	-$2.7M	30	28	-2
	UTILITIES & SUSTAINABILITY	$142.1M	$123.5M	-$18.5M	0	0	0
DISTRICTWIDE OPERATIONS & FACILITIES MAINTENANCE TOTAL		**$1.6B**	**$1.5B**	**-$77.9M**	**5,603**	**5,266**	**-337**
SPECIAL EDUCATION	ADMINISTRATORS & PROGRAM SUPPORT	$112.7M	$116.3M	$3.6M	608	606	-3
	CONTRACTED IEP SERVICES	$219.6M	$220.1M	$507.9K	0	0	0
	EXTENDED SCHOOL YEAR (SUMMER PROGRAM)	$14.3M	$29.8M	$15.6M	0	0	0
	FISCALLY INDEPENDENT CHARTER PROGRAMS	$112.8M	$113.9M	$1.1M	11	9	-2
	PROFESSIONAL DEVELOPMENT, SUPPLIES & ADDITIONAL TIME	$31.0M	$15.7M	-$15.3M	0	0	0
	REIMBURSEMENT FOR DISPUTE RESOLUTION	$29.9M	$29.9M	$0.0M	0	0	0
	RELATED SERVICES	$286.8M	$303.1M	$16.4M	1,702	1,743	41
	SPECIAL EDUCATION INTERDISTRICT EXCESS COST PAYMENT	$639.0K	$639.0K	$0.0K	0	0	0
	SPED ASSISTANTS	$593.1M	$612.6M	$19.5M	6,028	6,226	198
	SPED TEACHERS	$634.2M	$654.3M	$20.0M	4,435	4,481	46
SPECIAL EDUCATION TOTAL		**$2.0B**	**$2.1B**	**$61.4M**	**12,785**	**13,065**	**280**
WHOLE STUDENT	ACADEMIC COUNSELORS	$184.0M	$176.6M	-$7.4M	1,072	1,019	-54
	ADMINISTRATORS & PROGRAM SUPPORT	$32.8M	$36.7M	$4.0M	161	157	-3
	AFTER SCHOOL PROGRAMS	$899.2M	$615.3M	-$283.8M	182	1,076	894
	HEALTH SERVICES	$286.4M	$257.4M	-$29.0M	992	1,019	27
	MENTAL HEALTH & PSYCHOLOGICAL SERVICES	$185.8M	$205.6M	$19.8M	1,089	1,232	143
	PROFESSIONAL DEVELOPMENT, SUPPLIES & ADDITIONAL TIME	$1.0M	$0.0M	-$1.0M	0	0	0
	PUPIL SERVICES & ATTENDANCE COUNSELORS	$148.6M	$153.2M	$4.6M	899	915	16
	SCHOOL OPERATIONAL SUPPORT	$339.2M	$308.6M	-$30.7M	3,121	2,821	-300
	SCHOOL POLICE	$52.5M	$52.5M	$0M	297	266	-31

CATEGORY	SUB CATEGORY	OPERATING BUDGET AMOUNT			FTE		
		2024-25	2025-26	CHANGE	2024-25	2025-26	CHANGE
WHOLE STUDENT	SCHOOL SAFETY	$238.8M	$235.5M	$-3.2M	3,556	3,487	-69
	SUMMER PROGRAM	$77.9M	$88.7M	$10.8M	27	288	261
WHOLE STUDENT TOTAL		**$2.4B**	**$2.1B**	**-$315.9M**	**11,396**	**12,280**	**884**
FOOD SERVICES	FACILITIES & EQUIPMENT MAINTENANCE	$6.2M	$6.5M	$252.6K	3	3	0
	FOOD AND SUPPLIES	$178.8M	$183.3M	$4.5M	0	0	0
	LABOR	$281.9M	$297.0M	$15.1M	2,898	2,897	-2
	OTHER OPERATING EXPENSES	$42.0M	$55.2M	$13.2M	0	0	0
FOOD SERVICES TOTAL		**$509.0M**	**$542.0M**	**$33.0M**	**2,901**	**2,900**	**-2**
EARLY EDUCATION	ADMINISTRATORS & PROGRAM SUPPORT	$21.0M	$23.8M	$2.8M	96	109	13
	AIDES	$104.5M	$107.4M	$3.0M	1,129	1,130	1
	CONTRACTED SERVICES	$2.7M	$2.7M	$0.0M	0	0	0
	INSTRUCTIONAL MATERIALS	$57.6M	$48.5M	-$9.1M	0	0	0
	SCHOOL OPERATIONS, CLERICAL & OTHER CLASSIFIED SUPPORT	$33.8M	$34.0M	$226.3K	229	228	-1
	TEACHERS	$67.2M	$75.1M	$8.0M	613	617	4
EARLY EDUCATION TOTAL		**$286.6M**	**$291.6M**	**$5.0M**	**2,067**	**2,084**	**17**
TRANSPORTATION	TRANSPORTATION	$205.8M	$264.6M	$58.9M	1,376	1,317	-59
TRANSPORTATION TOTAL		**$205.8M**	**$264.6M**	**$58.9M**	**1,376**	**1,317**	**-59**
ADULT EDUCATION	ADULT EDUCATION TEACHERS	$67.9M	$49.0M	-$18.9M	507	483	-24
	APPRENTICESHIP	$21.9M	$11.2M	-$10.7M	15	17	2
	SCHOOL ADMINISTRATION	$13.7M	$14.6M	$828.0K	71	73	2
	SCHOOL CLASSIFIED SUPPORT	$23.0M	$23.5M	$464.8K	226	229	3
	SCHOOL INSTRUCTIONAL SUPPORT	$20.9M	$20.8M	-$43.2K	0	0	0
	SCHOOL OPERATIONS & MAINTENANCE	$16.6M	$16.3M	-$387.1K	78	78	0
	TEACHER ADVISORS & COUNSELORS	$28.4M	$25.5M	-$2.9M	203	191	-13
	TEACHER ASSISTANTS	$2.0M	$1.9M	-$99.3K	41	41	-1
ADULT EDUCATION TOTAL		**$194.4M**	**$162.7M**	**-$31.7M**	**1,142**	**1,112**	**-30**
INTER-FUND TRANSFERS	INTER-FUND TRANSFERS	$50.2M	$28.5M	-$21.7M	0	0	0
INTER-FUND TRANSFERS TOTAL		**$50.2M**	**$28.5M**	**-$21.7M**	**0**	**0**	**0**

CATEGORY	DIVISION	OPERATING BUDGET AMOUNT			FTE		
		2024-25	2025-26	CHANGE	2024-25	2025-26	CHANGE
CENTRAL ADMINISTRATION	ACCOUNTING AND DISBURSEMENTS	$24.7M	$24.6M	-$54.5K	163	162	-1
	ADULT AND OCCUPATIONAL EDUCATION	$5.0M	$4.1M	-$945.2K	17	16	-1
	BEYOND THE BELL	$2.4M	$887.6K	-$1.5M	15	6	-9
	BOARD OF EDUCATION	$8.7M	$8.8M	$49.8K	54	50	-4
	BOARD SECRETARIAT	$1.2M	$1.2M	$22.7K	6	5	-1
	BUDGET SERVICES AND FINANCIAL PLANNING	$32.3M	$27.2M	-$5.0M	160	138	-22
	CAPITAL PLANNING AND TREASURY	$734.3K	$632.8K	-$101.5K	3	2	-1
	CHARTER SCHOOLS	$7.4M	$7.4M	$60.0K	34	34	0
	CHIEF FINANCIAL OFFICE	$2.8M	$4.2M	$1.4M	8	15	7
	CHIEF MEDICAL DIRECTOR OFFICE	$11.8M	$13.4M	$1.6M	72	73	1
	CHIEF STRATEGY OFFICE	$9.3M	$9.0M	-$287.3K	32	31	-2
	COMMUNICATION, ENGAGEMENT & COLLABORATION	$13.8M	$13.1M	-$754.9K	67	66	-2
	CURRICULUM AND INSTRUCTION PRE K - 12	$4.4M	$0.0M	-$4.4M	8	0	-8
	DATA AND ACCOUNTABILITY	$9.0M	$8.6M	-$308.6K	42	43	1
	DEPUTY SUPERINTENDENT, INSTRUCTION	$1.2M	$1.2M	$41.3K	4	4	0
	DEPUTY SUPT, BUSINESS SERVICES AND OPERATIONS	$2.1M	$1.7M	-$317.9K	4	4	0
	EARLY CHILDHOOD EDUCATION	$571.1K	$711.1K	$140.1K	3	4	1
	EDUCATIONAL TRANSFORMATION	$2.9M	$1.1M	-$1.8M	3	3	0
	ELEMENTARY PROGRAMS	$630.9K	$2.1M	$1.5M	4	10	6
	FACILITIES SERVICES	$39.1M	$35.4M	-$3.7M	278	252	-26
	FEDERAL AND STATE ACCOUNTABILITY	$7.0M	$614.6K	-$6.4M	1	0	-1
	FOOD SERVICES	$13.3M	$14.5M	$1.2M	62	60	-2
	GENERAL SUPERINTENDENT	$4.3M	$3.9M	-$392.5K	10	9	-1
	GOVERNMENT RELATIONS	$1.8M	$1.8M	$73.1K	7	7	0
	HUMAN RESOURCES	$37.5M	$31.5M	-$6.0M	168	134	-34
	INDEPENDENT ANALYSIS UNIT	$687.7K	$703.5K	$15.7K	3	3	0
	INFORMATION TECHNOLOGY SERVICES	$15.0M	$15.7M	$632.3K	147	153	6
	INSPECTOR GENERAL	$6.0M	$5.8M	-$230.6K	23	23	0

CATEGORY	DIVISION	OPERATING BUDGET AMOUNT			FTE		
		2024-25	2025-26	CHANGE	2024-25	2025-26	CHANGE
CENTRAL ADMINISTRATION	INSTRUCTIONAL SERVICES	$768.5K	$1.1M	$350.1K	5	7	2
	LEGAL ADVISER AND GENERAL COUNSEL	$25.0M	$23.4M	-$1.6M	104	95	-9
	MULTILINGUAL MULTICULTURAL EDUCATION DEPARTMENT	$6.6M	$5.7M	$-877.6K	1	2	1
	PERSONNEL COMMISSION	$23.0M	$24.0M	$946.1K	152	152	-1
	PROCUREMENT SERVICES	$12.3M	$11.6M	-$664.2K	74	65	-9
	RISK MANAGEMENT AND INSURANCE SERVICES	$1.6M	$411.8K	-$1.2M	3	3	0
	SCHOOL OPERATIONS	$8.0M	$7.5M	-$490.2K	32	34	2
	SCHOOL POLICE	$16.7M	$16.7M	$0M	93	87	-6
	SECONDARY EDUCATION PROGRAMS	$10.1M	$6.8M	$-3.3M	20	24	4
	SPECIAL EDUCATION	$22.5M	$17.6M	-$4.9M	97	85	-12
	SPECIAL EDUCATION, EQUITY & SPECIALIZED PROGRAMS	$497.6K	$533.8K	$36.2K	2	2	0
	SR ADVISOR TO THE SUPERINTENDENT	$11.7M	$8.5M	$-3.2M	56	50	-6
	STUDENT HEALTH AND HUMAN SERVICES	$9.0M	$0.0M	-$9.0M	52	0	-52
	STUDENT INTEGRATION SERVICES	$978.6K	$995.1K	$16.5K	4	5	1
	STUDENT MENTAL HEALTH & WELLNESS SERVICES	$0.0M	$6.6M	$6.6M	0	42	42
	STUDENT SUPPORT & ATTENDANCE SERVICES	$0.0M	$1.5M	$1.5M	0	7	7
	TALENT AND LABOR RELATIONS	$0.0M	$10.0M	$10.0M	0	42	42
	TRANSITIONAL PROGRAMS	$369.7K	$374.6K	$4.9K	1	1	0
	TRANSPORTATION SERVICES	$7.2M	$7.2M	-$8.5K	52	51	-1
	VIRTUAL & EDUCATIONAL OPTIONS SCHOOLS	$1.9M	$440.1K	-$1.5M	2	2	0
CENTRAL ADMINISTRATION TOTAL		**$423.7M**	**$391.0M**	**-$32.7M**	**2,147**	**2,061**	**-86**
GRAND TOTAL		**$13.3B**	**$12.5B**	**-$843.0M**	**67,357**	**66,792**	**-565**

Source: Budget data for FY 2024-25 is as of Budget Adoption (June 2024).
Definitions for each category and sub category can be found in the User Manual of the Open Data Portal, or at LAUSD Open Data Dashboard
Amounts and FTEs may differ due to rounding.

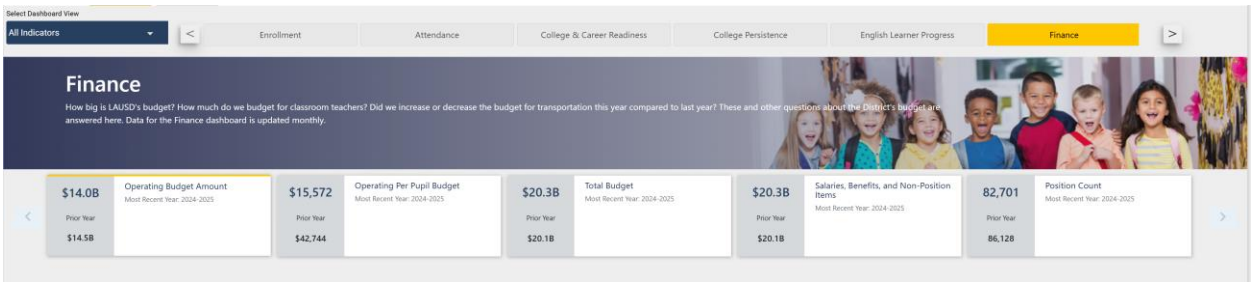
OPEN DATA PORTAL

As part of our efforts to improve budget transparency, LA Unified has launched a budget tool available to staff, students, and the public in the Open Data Portal. This tool is available in the Open Data Portal at LAUSD Open Data Dashboard.

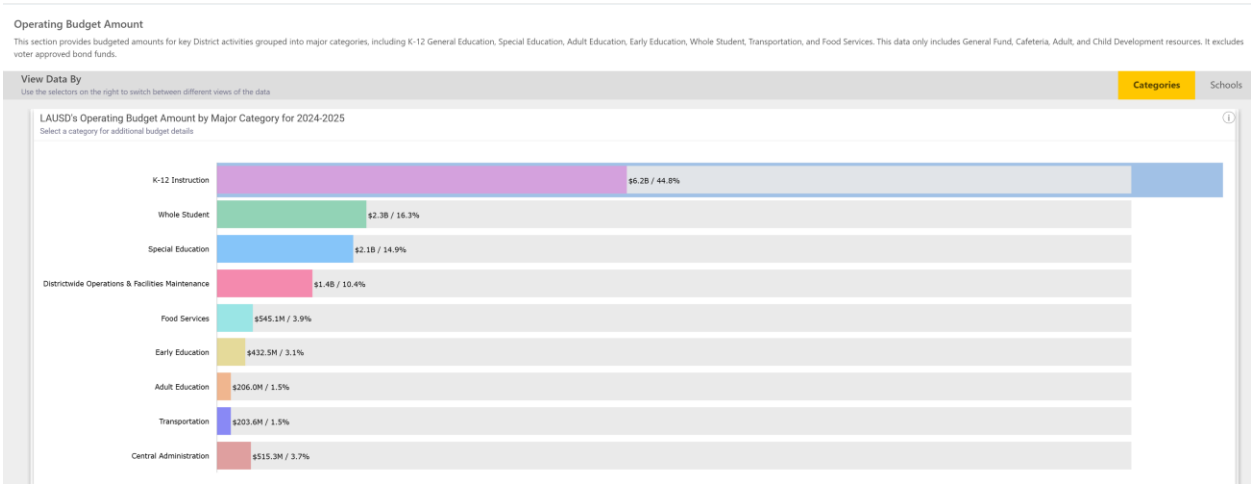
The budget tool has the following summaries and features:

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

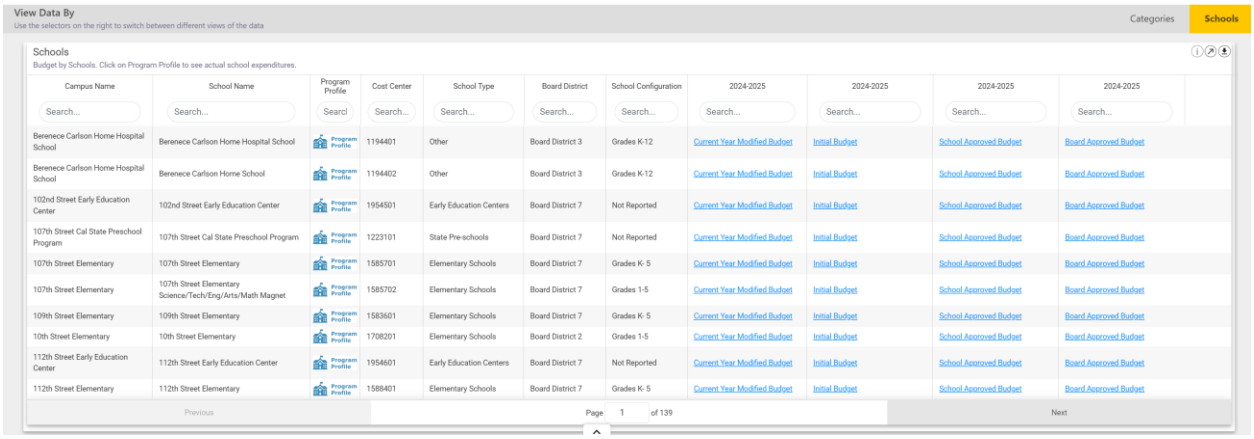
Below are some examples of financial information that are available on the Open Data Dashboard.



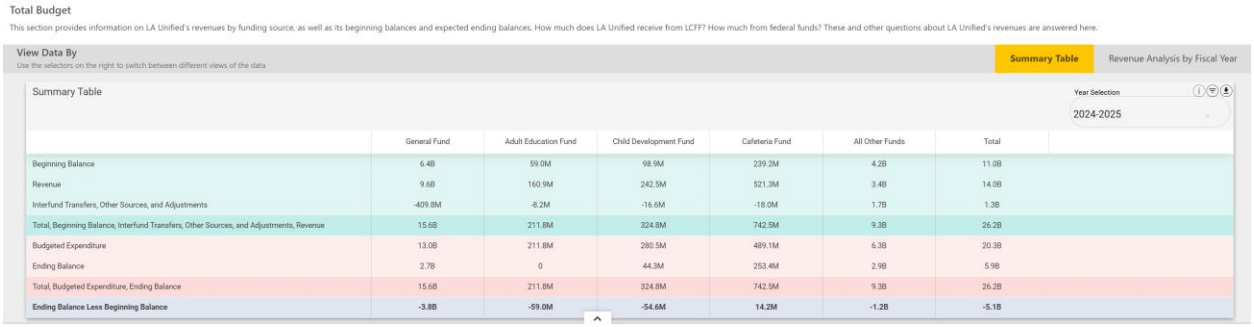
1. Total budgeted dollars by major category:



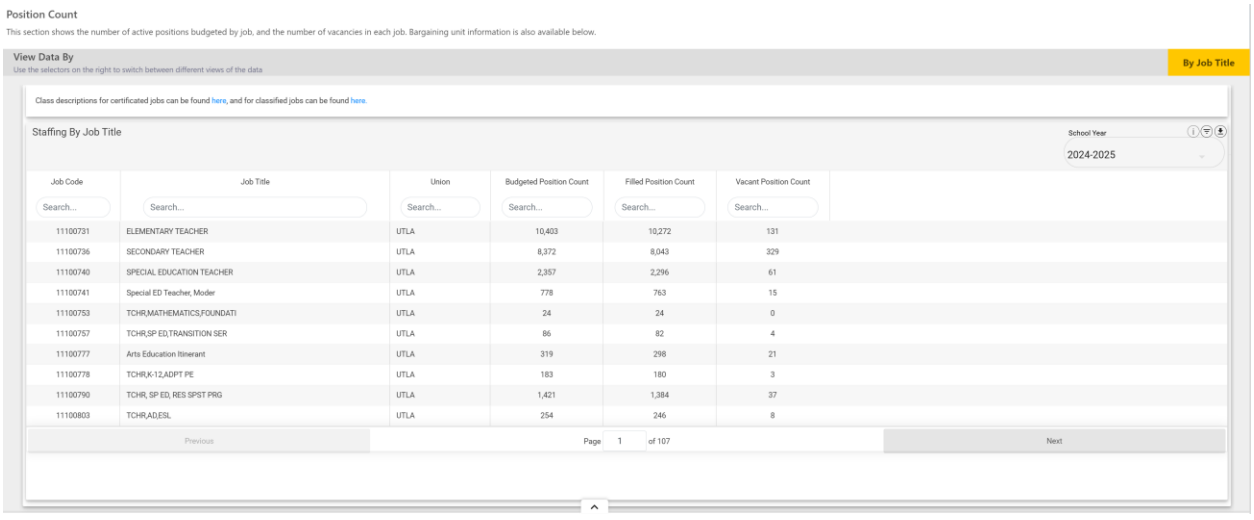
2. School Budget Reports



3. Total Budget by Fund

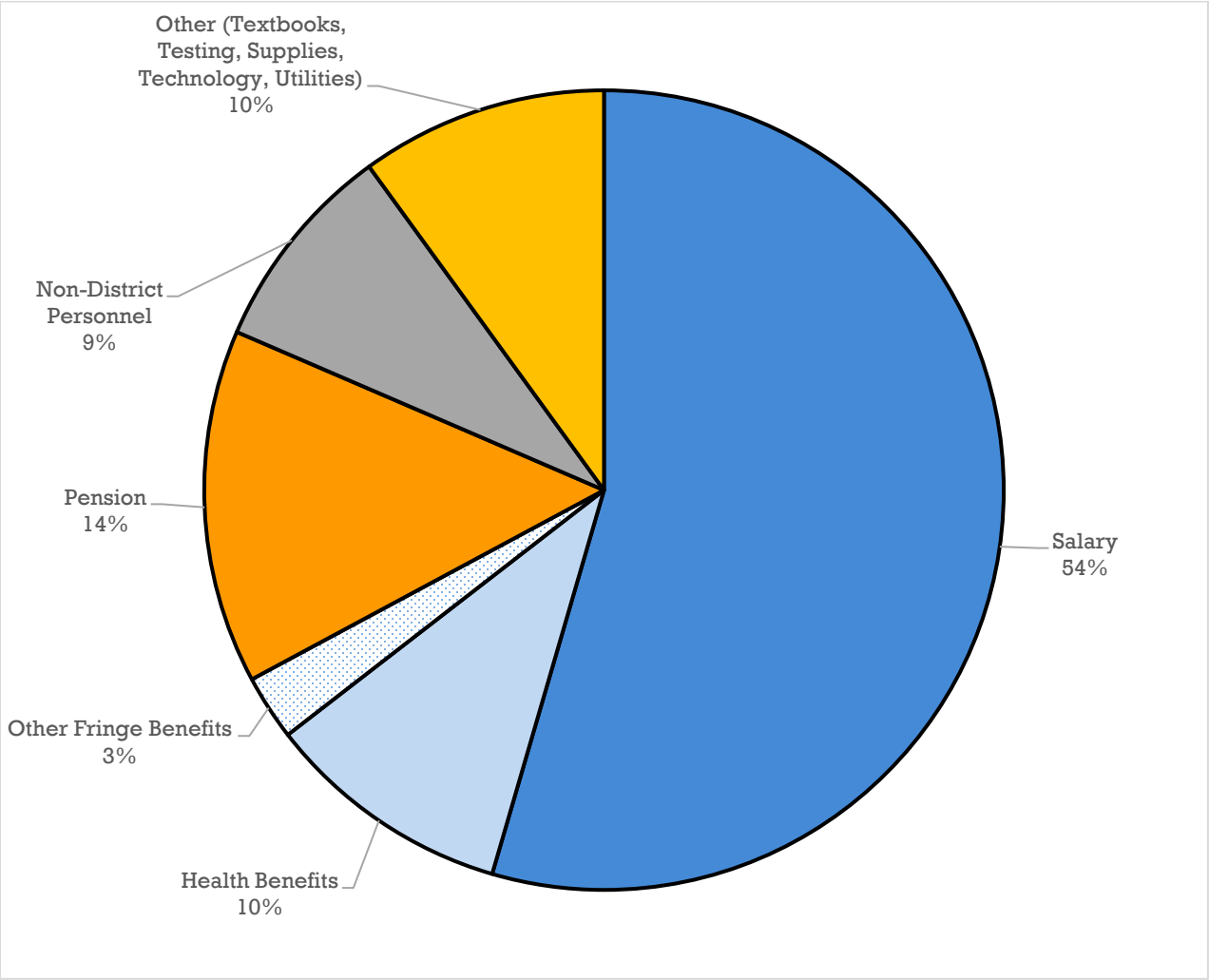


4. Summary of Budgeted Positions and Vacancy Counts



GENERAL FUND SPENDING BY CATEGORY

District Personnel	**81%**
Non-District Personnel	**9%**
Other	**10%**
	100%



Source: General Fund, Restricted and Unrestricted, Year-to-Date 2024-25 Actual Expenditures, as of May 5th,2025

ENROLLMENT FORECAST

The table below provides the estimated districtwide enrollment count for 2025-26 school year, including affiliated and independent charter schools, early education centers, California State Pre-school Programs, pre-K special education, transitional kindergarten expansion program, and community adult schools. The enrollment projection took into account the expansion of TK eligibility beginning FY 2022-23. Section V of the 2025-26 Final Budget book contains the historical enrollment trends and projections by grade level.

Grade Level/Description	2025-26 Estimated
TK-3 Enrollment	147,856
4-6 Enrollment	109,354
7-8 Enrollment	73,554
9-12 Enrollment	153,586
Total Graded Enrollment	**484,350**
Special Day Classes in Regular Schools	17,477
Special Day Classes in Special Education Schools	1,680
Total Other Enrollments	**19,157**
Total Graded and Other Enrollment	**503,507**
Early Education	10,671
Pre-K Special Education	2,417
Adult Education	32,892
Total Graded, Other, Early Ed, and Adult Enrollment	**549,487**

Total Graded & Other Enrollment (excluding independent charter schools)	396,070
Projected Unduplicated Pupil Count	328,376
% of Unduplicated Pupil Count to Enrollment	82.91%

STAFFING BY DIVISION SUMMARY, BUDGETED POSITIONS

Super Division	Division Description	Count of Budgeted Positions FY25	Count of Budgeted Positions FY26[1]
Board of Education	Board of Education	55	51
	Board Secretariat	6	5
	Independent Analysis Unit	3	3
	Inspector General	50	43
	Board of Education Total	**114**	**102**
Chief Academic Office, Instruction	Beyond the Bell	5,119	5,591
	Chief Academic Office, Instruction	26	7
	Elementary Programs	328	426
	Instructional Services	15	34
	Secondary Education Programs	157	145
	Chief Academic Office, Instruction Total	**5,645**	**6,203**
Chief Financial Office	Accounting and Disbursements	186	179
	Budget Services and Financial Planning	181	159
	Capital Planning and Treasury	4	8
	Chief Financial Office	5	5
	Deputy Chief Financial Office	3	10
	Procurement Services	488	467
	Risk Management and Insurance Services	77	76
	Chief Financial Office Total	**944**	**904**
Chief Medical Director	Chief Medical Director Office	1,007	1,097
	Student Mental Health & Wellness Services	1,104	1,063
	Chief Medical Director Office Total	**2,111**	**2,160**
Chief Strategy Office	Charter Schools	57	57
	Chief Strategy Office	54	51
	Data and Accountability	78	79
	Chief Strategy Office Total	**189**	**187**
Communication, Engagement & Collaboration	Communication, Engagement & Collaboration	84	90
	Communication, Engagement & Collaboration Total	**84**	**90**
Educational Transformation	Educational Transformation	70	76
	Educational Transformation Total	**70**	**76**
Facilities Services	Facilities Services	3,313	2,980
	Facilities Services Total	**3,313**	**2,980**
General Superintendent	Deputy Superintendent, Instruction	4	4
	Deputy Superintendent, Business Services and Operations	4	4

[1] Excluded are the unclassified employees, athletic assistants, auxiliaries, and day-to-day subs.

Data as of May 19, 2025

STAFFING BY DIVISION SUMMARY, BUDGETED POSITIONS

Super Division	Division Description	Count of Budgeted Positions FY25	Count of Budgeted Positions FY26[1]
	General Superintendent	10	11
	General Superintendent Total	**18**	**19**
Information Technology Services	Information Technology Services	945	976
	Information Technology Services Total	**945**	**976**
General Counsel	General Counsel	137	126
	Legal Adviser and General Counsel Total	**137**	**126**
Legislative Affairs & Government Relations	Legislative Affairs & Government Relations	7	7
	Legislative Affairs & Government Relations Total	**7**	**7**
Personnel Commission	Personnel Commission	166	169
	Personnel Commission Total	**166**	**169**
Region East	Region East	16,541	15,632
	Region East Total	**16,541**	**15,632**
Region North	Region North	18,388	17,605
	Region North Total	**18,388**	**17,605**
Region South	Region South	14,011	13,475
	Region South Total	**14,011**	**13,475**
Region West	Region West	9,275	8,934
	Region West Total	**9,275**	**8,934**
School Operations	Food Services	136	134
	School Operations	302	238
	Student Support & Attendance Services	1,024	1,014
	Transportation Services	1,423	1,393
	School Operations Total	**2,885**	**2,779**
School Police	School Police	388	355
	School Police Total	**388**	**355**
Special Education & Specialized Programs	Advanced Learning Options	12	12
	Federal and State Education Programs	33	30
	Multilingual Multicultural Education Department	49	48
	Special Education	3,281	3,277
	Special Education & Specialized Programs	3	2
	Student Integration Services	10	11
	Special Education & Specialized Programs Total	**3,388**	**3,380**

[1] Excluded are the unclassified employees, athletic assistants, auxiliaries, and day-to-day subs.

Data as of May 19, 2025

STAFFING BY DIVISION SUMMARY, BUDGETED POSITIONS

Super Division	Division Description	Count of Budgeted Positions FY25	Count of Budgeted Positions FY26[1]
Sr Advisor to the Superintendent	Sr Advisor to the Superintendent	73	68
	Sr Advisor to the Superintendent Total	**73**	**68**
Talent and Labor Relations	Human Resources	463	499
	Talent and Labor Relations	49	61
	Talent and Labor Relations Total	**512**	**560**
Transitional Programs	Adult and Occupational Education	1,578	1,552
	Early Childhood Education	12	12
	Transitional Programs	3	3
	Virtual & Educational Options Schools	393	1,225
	Transitional Programs Total	**1,986**	**2,792**
	Grand Total	**81,190**	**79,579**

[1] Excluded are the unclassified employees, athletic assistants, auxiliaries, and day-to-day subs.

Data as of May 19, 2025

Section III

SCHOOL STAFFING AND OTHER RESOURCES

Introduction

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

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

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

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

SELECT K-12 SCHOOL RESOURCES AND BASIS OF ALLOCATION

Resource	Basis of Allocation	
	2024-25	2025-26
Administrators	Norm Day enrollment; staffing ratios	Same
Arts	Based on Student Equity Needs Index and E-CAST enrollment; Proposition 28 allocations are based on enrollment and low income count	Same
Campus Aides	Three (3) to eight (8) hours of supervision support per day; number of personnel varies based upon security considerations	Same
Carryovers	Varies by program	Same
Clerical Support	Norm Day enrollment; staffing ratios	Same
Coaches	Allocated by the Multilingual Multicultural Education Department based on school needs	Same
Counselors	Norm Day enrollment; staffing ratios	Same
Custodial Support	Norm Day enrollment and square footage of campus	Same
Day-to-day Substitute Teachers	10 days of substitute time per norm-generated in-classroom teacher	Same
Financial Managers/Senior Financial Managers	One full-time financial manager per 2 middle schools; one full-time senior financial manager for each high school	Same
General Supplies	Norm Day enrollment *times* the rate per student: $17 per K-12 student	Same
Instructional Materials	Norm Day enrollment *times* the rate per student: $18 per K-6 student; $22 per 7-8 student; $24 per 9-12 student	Same
Librarians	One full-time librarian for each secondary school with a library	Same
Library Aides	One 6-hour library aide per elementary school with grades K-5	Same

Resource	Basis of Allocation	
	2024-25	2025-26
	including special education centers. Span schools receive a librarian.	
Nurses	One full-time position for each campus	Same
Psychologists	.35 day for Elementary Schools, .5 day for Middle Schools, and .6 day for High Schools	Same
Special Education	Based on IEP (Individualized Education Plans) program counts and staffing ratios	Same
Student Equity Needs Index (SENI)	Ranks schools using a variety of indicators, including targeted student population (low- income, English learners, foster youth), academic assessments, suspension rates, chronic absenteeism, and asthma severity rate.	Same
Teachers	Norm Day enrollment; staffing ratios; for priority schools, grades TK-12 is lower by 1 compared to 2022-23 class sizes; all other schools remain the same	Norm Day enrollment; staffing ratios; the academic class size is reduced cumulatively by two (2) from 2023-24 to 2025-26. This target class size is reached in 2025-26 for all schools.
Title I	Resources allocated based on the Title I Ranking (percentage of low-income students); the minimum eligibility threshold was 45%.	Same

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

ONLINE LINKS TO SCHOOL-LEVEL BUDGETS

- **School Allocation Summaries** - https://www.lausd.org/Page/20780
  This shows the summaries of resources by school for select program codes.

- **SENI Ranking and Allocation Summary** –
  https://www.lausd.org/cms/lib/CA01000043/Centricity/domain/185/2025-2026/FY2026%20SENI%20Allocation%20Summary%201.10.2025%201154am.pdf
  A summary of Student Equity Needs Index (SENI) ranking and corresponding allocation for each school can be viewed from the link above.

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

  - Title I Program Allocation Summary - https://www.lausd.org/Page/20780
  - Comparative Title I School Data - https://www.lausd.org/Page/20780
  - Title I School Ranking By Alpha Order - https://fsep.lausd.org/apps/pages/index.jsp?uREC_ID=4418450&type=d&pREC_ID=2644547
  - Title I School Ranking By Rank Order - https://www.lausd.org/cms/lib/CA01000043/Centricity/domain/185/2025-2026/FY2026%20TITLE%20I%20RANKING%20AND%20ALLOCATION%20SUMMARY_updated%2001-07-25.pdf

- **Staffing Bulletins** – https://www.lausd.org/Page/20780
  This link will take you to the staffing ratios for various types of schools.
  Users may use this link https://www.lausd.org/Page/20780 to estimate staffing allocations by using the Position Simulator (Norm Allocation).

- **Class Size Table By Type of School** -
  https://www.lausd.org/cms/lib/CA01000043/Centricity/domain/185/2025-2026/2025-2026%20Class%20Size%20Table%20revised%2012.10.24.pdf
  This document shows class size averages and class size maximums by type of school and grade level.

- **General Fund School Programs Manual** –
  https://www.lausd.org/cms/lib/CA01000043/Centricity/domain/185/2025-2026/2025-26%20GFSP%20MANUAL%2002042025.pdf
  This document provides information about school resources which includes items such as basis of allocation of resources, and guidelines on how to spend funds for position and non-position items. This also includes guidance on budget development for schools.

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

  - Allocations/resources before school budget development
  - Allocations/resources after school budget development

- Allocations/resources after Board of Education approval

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

SCHOOL STAFFING NORMS

Regular Elementary Schools

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

ELEMENTARY SCHOOL NORMS

Certificated Staff:

1	Teacher per 22 students in grades TK-3
1	Teacher per 33.5 students in grades 4-6[1]
1	Principal per school
1	Assistant Principal for schools with 1,000 to 1,300 students

Continuing for fiscal year 2025-26, elementary students enrolled in an approved Dual Language Programs such as Dual Language Two-Way Immersion, Dual Language One-Way Immersion, and World Language Immersion Programs (e.g., Spanish, Korean, Mandarin, French, etc.) will be normed separately from the non-dual language classes. Grades TK-3 will be normed based on a 22:1 student teacher ratio[1] for each program language; and grades 4-5/6 will be normed separately based on the applicable grade 4-5/6 norm table.

Substitute days – 10 days per norm register-carrying teacher

Classified Staff:

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

[1] *Designated schools involved in the court-ordered integration programs receive additional positions to provide an overall ratio of one teacher for every 25.0 students in grades 4-6 for Predominantly Hispanic, Black, Asian and other Non-Anglo (PHBAO) schools, and 30.5 students for non-PHBAO schools*

Regular Secondary Schools

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

SECONDARY SCHOOL NORMS

Certificated Staff:

1	Teacher per 33.5 students in middle schools (academic classes)[1]
1	Teacher per 33.5 students in senior high schools (academic classes)[2]
1	Principal per school
1	Assistant Principal, Secondary Counseling Services per school with enrollment of 700 to 1,354
1	Assistant Principal per school with enrollment of 1,355 to 1,749
2	Assistant Principals per school with enrollment of 1,750 to 2,088
3	Assistant Principals per school with enrollment of 2,089 to 4,233
4	Assistant Principals per school with enrollment of at least 4,234

Continuing for fiscal year 2025-26, secondary schools with students enrolled in an approved Dual Language Program will be allocated 6 auxiliary periods for each program language. e.g., Dual Language Program and World Language Immersion Programs.

The counselor staffing for all norm categories has been consolidated into one norm table since 2021-22. The staffing ratio has been reduced to generate an additional counselor position when a school has exceeded 40% of a 500:1 ratio.

Substitute days – 10 days per norm register-carrying teacher

Classified Staff:

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

SECONDARY SCHOOL NORMS

[1]*Designated middle schools involved in the court-ordered integration programs receive additional positions to provide an overall ratio of one teacher for every 25.0 students in academic classes for Predominantly Hispanic, Black, Asian and other Non-Anglo (PHBAO) schools and 30.5 students in academic classes for Non-PHBAO schools.*

[2]*Designated senior high schools involved in the court-ordered integration programs received additional positions to provide an overall ratio of one teacher for every 25.0 students for academic classes in grades 9th and 10th for Predominantly Hispanic, Black, Asian and other Non-Anglo (PHBAO) schools; and 30.5 students in academic classes in grades 9th and 10th for Non-PHBAO schools.*

Magnet Schools

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

MAGNET SCHOOLS & CENTERS NORMS

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

1	Teacher per 22.0 students in grades TK-3
1	Teacher Per 25.0 students in grades 4-5
1	Teacher per 25.0 students in grades 6-8
1	Teacher per 25.0 students in grades 9-12

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

1	Teacher per 22.0 students in grades TK-3
1	Teacher Per 27.5 students in grades 4-5
1	Teacher per 27.5 students in grades 6-8
1	Teacher per 27.5 students in grades 9-12

Substitute days – 10 days per norm register-carrying teacher

Options Schools

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

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

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

Early Childhood Education Centers

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

California State Preschool Program (CSPP)

Adult to child ratio	1:8
Teacher to child ratio	1:24

General Child Care and Development (CCTR)

Adult-to-child ratio	1:4	Toddlers' adult-to-child ratio	1:4
Teacher-to-child ratio	1:16	Toddlers' teacher-to-child ratio	1:16
Infants' adult-to-child ratio	1:3	Preschool adult-to-child ratio	1:8
Infants' teacher-to-child ratio	1:18	Preschool teacher-to-child ratio	1:24

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

EARLY CHILDHOOD EDUCATION CENTERS STAFFING

Certificated Staff

1	Principal per early childhood education center
1	Teacher per 24 students in each early childhood education center
*	4-hour teacher

Classified Staff

1	Office Manager per early childhood education center
1	Attendant per early childhood education center
1	4-hour Building and Grounds worker per early childhood education center
8	8-hour aides for early childhood education centers with enrollment capacity of 96, ***plus***
4	3-hour aides for early childhood education centers with enrollment capacity of 96
10	8-hour aides for early childhood education centers with enrollment capacity of 120, ***plus***
5	3-hour aides for early childhood education centers with enrollment capacity of 120
12	8-hour aides for early childhood education centers with enrollment capacity of 144, ***plus***
6	3-hour aides for early childhood education centers with enrollment capacity of 144
14	8-hour aides for early childhood education centers with enrollment capacity of 168, ***plus***
7	3-hour aides for early childhood education centers with enrollment capacity of 168
16	8-hour aides for early childhood education centers with enrollment capacity of 192, ***plus***
8	3-hour aides for early childhood education centers with enrollment capacity of 192

*Based on individual school needs

Community Adult School, Regional Occupational Centers, and Skills Center

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

ADULT EDUCATION SCHOOLS STAFFING

Certificated Staff

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

Classified Staff

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

*Based on individual school needs

SUPPORT PERSONNEL ALLOCATIONS FOR FY 2025-2026

Custodial Personnel – TK – 12 Schools

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

- The minimum staffing allocation for a TK-12 school is 16 hours and each school is allocated a Plant Manager within the allocation. Schools may also be allocated an Assistant Plant Manager based on the number of custodial hours on the night shift. The Plant Manager level is determined by the size of the campus. The placement of an Assistant Plant Manager as well as the levels of both the Plant Manager and Assistant Plant Manager can only be changed after review by Personnel Commission.
- Square footage area of interior space and exterior area hardscape and planted areas are used to determine a time value to clean the spaces daily.
- An Enrollment factor of .41 minute per enrolled student is allocated.
- Custodial time is rounded to the nearest 4-hour increment to determine the amount of staffing budgeted for the school site.
- High schools and middle schools are also allocated C – basis School Facilities Attendant(s) whose main duty is to service restrooms and provide other miscellaneous duties within their job classification description when the school is in session.
- Pool custodians will be assigned to the Maintenance and Operations (M&O) Areas and will service schools' swimming pools in their respective M&O areas.
- Custodial allocations are also augmented based on enrollment at schools using the criteria below. These criteria and allocations are subject to change based on availability of funds in Program 11694 Operations-school positions.
    - Elementary schools with an enrollment greater than 606 students that are allocated 16 hours of custodial time will receive an additional 4-hour custodial allocation.
    - Middle schools with an enrollment greater than 1,744 will receive an additional 4-hour custodial allocation.

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

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

- Special Education allocation rules below also apply to traditional schools with 500 or greater enrollment
- Traditional sites or stand-alone special ed sites with 5 or greater classrooms designated for students in the following programs: PCC, PAL, PSC, AUT, IDS, MDS, IDM, MD, EE, VI, and DHH (page II-22).

- The following allocations will be made to the sites described above:
  - 4 custodial hours if using 5-12 classrooms for designated programs
  - 8 custodial hours if using 13-17 classrooms for designated programs
  - 12 custodial hours if using 18-23 classrooms for designated programs
  - 16 custodial hours if using 24-29 classrooms for designated programs
  - 20 custodial hours if using 30 or more classrooms for designated programs

Custodial Personnel – Option Schools

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

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

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

Custodial Personnel – Adult Education Sites

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

Campus Aides

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

Teacher Librarians

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

School Nurses

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

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

There is no flexibility allowed on this resource.

School Psychologists

The District has allocated resources to your school in Program 13042 to provide School Psychologist support services. Allocations are calculated by school type according to the table below:

School Type	Allocation
Elementary Schools	.35 day/week or .07 FTE
Middle Schools	.50 day/week or .10 FTE
Senior High Schools	.60 day/week or .12 FTE

In addition, **schools** will receive allocations for School Psychologists from Special Education and General Education funds. **Allocations for School Psychologists are based on projected E-CAST enrollment and will not be updated after Norm Day enrollment counts.** The table below provides an estimated allocation for School Psychologist allocations based on enrollment. **Allocations can vary based on student needs.**

Enrollment	FTE
0 - 500	0.1
501 - 800	0.2
801 - 1000	0.3
1001 - 1300	0.4
1301 - 1600	0.5
1601 - 1900	0.6
1901 - 2200	0.7
2201 - 2400	0.8
2401 - 2700	0.9
2700 +	1.0

There is no flexibility allowed on this resource.

Pupil Services and Attendance (PSA) Counselors

Schools purchase Pupil Services and Attendance Counselors based on their need for support with student attendance and funding ability. Starting July 1st, 2024, schools with chronic absentee rates of 35% or higher will receive a half-time allocation (.50 FTE) of a Pupil Services and Attendance Counselor (PSA) as required by the UTLA contract.

Black Student Achievement Plan PSA Counselors are allocated to BSAP group 1 and 2 elementary schools and span schools that have elementary grade levels. Each school will receive one (1.0) FTE.

There is no flexibility allowed on this resource.

Psychiatric Social Workers (PSW)

Beginning 2024-25 school year, schools with enrollment of 600 students or more will receive a full-time Psychiatric Social Worker (PSW), and schools with enrollment of 1,200 or more will receive an additional PSW allocation (2 FTEs total), as required by the UTLA contract.

In addition, the Black Student Achievement Plan (BSAP) includes one full-time PSW allocation for all BSAP Group 1 schools. As such, each BSAP Group 1 school will receive a minimum of one (1.0) FTE.

There is no flexibility allowed on this resource.

Material and Supply Allocation Rates

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

INSTRUCTIONAL MATERIALS

General Education Program	2024-2025 Rate	2025-2026 Rate
TE, TK-6	$18 per student	$18 per student
7-8	$22 per student	$22 per student
9-12	$24 per student	$24 per student
Instructional Materials Block Grant	*	*
Community Adult Schools	*	*
Options Schools	$739 per teacher	$739 per teacher
Regional Occupational Centers and Skills Centers	*	*
Regional Occupational Program	*	*

**Allocations are determined based on school needs*

OPERATIONAL SUPPLIES

School Type	2024-2025 Rate	2025-2026 Rate
Community Adult Schools	$112.50 per custodial hour (Separate site) + $3.20 per student (all sites)	$112.50 per custodial hour (Separate site) + $3.20 per student (all sites)
Continuation Schools	$32.65 per custodial hour + $7.49 per student	$32.65 per custodial hour + $7.49 per student
Opportunity Schools	$75.50 per custodial hour + $6.14 per student	$75.50 per custodial hour + $6.14 per student
Regular Schools	$132.60 per custodial hour + $6.00 per student	$132.60 per custodial hour + $6.00 per student
Special Education	$132.60 per custodial hour + $6.00 per student	$132.60 per custodial hour + $6.00 per student
Administrative Sites	$204.00 per custodial hour	$204.00 per custodial hour

SCHOOL STAFF AND RESOURCES – SPECIAL EDUCATION

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

Acronym	Name	Teacher Norm for Students up to 8 Years Old	Teacher Norm for Students 9 Years Old & Above	Notes
AUT A	Autism – Alternate Curriculum	6	6	
AUT C	Autism – General Education Curriculum	9	9	
DHH	Deaf and Hard of Hearing	6	8	
ED	Emotional Disturbance	8	8	
IDM	Intellectual Disability Moderate	12	12	
IDS	Intellectual Disability Severe	10	10	
MD	Multiple Disabilities	8	8	
PAL	Preschool for All Learners	10	-	
PAL/CC	Preschool for All Learners Collaborative Classroom	10	-	Part of the instructional day is spent with 14-24 GE students and 1 GE teacher.
PCC	Preschool Collaborative Classroom Early Education Centers	10	-	Also 1 GE Teacher, only at EECs.
PSC	Preschool Comprehensive Program	8	-	
RSP	Resource Specialist Program	28	28	
SDP/ALT	Special Day Program-Alternative Curriculum	9	9	

Acronym	Name	Teacher Norm for Students up to 8 Years Old	Teacher Norm for Students 9 Years Old & Above	Notes
SDP/CORE	Special Day Program-General Education Curriculum	12	12	
SLD	Specific Learning Disability	12	12	
UTK/CC	Universal Transitional Kindergarten Collaborative Classroom	8	-	Total class norms at 20 with 8 SWD and 12 GE children. Also receives 1 GE Teacher.
VI	Visually Impaired	6	8	
Special Education Centers and Career Transition Centers		10	10	

LCAP SUPPLEMENTAL AND CONCENTRATION FUND EXPENDITURES

2025-26 LCAP Supplemental and Concentration Fund Expenditures

LCAP GOAL	LCAP ACTION #	LCAP ACTION TITLE	PLANNED 2025-26 EXPENDITURES
1	5	Instructional Technology Initiative	$28,246,594
1	7	Supplemental Arts Education	$1,498,227
1	9	Supplemental Afterschool Programs	$7,833,101
1	11	Differentiated Local Supports for Students	$14,804,712
1	12	School-Level Supports for Individualized Learning	$819,610,704
1	13	Early Education and Universal Transitional Kindergarten	$137,825,298
1	14	Literacy and Numeracy Interventionist Program	$856,123
1	15	Secondary Literacy Supports and Interventions	$9,949,560
1	18	Specialized Student Services (SSS) Programs for Students in Foster Care and Experiencing Homelessness	$47,466,573
1	24	Increased Access to Advanced Placement (AP) and College Readiness Exams	$5,416,803
1	26	Districtwide A-G Interventions	$10,273,605
1	27	Diploma Program	$3,153,084
1	29	Linked Learning	$2,917,093
1	30	SENI Investments to Increase Access to Programs and Supports for Academic Excellence: Elementary Schools	$288,925,561
1	31	SENI Investments to Increase Access to Programs and Supports for Academic Excellence: Middle Schools	$85,195,204
1	32	SENI Investments to Increase Access to Programs and Supports for Academic Excellence: High Schools	$162,097,623
2	4	Supplemental School Climate Support Staff	$12,904,776
2	6	Supplemental Student Health Services	$13,553,725
2	8	Mental Health and Student Supports	$2,314,912
2	9	Positive Behavior Interventions and Restorative Practices	$2,708,983
2	10	Attendance Interventions	$8,588,135
2	11	School Enrollment Placement and Assessment (S.E.P.A.) Center	$1,405,064
2	12	Family Source System	$2,074,772
2	13	SENI Investments to Increase Access to Programs and Supports for Joy and Wellness: Elementary Schools	$108,439,895

2	14	SENI Investments to Increase Access to Programs and Supports for Joy and Wellness: Middle Schools	$39,331,834
2	15	SENI Investments to Increase Access to Programs and Supports for Joy and Wellness: High Schools	$66,187,971
3	4	Student Empowerment	$307,818
3	5	Aligned Strategic Planning and Accountability	$745,223
3	6	SENI Investments to Increase Access to Programs and Supports for Engagement and Collaboration: Elementary Schools	$32,249,200
3	7	SENI Investments to Increase Access to Programs and Supports for Engagement and Collaboration: Middle Schools	$17,331,625
3	8	SENI Investments to Increase Access to Programs and Supports for Engagement and Collaboration: High Schools	$30,097,487
6	1	UTK-12 English Learner Services	$10,940,446
6	2	International Newcomer Supports	$5,470,223
6	3	Potential Long-Term English Learner (PLTEL) Interventions	$5,470,223
6	4	Long-Term English Learner (LTEL) Interventions	$5,470,223
Total (as reflected in LAUSD 2025-26 LCAP and including Planned Affiliated Charter Discretionary Supplemental and Concentration Expenditures in ACS LCAPs) =			**$1,993,570,771**

STUDENT EQUITY NEEDS INDEX (SENI)

SENI 2.0 (2018) Indicators (Account for 95% of a School's SENI Score)	Index Weight		
	HS	**MS**	**ES**
Percent LCFF Target Student Groups	20%	20%	20%
Percent English Learners	5%	5%	5%
Percent Foster Youth	5%	5%	5%
Percent Homeless Youth	5%	5%	5%
Percent Standard English Learners	5%	5%	5%
Percent Low-Income Students with Disabilities	5%	5%	5%
1st Grade Primary Literacy Test	-	-	30%
Incoming 6th/9th Grade Math State Test	10%	15%	-
Incoming 6th/9th Grade ELA State Test	10%	15%	-
A-G Completion Rate (High School Only)	10%	-	-
Chronic Absenteeism	5%	5%	5%
Suspension Rates	5%	5%	5%
I-Star Reports	5%	5%	5%
Asthma Severity Rate in School Neighborhood	2.5%	2.5%	2.5%
Non-Fatal Gunshot Injuries in School Neighborhood	2.5%	2.5%	2.5%

2024 COVID Indicators (Account for 5% of a School's SENI Score)	Index Weight		
	HS	MS	ES
COVID Death Rate	5%	5%	5%

STUDENT EQUITY NEEDS INDEX (SENI+) PER PUPIL RATES

SENI+2025 Quintile	School Type	Number of Schools	Number of Unduplicated Students	New Allocation	Advance Carryover	Total Allocation
1 - HIGHEST	Elementary	96	40,037	112,009,234	25,488,493	137,497,727
	Middle School	18	10,850	30,018,080	6,612,993	36,631,073
	High School	22	19,471	54,200,622	13,360,434	67,561,056
	Span School	7	3,834	10,619,893	4,760,094	15,379,987
1 - HIGHEST Total		**143**	**74,192**	**206,847,829**	**50,222,014**	**257,069,843**
2 - HIGH	Elementary	99	35,739	85,517,390	16,401,286	101,918,676
	Middle School	16	10,728	24,994,457	6,781,598	31,776,055
	High School	21	16,803	40,090,741	11,449,108	51,539,849
	Span School	7	4,271	10,223,751	2,302,667	12,526,418
2 - HIGH Total		**143**	**67,541**	**160,826,339**	**36,934,659**	**197,760,998**
3 - MODERATE	Elementary	97	32,250	64,370,657	8,171,237	72,541,894
	Middle School	18	12,557	24,602,559	4,865,206	29,467,765
	High School	19	17,289	34,462,934	7,772,181	42,235,115
	Span School	8	5,593	11,448,617	1,475,846	12,924,463
3 - MODERATE Total		**142**	**67,689**	**134,884,767**	**22,284,470**	**157,169,237**
4 - LOW	Elementary	98	29,129	46,617,089	6,552,802	53,169,891
	Middle School	16	12,407	19,510,858	3,910,903	23,421,761
	High School	22	19,589	31,474,382	4,676,720	36,151,102
	Span School	6	3,365	5,656,620	633,535	6,290,155
4 - LOW Total		**142**	**64,490**	**103,258,949**	**15,773,960**	**119,032,909**
5 - LOWEST	Elementary	99	19,878	24,404,718	3,120,585	27,525,303
	Middle School	17	12,406	14,747,762	2,053,810	16,801,572
	High School	17	14,979	18,986,197	3,259,392	22,245,589
	Span School	9	5,527	6,590,433	676,959	7,267,392
5 - LOWEST Total		**142**	**52,790**	**64,729,110**	**9,110,746**	**73,839,856**
6 - Option School	Community Day School	9	411	846,970	373,155	1,220,125
	Continuation High School	43	2,936	6,050,370	1,440,446	7,490,816
	Independent Study	1	858	1,768,119	737,936	2,506,055
6 - Option School Total		**53**	**4,205**	**8,665,459**	**2,551,537**	**11,216,996**
7 - Spec Educ	Special Education School	12	1,751	3,608,371	943,145	4,551,516
7 - Spec Educ Total		**12**	**1,751**	**3,608,371**	**943,145**	**4,551,516**
8 - Virtual Academies	Independent Study	6	3,334	6,870,527	3,193,800	10,064,327
8 - Virtual Academies Total		**6**	**3,334**	**6,870,527**	**3,193,800**	**10,064,327**
Centrally Funded SENI Initiatives				10,308,649		10,308,649
Grand Total		**783**	**335,992**	**700,000,000**	**141,014,331**	**841,014,331**

EXPANDED LEARNING OPPORTUNITIES PROGRAM (ELO-P)

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

Budget Summary - Expanded Learning Opportunities Program (ELO-P)

Program	Amount
Beyond the Bell and School Staffing for Afterschool Programs Beyond the Bell and School Staffing for Afterschool Programs Working with District and agency partners to increase capacity to serve UTK-8 students until 6:00 p.m. at 539 Elementary and Middle Schools.	**$197.0 million**
Arts Enrichment Arts Enrichment provides expanded day programming related to Dance, Film/Media Arts, Music, Theatre, and Visual Arts instruction. Includes programs such as Fretted Instrument, Choral, Music Summits, VAPA Honors Societies, Honors Ensembles in music, theatre, and dance, Summer Arts Camp, etc.	**$7.5 million**
Cultural Arts Passport (CAP) Cultural Arts Passport (CAP) offers all students the opportunity and funding to engage in expanded in-person visual and performing arts experiences such as field trips, on-campus performances, events, and workshops—beyond the regular school day.	**$76.0 million**
Non-CAP Field Trips Non-CAP Field Trips provide UTK-12 grade students with an opportunity to engage in enrichment field trips that connect and enhance topics of study through visits to related sites, locally, statewide, or nationally.	**$19.9 million**
High Dosage Tutoring High dose tutoring services provided through a pre-screened and approved bench of providers focused on working with students who are not at grade level.	**$50.0 million**
Intersession (Winter, Spring, Summer) Intersession provides additional days of instruction through acceleration, enrichment, and intervention opportunities for students during the winter, spring and summer breaks. This includes assessment tools to measure impact. Bridge programs will support students as they transition to the next level (elementary school to middle school and middle school to high school).	**$29.3 million**

EXPANDED LEARNING OPPORTUNITIES PROGRAM (ELO-P)

Program	Amount
Extended School Year Extended School Year (ESY) will be offered for eligible students with disabilities to address their IEP goals, regression and recoupment. Eligible elementary, middle, and high school students will participate in an instructional program for four (4) hours per day over 20 days during the summer.	**$30.0 million**
Academic Expanded Learning Opportunity Programs Operating at Schools Central funds provide supportive innovative expanded learning programs at Regions or schools including literacy, numeracy, instructional technology, E-Sports, and science opportunities. These programs provide students with engaging, hands-on, real-world applications aligned to academic standards and allow them to apply their learning, deepen their conceptual understanding, and connect content to meaningful, relevant experiences.	**$58.4 million**
Summer Professional Development Summer professional development provides teachers with an opportunity to learn strategies to implement during extended learning opportunity programs that focus on literacy and numeracy.	**$10.0 million**
Internships Internships offered after school as well as summer work-based learning provide opportunities for students in CTE and Linked Learning pathways with real-world experiences at a variety of career pathway aligned sites.	**$4.1 million**
Multilingual Expanded Learning Multilingual Expanded Learning is designed to promote leadership and college readiness, to enhance the language proficiency and academic success of linguistically and culturally diverse learners.	**$9.5 million**
Foster Youth Programs Programs under Foster Youth will provide students in foster care with academic/social emotional support by offering individualized supplemental 1:1 in-person tutoring, student/parent learning sessions, and small group enrichment programs.	**$0.5 million**
Special Education Programs Special Education programs will offer students with IEPs opportunities to participate in small-group intervention and enrichment through extended learning activities.	**$10.0 million**

EXPANDED LEARNING OPPORTUNITIES PROGRAM (ELO-P)

Program	Amount
Athletics The after-school athletic program provides a safe and structured environment that fosters physical health and teamwork among all participants. This funding supports staff salaries, compensation differentials, and the refurbishment of athletic uniforms and gear. This excludes athletic programs that are held during the day.	**$24.5 million**
Greening, Utilities, and M&O for ELO-P Programs Greening, Utilities and M&O for ELO-P provides enhanced student experience by addressing various infrastructure and facility needs, including utility costs, custodial supplies, and kitchen cooling solutions. Campus improvements include playground restoration through bungalow removal, enhanced exterior lighting, and the addition of green schoolyards for year-round program support. Enrichment opportunities will be expanded through portable pools and the Canyon Creek Outdoor Education Center, offering overnight science and outdoor learning for 5th graders.	**$41.0 million**
Indirect Cost	**$44.6 million**
Total ELO-P Funds (Estimated Entitlement and Carryover)	**$612.3 million**

BLACK STUDENT ACHIEVEMENT PLAN

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

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

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

The goals of the Black Student Achievement Plan are to:

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

Humanizing Education for Equitable Transformation (HEET) resources are intended to meet the academic and social-emotional needs of students at the targeted 16 HEET schools, in addition to BSAP Group 1 or 2 Schools, that are also Priority Schools.

The goals of the HEET initiative include the following:

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

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

BSAP FUNDS

Resource	Amount
7.01 – BSAP Academic Supports	$17,759,207
7.02 – BSAP Community Partnerships	$8,354,800
7.03 – BSAP Development of African-American Studies	$524,281
7.04 – BSAP School Climate and Wellness Supports	$93,987,545
7.05 - BSAP School Community-Based Safety Pilots	$29,374,167
Total	**$150,000,000**

BLACK STUDENT ACHIEVEMENT PLAN

BSAP-HEET FUNDS

Resource	Amount
Administrative	$3,518,430
Coaches and Counselors	$2,613,647
Class Size Reduction Teachers and Substitute Days	$625,279
Intervention/Prevention Support Coordinators	$663,921
Pupil Services and Attendance (PSA) Counselors	$360,350
School Climate Advocate	$104,958
School Psychologists	$2,113,415
Total	**$10,000,000**

CALIFORNIA COMMUNITY SCHOOLS PARTNERSHIP PROGRAM (CCSPP)

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

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

The CCSPP grant is utilized for regular certificated assignments and supplemental salaries, teacher differentials, and classified overtime to support attendance for optional school training and other community school activities. Additional funding is for itinerant salaries to support integrated support services. Conference attendance and contract services aim to provide learning opportunities for community schools.

The CCSPP grant ($47M) Cohort 1 was awarded to 31 schools and ends June 30, 2027. Year 4 of the program (Cohort 1) includes $8.91M for schools. Cohort 2 ($30M) was awarded to 23 schools and ends June 30, 2028. Year 3 of the program (Cohort 2) includes $6.03M to schools. Cohort 3 ($8.5M) was awarded to 7 schools and ends June 30, 2029. Year 3 of the program (Cohort 3) includes $1.7M to schools. Additional funds from Cohorts 1-3 will be spent down in future years. The table below details the allocation for fiscal year 25-26, including new entitlement and carryover.

COHORT	EXPENDITURE PURPOSE	AMOUNT
Cohort #1	Estimated Beginning Balance	**$28,815,209**
Grant #202110	Itinerant Counselor (PSA) (6.40 FTE)	1,050,880
Grant Start: 7/1/2022	Itinerant Psych Social Worker (4.50 FTE)	739,000
Grant End: 6/30/2027	Itinerant Student & Family Resource Navigator (6.50 FTE)	742,914
	Adult ESL Teacher (0.67 FTE)	89,143
	Meaningful Teaching and Learning (MTL) Coaches (3.00 FTE)	494,406
	CTEIG Work-Based Learning Coord (2.00 FTE)	381,448
	Teacher/Coordinator Differential	85,176
	Training Rate (31 Schools)	31,000
	Certificated Salaries and Supplemental Pay	3,743,275
	Overtime Classified Positions	33,915
	General Supplies/IMA	86,077
	Contracts/Travel Conference	2,626,874
	Pending Distribution	5,147,196
	Indirect Costs	1,347,713
Total Expenditures		**16,599,017**
Estimated Carryforward Balance for Subsequent Years		**$12,216,192**

COHORT	EXPENDITURE PURPOSE	AMOUNT
Cohort #2	Estimated Beginning Balance	**$25,288,798**
Grant #202203	Itinerant Counselor (PSA) (5.50 FTE)	903,100
Grant Start: 7/1/2023	Itinerant Psych Social Worker (5.80 FTE)	952,358
Grant End: 6/30/2028	Itinerant Student & Family Resource Navigator (4.60 FTE)	525,748
	Meaningful Teaching and Learning (MTL) Coach (1.00 FTE)	164,802
	CTEIG Work-Based Learning Coord (1.00 FTE)	190,724
	Training Rate (23 Schools)	23,000
	Teacher/Coordinator Differential	51,792
	Certificated Salaries and Supplemental Pay	3,119,893
	Overtime Classified Positions	25,915
	General Supplies/IMA	62,861
	Contracts/Travel Conference	2,213,707
	Pending Distribution	3,077,209
	Indirect Costs	973,373
Total Expenditures		**12,284,482**
Estimated Carryforward Balance for Subsequent Years		**$13,004,316**

COHORT	EXPENDITURE PURPOSE	AMOUNT
Cohort #3	Estimated Beginning Balance	**$8,301,541**
Grant #202302	Itinerant Counselor (PSA) (2.20 FTE)	361,240
Grant Start: 7/1/2024	Itinerant Psych Social Worker (2.40 FTE)	394,080
Grant End: 6/30/2029	Itinerant Student & Family Resource Navigator (0.80 FTE)	91,434
	Meaningful Teaching and Learning (MTL) Coach (1.00 FTE)	164,802
	Training Rate (7 Schools)	7,000
	Teacher/Coordinator Differential	20,592
	Certificated Salaries and Supplemental Pay	261,092
	Overtime Classified Positions	9,915
	General Supplies/IMA	62,277
	Contracts/Travel Conference	261,600
	Pending Distribution	971,115
	Indirect Costs	238,266
Total Expenditures		**2,843,413**
Estimated Carryforward Balance for Subsequent Years		**$5,458,128**

TITLE I, PART A – SOCIOECONOMICALLY DISADVANTAGED STUDENTS

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

Estimated Entitlement	$375,256,523
Estimated Carryover	$114,432,427
Total	**$489,688,950**

Budgeted Expenditures	**No. of Students**	**Rate**	**Amount**
School Discretionary Per Pupil Allocation			
Poverty % = 100%-65%	293,570	$965	$283,295,050
Poverty % = 64.99%-50%	16,206	$730	$11,830,380
Poverty % = 49.99%-45%	2,405	$552	$1,327,560
Hold Harmless	6	$383	$2,298
Subtotal	**312,187**		**$296,455,288**
Parent Involvement Reservation			
Poverty % = 100%-65%	293,570	$12	$3,522,840
Poverty % = 64.99%-50%	16,206	$10	$162,060
Poverty % = 49.99%-45%	2,405	$8	$19,240
Hold Harmless	6	$6	$36
Subtotal	**312,187**		**$3,704,176**
Community Representatives			$296,919
District Parent Educator Coaches			$3,236,536
Administrators of PCE			$1,056,768
Office of Student, Family and Community Engagement			$619,738
Private School Equitable Share			$57,039
Subtotal			**$5,267,000**
Private Schools			
Private School Equitable Share – School Allocation			$4,791,276
Private School Required Mandate			$3,194,975
Subtotal			**$7,986,251**
Mandatory Reservations (Reservation Required)			
Homeless Program			$2,441,636
Neglected Program			$1,993,361
Subtotal			**$4,434,997**

TITLE I, PART A – SOCIOECONOMICALLY DISADVANTAGED STUDENTS

Other Reservation Allowed	
2026 Summer Program	$10,800,000
2027 Summer Program	$9,132,058
Priority School Support	$2,773,808
Priority School Professional Development	$8,406,935
A-G Diploma Counselor	$16,692,708
Multilingual and Multicultural Language-Instructional Coaches	$9,994,956
Fall and Spring Intervention Programs	$4,100,000
Newcomer Coaches/Counselors	$3,292,131
Newcomer Summer Program	$550,000
AVID Excel	$255,739
Winter Spring Plus-Credit Recovery	$300,000
Support for Option Schools	$233,695
Prior Year Adjustment	$500,000
CSI School Support	$3,744,841
Supplemental Academic Support-Tools	$10,000,000
Intervention Priority Support	$28,325,395
Linked Learning	$514,473
Middle School Literacy Interventionist	$10,994,252
Summer Mentor Program	$992,604
SSC Trainings	$105,890
Subtotal	**$121,709,485**
Administration and Indirect Cost	
Administration-Basic	$12,585,086
Administration-Neglected	$220,438
Administration-Homeless	$42,041
Administration-Private School Equitable Share	$449,295
Indirect Cost	$36,834,893
Subtotal	**$50,131,753**
Total Expenditures	**$489,688,950**

TITLE II PART A-SUPPORTING EFFECTIVE INSTRUCTION

These funds are intended to increase the academic achievement of all students by helping schools improve teacher, principal, other school leader quality through professional development, and provide low-income and minority students greater access to effective teachers and principals. All amounts are based on projected entitlements and carryover and are therefore subject to change.

Estimated Entitlement	$ 27,283,285
Estimated Carryover	$ 2,934,014
Total	**$ 30,217,299**
Funding Variance Reservation and Indirect Cost	
Indirect Cost	$ 2,336,418
Reserve for Salary Increases/Carryover/Entitlement Adjustments	1,510,865
Subtotal	**$ 3,847,283**
Private School Equitable Share	**$ 1,965,301**
Bilingual Differentials	**$ 5,800,000**
Region	
East	$ 1,964,412
North	1,964,412
South	1,585,791
West	1,344,357
Subtotal	**$ 6,858,972**
Other Support	
Office of Educational Transformation	$ 2,052,202
ODA – Data Privacy, Analysis & Reporting	241,445
Fiscal Support & FSEP - Admin	974,634
Subtotal	**$ 3,268,281**
Division of Instruction	
A-G Intervention Office	$ 1,207,170
Curriculum & Instruction, Elementary–Math	219,158
Curriculum & Instruction, Secondary–Ethnic Studies, Math, STEAM	1,144,058
DOI-Pending Budget Implementation	1,668,345
Subtotal	**$ 4,238,731**
Human Resources	
HR-Induc, Cred, C, IHL	$ 771,432
HR-Educator Development & Support-Admin	775,346

TITLE II PART A-SUPPORTING EFFECTIVE INSTRUCTION

HR-Cred Services, Contracts, and IHL	507,162
HR-Office of Deputy Chief HR Officer	168,098
HR-Teacher Development, Support, & NBC	681,254
HR-Pending Budget Implementation	1,335,439
Subtotal	**$ 4,238,731**
Total Expenditures	**$ 30,217,299**

TITLE III PART A – ENGLISH LEARNER

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

Estimated Entitlement	**$10,029,250**

Budgeted Expenditures	**Amount**
Resources to Support Schools	
Multilingual and Multicultural Academic Language-Instructional Coaches	$7,662,364
Multilingual and Multicultural Educ. Dept. Professional Development	$1,419,013
Subtotal	**$9,081,377**
Private School Equitable Share	**$112,406**
Private School Initial Assessment	**$60,000**
Indirect Cost	**$775,467**
Total Expenditures	**$10,029,250**

TITLE III IMMIGRANT STUDENT PROGRAM

These funds are used to ensure that Immigrant Education Program students attain English proficiency and meet the challenging State academic standards.

Estimated Carryover	**$3,072,846**

Budgeted Expenditures	**Amount**
Resources to Support Schools	
International Newcomer Instructional Aide	$2,495,200
Multilingual and Multicultural Educ. Dept. Professional Development	$298,757
Subtotal	**$2,793,957**
Private School Equitable Share	**$41,295**
Indirect Cost	**$237,594**
Total Expenditures	**$3,072,846**

TITLE IV PART A-STUDENT SUPPORT AND ACADEMIC ENRICHMENT

These funds are intended to increase district capacity to provide all students with access to a well-rounded education, improve school conditions for student learning, and improve the use of technology to advance the academic and digital literacy of all students. All amounts are based on projected entitlements and carryover and are therefore subject to change.

Estimated Entitlement	$ 26,665,280
Estimated Carryover	$ 18,716,645
Total	**$ 45,381,925**

Budgeted Expenditures	**Amount**
Administration	
Administrative Cost	$ 533,306
Indirect Cost	3,508,955
Reserve for Salary/Carryover/Entitlement Adjustment	1,333,264
Subtotal	**$ 5,375,525**
Private School Equitable Share	**$ 1,711,980**
Access to Well-Rounded Education	
A-G Intervention - College/Career Support	$ 1,185,504
EGI Experts (5 FTE)	1,007,155
Elementary Curriculum & Instruction - Math	6,049,060
Elementary Curriculum & Instruction - Science	2,305,902
Elementary Curriculum & Instruction - ELA	2,985,013
Secondary Curriculum & Instruction - Math	2,505,222
STEAM	182,452
School Counseling	935,638
Gifted and Talented Programs	531,602
Secondary Summer Enrichment	1,500,000
Well Rounded Education Activities	848,641
Subtotal	**$ 20,036,189**
Safe & Healthy Environment	
Health Educ Prog-SEL Support	$ 6,145,337
Health Educ Prog-Physical Education	744,190
Health Education	1,420,537
Newcomer Counselors-6 FTEs (50% of Position)	447,528
SHHS-School Based Operational (7 PSW Positions)	1,229,949
SHHS-Student Support-College Empowerment - 9 FTEs	1,734,012
SOGIE, Mental Health and Anti-Bullying	178,504
Healthy Relationships	207,776
School Based Foster Transportation	825,000
Safe & Healthy-Drug & Violence Prevention	49,432
Subtotal	**$ 12,982,265**

TITLE IV PART A-STUDENT SUPPORT AND ACADEMIC ENRICHMENT

Improved Use of Technology	
Instructional Technology Initiative	$ 3,141,983
Office of Chief Academic Officer-Digital Tools	1,927,015
ITS-Apps-Learning Management System	206,968
Subtotal	**$ 5,275,966**
Total Expenditures	**$ 45,381,925**

Section IV

FINANCIAL PAGES

INTRODUCTION TO FINANCIAL STATEMENTS

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

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

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

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

- Operating Funds:
  - Fund 010-General Fund Summary – Unrestricted and Restricted
    - General Fund Summary – Unrestricted
    - General Fund Summary – Restricted
    - General Fund Revenue Detail
    - General Fund Budgeted Expenditure Detail by Sub-Object
  - Fund 110-Adult Education Fund
  - Fund 120-Child Development Fund
  - Fund 130-Cafeteria Fund
  - Fund 170-Special Reserve Fund for Other Than Capital Outlay Project

- Capital Projects Funds:
  - Fund 210-Building Fund– Measure R
  - Fund 211-Building Fund – Proposition BB
  - Fund 212-Building Fund
  - Fund 213-Building Fund – Measure K
  - Fund 214-Building Fund – Measure Y
  - Fund 215-Building Fund – Measure Q
  - Fund 216-Building Fund – Measure RR
  - Fund 217-Building Fund – Measure US
  - Fund 250-Capital Facilities Account Fund

INTRODUCTION TO FINANCIAL STATEMENTS

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

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

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

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

- Special Revenue Funds:
  - Fund 080-Student Body

DESCRIPTION OF FUNDS

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

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

OPERATING FUNDS

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

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

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

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

Fund 170: ***Special Reserve Fund for Other Than Capital Outlay Project*** is used primarily to provide for the accumulation of general fund moneys for general operating purposes other than for capital outlay (Education Code Section 42840). Amounts from this special reserve fund must first be transferred into the general fund or other appropriate fund before expenditures may be made.

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

DESCRIPTION OF FUNDS

CAPITAL PROJECTS FUNDS

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

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

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

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

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

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

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

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

Fund 217: ***Building Fund – Measure US*** *accounts for the proceeds resulting from the passage of Measure US, a measure approved by the voters in November 2024, for local school upgrades and safety measures.*

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

DESCRIPTION OF FUNDS

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

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

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

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

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

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

County School Facilities Fund – Proposition 51 provides funding through the Kindergarten Through Community College Public Education Facilities Bond Act of 2016. Approved by voters in the November 2016 general election, Proposition 51 supports the new construction and modernization of K–12 public schools, the development of career technical education facilities, seismic upgrades for the most vulnerable school buildings, and charter school projects. It also funds infrastructure improvements at California Community Colleges. The proposition was established to improve the safety, capacity, and overall quality of educational facilities throughout the state.

County School Facilities Fund – Proposition 2 provides funding through the Kindergarten Through Grade 12 Schools and Local Community College Public Education Facilities Modernization, Repair, and Safety Bond Act of 2024, which was approved by voters in the November 2024 general election. The measure supports the modernization and new construction of K–12 public schools, upgrades to career technical education and transitional kindergarten facilities, and improvements to classroom safety and infrastructure. It expands financial hardship grants for small and disadvantaged school districts and increases state matching funds for those with the greatest need. Proposition 2 was established to improve equity, access, and the overall quality of educational facilities throughout the state.

DESCRIPTION OF FUNDS

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

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

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

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

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

DEBT SERVICE FUNDS

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

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

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

INTERNAL SERVICE FUNDS

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

DESCRIPTION OF FUNDS

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

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

FIDUCIARY FUNDS

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

SPECIAL REVENUE FUNDS

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

SOURCES AND USES OF FUNDS

SOURCES OF FUNDS

Beginning Balance

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

Revenue

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

USES OF FUNDS

Expenditure

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

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

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

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

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

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

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

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

Ending Balance

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

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

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

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

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

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

SUMMARY OF SOURCES AND USES BY FUND TYPE

(Amounts in millions)	2021-22 Actual	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Final Budget
Operating Funds					
Beginning Balance	$ 2,982.6	$ 3,494.3	$ 5,958.8	$ 6,819.1	$ 5,257.0
Revenues	10,582.0	12,659.2	12,279.4	11,336.8	10,305.2
Total Sources of Funds	$ 13,564.6	$ 16,153.5	$ 18,238.2	$ 18,155.9	$ 15,562.1
Expenditures	$ 9,994.3	$ 10,195.3	$ 11,427.3	$ 12,898.9	$ 12,507.3
Ending Balance	3,570.2	5,958.2	6,810.9	5,257.0	3,054.9
Total Uses of Funds	$ 13,564.6	$ 16,153.5	$ 18,238.2	$ 18,155.9	$ 15,562.1
Capital Projects Funds					
Beginning Balance	$ 1,977.2	$ 1,763.1	$ 1,553.6	$ 1,910.9	$ 2,323.0
Revenues	1,069.9	1,190.6	1,765.2	2,530.1	2,213.4
Total Sources of Funds	$ 3,047.1	$ 2,953.7	$ 3,318.9	$ 4,440.9	$ 4,536.4
Expenditures	$ 1,242.3	$ 1,337.4	$ 1,339.7	$ 2,117.9	$ 3,353.1
Ending Balance	1,804.8	1,616.3	1,979.1	2,323.0	1,183.3
Total Uses of Funds	$ 3,047.1	$ 2,953.7	$ 3,318.9	$ 4,440.9	$ 4,536.4
Debt Service Funds					
Beginning Balance	$ 1,240.8	$ 1,187.5	$ 1,305.6	$ 1,423.3	$ 1,498.5
Revenues	1,132.7	1,309.1	1,305.0	1,384.7	1,358.4
Total Sources of Funds	$ 2,373.5	$ 2,496.6	$ 2,610.6	$ 2,808.0	$ 2,856.9
Expenditures	$ 1,186.0	$ 1,191.0	$ 1,187.3	$ 1,309.5	$ 1,227.2
Ending Balance	1,187.5	1,305.6	1,423.3	1,498.5	1,629.8
Total Uses of Funds	$ 2,373.5	$ 2,496.6	$ 2,610.6	$ 2,808.0	$ 2,856.9
Internal Service Funds					
Beginning Balance	$ 318.7	$ 292.1	$ 366.6	$ (50.5)	$ 134.8
Revenues	1,273.5	1,397.7	1,564.4	1,877.8	1,661.1
Total Sources of Funds	$ 1,592.2	$ 1,689.8	$ 1,931.0	$ 1,827.4	$ 1,795.9
Expenditures	$ 1,300.1	$ 1,323.6	$ 1,848.2	$ 1,692.6	$ 1,704.6
Ending Balance	292.1	366.2	82.8	134.8	91.2
Total Uses of Funds	$ 1,592.2	$ 1,689.8	$ 1,931.0	$ 1,827.4	$ 1,795.9

SUMMARY OF SOURCES AND USES BY FUND TYPE

(Amounts in millions)	2021-22 Actual	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Final Budget
Fiduciary Service Fund					
Beginning Balance	$ 542.8	$ 469.9	$ 499.9	$ 819.5	$ 899.8
Revenues	(72.4)	30.4	320.1	81.0	335.7
Total Sources of Funds	$ 470.4	$ 500.3	$ 820.0	$ 900.4	$ 1,235.5
Expenditures	$ 0.5	$ 0.4	$ 0.6	$ 0.7	$ 0.7
Ending Balance	469.9	499.9	819.5	899.8	1,234.8
Total Uses of Funds	$ 470.4	$ 500.3	$ 820.0	$ 900.4	$ 1,235.5
Special Revenue Fund					
Beginning Balance	$ 44.8	$ 48.1	$ 50.4	$ 50.8	$ 52.2
Revenues	33.3	39.4	39.4	39.2	37.9
Total Sources of Funds	$ 78.0	$ 87.5	$ 89.8	$ 90.0	$ 90.1
Expenditures	$ 29.9	$ 37.1	$ 39.0	$ 37.8	$ 36.8
Ending Balance	48.1	50.4	50.8	52.2	53.4
Total Uses of Funds	$ 78.0	$ 87.5	$ 89.8	$ 90.0	$ 90.1

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

SUMMARY OF REVENUES BY FUND

(Amounts in millions)	2021-22 Actual	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Final Budget
Operating Funds					
General Fund - Unrestricted	$ 5,092.4	$ 5,865.7	$ 6,538.4	$ 5,822.8	$ 5,175.9
General Fund - Restricted	4,690.1	5,955.5	4,734.8	3,978.1	4,208.3
Adult Education Fund	141.4	161.3	173.4	161.2	164.7
Child Development	179.2	215.2	317.6	256.5	242.1
Cafeteria Fund	479.0	461.6	515.3	525.8	514.2
Special Reserve Fund for Other Than Capital Outlay Proj	-	-	-	592.5	-
Subtotal	$ 10,582.0	$ 12,659.2	$ 12,279.4	$ 11,336.8	$ 10,305.2
Capital Projects Funds					
Building Fund - Measure R	$ 127.1	$ 3.9	$ 4.9	$ 3.2	$ 2.2
Building Fund	0.2	1.4	1.6	1.5	1.4
Building Fund - Measure K	16.6	8.0	7.2	4.9	1.3
Building Fund - Measure Y	69.6	2.4	7.4	3.4	2.4
Building Fund - Measure Q	187.2	395.0	669.8	685.6	334.5
Building Fund - Measure RR	289.8	398.1	355.0	610.5	1,324.6
Building Fund - Measure US	-	-	-	624.9	161.7
Capital Facilities Account Fund	90.5	106.2	87.7	80.1	83.7
State School Building Lease-Purchase Fund	(0.4)	6.4	-	-	-
County School Facilities Fund	212.2	181.9	93.2	179.8	207.9
Special Reserve Fund - CRA	45.7	56.7	67.0	68.8	72.0
Special Reserve Fund	31.8	30.4	471.2	267.3	21.7
Special Reserve Fund-FEMA-Earthquake	(0.1)	0.1	0.2	0.1	-
Special Reserve Fund-FEMA-Hazard Mitigation	(0.1)	0.1	0.0	0.0	-
Subtotal	$ 1,069.9	$ 1,190.6	$ 1,765.2	$ 2,530.1	$ 2,213.4
Debt Service Funds					
Bond Interest and Redemption Fund	$ 1,119.4	$ 1,220.4	$ 1,279.7	$ 1,334.5	$ 1,329.9
Tax Override Fund	(0.0)	0.0	0.0	0.0	-
Capital Services Fund	13.3	88.6	25.3	50.2	28.5
Subtotal	$ 1,132.7	$ 1,309.1	$ 1,305.0	$ 1,384.7	$ 1,358.4
Internal Service Funds					
Health and Welfare Benefits Fund	$ 1,072.1	$ 1,187.3	$ 1,172.7	$ 1,480.9	$ 1,412.2
Workers' Compensation Fund	103.0	150.1	175.8	119.9	110.5
Liability Self-Insurance Fund	98.3	60.3	215.8	277.1	138.4
Subtotal	$ 1,273.5	$ 1,397.7	$ 1,564.4	$ 1,877.8	$ 1,661.1
Fiduciary Fund					
Other Post-employment Benefit Fund	$ (72.4)	$ 30.4	$ 320.1	$ 81.0	$ 335.7
Subtotal	$ (72.4)	$ 30.4	$ 320.1	$ 81.0	$ 335.7
Special Revenue Fund					
Student Body	$ 33.3	$ 39.4	$ 39.4	$ 39.2	$ 37.9
Subtotal	$ 33.3	$ 39.4	$ 39.4	$ 39.2	$ 37.9
Total Revenue - All Funds	**$ 14,018.8**	**$ 16,626.4**	**$ 17,273.6**	**$ 17,249.7**	**$ 15,911.7**

SUMMARY OF EXPENDITURES BY FUND

(Amounts in millions)	2021-22 Actual	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Final Budget
Operating Funds					
General Fund - Unrestricted	$ 4,888.2	$ 4,773.2	$ 5,788.6	$ 7,047.0	$ 6,504.9
General Fund - Restricted	4,349.4	4,664.7	4,779.3	4,902.6	4,999.9
Adult Education Fund	147.6	144.2	162.8	175.0	178.1
Child Development	178.1	204.4	234.5	266.4	287.1
Cafeteria Fund	431.1	408.8	462.2	507.9	520.0
Spec Resrve Fd for Oth Than Capital Outlay Proj	-	-	-	-	17.3
Subtotal	$ 9,994.3	$ 10,195.3	$ 11,427.3	$ 12,898.9	$ 12,507.3
Capital Projects Funds					
Building Fund - Measure R	$ 68.4	$ 30.1	$ 9.4	$ 7.9	$ 48.6
Building Fund - Proposition BB	3.5	-	-	-	-
Building Fund	0.9	2.0	3.9	4.0	2.0
Building Fund - Measure K	46.5	88.8	31.4	21.4	21.3
Building Fund - Measure Y	46.5	10.6	15.2	14.7	37.9
Building Fund - Measure Q	704.5	572.7	731.0	724.3	546.1
Building Fund - Measure RR	25.4	122.8	232.4	421.4	1,439.8
Building Fund - Measure US	-	-	-	243.1	543.5
Capital Facilities Account Fund	121.1	133.6	86.7	80.2	72.1
State School Building Lease-Purchase Fund	0.0	12.2	-	-	-
County School Facilities Fund	117.7	277.4	143.2	166.5	120.4
Special Reserve Fund - CRA	59.8	31.6	30.4	30.5	193.9
Special Reserve Fund	48.1	54.0	55.9	403.4	324.9
Special Reserve Fund-FEMA-Earthquake	0.0	-	0.0	-	2.6
Special Reserve Fund-FEMA-Hazard Mitigation	-	1.5	0.2	0.4	-
Subtotal	$ 1,242.3	$ 1,337.4	$ 1,339.7	$ 2,117.9	$ 3,353.1
Debt Service Funds					
Bond Interest and Redemption Fund	$ 1,169.6	$ 1,089.4	$ 1,162.1	$ 1,259.4	$ 1,198.6
Tax Override Fund	-	-	-	-	-
Capital Services Fund	16.4	101.6	25.2	50.2	28.5
Subtotal	$ 1,186.0	$ 1,191.0	$ 1,187.3	$ 1,309.5	$ 1,227.2
Internal Service Funds					
Health and Welfare Benefits Fund	$ 1,124.6	$ 1,187.0	$ 1,278.1	$ 1,379.1	$ 1,430.8
Workers' Compensation Fund	67.6	70.9	100.0	133.4	111.4
Liability Self-Insurance Fund	107.8	65.6	470.2	180.1	162.5
Subtotal	$ 1,300.1	$ 1,323.6	$ 1,848.2	$ 1,692.6	$ 1,704.6
Fiduciary Fund					
Other Post-employment Benefit Fund	$ 0.5	$ 0.4	$ 0.6	$ 0.7	$ 0.7
Subtotal	$ 0.5	$ 0.4	$ 0.6	$ 0.7	$ 0.7
Special Revenue Fund					
Student Body	$ 29.9	$ 37.1	$ 39.0	$ 37.8	$ 36.8
Subtotal	$ 29.9	$ 37.1	$ 39.0	$ 37.8	$ 36.8
Total Expenditure - All Funds	**$ 13,753.1**	**$ 14,084.7**	**$ 15,842.2**	**$ 18,057.4**	**$ 18,829.6**

OPERATING FUNDS

Fund 010-General Fund

Fund 110-Adult Education Fund

Fund 120-Child Development Fund

Fund 130-Cafeteria Fund

Fund 170-Special Reserve Fund for Other Than Capital Outlay Project

FUND 010 – GENERAL FUND – UNRESTRICTED AND RESTRICTED

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

	2021-22	2022-23	2023-24	2024-25	2025-26
(Amounts in millions)	*Actual*	*Actuals*	*Actuals*	*Estimated Actuals*	*Final Budget*
Sources of Funds					
Beginning Balance					
Non-spendable - Cash, Inventories, Others	$ 42.5	$ 48.0	$ 48.3	$ 50.0	$ 49.5
Restricted	203.1	544.5	1,794.9	1,796.2	870.2
Committed	-	-	2,920.9	2,972.0	-
Assigned	1,064.1	1,596.0	510.9	491.5	1,305.7
Reserve For Economic Uncertainties	92.0	199.9	238.8	244.9	132.8
Unassigned/Unappropriated	1,454.8	1,011.7	193.7	859.0	1,915.1
Audit Adjustments	(1.3)	(71.8)	0.8	8.3	-
Other Restatements	-	(4.2)	-	-	-
Total Beginning Balance	$ 2,855.3	$ 3,324.1	$ 5,708.3	$ 6,421.9	$ 4,273.2
Revenue					
Local Control Funding Formula	$ 6,036.4	$ 6,596.2	$ 6,735.5	$ 6,454.1	$ 6,435.4
Federal Revenue	1,855.9	2,299.7	2,106.6	723.9	843.8
Other State Revenue	1,748.8	2,638.0	1,778.4	1,768.8	1,726.1
Other Local Revenue	32.8	195.4	582.1	558.8	331.6
Inter-program Transfers	-	-	-	-	-
Interfund Transfers-In	46.6	41.0	32.3	30.3	47.3
Other Financing Sources	62.0	50.8	38.3	265.0	0.0
Total Revenue	$ 9,782.4	$ 11,821.2	$ 11,273.2	$ 9,800.8	$ 9,384.2
Total Sources of Funds	**$ 12,637.7**	**$ 15,145.3**	**$ 16,981.5**	**$ 16,222.8**	**$ 13,657.4**
Uses of Funds					
Expenditure					
Certificated Salaries	$ 3,379.8	$ 3,468.0	$ 3,877.7	$ 4,057.0	$ 4,019.0
Classified Salaries	1,257.2	1,348.8	1,516.3	1,663.2	1,545.7
Employee Benefits	2,370.1	2,592.7	2,919.8	3,093.1	3,260.4
Books and Supplies	479.4	672.7	597.2	534.3	1,474.3
Services and Other Operating Expenditures	1,655.7	1,231.9	1,494.4	1,908.0	1,155.4
Capital Outlay	94.7	103.9	123.5	83.9	62.8
Direct Support/Indirect Costs	(24.9)	(24.0)	(20.1)	(40.1)	(49.0)
Other Financing Uses	14.4	15.6	25.1	642.9	28.5
Other Outgo	11.2	28.4	34.0	7.2	7.7
Total Expenditure	$ 9,237.6	$ 9,437.9	$ 10,567.8	$ 11,949.6	$ 11,504.8
Ending Balance					
Non-spendable - Cash, Inventories, Others	$ 48.0	$ 48.3	$ 50.0	$ 49.5	$ 49.5
Restricted	544.5	1,794.9	1,796.2	870.2	78.6
Committed	-	2,920.9	2,972.0	-	46.1
Assigned	1,596.0	510.9	491.5	1,305.7	413.0
Reserve For Economic Uncertainties	199.9	238.8	244.9	132.8	115.2
Unassigned/Unappropriated	1,011.7	193.7	859.0	1,915.1	1,450.1
Total Ending Balance	$ 3,400.1	$ 5,707.4	$ 6,413.6	$ 4,273.2	$ 2,152.6
Total Uses of Funds	**$ 12,637.7**	**$ 15,145.3**	**$ 16,981.5**	**$ 16,222.8**	**$ 13,657.4**

FUND 010 – GENERAL FUND – UNRESTRICTED

(Amounts in millions)	2021-22 Actual	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Final Budget
Sources of Funds					
Beginning Balance					
Non-spendable - Cash, Inventories, Others	$ 42.5	$ 43.0	$ 47.9	$ 49.4	$ 49.4
Restricted	-	-	-	-	-
Committed	-	-	2,920.9	2,972.0	-
Assigned	1,064.1	1,596.0	510.9	491.5	1,305.7
Reserve For Economic Uncertainties	92.0	199.9	238.8	244.9	132.8
Unassigned/Unappropriated	1,454.8	1,011.7	193.7	859.0	1,915.1
Audit Adjustments	(7.0)	(72.8)	(45.2)	10.2	-
Other Restatements	-	42.0	-	-	-
Total Beginning Balance	$ 2,646.4	$ 2,819.8	$ 3,867.0	$ 4,627.1	$ 3,402.9
Revenue					
Local Control Funding Formula	$ 6,009.0	$ 6,565.6	$ 6,702.7	$ 6,421.5	$ 6,402.9
Federal Revenue	2.0	23.5	488.4	5.8	1.8
Other State Revenue	90.1	130.5	143.8	139.5	151.2
Other Local Revenue	6.1	139.2	457.3	480.2	283.8
Inter-program Transfers	(1,123.3)	(1,084.6)	(1,322.4)	(1,519.4)	(1,711.2)
Interfund Transfers-In	46.5	40.6	30.3	30.2	47.3
Other Financing Sources	62.0	50.8	38.3	265.0	0.0
Total Revenue	$ 5,092.4	$ 5,865.7	$ 6,538.4	$ 5,822.8	$ 5,175.9
Total Sources of Funds	**$ 7,738.8**	**$ 8,685.4**	**$ 10,405.4**	**$ 10,449.9**	**$ 8,578.8**
Uses of Funds					
Expenditure					
Certificated Salaries	$ 2,018.7	$ 2,040.6	$ 2,383.8	$ 2,744.5	$ 2,688.4
Classified Salaries	639.6	624.7	844.0	884.3	853.3
Employee Benefits	1,196.4	1,348.0	1,644.4	1,746.7	1,965.1
Books and Supplies	141.8	268.1	211.3	254.1	692.9
Services and Other Operating Expenditures	965.0	534.3	692.2	992.0	559.3
Capital Outlay	79.1	83.3	87.6	25.5	39.2
Direct Support/Indirect Costs	(177.9)	(165.6)	(126.9)	(250.2)	(329.5)
Other Financing Uses	14.4	15.5	25.0	642.8	28.5
Other Outgo	11.2	24.3	27.2	7.2	7.7
Total Expenditure	$ 4,888.2	$ 4,773.2	$ 5,788.6	$ 7,047.0	$ 6,504.9
Ending Balance					
Non-spendable - Cash, Inventories, Others	$ 43.0	$ 47.9	$ 49.4	$ 49.4	$ 49.4
Restricted	-	-	-	-	-
Committed	-	2,920.9	2,972.0	-	46.1
Assigned	1,596.0	510.9	491.5	1,305.7	413.0
Reserve For Economic Uncertainties	199.9	238.8	244.9	132.8	115.2
Unassigned/Unappropriated	1,011.7	193.7	859.0	1,915.1	1,450.1
Total Ending Balance	$ 2,850.6	$ 3,912.2	$ 4,616.8	$ 3,402.9	$ 2,073.9
Total Uses of Funds	**$ 7,738.8**	**$ 8,685.4**	**$ 10,405.4**	**$ 10,449.9**	**$ 8,578.8**

FUND 010 – GENERAL FUND –RESTRICTED

(Amounts in millions)	2021-22 Actual	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Final Budget
Sources of Funds					
Beginning Balance					
Non-spendable - Cash, Inventories, Others	$ 0.0	$ 5.0	$ 0.4	$ 0.6	$ 0.1
Restricted	203.1	544.5	1,794.9	1,796.2	870.2
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Reserve For Economic Uncertainties	-	-	-	-	-
Unassigned/Unappropriated	-	(0.0)	-	-	-
Audit Adjustments	5.7	1.0	46.0	(1.9)	-
Other Restatements	-	(46.2)	-	-	-
Total Beginning Balance	$ 208.9	$ 504.4	$ 1,841.2	$ 1,794.9	$ 870.3
Revenue					
Local Control Funding Formula	$ 27.5	$ 30.6	$ 32.7	$ 32.6	$ 32.6
Federal Revenue	1,853.9	2,276.2	1,618.2	718.1	842.0
Other State Revenue	1,658.7	2,507.5	1,634.6	1,629.3	1,574.8
Other Local Revenue	26.7	56.2	124.9	78.6	47.8
Inter-program Transfers	1,123.3	1,084.6	1,322.4	1,519.4	1,711.2
Interfund Transfers-In	0.1	0.5	2.0	0.1	-
Other Financing Sources	-	-	-	-	-
Total Revenue	$ 4,690.1	$ 5,955.5	$ 4,734.8	$ 3,978.1	$ 4,208.3
Total Sources of Funds	**$ 4,898.9**	**$ 6,459.9**	**$ 6,576.0**	**$ 5,772.9**	**$ 5,078.6**
Uses of Funds					
Expenditure					
Certificated Salaries	$ 1,361.1	$ 1,427.4	$ 1,493.9	$ 1,312.5	$ 1,330.6
Classified Salaries	617.6	724.0	672.3	779.0	692.4
Employee Benefits	1,173.7	1,244.7	1,275.4	1,346.4	1,295.3
Books and Supplies	337.6	404.6	385.9	280.2	781.5
Services and Other Operating Expenditures	690.7	697.6	802.1	916.0	596.1
Capital Outlay	15.6	20.6	35.9	58.4	23.6
Direct Support/Indirect Costs	153.0	141.6	106.8	210.1	280.5
Other Financing Uses	0.1	0.1	0.0	0.1	-
Other Outgo	-	4.0	6.8	-	-
Total Expenditure	$ 4,349.4	$ 4,664.7	$ 4,779.3	$ 4,902.6	$ 4,999.9
Ending Balance					
Non-spendable - Cash, Inventories, Others	$ 5.0	$ 0.4	$ 0.6	$ 0.1	$ 0.1
Restricted	544.5	1,794.9	1,796.2	870.2	78.6
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Reserve For Economic Uncertainties	-	-	-	-	-
Unassigned/Unappropriated	(0.0)	-	-	-	-
Total Ending Balance	$ 549.5	$ 1,795.2	$ 1,796.8	$ 870.3	$ 78.7
Total Uses of Funds	**$ 4,898.9**	**$ 6,459.9**	**$ 6,576.0**	**$ 5,772.9**	**$ 5,078.6**

GENERAL FUND–UNRESTRICTED REVENUE BY SOURCE

(Amounts in millions)	2021-22 Actual	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Final Budget
UNRESTRICTED PROGRAMS					
Local Control Funding Formula (LCFF)					
State Aid	$ 3,295.0	$ 4,484.9	$ 4,335.3	$ 3,901.1	$ 3,888.2
Local Revenue (Property Taxes)	1,570.1	1,677.8	1,736.0	1,756.2	1,750.5
Education Protection Account (EPA) Entitlement	1,143.8	402.9	631.4	764.2	764.2
Total LCFF Sources	**$ 6,009.0**	**$ 6,565.6**	**$ 6,702.7**	**$ 6,421.5**	**$ 6,402.9**
Federal Revenues					
FEMA	$ -	$ 13.5	$ 483.8	$ 4.1	$ -
Medi-Cal Admin Activity	-	-	-	-	-
All Other Federal Revenues	2.0	10.0	4.6	1.8	1.8
Total Federal Revenues	**$ 2.0**	**$ 23.5**	**$ 488.4**	**$ 5.8**	**$ 1.8**
State Revenues					
California State Lottery	$ 68.8	$ 89.3	$ 86.1	$ 74.2	$ 73.0
Home-to-School Transportation Reimbursement Funding	-	18.5	32.7	44.7	58.9
Mandated Cost Reimbursement	18.1	16.3	17.7	17.9	17.8
Pupil Assessment	-	1.5	1.9	2.7	1.6
All Other State Revenue	3.1	4.9	5.4	0.0	0.0
Total State Revenues	**$ 90.1**	**$ 130.5**	**$ 143.8**	**$ 139.5**	**$ 151.2**
Local Revenue					
Donations	$ 20.0	$ 13.7	$ 14.8	$ 13.0	$ 13.0
E-Rate Reimbursement	18.3	22.1	21.2	26.4	21.0
Fees and Contracts	38.9	39.4	42.0	42.0	41.1
Interest	17.2	130.7	233.2	198.0	123.5
Leases and Rentals	21.2	22.1	24.1	31.4	28.3
Legal Settlements/Restitutions	0.0	2.0	0.0	0.0	-
Medi-Cal Admin Activity	9.2	6.9	3.9	3.8	4.0
Net Increase (Decrease) in the Fair Value of Investments	(159.4)	(154.8)	46.1	100.8	-
All Other Local Revenue	40.7	57.1	71.8	64.9	53.0
Total Local Revenues	**$ 6.1**	**$ 139.2**	**$ 457.3**	**$ 480.2**	**$ 283.8**
Other Financing Sources					
Interfund Transfers	$ 46.5	$ 40.6	$ 30.3	$ 30.2	$ 47.3
Proceeds from Disposal of Capital Assets	-	0.3	-	15.0	0.0
Proceeds from Capital Leases	-	3.5	-	-	-
Proceeeds from Subscription-Based Information Technology Arrangements (SBITAs), GASB Statement No.	-	47.1	38.3	-	-
Inter-program Transfers	(1,123.3)	(1,084.6)	(1,322.4)	(1,519.4)	(1,711.2)
All Other Financing Sources	62.0	-	-	250.0	-
Total Other Financing Sources	**$ (1,014.8)**	**$ (993.2)**	**$ (1,253.8)**	**$ (1,224.3)**	**$ (1,663.8)**
Total Unrestricted Resources	**$ 5,092.4**	**$ 5,865.7**	**$ 6,538.4**	**$ 5,822.8**	**$ 5,175.9**

GENERAL FUND–RESTRICTED REVENUE BY SOURCE

	(Amounts in millions)	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Estimated Actuals	2025-26 Final Budget
RESTRICTED PROGRAMS						
SACS Resource	SACS Resource Name					
Local Control Funding Formula (LCFF) - Property Taxes Transfer						
6500	Special Education	$ 27.5	$ 30.6	$ 32.7	$ 32.6	$ 32.6
Federal Revenues						
3010	Every Student Succeeds Act (ESSA): Title I, Part A, Basic Grants Low Income and Neglected	$ 332.5	$ 338.1	$ 386.9	$ 409.1	$ 489.7
3060	ESSA: Title I, Part C, Migrant Ed (Regular and Summer Program)	1.1	1.1	1.3	1.3	1.4
3180	NCLB: Title I, School Improvement Grant	1.3	-	-	-	-
3182	ESSA: School Improvement Funding for LEAs	6.1	5.5	7.6	6.9	11.3
3210	Elementary and Secondary School Emergency Relief Fund (ESSER) Fund	2.5	0.3	-	-	-
3211	ESSER - California Community Schools Partnership Program	4.6	1.4	-	-	-
3212	Elementary and Secondary School Relief II (ESSER II) Fund	698.2	201.8	2.2	-	-
3213	Elementary and Secondary School Emergency Relief III (ESSER III) Fund	392.3	1,033.9	636.1	0.2	-
3214	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	-	302.6	213.3	-	-
3215	Governor's Emergency Education Relief Fund: Learning Loss Mitigation	7.1	0.0	-	-	-
3216	Expanded Learning Opportunities (ELO) Grant: ESSER II State Reserve	54.2	3.5	-	-	-
3217	Expanded Learning Opportunities (ELO) Grant: GEER II	3.2	10.0	0.0	-	-
3218	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Emergency Needs	-	35.2	3.3	0.0	-
3219	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss	-	24.3	40.4	1.2	-
3227	21st Century Community Learning Centers (CCLC) Rate Increase: ESSER III State Reserve Afterschool Programs	0.5	0.2	5.2	0.1	-
3305	Special Ed: ARP IDEA Part B, Sec. 611, Local Assistance Entitlement	-	22.1	4.2	-	-
3306	Special Ed: ARP IDEA Part B, Sec. 611, Local Assistance Private School Individual Service Plans (ISPs)	-	0.2	0.2	-	-
3308	Special Ed: ARP IDEA Part B, Sec. 619, Preschool Grants	1.2	0.7	0.4	-	-
3310	Special Ed: Individuals with Disabilities Act (IDEA) Basic Local Assistance Entitlement, Part B, Sec 611	123.2	123.6	143.9	139.4	164.8
3311	Special Ed: IDEA Local Assistance, Part B, Sec 611, Private School Individual Service Plans (ISPs)	1.7	1.5	2.1	2.7	2.5
3315	Special Ed: IDEA Preschool Grants, Part B, Sec 619	5.8	5.6	5.1	5.1	5.1
3326	Special Ed: IDEA Preschool Capacity Building, Part B, Sec 619	0.0	0.1	0.0	-	-
3327	Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 611	6.5	6.5	6.1	4.9	4.8
3345	Special Ed: IDEA Preschool Staff Development, Part B, Sec 619	0.0	0.0	0.0	0.1	-
3385	Special Ed: IDEA Early Intervention Grants	1.2	1.2	1.2	1.2	1.2
3386	Special Ed: IDEA Quality Assurance & Focused Monitoring	0.1	0.1	0.1	0.2	-
3395	Special Ed: Alternative Dispute Resolution	0.2	0.0	0.1	0.0	-
3410	Department of Rehab: Workability II, Transition Partnership	2.0	2.5	2.9	2.8	2.8
3550	Carl D. Perkins Career and Technical Education: Secondary, Section 131	6.0	6.4	6.8	7.1	-
4035	ESSA: Title II, Part A, Supporting Effective Instruction	26.5	23.5	34.0	34.1	30.2
4124	ESSA: Title IV, Part B, 21st Century Community Learning Centers Program	17.9	17.3	15.2	22.6	23.2
4127	ESSA: Title IV, Part A, Student Support and Academic Enrichment	28.2	28.7	29.0	26.7	45.4
4201	ESSA: Title III, Immigrant Education Program	0.5	-	0.1	2.8	3.1
4203	ESSA: Title III, English Learner Student Program	8.9	9.9	18.7	21.1	10.0
4510	Indian Education	0.1	-	0.1	0.1	-
5610	Workforce Innovation and Opportunity Act (WIOA) from Other Agencies (Local Areas)	1.1	1.1	1.2	1.2	1.9
5630	ESSA: Title IX, Part A, McKinney-Vento Homeless Assistance Grants	0.3	0.3	0.3	0.3	0.3
5632	American Rescue Plan-Homeless Children and Youth (ARP - Homeless I)	0.3	0.4	0.1	0.1	-
5634	American Rescue Plan – Homeless Children and Youth II (ARP HCY II)	-	0.2	5.4	1.9	-
5810	Other Restricted Federal	117.8	66.5	44.6	24.7	44.5
9010	Other Restricted Local	0.5	0.1	0.2	0.1	-
	Total Federal Revenues	$ 1,853.9	$ 2,276.2	$ 1,618.2	$ 718.1	$ 842.0

GENERAL FUND–RESTRICTED REVENUE BY SOURCE

	(Amounts in millions)	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Estimated Actuals	2025-26 Final Budget
RESTRICTED PROGRAMS						
SACS Resource	SACS Resource Name					
State Revenues						
2600	Expanded Learning Opportunities Program	$ 243.2	$ 457.1	$ 472.0	$ 468.3	$ 468.3
6010	After School Education and Safety (ASES)	85.3	88.3	95.7	94.7	103.9
6011	After School Kids Code Grant Pilot Program	0.1	-	-	-	-
6053	Child Dev: California Prekindergarten Planning and Implementation Grant Program	-	5.1	17.4	8.3	0.5
6211	Literacy Coaches and Reading Specialists Grant Program	-	82.9	47.6	-	-
6225	Emergency Repair Program - Williams Case	0.0	0.1	0.6	-	-
6230	California Clean Energy Jobs Act	(8.4)	-	-	-	-
6266	Educator Effectiveness, FY 2021–22	110.9	27.7	-	-	-
6271	National Board for Professional Teaching Standards Certification Incentive Program	-	6.7	7.0	7.7	-
6300	Lottery: Instructional Materials	31.9	44.9	44.8	31.9	31.3
6332	CA Community Schools Partnership Act - Implementation Grant	-	8.9	14.6	16.2	-
6383	Golden State Pathways Program (GSPP)	-	-	-	45.3	-
6385	Governor's Career Technical Education (CTE) Initiative: California Partnership Academies	1.0	1.1	1.1	1.7	-
6386	California Partnership Academies: Green and Clean Academies	0.2	0.2	0.2	0.2	-
6387	Career Technical Education Incentive Grant Program	10.5	8.6	9.1	11.6	2.3
6388	K–12 Strong Workforce Program	2.4	3.3	1.3	1.0	0.4
6500	Special Education	410.9	471.6	431.9	436.4	445.0
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	3.4	3.6	3.9	3.8	4.0
6515	Special Ed: Infant Discretionary Funds	0.1	0.2	0.0	0.1	-
6520	Special Ed: Project Workability I LEA	0.9	0.9	0.9	1.1	0.9
6536	Special Ed: Dispute Prevention and Dispute Resolution	10.1	-	-	-	-
6537	Special Ed: Learning Recovery Support	45.7	-	-	-	-
6546	Mental Health-Related Services	37.5	40.0	30.5	29.8	30.3
6547	Special Education Early Intervention Preschool Grant	24.8	23.9	22.9	22.9	23.0
6695	Tobacco Use Prevention Education (Prop. 56): Local Assistance	1.9	1.9	1.4	1.5	1.7
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	-	238.0	-	-	-
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)		-	76.7	71.9	71.9
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	15.3	-	-	-	-
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	-	56.9	2.1	-	-
7085	Learning Communities for School Success Program	(0.0)	-	-	1.4	1.3
7220	Partnership Academies Program	1.9	2.2	2.0	3.9	-
7339	Dual Enrollment Opportunities		-	5.5	3.4	-
7370	Supplementary Programs-Specialized Secondary	0.1	0.2	0.2	0.1	-
7399	LCFF Equity Multiplier	-	-	21.2	32.3	33.0
7412	A–G Completion Grant: A–G Access/Success Grant	25.4	8.5	-	-	-
7413	A–G Completion Grant: A–G Learning Loss Mitigation Grant	9.1	3.0	-	-	-
7415	Classified School Employee Summer Assistance Program	11.6	15.6	17.6	14.2	14.1
7422	In-Person Instruction (IPI) Grant	146.5	-	-	-	-
7425	Expanded Learning Opportunities (ELO) Grant	19.8	-	-	-	-
7435	Learning Recovery Emergency Block Grant	-	594.6	-	-	-
7690	California State Teachers' Retirement System (STRS) On-Behalf Pension Contribution	358.1	306.9	299.6	299.6	299.6
7810	Other Restricted State	58.2	4.8	6.9	20.1	43.3
9010	Other Restricted Local	-	-	-	-	-
	Total State Revenues	$ 1,658.7	$ 2,507.5	$ 1,634.6	$ 1,629.3	$ 1,574.8
Local Revenues						
6230	California Clean Energy Jobs Act	$ 0.1	$ -	$ -	$ -	$ -
6500	Special Education	0.4	0.0	0.0	0.6	0.4
9010	Other Restricted Local	26.1	56.1	124.8	78.0	47.4
	Total Local Revenues	$ 26.7	$ 56.2	$ 124.9	$ 78.6	$ 47.8
Other Financing Sources						
Interfund Transfers		$ 0.1	$ 0.5	$ 2.0	$ 0.1	$ 0.0
Inter-program Transfers		1,123.3	1,084.6	1,322.4	1,519.4	1,711.2
Total Other Financing Sources		**$ 1,123.4**	**$ 1,085.0**	**$ 1,324.5**	**$ 1,519.6**	**$ 1,711.2**
Total Restricted Resources		**$ 4,690.1**	**$ 5,955.5**	**$ 4,734.9**	**$ 3,978.1**	**$ 4,208.3**

GENERAL FUND-UNRESTRICTED AND RESTRICTED EXPENDITURES BY SUB-OBJECT

	(Amounts in millions)	2021-22 Actual	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Final Budget
SACS Object						
Certificated Salaries						
1100	Salaries - Teachers	$ 2,297.5	$ 2,314.6	$ 2,556.9	$ 2,694.4	$ 2,710.1
1100	Salaries - Teacher Assistants	41.4	34.5	35.6	25.8	26.6
1200	Salaries - Librarians	16.7	16.7	19.8	22.1	21.3
1200	Salaries - Counselors	283.4	308.4	355.7	391.4	372.3
1200	Salaries - Nurses & Health Employees	78.0	85.0	112.7	135.8	143.7
1300	Salaries - School Administrators	242.2	253.7	302.1	261.4	260.9
1300	Salaries - Supervisors	154.9	146.1	164.9	163.5	156.1
1300	Salaries - Superintendents	2.5	2.3	2.7	2.8	2.6
1300	Salaries - Non-school Administrators	7.7	6.8	7.4	7.7	6.2
1900	Other Certificated Employees	255.5	300.0	320.0	352.0	319.4
Total Certificated Salaries		$ 3,379.8	$ 3,468.0	$ 3,877.7	$ 4,057.0	$ 4,019.0
Classified Salaries						
2100	Instructional Aides	$ 282.8	$ 316.9	$ 350.8	$ 412.1	$ 405.5
2200	Food Service Employees	13.2	8.4	6.4	5.4	0.1
2200	Maintenance & Operations Employees	305.4	325.8	356.9	417.0	332.0
2200	Transportation Employees	89.8	101.3	107.0	109.2	104.0
2300	Classified Administrators	38.5	37.6	45.4	48.2	48.2
2400	Clerical and Office Employees	366.7	377.7	431.5	435.4	436.9
2900	Other Classified Employees	160.8	181.1	218.3	235.9	219.0
Total Classified Salaries		$ 1,257.2	$ 1,348.8	$ 1,516.3	$ 1,663.2	$ 1,545.7
Employee Benefits						
3100	State Teachers Retirement System	$ 905.6	$ 950.4	$ 1,016.6	$ 1,058.3	$ 1,062.2
3200	Public Employees Retirement System	236.3	296.5	358.8	406.5	378.7
3300	Social Security, Medicare, PARS	143.4	152.1	170.7	188.7	172.1
3400	Benefits - Employee Health Benefits	729.3	833.7	796.7	1,013.6	943.1
3500	Benefits - Unemployment Insurance	24.7	23.4	1.4	3.1	2.8
3600	Benefits - Workers Compensation	115.1	127.4	130.7	100.4	93.0
3700	Benefits - Retiree Health Benefits	215.8	209.2	445.0	322.4	608.6
3800	Benefits - PERS Recapture	-	-	-	-	-
3900	Benefits - General	-	0.0	0.0	0.0	-
Total Employee Benefits		$ 2,370.1	$ 2,592.7	$ 2,919.8	$ 3,093.1	$ 3,260.4

GENERAL FUND-UNRESTRICTED AND RESTRICTED EXPENDITURES BY SUB-OBJECT

	(Amounts in millions)	2021-22 Actual	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Final Budget
SACS Object						
Books and Supplies						
4100	Textbooks	$ 37.4	$ 124.4	$ 64.4	$ 107.4	$ 86.8
4200	Other Books	4.4	27.8	13.2	1.0	0.7
4300	Instructional Materials & Supplies	373.2	444.9	448.3	362.7	1,368.2
4300	Pupil Transportation Supplies	10.1	11.7	11.9	16.9	11.2
4400	Non-Capitalized Equipment	54.3	64.3	57.6	44.9	6.8
4700	Food Services Supplies	0.0	24.5	1.9	1.4	0.6
Total Books and Supplies		$ 479.4	$ 697.5	$ 597.2	$ 534.3	$ 1,474.3
Other Operating Expense						
5100	Subagreements	$ 358.4	$ 370.9	$ 482.8	$ 450.3	$ 403.9
5200	Travel & Conference Expenses	9.7	13.3	16.7	9.7	6.5
5300	Dues and Memberships	2.2	2.7	2.8	2.6	1.1
5400	Insurance	32.9	69.2	165.4	454.1	155.4
5500	Utilities & Housekeeping Services	179.3	193.9	184.9	194.5	155.4
5600	Rentals, Leases & Repairs	13.6	20.2	34.4	38.0	19.0
5700	Transfer of Direct Cost	7.8	(0.0)	(0.0)	(0.0)	-
5800	Instructional Services	64.2	122.5	177.9	216.4	53.1
5800	Other Services & Operating Expenses	928.8	383.7	389.3	502.8	329.8
5900	Telephone, Pager & Postage	58.7	55.4	40.2	39.7	31.0
Total Operating Expense		$ 1,655.7	$ 1,231.9	$ 1,494.4	$ 1,908.0	$ 1,155.4
Capital Outlay						
6100	Sites & Improvement of Sites	$ 0.0	$ 0.0	$ 0.2	$ 0.2	$ 0.1
6200	Buildings & Improvement of Buildings	6.2	10.7	36.3	16.9	52.5
6300	Books & Media for Libraries	-	-	-	-	-
6400	Equipment	26.5	42.6	45.6	65.6	4.3
6500	Equipment Replacement	62.0	-	0.0	0.0	5.9
6600	Portable Bldg-Lease Assets(GASB 87)	-	3.5	-	-	-
6700	Subscription Assets (GASB 96)	-	47.1	41.3	1.2	-
Total Capital Outlay		$ 94.7	$ 103.9	$ 123.5	$ 83.9	$ 62.8
Other Outgo						
7100	Other Outgo-Tuition	$ 4.5	$ 6.0	$ 6.3	$ 6.3	$ 6.7
7200	Other Outgo-Other Transfer Out	0.9	1.0	0.9	0.9	1.0
7300	Direct Support/Indirect Costs	(24.9)	(24.0)	(126.9)	(40.1)	(49.0)
7400	Other Uses	5.7	21.4	20.1	-	-
7600	Other Financing Uses	14.4	15.6	26.3	642.9	28.5
7900	Undistributed Reserves	$0.0	$0.0	$0.0	$0.0	$0.0
Total Other Outgo		$ 0.7	$ 19.9	$ (73.4)	$ 610.0	$ (12.8)
Total Expenditures		$ 9,237.6	$ 9,462.7	$ 10,455.5	$ 11,949.6	$ 11,504.8

GENERAL FUND-UNRESTRICTED
EXPENDITURES BY SUB-OBJECT

	(Amounts in millions)	2021-22 Actual	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Final Budget
SACS Object						
Certificated Salaries						
1100	Salaries - Teachers	$ 1,463.4	$ 1,559.3	$ 1,730.3	$ 2,048.6	$ 1,876.3
1100	Salaries - Teacher Assistants	16.9	14.4	19.9	15.0	14.7
1200	Salaries - Librarians	15.8	15.1	16.9	20.9	21.5
1200	Salaries - Counselors	133.6	120.6	191.9	205.3	244.1
1200	Salaries - Nurses & Health Employees	35.0	4.2	5.1	5.7	94.5
1300	Salaries - School Administrators	178.5	160.4	192.4	199.8	191.9
1300	Salaries - Supervisors	85.7	78.3	96.0	101.2	93.1
1300	Salaries - Superintendents	2.3	2.3	2.7	2.8	2.6
1300	Salaries - Nonschool Administrators	5.6	5.4	5.5	6.1	4.4
1900	Other Certificated Employees	81.8	80.6	123.2	139.1	145.3
Total Certificated Salaries		$ 2,018.7	$ 2,040.6	$ 2,383.8	$ 2,744.5	$ 2,688.4
Classified Salaries						
2100	Instructional Aides	$ 13.4	$ 18.8	$ 39.8	$ 43.7	$ 41.9
2200	Food Service Employees	0.8	0.8	1.5	1.6	0.0
2200	Maintenance & Operations Employees	177.5	172.6	198.8	228.6	194.7
2200	Transportation Employees	76.1	83.2	94.5	61.4	102.2
2300	Classified Administrators	30.9	32.3	40.2	43.6	43.2
2400	Clerical and Office Employees	269.2	267.7	335.0	362.1	337.7
2900	Other Classified Employees	71.8	49.2	134.3	143.4	133.6
Total Classified Salaries		$ 639.6	$ 624.7	$ 844.0	$ 884.3	$ 853.3
Employee Benefits						
3100	State Teachers Retirement System	$ 333.6	$ 381.4	$ 442.3	$ 512.6	$ 510.7
3200	Public Employees Retirement System	134.5	146.1	205.2	215.9	217.9
3300	Social Security, Medicare, PARS	78.8	79.8	100.6	106.2	101.1
3400	Benefits - Employee Health Benefits	444.1	527.0	520.6	639.3	596.3
3500	Benefits - Unemployment Insurance	14.6	13.9	0.8	2.1	1.7
3600	Benefits - Workers Compensation	66.4	71.1	78.6	64.0	58.6
3700	Benefits - Retiree Health Benefits	124.4	128.7	296.3	206.6	478.9
3800	Benefits - PERS Recapture	-	-	-	-	-
3900	Benefits - General	-	0.0	0.0	0.0	-
Total Employee Benefits		$ 1,196.4	$ 1,348.0	$ 1,644.4	$ 1,746.7	$ 1,965.1
Books and Supplies						
4100	Textbooks	$ 5.1	$ 79.5	$ 19.5	$ 75.5	$ 55.4
4200	Other Books	2.4	24.4	2.5	0.7	0.7
4300	Instructional Materials & Supplies	108.9	128.2	140.5	147.0	620.9
4300	Pupil Transportation Supplies	9.7	11.4	11.8	4.2	10.7
4400	Non-Capitalized Equipment	15.7	24.5	36.9	26.5	5.2
4700	Food Services Supplies	0.0	0.1	0.1	0.1	0.0
Total Books and Supplies		$ 141.8	$ 268.1	$ 211.3	$ 254.1	$ 692.9

GENERAL FUND-UNRESTRICTED
EXPENDITURES BY SUB-OBJECT

	(Amounts in millions)	2021-22 Actual	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Final Budget
SACS Object						
Other Operating Expense						
5100	Subagreements	$ 37.8	$ 0.4	$ 47.3	$ 0.8	$ -
5200	Travel & Conference Expenses	2.9	5.1	5.7	4.1	4.7
5300	Dues and Memberships	2.2	2.7	2.8	2.4	1.1
5400	Insurance	32.9	69.2	165.4	454.1	155.4
5500	Utilities & Housekeeping Services	179.2	177.7	162.5	173.5	137.4
5600	Rentals, Leases & Repairs	5.9	7.9	14.8	18.7	17.2
5700	Transfer of Direct Cost	(0.2)	(0.2)	(0.2)	(0.3)	-
5800	Instructional Services	15.7	36.6	48.5	45.7	24.5
5800	Other Services & Operating Expenses	656.7	202.2	217.4	253.7	188.4
5900	Telephone, Pager & Postage	31.9	32.6	28.0	39.3	30.6
Total Operating Expense		$ 965.0	$ 534.3	$ 692.2	$ 992.0	$ 559.3
Capital Outlay						
6100	Sites & Improvement of Sites	$ 0.0	$ 0.0	$ 0.1	$ 0.0	$ 0.1
6200	Buildings & Improvement of Buildings	8.0	9.3	14.5	4.7	29.0
6400	Equipment	9.2	23.5	32.9	20.7	4.2
6500	Equipment Replacement	62.0	-	0.0	0.0	5.9
6600	Portable Bldg-Lease Assets(GASB 87)	-	3.5	-	-	-
6700	Subscription Assets (GASB 96)	-	47.1	40.0	0.1	-
Total Capital Outlay		$ 79.1	$ 83.3	$ 87.6	$ 25.5	$ 39.2
Other Outgo						
7100	Other Outgo-Tuition	$ 4.5	$ 6.0	$ 6.3	$ 6.3	$ 6.7
7200	Other Outgo-Other Transfer Out	0.9	0.9	0.9	0.9	1.0
7300	Direct Support/Indirect Costs	(177.9)	(165.6)	(126.9)	(250.2)	(329.5)
7400	Other Uses	5.7	17.4	20.1	-	-
7600	Other Financing Uses	14.4	15.5	25.0	642.8	28.5
Total Other Outgo		$ (152.4)	$ (125.8)	$ (74.7)	$ 399.8	$ (293.3)
Total Expenditures		$ 4,888.2	$ 4,773.2	$ 5,788.6	$ 7,047.0	$ 6,504.9

GENERAL FUND-RESTRICTED
EXPENDITURES BY SUB-OBJECT

(Amounts in millions)		2021-22 Actual	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Final Budget
SACS Object						
Certificated Salaries						
1100	Salaries - Teachers	$ 834.1	$ 755.3	$ 826.6	$ 645.8	$ 833.8
1100	Salaries - Teacher Assistants	24.5	20.1	15.8	10.8	11.9
1200	Salaries - Librarians	0.9	1.6	3.0	1.2	(0.2)
1200	Salaries - Counselors	149.7	187.7	163.7	186.1	128.2
1200	Salaries - Nurses & Health Employees	43.0	80.8	107.6	130.1	49.2
1300	Salaries - School Administrators	63.7	93.3	109.7	61.6	69.0
1300	Salaries - Supervisors	69.1	67.7	69.0	62.4	63.0
1300	Salaries - Superintendents	0.2	-	-	-	-
1300	Salaries - Nonschool Administrators	2.1	1.4	1.9	1.6	1.7
1900	Other Certificated Employees	173.8	219.4	196.8	212.9	174.1
Total Certificated Salaries		$ 1,361.1	$ 1,427.4	$ 1,493.9	$ 1,312.5	$ 1,330.6
Classified Salaries						
2100	Instructional Aides	$ 269.4	$ 298.1	$ 311.1	$ 368.5	$ 363.7
2200	Food Service Employees	12.4	7.5	5.0	3.8	0.0
2200	Maintenance & Operations Employees	127.9	153.2	158.1	188.4	137.3
2200	Transportation Employees	13.7	18.0	12.4	47.8	1.8
2300	Classified Administrators	7.6	5.3	5.2	4.6	4.9
2400	Clerical and Office Employees	97.5	110.0	96.5	73.4	99.2
2900	Other Classified Employees	88.9	131.8	84.0	92.5	85.4
Total Classified Salaries		$ 617.6	$ 724.0	$ 672.3	$ 779.0	$ 692.4
Employee Benefits						
3100	State Teachers Retirement System	$ 572.0	$ 569.0	$ 574.3	$ 545.7	$ 551.5
3200	Public Employees Retirement System	101.8	150.4	153.6	190.6	160.8
3300	Social Security, Medicare, PARS	64.5	72.3	70.1	82.5	71.0
3400	Benefits - Employee Health Benefits	285.2	306.7	276.1	374.3	346.8
3500	Benefits - Unemployment Insurance	10.2	9.5	0.5	1.0	1.0
3600	Benefits - Workers Compensation	48.7	56.2	52.1	36.4	34.4
3700	Benefits - Retiree Health Benefits	91.4	80.5	148.7	115.9	129.8
3800	Benefits - PERS Recapture	-	-	-	-	-
3900	Benefits - General	-	-	-	-	-
Total Employee Benefits		$ 1,173.7	$ 1,244.7	$ 1,275.4	$ 1,346.4	$ 1,295.3
Books and Supplies						
4100	Textbooks	$ 32.3	$ 44.9	$ 44.8	$ 31.9	$ 31.3
4200	Other Books	2.0	3.3	10.6	0.3	0.0
4300	Instructional Materials & Supplies	264.3	316.7	307.8	215.6	747.3
4300	Pupil Transportation Supplies	0.4	0.3	0.2	12.7	0.6
4400	Non-Capitalized Equipment	38.7	39.7	20.7	18.4	1.6
4700	Food Services Supplies	0.0	24.5	1.7	1.3	0.6
Total Books and Supplies		$ 337.6	$ 429.4	$ 385.9	$ 280.2	$ 781.5

GENERAL FUND-RESTRICTED
EXPENDITURES BY SUB-OBJECT

(Amounts in millions)		2021-22 Actual	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Final Budget
SACS Object						
Other Operating Expense						
5100	Subagreement for Services	$ 320.6	$ 370.4	$ 435.5	$ 449.5	$ 403.9
5200	Travel & Conference Expenses	6.8	8.2	11.0	5.6	1.8
5300	Dues and Memberships	0.0	0.1	0.0	0.2	0.0
5400	Insurance	-	-	-	-	-
5500	Utilities & Housekeeping Services	0.1	16.2	22.4	21.1	18.0
5600	Rentals, Leases & Repairs	7.7	12.3	19.6	19.3	1.8
5700	Transfer of Direct Cost	8.0	0.2	0.2	0.3	-
5800	Instructional Services	48.5	85.9	129.3	170.8	28.7
5800	Other Services & Operating Expenses	272.1	181.5	171.9	249.1	141.5
5900	Telephone, Pager & Postage	26.8	22.8	12.3	0.3	0.4
Total Operating Expense		$ 690.7	$ 697.6	$ 802.1	$ 916.0	$ 596.1
Capital Outlay						
6100	Sites & Improvement of Sites	$ -	$ -	$ 0.1	$ 0.1	$ -
6200	Buildings & Improvement of Buildings	(1.8)	1.4	21.8	12.2	23.4
6300	Books & Media for Libraries	-	-	-	-	-
6400	Equipment	17.3	19.2	12.7	44.9	0.1
6500	Equipment Replacement	-	-	-	-	-
6600	Portable Bldg-Lease Assets(GASB 87)	-	-	-	-	-
6700	Subscription Assets (GASB 96)	-	-	1.3	1.1	-
Total Capital Outlay		$ 15.6	$ 20.6	$ 35.9	$ 58.4	$ 23.6
Other Outgo						
7100	Other Outgo-Tuition	$ -	$ -	$ -	$ -	$ -
7200	Other Outgo-Other Transfer Out	-	0.0	-	-	-
7300	Direct Support/Indirect Costs	153.0	141.6	0.0	210.1	280.5
7400	Other Uses	-	4.0	-	-	-
7600	Other Financing Uses	0.1	0.1	1.3	0.1	-
7900	Undistributed Reserves	-	-	-	-	-
Total Other Outgo		$ 153.1	$ 145.7	$ 1.3	$ 210.2	$ 280.5
Total Expenditures		$ 4,349.4	$ 4,689.5	$ 4,666.9	$ 4,902.6	$ 4,999.9

FUND 110 – ADULT EDUCATION FUND

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

(Amounts in millions)	2021-22 Actual	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Final Budget
Sources of Funds					
Beginning Balance					
Non-spendable - Cash, Inventories, Others	$ 0.0	$ 0.0	$ 0.0	$ 0.0	$ 0.0
Restricted	29.8	39.9	49.2	50.1	34.3
Committed	-	-	-	-	-
Assigned	8.0	6.4	6.0	9.0	10.9
Unassigned/Unappropriated	-	(14.7)	(6.6)	-	-
Audit Adjustments	-	(0.0)	(0.2)	(0.1)	-
Other Restatements	-	-	-	-	-
Total Beginning Balance	$ 37.8	$ 31.6	$ 48.5	$ 59.0	$ 45.3
Revenue					
Local Control Funding Formula	$ -	$ -	$ -	$ -	$ -
Federal Revenue	21.8	27.9	21.9	13.9	14.2
Other State Revenue	119.3	130.8	146.6	143.8	147.0
Other Local Revenue	0.2	1.6	4.9	3.5	3.5
Interfund Transfers-In	0.0	-	0.0	0.0	-
Other Financing Sources	-	0.9	-	-	-
Total Revenue	$ 141.4	$ 161.3	$ 173.4	$ 161.2	$ 164.7
Total Sources of Funds	**$ 179.2**	**$ 192.9**	**$ 221.9**	**$ 220.3**	**$ 209.9**
Uses of Funds					
Expenditure					
Certificated Salaries	$ 55.0	$ 58.8	$ 65.8	$ 71.6	$ 72.2
Classified Salaries	17.8	18.9	22.6	23.6	23.7
Employee Benefits	33.1	35.5	42.8	45.6	50.4
Books and Supplies	22.5	8.0	7.4	9.3	9.0
Services and Other Operating Expenditures	12.9	16.4	16.2	15.1	15.5
Capital Outlay	0.4	1.4	1.8	2.6	-
Direct Support/Indirect Costs	5.7	4.7	4.0	7.2	7.2
Other Financing Uses	0.0	-	-	-	-
Other Outgo	0.1	0.5	2.1	-	-
Total Expenditure	$ 147.6	$ 144.2	$ 162.8	$ 175.0	$ 178.1
Ending Balance					
Non-spendable - Cash, Inventories, Others	$ 0.0	$ 0.0	$ 0.0	$ 0.0	$ 0.0
Restricted	39.9	49.2	50.1	34.3	20.0
Committed	-	-	-	-	-
Assigned	6.4	6.0	9.0	10.9	11.8
Unassigned/Unappropriated	(14.7)	(6.6)	-	-	-
Total Ending Balance	$ 31.6	$ 48.7	$ 59.1	$ 45.3	$ 31.9
Total Uses of Funds	**$ 179.2**	**$ 192.9**	**$ 221.9**	**$ 220.3**	**$ 209.9**

FUND 120 – CHILD DEVELOPMENT FUND

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

(Amounts in millions)	2021-22 Actual	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Final Budget
Sources of Funds					
Beginning Balance					
Non-spendable - Cash, Inventories, Others	$ -	$ -	$ -	$ 0.0	$ -
Restricted	4.0	5.9	17.5	99.0	87.5
Committed	-	-	-	-	-
Assigned	0.1	-	-	-	1.4
Unassigned/Unappropriated	-	(0.7)	(1.5)	(0.1)	-
Audit Adjustments	-	-	(0.1)	(0.1)	-
Other Restatements	-	-	-	-	-
Total Beginning Balance	$ 4.1	$ 5.2	$ 15.9	$ 98.9	$ 88.9
Revenue					
Local Control Funding Formula	$ -	$ -	$ -	$ -	$ -
Federal Revenue	9.4	26.6	12.4	12.5	12.7
Other State Revenue	168.4	187.6	303.3	242.4	229.2
Other Local Revenue	0.5	0.8	1.9	1.6	0.2
Interfund Transfers-In	0.9	-	-	-	-
Other Financing Sources	-	0.2	-	-	-
Total Revenue	$ 179.2	$ 215.2	$ 317.6	$ 256.5	$ 242.1
Total Sources of Funds	**$ 183.3**	**$ 220.3**	**$ 333.4**	**$ 355.3**	**$ 331.0**
Uses of Funds					
Expenditure					
Certificated Salaries	$ 48.5	$ 54.8	$ 63.6	$ 60.0	$ 65.9
Classified Salaries	52.6	62.0	71.9	76.1	77.1
Employee Benefits	57.9	67.2	79.6	86.6	87.7
Books and Supplies	6.0	6.5	5.8	22.4	29.6
Services and Other Operating Expenditures	4.1	4.9	5.2	6.5	4.7
Capital Outlay	0.7	0.2	1.2	0.0	-
Direct Support/Indirect Costs	8.3	8.5	7.1	14.9	22.1
Other Financing Uses	-	-	-	-	-
Other Outgo	-	0.1	0.1	-	-
Total Expenditure	$ 178.1	$ 204.4	$ 234.5	$ 266.4	$ 287.1
Ending Balance					
Non-spendable - Cash, Inventories, Others	$ -	$ -	$ 0.0	$ -	$ -
Restricted	5.9	17.5	99.0	87.5	42.4
Committed	-	-	-	-	-
Assigned	-	-	-	1.4	1.5
Unassigned/Unappropriated	(0.7)	(1.5)	(0.1)	-	-
Total Ending Balance	$ 5.2	$ 16.0	$ 98.9	$ 88.9	$ 43.9
Total Uses of Funds	**$ 183.3**	**$ 220.3**	**$ 333.4**	**$ 355.3**	**$ 331.0**

FUND 130 – CAFETERIA FUND

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

	2021-22	2022-23	2023-24	2024-25	2025-26
(Amounts in millions)	*Actual*	*Actuals*	*Actuals*	*Estimated Actuals*	*Final Budget*
Sources of Funds					
Beginning Balance					
Non-spendable - Cash, Inventories, Others	$ 20.6	$ 15.2	$ 14.9	$ 13.4	$ 13.7
Restricted	64.9	118.2	171.2	225.8	243.4
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-
Audit Adjustments	-	-	(0.0)	(0.0)	-
Other Restatements	-	-	-	-	-
Total Beginning Balance	$ 85.4	$ 133.4	$ 186.1	$ 239.2	$ 257.1
Revenue					
Local Control Funding Formula	$ -	$ -	$ -	$ -	$ -
Federal Revenue	460.8	371.4	380.5	402.7	394.2
Other State Revenue	19.3	89.2	129.0	114.5	111.6
Other Local Revenue	(1.1)	1.0	5.8	8.6	8.4
Interfund Transfers-In	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Total Revenue	$ 479.0	$ 461.6	$ 515.3	$ 525.8	$ 514.2
Total Sources of Funds	**$ 564.4**	**$ 595.0**	**$ 701.4**	**$ 765.0**	**$ 771.3**
Uses of Funds					
Expenditure					
Certificated Salaries	$ 0.0	$ -	$ -	$ -	$ -
Classified Salaries	117.4	128.5	153.0	156.4	156.4
Employee Benefits	101.2	108.2	125.2	136.8	149.6
Books and Supplies	207.1	157.0	172.3	193.2	190.1
Services and Other Operating Expenditures	(5.4)	4.3	2.6	3.0	4.0
Capital Outlay	-	0.1	0.2	0.4	0.1
Direct Support/Indirect Costs	10.8	10.8	9.0	18.0	19.7
Other Financing Uses	-	-	-	-	-
Other Outgo	-	-	-	-	-
Total Expenditure	$ 431.1	$ 408.8	$ 462.2	$ 507.9	$ 520.0
Ending Balance					
Non-spendable - Cash, Inventories, Others	$ 15.2	$ 14.9	$ 13.4	$ 13.7	$ 13.7
Restricted	118.2	171.2	225.8	243.4	237.6
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-
Total Ending Balance	$ 133.4	$ 186.2	$ 239.3	$ 257.1	$ 251.3
Total Uses of Funds	**$ 564.4**	**$ 595.0**	**$ 701.4**	**$ 765.0**	**$ 771.3**

FUND 170 – SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY PROJECT

This fund is used primarily to provide for the accumulation of general fund moneys for general operating purposes other than for capital outlay.

	2021-22	2022-23	2023-24	2024-25	2025-26
(Amounts in millions)	*Actual*	*Actuals*	*Actuals*	*Estimated Actuals*	*Final Budget*
Sources of Funds					
Beginning Balance					
Non-spendable - Cash, Inventories, Others	$ -	$ -	$ -	$ -	$ -
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Reserve For Economic Uncertainties	-	-	-	-	592.5
Unassigned/Unappropriated	-	-	-	-	-
Audit Adjustments	-	-	-	-	-
Other Restatements	-	-	-	-	-
Total Beginning Balance	$ -	$ -	$ -	$ -	$ 592.5
Revenue					
Local Control Funding Formula	$ -	$ -	$ -	$ -	$ -
Federal Revenue	-	-	-	-	-
Other State Revenue	-	-	-	-	-
Other Local Revenue	-	-	-	-	-
Interfund Transfers-In	-	-	-	592.5	-
Other Financing Sources	-	-	-	-	-
Total Revenue	$ -	$ -	$ -	$ 592.5	$ -
Total Sources of Funds	**$ -**	**$ -**	**$ -**	**$ 592.5**	**$ 592.5**
Uses of Funds					
Expenditure					
Certificated Salaries	$ -	$ -	$ -	$ -	$ -
Classified Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services and Other Operating Expenditures	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Direct Support/Indirect Costs	-	-	-	-	-
Other Financing Uses	-	-	-	-	17.3
Other Outgo	-	-	-	-	-
Total Expenditure	$ -	$ -	$ -	$ -	$ 17.3
Ending Balance					
Non-spendable - Cash, Inventories, Others	$ -	$ -	$ -	$ -	$ -
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Reserve For Economic Uncertainties	-	-	-	592.5	575.2
Unassigned/Unappropriated	-	-	-	-	-
Total Ending Balance	$ -	$ -	$ -	$ 592.5	$ 575.2
Total Uses of Funds	**$ -**	**$ -**	**$ -**	**$ 592.5**	**$ 592.5**

CAPITAL FUNDS PROJECTS

Fund 210-Building Fund-Measure R

Fund 211- Building Fund-Proposition BB

Fund 212-Building Fund

Fund 213-Building Fund-Measure K

Fund 214- Building Fund-Measure Y

Fund 215- Building Fund-Measure Q

Fund 216- Building Fund-Measure RR

Fund 217-Building Fund-Measure US

Fund 250-Capital Facilities Account Fund

Fund 300-State School Building Lease-Purchase Fund

Fund 351-County School Facilities Fund

Fund 400-Special Reserve Fund-Community Redevelopment Agency

Fund 401-Special Reserve Fund

Fund 402-Special Reserve Fund-FEMA-Earthquake Fund

Fund 403-Special Reserve Fund-FEMA-Hazard Mitigation

FUND 210 – MEASURE R

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

(Amounts in millions)	2021-22 Actual	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Final Budget
Sources of Funds					
Beginning Balance					
Non-spendable - Cash, Inventories, Others	$ -	$ -	$ -	$ -	$ -
Restricted	36.8	95.2	68.6	63.6	58.6
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-
Audit Adjustments	(0.3)	(0.3)	(0.6)	(0.3)	-
Other Restatements	-	-	-	-	-
Total Beginning Balance	$ 36.5	$ 94.8	$ 68.1	$ 63.3	$ 58.6
Revenue					
Local Control Funding Formula	$ -	$ -	$ -	$ -	$ -
Federal Revenue	-	-	-	-	-
Other State Revenue	-	-	-	-	-
Other Local Revenue	(3.5)	2.5	4.3	3.0	2.2
Interfund Transfers-In	6.6	1.5	0.6	0.1	-
Other Financing Sources	124.0	-	-	-	-
Total Revenue	$ 127.1	$ 3.9	$ 4.9	$ 3.2	$ 2.2
Total Sources of Funds	**$ 163.5**	**$ 98.8**	**$ 72.9**	**$ 66.5**	**$ 60.8**
Uses of Funds					
Expenditure					
Certificated Salaries	$ -	$ -	$ -	$ -	$ -
Classified Salaries	0.4	0.8	0.7	0.2	-
Employee Benefits	0.2	0.4	0.4	0.1	-
Books and Supplies	0.0	0.1	0.2	0.5	-
Services and Other Operating Expenditures	0.9	3.6	1.9	0.8	0.3
Capital Outlay	3.3	3.1	6.1	6.2	48.3
Direct Support/Indirect Costs	-	-	-	-	-
Other Financing Uses	63.6	22.1	0.1	0.0	-
Other Outgo	-	-	-	-	-
Total Expenditure	$ 68.4	$ 30.1	$ 9.4	$ 7.9	$ 48.6
Ending Balance					
Non-spendable - Cash, Inventories, Others	$ -	$ -	$ -	$ -	$ -
Restricted	95.2	68.6	63.6	58.6	12.2
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-
Total Ending Balance	$ 95.2	$ 68.6	$ 63.6	$ 58.6	$ 12.2
Total Uses of Funds	**$ 163.5**	**$ 98.8**	**$ 72.9**	**$ 66.5**	**$ 60.8**

FUND 211 – BUILDING FUND-PROPOSITION BB

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

	2021-22	2022-23	2023-24	2024-25	2025-26
(Amounts in millions)	*Actual*	*Actuals*	*Actuals*	*Estimated Actuals*	*Final Budget*
Sources of Funds					
Beginning Balance					
Non-spendable - Cash, Inventories, Others	$ -	$ -	$ -	$ -	$ -
Restricted	3.5	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-
Audit Adjustments	(0.0)	-	-	-	-
Other Restatements	-	-	-	-	-
Total Beginning Balance	$ 3.5	$ -	$ -	$ -	$ -
Revenue					
Local Control Funding Formula	$ -	$ -	$ -	$ -	$ -
Federal Revenue	-	-	-	-	-
Other State Revenue	-	-	-	-	-
Other Local Revenue	0.0	-	-	-	-
Interfund Transfers-In	0.0	-	-	-	-
Other Financing Sources	-	-	-	-	-
Total Revenue	$ 0.0	$ -	$ -	$ -	$ -
Total Sources of Funds	**$ 3.5**	**$ -**	**$ -**	**$ -**	**$ -**
Uses of Funds					
Expenditure					
Certificated Salaries	$ -	$ -	$ -	$ -	$ -
Classified Salaries	0.0	-	-	-	-
Employee Benefits	0.0	-	-	-	-
Books and Supplies	0.0	-	-	-	-
Services and Other Operating Expenditures	1.5	-	-	-	-
Capital Outlay	0.0	-	-	-	-
Direct Support/Indirect Costs	-	-	-	-	-
Other Financing Uses	2.0	-	-	-	-
Other Outgo	-	-	-	-	-
Total Expenditure	$ 3.5	$ -	$ -	$ -	$ -
Ending Balance					
Non-spendable - Cash, Inventories, Others	$ -	$ -	$ -	$ -	$ -
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-
Total Ending Balance	$ -	$ -	$ -	$ -	$ -
Total Uses of Funds	**$ 3.5**	**$ -**	**$ -**	**$ -**	**$ -**

FUND 212 – BUILDING FUND

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

(Amounts in millions)	2021-22 Actual	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Final Budget
Sources of Funds					
Beginning Balance					
Non-spendable - Cash, Inventories, Others	$ -	$ 0.0	$ -	$ -	$ -
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	10.8	10.1	9.4	7.2	4.5
Unassigned/Unappropriated	-	-	-	-	-
Audit Adjustments	-	-	(0.0)	(0.1)	-
Other Restatements	-	-	-	-	-
Total Beginning Balance	$ 10.8	$ 10.1	$ 9.4	$ 7.1	$ 4.5
Revenue					
Local Control Funding Formula	$ -	$ -	$ -	$ -	$ -
Federal Revenue	-	-	-	-	-
Other State Revenue	-	-	-	-	-
Other Local Revenue	0.2	1.4	1.6	1.5	1.4
Interfund Transfers-In	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Total Revenue	$ 0.2	$ 1.4	$ 1.6	$ 1.5	$ 1.4
Total Sources of Funds	**$ 10.9**	**$ 11.4**	**$ 11.0**	**$ 8.5**	**$ 5.9**
Uses of Funds					
Expenditure					
Certificated Salaries	$ -	$ -	$ -	$ -	$ -
Classified Salaries	0.3	0.8	1.1	1.1	1.2
Employee Benefits	0.2	0.4	0.6	0.6	0.8
Books and Supplies	-	0.0	0.4	0.4	-
Services and Other Operating Expenditures	0.4	0.6	1.7	2.0	-
Capital Outlay	0.0	-	0.0	-	-
Direct Support/Indirect Costs	-	-	-	-	-
Other Financing Uses	0.0	0.2	0.1	-	-
Other Outgo	-	-	-	-	-
Total Expenditure	$ 0.9	$ 2.0	$ 3.9	$ 4.0	$ 2.0
Ending Balance					
Non-spendable - Cash, Inventories, Others	$ 0.0	$ -	$ -	$ -	$ -
Restricted Ending Balance	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	10.1	9.4	7.2	4.5	3.9
Unassigned/Unappropriated	-	-	-	-	-
Total Ending Balance	$ 10.1	$ 9.4	$ 7.2	$ 4.5	$ 3.9
Total Uses of Funds	**$ 10.9**	**$ 11.4**	**$ 11.0**	**$ 8.5**	**$ 5.9**

FUND 213 – MEASURE K

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

(Amounts in millions)	2021-22 Actual	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Final Budget
Sources of Funds					
Beginning Balance					
Non-spendable - Cash, Inventories, Others	$ 0.2	$ 0.1	$ 0.2	$ 0.1	$ 0.1
Restricted	197.5	166.4	76.5	50.7	33.7
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-
Audit Adjustments	(1.3)	(8.9)	(1.7)	(0.5)	-
Other Restatements	-	-	-	-	-
Total Beginning Balance	$ 196.4	$ 157.5	$ 75.0	$ 50.3	$ 33.8
Revenue					
Local Control Funding Formula	$ -	$ -	$ -	$ -	$ -
Federal Revenue	-	-	-	-	-
Other State Revenue	-	-	-	-	-
Other Local Revenue	(6.6)	6.9	4.7	3.1	1.3
Interfund Transfers-In	23.1	1.1	2.5	1.8	-
Other Financing Sources	0.0	-	-	-	-
Total Revenue	$ 16.6	$ 8.0	$ 7.2	$ 4.9	$ 1.3
Total Sources of Funds	**$ 213.0**	**$ 165.6**	**$ 82.2**	**$ 55.2**	**$ 35.1**
Uses of Funds					
Expenditure					
Certificated Salaries	$ -	$ -	$ -	$ -	$ -
Classified Salaries	0.1	2.4	(0.2)	0.4	-
Employee Benefits	0.1	1.2	(0.0)	0.2	-
Books and Supplies	0.6	0.9	0.7	1.8	-
Services and Other Operating Expenditures	3.2	0.8	1.9	0.8	-
Capital Outlay	41.9	69.3	28.9	18.3	21.3
Direct Support/Indirect Costs	-	-	-	-	-
Other Financing Uses	0.6	14.2	0.0	0.1	-
Other Outgo	0.0	0.0	0.0	-	-
Total Expenditure	$ 46.5	$ 88.8	$ 31.4	$ 21.4	$ 21.3
Ending Balance					
Non-spendable - Cash, Inventories, Others	$ 0.1	$ 0.2	$ 0.1	$ 0.1	$ 0.1
Restricted	166.4	76.5	50.7	33.7	13.8
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-
Total Ending Balance	$ 166.5	$ 76.7	$ 50.8	$ 33.8	$ 13.9
Total Uses of Funds	**$ 213.0**	**$ 165.6**	**$ 82.2**	**$ 55.2**	**$ 35.1**

FUND 214 – MEASURE Y

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

(Amounts in millions)	2021-22 Actual	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Final Budget
Sources of Funds					
Beginning Balance					
Non-spendable - Cash, Inventories, Others	$ 0.4	$ 0.4	$ 0.5	$ 0.5	$ 0.5
Restricted	64.1	87.1	78.7	68.5	57.2
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-
Audit Adjustments	(0.1)	(0.2)	(2.3)	(0.0)	-
Other Restatements	-	-	-	-	-
Total Beginning Balance	$ 64.5	$ 87.4	$ 76.8	$ 69.0	$ 57.7
Revenue					
Local Control Funding Formula	$ -	$ -	$ -	$ -	$ -
Federal Revenue	-	-	-	-	-
Other State Revenue	-	-	-	-	-
Other Local Revenue	(3.2)	2.3	5.4	3.4	2.4
Interfund Transfers-In	2.6	0.0	2.0	0.0	-
Other Financing Sources	70.2	-	-	-	-
Total Revenue	$ 69.6	$ 2.4	$ 7.4	$ 3.4	$ 2.4
Total Sources of Funds	**$ 134.0**	**$ 89.7**	**$ 84.3**	**$ 72.4**	**$ 60.0**
Uses of Funds					
Expenditure					
Certificated Salaries	$ -	$ -	$ -	$ -	$ -
Classified Salaries	11.2	0.7	0.8	0.0	-
Employee Benefits	0.4	0.3	0.4	0.0	-
Books and Supplies	0.1	0.0	0.5	-	-
Services and Other Operating Expenditures	2.7	0.3	0.3	0.5	-
Capital Outlay	3.4	3.7	12.9	10.9	37.9
Direct Support/Indirect Costs	-	-	-	-	-
Other Financing Uses	28.8	5.5	0.3	3.4	-
Other Outgo	-	-	-	-	-
Total Expenditure	$ 46.5	$ 10.6	$ 15.2	$ 14.7	$ 37.9
Ending Balance					
Non-spendable - Cash, Inventories, Others	$ 0.4	$ 0.5	$ 0.5	$ 0.5	$ 0.5
Restricted	87.1	78.7	68.5	57.2	21.6
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-
Total Ending Balance	$ 87.5	$ 79.2	$ 69.0	$ 57.7	$ 22.1
Total Uses of Funds	**$ 134.0**	**$ 89.7**	**$ 84.3**	**$ 72.4**	**$ 60.0**

FUND 215 – MEASURE Q

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

(Amounts in millions)	2021-22 Actual	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Final Budget
Sources of Funds					
Beginning Balance					
Non-spendable - Cash, Inventories, Others	$ -	$ -	$ -	$ 1.9	$ -
Restricted	1,287.3	738.8	536.8	423.0	357.2
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-
Audit Adjustments	(31.2)	(24.3)	(50.8)	(28.9)	-
Other Restatements	-	-	-	-	-
Total Beginning Balance	$ 1,256.1	$ 714.5	$ 486.1	$ 395.9	$ 357.2
Revenue					
Local Control Funding Formula	$ -	$ -	$ -	$ -	$ -
Federal Revenue	-	-	-	-	-
Other State Revenue	-	-	-	-	-
Other Local Revenue	(26.0)	26.8	38.9	26.6	9.5
Interfund Transfers-In	213.2	268.2	105.8	134.0	-
Other Financing Sources	-	100.0	525.0	525.0	325.0
Total Revenue	$ 187.2	$ 395.0	$ 669.8	$ 685.6	$ 334.5
Total Sources of Funds	**$ 1,443.3**	**$ 1,109.5**	**$ 1,155.8**	**$ 1,081.5**	**$ 691.7**
Uses of Funds					
Expenditure					
Certificated Salaries	$ -	$ -	$ -	$ -	$ -
Classified Salaries	26.0	19.6	51.1	54.3	136.3
Employee Benefits	23.8	10.3	29.1	31.6	73.1
Books and Supplies	(0.0)	1.0	2.7	4.4	45.6
Services and Other Operating Expenditures	19.3	30.3	27.1	29.3	-
Capital Outlay	633.0	511.1	619.6	604.5	291.1
Direct Support/Indirect Costs	-	-	-	-	-
Other Financing Uses	2.3	0.4	1.3	0.1	-
Other Outgo	-	-	-	-	-
Total Expenditure	$ 704.5	$ 572.7	$ 731.0	$ 724.3	$ 546.1
Ending Balance					
Non-spendable - Cash, Inventories, Others	$ -	$ -	$ 1.9	$ -	$ -
Restricted	738.8	536.8	423.0	357.2	145.6
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-
Total Ending Balance	$ 738.8	$ 536.8	$ 424.9	$ 357.2	$ 145.6
Total Uses of Funds	**$ 1,443.3**	**$ 1,109.5**	**$ 1,155.8**	**$ 1,081.5**	**$ 691.7**

FUND 216 – MEASURE RR

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

	2021-22	2022-23	2023-24	2024-25	2025-26
(Amounts in millions)	*Actual*	*Actuals*	*Actuals*	*Estimated Actuals*	*Final Budget*
Sources of Funds					
Beginning Balance					
Non-spendable - Cash, Inventories, Others	$ -	$ -	$ -	$ 16.9	$ -
Restricted	-	264.4	536.1	635.3	803.8
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-
Audit Adjustments	-	(3.5)	(6.5)	(37.4)	-
Other Restatements	-	-	-	-	-
Total Beginning Balance	$ -	$ 260.9	$ 529.6	$ 614.7	$ 803.8
Revenue					
Local Control Funding Formula	$ -	$ -	$ -	$ -	$ -
Federal Revenue	-	-	-	-	-
Other State Revenue	-	-	-	-	-
Other Local Revenue	(10.2)	(1.9)	29.9	33.6	24.6
Interfund Transfers-In	-	0.0	0.0	1.8	-
Other Financing Sources	300.0	400.0	325.0	575.0	1,300.0
Total Revenue	$ 289.8	$ 398.1	$ 355.0	$ 610.5	$ 1,324.6
Total Sources of Funds	**$ 289.8**	**$ 659.0**	**$ 884.6**	**$ 1,225.2**	**$ 2,128.4**
Uses of Funds					
Expenditure					
Certificated Salaries	$ -	$ -	$ -	$ -	$ -
Classified Salaries	0.0	0.7	(0.2)	0.8	8.9
Employee Benefits	0.1	0.3	0.3	2.6	5.0
Books and Supplies	0.0	0.3	0.1	66.9	-
Services and Other Operating Expenditures	0.7	27.2	(1.9)	35.8	1.9
Capital Outlay	21.3	82.7	233.8	314.4	1,424.0
Direct Support/Indirect Costs	-	-	-	-	-
Other Financing Uses	3.2	11.7	0.4	0.9	-
Other Outgo	-	-	-	-	-
Total Expenditure	$ 25.4	$ 122.8	$ 232.4	$ 421.4	$ 1,439.8
Ending Balance					
Non-spendable - Cash, Inventories, Others	$ -	$ -	$ 16.9	$ -	$ -
Restricted	264.4	536.1	635.3	803.8	688.6
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-
Total Ending Balance	$ 264.4	$ 536.1	$ 652.2	$ 803.8	$ 688.6
Total Uses of Funds	**$ 289.8**	**$ 659.0**	**$ 884.6**	**$ 1,225.2**	**$ 2,128.4**

FUND 217 – MEASURE US

Measure US was a local bond issue approved by voters in November 2024. The total value of the bond was $9 billion. Funds will be used for local school upgrades and safety measures.

	2021-22	2022-23	2023-24	2024-25	2025-26
(Amounts in millions)	*Actual*	*Actuals*	*Actuals*	*Estimated Actuals*	*Final Budget*
Sources of Funds					
Beginning Balance					
Non-spendable - Cash, Inventories, Others	$ -	$ -	$ -	$ -	$ -
Restricted	-	-	-	-	381.8
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-
Audit Adjustments	-	-	-	-	-
Other Restatements	-	-	-	-	-
Total Beginning Balance	$ -	$ -	$ -	$ -	$ 381.8
Revenue					
Local Control Funding Formula	$ -	$ -	$ -	$ -	$ -
Federal Revenue	-	-	-	-	-
Other State Revenue	-	-	-	-	-
Other Local Revenue	-	-	-	(9.1)	11.7
Interfund Transfers-In	-	-	-	-	-
Other Financing Sources	-	-	-	634.0	150.0
Total Revenue	$ -	$ -	$ -	$ 624.9	$ 161.7
Total Sources of Funds	**$ -**	**$ -**	**$ -**	**$ 624.9**	**$ 543.5**
Uses of Funds					
Expenditure					
Certificated Salaries	$ -	$ -	$ -	$ -	$ -
Classified Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services and Other Operating Expenditures	-	-	-	2.2	-
Capital Outlay	-	-	-	2.0	543.5
Direct Support/Indirect Costs	-	-	-	-	-
Other Financing Uses	-	-	-	238.9	-
Other Outgo	-	-	-	-	-
Total Expenditure	$ -	$ -	$ -	$ 243.1	$ 543.5
Ending Balance					
Non-spendable - Cash, Inventories, Others	$ -	$ -	$ -	$ -	$ -
Restricted	-	-	-	381.8	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-
Total Ending Balance	$ -	$ -	$ -	$ 381.8	$ -
Total Uses of Funds	**$ -**	**$ -**	**$ -**	**$ 624.9**	**$ 543.5**

FUND 250 – CAPITAL FACILITIES FUND

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

	2021-22	2022-23	2023-24	2024-25	2025-26
(Amounts in millions)	*Actual*	*Actuals*	*Actuals*	*Estimated Actuals*	*Final Budget*
Sources of Funds					
Beginning Balance					
Non-spendable - Cash, Inventories, Others	$ -	$ -	$ -	$ -	$ -
Restricted	102.7	71.6	40.0	40.7	40.4
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-
Audit Adjustments	(0.5)	(4.2)	(0.3)	(0.3)	-
Other Restatements	-	-	-	-	-
Total Beginning Balance	$ 102.2	$ 67.4	$ 39.7	$ 40.4	$ 40.4
Revenue					
Local Control Funding Formula	$ -	$ -	$ -	$ -	$ -
Federal Revenue	-	-	-	-	-
Other State Revenue	-	-	-	-	-
Other Local Revenue	90.2	106.2	86.1	80.1	83.7
Interfund Transfers-In	0.2	-	1.6	-	-
Other Financing Sources	-	-	-	-	-
Total Revenue	$ 90.5	$ 106.2	$ 87.7	$ 80.1	$ 83.7
Total Sources of Funds	**$ 192.6**	**$ 173.6**	**$ 127.4**	**$ 120.5**	**$ 124.1**
Uses of Funds					
Expenditure					
Certificated Salaries	$ -	$ -	$ -	$ -	$ -
Classified Salaries	0.6	0.6	0.8	0.6	0.8
Employee Benefits	0.3	0.3	0.4	0.3	0.4
Books and Supplies	0.0	0.0	0.0	0.0	0.1
Services and Other Operating Expenditures	0.8	2.1	2.6	2.7	31.5
Capital Outlay	65.0	130.5	82.9	76.6	39.4
Direct Support/Indirect Costs	-	-	-	-	-
Other Financing Uses	54.3	0.1	0.0	0.0	-
Other Outgo	-	-	-	-	-
Total Expenditure	$ 121.1	$ 133.6	$ 86.7	$ 80.2	$ 72.1
Ending Balance					
Non-spendable - Cash, Inventories, Others	$ -	$ -	$ -	$ -	$ -
Restricted	71.6	40.0	40.7	40.4	52.0
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-
Total Ending Balance	$ 71.6	$ 40.0	$ 40.7	$ 40.4	$ 52.0
Total Uses of Funds	**$ 192.6**	**$ 173.6**	**$ 127.4**	**$ 120.5**	**$ 124.1**

FUND 300 – STATE SCHOOL BUILDING LEASE/PURCHASE FUND

This is used for school construction projects to relieve overcrowding.

(Amounts in millions)	2021-22 Actual	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Final Budget
Sources of Funds					
Beginning Balance					
Non-spendable - Cash, Inventories, Others	$ -	$ -	$ -	$ -	$ -
Restricted	6.2	5.7	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-
Audit Adjustments	-	-	-	-	-
Other Restatements	-	-	-	-	-
Total Beginning Balance	$ 6.2	$ 5.7	$ -	$ -	$ -
Revenue					
Local Control Funding Formula	$ -	$ -	$ -	$ -	$ -
Federal Revenue	-	-	-	-	-
Other State Revenue	-	-	-	-	-
Other Local Revenue	(0.4)	6.4	-	-	-
Interfund Transfers-In	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Total Revenue	$ (0.4)	$ 6.4	$ -	$ -	$ -
Total Sources of Funds	**$ 5.7**	**$ 12.2**	**$ -**	**$ -**	**$ -**
Uses of Funds					
Expenditure					
Certificated Salaries	$ -	$ -	$ -	$ -	$ -
Classified Salaries	0.0	-	-	-	-
Employee Benefits	0.0	-	-	-	-
Books and Supplies	0.0	-	-	-	-
Services and Other Operating Expenditures	0.0	-	-	-	-
Capital Outlay	-	-	-	-	-
Direct Support/Indirect Costs	-	-	-	-	-
Other Financing Uses	0.0	12.2	-	-	-
Other Outgo	-	-	-	-	-
Total Expenditure	$ 0.0	$ 12.2	$ -	$ -	$ -
Ending Balance					
Non-spendable - Cash, Inventories, Others	$ -	$ -	$ -	$ -	$ -
Restricted	5.7	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-
Total Ending Balance	$ 5.7	$ -	$ -	$ -	$ -
Total Uses of Funds	**$ 5.7**	**$ 12.2**	**$ -**	**$ -**	**$ -**

FUND 351 – COUNTY SCHOOLS FACILITIES FUND

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

	2021-22	2022-23	2023-24	2024-25	2025-26
(Amounts in millions)	*Actual*	*Actuals*	*Actuals*	*Estimated Actuals*	*Final Budget*
Sources of Funds					
Beginning Balance					
Non-spendable - Cash, Inventories, Others	$ -	$ -	$ -	$ -	$ -
Restricted	89.4	183.7	88.1	38.0	51.2
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-
Audit Adjustments	(0.2)	(0.1)	(0.1)	(0.0)	-
Other Restatements	-	-	-	-	-
Total Beginning Balance	$ 89.2	$ 183.5	$ 88.0	$ 38.0	$ 51.2
Revenue					
Local Control Funding Formula	$ -	$ -	$ -	$ -	$ -
Federal Revenue	-	-	-	-	-
Other State Revenue	218.6	160.0	86.9	178.1	205.9
Other Local Revenue	(7.0)	7.5	6.3	1.7	2.0
Interfund Transfers-In	0.5	14.3	0.0	-	-
Other Financing Sources	-	-	-	-	-
Total Revenue	$ 212.2	$ 181.9	$ 93.2	$ 179.8	$ 207.9
Total Sources of Funds	**$ 301.4**	**$ 365.5**	**$ 181.2**	**$ 217.8**	**$ 259.1**
Uses of Funds					
Expenditure					
Certificated Salaries	$ -	$ -	$ -	$ -	$ -
Classified Salaries	0.0	0.0	-	0.0	-
Employee Benefits	0.0	0.0	-	0.0	-
Books and Supplies	-	0.0	-	-	-
Services and Other Operating Expenditures	0.0	0.5	0.0	0.2	-
Capital Outlay	36.9	37.0	37.7	35.0	120.4
Direct Support/Indirect Costs	-	-	-	-	-
Other Financing Uses	80.8	239.9	105.6	131.3	-
Other Outgo	-	-	-	-	-
Total Expenditure	$ 117.7	$ 277.4	$ 143.2	$ 166.5	$ 120.4
Ending Balance					
Non-spendable - Cash, Inventories, Others	$ -	$ -	$ -	$ -	$ -
Restricted	183.7	88.1	38.0	51.2	138.8
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-
Total Ending Balance	$ 183.7	$ 88.1	$ 38.0	$ 51.2	$ 138.8
Total Uses of Funds	**$ 301.4**	**$ 365.5**	**$ 181.2**	**$ 217.8**	**$ 259.1**

FUND 400 – SPECIAL RESERVE FUND-CRA

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

(Amounts in millions)	2021-22 Actual	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Final Budget
Sources of Funds					
Beginning Balance					
Non-spendable - Cash, Inventories, Others	$ -	$ -	$ -	$ -	$ -
Restricted	120.8	106.7	131.7	168.3	206.6
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-
Audit Adjustments	-	(0.0)	(0.0)	-	-
Other Restatements	-	-	-	-	-
Total Beginning Balance	$ 120.8	$ 106.7	$ 131.7	$ 168.3	$ 206.6
Revenue					
Local Control Funding Formula	$ -	$ -	$ -	$ -	$ -
Federal Revenue	-	-	-	-	-
Other State Revenue	-	-	-	-	-
Other Local Revenue	45.7	56.7	67.0	68.8	72.0
Interfund Transfers-In	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Total Revenue	$ 45.7	$ 56.7	$ 67.0	$ 68.8	$ 72.0
Total Sources of Funds	**$ 166.5**	**$ 163.3**	**$ 198.8**	**$ 237.1**	**$ 278.5**
Uses of Funds					
Expenditure					
Certificated Salaries	$ -	$ -	$ -	$ -	$ -
Classified Salaries	0.2	0.2	0.2	0.3	0.3
Employee Benefits	0.1	0.1	0.1	0.1	0.1
Books and Supplies	-	0.0	-	-	0.2
Services and Other Operating Expenditures	0.0	0.8	0.0	0.0	15.9
Capital Outlay	14.4	0.4	0.1	0.1	147.4
Direct Support/Indirect Costs	-	-	-	-	-
Other Financing Uses	45.0	30.0	30.0	30.0	30.0
Other Outgo	-	-	-	-	-
Total Expenditure	$ 59.8	$ 31.6	$ 30.4	$ 30.5	$ 193.9
Ending Balance					
Non-spendable - Cash, Inventories, Others	$ -	$ -	$ -	$ -	$ -
Restricted	106.7	131.7	168.3	206.6	84.7
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-
Total Ending Balance	$ 106.7	$ 131.7	$ 168.3	$ 206.6	$ 84.7
Total Uses of Funds	**$ 166.5**	**$ 163.3**	**$ 198.8**	**$ 237.1**	**$ 278.5**

FUND 401 – SPECIAL RESERVE FUND

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

	2021-22	2022-23	2023-24	2024-25	2025-26
(Amounts in millions)	*Actual*	*Actuals*	*Actuals*	*Estimated Actuals*	*Final Budget*
Sources of Funds					
Beginning Balance					
Non-spendable - Cash, Inventories, Others	$ -	$ -	$ -	$ -	$ -
Restricted	86.4	70.0	46.3	461.3	324.6
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-
Audit Adjustments	(0.1)	(0.1)	(0.3)	(0.6)	-
Other Restatements	-	-	-	-	-
Total Beginning Balance	$ 86.3	$ 69.9	$ 46.0	$ 460.7	$ 324.6
Revenue					
Local Control Funding Formula	$ -	-	$ -	$ -	$ -
Federal Revenue	3.7	1.8	0.7	0.2	-
Other State Revenue	0.4	0.7	2.1	0.3	-
Other Local Revenue	26.0	15.4	42.9	27.7	21.7
Interfund Transfers-In	1.7	12.5	0.0	239.0	-
Other Financing Sources	-	-	425.5	-	-
Total Revenue	$ 31.8	$ 30.4	$ 471.2	$ 267.3	$ 21.7
Total Sources of Funds	**$ 118.1**	**$ 100.3**	**$ 517.2**	**$ 728.0**	**$ 346.2**
Uses of Funds					
Expenditure					
Certificated Salaries	$ -	-	$ -	$ -	$ -
Classified Salaries	10.3	24.1	2.1	0.2	6.2
Employee Benefits	0.1	12.4	1.1	0.1	3.1
Books and Supplies	0.2	0.1	0.0	0.0	-
Services and Other Operating Expenditures	2.4	2.2	0.7	0.7	-
Capital Outlay	21.5	13.9	44.8	161.4	315.5
Direct Support/Indirect Costs	-	-	-	-	-
Other Financing Uses	13.7	1.3	7.1	240.8	-
Other Outgo	-	-	-	-	-
Total Expenditure	$ 48.1	$ 54.0	$ 55.9	$ 403.4	$ 324.9
Ending Balance					
Non-spendable - Cash, Inventories, Others	$ -	-	$ -	$ -	$ -
Restricted	70.0	46.3	461.3	324.6	21.3
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-
Total Ending Balance	$ 70.0	$ 46.3	$ 461.3	$ 324.6	$ 21.3
Total Uses of Funds	**$ 118.1**	**$ 100.3**	**$ 517.2**	**$ 728.0**	**$ 346.2**

FUND 402 – SPECIAL RESERVE FUND-FEMA

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

(Amounts in millions)	2021-22 Actual	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Final Budget
Sources of Funds					
Beginning Balance					
Non-spendable - Cash, Inventories, Others	$ -	$ -	$ -	$ -	$ -
Restricted	2.4	2.3	2.3	2.5	2.6
Committed	-	-	-	-	-
Assigned	0.2	0.2	0.2	0.2	0.2
Unassigned/Unappropriated	-	-	-	-	-
Audit Adjustments	(0.0)	-	(0.0)	-	-
Other Restatements	-	-	-	-	-
Total Beginning Balance	$ 2.6	$ 2.5	$ 2.5	$ 2.7	$ 2.8
Revenue					
Local Control Funding Formula	$ -	$ -	$ -	$ -	$ -
Federal Revenue	-	-	-	-	-
Other State Revenue	-	-	-	-	-
Other Local Revenue	(0.1)	0.1	0.2	0.1	-
Interfund Transfers-In	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Total Revenue	$ (0.1)	$ 0.1	$ 0.2	$ 0.1	$ -
Total Sources of Funds	**$ 2.5**	**$ 2.6**	**$ 2.7**	**$ 2.8**	**$ 2.8**
Uses of Funds					
Expenditure					
Certificated Salaries	$ -	$ -	$ -	$ -	$ -
Classified Salaries	0.0	-	0.0	-	-
Employee Benefits	0.0	-	0.0	-	-
Books and Supplies	-	-	-	-	-
Services and Other Operating Expenditures	-	-	-	-	-
Capital Outlay	0.0	-	-	-	2.6
Direct Support/Indirect Costs	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Other Outgo	-	-	-	-	-
Total Expenditure	$ 0.0	$ -	$ 0.0	$ -	$ 2.6
Ending Balance					
Non-spendable - Cash, Inventories, Others	$ -	-	$ -	$ -	$ -
Restricted	2.3	2.3	2.5	2.6	-
Committed	-	-	-	-	-
Assigned	0.2	0.2	0.2	0.2	0.2
Unassigned/Unappropriated	-	-	-	-	-
Total Ending Balance	$ 2.5	$ 2.6	$ 2.7	$ 2.8	$ 0.2
Total Uses of Funds	**$ 2.5**	**$ 2.6**	**$ 2.7**	**$ 2.8**	**$ 2.8**

FUND 403 – SPECIAL RESERVE FUND-FEMA-HAZARD MITIGATION

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

(Amounts in millions)	2021-22 Actual	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Final Budget
Sources of Funds					
Beginning Balance					
Non-spendable - Cash, Inventories, Others	$ -	$ -	$ -	$ -	$ -
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	2.2	2.1	0.7	0.5	0.1
Unassigned/Unappropriated	-	-	-	-	-
Audit Adjustments	-	-	-	(0.0)	-
Other Restatements	-	-	-	-	-
Total Beginning Balance	$ 2.2	$ 2.1	$ 0.7	$ 0.5	$ 0.1
Revenue					
Local Control Funding Formula	$ -	$ -	$ -	$ -	$ -
Federal Revenue	-	-	-	-	-
Other State Revenue	-	-	-	-	-
Other Local Revenue	(0.1)	0.1	0.0	0.0	-
Interfund Transfers-In	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Total Revenue	$ (0.1)	$ 0.1	$ 0.0	$ 0.0	$ -
Total Sources of Funds	**$ 2.1**	**$ 2.3**	**$ 0.8**	**$ 0.6**	**$ 0.1**
Uses of Funds					
Expenditure					
Certificated Salaries	$ -	$ -	$ -	$ -	$ -
Classified Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services and Other Operating Expenditures	-	-	-	-	-
Capital Outlay	-	1.5	0.2	0.4	-
Direct Support/Indirect Costs	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Other Outgo	-	-	-	-	-
Total Expenditure	$ -	$ 1.5	$ 0.2	$ 0.4	$ -
Ending Balance					
Non-spendable - Cash, Inventories, Others	$ -	-	$ -	$ -	$ -
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	2.1	0.7	0.5	0.1	0.1
Unassigned/Unappropriated	-	-	-	-	-
Total Ending Balance	$ 2.1	$ 0.7	$ 0.5	$ 0.1	$ 0.1
Total Uses of Funds	**$ 2.1**	**$ 2.3**	**$ 0.8**	**$ 0.6**	**$ 0.1**

DEBT SERVICE FUNDS

Fund 510-Bond Interest and Redemption Fund

Fund 530-Tax Override Fund

Fund 560-Capital Services Fund

FUND 501 – BOND INTEREST AND REDEMPTION FUND

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

(Amounts in millions)	2021-22 Actual	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Final Budget
Sources of Funds					
Beginning Balance					
Non-spendable - Cash, Inventories, Others	$ -	$ -	$ -	$ -	$ -
Restricted	1,224.3	1,174.1	1,305.2	1,422.8	1,498.0
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-
Audit Adjustments	-	-	-	-	-
Other Restatements	-	-	-	-	-
Total Beginning Balance	$ 1,224.3	$ 1,174.1	$ 1,305.2	$ 1,422.8	$ 1,498.0
Revenue					
Local Control Funding Formula	$ -	$ -	$ -	$ -	$ -
Federal Revenue	69.5	69.5	69.5	69.5	69.5
Other State Revenue	3.0	3.2	3.1	-	-
Other Local Revenue	997.2	1,147.7	1,225.3	1,265.0	1,260.4
Interfund Transfers-In	-	-	-	-	-
Other Financing Sources	49.7	-	(18.3)	-	-
Total Revenue	$ 1,119.4	$ 1,220.4	$ 1,279.7	$ 1,334.5	$ 1,329.9
Total Sources of Funds	**$ 2,343.7**	**$ 2,394.5**	**$ 2,584.9**	**$ 2,757.3**	**$ 2,827.9**
Uses of Funds					
Expenditure					
Certificated Salaries	$ -	$ -	$ -	$ -	$ -
Classified Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services and Other Operating Expenditures	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Direct Support/Indirect Costs	-	-	-	-	-
Other Financing Uses	48.7	-	-	-	-
Other Outgo	1,120.9	1,089.4	1,162.1	1,259.4	1,198.6
Total Expenditure	$ 1,169.6	$ 1,089.4	$ 1,162.1	$ 1,259.4	$ 1,198.6
Ending Balance					
Non-spendable - Cash, Inventories, Others	$ -	$ -	$ -	$ -	$ -
Restricted	1,174.1	1,305.2	1,422.8	1,498.0	1,629.2
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-
Total Ending Balance	$ 1,174.1	$ 1,305.2	$ 1,422.8	$ 1,498.0	$ 1,629.2
Total Uses of Funds	**$ 2,343.7**	**$ 2,394.5**	**$ 2,584.9**	**$ 2,757.3**	**$ 2,827.9**

FUND 530 – TAX OVERRIDE FUND

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

(Amounts in millions)	2021-22 Actual	2022-23 Actuals	2023-24 Actuals	2023-24 Estimated Actuals	2025-26 Final Budget
Sources of Funds					
Beginning Balance					
Non-spendable - Cash, Inventories, Others	$ -	$ -	$ -	$ -	$ -
Restricted	0.4	0.4	0.4	0.4	0.4
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-
Audit Adjustments	-	-	-	-	-
Other Restatements	-	-	-	-	-
Total Beginning Balance	$ 0.4	$ 0.4	$ 0.4	$ 0.4	$ 0.4
Revenue					
Local Control Funding Formula	$ -	$ -	$ -	$ -	$ -
Federal Revenue	-	-	-	-	-
Other State Revenue	-	-	-	-	-
Other Local Revenue	(0.0)	0.0	0.0	0.0	-
Interfund Transfers-In	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Total Revenue	$ (0.0)	$ 0.0	$ 0.0	$ 0.0	$ -
Total Sources of Funds	**$ 0.4**	**$ 0.4**	**$ 0.4**	**$ 0.4**	**$ 0.4**
Uses of Funds					
Expenditure					
Certificated Salaries	$ -	$ -	$ -	$ -	$ -
Classified Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services and Other Operating Expenditures	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Direct Support/Indirect Costs	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Other Outgo	-	-	-	-	-
Total Expenditure	$ -	$ -	$ -	$ -	$ -
Ending Balance					
Non-spendable - Cash, Inventories, Others	$ -	$ -	$ -	$ -	$ -
Restricted	0.4	0.4	0.4	0.4	0.4
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-
Total Ending Balance	$ 0.4	$ 0.4	$ 0.4	$ 0.4	$ 0.4
Total Uses of Funds	**$ 0.4**	**$ 0.4**	**$ 0.4**	**$ 0.4**	**$ 0.4**

FUND 560 – CAPITAL SERVICES FUND

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

	2021-22	2022-23	2023-24	2024-25	2025-26
(Amounts in millions)	*Actual*	*Actuals*	*Actuals*	*Estimated Actuals*	*Final Budget*
Sources of Funds					
Beginning Balance					
Non-spendable - Cash, Inventories, Others	$ -	$ -	$ -	$ -	$ -
Restricted	16.0	13.0	0.0	0.1	0.1
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-
Audit Adjustments	-	-	-	-	-
Other Restatements	-	-	-	-	-
Total Beginning Balance	$ 16.0	$ 13.0	$ 0.0	$ 0.1	$ 0.1
Revenue					
Local Control Funding Formula	$ -	$ -	$ -	$ -	$ -
Federal Revenue	-	-	-	-	-
Other State Revenue	-	-	-	-	-
Other Local Revenue	0.1	0.1	0.3	0.2	0.0
Interfund Transfers-In	13.3	14.8	25.0	50.0	28.5
Other Financing Sources	-	73.7	-	-	-
Total Revenue	$ 13.3	$ 88.6	$ 25.3	$ 50.2	$ 28.5
Total Sources of Funds	**$ 29.4**	**$ 101.6**	**$ 25.3**	**$ 50.3**	**$ 28.6**
Uses of Funds					
Expenditure					
Certificated Salaries	$ -	$ -	$ -	$ -	$ -
Classified Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services and Other Operating Expenditures	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Direct Support/Indirect Costs	-	-	-	-	-
Other Financing Uses	-	73.7	0.2	-	-
Other Outgo	16.4	27.9	25.0	50.2	28.5
Total Expenditure	$ 16.4	$ 101.6	$ 25.2	$ 50.2	$ 28.5
Ending Balance					
Non-spendable - Cash, Inventories, Others	$ -	$ -	$ -	$ -	$ -
Restricted	13.0	0.0	0.1	0.1	0.1
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-
Total Ending Balance	$ 13.0	$ 0.0	$ 0.1	$ 0.1	$ 0.1
Total Uses of Funds	**$ 29.4**	**$ 101.6**	**$ 25.3**	**$ 50.3**	**$ 28.6**

INTERNAL SERVICE FUNDS

Fund 670-Health & Welfare Benefits Fund

Fund 671-Workers' Compensation Fund

Fund 672-Liability Self-Insurance Fund

FUND 670 – HEALTH AND WELFARE FUND

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

(Amounts in millions)	2021-22 Actual	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Final Budget
Sources of Funds					
Beginning Balance					
Non-spendable - Cash, Inventories, Others	$ -	$ -	$ -	$ -	$ -
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned/Unappropriated	163.9	111.3	111.6	2.5	99.7
Audit Adjustments	-	-	(3.8)	(4.5)	-
Other Restatements	-	-	-	-	-
Total Beginning Balance	$ 163.9	$ 111.3	$ 107.9	$ (2.0)	$ 99.7
Revenue					
Local Control Funding Formula	$ -	$ -	$ -	$ -	$ -
Federal Revenue	-	-	-	-	-
Other State Revenue	-	-	-	-	-
Other Local Revenue	1,072.1	1,187.3	1,172.7	1,480.9	1,412.2
Interfund Transfers-In	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Total Revenue	$ 1,072.1	$ 1,187.3	$ 1,172.7	$ 1,480.9	$ 1,412.2
Total Sources of Funds	**$ 1,236.0**	**$ 1,298.6**	**$ 1,280.6**	**$ 1,478.8**	**$ 1,511.9**
Uses of Funds					
Expenditure					
Certificated Salaries	$ -	$ -	$ -	$ -	$ -
Classified Salaries	2.4	2.5	3.0	3.0	3.4
Employee Benefits	0.8	0.7	1.4	2.0	2.1
Books and Supplies	0.3	0.3	0.3	0.2	0.5
Services and Other Operating Expenditures	1,121.2	1,183.5	1,273.4	1,373.9	1,424.8
Capital Outlay	-	-	-	-	-
Direct Support/Indirect Costs	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Other Outgo	-	-	-	-	-
Total Expenditure	$ 1,124.6	$ 1,187.0	$ 1,278.1	$ 1,379.1	$ 1,430.8
Ending Balance					
Non-spendable - Cash, Inventories, Others	$ -	$ -	$ -	$ -	$ -
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned/Unappropriated	111.3	111.6	2.5	99.7	81.1
Total Ending Balance	$ 111.3	$ 111.6	$ 2.5	$ 99.7	$ 81.1
Total Uses of Funds	**$ 1,236.0**	**$ 1,298.6**	**$ 1,280.6**	**$ 1,478.8**	**$ 1,511.9**

FUND 671 – WORKERS' COMPENSATION FUND

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

	2021-22	2022-23	2023-24	2024-25	2025-26
(Amounts in millions)	*Actual*	*Actuals*	*Actuals*	*Estimated Actuals*	*Final Budget*
Sources of Funds					
Beginning Balance					
Non-spendable - Cash, Inventories, Others	$ -	$ -	$ -	$ -	$ 2.0
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned/Unappropriated	154.1	189.5	268.7	352.2	336.8
Audit Adjustments	-	-	7.7	-	-
Other Restatements	-	-	-	-	-
Total Beginning Balance	$ 154.1	$ 189.5	$ 276.4	$ 352.2	$ 338.8
Revenue					
Local Control Funding Formula	$ -	$ -	$ -	$ -	$ -
Federal Revenue	-	-	-	-	-
Other State Revenue	-	-	-	-	-
Other Local Revenue	103.0	150.1	175.8	119.9	110.5
Interfund Transfers-In	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Total Revenue	$ 103.0	$ 150.1	$ 175.8	$ 119.9	$ 110.5
Total Sources of Funds	**$ 257.2**	**$ 339.6**	**$ 452.2**	**$ 472.1**	**$ 449.3**
Uses of Funds					
Expenditure					
Certificated Salaries	$ -	$ -	$ -	$ -	$ -
Classified Salaries	1.4	1.3	1.5	1.6	1.9
Employee Benefits	0.5	0.5	0.6	1.1	1.1
Books and Supplies	0.0	0.0	0.0	0.0	0.1
Services and Other Operating Expenditures	65.8	69.2	97.9	130.6	108.2
Capital Outlay	-	-	-	-	-
Direct Support/Indirect Costs	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Other Outgo	-	-	-	-	-
Total Expenditure	$ 67.6	$ 70.9	$ 100.0	$ 133.4	$ 111.4
Ending Balance					
Non-spendable - Cash, Inventories, Others	$ -	$ -	$ -	$ -	$ 2.0
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned/Unappropriated	189.5	268.7	352.2	338.8	335.9
Total Ending Balance	$ 189.5	$ 268.7	$ 352.2	$ 338.8	$ 337.9
Total Uses of Funds	**$ 257.2**	**$ 339.6**	**$ 452.2**	**$ 472.1**	**$ 449.3**

FUND 672 – LIABILITY SELF INSURANCE

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

(Amounts in millions)	2021-22 Actual	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Final Budget
Sources of Funds					
Beginning Balance					
Non-spendable - Cash, Inventories, Others	$ -	$ -	$ -	$ -	$ 1.0
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned/Unappropriated	0.7	(8.8)	(14.2)	(271.9)	(304.7)
Audit Adjustments	-	-	(3.5)	(128.7)	-
Other Restatements	-	-	-	-	-
Total Beginning Balance	$ 0.7	$ (8.8)	$ (17.6)	$ (400.7)	$ (303.7)
Revenue					
Local Control Funding Formula	$ -	$ -	$ -	$ -	$ -
Federal Revenue	-	-	-	-	-
Other State Revenue	-	-	-	-	-
Other Local Revenue	98.3	60.3	215.8	277.1	138.4
Interfund Transfers-In	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Total Revenue	$ 98.3	$ 60.3	$ 215.8	$ 277.1	$ 138.4
Total Sources of Funds	**$ 99.1**	**$ 51.5**	**$ 198.2**	**$ (123.6)**	**$ (165.3)**
Uses of Funds					
Expenditure					
Certificated Salaries	$ 0.1	(0.0)	$ -	$ -	$ -
Classified Salaries	1.8	2.6	3.6	3.7	4.2
Employee Benefits	0.5	0.7	2.2	2.8	2.2
Books and Supplies	0.0	0.1	0.0	0.0	0.1
Services and Other Operating Expenditures	105.4	62.2	464.3	173.5	156.0
Capital Outlay	-	-	-	-	-
Direct Support/Indirect Costs	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Other Outgo	-	-	-	-	-
Total Expenditure	$ 107.8	$ 65.6	$ 470.2	$ 180.1	$ 162.5
Ending Balance					
Non-spendable - Cash, Inventories, Others	$ -	-	$ -	$ -	$ 1.0
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned/Unappropriated	(8.8)	(14.2)	(271.9)	(303.7)	(328.8)
Total Ending Balance	$ (8.8)	$ (14.2)	$ (271.9)	$ (303.7)	$ (327.8)
Total Uses of Funds	**$ 99.1**	**$ 51.5**	**$ 198.2**	**$ (123.6)**	**$ (165.3)**

FIDUCIARY FUNDS

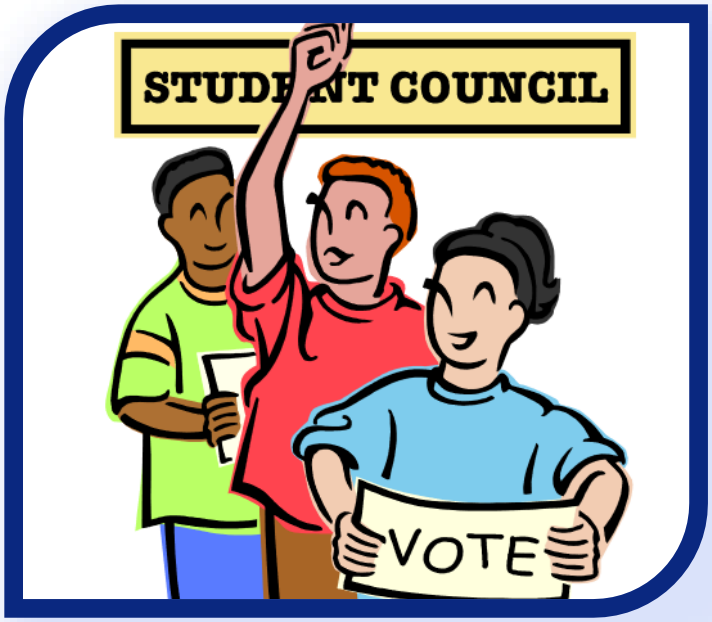
Fund 713-Other Post-Employment Benefits Fund

FUND 713 – OTHER POST-EMPLOYMENT BENEFITS FUND

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

(Amounts in millions)	2021-22 Actual	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Estimated Actuals	2025-26 Final Budget
Sources of Funds					
Beginning Balance					
Non-spendable - Cash, Inventories, Others	$ -	$ -	$ -	$ -	$ -
Restricted	542.8	469.9	499.9	819.5	899.8
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-
Audit Adjustments	-	-	-	-	-
Other Restatements	-	-	-	-	-
Total Beginning Balance	$ 542.8	$ 469.9	$ 499.9	$ 819.5	$ 899.8
Revenue					
Local Control Funding Formula	$ -	$ -	$ -	$ -	$ -
Federal Revenue	-	-	-	-	-
Other State Revenue	-	-	-	-	-
Other Local Revenue	(72.4)	30.4	320.1	81.0	335.7
Interfund Transfers-In	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Total Revenue	$ (72.4)	$ 30.4	$ 320.1	$ 81.0	$ 335.7
Total Sources of Funds	**$ 470.4**	**$ 500.3**	**$ 820.0**	**$ 900.4**	**$ 1,235.5**
Uses of Funds					
Expenditure					
Certificated Salaries	$ -	$ -	$ -	$ -	$ -
Classified Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services and Other Operating Expenditures	0.5	0.4	0.6	0.7	0.7
Capital Outlay	-	-	-	-	-
Direct Support/Indirect Costs	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Other Outgo	-	-	-	-	-
Total Expenditure	$ 0.5	$ 0.4	$ 0.6	$ 0.7	$ 0.7
Ending Balance					
Non-spendable - Cash, Inventories, Others	$ -	$ -	$ -	$ -	$ -
Restricted	469.9	499.9	819.5	899.8	1,234.8
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-
Total Ending Balance	$ 469.9	$ 499.9	$ 819.5	$ 899.8	$ 1,234.8
Total Uses of Funds	**$ 470.4**	**$ 500.3**	**$ 820.0**	**$ 900.4**	**$ 1,235.5**

SPECIAL REVENUE FUNDS



Fund 080-Student Body

FUND 080 – STUDENT BODY

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

(Amounts in millions)	2021-22 Actual	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Final Budget
Sources of Funds					
Beginning Balance					
Non-spendable - Cash, Inventories, Others	$ -	$ 3.5	$ 4.2	$ 4.5	$ 4.6
Restricted	44.8	44.6	46.3	46.3	47.5
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-
Audit Adjustments	-	-	-	-	-
Other Restatements	-	-	-	-	-
Total Beginning Balance	$ 44.8	$ 48.1	$ 50.4	$ 50.8	$ 52.2
Revenue					
Local Control Funding Formula	$ -	$ -	$ -	$ -	$ -
Federal Revenue	-	-	-	-	-
Other State Revenue	-	-	-	-	-
Other Local Revenue	33.3	39.4	39.4	39.2	37.9
Interfund Transfers-In	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Total Revenue	$ 33.3	$ 39.4	$ 39.4	$ 39.2	$ 37.9
Total Sources of Funds	**$ 78.0**	**$ 87.5**	**$ 89.8**	**$ 90.0**	**$ 90.1**
Uses of Funds					
Expenditure					
Certificated Salaries	$ -	$ -	$ -	$ -	$ -
Classified Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Books and Supplies	23.9	29.5	31.3	29.7	31.5
Services and Other Operating Expenditures	5.8	7.3	7.6	7.6	5.2
Capital Outlay	0.2	0.3	0.2	0.5	0.1
Direct Support/Indirect Costs	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Other Outgo	-	-	-	-	-
Total Expenditure	$ 29.9	$ 37.1	$ 39.0	$ 37.8	$ 36.8
Ending Balance					
Non-spendable - Cash, Inventories, Others	$ 3.5	$ 4.2	$ 4.5	$ 4.6	$ 4.6
Restricted	44.6	46.3	46.3	47.5	48.7
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-
Total Ending Balance	$ 48.1	$ 50.4	$ 50.8	$ 52.2	$ 53.4
Total Uses of Funds	**$ 78.0**	**$ 87.5**	**$ 89.8**	**$ 90.0**	**$ 90.1**

Section V

DISTRICT CLASS SIZE

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

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

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

DISTRICT CLASS SIZE

Type of School	Subject(s)	Grade Level	2019-20 High Needs Sch	2019-20 Non-High Needs Sch	2020-21 High Needs Sch	2020-21 Non-High Needs Sch	2021-22 High Needs Sch	2021-22 Non-High Needs Sch	2022-23 High & Non-High Needs Sch	2023-24 Priority Schools	2023-24 All Other Schools	2024-25 Priority Schools*	2024-25 All Other Schools	2025-26* All Elem Schools
Elementary District Norm - All	All	TK-K	29.5	29.5	29.5	29.5	29.5	29.5	29.5	28.5	29.5	27.5	28.5	27.5
Elementary District Norm - All	All	1-3	32	32	32	32	32	32	32	31	32	30	31	30
Elementary District Norm – PHBAO and Non PHBAO & PHBAO Magnets	All	4-5/(6)	36	38	35.5	37	35.5	35.5	35.5	34.5	35.5	33.5	34.5	33.5
Elementary District Norm – Non-PHBAO Magnet	All	4-5/(6)	36	38	35	37	34.5	35	34.5	33.5	34.5	32.5	33.5	32.5
Elementary PHBAO	All	TK	24	24	24	24	24	24	24	23	24	22	23	20
Elementary PHBAO	All	K-3	24	24	24	24	24	24	24	23	24	22	23	22
Elementary PHBAO	All	4-5/(6)	27.5	29.5	27	28.5	27	27	27	26	27	25	26	25
Elementary Non-PHBAO	All	TK	24	24	24	24	24	24	24	23	24	22	23	20
Elementary Non-PHBAO	All	K-3	24	24	24	24	24	24	24	23	24	22	23	22
Elementary Non-PHBAO	All	4-5/(6)	33	35	32.5	34	32.5	32.5	32.5	31.5	32.5	30.5	31.5	30.5
Elementary PHBAO Magnet	All	TK	24	24	24	24	24	24	24	23	24	22	23	20
Elementary PHBAO Magnet	All	K-3	24	24	24	24	24	24	24	23	24	22	23	22
Elementary PHBAO Magnet	All	4-5/(6)	27.5	29.5	27	28.5	27	27	27	26	27	25	26	25
Elem Non-PHBAO Magnet	All	TK	24	24	24	24	24	24	24	23	24	22	23	20
Elem Non-PHBAO Magnet	All	K-3	24	24	24	24	24	24	24	23	24	22	23	22
Elem Non-PHBAO Magnet	All	4-5/(6)	31	33	30	32	29.5	30	29.5	28.5	29.5	27.5	28.5	27.5

*Beginning 2025-26, all elementary schools reached the target class-size based on collective bargaining and/or state laws.

DISTRICT CLASS SIZE

			2019-20		2020-21		2021-22		2022-23	2023-24		2024-25		2025-26*
Type of School	Subject(s)	Grade Level	High Needs Sch	Non-High Needs Sch	High Needs sch	Non-High Needs Sch	High Needs Sch	Non-High Needs Sch	High & Non-High Needs Sch	Priority Schools	All Other Schools	Priority Schools*	All Other Schools	All Middle Schools
Middle School District Norm -PHBAO and Non-PHBAO	Academic	6-8	39.5	41.5	38.5	40.5	36.5	38.5	35.5	34.5	35.5	33.5	34.5	33.5
Middle School District Norm PHBAO and Non-PHBAO	Non-acad	6-8	39.5	41.5	38.5	40.5	36.5	38.5	36.25	36.25	36.25	36.25	36.25	36.25
Middle PHBAO	Academic	6-8	31	33	30	32	28	30	27	26	27	25	26	25
Middle PHBAO	Non-acad	6-8	39.5	41.5	38.5	40.5	36.5	38.5	36.25	36.25	36.25	36.25	36.25	36.25
Middle PHBAO	Combined	6-8	33.4	35.42	32.38	34.41	30.36	32.38	29.51	28.71	29.51	27.88	28.71	27.88
Middle Non-PHBAO	Academic	6-8	36.5	38.5	35.5	37.5	33.5	35.5	32.5	31.5	32.5	30.5	31.5	30.5
Middle Non-PHBAO	Non-acad	6-8	39.5	41.5	38.5	40.5	36.5	38.5	36.25	36.25	36.25	36.25	36.25	36.25
Middle Non-PHBAO	Combined	6-8	37.45	39.45	36.45	38.45	34.44	36.45	33.66	32.94	33.66	32.2	32.94	32.2
Middle School District Norm - PHBAO & Non PHBAO Magnet	All	6-8	39.5	41.5	38.5	40.5	36.5	38.5	35.5	34.5	35.5	33.5	34.5	33.5
Middle PHBAO Magnet	All	6-8	31	33	30	32	28	30	27	26	27	25	26	25
Middle Non-PHBAO Magnet	All	6-8	33.5	35.5	32.5	34.5	30.5	32.5	29.5	28.5	29.5	27.5	28.5	27.5

*Beginning 2025-26, all middle schools reached the target class-size based on collective bargaining and/or state laws.

DISTRICT CLASS SIZE

				2019-20		2020-21		2021-22		2022-23	2023-24		2024-25		2025-26*
Type of School	Subject(s)	Grade Level	2018-19	High Needs Sch	Non-High Needs Sch	High Needs Sch	Non-High Needs Sch	High Needs Sch	Non-High Needs Sch	High & Non-High Needs Sch	Priority Schools	All Other Schools	Priority Schools*	All Other Schools	All High Schools
High School District Norm	All		42.5	41.5	41.5	40.5	40.5	38.5	38.5	35.5	34.5	35.5	33.5	34.5	33.5
High School PHBAO	Academic	9-10	34	33	33	32	32	30	30	27	26	27	25	26	25
High School PHBAO	Non-Aacad	9-10	42.5	41.5	41.5	40.5	40.5	38.5	38.5	35.5	35.5	35.5	35.5	35.5	35.5
High School PHBAO	Academic	11-12	42.5	41.5	41.5	40.5	40.5	38.5	38.5	35.5	34.5	35.5	33.5	34.5	33.5
High School PHBAO	Non-acad	11-12	42.5	41.5	41.5	40.5	40.5	38.5	38.5	35.5	35.5	35.5	35.5	35.5	35.5
High School Non-PHBAO	Academic	9-10	39.5	38.5	38.5	37.5	37.5	35.5	35.5	32.5	31.5	32.5	30.5	31.5	30.5
High School Non-PHBAO	Non-acad	9-10	42.5	41.5	41.5	40.5	40.5	38.5	38.5	35.5	35.5	35.5	35.5	35.5	35.5
High School Non-PHBAO	Academic	11-12	42.5	41.5	41.5	40.5	40.5	38.5	38.5	35.5	34.5	35.5	33.5	34.5	33.5
High School Non-PHBAO	Non-acad	11-12	42.5	41.5	41.5	40.5	40.5	38.5	38.5	35.5	35.5	35.5	35.5	35.5	35.5
High School PHBAO Magnet	All	9-12	34	33	33	32	32	30	30	27	26	27	25	26	25
High School Non-PHBAO Magnet	All	9-12	36.5	35.5	35.5	34.5	34.5	32.5	32.5	29.5	28.5	29.5	27.5	28.5	27.5
Community Day Schools, Opportunity Schools and Pregnant Minors			21	21	21	21	21	21	21	21	21	21	21	21	21
Continuation Schools			29	29	29	29	29	29	29	29	29	29	29	29	29
Independent Study			30	30	30	30	30	30	30	30	30	30	30	30	30

*Beginning 2025-26, all high schools reached the target class-size based on collective bargaining and/or state laws.

DISTRICT ENROLLMENT TRENDS

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

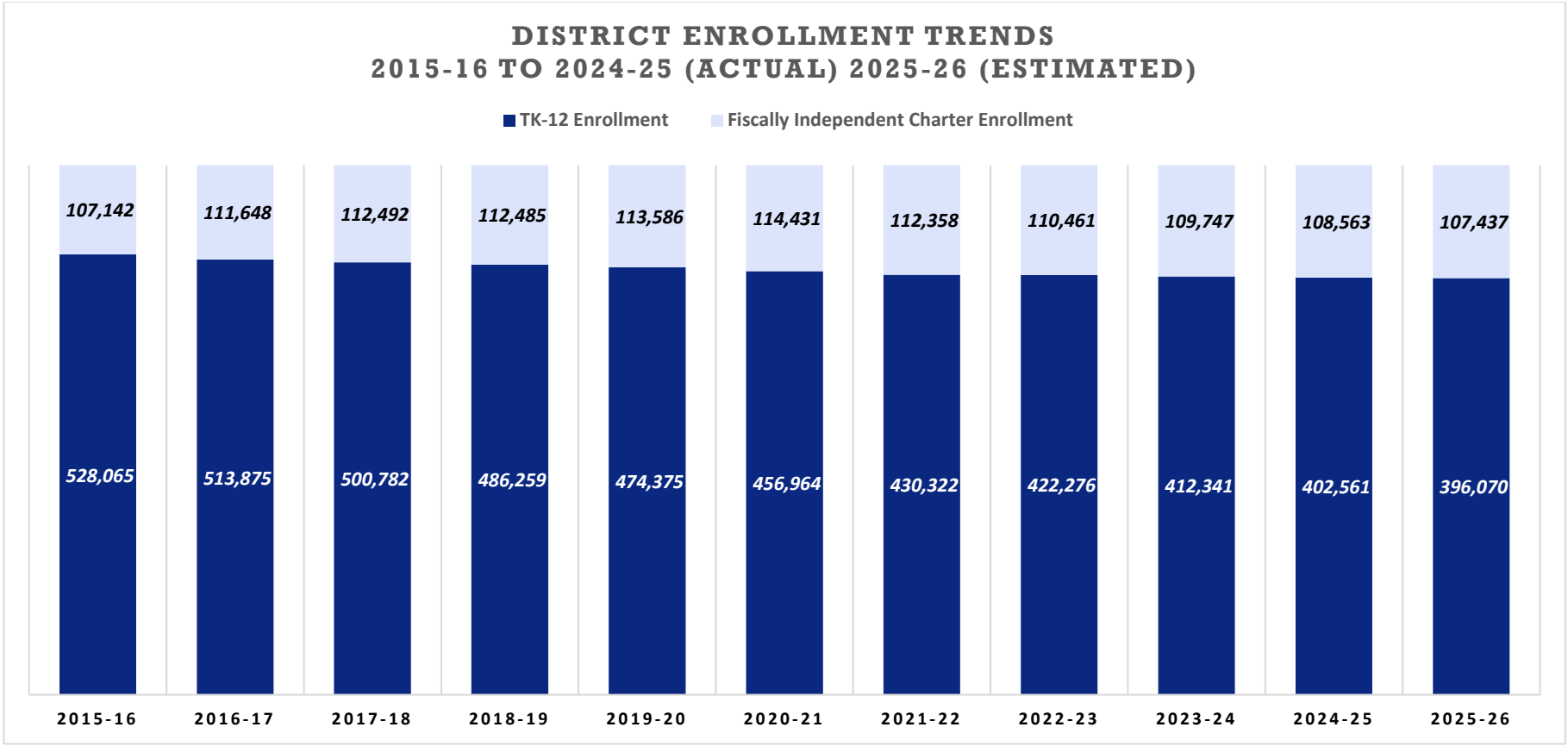
To project enrollment, the Los Angeles Unified School District uses data on live births in Los Angeles County, historical grade retention rates, and other relevant information. The grade retention ratios measure the percentage of students expected to progress to the next grade level from one year to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

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

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

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

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



ENROLLMENT TRENDS AND PROJECTIONS

Norm Day Enrollment - Excluding Independent Charter Schools

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Estimated	2026-27 Estimated	2027-28 Estimated
LA County - Live Births Lagged 5 Years	**128,523**	**130,150**	**124,440**	**122,940**	**116,850**	**110,177**	**106,987**	**97,772**	**95,886**	**95,493**
Graded Enrollment										
Transitional Kindergarten*					8,426	10,812	12,239	14,228	14,170	13,424
Kindergarten	43,581	42,091	36,281	34,492	28,394	27,209	26,042	24,832	24,353	24,253
Grade 1	37,672	36,045	34,300	31,065	30,720	28,941	27,928	26,935	31,986	31,547
Grade 2	38,503	36,905	34,959	32,185	31,003	30,575	29,201	28,502	26,375	31,321
Grade 3	38,220	37,611	35,804	32,897	31,814	30,561	30,654	29,355	27,749	25,679
Grade 4	37,872	37,345	36,543	33,591	32,339	31,379	30,472	30,802	28,552	26,990
Grade 5	38,970	36,538	36,075	34,293	33,011	31,711	31,062	30,371	29,717	27,546
Grade 6	33,239	32,361	30,740	29,081	28,620	27,551	26,640	26,426	25,347	24,801
Grade 7	33,551	32,111	31,422	28,726	28,224	27,781	27,104	26,319	25,606	24,561
Grade 8	32,746	33,209	31,774	30,425	28,666	28,217	27,851	27,502	26,051	25,345
Grade 9	34,838	35,287	32,164	32,572	32,084	29,686	29,468	28,587	28,481	26,978
Grade 10	31,843	31,832	33,761	30,807	31,340	31,187	29,155	29,188	27,351	27,249
Grade 11	28,760	27,604	29,592	30,052	27,959	29,555	28,392	27,210	25,981	24,346
Grade 12	26,665	26,419	26,611	27,042	26,601	27,295	27,196	26,656	24,865	23,742
Total graded enrollment	**456,460**	**445,358**	**430,026**	**407,228**	**399,201**	**392,460**	**383,404**	**376,913**	**366,584**	**357,782**
TK-3 enrollment	157,976	152,652	141,344	130,639	130,357	128,098	126,064	123,852	124,633	126,224
4-6 enrollment	110,081	106,244	103,358	96,965	93,970	90,641	88,174	87,599	83,616	79,337
7-8 enrollment	66,297	65,320	63,196	59,151	56,890	55,998	54,955	53,821	51,657	49,906
9-12 enrollment	122,106	121,142	122,128	120,473	117,984	117,723	114,211	111,641	106,678	102,315
Total graded enrollment	**456,460**	**445,358**	**430,026**	**407,228**	**399,201**	**392,460**	**383,404**	**376,913**	**366,584**	**357,782**
Other Enrollment										
Special day classes in regular schools	23,553	22,911	20,966	18,235	18,467	17,961	17,477	17,477	16,884	16,311
Special day classes in special ed schools	2,037	2,056	2,033	1,783	1,909	1,920	1,680	1,680	1,623	1,568
Continuation and opportunity schools**	4,209	4,050	3,939	3,076	2,699					
Total other enrollment	**29,799**	**29,017**	**26,938**	**23,094**	**23,075**	**19,881**	**19,157**	**19,157**	**18,507**	**17,879**
Total graded and other enrollment	***486,259***	***474,375***	***456,964***	***430,322***	***422,276***	***412,341***	***402,561***	***396,070***	***385,091***	***375,661***
Enrollment Change from Prior Year	***-14,523***	***-11,884***	***-17,411***	***-26,642***	***-8,046***	***-9,935***	***-9,780***	***-6,491***	***-10,979***	***-9,430***
% Change	***-2.90%***	***-2.44%***	***-3.67%***	***-5.83%***	***-1.87%***	***-2.35%***	***-2.37%***	***-1.61%***	***-2.77%***	***-2.45%***

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

ENROLLMENT TRENDS AND PROJECTIONS

Norm Day Enrollment - Independent Charter Schools Only

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Estimated	2026-27 Estimated	2027-28 Estimated
LA County - Live Births Lagged 5 Years	**128,523**	**130,150**	**124,440**	**122,940**	**116,850**	**110,177**	**106,987**	**97,772**	**95,886**	**95,493**
Graded Enrollment										
Transitional Kindergarten*					1,623	2,194	2,351	2,272	2,155	2,210
Kindergarten	7,221	7,429	6,992	6,840	5,521	5,353	5,236	4,966	5,122	4,764
Grade 1	6,371	6,436	6,429	6,174	6,097	5,829	5,619	5,446	5,278	5,115
Grade 2	6,109	6,207	6,432	6,197	6,119	6,110	5,758	5,595	5,486	5,355
Grade 3	5,849	6,067	6,233	6,178	6,026	6,163	5,992	5,725	5,874	5,816
Grade 4	5,455	5,867	6,063	6,077	6,128	6,016	6,036	5,875	6,010	5,996
Grade 5	6,374	6,009	6,353	6,292	6,212	6,381	6,193	6,162	6,131	6,101
Grade 6	10,144	10,373	9,653	9,777	9,600	9,480	9,627	9,718	9,677	9,629
Grade 7	10,144	10,264	10,466	9,733	9,716	9,844	9,745	9,901	9,901	9,905
Grade 8	9,763	9,986	10,141	10,069	9,417	9,579	9,768	9,832	9,735	9,646
Grade 9	12,108	12,257	12,163	11,880	11,434	10,699	10,741	10,551	10,223	9,895
Grade 10	11,611	11,556	11,804	11,425	11,401	11,052	10,526	10,380	10,142	9,875
Grade 11	10,932	10,867	11,128	11,015	10,706	10,687	10,508	10,488	10,356	10,198
Grade 12	10,404	10,268	10,574	10,701	10,461	10,360	10,463	10,526	10,481	10,405
Total graded enrollment	**112,485**	**113,586**	**114,431**	**112,358**	**110,461**	**109,747**	**108,563**	**107,437**	**106,571**	**104,910**
TK-3 enrollment	25,550	26,139	26,086	25,389	25,386	25,649	24,956	24,004	23,915	23,260
4-6 enrollment	21,973	22,249	22,069	22,146	21,940	21,877	21,856	21,755	21,818	21,726
7-8 enrollment	19,907	20,250	20,607	19,802	19,133	19,423	19,513	19,733	19,636	19,551
9-12 enrollment	45,055	44,948	45,669	45,021	44,002	42,798	42,238	41,945	41,202	40,373
Total graded enrollment	**112,485**	**113,586**	**114,431**	**112,358**	**110,461**	**109,747**	**108,563**	**107,437**	**106,571**	**104,910**
Other Enrollment										
Special Day Classes in regular schools	0	0	0	0	0	0	0	0	0	0
Special day classes in special ed schools	0	0	0	0	0	0	0	0	0	0
Continuation and Opportunity schools	0	0	0	0	0	0	0	0	0	0
Total other enrollment	0	0	0	0	0	0	**0**	**0**	**0**	**0**
Total graded and other enrollment	***112,485***	***113,586***	***114,431***	***112,358***	***110,461***	***109,747***	***108,563***	***107,437***	***106,571***	***104,910***
Enrollment Change from Prior Year	***-7***	***1,101***	***845***	***-2,073***	***-1,897***	***-714***	***-1,184***	***-1,126***	***-866***	***-1,661***
% Change	***-0.01%***	***0.98%***	***0.74%***	***-1.81%***	***-1.69%***	***-0.65%***	***-1.08%***	***-1.04%***	***-0.81%***	***-1.56%***

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

ENROLLMENT TRENDS AND PROJECTION

Norm Day Enrollment - Districtwide Including Independent Charter Schools

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Estimated	2026-27 Estimated	2027-28 Estimated
LA County - Live Births Lagged 5 Years	**128,523**	**130,150**	**124,440**	**122,940**	**116,850**	**110,177**	**106,987**	**97,772**	**95,886**	**95,493**
Graded Enrollment										
Transitional Kindergarten*					10,049	13,006	14,590	16,500	16,325	15,634
Kindergarten	50,802	49,520	43,273	41,332	33,915	32,562	31,278	29,798	29,475	29,017
Grade 1	44,043	42,481	40,729	37,239	36,817	34,770	33,547	32,381	37,264	36,662
Grade 2	44,612	43,112	41,391	38,382	37,122	36,685	34,959	34,097	31,861	36,676
Grade 3	44,069	43,678	42,037	39,075	37,840	36,724	36,646	35,080	33,623	31,495
Grade 4	43,327	43,212	42,606	39,668	38,467	37,395	36,508	36,677	34,562	32,986
Grade 5	45,344	42,547	42,428	40,585	39,223	38,092	37,255	36,533	35,848	33,647
Grade 6	43,383	42,734	40,393	38,858	38,220	37,031	36,267	36,144	35,024	34,430
Grade 7	43,695	42,375	41,888	38,459	37,940	37,625	36,849	36,220	35,507	34,466
Grade 8	42,509	43,195	41,915	40,494	38,083	37,796	37,619	37,334	35,786	34,991
Grade 9	46,946	47,544	44,327	44,452	43,518	40,385	40,209	39,138	38,704	36,873
Grade 10	43,454	43,388	45,565	42,232	42,741	42,239	39,681	39,568	37,493	37,124
Grade 11	39,692	38,471	40,720	41,067	38,665	40,242	38,900	37,698	36,337	34,544
Grade 12	37,069	36,687	37,185	37,743	37,062	37,655	37,659	37,182	35,346	34,147
Total graded enrollment	**568,945**	**558,944**	**544,457**	**519,586**	**509,662**	**502,207**	**491,967**	**484,350**	**473,155**	**462,692**
TK-3 enrollment	183,526	178,791	167,430	156,028	155,743	153,747	151,020	147,856	148,548	149,484
4-6 enrollment	132,054	128,493	125,427	119,111	115,910	112,518	110,030	109,354	105,434	101,063
7-8 enrollment	86,204	85,570	83,803	78,953	76,023	75,421	74,468	73,554	71,293	69,457
9-12 enrollment	167,161	166,090	167,797	165,494	161,986	160,521	156,449	153,586	147,880	142,688
Total graded enrollment	**568,945**	**558,944**	**544,457**	**519,586**	**509,662**	**502,207**	**491,967**	**484,350**	**473,155**	**462,692**
Other Enrollment										
Special day classes in regular schools	23,553	22,911	20,966	18,235	18,467	17,961	17,477	17,477	16,884	16,311
Special day classes in special ed schools	2,037	2,056	2,033	1,783	1,909	1,920	1,680	1,680	1,623	1,568
Continuation and opportunity schools**	4,209	4,050	3,939	3,076	2,699					
Total other enrollment	**29,799**	**29,017**	**26,938**	**23,094**	**23,075**	**19,881**	**19,157**	**19,157**	**18,507**	**17,879**
Total districtwide graded and other enrollment	***598,744***	***587,961***	***571,395***	***542,680***	***532,737***	***522,088***	***511,124***	***503,507***	***491,662***	***480,571***
Enrollment Change from Prior Year	***-14,530***	***-10,783***	***-16,566***	***-28,715***	***-9,943***	***-10,649***	***-10,964***	***-7,617***	***-11,845***	***-11,091***
% Change	***-2.37%***	***-1.80%***	***-2.82%***	***-5.03%***	***-1.83%***	***-2.00%***	***-2.10%***	***-1.49%***	***-2.35%***	***-2.26%***

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

ENROLLMENT TRENDS AND PROJECTION

Adult and Early Education Enrollment

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Estimated	2026-27 Estimated	2027-28 Estimated
Early Education:										
Early Education Centers	8,977	8,977	5,630	3,832	5,345	5,112	5,710	9,299	9,510	9,510
Transitional Kindergarten Expansion program	6,539	6,519	4,553	4,600	4,566	4,885	3,580			
California State Pre-school program	3,529	3,445	1,498	1,650	1,809	1,037	1,025	1,309	1,339	1,339
Pre-K Special Day program	2,919	3,100	3,214	2,441	2,507	2,523	2,502	2,417	2,335	2,256
Infant Centers (Cal-Safe program)	47	47	21	28	49	48	42	63	65	65
Total Early Education Enrollment	**22,011**	**22,088**	**14,916**	**12,551**	**14,276**	**13,605**	**12,859**	**13,088**	**13,249**	**13,170**
Adult Education (excludes concurrently enrolled students)	62,968	54,629	23,781	25,218	23,836	27,472	29,902	32,892	36,181	39,800
Total Adult and Early Education Enrollment	**85,035**	**76,717**	**38,697**	**37,769**	**38,112**	**41,077**	**42,761**	**45,980**	**49,430**	**52,970**
Enrollment Change from Prior Year	**-4,251**	**-8,262**	**-38,020**	**-928**	**343**	**2,965**	**1,684**	**3,219**	**3,450**	**3,540**
% Change	**-4.76%**	**-9.72%**	**-49.56%**	**-2.40%**	**0.91%**	**7.78%**	**4.10%**	**7.53%**	**7.50%**	**7.16%**
Total Enrollment (including Affiliated, Independent Charter Schools, Adult, and Early Education schools)	***683,779***	***664,678***	***610,092***	***580,449***	***570,849***	***563,165***	***553,885***	***549,487***	***541,092***	***533,541***
Enrollment Change from Prior Year	***-18,781***	***-19,045***	***-54,586***	***-29,643***	***-9,600***	***-7,684***	***-9,280***	***-4,398***	***-8,395***	***-7,551***
% Change	***-2.67%***	***-2.79%***	***-8.21%***	***-4.86%***	***-1.65%***	***-1.35%***	***-1.65%***	***-0.79%***	***-1.53%***	***-1.40%***

Unduplicated Pupil Count:

Unduplicated TK-12 Pupil Count (excluding independent charter schools and County Program Students)	418,387	395,941	389,292	377,282	354,219	340,364	337,794	328,376	318,857	310,734
% of Unduplicated Pupil Count to Enrollment	83.55%	81.43%	82.06%	82.56%	82.31%	82.54%	83.91%	82.91%	82.80%	82.72%

SPECIAL EDUCATION ENROLLMENT DATA REPORT BY DISABILITY

Students with Disabilities - Including Fiscally Independent Charter Schools

	ID	HH	DEAF	SLI	VI	ED	OI	OHI	SLD	DB	MD	AUT	TBI	Total
Dec 2013	4,257	1,331	364	12,250	502	1,775	2,276	8,409	38,360	16	-	12,695	129	**82,364**
Dec 2014	4,251	1,312	341	11,881	486	1,683	2,263	9,021	37,899	18	-	13,494	110	**82,759**
Dec 2015	4,332	1,331	339	12,037	473	1,637	2,197	9,540	37,584	13	-	14,315	116	**83,914**
Dec 2016	4,321	1,389	342	12,481	463	1,716	2,148	10,260	37,198	16	-	15,133	117	**85,584**
Dec 2017	4,347	1,418	352	12,629	442	1,673	2,059	10,582	36,243	16	-	15,561	109	**85,431**
Dec 2018	4,271	1,447	338	12,579	423	1,569	1,970	10,833	35,116	15	-	16,067	102	**84,730**
Oct 2019	4,023	1,187	288	15,120	329	1,423	1,784	10,462	31,801	5	-	16,098	85	**82,605**
Oct 2020	3,862	1,164	263	12,289	311	1,514	1,702	11,138	32,547	3	-	15,812	71	**80,676**
Oct 2021	3,619	1,378	283	16,502	347	1,282	1,539	10,261	29,376	11	3	15,674	71	**80,346**
Oct 2022	3,576	1,096	254	14,511	282	1,166	1,126	10,560	29,635	8	391	18,049	64	**80,718**
Oct 2023	3,513	1,224	240	13,646	233	1,169	559	11,298	29,897	8	1,082	21,549	68	**84,486**
Oct 2024	3,473	1,168	213	13,120	221	1,080	456	11,791	29,414	7	1,155	23,685	66	**85,849**

Students with Disabilities - Excluding Fiscally Independent Charter Schools

	ID	HH	DEAF	SLI	VI	ED	OI	OHI	SLD	DB	MD	AUT	TBI	Total
Dec 2013	4,144	1,239	355	11,171	490	1,697	2,208	7,287	34,000	16	-	11,928	118	**74,653**
Dec 2014	4,107	1,205	329	10,606	471	1,562	2,185	7,562	32,623	18	-	12,530	102	**73,300**
Dec 2015	4,156	1,207	324	10,675	457	1,493	2,113	7,842	31,434	13	-	13,149	110	**72,973**
Dec 2016	4,115	1,266	319	11,054	446	1,565	2,065	8,253	30,538	16	-	13,814	110	**73,561**
Dec 2017	4,148	1,291	325	11,434	423	1,518	1,970	8,390	29,357	16	-	14,114	99	**73,085**
Dec 2018	4,052	1,311	311	11,427	405	1,389	1,885	8,617	28,280	15	-	14,564	90	**72,346**
Oct 2019	3,812	1,053	263	13,779	309	1,256	1,716	8,316	25,519	5	-	14,663	75	**70,766**
Oct 2020	3,611	1,010	234	10,630	287	1,296	1,612	8,516	25,401	3	-	14,110	60	**66,770**
Oct 2021	3,373	1,225	257	14,416	318	1,088	1,454	7,806	22,769	11	3	14,016	60	**66,796**
Oct 2022	3,319	947	234	12,378	258	985	1,064	8,144	23,061	8	371	16,217	48	**67,034**
Oct 2023	3,243	1,085	229	11,456	207	989	509	8,680	23,375	8	1,048	19,437	54	**70,320**
Oct 2024	3,209	1,039	204	11,050	197	898	401	9,060	22,868	7	1,118	21,296	53	**71,400**

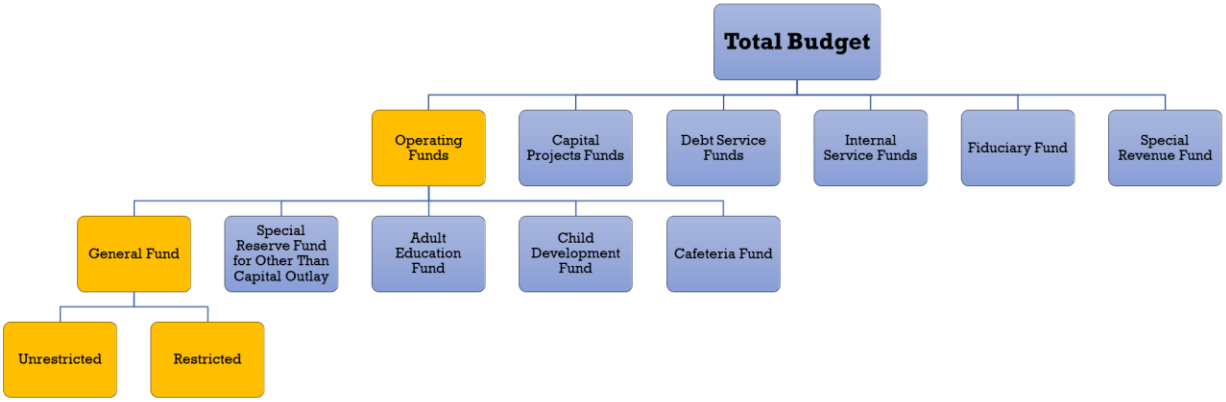
Students with Disabilities - Fiscally Independent Charter Schools Only

	ID	HH	DEAF	SLI	VI	ED	OI	OHI	SLD	DB	MD	AUT	TBI	Total
Dec 2013	113	92	9	1,079	12	78	68	1,122	4,360	0	-	767	11	**7,711**
Dec 2014	144	107	12	1,275	15	121	78	1,459	5,276	0	-	964	8	**9,459**
Dec 2015	176	124	15	1,362	16	144	84	1,698	6,150	0	-	1,166	6	**10,941**
Dec 2016	206	123	23	1,427	17	151	83	2,007	6,660	0	-	1,319	7	**12,023**
Dec 2017	199	127	27	1,195	19	155	89	2,192	6,886	0	-	1,447	10	**12,346**
Dec 2018	219	136	27	1,152	18	180	85	2,216	6,836	0	-	1,503	12	**12,384**
Oct 2019	211	134	25	1,341	20	167	68	2,146	6,282	0	-	1,435	10	**11,839**
Oct 2020	251	154	29	1,659	24	218	90	2,622	7,146	0	-	1,702	11	**13,906**
Oct 2021	246	153	26	2,086	29	194	85	2,455	6,607	0	-	1,658	11	**13,550**
Oct 2022	257	149	20	2,133	24	181	62	2,416	6,574	0	20	1,832	16	**13,684**
Oct 2023	270	139	11	2,190	26	180	50	2,618	6,522	0	34	2,112	14	**14,166**
Oct 2024	264	129	9	2,070	24	182	55	2,731	6,546	0	37	2,389	13	**14,449**

Note: Historically, Students with Disabilities (SWD) counts were reported using California Special Education Management Information System (CASEMIS) each December. Beginning in 2019-20 school year, the California Department of Education transitioned from CASEMIS to California Longitudinal Pupil Achievement Data System (CALPADS) for special education data collection and reporting. Enrollment data in CALPADS is as of Census Day, the first Wednesday in October. The Multiple Disabilities (MD) category was added beginning 2022-23 school year. Established Medical Disability (EMD) enrollment data is included with Other Health Impairment (OHI).

BREAKING DOWN LAUSD'S BUDGET

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



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

THE TOTAL BUDGET

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

1. ***Operating Funds***, as discussed further below, is composed of the General Fund, Special Reserve Fund for Other than Capital Outlay, Adult Education Fund, Child Development Fund, and Cafeteria Fund. The total Operating Funds for fiscal year 2025-26 is $12,507.29 million. These funds are used for the day-to-day operation of LAUSD schools and offices.

2. ***Capital Projects Funds*** total $3,353.12 million and account for the acquisition, construction, or upgrade of facilities. The funding comes primarily from the sale of voter-approved bonds. These funds may not be used for the general day-to-day operations, as voters approved them for specific capitalized projects which will benefit current and future students.

3. ***Internal Service Funds*** total $1,704.61 million and are used for the payment of employee health and welfare benefits, workers' compensation, and liability insurance. Most funds accumulated in the Internal Service Funds come from funds generated by positions funded in the other funds. For example, *the cost of a teacher's health and welfare benefits* funded by the General Fund is transferred from the General Fund to the Health and Welfare Fund, which is one of the Internal Service Funds.

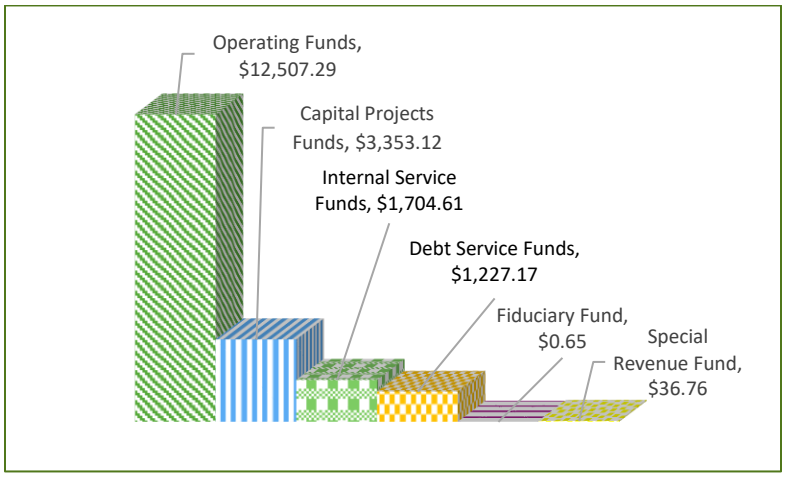
4. ***Debt Service Funds*** total $1,227.17 million and are used for the payment of interest and principal of long-term bonds.

5. ***Fiduciary Fund*** totals $0.65 million and is composed of the Other Post-Employment Benefit (OPEB) Fund. This fund is dedicated to the health and welfare benefits of future retirees of LAUSD.

6. ***Special Revenue Fund*** totals $36.76 million and is composed of the Student Body Fund.

Figure 1: 2025-26 TOTAL BUDGET (ALL FUNDS) = $18.8 BILLION

(amounts in millions)



OPERATING FUNDS

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

1. ***General Fund*** - $11,504.80 million includes funds for the basic instructional and administrative expenditures of the District

2. ***Special Reserve Fund for Other Than Capital Outlay*** - $17.33 million includes transfer to General Fund

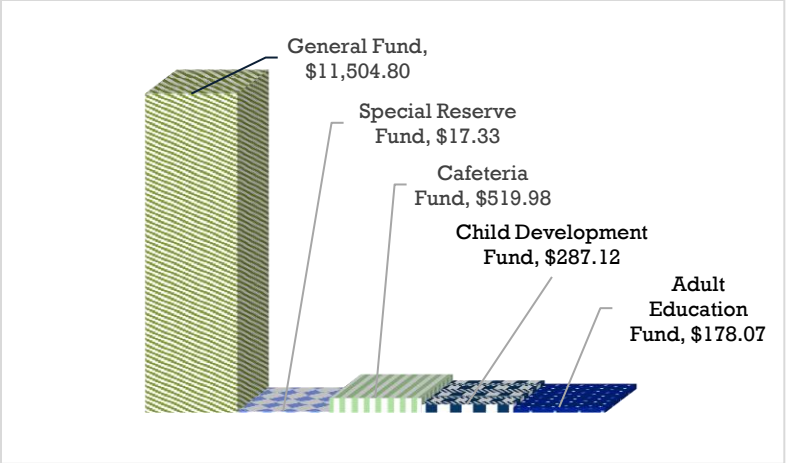
3. ***Cafeteria Fund*** - $519.98 million includes funds for the food service programs

4. ***Child Development Fund*** - $287.12 million includes funds dedicated for the operation of the Early Childhood Education program

5. ***Adult Education Fund*** - $178.07 million includes funds dedicated for the operation of the Adult Education program.

An instructional program, such as the Early Childhood Education (Child Development Fund), may cost more than the revenue it generates. Therefore, support from the General Fund may be necessary.

Figure 2: 2025-26 OPERATING FUNDS AUTHORIZED BUDGET = $12.5 BILLION



GENERAL FUND

The $11.5 billion General Fund includes "unrestricted" and "restricted" funds.

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

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

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

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

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

HOW EDUCATION IS FUNDED IN CALIFORNIA

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

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

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

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

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

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

Senate Bill 90 (1972) – In 1972, the Legislature established revenue limits for California public schools. The legislation placed ceilings on the amount of tax money each district could

receive per pupil. This was in order to help reduce the wide differences in school funding between high and low property-wealth districts. The 1972-73 general purpose spending level became the base amount in determining each district's annual revenue limit.

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

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

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

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

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

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

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

Proposition 98 (1988) – This constitutional amendment guarantees a minimum funding level from State and property taxes for K-14 public schools in a complex formula based on State tax revenues. It also requires each school to prepare and publicize an annual School

Accountability Report Card (SARC) that covers at least 13 required topics. A 2/3 vote of the Legislature and the Governor's signature are required to suspend Proposition 98 for a year.

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

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

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

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

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

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

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

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

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

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

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

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

Proposition 30 (2012) – The initiative passed on November 2012 provides for a personal income tax increase over seven years for California residents with an annual income over $250,000, through the end of 2018. This also provides for an increase in sales tax by 0.25 percent over four years (from January 1, 2013 through December 31, 2016). This initiative funds K-12 public education among other purposes.

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

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

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

LOCAL CONTROL FUNDING FORMULA (LCFF)

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

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

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

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

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

Below are the various LCFF terminologies and their brief definitions.

Grade Span	LCFF funding uses grade span ADAs such as TK/K-3, 4-6, 7-8, and 9-12.
Average Daily Attendance (ADA)	The change in the reporting of ADA was driven by the LCFF formula where ADAs are summed into grade spans of TK/K-3, 4-6, 7-8, and 9-12. LCFF uses the ADA of students from the beginning of the school year to the school month ending on or before April 15th of a fiscal year. This period of attendance is called the Second Principal Apportionment (P-2) ADA. Education Code 42238.5 is amended per the 2022-23 Enacted State Budget to provide funding based on the greater of current year P-2 ADA, prior year P-2 ADA, or average of prior three years' P-2 ADA. A small portion of the funded ADA comes from the Annual ADA, i.e., ADAs from the beginning to the end of the school year. These are for Community Day Schools, Extended Year Special Education, and Nonpublic Schools. Charter schools are funded based on the current year's P-2 ADA.
Cost of Living Adjustment (COLA)	Per Education Code Section 42238.02(d)(2), this is a calculation of the percentage of governmental price increase on goods and services based on Implicit Price Deflator for the 12-month period ending in the third quarter of the prior fiscal year. The LCFF rates per ADA are usually increased annually to reflect the COLA.

Adjusted Base Grant Per ADA

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

Base Grant Funding

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

Enrollment

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

Unduplicated Pupil Count

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

Unduplicated Pupil Percentage

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

Supplemental Grant Funding	Every student identified as either English Learner, met the requirements for free or reduced-priced meals, or in foster care generates additional funding above the Base Grant Funding through the Supplemental Grant Funding. For each grade span, this is calculated by multiplying the Base Grant Funding by the Unduplicated Pupil Percentage times 20%.
Concentration Grant Funding	In addition to the Supplemental Grant Funding, school districts in which student population of either English Learner, met the requirements for free or reduced-priced meals, or in foster care exceed 55% of their enrollment are entitled to the Concentration Grant Funding. For each grade span, this is calculated by multiplying the Base Grant Funding by the Unduplicated Pupil Percentage in excess of 55% times 65%, with 15% to be used to increase the number of credentialed and/or classified staff who provide direct services to students in schools
Allowance and Add-On Funding	For LAUSD, this includes the Targeted Instructional Improvement Block Grant (TIIBG), Home-To-School Transportation, Economic Recovery Target (ERT), and funding for Transitional Kindergarten (TK) to lower classroom student-to-adult ratio. Home-To-School Transportation and TK Ratio Add-on Funding are usually increased annually to reflect the COLA.
Economic Recovery Target (ERT)	It is the difference between the amount a school district or charter school would have received under the old funding system (Revenue Limit, Charter School Block Grants, and Categorical Programs) and the estimated amount it would receive for LCFF funding, based on certain criteria. Only school districts and charter schools that were at, or below, the 90th percentile of per-pupil funding rates of school districts under the old funding system as determined at the 2013-14 P-2 certification, are eligible for ERT payments. Two of the District's locally-funded (affiliated) charter schools, namely Colfax Elementary School and Community Magnet Charter, are eligible to receive this funding.
LCFF Entitlement/Revenue	Sum of the Base Grant Funding, Supplemental Grant Funding, Concentration Grant Funding, and Allowance and Add-on Funding. The 2018-19 Enacted State Budget fully funded the LCFF to close the funding

gap. Since then, local educational agencies are funded on their Entitlement. LCFF is funded through: (1) local property taxes, (2) the Education Protection Act (EPA) which was enacted by Proposition 30 in November 2012, and amended by Proposition 55 in November 2016, and (3) state aid. The portion of the LCFF revenue that is not covered by local property taxes and EPA is funded by state aid.

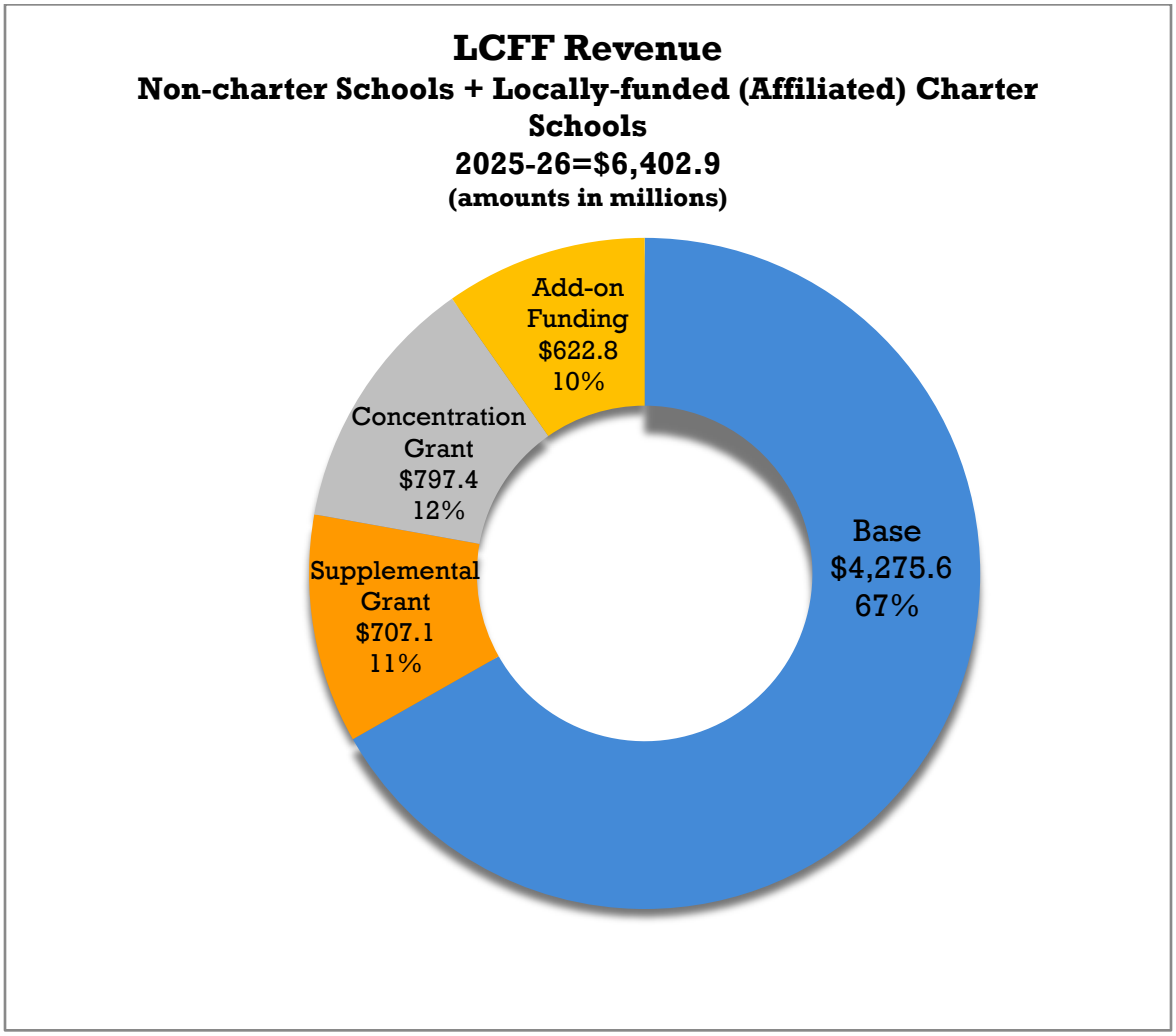
As a condition of receiving the TK/K-3 Grade Span Adjustment, LAUSD is required to maintain an average K-3 class size enrollment of not more than 24 pupils or a collectively bargained alternative class size at each school site. The failure of one school site to maintain the maximum average K-3 class size of 24:1, will jeopardize the whole TK/K-3 Grade Span Adjustment for all funded K-3 ADA. Charter schools receive the adjustment but do not have to comply on maintaining or making progress toward the required average class size of 24 pupils. For transitional kindergarten (TK), average maximum class size should be no more than 24 students at each school site. TK class size penalty under current law is equal to TK/K-3 Grade Span Adjustment for all reported TK P-2 ADA. The 2025-26 May Revision amends the penalty to only those students that exceed the average of 24 TK students per class, per school site.

In the 2025-26 school year, transitional kindergarten (TK) expansion hits full implementation and is required to be offered to all children turning 4 by September 1. LCFF provides an add-on funding to lower classroom staffing ratios in transitional kindergarten. Student-to-adult ratio for TK classrooms is at 10 students to 1 adult for the 2025-26 school year. Shortfall in student-to-adult ratio will result in a prorated reduction in the amount of funding generated by the LCFF TK Ratio add-on. The LCFF TK ratio add-on funding is $5,545 per current year's P-2 TK ADA inclusive of a 2.30% COLA and additional funding to lower student-to-adult ratio to 10:1 from 12:1 as provided by the 2025-26 May Revision.

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

The 2025-26 May Revision provides for 2.30% statutory COLA for LCFF. Also, the LCFF revenue is projected to be funded on the average of the 3 prior years' P-2 ADA for 2025-26 and for the two succeeding fiscal years. 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. A small portion of the funded ADA comes from the Annual ADA of Community Day Schools, Extended Year Special Education, and Nonpublic Schools. Locally-funded (affiliated) charter schools are funded at the current year's P-2 ADA.

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



BUDGET PRINCIPLES AND PROCESS

A. Principles of Budgeting and Accounting

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

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

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

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

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

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

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

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

B. Budget Process

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

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

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

C. Budget Revision Process

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

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

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

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

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

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

BUDGET AND FINANCE POLICY

I. Purpose of the Budget and Finance Policy

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

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

Legal Requirements for Budget

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

Administrative Regulations for Budget

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

Oversight Processes for Budget

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

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

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

Timetable of LAUSD Budget Process

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

II. Finance and Budget Policy

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

1. Be based on the goals of the Board and Superintendent.

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

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

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

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

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

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

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

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

A) STRUCTURALLY BALANCED OPERATING BUDGET

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

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

including pension, vacation accrual, workers' compensation, and retiree health needs.

B) APPROPRIATE USE OF ONE-TIME REVENUES

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

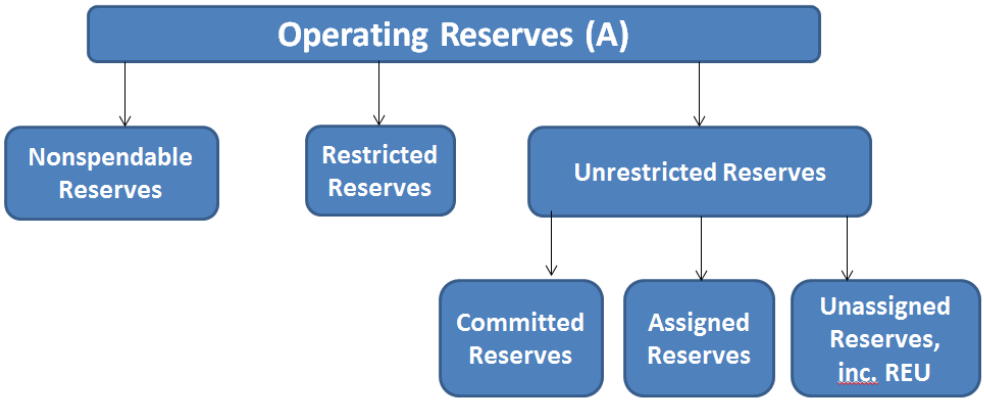
Any new or unanticipated unrestricted revenues recognized during the current fiscal year should also be applied to reduce any operating deficit or unplanned one-time mandatory cost before being used for other purposes.

C) ALIGNMENT OF BUDGET WITH EXPECTED EXPENDITURES

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

D) MAINTENANCE OF APPROPRIATE AND ADEQUATE FUND BALANCES AND RESERVES

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



A. Operating Fund Balance:

The operating fund balance includes reserves set aside to meet the minimum reserves policy target in the Three-Year Sustainability Plan.

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

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

General Fund Balance Policy:

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

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

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

Reserve for Economic Uncertainties:

A legally required reserve that mandates Districts whose average daily attendance is 250,001 and over to reserve 1% of total General Fund expenditures and other financing uses.

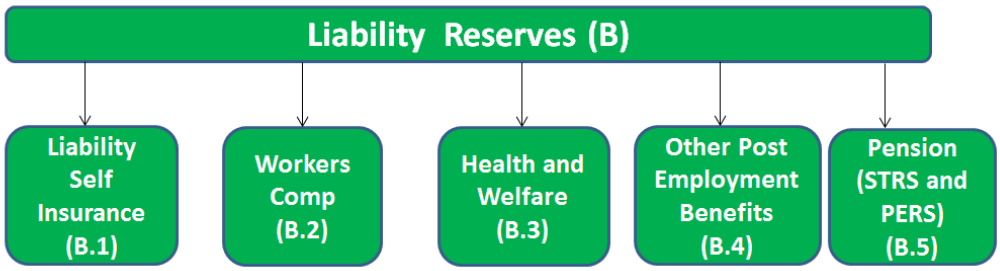
Reserves for Revolving Cash, Stores, and Prepaid Expenditures:

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

B. Liability Reserves:

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

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



B.1 Liability Self-Insurance Fund:

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

B.2 Worker's Compensation Fund:

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

B.3 Health and Welfare Fund:

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

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

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

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

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

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

1. An annual per employee set-aside, at rates consistent with the District's current budget assumptions and policies, shall be contributed to the OPEB Trust on or before June 30th. Such contributions shall be subject to maintaining an Unrestricted General Fund balance of 5% of the unrestricted revenue. These Trust contributions shall be made from all appropriate funding sources. The annual OPEB per employee

growth rates shall continue until such time that the District shall be able to meet its unfunded liability in accordance with GASB standards.[2]

2. If the Unrestricted General Fund is above 5% of the unrestricted revenues (after the annual OPEB contribution has been determined), an additional contribution from the assigned OPEB reserve shall be placed in the Trust.
3. In the event the interim depicts a negative balance in any of the current and two subsequent fiscal years, it is incumbent upon the Chief Financial Officer to recommend changes to the OPEB contribution to ensure fiscal sustainability.

E) REVENUE MAXIMIZATION

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

F) REVENUE AND EXPENDITURE ESTIMATION

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

G) COST RECOVERY THROUGH FEES AND CHARGES

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

H) CAPITAL PLAN

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

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

[2] Beginning in 2017-18 as part of the fiscal stabilization plan, there is no OPEB contribution in FY 2018-19 through FY 2021-22. OPEB contribution resumed in FY 2022-23.

- Annually presenting an analysis of the future operational impact of the capital projects.

I) ASSET MANAGEMENT

The District shall strive to:

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

J) DEBT MANAGEMENT

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

K) PROGRAM SUSTAINABILITY

To achieve sustainability, LAUSD shall strive to:

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

L) GASB STANDARDS FOR FINANCIAL ACCOUNTING AND REPORTING

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

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

A broad cross-section of stakeholders in the District relies on LAUSD's budget and related financial documents for crucial financial information. These stakeholders include parents,

teachers, community groups, administrators, and oversight bodies. LAUSD's budget shall be organized and presented in such a way that both lay persons and experts can understand:

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

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

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

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

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

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

Principle Five: The budget process should inform stakeholders.

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

III. FUND BALANCE POLICY AND PROCEDURES

A. PURPOSE

This Fund Balance Policy establishes the policy and procedures for reporting and maintaining fund balance in the District's financial statements. The policy also authorizes and directs the Chief Business Officer to prepare financial reports which accurately categorize fund balance as per Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Government Fund Type Definitions, effective beginning the 2010-11 fiscal year.

B. GENERAL POLICY

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

- Nonspendable fund balance *(inherently nonspendable)*

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

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

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

C. PROVISIONS

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

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

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

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

- **Reserve For Economic Uncertainty** – The District shall maintain an economic uncertainty reserve, consisting of unassigned amounts, of at least 1% of total General Fund expenditures and other financing uses in accordance with Section 15450 of the California Code of Regulations.

Los Angeles Unified School District

DEBT MANAGEMENT POLICY

LINK TO DEBT MANAGEMENT POLICY

https://www.lausd.org/Page/2761

GLOSSARY OF TERMS AND ACRONYMS

GLOSSARY

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

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

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

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

Allocation – Appropriation earmarking expenditures for a specific purpose.

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

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

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

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

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

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

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

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

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

Base Grant Funding – In LCFF, it is the result of multiplying the Base Grant Per ADA of each grade span by the funded ADAs of each respective grade span. All students generate Base funding.

Bond – Certificate containing a written promise to pay a specified amount of money, called the face value, at a fixed time in the future, called the date of maturity, and specifying interest at a fixed rate, usually payable periodically.

Budget – Plan of financial operation consisting of an estimate of proposed revenue and expenditures for a given period and purpose. The term usually indicates a financial plan for a single fiscal year.

Budget Adjustment (or "Budget Transfer") – Adjustment that may increase or decrease revenues or expenditures, or a change in amounts between objects of expenditures. The adjustment can be for the current fiscal year or for multi-years.

California State Lottery – Proposition 37, passed by the voters in November 1984, established the California State Lottery. The Lottery distributes funds to school districts for instructional purposes. Lottery funds cannot be used for the purchase or construction of facilities, for land, or for research. School districts have wide latitude in the use of lottery funds because the initiative does not define "instructional." Districts are required to utilize 50% of any increased funding above the 1997-1998 base year for instructional materials.

California State Preschool Program (CSPP) – a state-funded preschool program that provides both part-day and full-day services that provides a core class curriculum that is developmentally, culturally, and linguistically appropriate for the children served. The program also provides meals and snacks to children, parent education, referrals to health and social services for families, and staff development opportunities for employees.

Capital Assets – Assets of significant value and having a useful life of more than one year. Capital assets are also called fixed assets.

Capital Expenditures – According to the California School Accounting Manual, capital expenditures are those "for sites, buildings, books, and equipment, including leases with option to purchase, that meet the LEA's (Local Education Agency) threshold for capitalization." Categories of expenses recorded as capital expenditures include land, buildings, site improvements, and some types of equipment. Equipment also includes library books and project management costs that can be assigned to an individual capital project.

Capital Improvement Plan (CIP) – Is a long-range plan of proposed Capital Improvement Projects with single and multiple-year capital expenditures. The CIP shall be updated annually. Appropriations for each approved project shall be presented in the annual budget, with some projects spanning multiple fiscal years. A capital plan should cover a period of at least three years, preferably five or more.

Capital Outlay – Amounts paid for fixed assets or additions to fixed assets, including land or existing buildings, improvement of grounds, construction of buildings, additions to buildings, remodeling of buildings, or initial and additional equipment.

Capital Project Funds – District funds dedicated to facilities construction and repair.

Career Technology Education – A program of study that involves a multiyear sequence of courses that integrates core academic knowledge with technical and occupational knowledge to provide students with a pathway to post-secondary education and careers.

Carryover (or Carryforward) – Unexpended balances carried forward from one fiscal year to the next in accordance with programmatic or District guidelines. Funds may be carried forward at a particular cost center or may be carried forward and redistributed as part of a new fiscal year's allocation depending on program guidelines.

Cash Basis of Accounting – Accounting method in which revenues are recorded when cash is received, and expenditures (or expenses) are recorded when cash is disbursed. School districts do not use the cash basis of accounting. (See "Accrual Basis of Accounting" and "Modified Accrual Basis of Accounting").

Categorical Programs – Funds from the state or federal government granted to qualifying schools or districts for specific children with special needs, certain programs such as Class Size Reduction, or special purposes. In general, schools or districts must spend the money for the specific purpose. This money is in addition to the funding schools receive for their general education program.

Certificated Salaries – Salaries paid for services that require a credential. These include teachers, counselors, assistant principals, and principals.

Certificates of Participation (COPs) – A financing technique that provides long-term financing through a lease (with an option to purchase or a conditional sale agreement).

Charter School – Under State law, charter schools operate semi-autonomously of the District. A locally funded (affiliated) charter school continues to receive funding from the District but develops curriculum that may differ from that of a non-charter school. A direct funded (fiscally independent) charter school receives funding directly from the State and develops curriculum in compliance with state and federal guidelines.

Child Days of Enrollment – Children's centers generate revenue based on Child Days of Enrollment as opposed to K-12 schools which uses Average Daily Attendance as the basis for revenue.

Civic Center Rentals – Rental of space at school sites during non-school hours by designated groups. The District is required to charge an appropriate amount for the use of the facilities. These charges become part of the District's General Fund revenues.

Classified Salaries – Salaries for services that do not require a credential such as clerical and custodial staff.

Common Core State Standards (CCSS) – Education standards, particularly in English and Math, that describe what students should know and be able to do in each subject in each grade.

Community Day School (CDS) – School site that serves students who have been expelled, referred by SARB, or denied attendance at a regular school site. By law, these schools must be located on sites separated from regular District campuses.

Compensatory Education – Comprised of Every Student Succeeds Act Titles I (Socioeconomically Disadvantaged Students), II (High Quality Teachers), and III (English Learners). Provides supplemental funding for schools qualifying for resources under program guidelines.

Concentration Grant Funding – In LCFF, school districts that have unduplicated pupil percentage greater than 55% are entitled to the Concentration Grant Funding. For each grade span, this is calculated by multiplying the Base Grant Funding by the Unduplicated Pupil Percentage in excess of 55% times 65%.

Concurrently–Enrolled – Students enrolled simultaneously in a K–12 school and a Regional Occupational Center or Adult Education Program.

Coronavirus (COVID-19) – Illness caused by a novel coronavirus called severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2).

Coronavirus Aid, Relief and Economic Security Act (CARES) (S. 3548) – One of three coronavirus relief bills passed by Congress in March 2020. At roughly $2 trillion dollars, the CARES Act is the largest stimulus bill in U.S. history. The other two relief bills include the Coronavirus Preparedness and Response Supplemental Appropriations Act of 2020 (H.R. 6074), and the Families First Coronavirus Response Act (H.R. 6201).

Cost of Living Adjustment (COLA) – This is a percentage calculated by the State and is based on the Implicit Price Deflator as of the month of May prior to the beginning of each fiscal year. The LCFF rates per ADA are increased annually to reflect the COLA.

Current Expense of Education – The current General Fund operating expenditures for kindergarten through grade twelve. This excludes expenditures for food services, community services, non-agency activities, fringe benefits for retired persons, acquisition and construction of facilities, and other outgo items.

Debt Limit – The maximum amount of legally-permitted debt.

Debt Service – Expenditures for retirement of debt and interest on debt (e.g., COPS and bonds).

Defeasance – is a legal and financial process by which a borrower nullifies a debt or obligation, typically by setting aside sufficient funds or securities to cover the remaining payments.

Deficit Spending – Excess of actual expenditures over actual revenues (also referred to as an operating deficit).

Designated Ending Balance – The portion of the previous year's ending balance committed by statute or by District policy and therefore unavailable for general purpose spending.

Developer Fees – District revenue resulting from fees levied upon new residential, commercial, or industrial development projects within the District's boundaries to obtain additional funds for the construction of schools.

Direct Services – Services that are delivered at a school site where the student is the direct recipient or beneficiary of the services. Examples include personnel that provide direct, hands-on instruction to students.

Education Protection Act (EPA) – The Education Protection Account (EPA) provides local educational agencies (LEAs) with general purpose state aid funding pursuant to Proposition 30, The Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012. The EPA funding is a component of LEA's total LCFF entitlement as calculated in the Principal Apportionment.

Education Stabilization Fund (ESF) – Authorized under the CARES Act, the ESF appropriated approximately $31 billion to create funding streams for several distinct education programs that addressed the impact of the Novel Coronavirus Disease 2019 (COVID-19) on educational services across the nation.

Educator Effectiveness Block Grant (EEBG) – funding to provide professional learning and to promote educator equity, quality, and effectiveness.

Elementary and Secondary Education Act (ESEA) – In 1965, President Lyndon B. Johnson passed the Elementary and Secondary Education Act as a part of the "War on Poverty." ESEA emphasizes equal access to education and establishes high standards and accountability. The law authorizes federally funded education programs that are administered by the states. In 2002, Congress amended ESEA and reauthorized it as the No Child Left Behind Act (NCLB). In 2015, Congress amended NCLB and reauthorized it as "Every Student Succeeds Act" (ESSA).

Elementary and Secondary School Emergency Relief Fund (ESSER) – Resources under the federal CARES Act to provide school districts with emergency relief funds to address the impact of COVID-19 on elementary and secondary schools across the nation.

Employee Benefits – Expenditures for employer contributions to retirement plans, for social security, workers' compensation, unemployment insurance, health and medical benefits, and other employee "fringe benefits."

Encroachment – Costs of a district-defined program such as Special Education that exceed the program's earned income. Encroachment is covered through inter-program adjustments, usually from General Fund – Unrestricted Program resources.

Encumbrance – Obligations in the form of purchase orders, contracts, salaries, and other commitments chargeable to an appropriation for which a part of the appropriation is reserved.

Enterprise Funds – Funds used to account for activities of an LEA (Local Educational Agency) that, because of their income-producing character, are similar to those found in the private sector.

Entitlement – An apportionment that is based on specific qualifications or a formula defined in statute.

Every Student Succeeds Act (ESSA) – ESSA was signed by President Obama on December 10, 2015, reauthorizing the federal Elementary and Secondary Education Act (ESEA), and replaced the No Child Left Behind Act, the 2001 reauthorization of ESEA See "Elementary and Secondary Education Act (ESEA)."

Expenditure – The cost of goods delivered, or services rendered, whether paid or unpaid, including expense, provision for debt retirement not reported as a liability of the fund from which retired, and capital outlay.

Expanded Learning Opportunities Grant (ELO-G) – ELO Grants shall be expended for extending instructional learning time, accelerating progress to close learning gaps, integrated pupil supports, community learning hubs, supports for credit deficient pupils, additional academic services, and training for school staff. The LEA must use at least 85 percent (85%) of its apportionment for expenditures related to providing in-person services; at least 10 percent (10%) of the funding on paraprofessionals to provide supplemental instruction and support; use up to 15 percent (15%) of its apportionment to increase or improve services for students participating in distance learning or to support activities intended to prepare the LEA for in-person instruction.

Expanded Learning Opportunities Program (ELO-P) – ELO Program provides funding for afterschool and summer school enrichment programs for transitional kindergarten through sixth grade. "Expanded learning" means before school, after school, summer, or intersession learning programs that focus on developing the academic, social, emotional, and physical needs and interests of pupils through hands-on, engaging learning experiences. It is the intent of the Legislature that expanded learning programs are pupil-centered, results driven, include community partners, and complement, but do not replicate, learning activities in the regular school day and school year.

Facilities Condition Assessments (FCA) – Facilities Condition Assessment is the process of developing a comprehensive picture of physical conditions and the functional performance of buildings and infrastructure; analyzing the results of data collection and observations; and reporting and presenting findings.

Fees – Amounts collected from or paid to individuals or groups for services rendered or for use of a facility.

Fiduciary Funds – District funds utilized as holding accounts for amounts owed to employees under various agreements. Fiduciary funds are used to account for assets held by the LEA in a trustee or agent capacity for others that cannot be used to support the LEA's own programs.
Final Budget – Official operating budget upon board adoption, which must occur before June 30 of the preceding budget year. The Final Budget is submitted to the Los Angeles County Office of Education (LACOE) for approval in accordance with guidelines provided in the Education Code.

Fiscal Year – A period of one year, the beginning and ending dates of which are fixed by statute. The fiscal year for California school districts begins July 1st and ends on June 30th.

Fringe Benefits – Employee benefits paid by an employer on behalf of employees in addition to salary supplementing an employee's salary.

Function – An act, service, or group of services proper to a person, thing, or institution and aimed at accomplishing a certain end. Under the Standardized Account Code Structure (SACS), function refers to activities or services performed to accomplish a goal.

Fund – A sum of money or other resources set aside for the purpose of carrying on specific activities or attaining certain objectives in accord with special regulations, restrictions, or limitations.

Fund Balance – According to the California School Accounting Manual 2024 Edition (Procedure No. 210), the fund balance is the difference between assets and deferred outflows and liabilities and deferred inflows. Fund Balance Classification - GASB 54 implements a five-tier fund balance classification that depicts the extent to which the district is bound by spending constraint imposed on the use of its resources.

- **Non-spendable Fund Balance** consists of funds that cannot be spent due to their form. These include inventory and prepaid items or funds that are legally or contractually required to remain intact, such as the principle of a permanent endowment.
- **Restricted Fund Balance** consists of funds subject to externally imposed and legal constraints.
- **Committed Fund Balance** consists of funds subject to internal policies and constraints. These policies are self-imposed by the District's highest level of decision-making authority.
- **Assigned Fund Balance** consists of funds that are intended to be used for a specific purpose by the District's highest level or an official with the authority to assign funds.
- **Unassigned Fund Balance** consists of residual fund balance that has not been classified in the previous four categories. It represents resources available for future spending.

General Fund – Fund used to summarize costs of the District's basic operations. The District's General Fund includes both restricted and unrestricted activities.

General Obligation Bonds – Also referred to as GOs, are municipal bonds which provide a way for state and local governments to raise money for projects.

Goal – Under the Standardized Account Code Structure (SACS), a goal defines an objective or set of objectives for the LEA (Local Education Agency). It is used to account for the cost of instruction and other services by the instructional goals and objectives of an LEA.

Governor's Budget – The Governor's Proposed State Budget, or "Governor's Budget," is published each January, and represents the initial public disclosure of the Governor's financial assumptions and spending priorities for the coming fiscal year.

Governor's Emergency Education Relief Fund (GEER) – Resources under the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act to provide school districts with emergency relief funds to address the impact of COVID-19 on elementary and secondary schools across the nation. Allocations based in part on low-income student counts.

Grade Span – In Local Control Funding Formula (LCFF), it refers to the grouping of student grade levels such as K-3, 4-6, 7-8, and 9-12.

Grant – A contribution, either in money or material goods, made by federal, state, or local entities to the District. Grants may be competitive or formula-based entitlements and may be intended for specific or general purposes.

Hold Harmless –A provision that provides a guarantee of no loss in funding for an agency when a change in law or data would otherwise require a loss in funding.

Implemented Budget: Budget for restricted programs allocated to specific expenditure appropriations.

Indirect Cost (IDC) – Elements of costs necessary in the operation of a district or in the performance of a service that are of such nature that the amount applicable to each accounting unit cannot be determined readily. It consists of those business and administrative costs (e.g., accounting, budgeting, payroll preparation, personnel, and purchasing) that benefit the entire district.

Indirect Cost Rate (ICR) – Method for claiming reimbursement of indirect costs from federal and state categorical funds. It is the ratio (expressed as a percentage) of the indirect costs to its direct base costs.

In-Person Instruction Grant (IPI) – IPI Grant funds may be used for any purpose consistent with providing in-person instruction for any pupil participating in in-person instruction, including, but not limited to, COVID-19 testing, cleaning and disinfection, personal protective equipment, ventilation and other school site upgrades necessary for health and safety, salaries for certificated or classified employees providing in-person instruction or services, and social and mental health support services provided in conjunction with in-person instruction.

Inter-fund Transfers – Income and expenditures initially recorded in the General Fund and then transferred, in accordance with accounting requirements, to a special fund.

Interim Reports – Accounting reports prepared as of a date or a period during the fiscal year. They include budgetary estimates, financial transactions during current year-to-date, and end-of-year projections. California school districts are required to publish a first interim report in December based upon October data, and a second interim report in March based on January data. A third interim report may be required by the County Office of Education if it has significant concerns regarding the financial viability of a district.

Internal Service Funds – District funds dedicated to self-insurance of costs such as employee health and medical benefits, liability insurance, and worker's compensation.

Inter-program Costs – Costs of a district-defined program that exceed the program's income must be covered from other General Fund revenues. Such costs are covered through "inter-program" transfers from the unrestricted General Program.

LCAP – Local Control Accountability Plan – See "Local Control Accountability Plan" below.

LCFF – Local Control Funding Formula – See "Local Control Funding Formula" below.

Learning Recovery Emergency Block Grant (LREBG) - established in response to the emergency caused by the COVID-19 pandemic to assist schools serving pupils in the long-

term recovery from the COVID-19 pandemic, including addressing pupil academic learning recovery, mental health, and overall social and emotional well-being.

Least Restrictive Environment – A guiding principle in the Individuals with Disabilities Education Act; describes the legal requirement to educate students with disabilities with their non-disabled peers to the greatest extent appropriate.

Local Control Accountability Plan (LCAP) – Board-adopted Districtwide plan identifying the academic interventions and strategies that will be implemented to address the academic needs of students receiving supplemental and concentration funding under the Governor's Local Control Funding Formula (LCFF). The plan is a required component of the annual District budget document adopted by each district Board of Education.

Local Control Funding Formula (LCFF) – The Governor's public education funding reform, which replaced the Revenue Limit funding formula and most state categorical sources, with a base grant funding, and needs-based supplemental grant funding based on the number of identified students who are English Learners, socio-economically disadvantaged, or who are in foster care. The formula also provides concentration grant funding for Districts with unduplicated student counts exceeding 55% in any one of the previously mentioned supplemental funding categories.

Local Control Funding Formula Equity Multiplier - provides additional funding to school sites with prior year non-stability rates greater than 25 percent and prior year socioeconomically disadvantaged pupil rates greater than 70 percent.

Local Education Agency (LEA) – This pertains to a school district, a charter school, or a county office of education which operates a public elementary or secondary school.

Mandated Cost Reimbursements – The California constitution requires that the State reimburse local governmental entities, including school districts, for the cost of complying with State or court mandates. The reimbursement is known as a Mandated Cost Reimbursement.

May Revision (or "May Revise") – Published each May, this State document updates the Governor's Budget published in January regarding the Governor's State revenue projections and spending priorities for the coming fiscal year.

Measure K – The "Safe Healthy Neighborhood Schools Act (of 2002)" is a school bond measure that authorizes LAUSD to issue $3.35 billion in bonds for repair and renovation of existing schools and to build neighborhood schools to improve local schools and relieve classroom overcrowding. Passed by 64% of the Los Angeles County voters; November 2002. http://www.laschools.org/bond/faq

Measure Q – The "Safe, Healthy Neighborhood Schools Act (of 2008)" is a school bond measure that authorizes LAUSD to issue $7 billion in bonds to continue repair/upgrade of aging classrooms. Passed by 69% of the Los Angeles County voters; November 2008. http://www.laschools.org/bond/faq

Measure R – The "Safe and Healthy Neighborhood Schools Improvement Act of 2004" is a school bond measure that authorizes LAUSD to issue $3.87 billion in bonds to continue repair/upgrade of aging classrooms and build neighborhood schools. Passed by 63% of the Los Angeles County voters; March 2004. http://www.laschools.org/bond/faq

Measure RR – The "LAUSD School Safety and Upgrade Act" (of 2020) is a school bond measure that authorizes LAUSD to issue $7 billion in bonds for construction, rehabilitation, or replacement of school facilities. Board Places $7 Billion School Construction Bond Issue on the Ballot for November 3, 2020 (08-04-20) (lausd.net)

Measure Y – The "Safe and Healthy Neighborhood Schools Repair and Construction Measure of 2005"is a school bond measure that authorizes LAUSD to issue $3.985 billion in bonds to continue repair/upgrade of aging classrooms and to build new neighborhood schools. Passed by 66% of the Los Angeles County voters; November 2005. http://www.laschools.org/bond/faq

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

Multi-Year Financial Plan – A plan that presents financial estimates of programs in tabular form for a period of years. These estimates reflect the future financial impact of current decisions. California school districts are required to publish three-year financial plans reflecting estimates for the budget year and two subsequent fiscal years.

Next Generation Science Standards (NGSS) – New K–12 science content standards that have been developed to improve science education for all students.

Norms – For most schools, the District uses Board-approved "norms" to determine the number of teachers, school administrators, school clerical positions, and various resources at each school. Norms generally use student enrollments to determine the resources to be allocated to individual schools. For example, norms may dictate that schools should receive 1 teacher per 30 students, one clerical employee per 100 students, one counselor per 500 students, etc.

To calculate norm allocations, the District uses the number of students enrolled at each school on "norm day," which is generally the Friday of the fourth week of school. Other factors may also be used in norm allocations. For example, the allocation of custodians is based on a complex formula that includes the school's square footage. The District norms are published in the form of "norm tables" which describe the factors utilized in determining the individual norms.

Objects of Expenditure – California school districts are required to develop their budgets and report expenditures by "Object of Expenditure," which reflects specific categories of cost such as Teachers' Salaries, Textbooks, etc.

One-time – Revenue or expenditure line items not expected to continue into the subsequent year.

Ongoing – Revenue or expenditure line items that are expected to continue into the subsequent year.

Operational Budget: The positions and other resources which enable an operating unit to perform its functions**.** Distinguished from administered budgets in that the unit controlling and benefiting from the resources are one and the same.

Other Restatements – Used to correct material errors reported in prior year's financial statements discovered after the completion of an audit.

Overdraft – Amount by which expenditures and encumbrances exceed the budget available.

Pending Distribution – Accounts in the budget held for distribution to expendable appropriations during the fiscal year. Generally, funds are placed in a Pending Distribution account because of funding uncertainty or because no spending plan has been received. Funds must be transferred from the Pending Distribution account to expendable accounts before spending may occur.

Position Control – System developed to control salary and benefit costs by comparing budgeted positions to assignments and payroll so that only employees with budgeted positions and active assignments can be paid.

Program Code – Five-digit code used in budgeting and controlling expenditures. Use of program codes facilitates tracking and identification of specific expenditures. Also referred to as *Appropriation Code*.

Proposition 20 – The Cardenas Textbook Act of 2000 – changed the way the portion of the state's annual lottery revenues are distributed to public education by mandating that of the future growth in lottery funds, 50-percent of that increase must go to K-14 public schools to be spent on instructional materials. Passed by 53% of the California voters in March 2000. http://ballotpedia.org/California_Proposition_20,_Lottery_Funds_for_Textbooks_(2000)

Proposition 28 - The Arts and Music in Schools (AMS) Funding Guarantee and Accountability Act is a voter-approved measure that provides ongoing additional funding for California public schools to support arts instruction beginning in 2023-2024.

Proposition 30 – Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012, temporarily increases the state's sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers. This partly funds the LCFF.

Proposition 39 – California Energy Conservation Grant provides funding to support energy efficiency and alternative energy projects, along with related improvements and repairs that contribute to reduced operating costs and improved health and safety conditions in public schools.

Proposition 47 – The Kindergarten-University Public Education Facilities Bond Act of 2002 authorized California to issue $13.05 billion in bonds to provide funding for necessary education facilities to relieve overcrowding and to repair older schools. Funds will be targeted to areas with the greatest need and must be spent according to strict accountability measures. Passed by 59% of the California voters in November 2002.
http://ballotpedia.org/California_Proposition_47,_Bonds_for_School_Construction_(2002)

Proposition 49 – The Before and After School Programs Act increased funding for before and after school programs in California. Starting in 2004-2005, it permanently earmarked a portion of the state's general fund for before and after school programs. Passed by 56.7% of the California voters in November 2002.
http://ballotpedia.org/California_Proposition_49,_Funding_for_Before_and_After_School_Programs_(2002)

Proposition 55 – The State Kindergarten-University Public Education Facilities Bond Act of 2004 authorized the State of California to issue $10 billion of general obligation bonds for construction and renovation of K-12 school facilities and $2.3 billion of general obligation bonds for construction and renovation of higher education facilities. Passed by 50.1% of the California voters in March of 2004.
http://ballotpedia.org/California_Proposition_55,_Bonds_for_Schools_(March_2004)

Proposition 98 – The Classroom Instructional Improvement and Accountability Act (of 1988) requires a minimum percentage of the state budget to be spent on K-14 education, guaranteeing an annual increase in education in the California budget. As a result of Proposition 98, a minimum of 40% of California's general fund spending is mandated to be spent on education. Passed by 50.7% of the California voters in November 1988. http://ballotpedia.org/California_Proposition_98,_Mandatory_Education_Spending_(1988)

Proposition BB – School bond measure that authorizes LAUSD to use $2.4 billion in bonds for the construction of new schools and the repair and modernization of existing schools through the District to improve local schools and relieve classroom overcrowding. Passed by 71% of the Los Angeles County voters in April 1997. http://www.laschools.org/bond/faq

Proportionality Requirement – Local Control Funding Formula calculation that identifies the minimum level of increased or improved services for students in need that must be demonstrated by the District each year.

Public Employees' Retirement System (PERS) – Unless exempted by state law, classified employees, their district, and the State contribute to this retirement fund.

Regional Occupational Centers (ROC) – Provide vocational training classes for high school youth and adults in various occupations.

Requisition – Document submitted initiating a purchase order to secure specified articles, services, or issuance of materials from stores warehouse, or a vendor.

Reserve – Account used to earmark a portion of a Fund to indicate that it is not currently available for expenditure or is set aside for future use at the Board's discretion. Amounts held in reserve cannot be expended without the Board's formal approval.

Reserve for Economic Uncertainties (REU) – Districts are required to maintain a reserve to offset the potential impact of unanticipated expenditures or revenue shortfalls. For LAUSD, it is a minimum of 2% of General Fund total expenditures and other financing uses.

Restricted – Program funding restricted by legal requirement or is limited to specific students or type of expenditure, e.g., Title I, AB 602 Special Education funds, etc. See "Categorical" and "Unrestricted."

Revenues – The funding available to an organization from outside sources. Revenues are the primary financial resource of a fund.

Routine Restricted Maintenance Account or Routine Repair and General Maintenance Program – Provides for the repair of school district buildings, equipment, and grounds, as well as for planning and implementation of alterations and improvements of existing structures. School districts are required to commit 3% of their budgeted total General Fund expenditures and other financing uses for purposes of routine repair and general

maintenance as a condition of participating in the State building program. The General Fund transfer to the Deferred Maintenance Fund, if any, can comprise half of one percent. Maintenance costs to other funds, such as the Adult Education Fund or Child Development Fund, can also be applied toward the 3% requirement.

SACS-2022 – Form used by local school districts to report financial information to the County Office of Education. "SACS" is the abbreviation commonly used for Standardized Account Code Structure.

Smarter Balanced Assessments – Next-generation assessments that are aligned to the Common Core State Standards (CCSS) (http://www.corestandards.org/) in English language arts/literacy and mathematics for grades 3-8 and 11. The Smarter Balanced Assessment System will give parents and students more accurate and actionable information about what students are learning. Because these assessments are computer adaptive (http://www.smarterbalanced.org/assessments/), they will also provide better information about the needs and successes of individual students.

Special Education Program – School-based program providing instruction and support services based on an Individualized Education Program (IEP). To qualify for an IEP, a student must be assessed and determined to have a disability as defined by the Individuals with Disabilities Education Act (IDEA) and have a need for specialized services to access the instructional program.

Special Education Local Plan Area (SELPA) – IDEA requires that each State organize in a way that allows effective programming and services be provided to students with disabilities. In the State of California, the mechanism used to meet this requirement is the Special Education Local Plan Area or SELPA. Each SELPA develops and maintains a local plan describing how special education programs and services are provided to students with disabilities within the boundaries of the SELPA. Due to its size, the Los Angeles Unified School District is a single-district SELPA.

Special Education – Low Incidence – In order to ensure students with certain disabilities have access to highly specialized equipment and materials, the State of California provides restricted funding to support the needs of students who are Deaf or Hard of Hearing, Blind or Visually Impaired, and/or who have serious physical disability. The state refers to these disabilities as "low incidence."

Special Funds – Separate financial entities within the budget which provide for specified activities, as defined in the California Education Code. Examples are Adult Education Fund, Building Fund, Cafeteria Fund, etc.

Standardized Account Code Structure (SACS) – Statewide standardization of school district budgeting and accounting codes to increase uniformity of accounting and facilitate statewide data collection and analysis.

State Teachers' Retirement System (STRS) – State law requires certificated employees, school districts, and the State to contribute to this retirement fund.

Student Body Fund – An agency fund to control the receipts and the disbursements of student association activities. Student Body Funds are not the property of the school district and are not reflected in the District budget or accounts.

Student Equity Needs Index (SENI) – Index of school needs that includes community indicators such as suspension rates and English language arts and math assessments as well as traditional indicators such as low-income and English learner student populations.

Student Integration Program – Combined the Court-Ordered and Voluntary Desegregation Programs to create a wide variety of programs to address the harms of racial isolation in District schools. The *Crawford v. LAUSD* legal decision formally created this program.

Supplemental Grant Funding – In LCFF, every student identified as either English Learner, eligible for free or reduced-priced meal, or foster youth, generate this funding. This is calculated by multiplying the Base Grant Funding by the Unduplicated Pupil Percentage times 20%. This funding is intended to increase or improve services for the identified high-needs student groups.

Targeted Instructional Improvement Block Grant (TIIBG) – Funds the costs of ongoing desegregation efforts and, if funds remain, the needs of underachieving schools. It replaces Student Integration funding in the 2002-03 State Budget.

Targeted Student Population – Under the Local Control Funding Formula, targeted pupils are those classified as English learners (EL), meet income requirements to receive free or reduced-price meal (FRPM), foster youth, or any combination of these factors. In Los Angeles Unified, these students are referred to as Targeted Student Populations.

Tax and Revenue Anticipation Notes (TRANs) – Short-term notes issued in anticipation of receipt of revenues, typically for cash flow purposes.

Teaching as a Priority (TAP) Program – State-funded program intended to enhance the ability of low-performing schools to attract and retain quality teaching staff.

Undesignated Ending Balance – The portion of the current fiscal year's ending balance that is uncommitted and available for discretionary use for the following fiscal year. All balances are one-time in nature.

Ungraded – Some programs, such as special education, group children into classes based on ability level rather than grade level. Such programs are reflected in the "Ungraded" section of attendance/enrollment reports.

Unimplemented Budget – Reflects Restricted Program income that has not yet been received but is anticipated in the budget. As grants are received during the year, the budgets of these programs will be implemented or placed into expendable appropriations.

Unrestricted – Refers to programs which provide funding that may be used for any educational purpose at the discretion of the Board of Education.

Weighted Student Formula – A method of allocating resources based on the characteristics of student populations. Weighted student formulas provide a basic per pupil allocation with additional resources – based on student weights – for economically disadvantaged, English learners, special education, or other defined student populations.

ACRONYMS

A&I – Alterations and Improvements of Buildings or Sites

AB – Assembly Bill. Applies to State legislation (e.g., Assembly Bill 602 would be abbreviated as AB 602)

ABE - Adult Basic Education Program

ACA – Assembly Concurrent Amendment

ACR – Assembly Concurrent Resolution

ADA – Average Daily Attendance

AEP – Adult Education Program

AEWC – Alternative Education and Work Center

AFDC – Aid for Dependent Children

AMS – Arts and Music in Schools

AP – Advanced Placement

API – Academic Performance Index

ARP(A) – American Rescue Plan Act

BA – Budget Adjustment ("Budget Transfer")

BSAP – Black Student Achievement Plan

BTSA – Beginning Teacher Support and Assessment

CE – Certificated Salaries

CAEP – California Adult Education Program

CALPADS – California Longitudinal Pupil Achievement Data System

CalWORKs – California Work Opportunity and Responsibility to Kids

CARES – Coronavirus Aid, Relief, and Economic Security Act

CAP – Capacity Adjustment Program; a TIIBG/Student Integration Program

CASEMIS – California Special Education Management Information System

CBEDS – California Basic Education Data System

CBEST – California Basic Education Skills Test

CBET – Community-Based English Tutoring Program

CCEIS – Comprehensive Coordinated Early Intervening Services

CDE – Child Days of Enrollment (used in Child Development Fund)

CDE – California Department of Education

CDS – Community Day Schools

COA – City of Angels

COLA – Cost of Living Adjustment

Comp. Ed. – Compensatory Education

COPs – Certificates of Participation

COVID-19 – Coronavirus 2019

CPI – Consumer Price Index

CPR – California Performance Review

CRA – Community Redevelopment Agency

CRF – Coronavirus Relief Fund

CRRSA – Coronavirus Response and Relief Supplemental Appropriations Act

CSAM – California School Accounting Manual

CSPP – California State Preschool Program

CSR – Class Size Reduction

CSR – Comprehensive School Reform

CST – California Standards Test

CTA – California Teachers' Association

CTE – Career Technology Education

CTEIG – Career Technology Education Incentive Grant

CY – Current Year

DDP – District-Defined Program

DIS – Designated Instructional Services (or Designated Instruction and Services); a Special Education service

DOF – California Department of Finance

DRS – Desegregated Receiver Schools; a TIIBG/Student Integration Program

E.C. – Education Code

EEBG - Educator Effectiveness Block Grant

EIA – Economic Impact Aid. This program had two components: EIA-Limited English Proficient and EIA-Compensatory Education

ELAP – English Language Acquisition Program

ELO-G – Expanded Learning Opportunities Grant

ELO-P – Expanded Learning Opportunities Program

EL – English Learner

ELL – English Language Literacy Program

EPA – Education Protection Act

ERAF – Education Revenue Augmentation Fund

ERP – Enterprise Resource Planning

ESEA – Elementary and Secondary Education Act

ESF – Education Stabilization Fund

ESSA – Every Student Succeeds Act

ESSER – Elementary and Secondary School Emergency Relief Fund

ESL – English as Second Language

ESY – Extended School Year

FEMA – Federal Emergency Management Act, or Federal Emergency Management Agency

FRPM – Free or Reduced Price Meal

FSEP – Federal and State Education Programs

FTE – Full-time Equivalent

FY – Fiscal Year

GAAP – Generally Accepted Accounting Principles

GSA – Grade Span Adjustment

GASB – Governmental Accounting Standards Board

GATE – Gifted and Talented Education Program

GED – General Educational Development

GEER – Governor's Emergency Education Relief Fund

GFOA – Government Finance Officers' Association

GO – General Obligation (Bond)

HEET – Humanizing Education for Equitable Transformation

IASA – Improving America's Schools Act

IDEA – Individuals with Disabilities Education Act

IDC – Indirect Cost

ICR – Indirect Cost Rate

IEP – Individualized Education Program

IMA – Instructional Materials (or "Materiel")

ITS – Information Technology Services (formerly known as "ITD")

KLCS – TV – The District-owned and operated television station

LACOE – Los Angeles County Office of Education

LAEP – Los Angeles Educational Partnership

LAO – Legislative Analyst's Office

LCAP – Local Control Accountability Plan

LCFF – Local Control Funding Formula

LCI – Licensed Children's Institution

LEA – Local Educational Agency

LEP – Limited English Proficient or Proficiency

LLMF – Learning Loss Mitigation Funding

LRE – Least Restrictive Environment

LREBG – Learning Recovery Emergency Block Grant

NC – Non-Certificated (Classified) Salaries

NCLB – No Child Left Behind

NPA – Nonpublic Agency

NPS – Nonpublic School

NSF – National Science Foundation

OASDI – Old-Age, Survivors, and Disability Insurance (Social Security)

OPEB – Other Post-Employment Benefits

P-1 – The First Principal Apportionment Period (for attendance accounting and State allocation purposes)

P-2 – The Second Principal Apportionment Period (for attendance accounting and State allocation purposes)

PD – Pending Distribution

PARS – Public Agency Retirement System

PERS – Public Employees' Retirement System

PHBAO – Predominantly Hispanic, Black, Asian, and Other Non-Anglo

PI – Program Improvement

PL – Public Law. Applies to federal legislation (e.g., Public Law 94-142 would be abbreviated as PL 94-142)

PPF – Per Pupil Funding

PSP – Priority Staffing Program; a TIIBG/Student Integration Program

PWT – Permits with Transportation; a TIIBG/Student Integration Program

PYA – Prior Year Adjustment

QZAB – Qualified Zone Academy Bonds

RIF – Reduction in Force

ROC/P – Regional Occupational Centers/Programs

RRGM – Routine Repair and General Maintenance

RSP – Resource Specialist Program

RSY – Regular School Year

SACS – Standardized Account Code Structure

SARB – School Attendance Review Board

SARC – School Accountability Report Card

SB – Senate Bill. Applies to State legislation (e.g., Senate Bill 602 would be abbreviated SB 602)

SBE – State Board of Education

SCA – Senate Constitutional Amendment

SDC – Special Day Class

SCF – Student Centered Funding

SELPA – Special Education Local Plan Area

SENI – Student Equity Needs Index

SFP (or SFEP) – Specially-Funded Programs (or Specially-Funded Educational Programs). Now referred to as restricted programs.

SI – School Improvement Program

SRLDP – School Readiness Language Development Program; a TIIBG/Student Integration Program

STAR – Standardized Testing and Reporting

STRS – State Teachers' Retirement System

SY – School Year

TAP (or TAAP) – Teachers as a Priority

TIIBG – Targeted Instructional Improvement Block Grant

TRANs – Tax and Revenue Anticipation Notes

TSP – Targeted Student Population

TUPE – Tobacco Use Prevention Education

UCTP – Urban Classroom Teacher Program; a TIIBG/Student Integration Program

WIA – Workforce Investment Act

WIOA – Workforce Investment and Opportunity Act (replaced WIA)

WSF – Weighted Student Funding Formula

Section VI

ANNUAL BUDGET REPORT:

July 1, 2025 Budget Adoption

Select applicable boxes:

X This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

X If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

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

Date: June 12, 2025

Public Hearing:

Place: Board Room 333 S. Beaudry Avenue Los Angeles, CA90017

Date: June 17, 2025

Time:

Adoption Date: June 24, 2025

Signed:

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Title:

Contact person for additional information on the budget reports:

Name: Nirupama Jayaraman

Title: Director Budget Services and Financial Planning

Telephone: 213-241-1000

E-mail: nirupama.jayaraman@lausd.net

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.		X
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.	X	
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.	X	
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	

9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.		X
SUPPLEMENTAL INFORMATION			**No**	**Yes**
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?		X
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			**No**	**Yes**
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2024-25) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?		X
		• If yes, do benefits continue beyond age 65?		X
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)	n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP:	06/24/2025	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			**No**	**Yes**
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?		X
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?		X
ADDITIONAL FISCAL INDICATORS (continued)			**No**	**Yes**
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X

A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	$	499,889,641.00
Less: Amount of total liabilities reserved in budget:	$	499,889,641.00
Estimated accrued but unfunded liabilities:	$	0.00

_____ This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

_____ This school district is not self-insured for workers' compensation claims.

Signed _____ Date of Meeting: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: _____ Title: _____

For additional information on this certification, please contact:

Name:	Nirupama Jayaraman
Title:	Director, Budget Services and Financial Planning
Telephone:	213-241-1000
E-mail:	nirupama.jayaraman@lausd.net

Los Angeles Unified
Los Angeles County

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

19 64733 0000000
Form 01
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	2024-25 Estimated Actuals Restricted (B)	2024-25 Estimated Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	6,421,498,796.20	32,558,650.00	6,454,057,446.20	6,402,851,996.00	32,558,650.00	6,435,410,646.00	-0.3%
2) Federal Revenue		8100-8299	5,840,300.70	718,072,506.64	723,912,807.34	1,810,628.00	842,015,738.00	843,826,366.00	16.6%
3) Other State Revenue		8300-8599	139,486,864.11	1,629,271,271.00	1,768,758,135.11	151,237,932.00	1,574,836,251.00	1,726,074,183.00	-2.4%
4) Other Local Revenue		8600-8799	480,249,828.20	78,592,084.02	558,841,912.22	283,786,008.00	47,772,008.00	331,558,016.00	-40.7%
5) TOTAL, REVENUES			7,047,075,789.21	2,458,494,511.66	9,505,570,300.87	6,839,686,564.00	2,497,182,647.00	9,336,869,211.00	-1.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	2,744,496,462.00	1,312,490,942.49	4,056,987,404.49	2,688,377,595.00	1,330,649,500.00	4,019,027,095.00	-0.9%
2) Classified Salaries		2000-2999	884,285,568.00	778,963,046.39	1,663,248,614.39	853,280,782.00	692,377,999.00	1,545,658,781.00	-7.1%
3) Employee Benefits		3000-3999	1,746,732,513.00	1,346,383,262.59	3,093,115,775.59	1,965,134,523.00	1,295,296,911.00	3,260,431,434.00	5.4%
4) Books and Supplies		4000-4999	254,133,794.00	280,210,305.52	534,344,099.52	692,873,065.00	781,454,381.88	1,474,327,446.88	175.9%
5) Services and Other Operating Expenditures		5000-5999	992,013,963.00	916,032,968.25	1,908,046,931.25	559,285,308.00	596,093,598.55	1,155,378,906.55	-39.4%
6) Capital Outlay		6000-6999	25,541,160.00	58,351,179.00	83,892,339.00	39,248,414.00	23,573,766.00	62,822,180.00	-25.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	7,174,058.00	0.00	7,174,058.00	7,653,474.00	0.00	7,653,474.00	6.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(250,201,508.60)	210,123,790.56	(40,077,718.04)	(329,478,277.00)	280,461,409.00	(49,016,868.00)	22.3%
9) TOTAL, EXPENDITURES			6,404,176,009.40	4,902,555,494.80	11,306,731,504.20	6,476,374,884.00	4,999,907,565.43	11,476,282,449.43	1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			642,899,779.81	(2,444,060,983.14)	(1,801,161,203.33)	363,311,680.00	(2,502,724,918.43)	(2,139,413,238.43)	18.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	30,154,277.00	111,159.00	30,265,436.00	47,325,000.00	0.00	47,325,000.00	56.4%
b) Transfers Out		7600-7629	642,794,238.00	84,684.38	642,878,922.38	28,513,404.00	0.00	28,513,404.00	-95.6%
2) Other Sources/Uses									
a) Sources		8930-8979	265,010,000.00	0.00	265,010,000.00	10,000.00	0.00	10,000.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,519,449,733.79)	1,519,449,733.79	0.00	(1,711,154,278.00)	1,711,154,278.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,867,079,694.79)	1,519,476,208.41	(347,603,486.38)	(1,692,332,682.00)	1,711,154,278.00	18,821,596.00	-105.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,224,179,914.98)	(924,584,774.73)	(2,148,764,689.71)	(1,329,021,002.00)	(791,570,640.43)	(2,120,591,642.43)	-1.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,616,845,730.30	1,796,772,986.87	6,413,618,717.17	3,402,899,398.67	870,268,582.23	4,273,167,980.90	-33.4%
b) Audit Adjustments		9793	10,233,583.35	(1,919,629.91)	8,313,953.44	0.00	0.00	0.00	-100.0%

Los Angeles Unified
Los Angeles County

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

19 64733 0000000
Form 01
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			4,627,079,313.65	1,794,853,356.96	6,421,932,670.61	3,402,899,398.67	870,268,582.23	4,273,167,980.90	-33.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,627,079,313.65	1,794,853,356.96	6,421,932,670.61	3,402,899,398.67	870,268,582.23	4,273,167,980.90	-33.5%
2) Ending Balance, June 30 (E + F1e)			3,402,899,398.67	870,268,582.23	4,273,167,980.90	2,073,878,396.67	78,697,941.80	2,152,576,338.47	-49.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,920,416.91	0.00	2,920,416.91	2,920,417.00	0.00	2,920,417.00	0.0%
Stores		9712	38,594,295.83	0.00	38,594,295.83	38,594,296.00	0.00	38,594,296.00	0.0%
Prepaid Items		9713	7,896,906.49	59,724.47	7,956,630.96	7,896,906.00	59,725.00	7,956,631.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	870,208,857.76	870,208,857.76	0.00	78,638,216.80	78,638,216.80	-91.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	46,110,802.00	0.00	46,110,802.00	New
d) Assigned									
Other Assignments		9780	1,305,660,751.00	0.00	1,305,660,751.00	413,009,949.00	0.00	413,009,949.00	-68.4%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	132,750,000.00	0.00	132,750,000.00	115,200,000.00	0.00	115,200,000.00	-13.2%
Unassigned/Unappropriated Amount		9790	1,915,077,028.44	0.00	1,915,077,028.44	1,450,146,026.67	0.00	1,450,146,026.67	-24.3%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	4,366,757,142.27	937,920,336.90	5,304,677,479.17				
1) Fair Value Adjustment to Cash in County Treasury		9111	(167,010,998.13)	0.00	(167,010,998.13)				
b) in Banks		9120	4,913,466.35	0.00	4,913,466.35				
c) in Revolving Cash Account		9130	2,920,416.91	0.00	2,920,416.91				
d) with Fiscal Agent/Trustee		9135	261,997,230.00	43,587.65	262,040,817.65				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,511,195.43	1,269,991.00	2,781,186.43				
4) Due from Grantor Government		9290	16,731,897.00	159,454,266.00	176,186,163.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	38,594,295.83	0.00	38,594,295.83				
7) Prepaid Expenditures		9330	7,896,906.49	59,724.47	7,956,630.96				
8) Other Current Assets		9340	0.00	0.00	0.00				

Los Angeles Unified
Los Angeles County

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

19 64733 0000000
Form 01
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	2024-25 Estimated Actuals Restricted (B)	2024-25 Estimated Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
9) Lease Receivable		9380	11,780,559.20	0.00	11,780,559.20				
10) TOTAL, ASSETS			4,546,092,111.35	1,098,747,906.02	5,644,840,017.37				
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	1,131,412,153.48	194,344,983.22	1,325,757,136.70				
2) Due to Grantor Governments		9590	0.00	191,008.00	191,008.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	33,943,332.57	33,943,332.57				
6) TOTAL, LIABILITIES			1,131,412,153.48	228,479,323.79	1,359,891,477.27				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	11,780,559.20	0.00	11,780,559.20				
2) TOTAL, DEFERRED INFLOWS			11,780,559.20	0.00	11,780,559.20				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			3,402,899,398.67	870,268,582.23	4,273,167,980.90				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	3,901,065,340.20	0.00	3,901,065,340.20	3,888,173,333.00	0.00	3,888,173,333.00	-0.3%
Education Protection Account State Aid - Current Year		8012	764,217,110.00	0.00	764,217,110.00	764,217,110.00	0.00	764,217,110.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	6,253,151.00	0.00	6,253,151.00	6,253,151.00	0.00	6,253,151.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	13,106,352.00	0.00	13,106,352.00	13,106,352.00	0.00	13,106,352.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	1,654,938,665.00	0.00	1,654,938,665.00	1,654,938,665.00	0.00	1,654,938,665.00	0.0%
Unsecured Roll Taxes		8042	51,223,966.00	0.00	51,223,966.00	51,223,966.00	0.00	51,223,966.00	0.0%
Prior Years' Taxes		8043	57,626,402.00	0.00	57,626,402.00	57,626,402.00	0.00	57,626,402.00	0.0%
Supplemental Taxes		8044	33,565,132.00	0.00	33,565,132.00	33,565,132.00	0.00	33,565,132.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	234,897,312.00	0.00	234,897,312.00	234,897,312.00	0.00	234,897,312.00	0.0%

Los Angeles Unified
Los Angeles County

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

19 64733 0000000
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Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	141,630,295.00	0.00	141,630,295.00	144,812,377.00	0.00	144,812,377.00	2.2%
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			6,858,523,725.20	0.00	6,858,523,725.20	6,848,813,800.00	0.00	6,848,813,800.00	-0.1%
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	(437,024,929.00)	0.00	(437,024,929.00)	(445,961,804.00)	0.00	(445,961,804.00)	2.0%
Property Taxes Transfers		8097	0.00	32,558,650.00	32,558,650.00	0.00	32,558,650.00	32,558,650.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			6,421,498,796.20	32,558,650.00	6,454,057,446.20	6,402,851,996.00	32,558,650.00	6,435,410,646.00	-0.3%
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	142,078,784.00	142,078,784.00	0.00	167,353,908.00	167,353,908.00	17.8%
Special Education Discretionary Grants		8182	0.00	11,453,180.00	11,453,180.00	0.00	11,065,926.00	11,065,926.00	-3.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	4,063,578.70	0.00	4,063,578.70	0.00	0.00	0.00	-100.0%
Interagency Contracts Between LEAs		8285	0.00	1,441,033.00	1,441,033.00	0.00	0.00	0.00	-100.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		409,054,770.00	409,054,770.00		489,688,950.00	489,688,950.00	19.7%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		34,118,122.00	34,118,122.00		30,217,299.00	30,217,299.00	-11.4%
Title III, Immigrant Student Program	4201	8290		2,836,426.00	2,836,426.00		3,072,846.00	3,072,846.00	8.3%
Title III, English Learner Program	4203	8290		21,116,116.00	21,116,116.00		10,029,250.00	10,029,250.00	-52.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Los Angeles Unified
Los Angeles County

Budget, July 1
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Expenditures by Object

19 64733 0000000
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G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		56,420,847.00	56,420,847.00		81,419,955.00	81,419,955.00	44.3%
Career and Technical Education	3500-3599	8290		7,090,850.00	7,090,850.00		0.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	1,776,722.00	32,462,378.64	34,239,100.64	1,810,628.00	49,167,604.00	50,978,232.00	48.9%
TOTAL, FEDERAL REVENUE			5,840,300.70	718,072,506.64	723,912,807.34	1,810,628.00	842,015,738.00	843,826,366.00	16.6%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		436,379,392.00	436,379,392.00		444,988,071.00	444,988,071.00	2.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	3,840,430.00	3,840,430.00	0.00	3,961,214.00	3,961,214.00	3.1%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	17,855,575.00	0.00	17,855,575.00	17,809,993.00	0.00	17,809,993.00	-0.3%
Lottery - Unrestricted and Instructional Materials		8560	74,231,959.00	31,869,218.00	106,101,177.00	72,995,234.00	31,338,268.00	104,333,502.00	-1.7%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		468,346,746.00	468,346,746.00		468,346,746.00	468,346,746.00	0.0%
After School Education and Safety (ASES)	6010	8590		94,703,484.00	94,703,484.00		103,885,076.00	103,885,076.00	9.7%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		1,471,592.00	1,471,592.00		1,667,354.00	1,667,354.00	13.3%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		11,563,255.00	11,563,255.00		2,291,400.00	2,291,400.00	-80.2%
Arts and Music in Schools (Prop 28)	6770	8590		71,924,422.00	71,924,422.00		71,924,422.00	71,924,422.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		85,256.00	85,256.00		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	47,399,330.11	509,087,476.00	556,486,806.11	60,432,705.00	446,433,700.00	506,866,405.00	-8.9%
TOTAL, OTHER STATE REVENUE			139,486,864.11	1,629,271,271.00	1,768,758,135.11	151,237,932.00	1,574,836,251.00	1,726,074,183.00	-2.4%

Los Angeles Unified
Los Angeles County

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

19 64733 0000000
Form 01
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	535,000.00	0.00	535,000.00	595,000.00	0.00	595,000.00	11.2%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	31,444,526.94	0.00	31,444,526.94	28,290,000.00	0.00	28,290,000.00	-10.0%
Interest		8660	197,995,687.98	500.73	197,996,188.71	123,468,016.00	0.00	123,468,016.00	-37.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	100,776,010.95	0.00	100,776,010.95	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	41,963,107.17	0.00	41,963,107.17	41,052,678.00	0.00	41,052,678.00	-2.2%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	107,535,495.16	78,158,389.29	185,693,884.45	90,380,314.00	47,525,648.00	137,905,962.00	-25.7%

Los Angeles Unified
Los Angeles County

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

19 64733 0000000
Form 01
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Tuition		8710	0.00	433,194.00	433,194.00	0.00	246,360.00	246,360.00	-43.1%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			480,249,828.20	78,592,084.02	558,841,912.22	283,786,008.00	47,772,008.00	331,558,016.00	-40.7%
TOTAL, REVENUES			7,047,075,789.21	2,458,494,511.66	9,505,570,300.87	6,839,686,564.00	2,497,182,647.00	9,336,869,211.00	-1.8%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	2,063,663,580.00	656,558,772.82	2,720,222,352.82	1,891,047,816.00	845,628,748.00	2,736,676,564.00	0.6%
Certificated Pupil Support Salaries		1200	231,946,562.00	317,376,205.36	549,322,767.36	360,029,607.00	177,194,913.00	537,224,520.00	-2.2%
Certificated Supervisors' and Administrators' Salaries		1300	309,831,568.00	125,616,128.57	435,447,696.57	292,042,795.00	133,728,024.00	425,770,819.00	-2.2%
Other Certificated Salaries		1900	139,054,752.00	212,939,835.74	351,994,587.74	145,257,377.00	174,097,815.00	319,355,192.00	-9.3%
TOTAL, CERTIFICATED SALARIES			2,744,496,462.00	1,312,490,942.49	4,056,987,404.49	2,688,377,595.00	1,330,649,500.00	4,019,027,095.00	-0.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	43,656,207.00	368,486,314.30	412,142,521.30	41,857,315.00	363,682,493.00	405,539,808.00	-1.6%
Classified Support Salaries		2200	291,580,417.00	240,002,314.24	531,582,731.24	296,896,055.00	139,123,697.00	436,019,752.00	-18.0%
Classified Supervisors' and Administrators' Salaries		2300	43,627,543.00	4,554,350.38	48,181,893.38	43,215,158.00	4,947,425.00	48,162,583.00	0.0%
Clerical, Technical and Office Salaries		2400	362,052,900.00	73,383,131.52	435,436,031.52	337,740,663.00	99,178,954.00	436,919,617.00	0.3%
Other Classified Salaries		2900	143,368,501.00	92,536,935.95	235,905,436.95	133,571,591.00	85,445,430.00	219,017,021.00	-7.2%
TOTAL, CLASSIFIED SALARIES			884,285,568.00	778,963,046.39	1,663,248,614.39	853,280,782.00	692,377,999.00	1,545,658,781.00	-7.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	512,621,860.00	545,712,226.15	1,058,334,086.15	510,690,573.00	551,461,597.00	1,062,152,170.00	0.4%
PERS		3201-3202	215,904,540.00	190,581,850.85	406,486,390.85	217,921,513.00	160,785,626.00	378,707,139.00	-6.8%

Los Angeles Unified
Los Angeles County

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

19 64733 0000000
Form 01
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	2024-25 Estimated Actuals Restricted (B)	2024-25 Estimated Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
OASDI/Medicare/Alternative		3301-3302	106,203,870.00	82,522,889.82	188,726,759.82	101,079,088.00	71,045,578.00	172,124,666.00	-8.8%
Health and Welfare Benefits		3401-3402	639,314,515.00	374,291,579.11	1,013,606,094.11	596,279,675.00	346,781,001.00	943,060,676.00	-7.0%
Unemployment Insurance		3501-3502	2,075,492.00	1,026,476.65	3,101,968.65	1,729,790.00	1,025,371.00	2,755,161.00	-11.2%
Workers' Compensation		3601-3602	64,038,825.00	36,360,115.75	100,398,940.75	58,572,872.00	34,419,026.00	92,991,898.00	-7.4%
OPEB, Allocated		3701-3702	184,072,116.00	101,798,647.11	285,870,763.11	194,015,899.00	94,525,997.00	288,541,896.00	0.9%
OPEB, Active Employees		3751-3752	22,487,021.00	14,089,477.15	36,576,498.15	284,845,113.00	35,252,715.00	320,097,828.00	775.1%
Other Employee Benefits		3901-3902	14,274.00	0.00	14,274.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			1,746,732,513.00	1,346,383,262.59	3,093,115,775.59	1,965,134,523.00	1,295,296,911.00	3,260,431,434.00	5.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	75,505,958.00	31,869,431.00	107,375,389.00	55,441,332.00	31,338,518.00	86,779,850.00	-19.2%
Books and Other Reference Materials		4200	731,169.00	318,555.45	1,049,724.45	699,455.00	19,935.00	719,390.00	-31.5%
Materials and Supplies		4300	151,254,414.00	228,355,846.42	379,610,260.42	631,527,646.00	747,885,442.88	1,379,413,088.88	263.4%
Noncapitalized Equipment		4400	26,510,326.00	18,371,692.65	44,882,018.65	5,193,632.00	1,601,240.00	6,794,872.00	-84.9%
Food		4700	131,927.00	1,294,780.00	1,426,707.00	11,000.00	609,246.00	620,246.00	-56.5%
TOTAL, BOOKS AND SUPPLIES			254,133,794.00	280,210,305.52	534,344,099.52	692,873,065.00	781,454,381.88	1,474,327,446.88	175.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	782,401.00	449,482,146.00	450,264,547.00	0.00	403,939,087.00	403,939,087.00	-10.3%
Travel and Conferences		5200	4,094,761.00	5,568,092.39	9,662,853.39	4,700,586.00	1,758,945.00	6,459,531.00	-33.2%
Dues and Memberships		5300	2,353,234.00	199,120.00	2,552,354.00	1,099,807.00	2,400.00	1,102,207.00	-56.8%
Insurance		5400 - 5450	454,124,665.00	0.00	454,124,665.00	155,413,837.00	0.00	155,413,837.00	-65.8%
Operations and Housekeeping Services		5500	173,450,171.00	21,056,065.00	194,506,236.00	137,422,404.00	18,002,000.00	155,424,404.00	-20.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,736,357.00	19,275,049.34	38,011,406.34	17,190,932.00	1,831,396.00	19,022,328.00	-50.0%
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	(264,605.00)	256,785.00	(7,820.00)	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	299,387,783.00	419,865,455.52	719,253,238.52	212,837,712.00	170,149,965.55	382,987,677.55	-46.8%
Communications		5900	39,349,196.00	330,255.00	39,679,451.00	30,620,030.00	409,805.00	31,029,835.00	-21.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			992,013,963.00	916,032,968.25	1,908,046,931.25	559,285,308.00	596,093,598.55	1,155,378,906.55	-39.4%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	38,764.00	127,868.00	166,632.00	70,000.00	0.00	70,000.00	-58.0%
Buildings and Improvements of Buildings		6200	4,687,674.00	12,189,707.00	16,877,381.00	29,036,171.00	23,447,866.00	52,484,037.00	211.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Los Angeles Unified
Los Angeles County

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

19 64733 0000000
Form 01
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	2024-25 Estimated Actuals Restricted (B)	2024-25 Estimated Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
Equipment		6400	20,748,299.00	44,898,007.00	65,646,306.00	4,208,794.00	125,900.00	4,334,694.00	-93.4%
Equipment Replacement		6500	15,325.00	0.00	15,325.00	5,933,449.00	0.00	5,933,449.00	38,617.4%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	51,098.00	1,135,597.00	1,186,695.00	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			25,541,160.00	58,351,179.00	83,892,339.00	39,248,414.00	23,573,766.00	62,822,180.00	-25.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	145,024.00	0.00	145,024.00	638,966.00	0.00	638,966.00	340.6%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	11,500.00	0.00	11,500.00	New
Payments to County Offices		7142	6,128,469.00	0.00	6,128,469.00	6,000,000.00	0.00	6,000,000.00	-2.1%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	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	900,565.00	0.00	900,565.00	1,003,008.00	0.00	1,003,008.00	11.4%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,174,058.00	0.00	7,174,058.00	7,653,474.00	0.00	7,653,474.00	6.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									

Los Angeles Unified
Los Angeles County

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

19 64733 0000000
Form 01
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	2024-25 Estimated Actuals Restricted (B)	2024-25 Estimated Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
Transfers of Indirect Costs		7310	(210,123,790.56)	210,123,790.56	0.00	(280,461,409.00)	280,461,409.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(40,077,718.04)	0.00	(40,077,718.04)	(49,016,868.00)	0.00	(49,016,868.00)	22.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(250,201,508.60)	210,123,790.56	(40,077,718.04)	(329,478,277.00)	280,461,409.00	(49,016,868.00)	22.3%
TOTAL, EXPENDITURES			6,404,176,009.40	4,902,555,494.80	11,306,731,504.20	6,476,374,884.00	4,999,907,565.43	11,476,282,449.43	1.5%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	30,000,000.00	0.00	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	154,277.00	111,159.00	265,436.00	17,325,000.00	0.00	17,325,000.00	6,427.0%
(a) TOTAL, INTERFUND TRANSFERS IN			30,154,277.00	111,159.00	30,265,436.00	47,325,000.00	0.00	47,325,000.00	56.4%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	44,088.38	44,088.38	0.00	0.00	0.00	-100.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	642,794,238.00	40,596.00	642,834,834.00	28,513,404.00	0.00	28,513,404.00	-95.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			642,794,238.00	84,684.38	642,878,922.38	28,513,404.00	0.00	28,513,404.00	-95.6%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	15,010,000.00	0.00	15,010,000.00	10,000.00	0.00	10,000.00	-99.9%
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	250,000,000.00	0.00	250,000,000.00	0.00	0.00	0.00	-100.0%
(c) TOTAL, SOURCES			265,010,000.00	0.00	265,010,000.00	10,000.00	0.00	10,000.00	-100.0%
USES									

Los Angeles Unified
Los Angeles County

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

19 64733 0000000
Form 01
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of 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	(1,519,449,733.79)	1,519,449,733.79	0.00	(1,711,154,278.00)	1,711,154,278.00	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			(1,519,449,733.79)	1,519,449,733.79	0.00	(1,711,154,278.00)	1,711,154,278.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(1,867,079,694.79)	1,519,476,208.41	(347,603,486.38)	(1,692,332,682.00)	1,711,154,278.00	18,821,596.00	-105.4%

Los Angeles Unified
Los Angeles County

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

19 64733 0000000
Form 01
G8BCUW71M6(2025-26)

Description	Function Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	2024-25 Estimated Actuals Restricted (B)	2024-25 Estimated Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	6,421,498,796.20	32,558,650.00	6,454,057,446.20	6,402,851,996.00	32,558,650.00	6,435,410,646.00	-0.3%
2) Federal Revenue		8100-8299	5,840,300.70	718,072,506.64	723,912,807.34	1,810,628.00	842,015,738.00	843,826,366.00	16.6%
3) Other State Revenue		8300-8599	139,486,864.11	1,629,271,271.00	1,768,758,135.11	151,237,932.00	1,574,836,251.00	1,726,074,183.00	-2.4%
4) Other Local Revenue		8600-8799	480,249,828.20	78,592,084.02	558,841,912.22	283,786,008.00	47,772,008.00	331,558,016.00	-40.7%
5) TOTAL, REVENUES			7,047,075,789.21	2,458,494,511.66	9,505,570,300.87	6,839,686,564.00	2,497,182,647.00	9,336,869,211.00	-1.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		3,343,165,622.00	2,357,820,346.79	5,700,985,968.79	3,499,386,078.00	2,820,613,206.62	6,319,999,284.62	10.9%
2) Instruction - Related Services	2000-2999		1,088,562,630.00	655,998,977.66	1,744,561,607.66	1,014,603,246.00	627,862,872.00	1,642,466,118.00	-5.9%
3) Pupil Services	3000-3999		406,948,666.00	938,655,398.83	1,345,604,064.83	778,679,701.00	522,336,251.82	1,301,015,952.82	-3.3%
4) Ancillary Services	4000-4999		31,633,329.00	233,712,599.39	265,345,928.39	14,038,036.00	324,825,925.00	338,863,961.00	27.7%
5) Community Services	5000-5999		4,381,227.00	1,821,062.00	6,202,289.00	0.00	997,848.00	997,848.00	-83.9%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		735,089,345.40	220,026,091.33	955,115,436.73	501,489,981.00	295,386,737.11	796,876,718.11	-16.6%
8) Plant Services	8000-8999		787,221,132.00	494,521,018.80	1,281,742,150.80	660,524,368.00	407,884,724.88	1,068,409,092.88	-16.6%
9) Other Outgo	9000-9999	Except 7600-7699	7,174,058.00	0.00	7,174,058.00	7,653,474.00	0.00	7,653,474.00	6.7%
10) TOTAL, EXPENDITURES			6,404,176,009.40	4,902,555,494.80	11,306,731,504.20	6,476,374,884.00	4,999,907,565.43	11,476,282,449.43	1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			642,899,779.81	(2,444,060,983.14)	(1,801,161,203.33)	363,311,680.00	(2,502,724,918.43)	(2,139,413,238.43)	18.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	30,154,277.00	111,159.00	30,265,436.00	47,325,000.00	0.00	47,325,000.00	56.4%
b) Transfers Out		7600-7629	642,794,238.00	84,684.38	642,878,922.38	28,513,404.00	0.00	28,513,404.00	-95.6%
2) Other Sources/Uses									
a) Sources		8930-8979	265,010,000.00	0.00	265,010,000.00	10,000.00	0.00	10,000.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,519,449,733.79)	1,519,449,733.79	0.00	(1,711,154,278.00)	1,711,154,278.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,867,079,694.79)	1,519,476,208.41	(347,603,486.38)	(1,692,332,682.00)	1,711,154,278.00	18,821,596.00	-105.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,224,179,914.98)	(924,584,774.73)	(2,148,764,689.71)	(1,329,021,002.00)	(791,570,640.43)	(2,120,591,642.43)	-1.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,616,845,730.30	1,796,772,986.87	6,413,618,717.17	3,402,899,398.67	870,268,582.23	4,273,167,980.90	-33.4%

Los Angeles Unified
Los Angeles County

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

19 64733 0000000
Form 01
G8BCUW71M6(2025-26)

Description	Function Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	10,233,583.35	(1,919,629.91)	8,313,953.44	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			4,627,079,313.65	1,794,853,356.96	6,421,932,670.61	3,402,899,398.67	870,268,582.23	4,273,167,980.90	-33.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,627,079,313.65	1,794,853,356.96	6,421,932,670.61	3,402,899,398.67	870,268,582.23	4,273,167,980.90	-33.5%
2) Ending Balance, June 30 (E + F1e)			3,402,899,398.67	870,268,582.23	4,273,167,980.90	2,073,878,396.67	78,697,941.80	2,152,576,338.47	-49.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,920,416.91	0.00	2,920,416.91	2,920,417.00	0.00	2,920,417.00	0.0%
Stores		9712	38,594,295.83	0.00	38,594,295.83	38,594,296.00	0.00	38,594,296.00	0.0%
Prepaid Items		9713	7,896,906.49	59,724.47	7,956,630.96	7,896,906.00	59,725.00	7,956,631.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	870,208,857.76	870,208,857.76	0.00	78,638,216.80	78,638,216.80	-91.0%
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	0.00	0.00	0.00	46,110,802.00	0.00	46,110,802.00	New
d) Assigned									
Other Assignments (by Resource/Object)		9780	1,305,660,751.00	0.00	1,305,660,751.00	413,009,949.00	0.00	413,009,949.00	-68.4%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	132,750,000.00	0.00	132,750,000.00	115,200,000.00	0.00	115,200,000.00	-13.2%
Unassigned/Unappropriated Amount		9790	1,915,077,028.44	0.00	1,915,077,028.44	1,450,146,026.67	0.00	1,450,146,026.67	-24.3%

Los Angeles Unified
Los Angeles County

Budget, July 1
General Fund
Exhibit: Restricted Balance Detail

19 64733 0000000
Form 01
G8BCUW71M6(2025-26)

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	143,946,796.44	0.00
5650	FEMA Public Assistance Funds	1,360.33	0.00
5810	Other Restricted Federal	8,804,833.82	200,882.00
6211	Literacy Coaches and Reading Specialists Grant Program	73,893,753.86	18,212,407.00
6266	Educator Effectiveness, FY 2021-22	46,602,317.73	0.00
6332	CA Community Schools Partnership Act - Implementation Grant	16,586,675.34	255,826.00
6383	Golden State Pathways Program	45,306,892.00	45,306,892.00
6500	Special Education	4,002,604.34	0.00
6547	Special Education Early Intervention Preschool Grant	4,487,158.20	0.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	243,222,099.00	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	39,354,558.78	0.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	51,173,748.00	0.00
7085	Learning Communities for School Success Program	803,791.00	1,555,606.00
7311	Classified School Employee Professional Development Block Grant	802,296.11	99,714.00
7339	Dual Enrollment Opportunities	7,863,339.80	7,863,339.80
7399	LCFF Equity Multiplier	43,824,330.00	0.00
7412	A-G Access/Success Grant	11,494,556.37	0.00
7413	A-G Learning Loss Mitigation Grant	8,102,415.87	0.00
7810	Other Restricted State	8,437,766.13	0.00
9010	Other Restricted Local	111,497,564.64	5,143,550.00
Total, Restricted Balance		870,208,857.76	78,638,216.80

Los Angeles Unified
Los Angeles County

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

19 64733 0000000
Form 08
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	39,234,825.38	37,947,761.00	-3.3%
5) TOTAL, REVENUES			39,234,825.38	37,947,761.00	-3.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	29,739,404.11	31,534,738.00	6.0%
5) Services and Other Operating Expenditures		5000-5999	7,616,325.38	5,175,053.00	-32.1%
6) Capital Outlay		6000-6999	482,791.34	53,650.00	-88.9%
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			37,838,520.83	36,763,441.00	-114.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,396,304.55	1,184,320.00	-15.2%
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)			1,396,304.55	1,184,320.00	-15.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	50,779,901.10	52,176,205.65	2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,779,901.10	52,176,205.65	2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,779,901.10	52,176,205.65	2.7%
2) Ending Balance, June 30 (E + F1e)			52,176,205.65	53,360,525.65	2.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	47,811.77	47,812.00	0.0%
Stores		9712	4,568,595.56	4,568,596.00	0.0%
Prepaid Items		9713	24,946.22	24,946.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	47,534,852.10	48,719,171.65	2.5%
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	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					

Los Angeles Unified
Los Angeles County

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

19 64733 0000000
Form 08
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	35,675,073.36		
c) in Revolving Cash Account		9130	47,811.77		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	12,840,707.10		
3) Accounts Receivable		9200	365,337.85		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	4,568,595.56		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	24,946.22		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			53,522,471.86		
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	1,346,266.21		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			1,346,266.21		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			52,176,205.65		
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	39,234,825.38	37,947,761.00	-3.3%
TOTAL, REVENUES			39,234,825.38	37,947,761.00	-3.3%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Los Angeles Unified
Los Angeles County

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

19 64733 0000000
Form 08
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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					
Materials and Supplies		4300	29,739,404.11	31,534,738.00	6.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			29,739,404.11	31,534,738.00	6.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,616,325.38	5,175,053.00	-32.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,616,325.38	5,175,053.00	-32.1%
CAPITAL OUTLAY					
Equipment		6400	482,791.34	53,650.00	-88.9%
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			482,791.34	53,650.00	-88.9%
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			37,838,520.83	36,763,441.00	-114.9%
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					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

Los Angeles Unified
Los Angeles County

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

19 64733 0000000
Form 08
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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
G8BCUW71M6(2025-26)

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	39,234,825.38	37,947,761.00	-3.3%
5) TOTAL, REVENUES			39,234,825.38	37,947,761.00	-3.3%
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		37,838,520.83	36,763,441.00	-2.8%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			37,838,520.83	36,763,441.00	-2.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,396,304.55	1,184,320.00	-15.2%
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)			1,396,304.55	1,184,320.00	-15.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	50,779,901.10	52,176,205.65	2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,779,901.10	52,176,205.65	2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,779,901.10	52,176,205.65	2.7%
2) Ending Balance, June 30 (E + F1e)			52,176,205.65	53,360,525.65	2.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	47,811.77	47,812.00	0.0%
Stores		9712	4,568,595.56	4,568,596.00	0.0%
Prepaid Items		9713	24,946.22	24,946.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	47,534,852.10	48,719,171.65	2.5%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Los Angeles Unified
Los Angeles County

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

19 64733 0000000
Form 08
G8BCUW71M6(2025-26)

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
8210	Student Activity Funds	47,534,852.10	48,719,171.65
Total, Restricted Balance		47,534,852.10	48,719,171.65

Los Angeles Unified
Los Angeles County

Budget, July 1
Adult Education Fund
Expenditures by Object

19 64733 0000000
Form 11
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,942,053.00	14,165,049.00	1.6%
3) Other State Revenue		8300-8599	143,776,345.00	147,038,081.00	2.3%
4) Other Local Revenue		8600-8799	3,492,431.04	3,483,497.00	-0.3%
5) TOTAL, REVENUES			161,210,829.04	164,686,627.00	2.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	71,622,037.24	72,222,044.00	0.8%
2) Classified Salaries		2000-2999	23,572,689.92	23,672,732.00	0.4%
3) Employee Benefits		3000-3999	45,578,418.77	50,388,235.00	10.6%
4) Books and Supplies		4000-4999	9,329,560.60	9,046,539.89	-3.0%
5) Services and Other Operating Expenditures		5000-5999	15,149,895.84	15,507,000.00	2.4%
6) Capital Outlay		6000-6999	2,574,206.22	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	7,171,555.37	7,231,090.00	0.8%
9) TOTAL, EXPENDITURES			174,998,363.96	178,067,640.89	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,787,534.92)	(13,381,013.89)	-2.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	13,198.38	0.00	-100.0%
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			13,198.38	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,774,336.54)	(13,381,013.89)	-2.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	59,090,277.85	45,258,326.78	-23.4%
b) Audit Adjustments		9793	(57,614.53)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			59,032,663.32	45,258,326.78	-23.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			59,032,663.32	45,258,326.78	-23.3%
2) Ending Balance, June 30 (E + F1e)			45,258,326.78	31,877,312.89	-29.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	15,000.00	15,000.00	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	34,346,333.89	20,013,028.94	-41.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	10,896,992.89	11,849,284.00	8.7%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.05)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	29,672,923.29		
1) Fair Value Adjustment to Cash in County Treasury		9111	625,340.22		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	15,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Los Angeles Unified
Los Angeles County

Budget, July 1
Adult Education Fund
Expenditures by Object

19 64733 0000000
Form 11
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,822,712.41		
4) Due from Grantor Government		9290	16,350,747.47		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			48,486,723.39		
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	3,036,202.97		
2) Due to Grantor Governments		9590	166,364.64		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	25,829.00		
6) TOTAL, LIABILITIES			3,228,396.61		
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)			45,258,326.78		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	1,251,326.00	1,205,053.00	-3.7%
All Other Federal Revenue	All Other	8290	12,690,727.00	12,959,996.00	2.1%
TOTAL, FEDERAL REVENUE			13,942,053.00	14,165,049.00	1.6%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	130,509,214.00	133,510,926.00	2.3%
All Other State Revenue	All Other	8590	13,267,131.00	13,527,155.00	2.0%
TOTAL, OTHER STATE REVENUE			143,776,345.00	147,038,081.00	2.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	110,000.00	110,000.00	0.0%
Interest		8660	1,534,079.04	1,525,145.00	-0.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	540,162.00	540,162.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,308,190.00	1,308,190.00	0.0%

Los Angeles Unified
Los Angeles County

Budget, July 1
Adult Education Fund
Expenditures by Object

19 64733 0000000
Form 11
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,492,431.04	3,483,497.00	-0.3%
TOTAL, REVENUES			161,210,829.04	164,686,627.00	2.2%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	41,547,503.71	43,239,911.00	4.1%
Certificated Pupil Support Salaries		1200	3,902,501.62	3,886,740.00	-0.4%
Certificated Supervisors' and Administrators' Salaries		1300	25,588,173.63	24,936,464.00	-2.5%
Other Certificated Salaries		1900	583,858.28	158,929.00	-72.8%
TOTAL, CERTIFICATED SALARIES			71,622,037.24	72,222,044.00	0.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	937,488.47	1,225,612.00	30.7%
Classified Support Salaries		2200	8,599,951.27	8,320,646.00	-3.2%
Classified Supervisors' and Administrators' Salaries		2300	178,407.66	184,819.00	3.6%
Clerical, Technical and Office Salaries		2400	12,484,229.67	12,594,531.00	0.9%
Other Classified Salaries		2900	1,372,612.85	1,347,124.00	-1.9%
TOTAL, CLASSIFIED SALARIES			23,572,689.92	23,672,732.00	0.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	12,704,640.75	13,582,874.00	6.9%
PERS		3201-3202	6,651,149.39	6,198,770.00	-6.8%
OASDI/Medicare/Alternative		3301-3302	3,036,132.14	2,887,757.00	-4.9%
Health and Welfare Benefits		3401-3402	16,442,080.48	18,715,787.00	13.8%
Unemployment Insurance		3501-3502	46,760.81	48,786.00	4.3%
Workers' Compensation		3601-3602	1,628,287.41	1,558,919.00	-4.3%
OPEB, Allocated		3701-3702	4,739,647.89	5,308,709.00	12.0%
OPEB, Active Employees		3751-3752	329,719.90	2,086,633.00	532.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			45,578,418.77	50,388,235.00	10.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	120,735.00	0.00	-100.0%
Materials and Supplies		4300	7,558,356.07	8,999,539.89	19.1%
Noncapitalized Equipment		4400	1,650,469.53	47,000.00	-97.2%
TOTAL, BOOKS AND SUPPLIES			9,329,560.60	9,046,539.89	-3.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	140,282.12	33,171.00	-76.4%
Dues and Memberships		5300	7,627.77	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,114,471.80	3,074,930.00	-1.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	648,897.97	17,444.00	-97.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,820.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	10,515,980.23	11,706,455.00	11.3%
Communications		5900	714,815.95	675,000.00	-5.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,149,895.84	15,507,000.00	2.4%
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	215,173.60	0.00	-100.0%
Equipment		6400	2,359,032.62	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			2,574,206.22	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Los Angeles Unified
Los Angeles County

Budget, July 1
Adult Education Fund
Expenditures by Object

19 64733 0000000
Form 11
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	7,171,555.37	7,231,090.00	0.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			7,171,555.37	7,231,090.00	0.8%
TOTAL, EXPENDITURES			174,998,363.96	178,067,640.89	1.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	13,198.38	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			13,198.38	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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)			13,198.38	0.00	-100.0%

Los Angeles Unified
Los Angeles County

Budget, July 1
Adult Education Fund
Expenditures by Function

19 64733 0000000
Form 11
G8BCUW71M6(2025-26)

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,942,053.00	14,165,049.00	1.6%
3) Other State Revenue		8300-8599	143,776,345.00	147,038,081.00	2.3%
4) Other Local Revenue		8600-8799	3,492,431.04	3,483,497.00	-0.3%
5) TOTAL, REVENUES			161,210,829.04	164,686,627.00	2.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		65,605,498.34	81,825,246.89	24.7%
2) Instruction - Related Services	2000-2999		72,856,997.68	61,947,628.00	-15.0%
3) Pupil Services	3000-3999		5,747,813.60	5,823,929.00	1.3%
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		7,171,555.37	7,231,090.00	0.8%
8) Plant Services	8000-8999		23,616,498.97	21,239,747.00	-10.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			174,998,363.96	178,067,640.89	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(13,787,534.92)	(13,381,013.89)	-2.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	13,198.38	0.00	-100.0%
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			13,198.38	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,774,336.54)	(13,381,013.89)	-2.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	59,090,277.85	45,258,326.78	-23.4%
b) Audit Adjustments		9793	(57,614.53)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			59,032,663.32	45,258,326.78	-23.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			59,032,663.32	45,258,326.78	-23.3%
2) Ending Balance, June 30 (E + F1e)			45,258,326.78	31,877,312.89	-29.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	15,000.00	15,000.00	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	34,346,333.89	20,013,028.94	-41.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	10,896,992.89	11,849,284.00	8.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.05)	New

Los Angeles Unified
Los Angeles County

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

19 64733 0000000
Form 11
G8BCUW71M6(2025-26)

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
6371	CalWORKs for ROCP or Adult Education	5,702,331.13	5,702,331.13
6391	Adult Education Program	15,245,800.95	0.00
7810	Other Restricted State	13,398,201.81	14,310,697.81
Total, Restricted Balance		34,346,333.89	20,013,028.94

Los Angeles Unified
Los Angeles County

Budget, July 1
Child Development Fund
Expenditures by Object

19 64733 0000000
Form 12
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	12,533,255.99	12,712,670.00	1.4%
3) Other State Revenue		8300-8599	242,385,812.63	229,237,394.00	-5.4%
4) Other Local Revenue		8600-8799	1,563,104.55	160,488.00	-89.7%
5) TOTAL, REVENUES			256,482,173.17	242,110,552.00	-5.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	59,950,030.20	65,911,632.00	9.9%
2) Classified Salaries		2000-2999	76,140,328.54	77,111,163.00	1.3%
3) Employee Benefits		3000-3999	86,551,871.15	87,702,724.00	1.3%
4) Books and Supplies		4000-4999	22,352,166.49	29,611,663.00	32.5%
5) Services and Other Operating Expenditures		5000-5999	6,500,689.06	4,724,392.00	-27.3%
6) Capital Outlay		6000-6999	15,027.74	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	14,902,227.67	22,060,484.00	48.0%
9) TOTAL, EXPENDITURES			266,412,340.85	287,122,058.00	7.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,930,167.68)	(45,011,506.00)	353.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,930,167.68)	(45,011,506.00)	353.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	98,934,178.40	88,930,838.83	-10.1%
b) Audit Adjustments		9793	(73,171.89)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			98,861,006.51	88,930,838.83	-10.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			98,861,006.51	88,930,838.83	-10.0%
2) Ending Balance, June 30 (E + F1e)			88,930,838.83	43,919,332.83	-50.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	87,500,317.66	42,448,325.00	-51.5%
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	1,430,521.17	1,471,009.17	2.8%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(1.34)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	59,147,703.74		
1) Fair Value Adjustment to Cash in County Treasury		9111	(4,631,178.96)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Los Angeles Unified
Los Angeles County

Budget, July 1
Child Development Fund
Expenditures by Object

19 64733 0000000
Form 12
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,467,062.68		
4) Due from Grantor Government		9290	33,721,562.23		
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			89,705,149.69		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	770,504.73		
2) Due to Grantor Governments		9590	3,806.13		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			774,310.86		
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)			88,930,838.83		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	12,533,255.99	12,712,670.00	1.4%
TOTAL, FEDERAL REVENUE			12,533,255.99	12,712,670.00	1.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	228,539,530.76	228,484,894.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	13,846,281.87	752,500.00	-94.6%
TOTAL, OTHER STATE REVENUE			242,385,812.63	229,237,394.00	-5.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	1,485,928.33	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	60,226.41	120,000.00	99.2%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	16,949.81	40,488.00	138.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,563,104.55	160,488.00	-89.7%
TOTAL, REVENUES			256,482,173.17	242,110,552.00	-5.6%
CERTIFICATED SALARIES					

Los Angeles Unified
Los Angeles County

Budget, July 1
Child Development Fund
Expenditures by Object

19 64733 0000000
Form 12
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	43,481,288.22	48,473,693.00	11.5%
Certificated Pupil Support Salaries		1200	1,456,862.90	1,589,726.00	9.1%
Certificated Supervisors' and Administrators' Salaries		1300	14,942,091.08	15,827,719.00	5.9%
Other Certificated Salaries		1900	69,788.00	20,494.00	-70.6%
TOTAL, CERTIFICATED SALARIES			59,950,030.20	65,911,632.00	9.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	57,106,333.86	59,623,272.00	4.4%
Classified Support Salaries		2200	12,206,581.95	10,055,207.00	-17.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	6,739,656.33	7,432,684.00	10.3%
Other Classified Salaries		2900	87,756.40	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			76,140,328.54	77,111,163.00	1.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	11,447,839.05	12,589,526.00	10.0%
PERS		3201-3202	19,241,022.42	18,811,747.00	-2.2%
OASDI/Medicare/Alternative		3301-3302	7,077,946.26	6,693,536.00	-5.4%
Health and Welfare Benefits		3401-3402	34,868,655.47	33,716,169.00	-3.3%
Unemployment Insurance		3501-3502	67,667.59	73,306.00	8.3%
Workers' Compensation		3601-3602	2,371,374.67	2,325,060.00	-2.0%
OPEB, Allocated		3701-3702	10,205,626.76	9,720,697.00	-4.8%
OPEB, Active Employees		3751-3752	1,271,738.93	3,772,683.00	196.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			86,551,871.15	87,702,724.00	1.3%
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	22,320,227.94	29,611,663.00	32.7%
Noncapitalized Equipment		4400	30,860.08	0.00	-100.0%
Food		4700	1,078.47	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			22,352,166.49	29,611,663.00	32.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	137,949.43	87,625.00	-36.5%
Dues and Memberships		5300	119,904.49	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,617,493.05	2,721,098.00	4.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	305,670.96	98,454.00	-67.8%
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	1,779,711.61	274,535.00	-84.6%
Communications		5900	1,539,959.52	1,542,680.00	0.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,500,689.06	4,724,392.00	-27.3%
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	(5.98)	0.00	-100.0%
Equipment		6400	5,038.72	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	9,995.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			15,027.74	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Los Angeles Unified
Los Angeles County

Budget, July 1
Child Development Fund
Expenditures by Object

19 64733 0000000
Form 12
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	14,902,227.67	22,060,484.00	48.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			14,902,227.67	22,060,484.00	48.0%
TOTAL, EXPENDITURES			266,412,340.85	287,122,058.00	7.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Los Angeles Unified
Los Angeles County

Budget, July 1
Child Development Fund
Expenditures by Function

19 64733 0000000
Form 12
G8BCUW71M6(2025-26)

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	12,533,255.99	12,712,670.00	1.4%
3) Other State Revenue		8300-8599	242,385,812.63	229,237,394.00	-5.4%
4) Other Local Revenue		8600-8799	1,563,104.55	160,488.00	-89.7%
5) TOTAL, REVENUES			256,482,173.17	242,110,552.00	-5.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		173,058,644.94	185,771,005.00	7.3%
2) Instruction - Related Services	2000-2999		47,488,142.22	53,945,293.00	13.6%
3) Pupil Services	3000-3999		2,102,198.56	2,284,203.00	8.7%
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		14,902,227.67	22,060,484.00	48.0%
8) Plant Services	8000-8999		28,861,127.46	23,061,073.00	-20.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			266,412,340.85	287,122,058.00	7.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(9,930,167.68)	(45,011,506.00)	353.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,930,167.68)	(45,011,506.00)	353.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	98,934,178.40	88,930,838.83	-10.1%
b) Audit Adjustments		9793	(73,171.89)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			98,861,006.51	88,930,838.83	-10.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			98,861,006.51	88,930,838.83	-10.0%
2) Ending Balance, June 30 (E + F1e)			88,930,838.83	43,919,332.83	-50.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	87,500,317.66	42,448,325.00	-51.5%
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	1,430,521.17	1,471,009.17	2.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(1.34)	New

Los Angeles Unified
Los Angeles County

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

19 64733 0000000
Form 12
G8BCUW71M6(2025-26)

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
5066	Early Education: ARP California State Preschool Program - Rate Supplements	1,179,787.26	0.00
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	1,000,848.00	0.00
6160	Child Care and Development Programs Administered by California Department of Social Services (State Funds)	1,596,314.40	0.00
7810	Other Restricted State	83,723,368.00	42,448,325.00
Total, Restricted Balance		87,500,317.66	42,448,325.00

Los Angeles Unified
Los Angeles County

Budget, July 1
Cafeteria Special Revenue Fund
Expenditures by Object

19 64733 0000000
Form 13
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	402,674,090.39	394,182,259.00	-2.1%
3) Other State Revenue		8300-8599	114,535,079.00	111,598,082.00	-2.6%
4) Other Local Revenue		8600-8799	8,558,065.00	8,382,096.00	-2.1%
5) TOTAL, REVENUES			525,767,234.39	514,162,437.00	-2.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	156,385,653.21	156,434,606.00	0.0%
3) Employee Benefits		3000-3999	136,842,314.67	149,611,268.00	9.3%
4) Books and Supplies		4000-4999	193,248,896.28	190,096,725.00	-1.6%
5) Services and Other Operating Expenditures		5000-5999	3,014,560.44	4,030,415.00	33.7%
6) Capital Outlay		6000-6999	409,000.00	81,072.00	-80.2%
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	18,003,935.00	19,725,294.00	9.6%
9) TOTAL, EXPENDITURES			507,904,359.60	519,979,380.00	2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			17,862,874.79	(5,816,943.00)	-132.6%
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)			17,862,874.79	(5,816,943.00)	-132.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	239,255,296.83	257,101,673.35	7.5%
b) Audit Adjustments		9793	(16,498.27)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			239,238,798.56	257,101,673.35	7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			239,238,798.56	257,101,673.35	7.5%
2) Ending Balance, June 30 (E + F1e)			257,101,673.35	251,284,730.35	-2.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	13,678,648.00	13,678,647.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	243,423,025.35	237,606,083.35	-2.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	262,323,879.18		
1) Fair Value Adjustment to Cash in County Treasury		9111	(7,375,732.40)		
b) in Banks		9120	(64,245.39)		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Los Angeles Unified
Los Angeles County

Budget, July 1
Cafeteria Special Revenue Fund
Expenditures by Object

19 64733 0000000
Form 13
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	26,014.44		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,526,013.08		
4) Due from Grantor Government		9290	220,435.55		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	13,678,648.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			270,335,012.46		
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	12,297,288.39		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	936,050.74		
6) TOTAL, LIABILITIES			13,233,339.13		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			257,101,673.33		
FEDERAL REVENUE					
Child Nutrition Programs		8220	379,632,123.39	371,155,653.00	-2.2%
Donated Food Commodities		8221	22,974,004.00	23,026,606.00	0.2%
All Other Federal Revenue		8290	67,963.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			402,674,090.39	394,182,259.00	-2.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	113,922,809.00	111,598,082.00	-2.0%
All Other State Revenue		8590	612,270.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			114,535,079.00	111,598,082.00	-2.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,506,067.00	1,479,801.00	-1.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,015,543.00	6,902,295.00	-1.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	36,455.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			8,558,065.00	8,382,096.00	-2.1%
TOTAL, REVENUES			525,767,234.39	514,162,437.00	-2.2%
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	148,125,126.12	146,278,666.00	-1.2%
Classified Supervisors' and Administrators' Salaries		2300	547,386.76	552,347.00	0.9%
Clerical, Technical and Office Salaries		2400	7,711,256.51	9,584,645.00	24.3%
Other Classified Salaries		2900	1,883.82	18,948.00	905.8%

Los Angeles Unified
Los Angeles County

Budget, July 1
Cafeteria Special Revenue Fund
Expenditures by Object

19 64733 0000000
Form 13
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			156,385,653.21	156,434,606.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	41,961,209.36	41,946,265.00	0.0%
OASDI/Medicare/Alternative		3301-3302	12,026,572.23	11,970,202.00	-0.5%
Health and Welfare Benefits		3401-3402	61,024,833.82	66,754,806.00	9.4%
Unemployment Insurance		3501-3502	78,293.02	79,502.00	1.5%
Workers' Compensation		3601-3602	2,726,458.96	2,543,090.00	-6.7%
OPEB, Allocated		3701-3702	17,912,261.59	18,879,671.00	5.4%
OPEB, Active Employees		3751-3752	1,112,685.69	7,437,732.00	568.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			136,842,314.67	149,611,268.00	9.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	7,767,904.14	7,649,367.00	-1.5%
Noncapitalized Equipment		4400	456,618.00	424,849.00	-7.0%
Food		4700	185,024,374.14	182,022,509.00	-1.6%
TOTAL, BOOKS AND SUPPLIES			193,248,896.28	190,096,725.00	-1.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	269,614.48	1,433,736.00	431.8%
Dues and Memberships		5300	22,733.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	362,756.00	373,588.00	3.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	21,678.60	169,644.00	682.5%
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	2,288,029.36	1,954,812.00	-14.6%
Communications		5900	49,749.00	98,635.00	98.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,014,560.44	4,030,415.00	33.7%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	409,000.00	81,072.00	-80.2%
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			409,000.00	81,072.00	-80.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	18,003,935.00	19,725,294.00	9.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			18,003,935.00	19,725,294.00	9.6%
TOTAL, EXPENDITURES			507,904,359.60	519,979,380.00	2.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

Los Angeles Unified
Los Angeles County

Budget, July 1
Cafeteria Special Revenue Fund
Expenditures by Object

19 64733 0000000
Form 13
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Los Angeles Unified
Los Angeles County

Budget, July 1
Cafeteria Special Revenue Fund
Expenditures by Function

19 64733 0000000
Form 13
G8BCUW71M6(2025-26)

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	402,674,090.39	394,182,259.00	-2.1%
3) Other State Revenue		8300-8599	114,535,079.00	111,598,082.00	-2.6%
4) Other Local Revenue		8600-8799	8,558,065.00	8,382,096.00	-2.1%
5) TOTAL, REVENUES			525,767,234.39	514,162,437.00	-2.2%
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		479,915,544.41	496,471,442.00	3.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		18,003,935.00	19,725,294.00	9.6%
8) Plant Services	8000-8999		9,984,880.19	3,782,644.00	-62.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			507,904,359.60	519,979,380.00	2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			17,862,874.79	(5,816,943.00)	-132.6%
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)			17,862,874.79	(5,816,943.00)	-132.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	239,255,296.83	257,101,673.35	7.5%
b) Audit Adjustments		9793	(16,498.27)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			239,238,798.56	257,101,673.35	7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			239,238,798.56	257,101,673.35	7.5%
2) Ending Balance, June 30 (E + F1e)			257,101,673.35	251,284,730.35	-2.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	13,678,648.00	13,678,647.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	243,423,025.35	237,606,083.35	-2.4%
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%

Los Angeles Unified
Los Angeles County

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

19 64733 0000000
Form 13
G8BCUW71M6(2025-26)

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	222,813,618.68	220,373,597.68
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	13,242,193.78	12,837,639.78
5330	Child Nutrition: Summer Food Service Program Operations	4,554,410.89	4,394,845.89
5340	Child Nutrition: CCFP Cash in Lieu of Commodities	2,812,802.00	0.00
Total, Restricted Balance		243,423,025.35	237,606,083.35

Los Angeles Unified
Los Angeles County

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

19 64733 0000000
Form 17
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	592,525,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	17,325,000.00	New
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			592,525,000.00	(17,325,000.00)	-102.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			592,525,000.00	(17,325,000.00)	-102.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	592,525,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	592,525,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	592,525,000.00	New
2) Ending Balance, June 30 (E + F1e)			592,525,000.00	575,200,000.00	-2.9%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	592,525,000.00	575,200,000.00	-2.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	592,525,000.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Los Angeles Unified
Los Angeles County

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

19 64733 0000000
Form 17
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			592,525,000.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
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					
(G10 + H2) - (I6 + J2)			592,525,000.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	592,525,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			592,525,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	17,325,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	17,325,000.00	New
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 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)			592,525,000.00	(17,325,000.00)	-102.9%

Los Angeles Unified
Los Angeles County

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

19 64733 0000000
Form 17
G8BCUW71M6(2025-26)

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	592,525,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	17,325,000.00	New
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			592,525,000.00	(17,325,000.00)	-102.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			592,525,000.00	(17,325,000.00)	-102.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	592,525,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	592,525,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	592,525,000.00	New
2) Ending Balance, June 30 (E + F1e)			592,525,000.00	575,200,000.00	-2.9%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	592,525,000.00	575,200,000.00	-2.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Los Angeles Unified
Los Angeles County

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

19 64733 0000000
Form 17
G8BCUW71M6(2025-26)

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

Los Angeles Unified
Los Angeles County

Budget, July 1
Building Fund
Expenditures by Object

19 64733 0000000
Form 21
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	62,182,733.00	53,130,868.00	-14.6%
5) TOTAL, REVENUES			62,182,733.00	53,130,868.00	-14.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	56,720,171.00	146,458,298.00	158.2%
3) Employee Benefits		3000-3999	35,134,630.00	78,899,852.00	124.6%
4) Books and Supplies		4000-4999	74,004,117.53	45,563,346.00	-38.4%
5) Services and Other Operating Expenditures		5000-5999	71,312,635.00	2,211,940.00	-96.9%
6) Capital Outlay		6000-6999	956,250,508.82	2,366,174,639.00	147.4%
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			1,193,422,062.35	2,639,308,075.00	121.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,131,239,329.35)	(2,586,177,207.00)	128.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	137,723,808.00	0.00	-100.0%
b) Transfers Out		7600-7629	243,426,413.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	1,734,035,000.00	1,775,000,000.00	2.4%
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			1,628,332,395.00	1,775,000,000.00	9.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			497,093,065.65	(811,177,207.00)	-263.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,267,580,463.17	1,697,370,497.00	33.9%
b) Audit Adjustments		9793	(67,303,031.82)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,200,277,431.35	1,697,370,497.00	41.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,200,277,431.35	1,697,370,497.00	41.4%
2) Ending Balance, June 30 (E + F1e)			1,697,370,497.00	886,193,290.00	-47.8%
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	100,630.00	100,630.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,692,282,481.00	881,741,458.00	-47.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,487,386.00	3,851,202.00	-14.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,768,506,674.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(4,214,666.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	500,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Los Angeles Unified
Los Angeles County

Budget, July 1
Building Fund
Expenditures by Object

19 64733 0000000
Form 21
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	64,834,218.00		
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	100,630.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	26,326.00		
10) TOTAL, ASSETS			1,829,753,182.00		
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	132,356,359.00		
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			132,356,359.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	26,326.00		
2) TOTAL, DEFERRED INFLOWS			26,326.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			1,697,370,497.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	1,071,417.00	1,250,000.00	16.7%
Interest		8660	65,025,963.00	51,880,868.00	-20.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(3,914,647.00)	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			62,182,733.00	53,130,868.00	-14.6%
TOTAL, REVENUES			62,182,733.00	53,130,868.00	-14.6%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	10,515,026.00	68,134,780.00	548.0%

Los Angeles Unified
Los Angeles County

Budget, July 1
Building Fund
Expenditures by Object

19 64733 0000000
Form 21
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	10,123,842.00	15,160,567.00	49.8%
Clerical, Technical and Office Salaries		2400	36,081,303.00	63,162,951.00	75.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			56,720,171.00	146,458,298.00	158.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	42,358.00	0.00	-100.0%
PERS		3201-3202	17,885,959.00	39,375,335.00	120.1%
OASDI/Medicare/Alternative		3301-3302	4,435,482.00	11,202,482.00	152.6%
Health and Welfare Benefits		3401-3402	8,575,483.00	20,319,700.00	137.0%
Unemployment Insurance		3501-3502	31,231.00	74,345.00	138.0%
Workers' Compensation		3601-3602	1,064,683.00	2,380,909.00	123.6%
OPEB, Allocated		3701-3702	2,517,764.00	3,479,974.00	38.2%
OPEB, Active Employees		3751-3752	581,670.00	2,067,107.00	255.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			35,134,630.00	78,899,852.00	124.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	71,633,681.53	2,015,273.00	-97.2%
Noncapitalized Equipment		4400	2,370,436.00	43,548,073.00	1,737.1%
TOTAL, BOOKS AND SUPPLIES			74,004,117.53	45,563,346.00	-38.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	229,417.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	10,500.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	139,462.00	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	70,933,256.00	2,211,940.00	-96.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			71,312,635.00	2,211,940.00	-96.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	1,927,349.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	849,140,668.11	2,366,174,639.00	178.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	105,070,737.71	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	111,754.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			956,250,508.82	2,366,174,639.00	147.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	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			1,193,422,062.35	2,639,308,075.00	121.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	137,723,808.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			137,723,808.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	243,426,413.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			243,426,413.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					

Los Angeles Unified
Los Angeles County

Budget, July 1
Building Fund
Expenditures by Object

19 64733 0000000
Form 21
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	1,734,035,000.00	1,775,000,000.00	2.4%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			1,734,035,000.00	1,775,000,000.00	2.4%
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)			1,628,332,395.00	1,775,000,000.00	9.0%

Los Angeles Unified
Los Angeles County

Budget, July 1
Building Fund
Expenditures by Function

19 64733 0000000
Form 21
G8BCUW71M6(2025-26)

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	62,182,733.00	53,130,868.00	-14.6%
5) TOTAL, REVENUES			62,182,733.00	53,130,868.00	-14.6%
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		1,186,196,056.35	2,639,308,075.00	122.5%
9) Other Outgo	9000-9999	Except 7600-7699	7,226,006.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			1,193,422,062.35	2,639,308,075.00	121.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,131,239,329.35)	(2,586,177,207.00)	128.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	137,723,808.00	0.00	-100.0%
b) Transfers Out		7600-7629	243,426,413.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	1,734,035,000.00	1,775,000,000.00	2.4%
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			1,628,332,395.00	1,775,000,000.00	9.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			497,093,065.65	(811,177,207.00)	-263.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,267,580,463.17	1,697,370,497.00	33.9%
b) Audit Adjustments		9793	(67,303,031.82)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,200,277,431.35	1,697,370,497.00	41.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,200,277,431.35	1,697,370,497.00	41.4%
2) Ending Balance, June 30 (E + F1e)			1,697,370,497.00	886,193,290.00	-47.8%
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	100,630.00	100,630.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,692,282,481.00	881,741,458.00	-47.9%
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	4,487,386.00	3,851,202.00	-14.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Los Angeles Unified
Los Angeles County

Budget, July 1
Building Fund
Exhibit: Restricted Balance Detail

19 64733 0000000
Form 21
G8BCUW71M6(2025-26)

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	1,692,282,481.00	881,741,458.00
Total, Restricted Balance		1,692,282,481.00	881,741,458.00

Los Angeles Unified
Los Angeles County

Budget, July 1
Capital Facilities Fund
Expenditures by Object

19 64733 0000000
Form 25
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	80,143,519.00	83,719,300.00	4.5%
5) TOTAL, REVENUES			80,143,519.00	83,719,300.00	4.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	592,914.00	772,258.00	30.2%
3) Employee Benefits		3000-3999	326,540.00	351,659.00	7.7%
4) Books and Supplies		4000-4999	7,847.15	97,742.00	1,145.6%
5) Services and Other Operating Expenditures		5000-5999	2,704,252.00	31,496,627.00	1,064.7%
6) Capital Outlay		6000-6999	76,550,639.00	39,352,532.00	-48.6%
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			80,182,192.15	72,070,818.00	-10.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(38,673.15)	11,648,482.00	-30,220.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	294.00	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			(294.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(38,967.15)	11,648,482.00	-29,993.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	40,713,818.70	40,351,518.00	-0.9%
b) Audit Adjustments		9793	(323,333.55)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			40,390,485.15	40,351,518.00	-0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,390,485.15	40,351,518.00	-0.1%
2) Ending Balance, June 30 (E + F1e)			40,351,518.00	52,000,000.00	28.9%
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	40,351,518.00	52,000,000.00	28.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	43,005,264.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,057,946.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Los Angeles Unified
Los Angeles County

Budget, July 1
Capital Facilities Fund
Expenditures by Object

19 64733 0000000
Form 25
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	6,648,984.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			48,596,302.00		
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	8,244,784.00		
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			8,244,784.00		
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)			40,351,518.00		
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	1,750,970.00	1,408,000.00	-19.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	632,547.00	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	77,760,002.00	82,311,300.00	5.9%
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			80,143,519.00	83,719,300.00	4.5%
TOTAL, REVENUES			80,143,519.00	83,719,300.00	4.5%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	13,066.00	0.00	-100.0%

Los Angeles Unified
Los Angeles County

Budget, July 1
Capital Facilities Fund
Expenditures by Object

19 64733 0000000
Form 25
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	165,057.00	169,952.00	3.0%
Clerical, Technical and Office Salaries		2400	414,791.00	596,191.00	43.7%
Other Classified Salaries		2900	0.00	6,115.00	New
TOTAL, CLASSIFIED SALARIES			592,914.00	772,258.00	30.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	160,113.00	205,408.00	28.3%
OASDI/Medicare/Alternative		3301-3302	43,173.00	58,943.00	36.5%
Health and Welfare Benefits		3401-3402	84,534.00	50,384.00	-40.4%
Unemployment Insurance		3501-3502	298.00	394.00	32.2%
Workers' Compensation		3601-3602	10,327.00	12,554.00	21.6%
OPEB, Allocated		3701-3702	24,808.00	18,034.00	-27.3%
OPEB, Active Employees		3751-3752	3,287.00	5,942.00	80.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			326,540.00	351,659.00	7.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	859.00	97,742.00	11,278.6%
Noncapitalized Equipment		4400	6,988.15	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			7,847.15	97,742.00	1,145.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	353.00	1,300.00	268.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	252,690.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,703,899.00	31,242,237.00	1,055.5%
Communications		5900	0.00	400.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,704,252.00	31,496,627.00	1,064.7%
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	76,550,639.00	39,340,888.00	-48.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	11,644.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			76,550,639.00	39,352,532.00	-48.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			80,182,192.15	72,070,818.00	-10.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	294.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			294.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					

Los Angeles Unified
Los Angeles County

Budget, July 1
Capital Facilities Fund
Expenditures by Object

19 64733 0000000
Form 25
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(294.00)	0.00	-100.0%

Los Angeles Unified
Los Angeles County

Budget, July 1
Capital Facilities Fund
Expenditures by Function

19 64733 0000000
Form 25
G8BCUW71M6(2025-26)

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	80,143,519.00	83,719,300.00	4.5%
5) TOTAL, REVENUES			80,143,519.00	83,719,300.00	4.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		3,443,413.00	2,638,596.00	-23.4%
8) Plant Services	8000-8999		76,738,779.15	69,432,222.00	-9.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			80,182,192.15	72,070,818.00	-10.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(38,673.15)	11,648,482.00	-30,220.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	294.00	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			(294.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(38,967.15)	11,648,482.00	-29,993.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	40,713,818.70	40,351,518.00	-0.9%
b) Audit Adjustments		9793	(323,333.55)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			40,390,485.15	40,351,518.00	-0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,390,485.15	40,351,518.00	-0.1%
2) Ending Balance, June 30 (E + F1e)			40,351,518.00	52,000,000.00	28.9%
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	40,351,518.00	52,000,000.00	28.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Los Angeles Unified
Los Angeles County

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

19 64733 0000000
Form 25
G8BCUW71M6(2025-26)

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	40,351,518.00	52,000,000.00
Total, Restricted Balance		40,351,518.00	52,000,000.00

Los Angeles Unified
Los Angeles County

Budget, July 1
County School Facilities Fund
Expenditures by Object

19 64733 0000000
Form 35
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	178,090,646.00	205,899,774.00	15.6%
4) Other Local Revenue		8600-8799	1,691,403.60	1,997,700.00	18.1%
5) TOTAL, REVENUES			179,782,049.60	207,897,474.00	15.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,989.00	0.00	-100.0%
3) Employee Benefits		3000-3999	1,036.00	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	181,799.10	0.00	-100.0%
6) Capital Outlay		6000-6999	35,022,291.00	120,378,699.00	243.7%
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			35,207,115.10	120,378,699.00	241.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			144,574,934.50	87,518,775.00	-39.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	131,332,092.00	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			(131,332,092.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			13,242,842.50	87,518,775.00	560.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	38,003,402.09	51,245,371.00	34.8%
b) Audit Adjustments		9793	(873.59)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			38,002,528.50	51,245,371.00	34.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,002,528.50	51,245,371.00	34.8%
2) Ending Balance, June 30 (E + F1e)			51,245,371.00	138,764,146.00	170.8%
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	51,245,371.00	138,764,146.00	170.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	52,261,021.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(732,220.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Los Angeles Unified
Los Angeles County

Budget, July 1
County School Facilities Fund
Expenditures by Object

19 64733 0000000
Form 35
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	244,602.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			51,773,403.00		
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	528,032.00		
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			528,032.00		
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)			51,245,371.00		
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	178,090,646.00	205,899,774.00	15.6%
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			178,090,646.00	205,899,774.00	15.6%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,187,687.00	1,997,700.00	-8.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(496,283.40)	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			1,691,403.60	1,997,700.00	18.1%
TOTAL, REVENUES			179,782,049.60	207,897,474.00	15.6%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,438.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	551.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,989.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	568.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	169.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	195.00	0.00	-100.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	37.00	0.00	-100.0%
OPEB, Allocated		3701-3702	57.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	10.00	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,036.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	91.00	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	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	181,708.10	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			181,799.10	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	35,022,291.00	120,378,699.00	243.7%
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			35,022,291.00	120,378,699.00	243.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			35,207,115.10	120,378,699.00	241.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	131,332,092.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			131,332,092.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Los Angeles Unified
Los Angeles County

Budget, July 1
County School Facilities Fund
Expenditures by Object

19 64733 0000000
Form 35
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(131,332,092.00)	0.00	-100.0%

Los Angeles Unified
Los Angeles County

Budget, July 1
County School Facilities Fund
Expenditures by Function

19 64733 0000000
Form 35
G8BCUW71M6(2025-26)

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	178,090,646.00	205,899,774.00	15.6%
4) Other Local Revenue		8600-8799	1,691,403.60	1,997,700.00	18.1%
5) TOTAL, REVENUES			179,782,049.60	207,897,474.00	15.6%
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		35,207,115.10	120,378,699.00	241.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			35,207,115.10	120,378,699.00	241.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			144,574,934.50	87,518,775.00	-39.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	131,332,092.00	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			(131,332,092.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			13,242,842.50	87,518,775.00	560.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	38,003,402.09	51,245,371.00	34.8%
b) Audit Adjustments		9793	(873.59)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			38,002,528.50	51,245,371.00	34.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,002,528.50	51,245,371.00	34.8%
2) Ending Balance, June 30 (E + F1e)			51,245,371.00	138,764,146.00	170.8%
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	51,245,371.00	138,764,146.00	170.8%
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%

Los Angeles Unified
Los Angeles County

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

19 64733 0000000
Form 35
G8BCUW71M6(2025-26)

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
7710	State School Facilities Projects	51,245,371.00	138,764,146.00
Total, Restricted Balance		51,245,371.00	138,764,146.00

Los Angeles Unified
Los Angeles County

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

19 64733 0000000
Form 40
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	227,854.00	0.00	-100.0%
3) Other State Revenue		8300-8599	341,406.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	96,657,114.70	93,622,133.00	-3.1%
5) TOTAL, REVENUES			97,226,374.70	93,622,133.00	-3.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	489,616.00	6,547,602.00	1,237.3%
3) Employee Benefits		3000-3999	265,701.00	3,279,292.00	1,134.2%
4) Books and Supplies		4000-4999	47,159.40	186,468.00	295.4%
5) Services and Other Operating Expenditures		5000-5999	721,656.77	15,883,403.00	2,101.0%
6) Capital Outlay		6000-6999	161,950,258.00	465,468,307.00	187.4%
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			163,474,391.17	491,365,072.00	200.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(66,248,016.47)	(397,742,939.00)	500.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	238,977,180.00	0.00	-100.0%
b) Transfers Out		7600-7629	31,913,281.00	30,000,000.00	-6.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	238,933,091.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(31,869,192.00)	(30,000,000.00)	-5.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(98,117,208.47)	(427,742,939.00)	336.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	632,814,587.73	534,082,016.00	-15.6%
b) Audit Adjustments		9793	(615,363.26)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			632,199,224.47	534,082,016.00	-15.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			632,199,224.47	534,082,016.00	-15.5%
2) Ending Balance, June 30 (E + F1e)			534,082,016.00	106,339,077.00	-80.1%
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	533,732,438.00	105,989,499.00	-80.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	349,578.00	349,578.00	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	258,586,382.03		
1) Fair Value Adjustment to Cash in County Treasury		9111	(8,034,278.03)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	282,524,108.00		
e) Collections Awaiting Deposit		9140	0.00		

Los Angeles Unified
Los Angeles County

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

19 64733 0000000
Form 40
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,159,799.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	2,065,553.00		
10) TOTAL, ASSETS			538,301,564.00		
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	2,153,995.00		
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			2,153,995.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	2,065,553.00		
2) TOTAL, DEFERRED INFLOWS			2,065,553.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			534,082,016.00		
FEDERAL REVENUE					
FEMA		8281	227,854.00	0.00	-100.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			227,854.00	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	341,406.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			341,406.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	61,830,606.00	63,636,000.00	2.9%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	22,679,933.92	17,338,791.00	-23.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	353,712.78	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	11,792,862.00	12,647,342.00	7.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			96,657,114.70	93,622,133.00	-3.1%
TOTAL, REVENUES			97,226,374.70	93,622,133.00	-3.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	178,000.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	135,000.00	1,528,210.00	1,032.0%
Clerical, Technical and Office Salaries		2400	176,616.00	5,019,392.00	2,742.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			489,616.00	6,547,602.00	1,237.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	125,092.00	1,755,431.00	1,303.3%
OASDI/Medicare/Alternative		3301-3302	36,356.00	500,951.00	1,277.9%
Health and Welfare Benefits		3401-3402	73,273.00	630,418.00	760.4%
Unemployment Insurance		3501-3502	248.00	3,298.00	1,229.8%
Workers' Compensation		3601-3602	9,484.00	126,331.00	1,232.0%
OPEB, Allocated		3701-3702	19,153.00	190,598.00	895.1%

Los Angeles Unified
Los Angeles County

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

19 64733 0000000
Form 40
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
OPEB, Active Employees		3751-3752	2,095.00	72,265.00	3,349.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			265,701.00	3,279,292.00	1,134.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	47,159.40	186,468.00	295.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			47,159.40	186,468.00	295.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,349.77	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	212,971.00	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	506,336.00	15,883,403.00	3,036.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			721,656.77	15,883,403.00	2,101.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	20,160,830.00	465,431,475.00	2,208.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	141,789,428.00	36,832.00	-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			161,950,258.00	465,468,307.00	187.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			163,474,391.17	491,365,072.00	200.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	238,977,180.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			238,977,180.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	30,000,000.00	30,000,000.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,913,281.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			31,913,281.00	30,000,000.00	-6.0%
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%

Los Angeles Unified
Los Angeles County

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

19 64733 0000000
Form 40
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	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	238,933,091.00	0.00	-100.0%
(d) TOTAL, USES			238,933,091.00	0.00	-100.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(31,869,192.00)	(30,000,000.00)	-5.9%

Los Angeles Unified
Los Angeles County

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

19 64733 0000000
Form 40
G8BCUW71M6(2025-26)

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	227,854.00	0.00	-100.0%
3) Other State Revenue		8300-8599	341,406.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	96,657,114.70	93,622,133.00	-3.1%
5) TOTAL, REVENUES			97,226,374.70	93,622,133.00	-3.7%
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		163,474,391.17	491,365,072.00	200.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			163,474,391.17	491,365,072.00	200.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(66,248,016.47)	(397,742,939.00)	500.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	238,977,180.00	0.00	-100.0%
b) Transfers Out		7600-7629	31,913,281.00	30,000,000.00	-6.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	238,933,091.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(31,869,192.00)	(30,000,000.00)	-5.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(98,117,208.47)	(427,742,939.00)	336.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	632,814,587.73	534,082,016.00	-15.6%
b) Audit Adjustments		9793	(615,363.26)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			632,199,224.47	534,082,016.00	-15.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			632,199,224.47	534,082,016.00	-15.5%
2) Ending Balance, June 30 (E + F1e)			534,082,016.00	106,339,077.00	-80.1%
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	533,732,438.00	105,989,499.00	-80.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	349,578.00	349,578.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Los Angeles Unified
Los Angeles County

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

19 64733 0000000
Form 40
G8BCUW71M6(2025-26)

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
5650	FEMA Public Assistance Funds	600,583.00	0.00
7710	State School Facilities Projects	12,270,770.00	0.00
7810	Other Restricted State	1,978,905.00	0.00
9010	Other Restricted Local	518,882,180.00	105,989,499.00
Total, Restricted Balance		533,732,438.00	105,989,499.00

Los Angeles Unified
Los Angeles County

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

19 64733 0000000
Form 51
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	1,264,962,167.58	1,260,365,640.00	-0.4%
5) TOTAL, REVENUES			1,334,510,696.54	1,329,914,169.00	-0.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,259,365,480.96	1,198,645,061.00	-4.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,259,365,480.96	1,198,645,061.00	-4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			75,145,215.58	131,269,108.00	74.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			75,145,215.58	131,269,108.00	74.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,422,814,782.35	1,497,959,997.93	5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,422,814,782.35	1,497,959,997.93	5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,422,814,782.35	1,497,959,997.93	5.3%
2) Ending Balance, June 30 (E + F1e)			1,497,959,997.93	1,629,229,105.93	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	1,497,959,997.93	1,629,229,105.93	8.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,158,498,782.60		
1) Fair Value Adjustment to Cash in County Treasury		9111	(37,071,961.04)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	378,225,000.00		
e) Collections Awaiting Deposit		9140	0.00		

Los Angeles Unified
Los Angeles County

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

19 64733 0000000
Form 51
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	111,497,588.06		
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			1,611,149,409.62		
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	113,189,411.69		
2) TOTAL, DEFERRED INFLOWS			113,189,411.69		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			1,497,959,997.93		
FEDERAL REVENUE					
All Other Federal Revenue		8290	69,548,528.96	69,548,529.00	0.0%
TOTAL, FEDERAL REVENUE			69,548,528.96	69,548,529.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	1,186,857,726.00	1,186,857,726.00	0.0%
Unsecured Roll		8612	35,889,289.00	35,889,289.00	0.0%
Prior Years' Taxes		8613	13,422,950.00	13,422,950.00	0.0%
Supplemental Taxes		8614	13,801,489.00	13,801,489.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	10,394,186.00	10,394,186.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	4,596,527.58	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			1,264,962,167.58	1,260,365,640.00	-0.4%
TOTAL, REVENUES			1,334,510,696.54	1,329,914,169.00	-0.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	738,825,000.00	473,800,001.00	-35.9%
Bond Interest and Other Service Charges		7434	520,540,480.96	724,845,060.00	39.2%
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)			1,259,365,480.96	1,198,645,061.00	-4.8%
TOTAL, EXPENDITURES			1,259,365,480.96	1,198,645,061.00	-4.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

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

19 64733 0000000
Form 51
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Los Angeles Unified
Los Angeles County

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

19 64733 0000000
Form 51
G8BCUW71M6(2025-26)

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	1,264,962,167.58	1,260,365,640.00	-0.4%
5) TOTAL, REVENUES			1,334,510,696.54	1,329,914,169.00	-0.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,259,365,480.96	1,198,645,061.00	-4.8%
10) TOTAL, EXPENDITURES			1,259,365,480.96	1,198,645,061.00	-4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			75,145,215.58	131,269,108.00	74.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			75,145,215.58	131,269,108.00	74.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,422,814,782.35	1,497,959,997.93	5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,422,814,782.35	1,497,959,997.93	5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,422,814,782.35	1,497,959,997.93	5.3%
2) Ending Balance, June 30 (E + F1e)			1,497,959,997.93	1,629,229,105.93	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	1,497,959,997.93	1,629,229,105.93	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%

Los Angeles Unified
Los Angeles County

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

19 64733 0000000
Form 51
G8BCUW71M6(2025-26)

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	1,497,959,997.93	1,629,229,105.93
Total, Restricted Balance		1,497,959,997.93	1,629,229,105.93

Los Angeles Unified
Los Angeles County

Budget, July 1
Tax Override Fund
Expenditures by Object

19 64733 0000000
Form 53
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	14,593.16	0.00	-100.0%
5) TOTAL, REVENUES			14,593.16	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			14,593.16	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)			14,593.16	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	433,847.55	448,440.71	3.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			433,847.55	448,440.71	3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			433,847.55	448,440.71	3.4%
2) Ending Balance, June 30 (E + F1e)			448,440.71	448,440.71	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	448,440.71	448,440.71	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	455,816.75		
1) Fair Value Adjustment to Cash in County Treasury		9111	(14,681.25)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Los Angeles Unified
Los Angeles County

Budget, July 1
Tax Override Fund
Expenditures by Object

19 64733 0000000
Form 53
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	7,305.21		
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			448,440.71		
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)			448,440.71		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	11,888.83	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,704.33	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,593.16	0.00	-100.0%
TOTAL, REVENUES			14,593.16	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
State School Building Repayment		7432	0.00	0.00	0.0%
Payments to Original District for Acquisition of Property		7436	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Los Angeles Unified
Los Angeles County

Budget, July 1
Tax Override Fund
Expenditures by Object

19 64733 0000000
Form 53
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Los Angeles Unified
Los Angeles County

Budget, July 1
Tax Override Fund
Expenditures by Function

19 64733 0000000
Form 53
G8BCUW71M6(2025-26)

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	14,593.16	0.00	-100.0%
5) TOTAL, REVENUES			14,593.16	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			14,593.16	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)			14,593.16	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	433,847.55	448,440.71	3.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			433,847.55	448,440.71	3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			433,847.55	448,440.71	3.4%
2) Ending Balance, June 30 (E + F1e)			448,440.71	448,440.71	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	448,440.71	448,440.71	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Los Angeles Unified
Los Angeles County

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

19 64733 0000000
Form 53
G8BCUW71M6(2025-26)

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	448,440.71	448,440.71
Total, Restricted Balance		448,440.71	448,440.71

Los Angeles Unified
Los Angeles County

Budget, July 1
Debt Service Fund
Expenditures by Object

19 64733 0000000
Form 56
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	158,132.89	2,486.00	-98.4%
5) TOTAL, REVENUES			158,132.89	2,486.00	-98.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	50,182,939.00	28,523,404.00	-43.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			50,182,939.00	28,523,404.00	-43.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(50,024,806.11)	(28,520,918.00)	-43.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	50,046,380.00	28,513,404.00	-43.0%
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			50,046,380.00	28,513,404.00	-43.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			21,573.89	(7,514.00)	-134.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	68,173.11	89,747.00	31.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			68,173.11	89,747.00	31.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			68,173.11	89,747.00	31.6%
2) Ending Balance, June 30 (E + F1e)			89,747.00	82,233.00	-8.4%
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	89,747.00	82,233.00	-8.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	91,493.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,427.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Los Angeles Unified
Los Angeles County

Budget, July 1
Debt Service Fund
Expenditures by Object

19 64733 0000000
Form 56
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	681.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			89,747.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			89,747.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	159,041.89	2,486.00	-98.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(909.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			158,132.89	2,486.00	-98.4%
TOTAL, REVENUES			158,132.89	2,486.00	-98.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	21,632,939.00	9,713,404.00	-55.1%
Other Debt Service - Principal		7439	28,550,000.00	18,810,000.00	-34.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			50,182,939.00	28,523,404.00	-43.2%
TOTAL, EXPENDITURES			50,182,939.00	28,523,404.00	-43.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	50,046,380.00	28,513,404.00	-43.0%
(a) TOTAL, INTERFUND TRANSFERS IN			50,046,380.00	28,513,404.00	-43.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Los Angeles Unified
Los Angeles County

Budget, July 1
Debt Service Fund
Expenditures by Object

19 64733 0000000
Form 56
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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)			50,046,380.00	28,513,404.00	-43.0%

Los Angeles Unified
Los Angeles County

Budget, July 1
Debt Service Fund
Expenditures by Function

19 64733 0000000
Form 56
G8BCUW71M6(2025-26)

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	158,132.89	2,486.00	-98.4%
5) TOTAL, REVENUES			158,132.89	2,486.00	-98.4%
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	50,182,939.00	28,523,404.00	-43.2%
10) TOTAL, EXPENDITURES			50,182,939.00	28,523,404.00	-43.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(50,024,806.11)	(28,520,918.00)	-43.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	50,046,380.00	28,513,404.00	-43.0%
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			50,046,380.00	28,513,404.00	-43.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			21,573.89	(7,514.00)	-134.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	68,173.11	89,747.00	31.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			68,173.11	89,747.00	31.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			68,173.11	89,747.00	31.6%
2) Ending Balance, June 30 (E + F1e)			89,747.00	82,233.00	-8.4%
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	89,747.00	82,233.00	-8.4%
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%

Los Angeles Unified
Los Angeles County

Budget, July 1
Debt Service Fund
Exhibit: Restricted Balance Detail

19 64733 0000000
Form 56
G8BCUW71M6(2025-26)

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	89,747.00	82,233.00
Total, Restricted Balance		89,747.00	82,233.00

Los Angeles Unified
Los Angeles County

Budget, July 1
Self-Insurance Fund
Expenses by Object

19 64733 0000000
Form 67
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	1,877,843,354.30	1,661,078,430.00	-11.5%
5) TOTAL, REVENUES			1,877,843,354.30	1,661,078,430.00	-11.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	8,369,532.62	9,500,123.00	13.5%
3) Employee Benefits		3000-3999	5,973,368.59	5,385,235.00	-9.8%
4) Books and Supplies		4000-4999	249,355.02	741,361.00	197.3%
5) Services and Other Operating Expenses		5000-5999	1,677,979,714.76	1,688,983,306.00	0.7%
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			1,692,571,970.99	1,704,610,025.00	0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			185,271,383.31	(43,531,595.00)	-123.5%
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 NET POSITION (C + D4)			185,271,383.31	(43,531,595.00)	-123.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	82,787,764.70	134,779,423.00	62.8%
b) Audit Adjustments		9793	(133,279,725.01)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			(50,491,960.31)	134,779,423.00	-366.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(50,491,960.31)	134,779,423.00	-366.9%
2) Ending Net Position, June 30 (E + F1e)			134,779,423.00	91,247,828.00	-32.3%
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	134,779,423.00	91,247,828.00	-32.3%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	344,424,888.37		
1) Fair Value Adjustment to Cash in County Treasury		9111	(11,811,626.19)		
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	77,753,975.70		
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	937,670,785.16		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			1,351,038,023.04		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	7,909,978.80		
2) TOTAL, DEFERRED OUTFLOWS			7,909,978.80		
I. LIABILITIES					
1) Accounts Payable		9500	131,104,858.11		
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	12,108,286.57		
c) Total/Net OPEB Liability		9664	10,836,051.04		
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	1,063,727,749.00		
7) TOTAL, LIABILITIES			1,217,776,944.72		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	6,391,634.12		
2) TOTAL, DEFERRED INFLOWS			6,391,634.12		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			134,779,423.00		
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	19,136,716.41	13,447,789.00	-29.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	6,028,147.19	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	1,841,815,199.53	1,647,630,641.00	-10.5%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	10,863,291.17	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,877,843,354.30	1,661,078,430.00	-11.5%
TOTAL, REVENUES			1,877,843,354.30	1,661,078,430.00	-11.5%
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	0.00	0.00	0.0%

Los Angeles Unified
Los Angeles County

Budget, July 1
Self-Insurance Fund
Expenses by Object

19 64733 0000000
Form 67
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	3,075,869.20	3,634,726.00	18.2%
Clerical, Technical and Office Salaries		2400	5,293,663.42	5,844,707.00	10.4%
Other Classified Salaries		2900	0.00	20,690.00	New
TOTAL, CLASSIFIED SALARIES			8,369,532.62	9,500,123.00	13.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	715,188.23	0.00	-100.0%
PERS		3201-3202	2,285,225.64	2,541,480.00	11.2%
OASDI/Medicare/Alternative		3301-3302	664,186.40	726,361.00	9.4%
Health and Welfare Benefits		3401-3402	1,552,520.41	1,389,390.00	-10.5%
Unemployment Insurance		3501-3502	4,572.43	4,798.00	4.9%
Workers' Compensation		3601-3602	179,243.11	154,439.00	-13.8%
OPEB, Allocated		3701-3702	455,632.00	412,284.00	-9.5%
OPEB, Active Employees		3751-3752	116,800.37	156,483.00	34.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,973,368.59	5,385,235.00	-9.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	229,062.65	739,861.00	223.0%
Noncapitalized Equipment		4400	20,292.37	1,500.00	-92.6%
TOTAL, BOOKS AND SUPPLIES			249,355.02	741,361.00	197.3%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	29,340.22	8,214.00	-72.0%
Dues and Memberships		5300	13,781.96	2,150.00	-84.4%
Insurance		5400-5450	9,800,309.70	14,820,000.00	51.2%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,709.21	5,500.00	-36.8%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	1,667,819,966.28	1,673,744,386.00	0.4%
Communications		5900	307,607.39	403,056.00	31.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,677,979,714.76	1,688,983,306.00	0.7%
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			1,692,571,970.99	1,704,610,025.00	0.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

Los Angeles Unified
Los Angeles County

Budget, July 1
Self-Insurance Fund
Expenses by Function

19 64733 0000000
Form 67
G8BCUW71M6(2025-26)

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	1,877,843,354.30	1,661,078,430.00	-11.5%
5) TOTAL, REVENUES			1,877,843,354.30	1,661,078,430.00	-11.5%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		1,692,571,970.99	1,704,610,025.00	0.7%
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			1,692,571,970.99	1,704,610,025.00	0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			185,271,383.31	(43,531,595.00)	-123.5%
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 NET POSITION (C + D4)			185,271,383.31	(43,531,595.00)	-123.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	82,787,764.70	134,779,423.00	62.8%
b) Audit Adjustments		9793	(133,279,725.01)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			(50,491,960.31)	134,779,423.00	-366.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(50,491,960.31)	134,779,423.00	-366.9%
2) Ending Net Position, June 30 (E + F1e)			134,779,423.00	91,247,828.00	-32.3%
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	134,779,423.00	91,247,828.00	-32.3%

Los Angeles Unified
Los Angeles County

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

19 64733 0000000
Form 67
G8BCUW71M6(2025-26)

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Net Position		0.00	0.00

Los Angeles Unified
Los Angeles County

Budget, July 1
Retiree Benefit Fund
Expenses by Object

19 64733 0000000
Form 71
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	80,954,306.00	335,696,673.00	314.7%
5) TOTAL, REVENUES			80,954,306.00	335,696,673.00	314.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	653,646.53	653,647.00	0.0%
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			653,646.53	653,647.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			80,300,659.47	335,043,026.00	317.2%
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 NET POSITION (C + D4)			80,300,659.47	335,043,026.00	317.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	819,462,740.53	899,763,400.00	9.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			819,462,740.53	899,763,400.00	9.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			819,462,740.53	899,763,400.00	9.8%
2) Ending Net Position, June 30 (E + F1e)			899,763,400.00	1,234,806,426.00	37.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	899,763,400.00	1,234,806,426.00	37.2%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	899,763,400.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets		9400			
11) TOTAL, ASSETS			899,763,400.00		
H. DEFERRED OUTFLOWS OF RESOURCES					

Los Angeles Unified
Los Angeles County

Budget, July 1
Retiree Benefit Fund
Expenses by Object

19 64733 0000000
Form 71
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			899,763,400.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	40,954,306.00	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	40,000,000.00	335,696,673.00	739.2%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			80,954,306.00	335,696,673.00	314.7%
TOTAL, REVENUES			80,954,306.00	335,696,673.00	314.7%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	653,646.53	653,647.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			653,646.53	653,647.00	0.0%
TOTAL, EXPENSES			653,646.53	653,647.00	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%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a + c - d + e)			0.00	0.00	0.0%

Los Angeles Unified
Los Angeles County

Budget, July 1
Retiree Benefit Fund
Expenses by Function

19 64733 0000000
Form 71
G8BCUW71M6(2025-26)

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	80,954,306.00	335,696,673.00	314.7%
5) TOTAL, REVENUES			80,954,306.00	335,696,673.00	314.7%
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		653,646.53	653,647.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			653,646.53	653,647.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			80,300,659.47	335,043,026.00	317.2%
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 NET POSITION (C + D4)			80,300,659.47	335,043,026.00	317.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	819,462,740.53	899,763,400.00	9.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			819,462,740.53	899,763,400.00	9.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			819,462,740.53	899,763,400.00	9.8%
2) Ending Net Position, June 30 (E + F1e)			899,763,400.00	1,234,806,426.00	37.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	899,763,400.00	1,234,806,426.00	37.2%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Los Angeles Unified
Los Angeles County

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

19 64733 0000000
Form 71
G8BCUW71M6(2025-26)

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	899,763,400.00	1,234,806,426.00
Total, Restricted Net Position		899,763,400.00	1,234,806,426.00

Los Angeles Unified
Los Angeles County

2025-26 Budget, July 1
AVERAGE DAILY ATTENDANCE

19 64733 0000000
Form A
G8BCUW71M6(2025-26)

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	336,685.10	336,848.56	350,837.25	330,987.34	330,733.38	338,293.86
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)	336,685.10	336,848.56	350,837.25	330,987.34	330,733.38	338,293.86
5. District Funded County Program ADA						
a. County Community Schools	55.96	55.96	55.96	55.96	55.96	55.96
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	307.98	307.98	307.98	307.98	307.98	307.98
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	363.94	363.94	363.94	363.94	363.94	363.94
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	337,049.04	337,212.50	351,201.19	331,351.28	331,097.32	338,657.80
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Los Angeles Unified
Los Angeles County

2025-26 Budget, July 1
AVERAGE DAILY ATTENDANCE

19 64733 0000000
Form A
G8BCUW71M6(2025-26)

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools	55.96	55.96	55.96			
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	307.98	307.98	307.98			
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	363.94	363.94	363.94	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	363.94	363.94	363.94	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Los Angeles Unified
Los Angeles County

2025-26 Budget, July 1
AVERAGE DAILY ATTENDANCE

19 64733 0000000
Form A
G8BCUW71M6(2025-26)

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	35,301.99	35,256.33	35,301.99	35,068.29	35,172.51	35,068.29
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)	35,301.99	35,256.33	35,301.99	35,068.29	35,172.51	35,068.29
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	35,301.99	35,256.33	35,301.99	35,068.29	35,172.51	35,068.29

Los Angeles Unified
Los Angeles County

Budget, July 1
2025-26 Budget
Cashflow Worksheet - Budget Year (1)

19 64733 0000000
Form CASH
G8BCUW71M6(2025-26)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			5,035,363,465.14	4,475,824,407.47	4,285,260,574.39	4,034,968,957.12	3,810,798,084.00	3,331,377,566.74	3,897,080,003.47	3,787,429,894.39
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		182,418,781.32	181,910,606.77	607,805,890.78	328,055,124.48	323,967,558.72	607,805,891.61	327,830,153.32	273,352,105.55
Property Taxes	8020-8079		25,433,545.84	71,178,807.65	0.00	0.00	24,142,134.78	682,920,495.30	204,076,855.45	92,266,940.14
Miscellaneous Funds	8080-8099		(22,807,228.76)	(48,092,907.11)	(32,737,758.92)	(31,806,980.78)	(18,404,183.86)	(31,972,622.30)	(13,126,117.36)	(56,048,848.33)
Federal Revenue	8100-8299		67,905.57	6,625,901.66	1,621,495.94	170,630,702.28	2,530,183.36	6,370,658.58	129,413,649.96	320,993,558.95
Other State Revenue	8300-8599		50,179,825.05	98,766,584.19	120,411,415.64	142,062,922.94	116,252,849.50	92,037,942.99	133,671,486.57	104,050,153.75
Other Local Revenue	8600-8799		17,658,757.44	6,626,071.48	5,384,812.98	22,764,213.98	19,188,377.06	15,240,046.67	6,439,591.65	48,696,730.79
Interfund Transfers In	8900-8929			0.00	0.00	710.66	0.00	0.00	15,434.31	0.00
All Other Financing Sources	8930-8979			260,259,204.82	904.00	904.00	904.00	855.00	855.00	855.00
TOTAL RECEIPTS			252,951,586.46	577,274,269.46	702,486,760.42	631,707,597.56	467,677,823.56	1,372,403,267.85	788,321,908.90	783,311,495.85
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		621,658,360.74	597,277,465.66	805,481,717.43	696,250,905.37	807,882,155.84	706,895,606.20	683,140,329.75	790,974,675.30
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999		190,832,283.39	165,545,665.67	144,624,449.31	157,149,511.71	136,738,131.38	97,461,666.42	212,488,101.31	112,786,055.84
Services	5000-5999									
Capital Outlay	6000-6999									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629			5,014,971.21	2,672,210.95	2,478,053.60	2,478,053.60	2,343,558.50	2,343,586.92	2,343,558.50
All Other Financing Uses	7630-7699									

Los Angeles Unified
Los Angeles County

Budget, July 1
2025-26 Budget
Cashflow Worksheet - Budget Year (1)

19 64733 0000000
Form CASH
G8BCUW71M6(2025-26)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
TOTAL DISBURSEMENTS			812,490,644.13	767,838,102.54	952,778,377.69	855,878,470.68	947,098,340.82	806,700,831.12	897,972,017.98	906,104,289.64
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	101,123,869.60								
Accounts Receivable	9200-9299	331,288,510.68								
Due From Other Funds	9310									
Stores	9320	38,594,295.83								
Prepaid Expenditures	9330	7,956,630.96								
Other Current Assets	9340									
Lease Receivable	9380	11,780,559.20								
Deferred Outflows of Resources	9490									
SUBTOTAL		490,743,866.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	1,199,978,791.09								
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650	41,180,000.22								
Deferred Inflows of Resources	9690	11,780,559.20								
SUBTOTAL		1,252,939,350.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(762,195,484.24)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(559,539,057.67)	(190,563,833.08)	(250,291,617.27)	(224,170,873.12)	(479,420,517.26)	565,702,436.73	(109,650,109.08)	(122,792,793.79)
F. ENDING CASH (A + E)			4,475,824,407.47	4,285,260,574.39	4,034,968,957.12	3,810,798,084.00	3,331,377,566.74	3,897,080,003.47	3,787,429,894.39	3,664,637,100.60
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Los Angeles Unified
Los Angeles County

Budget, July 1
2025-26 Budget
Cashflow Worksheet - Budget Year (1)

19 64733 0000000
Form CASH
G8BCUW71M6(2025-26)

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		3,664,637,100.60	3,454,974,121.45	3,415,811,775.77	3,303,711,552.26				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	528,723,649.58	273,352,105.55	273,352,105.55	565,414,823.05	178,401,646.72		4,652,390,443.00	4,652,390,443.00
Property Taxes	8020-8079	7,280,383.44	493,704,468.53	412,023,695.46	183,396,030.41			2,196,423,357.00	2,196,423,357.00
Miscellaneous Funds	8080-8099	(41,213,920.32)	(44,637,039.69)	(30,632,719.69)	(41,922,826.88)			(413,403,154.00)	(413,403,154.00)
Federal Revenue	8100-8299	29,651,548.13	64,469,086.67	3,998,379.04	107,453,295.86			843,826,366.00	843,826,366.00
Other State Revenue	8300-8599	132,617,307.29	101,680,133.61	152,900,975.80	481,442,585.67			1,726,074,183.00	1,726,074,183.00
Other Local Revenue	8600-8799	29,605,939.74	13,171,740.47	51,429,036.49	95,352,697.25			331,558,016.00	331,558,016.00
Interfund Transfers In	8900-8929	44,293.08	0.00	0.00	47,264,561.95			47,325,000.00	47,325,000.00
All Other Financing Sources	8930-8979	710.00	710.00	710.00	785.00	(260,257,396.82)		10,000.00	10,000.00
TOTAL RECEIPTS		686,709,910.94	901,741,205.14	863,072,182.65	1,438,401,952.31	(81,855,750.10)	0.00	9,384,204,211.00	9,384,204,211.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	767,601,718.12	775,835,022.00	783,907,577.50	788,211,774.09	0.00		8,825,117,308.00	4,019,027,095.00
Classified Salaries	2000-2999							0.00	1,545,658,781.00
Employee Benefits	3000-3999							0.00	3,260,431,434.00
Books and Supplies	4000-4999	126,561,570.20	163,123,347.87	189,319,642.52	954,534,713.38			2,651,165,139.00	1,474,327,446.88
Services	5000-5999							0.00	1,155,378,906.55
Capital Outlay	6000-6999							0.00	62,822,180.00
Other Outgo	7000-7499							0.00	(41,363,394.00)
Interfund Transfers Out	7600-7629	2,209,601.77	1,945,180.95	1,945,186.14	2,739,441.86			28,513,404.00	28,513,404.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		896,372,890.09	940,903,550.82	975,172,406.16	1,745,485,929.33	0.00	0.00	11,504,795,851.00	11,504,795,853.43

Los Angeles Unified
Los Angeles County

Budget, July 1
2025-26 Budget
Cashflow Worksheet - Budget Year (1)

19 64733 0000000
Form CASH
G8BCUW71M6(2025-26)

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199					(260,257,396.82)	101,123,869.60	(159,133,527.22)	
Accounts Receivable	9200-9299					178,401,646.72	331,288,510.68	509,690,157.40	
Due From Other Funds	9310						0.00	0.00	
Stores	9320						38,594,295.83	38,594,295.83	
Prepaid Expenditures	9330						7,956,630.96	7,956,630.96	
Other Current Assets	9340							0.00	
Lease Receivable	9380						11,780,559.20	11,780,559.20	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	(81,855,750.10)	490,743,866.27	408,888,116.17	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599						1,199,978,791.09	1,199,978,791.09	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650						41,180,000.22	41,180,000.22	
Deferred Inflows of Resources	9690						11,780,559.20	11,780,559.20	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	1,252,939,350.51	1,252,939,350.51	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	(81,855,750.10)	(762,195,484.24)	(844,051,234.34)	
E. NET INCREASE/DECREASE (B - C + D)		(209,662,979.15)	(39,162,345.68)	(112,100,223.51)	(307,083,977.02)	(163,711,500.20)	(762,195,484.24)	(2,964,642,874.34)	(2,120,591,642.43)
F. ENDING CASH (A + E)		3,454,974,121.45	3,415,811,775.77	3,303,711,552.26	2,996,627,575.24				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								2,070,720,590.80	

Los Angeles Unified
Los Angeles County

Budget, July 1
2025-26 Budget
Cashflow Worksheet - Budget Year (2)

19 64733 0000000
Form CASH
G8BCUW71M6(2025-26)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			2,996,627,575.24	2,696,399,739.12	2,304,915,230.16	2,087,676,655.35	1,905,622,432.50	1,492,682,869.12	2,097,426,044.56	2,038,411,808.17
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		365,341,631.74	186,431,810.46	615,944,057.51	336,208,601.99	332,019,443.92	615,944,058.35	335,978,039.39	280,145,994.99
Property Taxes	8020-8079		25,445,959.10	71,213,547.62	0.00	0.00	24,153,917.74	683,253,805.71	204,176,458.47	92,311,972.52
Miscellaneous Funds	8080-8099		(22,949,891.18)	(48,378,231.83)	(32,931,984.90)	(31,995,684.65)	(18,513,371.87)	(32,162,308.89)	(13,203,991.75)	(56,381,373.90)
Federal Revenue	8100-8299		51,988.87	5,063,060.67	1,239,273.78	130,383,585.82	1,935,946.10	4,868,060.55	98,943,737.56	245,289,427.39
Other State Revenue	8300-8599		51,690,470.91	101,306,592.07	123,131,982.29	145,686,054.51	118,082,767.47	92,774,479.34	137,085,484.54	106,616,259.54
Other Local Revenue	8600-8799		14,405,470.76	5,678,137.76	4,396,482.98	18,463,393.58	15,732,056.69	14,062,213.43	5,344,127.48	40,007,971.62
Interfund Transfers In	8900-8929		0.00	0.00	0.00	1,076.08	0.00	0.00	23,370.79	0.00
All Other Financing Sources	8930-8979		0.00	1,808.00	904.00	904.00	904.00	855.00	855.00	855.00
TOTAL RECEIPTS			433,985,630.20	321,316,724.75	711,780,715.66	598,747,931.33	473,411,664.05	1,378,741,163.49	768,348,081.48	707,991,107.16
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		588,956,716.81	577,379,691.05	777,371,306.12	647,647,359.17	772,352,779.41	676,594,934.35	644,547,396.28	752,186,835.04
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999		145,256,749.51	125,851,761.87	146,548,758.07	128,426,068.01	109,269,721.02	92,930,975.97	178,342,789.61	100,847,969.69
Services	5000-5999									
Capital Outlay	6000-6999									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629			9,569,780.79	5,099,226.28	4,728,727.00	4,728,727.00	4,472,077.73	4,472,131.98	4,472,077.73
All Other Financing Uses	7630-7699									

Los Angeles Unified
Los Angeles County

Budget, July 1
2025-26 Budget
Cashflow Worksheet - Budget Year (2)

19 64733 0000000
Form CASH
G8BCUW71M6(2025-26)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
TOTAL DISBURSEMENTS			734,213,466.32	712,801,233.71	929,019,290.47	780,802,154.18	886,351,227.43	773,997,988.05	827,362,317.87	857,506,882.46
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	(159,133,527.22)								
Accounts Receivable	9200-9299	509,690,157.41								
Due From Other Funds	9310	0.00								
Stores	9320	38,594,295.83								
Prepaid Expenditures	9330	7,956,630.96								
Other Current Assets	9340	0.00								
Lease Receivable	9380	11,780,559.20								
Deferred Outflows of Resources	9490	0.00								
SUBTOTAL		408,888,116.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	1,199,978,791.09								
Due To Other Funds	9610	0.00								
Current Loans	9640	0.00								
Unearned Revenues	9650	41,180,000.22								
Deferred Inflows of Resources	9690	11,780,559.20								
SUBTOTAL		1,252,939,350.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(844,051,234.33)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(300,227,836.12)	(391,484,508.96)	(217,238,574.81)	(182,054,222.85)	(412,939,563.38)	604,743,175.44	(59,014,236.39)	(149,515,775.30)
F. ENDING CASH (A + E)			2,696,399,739.12	2,304,915,230.16	2,087,676,655.35	1,905,622,432.50	1,492,682,869.12	2,097,426,044.56	2,038,411,808.17	1,888,896,032.87
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Los Angeles Unified
Los Angeles County

Budget, July 1
2025-26 Budget
Cashflow Worksheet - Budget Year (2)

19 64733 0000000
Form CASH
G8BCUW71M6(2025-26)

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		1,888,896,032.87	1,730,530,074.49	1,735,387,979.97	1,694,473,472.68				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	536,831,630.76	280,145,994.99	280,145,994.99	762,291,436.63	(178,401,646.72)		4,749,027,049.00	4,749,027,049.00
Property Taxes	8020-8079	7,283,936.75	493,945,428.99	412,224,790.30	183,485,539.80			2,197,495,357.00	2,197,495,357.00
Miscellaneous Funds	8080-8099	(41,551,733.37)	(44,901,861.50)	(30,814,456.93)	(42,264,057.23)			(416,048,948.00)	(416,048,948.00)
Federal Revenue	8100-8299	22,825,088.42	49,262,673.47	3,119,339.01	82,235,288.36			645,217,470.00	645,217,470.00
Other State Revenue	8300-8599	135,114,949.26	104,249,227.23	156,830,876.11	492,421,679.73			1,764,990,823.00	1,764,990,823.00
Other Local Revenue	8600-8799	27,981,750.77	11,167,706.50	41,770,452.03	77,390,472.40			276,400,236.00	276,400,236.00
Interfund Transfers In	8900-8929	67,069.04	0.00	0.00	71,568,484.09			71,660,000.00	71,660,000.00
All Other Financing Sources	8930-8979	710.00	710.00	710.00	785.00			10,000.00	10,000.00
TOTAL RECEIPTS		688,553,401.63	893,869,879.68	863,277,705.51	1,627,129,628.78	(178,401,646.72)	0.00	9,288,751,987.00	9,288,751,987.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	731,776,524.84	740,926,410.88	747,353,097.47	751,374,686.41			8,408,467,737.83	8,408,467,737.83
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999	110,926,379.35	144,373,686.51	153,127,228.63	771,876,249.52			2,207,778,337.76	2,207,778,337.76
Services	5000-5999							0.00	
Capital Outlay	6000-6999							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629	4,216,455.82	3,711,876.81	3,711,886.70	5,227,519.16			54,410,487.00	54,410,487.00
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		846,919,360.01	889,011,974.20	904,192,212.80	1,528,478,455.09	0.00	0.00	10,670,656,562.59	10,670,656,562.59

Los Angeles Unified
Los Angeles County

Budget, July 1
2025-26 Budget
Cashflow Worksheet - Budget Year (2)

19 64733 0000000
Form CASH
G8BCUW71M6(2025-26)

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199						(159,133,527.22)	(159,133,527.22)	
Accounts Receivable	9200-9299					(178,401,646.72)	509,690,157.41	331,288,510.69	
Due From Other Funds	9310						0.00	0.00	
Stores	9320						38,594,295.83	38,594,295.83	
Prepaid Expenditures	9330						7,956,630.96	7,956,630.96	
Other Current Assets	9340							0.00	
Lease Receivable	9380						11,780,559.20	11,780,559.20	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	(178,401,646.72)	408,888,116.18	230,486,469.46	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599						1,199,978,791.09	1,199,978,791.09	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650						41,180,000.22	41,180,000.22	
Deferred Inflows of Resources	9690						11,780,559.20	11,780,559.20	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	1,252,939,350.51	1,252,939,350.51	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	(178,401,646.72)	(844,051,234.33)	(1,022,452,881.05)	
E. NET INCREASE/DECREASE (B - C + D)		(158,365,958.38)	4,857,905.48	(40,914,507.29)	98,651,173.69	(356,803,293.44)	(844,051,234.33)	(2,404,357,456.64)	(1,381,904,575.59)
F. ENDING CASH (A + E)		1,730,530,074.49	1,735,387,979.97	1,694,473,472.68	1,793,124,646.37				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								592,270,118.60	

Los Angeles Unified
Los Angeles County

Budget, July 1
General Fund
Multiyear Projections
Unrestricted

19 64733 0000000
Form MYP
G8BCUW71M6(2025-26)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 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 Sources	8010-8099	6,402,851,996.00	1.48%	6,497,914,808.00	0.80%	6,550,032,269.00
2. Federal Revenues	8100-8299	1,810,628.00	0.00%	1,810,628.00	0.00%	1,810,628.00
3. Other State Revenues	8300-8599	151,237,932.00	-1.61%	148,806,391.00	-2.11%	145,670,437.00
4. Other Local Revenues	8600-8799	283,786,008.00	-19.03%	229,771,932.00	-16.84%	191,070,154.00
5. Other Financing Sources						
a. Transfers In	8900-8929	47,325,000.00	51.42%	71,660,000.00	-58.14%	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	(1,711,154,278.00)	-3.01%	(1,659,672,458.00)	3.66%	(1,720,397,929.00)
6. Total (Sum lines A1 thru A5c)		5,175,867,286.00	2.21%	5,290,301,301.00	-1.74%	5,198,195,559.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,688,377,595.00		2,747,503,561.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				59,125,966.00		(18,961,293.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,688,377,595.00	2.20%	2,747,503,561.00	-0.69%	2,728,542,268.00
2. Classified Salaries						
a. Base Salaries				853,280,782.00		832,601,907.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(20,678,875.00)		(1,395,984.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	853,280,782.00	-2.42%	832,601,907.00	-0.17%	831,205,923.00
3. Employee Benefits	3000-3999	1,965,134,523.00	4.64%	2,056,312,529.00	5.02%	2,159,496,472.00
4. Books and Supplies	4000-4999	692,873,065.00	-16.24%	580,367,395.00	-0.92%	575,038,027.00
5. Services and Other Operating Expenditures	5000-5999	559,285,308.00	-9.18%	507,970,165.00	1.48%	515,512,949.00
6. Capital Outlay	6000-6999	39,248,414.00	76.88%	69,424,251.00	14.78%	79,684,550.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,653,474.00	0.00%	7,653,474.00	0.00%	7,653,474.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(329,478,277.00)	-51.96%	(158,271,480.00)	12.77%	(178,490,252.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	28,513,404.00	90.82%	54,410,487.00	9.08%	59,349,004.00
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)		6,504,888,288.00	2.97%	6,697,972,289.00	1.19%	6,777,992,415.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,329,021,002.00)		(1,407,670,988.00)		(1,579,796,856.00)

Los Angeles Unified
Los Angeles County

Budget, July 1
General Fund
Multiyear Projections
Unrestricted

19 64733 0000000
Form MYP
G8BCUW71M6(2025-26)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,402,899,398.67		2,073,878,396.67		666,207,408.67
2. Ending Fund Balance (Sum lines C and D1)		2,073,878,396.67		666,207,408.67		(913,589,447.33)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	49,411,619.00		49,411,619.00		49,411,619.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	46,110,802.00		46,110,802.00		46,110,802.00
d. Assigned	9780	413,009,949.00		448,621,249.00		476,840,780.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	115,200,000.00		106,810,000.00		107,780,000.00
2. Unassigned/Unappropriated	9790	1,450,146,026.67		15,253,738.67	Negative; revise assignments	(1,593,732,648.33)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,073,878,396.67		666,207,408.67		(913,589,447.33)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	115,200,000.00		106,810,000.00		107,780,000.00
c. Unassigned/Unappropriated	9790	1,450,146,026.67		15,253,738.67		(1,593,732,648.33)
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	575,200,000.00		533,540,000.00		538,470,000.00
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		2,140,546,026.67		655,603,738.67		(947,482,648.33)

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Please see attached.

Los Angeles Unified
Los Angeles County

Budget, July 1
General Fund
Multiyear Projections
Restricted

19 64733 0000000
Form MYP
G8BCUW71M6(2025-26)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 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 Sources	8010-8099	32,558,650.00	0.00%	32,558,650.00	0.00%	32,558,650.00
2. Federal Revenues	8100-8299	842,015,738.00	-23.59%	643,406,842.00	0.20%	644,696,693.00
3. Other State Revenues	8300-8599	1,574,836,251.00	2.63%	1,616,184,432.00	-4.82%	1,538,234,011.00
4. Other Local Revenues	8600-8799	47,772,008.00	-2.39%	46,628,304.00	0.00%	46,628,304.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	1,711,154,278.00	-3.01%	1,659,672,458.00	3.66%	1,720,397,929.00
6. Total (Sum lines A1 thru A5c)		4,208,336,925.00	-4.99%	3,998,450,686.00	-0.40%	3,982,515,587.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,330,649,500.00		963,472,018.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(367,177,482.00)		(29,336,987.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,330,649,500.00	-27.59%	963,472,018.00	-3.04%	934,135,031.00
2. Classified Salaries						
a. Base Salaries				692,377,999.00		606,786,450.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(85,591,549.00)		(9,357,473.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	692,377,999.00	-12.36%	606,786,450.00	-1.54%	597,428,977.00
3. Employee Benefits	3000-3999	1,295,296,911.00	-7.22%	1,201,791,276.00	4.78%	1,259,180,216.00
4. Books and Supplies	4000-4999	781,454,381.88	-50.58%	386,192,023.00	-2.42%	376,839,629.00
5. Services and Other Operating Expenditures	5000-5999	596,093,598.55	2.02%	608,106,310.00	-1.23%	600,607,036.00
6. Capital Outlay	6000-6999	23,573,766.00	219.56%	75,333,069.00	-0.64%	74,854,634.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	280,461,409.00	-53.29%	131,003,130.00	11.51%	146,079,407.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		4,999,907,565.43	-20.54%	3,972,684,276.00	0.41%	3,989,124,930.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(791,570,640.43)		25,766,410.00		(6,609,343.00)

Los Angeles Unified
Los Angeles County

Budget, July 1
General Fund
Multiyear Projections
Restricted

19 64733 0000000
Form MYP
G8BCUW71M6(2025-26)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		870,268,582.23		78,697,941.80		104,464,351.80
2. Ending Fund Balance (Sum lines C and D1)		78,697,941.80		104,464,351.80		97,855,008.80
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	59,725.00		59,725.00		59,725.00
b. Restricted	9740	78,638,216.80		104,404,626.80		97,795,283.80
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		78,697,941.80		104,464,351.80		97,855,008.80
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Please see attached.

Los Angeles Unified
Los Angeles County

Budget, July 1
General Fund
Multiyear Projections
Unrestricted/Restricted

19 64733 0000000
Form MYP
G8BCUW71M6(2025-26)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 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 Sources	8010-8099	6,435,410,646.00	1.48%	6,530,473,458.00	0.80%	6,582,590,919.00
2. Federal Revenues	8100-8299	843,826,366.00	-23.54%	645,217,470.00	0.20%	646,507,321.00
3. Other State Revenues	8300-8599	1,726,074,183.00	2.25%	1,764,990,823.00	-4.59%	1,683,904,448.00
4. Other Local Revenues	8600-8799	331,558,016.00	-16.64%	276,400,236.00	-14.00%	237,698,458.00
5. Other Financing Sources						
a. Transfers In	8900-8929	47,325,000.00	51.42%	71,660,000.00	-58.14%	30,000,000.00
b. Other Sources	8930-8979	10,000.00	0.00%	10,000.00	0.00%	10,000.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		9,384,204,211.00	-1.02%	9,288,751,987.00	-1.16%	9,180,711,146.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,019,027,095.00		3,710,975,579.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(308,051,516.00)		(48,298,280.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,019,027,095.00	-7.66%	3,710,975,579.00	-1.30%	3,662,677,299.00
2. Classified Salaries						
a. Base Salaries				1,545,658,781.00		1,439,388,357.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(106,270,424.00)		(10,753,457.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,545,658,781.00	-6.88%	1,439,388,357.00	-0.75%	1,428,634,900.00
3. Employee Benefits	3000-3999	3,260,431,434.00	-0.07%	3,258,103,805.00	4.93%	3,418,676,688.00
4. Books and Supplies	4000-4999	1,474,327,446.88	-34.44%	966,559,418.00	-1.52%	951,877,656.00
5. Services and Other Operating Expenditures	5000-5999	1,155,378,906.55	-3.40%	1,116,076,475.00	0.00%	1,116,119,985.00
6. Capital Outlay	6000-6999	62,822,180.00	130.42%	144,757,320.00	6.76%	154,539,184.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,653,474.00	0.00%	7,653,474.00	0.00%	7,653,474.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(49,016,868.00)	-44.37%	(27,268,350.00)	18.86%	(32,410,845.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	28,513,404.00	90.82%	54,410,487.00	9.08%	59,349,004.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		11,504,795,853.43	-7.25%	10,670,656,565.00	0.90%	10,767,117,345.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(2,120,591,642.43)		(1,381,904,578.00)		(1,586,406,199.00)

Los Angeles Unified
Los Angeles County

Budget, July 1
General Fund
Multiyear Projections
Unrestricted/Restricted

19 64733 0000000
Form MYP
G8BCUW71M6(2025-26)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,273,167,980.90		2,152,576,338.47		770,671,760.47
2. Ending Fund Balance (Sum lines C and D1)		2,152,576,338.47		770,671,760.47		(815,734,438.53)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	49,471,344.00		49,471,344.00		49,471,344.00
b. Restricted	9740	78,638,216.80		104,404,626.80		97,795,283.80
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	46,110,802.00		46,110,802.00		46,110,802.00
d. Assigned	9780	413,009,949.00		448,621,249.00		476,840,780.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	115,200,000.00		106,810,000.00		107,780,000.00
2. Unassigned/Unappropriated	9790	1,450,146,026.67		15,253,738.67		(1,593,732,648.33)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,152,576,338.47		770,671,760.47		(815,734,438.53)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	115,200,000.00		106,810,000.00		107,780,000.00
c. Unassigned/Unappropriated	9790	1,450,146,026.67		15,253,738.67		(1,593,732,648.33)
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	575,200,000.00		533,540,000.00		538,470,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		2,140,546,026.67		655,603,738.67		(947,482,648.33)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		18.61%		6.14%		-8.80%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Los Angeles Unified
Los Angeles County

Budget, July 1
General Fund
Multiyear Projections
Unrestricted/Restricted

19 64733 0000000
Form MYP
G8BCUW71M6(2025-26)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		366,055.63		355,984.94		347,331.28
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		11,504,795,853.43		10,670,656,565.00		10,767,117,345.00
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)		11,504,795,853.43		10,670,656,565.00		10,767,117,345.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		1.00%		1.00%		1.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		115,047,958.53		106,706,565.65		107,671,173.45
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		115,047,958.53		106,706,565.65		107,671,173.45
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		NO

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Projected funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	366,056
District's ADA Standard Percentage Level:	**1.0%**

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2022-23)				
District Regular	398,498	398,378		
Charter School	34,727	35,523		
Total ADA	**433,225**	**433,902**	**N/A**	**Met**
Second Prior Year (2023-24)				
District Regular	375,537	374,985		
Charter School	34,020	35,720		
Total ADA	**409,557**	**410,705**	**N/A**	**Met**
First Prior Year (2024-25)				
District Regular	350,752	350,837		
Charter School	35,232	35,302		
Total ADA	**385,984**	**386,139**	**N/A**	**Met**
Budget Year (2025-26)				
District Regular	338,294			
Charter School	35,068			
Total ADA	**373,362**			

1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): 366,056

District's Enrollment Standard Percentage Level: 1.0%

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CALPADS Actual column for the First Prior Year; all other data are extracted or calculated. CALPADS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment Budget	Enrollment CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third 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**
Second Prior Year (2023-24)				
District Regular	376,210	376,673		
Charter School	37,613	38,322		
Total Enrollment	**413,823**	**414,995**	**N/A**	**Met**
First Prior Year (2024-25)				
District Regular	367,083	366,003		
Charter School	37,797	37,867		
Total Enrollment	**404,880**	**403,870**	**0.2%**	**Met**
Budget Year (2025-26)				
District Regular	359,559			
Charter School	37,771			
Total Enrollment	**397,330**			

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation: (required if NOT met)

Note: Estimated CALPADS enrollment is norm day enrollment + non public schools enrollment.

1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation: (required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2022-23)			
District Regular	347,653	385,698	
Charter School	35,523	38,395	
Total ADA/Enrollment	**383,176**	**424,093**	**90.4%**
Second Prior Year (2023-24)			
District Regular	345,139	376,673	
Charter School	35,720	38,322	
Total ADA/Enrollment	**380,860**	**414,995**	**91.8%**
First Prior Year (2024-25)			
District Regular	336,685	366,003	
Charter School	35,302	37,867	
Total ADA/Enrollment	**371,987**	**403,870**	**92.1%**
		Historical Average Ratio:	91.4%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**91.9%**

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 (2025-26)				
District Regular	330,987	359,559		
Charter School	35,068	37,771		
Total ADA/Enrollment	**366,056**	**397,330**	**92.1%**	**Not Met**
1st Subsequent Year (2026-27)				
District Regular	321,001	348,630		
Charter School	34,984	37,678		
Total ADA/Enrollment	**355,985**	**386,308**	**92.2%**	**Not Met**
2nd Subsequent Year (2027-28)				
District Regular	312,434	339,253		
Charter School	34,897	37,585		
Total ADA/Enrollment	**347,331**	**376,838**	**92.2%**	**Not Met**

3C. Comparison of District ADA to Enrollment Ratio to the Standard

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

1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

P-2 ADA for the budget year FY2025-26 and subsequent years 2026-27 and 2027-28 was projected using an ADA% of 92% based on the actual P-2 ADA of 2023-24 and 2024-25.

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's cost-of-living adjustment (COLA), plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's COLA, plus or minus one percent.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Projected LCFF Revenue

		Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	386,503.18	373,726.09	368,054.54	359,817.02
b.	Prior Year ADA (Funded)		386,503.18	373,726.09	368,054.54
c.	Difference (Step 1a minus Step 1b)		(12,777.09)	(5,671.55)	(8,237.52)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(3.31%)	(1.52%)	(2.24%)
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		6,421,498,796.00	6,402,851,996.00	6,497,914,808.00
b1.	COLA percentage		2.30%	3.02%	3.42%
b2.	COLA amount (proxy for purposes of this criterion)		147,694,472.31	193,366,130.28	222,228,686.43
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		2.30%	3.02%	3.42%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)			(1.01%)	1.50%	1.18%
	LCFF Revenue Standard (Step 3, plus/minus 1%):		**-2.01% to -0.01%**	**0.50% to 2.50%**	**0.18% to 2.18%**

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	2,193,241,275.00	2,196,423,357.00		
Percent Change from Previous Year		**N/A**	**N/A**	**N/A**
Basic Aid Standard (percent change from previous year, plus/minus 1%):		**N/A**	**N/A**	**N/A**

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	**N/A**	**N/A**	**N/A**

4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	6,858,523,725.20	6,848,813,800.00	6,946,522,406.00	7,001,308,192.00
District's Projected Change in LCFF Revenue:		(.14%)	1.43%	.79%
LCFF Revenue Standard		**-2.01% to -0.01%**	**0.50% to 2.50%**	**0.18% to 2.18%**
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2022-23)	4,013,325,243.11	4,757,760,685.96	84.4%
Second Prior Year (2023-24)	4,872,168,030.93	5,763,531,773.42	84.5%
First Prior Year (2024-25)	5,375,514,543.00	6,404,176,009.40	83.9%
		Historical Average Ratio:	84.3%

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	1.0%	1.0%	1.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**81.3% to 87.3%**	**81.3% to 87.3%**	**81.3% to 87.3%**

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2025-26)	5,506,792,900.00	6,476,374,884.00	85.0%	Met
1st Subsequent Year (2026-27)	5,636,417,997.00	6,643,561,802.00	84.8%	Met
2nd Subsequent Year (2027-28)	5,719,244,663.00	6,718,643,411.00	85.1%	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 MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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 (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	(1.01%)	1.50%	1.18%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-11.01% to 8.99%**	**-8.50% to 11.50%**	**-8.82% to 11.18%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-6.01% to 3.99%	-3.50% to 6.50%	-3.82% to 6.18%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2024-25)	723,912,807.34		
Budget Year (2025-26)	843,826,366.00	16.56%	Yes
1st Subsequent Year (2026-27)	645,217,470.00	(23.54%)	Yes
2nd Subsequent Year (2027-28)	646,507,321.00	.20%	No

Explanation: (required if Yes)
The positive change in FY2025-26 and negative change in 2026-27 are due to the recognition of deferred revenue in 2025-26 only for Resource 3310 (IDEA-Local Assistance) intended for CCEIS of $27.5 million.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2024-25)	1,768,758,135.11		
Budget Year (2025-26)	1,726,074,183.00	(2.41%)	No
1st Subsequent Year (2026-27)	1,764,990,823.00	2.25%	No
2nd Subsequent Year (2027-28)	1,683,904,448.00	(4.59%)	Yes

Explanation: (required if Yes)
The FY2027-28 projected decrease in state revenue is due to the expiration of some grants.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2024-25)	558,841,912.22		
Budget Year (2025-26)	331,558,016.00	(40.67%)	Yes
1st Subsequent Year (2026-27)	276,400,236.00	(16.64%)	Yes
2nd Subsequent Year (2027-28)	237,698,458.00	(14.00%)	Yes

Explanation: (required if Yes)
Negative change in Local Revenue across the years is mostly due to lower interest income estimate because of decreasing cash balance.

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

First Prior Year (2024-25)	534,344,099.52		
Budget Year (2025-26)	1,474,327,446.88	175.91%	Yes
1st Subsequent Year (2026-27)	966,559,418.00	(34.44%)	Yes
2nd Subsequent Year (2027-28)	951,877,656.00	(1.52%)	No

Explanation: (required if Yes)
FY2025-26 is higher mostly due to spending of 2024-25 ending balances for programs such as Student Equity Needs Index (SENI), ELOP, KIT funds, and various unearned revenue grants. FY2026-27 is lower mostly due to the onetime nature of the 2025-26 spending of ending balances.

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

First Prior Year (2024-25)	1,908,046,931.25		
Budget Year (2025-26)	1,155,378,906.55	(39.45%)	Yes
1st Subsequent Year (2026-27)	1,116,076,475.00	(3.40%)	No
2nd Subsequent Year (2027-28)	1,116,119,985.00	0.00%	No

Explanation: (required if Yes)
FY2025-26 is lower mostly due to lower liability insurance and onetime nature of spending Learning Recovery Emergency Block Grant in 2024-25.

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

DATA ENTRY: All data are extracted or calculated.

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
First Prior Year (2024-25)	3,051,512,854.67		
Budget Year (2025-26)	2,901,458,565.00	(4.92%)	Met
1st Subsequent Year (2026-27)	2,686,608,529.00	(7.40%)	Met
2nd Subsequent Year (2027-28)	2,568,110,227.00	(4.41%)	Met

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

First Prior Year (2024-25)	2,442,391,030.77		
Budget Year (2025-26)	2,629,706,353.43	7.67%	Met
1st Subsequent Year (2026-27)	2,082,635,893.00	(20.80%)	Not Met
2nd Subsequent Year (2027-28)	2,067,997,641.00	(.70%)	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 MET - Projected total operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation: Federal Revenue (linked from 6B if NOT met)

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

Explanation: Other Local Revenue (linked from 6B

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)

FY2025-26 is higher mostly due to spending of 2024-25 ending balances for programs such as Student Equity Needs Index (SENI), ELOP, KIT funds, and various unearned revenue grants. FY2026-27 is lower mostly due to the onetime nature of the 2025-26 spending of ending balances.

Explanation:
Services and Other Exps
(linked from 6B
if NOT met)

FY2025-26 is lower mostly due to lower liability insurance and onetime nature of spending Learning Recovery Emergency Block Grant in 2024-25.

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exlude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

   b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution[1] to the Ongoing and Major Maintenance Account	Status
a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)	11,205,208,747.43			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)				
c. Net Budgeted Expenditures and Other Financing Uses	11,205,208,747.43	336,156,262.42	336,300,000.00	Met

[1] Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- [ ] Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
- [ ] Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
- [ ] Other (explanation must be provided)

Explanation: (required if NOT met and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves[1] as a percentage of total expenditures and other financing uses[2] in two out of three prior fiscal years.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2022-23)	Second Prior Year (2023-24)	First Prior Year (2024-25)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	238,780,000.00	244,900,000.00	725,275,000.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	193,712,770.05	858,974,284.79	1,915,077,028.44
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	432,492,770.05	1,103,874,284.79	2,640,352,028.44
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	9,437,894,473.23	10,567,837,839.21	11,949,610,426.58
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	9,437,894,473.23	10,567,837,839.21	11,949,610,426.58
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	4.6%	10.4%	22.1%
	District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**1.5%**	**3.5%**	**7.4%**

[1]Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

[2]A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2022-23)	1,092,432,195.06	4,773,231,310.35	N/A	Met
Second Prior Year (2023-24)	749,807,314.73	5,788,569,231.00	N/A	Met
First Prior Year (2024-25)	(1,224,179,914.98)	7,046,970,247.40	17.4%	Not Met
Budget Year (2025-26) (Information only)	(1,329,021,002.00)	6,504,888,288.00		

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:

(required if NOT met)

The deficit spending in FY2024-25 is a combination of decreasing revenues due to lower enrollment, higher expenditures from bargaining agreements & retention of employees who were previously funded by one-time funds, interfund transfers, contribution to the OPEB trust, and spending of carryover.

9. CRITERION: Fund and Cash Balances

A. Fund Balance STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level [1]	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 250,000
0.3%	250,001 and over

[1] Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):	366,420
District's Fund Balance Standard Percentage Level:	**.3%**

9A-1. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2022-23)	3,066,586,038.64	2,819,784,482.18	8.0%	Not Met
Second Prior Year (2023-24)	3,336,633,677.05	3,867,038,415.57	N/A	Met
First Prior Year (2024-25)	4,475,862,564.96	4,627,079,313.65	N/A	Met
Budget Year (2025-26) (Information only)	3,402,899,398.67			

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

9A-2. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

The beginning balance of the FY2022-23 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 incompliance with GASB No. 31 and higher liability self-insurance and transportation expenditures.

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2025-26)	2,996,627,575.24	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves[1] for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA
5% or $88,000 (greater of)	0 to 300
4% or $88,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and over

[1] Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

[2] Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

[3] A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	366,056	355,985	347,331
District's Reserve Standard Percentage Level:	**1%**	**1%**	**1%**

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1. If Yes, enter data for item 2a. If No, enter data for the two subsequent years in item 2b; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? — No

2. If you are the SELPA AU and are excluding special education pass-through funds:

   a. Enter the name(s) of the SELPA(s):

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	11,504,795,853.43	10,670,656,565.00	10,767,117,345.00
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)	11,504,795,853.43	10,670,656,565.00	10,767,117,345.00

4.	Reserve Standard Percentage Level	1%	1%	1%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	115,047,958.53	106,706,565.65	107,671,173.45
6.	Reserve Standard - by Amount ($88,000 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)**	**115,047,958.53**	**106,706,565.65**	**107,671,173.45**

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 (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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)	115,200,000.00	106,810,000.00	107,780,000.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	1,450,146,026.67	15,253,738.67	(1,593,732,648.33)
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)	575,200,000.00	533,540,000.00	538,470,000.00
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)	2,140,546,026.67	655,603,738.67	(947,482,648.33)
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	18.61%	6.14%	(8.80%)
	District's Reserve Standard (Section 10B, Line 7):	**115,047,958.53**	**106,706,565.65**	**107,671,173.45**
	Status:	Met	Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

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

1a. STANDARD NOT MET - Projected available reserves are below the standard in one or more of the budget or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to be taken to increase reserves to, or above, the standard.

Explanation:
(required if NOT met)

FY2027-28 has a negative reserve due to structural deficit whereby in-year expenditures exceed in-year revenues. A fiscal stabilization plan will be presented to the Board.

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? — No

1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources? — Yes

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

Salary expenditures are transferred with one-time resources and will be covered by the ongoing unrestricted funds in the outyears.

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues? — No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? — No

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than $20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than $20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard: **-10.0% to +10.0% or -$20,000 to +$20,000**

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**				
First Prior Year (2024-25)	(1,519,449,733.79)			
Budget Year (2025-26)	(1,711,154,278.00)	191,704,544.21	12.6%	Not Met
1st Subsequent Year (2026-27)	(1,655,062,709.00)	(56,091,569.00)	(3.3%)	Met
2nd Subsequent Year (2027-28)	(1,715,079,628.00)	60,016,919.00	3.6%	Met
1b. **Transfers In, General Fund ***				
First Prior Year (2024-25)	30,265,436.00			
Budget Year (2025-26)	47,325,000.00	17,059,564.00	56.4%	Not Met
1st Subsequent Year (2026-27)	71,660,000.00	24,335,000.00	51.4%	Not Met
2nd Subsequent Year (2027-28)	30,000,000.00	(41,660,000.00)	(58.1%)	Not Met
1c. **Transfers Out, General Fund ***				
First Prior Year (2024-25)	642,878,922.38			
Budget Year (2025-26)	28,513,404.00	(614,365,518.38)	(95.6%)	Not Met
1st Subsequent Year (2026-27)	54,410,487.00	25,897,083.00	90.8%	Not Met
2nd Subsequent Year (2027-28)	59,349,004.00	4,938,517.00	9.1%	Met

1d. **Impact of Capital Projects**

Do you have any capital projects that may impact the general fund operational budget? Yes

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation: (required if NOT met)

FY2025-26 is higher due to increased contribution to Special Education programs. Special Education programs were able to use onetime resources in 2024-25 that are no longer available in 2025-26.

1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

The positive change in FY2025-26 and 2026-27 are due to one-time transfers from Special Reserve Fund-Other Than Capital Outlay of $20 million and $39 million, respectively. These one-time transfers are the reason for the negative change in 2027-28.

1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

FY2025-26 is lower due to the transfer to Special Reserve Fund-Other Than Capital Outlay (Fund 170) in 2024-25; no transfer to Fund 170 is anticipated in 2025-26. FY2026-27 is higher due to the start of debt service related to Judgment Obligation Bonds (JOBs).

1d. YES - Capital projects exist that may impact the general fund operational budget. Identify each project, including a description of the project, estimated completion date, original project budget, original source of funding, and estimated fiscal impact on the general fund.

Project Information:
(required if YES)

Delivery of Districtwide cybersecurity enhancements that address vulnerabilities identified in the 2021 Information Audit as well as recommendations from the Cybersecurity Task Force, which was convened in the wake of the September 2022 cyber attack.

The Cybersecurity Improvement Program includes augmentation of people, processes, and technology tools to identify and mitigate the risk of future cyber-attacks and disruption to District operations, requiring capital

and reoccurring operational expenditures.

• Estimated completion date – Project is estimated to be completed by the end of fiscal year 2025-26 • Original Project Budget 285.5 million

• Original Source(s) of funding – Certificates of participation, bond funds, and general funds. • Estimated fiscal impact to the General Fund (2025-26 only) - $73,458,225.

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

[1] Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?
   (If No, skip item 2 and Sections S6B and S6C) — Yes

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2025
Leases	59	Various Funds	Fund 01 - Objects 7438 & 7439	47,402,382
Certificates of Participation	13	General Fund	Fund 56 - Objects 7438 & 7439	477,765,864
General Obligation Bonds	24	Tax Levy	Fund 51 - Objects 7433 & 7434	12,009,798,756
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Various Funds	Various	109,231,657
Other Long-term Commitments (do not include OPEB):				
Subscription-Based Information Technology Arrangements	3	Various Funds	Fund 01 - Objects 7438 & 7439	21,227,525
Retirement Bonus		Various Funds	Various	21,012,504
TOTAL:				12,686,438,688

Type of Commitment (continued)	Prior Year (2024-25) Annual Payment (P & I)	Budget Year (2025-26) Annual Payment (P & I)	1st Subsequent Year (2026-27) Annual Payment (P & I)	2nd Subsequent Year (2027-28) Annual Payment (P & I)
Leases	5,438,098	2,221,702	1,344,812	1,349,204
Certificates of Participation	50,176,664	50,166,678	50,165,837	50,170,829
General Obligation Bonds	1,141,767,349	1,629,678,254	1,435,569,805	1,057,179,757
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	107,863,362	106,406,631	108,739,188	107,669,727
Other Long-term Commitments (continued):				
Subscription-Based Information Technology Arrangements	22,286,677	11,066,571	6,803,955	3,356,999
Retirement Bonus	3,164,386	2,860,611	2,246,230	2,757,076
Total Annual Payments:	1,330,696,536	1,802,400,447	1,604,869,827	1,222,483,592
Has total annual payment increased over prior year (2024-25)?		**Yes**	**Yes**	**No**

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

Explanation:
(required if Yes to increase in total annual payments)

The increase in general obligation bond payments will be funded by the tax levy . The increase in compensated absence payments will be funded by general fund unrestricted revenues.

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1	Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)	Yes
2.	For the district's OPEB:	
	a. Are they lifetime benefits?	Yes
	b. Do benefits continue past age 65?	Yes
	c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:	

3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?	Pay-as-you-go	
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund	Self-Insurance Fund	Governmental Fund
		0	0

4.	OPEB Liabilities	
	a. Total OPEB liability	9,491,120,614.00
	b. OPEB plan(s) fiduciary net position (if applicable)	499,889,641.00
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	8,991,230,973.00
	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	6/30/2023

		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
5.	OPEB Contributions			
	a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	0.00	0.00	0.00
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	662,248,536.00	716,941,527.00	789,015,594.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	330,003,098.00	350,060,977.00	386,479,594.00
	d. Number of retirees receiving OPEB benefits	37,097.00	37,097.00	37,097.00

S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1 Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

Yes

2 Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs	1,095,117,749.00
b. Unfunded liability for self-insurance programs	0.00

4. Self-Insurance Contributions

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
a. Required contribution (funding) for self-insurance programs	236,441,440.00	240,474,691.00	244,628,932.00
b. Amount contributed (funded) for self-insurance programs	236,441,440.00	240,474,691.00	244,628,932.00

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full - time - equivalent(FTE) positions	34,432	32,997	32,655	32,367

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? — No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

No negotiations at this time.

Negotiations Settled

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

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official? — No

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement? — No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	No	No	No
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	42,100,702		
		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
7.	Amount included for any tentative salary schedule increases			

Certificated (Non-management) Health and Welfare (H&W) Benefits		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	621,313,631	668,855,656	736,941,267
3.	Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over prior year			

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	10,787,945	10,787,945	10,787,945
3.	Percent change in step & column over prior year			

Certificated (Non-management) Attrition (layoffs and retirements)		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are savings from attrition included in the budget and MYPs?	No	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified(non - management) FTE positions	24,074	23,185	23,174	23,166

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

No negotiations at this time.

Negotiations Settled

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

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official? No

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement? No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	No	No
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	20,175,543		
		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
7.	Amount included for any tentative salary schedule increases			

Classified (Non-management) Health and Welfare (H&W) Benefits		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	436,564,377	474,666,378	527,455,976
3.	Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are step & column adjustments included in the budget and MYPs?	No	No	No
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			

Classified (Non-management) Attrition (layoffs and retirements)		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are savings from attrition included in the budget and MYPs?	No	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	5,610	5,538	5,538	5,538

Management/Supervisor/Confidential
Salary and Benefit Negotiations

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

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes
Total cost of salary settlement	72,160,648	72,361,169	72,361,169
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits: 10,955,904

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
4. Amount included for any tentative salary schedule increases			

Management/Supervisor/Confidential
Health and Welfare (H&W) Benefits

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	104,285,956	113,441,536	126,101,366
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential
Step and Column Adjustments

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step and column adjustments			
3. Percent change in step & column over prior year			

Management/Supervisor/Confidential
Other Benefits (mileage, bonuses, etc.)

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are costs of other benefits included in the budget and MYPs?	No	No	No
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?	Yes
2. Adoption date of the LCAP or an update to the LCAP.	Jun 24, 2025

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?	Yes

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	Yes
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	Yes
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	Yes
A7.	Is the district's financial system independent of the county office system?	Yes
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

End of School District Budget Criteria and Standards Review

SACS Web System - SACS V12
6/3/2025 3:06:01 PM 19-64733-0000000

Budget, July 1
Budget 2025-26
Technical Review Checks
Phase - All
Display - All Technical Checks

Los Angeles Unified **Los Angeles County**

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (**Fatal**) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (**Warning**) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (**Informational**) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (**Fatal**) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (**Fatal**) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (**Fatal**) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (**Fatal**) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (**Warning**) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (**Fatal**) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (**Warning**) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (**Fatal**) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

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

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

INTRAFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (**Fatal**) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

OBJ-POSITIVE - (**Warning**) - All applicable objects should have a positive balance by resource, by fund. **Passed**

PASS-THRU-REV=EXP - (**Warning**) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (**Warning**) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (**Fatal**) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (**Warning**) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (**Fatal**) - Unassigned/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (**Fatal**) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

CB-BALANCE-ABOVE-MIN - (**Warning**) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C). **Passed**

CB-BUDGET-CERTIFY - (**Fatal**) - In Form CB, the district checked the box relating to the required budget certifications. **Passed**

CS-EXPLANATIONS - (**Fatal**) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. **Passed**

CS-YES-NO - (**Fatal**) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (**Fatal**) - Average Daily Attendance data (Form A) must be provided. **Passed**

BUDGET-CERT-PROVIDE - (**Fatal**) - Budget Certification (Form CB) must be provided. **Passed**

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

CHK-DEPENDENCY - (**Fatal**) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (**Warning**) - Unbalanced and/or incomplete data exists in the following form(s) that should be corrected before an official export is completed. Please view the form(s) on screen and clear any "Unbalanced" or similar messages displayed in red. Note that forms GANN, SEMA, SEMB, and SEMAI request contact information. **Exception**

FORM
Form CASH
Form MYP

Explanation: Form CASH: The cash flow shows the difference at summarized level. The salaries and benefits are lumped in one line and the operation expenses are lumped in another. The overall total matches the budget.

CHK-UNBALANCED-B - (**Fatal**) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

CS-PROVIDE - (**Fatal**) - The Criteria and Standards Review (Form 01CS) has been provided. **Passed**

FORM01-PROVIDE - (**Fatal**) - Form 01 (Form 01I) must be opened and saved. **Passed**

MYP-PROVIDE - (**Warning**) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) **Passed**

VERSION-CHECK - (**Warning**) - All versions are current. **Passed**

WK-COMP-CERT-PROVIDE - (**Fatal**) - Workers' Compensation Certification (Form CC) must be provided. **Passed**

GENERAL FUND ASSUMPTIONS FOR 2025-26

Major Revenue Assumptions

Enrollment

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

Estimated Norm Day Enrollment

Non-charter schools	358,299
Locally-funded (affiliated) charter schools	37,771
Estimated Norm Enrollment	396,070
Nonpublic Schools	1,260
Estimated CALPADS enrollment	397,330

Average Daily Attendance (ADA)

The P-2 ADA for grades TK/K-12 are estimated for the budget year 2025-26 and for the two succeeding fiscal years, 2026-27 and 2027-28, by applying a ratio of ADA to enrollment of 92% (ADA%). The Annual ADA for grades TK/K-12 are estimated for the budget year 2025-26 and for the two succeeding fiscal years, 2026-27 and 2027-28, by applying as well, the ratio of ADA to enrollment of 92% (ADA%).

The 2022-23 Enacted State Budget amended the California Education Code Section 42238, to fund LCFF with the greater of the current year, prior year, or the average of the prior 3 years' ADA to mitigate the impact of lower enrollment and attendance. This is a change in prior practice whereby funded ADA is the greater of the current or prior year ADA. The LCFF revenue is projected to be funded on the average of the 3 prior years' P-2 ADA for 2025-26 and for the two succeeding fiscal years. A small portion of the funded ADA comes from the Annual ADA, and these are for Community Day Schools, Extended Year Special Education, and Nonpublic Schools. Locally-funded (affiliated) charter schools are funded at the current year's P-2 ADA.

Major Revenue Assumptions (continued)

The table below shows the estimated funded ADAs that were used as the basis for estimating the 2025-26 LCFF revenue.

	Estimated Funded ADA	
Grade Span	Non-charter Schools	Locally-funded (Affiliated) Charter Schools
TK/K-3	112,209.90	11,979.29
4-6	77,447.65	8,154.55
7-8	49,472.91	5,442.47
9-12	99,527.34	9,491.98
Total	338,657.80	35,068.29

Local Control Funding Formula (LCFF)

The Governor's 2025-26 May Revision provides a 2.30% increase for the Local Control Funding Formula (LCFF) and TK ratio add-on funding of $5,545 per ADA inclusive of a 2.30% COLA and additional funding to reduce staffing ratio to 10:1 from 12:1.

Below are the 2025-26 Adjusted Base Grant Rates per ADA used in the estimation of the LCFF funding.

Adjusted Base Grant Rates per ADA

Grades TK/K-3*	$11,323
Grades 4-6	$10,411
Grades 7-8	$10,719
Grades 9-12*	$12,746

*Includes grade span adjustments

The unduplicated pupil count for FY2025-26 is estimated at 309,661 for non-charter schools (including County Program students) and 18,715 for locally-funded (affiliated) charter schools. The projected three-year average unduplicated pupil percentage to total enrollment for non-charter schools is 85.95%. The locally-funded (affiliated) charter schools' percentage of unduplicated student count to enrollment was calculated separately by school or 50.46% on average in total.

LAUSD's LCFF estimates for fiscal year 2025-26 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.

LCFF (Unrestricted)	Non-charter schools	Locally-funded (Affiliated) Charter schools	Total
Local Property Taxes	$1,599,796,607	$150,664,946	$1,750,461,553
Education Protection Act	714,826,063	49,391,047	764,217,110
State Aid	3,621,221,787	266,951,546	3,888,173,333
Total	$5,935,844,457	$467,007,539	$6,402,851,996

FEDERAL REVENUES

The Proposed 2025-26 Budget includes an estimated funding (entitlement and carryover) for the following major federal revenues:

- Title I, Part A – Socioeconomically Disadvantaged Students of $489.7 million
- Individuals with Disabilities Act (IDEA) Local Assistance of $164.8 million*
- Title IV, Part A – Student Support and Academic Enrichment of $45.4 million
- Title II, Part A - Supporting Effective Instruction of $30.2 million
- Title IV, Part B – 21st Century Community Learning Centers Program $23.2 million

*Includes carryover amount intended for Comprehensive Coordinated Early Intervening Services (CCEIS) of $27.5 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 $468.3 million for the Proposed 2025-26 Budget.

Major Revenue Assumptions (continued)

Special Education

The 2025-26 estimated AB602 funding for Special Education yields a total of $477.6 million, $445.0 million is State-funded and $32.6 million is funded by local property taxes. It reflects the increased Special Education base rate of $918 per ADA from $897 per ADA in the previous year. All Other State Revenues also include $30.3 million of AB 3632 Mental Health funding and $4.0 million of Infant Program entitlement.

State Lottery

State Lottery funding is estimated at $273.00 per unit of ADA which includes $191.00 per ADA for the base and $82.00 per ADA for Proposition 20, for an estimated total funding of $104.3 million.

Proposition 28 (Arts and Music in Schools)

It is estimated that the District will receive $71.9 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 2025-26 is estimated at $58.9 million. The reimbursement amount will be re-calculated based on the 2024-25 Unaudited Actual.

Mandate Block Grant

The rates per ADA in the table below reflect the 2.30% COLA and yield an estimated funding of $17.8 million.

	Non-charter schools	Locally-funded (Affiliated) charter schools
TK/K-8	$39.09	$20.52
9-12	$75.31	$57.04

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 2025-26.

Interfund Transfers

Transfer from the Special Reserve Fund-Community Redevelopment Agency (Fund 400) of $30.0 million to fund the Ongoing and Major Maintenance Account and transfer from Special Reserve Fund-Other than Capital Outlay (Fund 170) of $17.3 million to fund General Fund's operating expenses.

Major Expenditure Assumptions

Certificated and Classified Salaries

Funding for certificated employees' step and column advancement is included while funding for classified employees' step and column advancement is largely offset by retirement savings.

Employee Benefits

Employee benefit rates are as follows:

○ State Teachers Retirement System	19.10%
○ Public Employee Retirement System	
▪ All Classified Employee except for School Police	26.81%
▪ School Police	73.60%
○ Social Security	6.20%
○ Unemployment Insurance	0.05%
○ Workers' Compensation*	1.74%
○ Medicare	1.45%

*Workers' Compensation rate is based on the ratio of the most recent actuarially-determined required contribution to estimated budgeted salary expenditures.

Other Post-Employment Benefits

Other Post-Employment Benefits contribution from all funds to the trust is $335.7 million for fiscal year 2025-26.

Major Expenditure Assumptions (continued)

Retirement Packages

There are approximately 37,097 retirees covered by post-retirement benefits. The current year's cost is approximately $326.6 million for all funds. This is recorded in object codes 3701 and 3702.

Ongoing and Major Maintenance Account

Ongoing and major maintenance resources totaling $336.3 million, reflect approximately 3% of budgeted General Fund expenditures and other financing uses, excluding CalSTRS On Behalf expenditures.

Certificate of Participation (COPs)

The scheduled repayment of COPs for the General Fund for fiscal year 2025-26 amounts to $28.5 million.

Ending Balance

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

General Fund:

Non-Spendable	$49.5 million
Restricted	78.6 million
Committed	46.1 million
Assigned	413.0 million
Reserve for Economic Uncertainty	115.2 million
Unassigned/Undesignated	1,450.1 million
Total	$2,152.5 million

Special Reserve Fund for Other Than Capital Outlay Project:

Reserve for Economic Uncertainty	575.2 million
Total	$575.2 million

Ending Balance Grand Total: $2,727.7 million

CHARTER SCHOOLS

Locally-funded (affiliated) charter schools' budgeted revenues and expenditures are reported in SACS Form 1, General Fund. Effective 2018-19, the District no longer reports the direct-funded charter schools' budgeted revenues and expenditures under SACS Form 09 (Charter School Special Revenue Fund) and SACS Form 62 (Charter School Enterprise Fund), Charter Schools Funds. Direct-funded charter schools report the aforementioned forms directly to Los Angeles County Office of Education (LACOE).

GENERAL FUND ASSUMPTIONS FOR 2026-27 AND 2027-28

Major Revenue Assumptions

	2026-27	2027-28
1. Projected Enrollment		
Non-charter schools	347,413	338,076
Locally-funded charter schools	37,678	37,585
Norm Enrollment	385,091	375,661
Nonpublic Schools (NPS) Enrollment	1,217	1,176
Total Projected Enrollment	386,308	376,837
2. Estimated Funded Average Daily Attendance (ADA)		
Non-charter schools	331,605.33	323,487.03
Nonpublic Schools	1,101.75	1,068.65
County Programs	363.94	363.94
Subtotal	333,071.02	324,919.62
Locally-funded charter schools	34,983.52	34,897.40
Total Estimated Funded ADA	368,054.54	359,817.02
3. Funded COLA		
LCFF	3.02%	3.42%
Special Education (AB602)	3.02%	3.42%
4. TK Ratio Add-on Funding per ADA	$5,712	$5,907
5. Adjusted Base Grant Rates Per ADA		
Grades K-3	$11,665	$12,064
Grades 4-6	$10,725	$11,092
Grades 7-8	$11,043	$11,421
Grades 9-12	$13,131	$13,580
6. Unduplicated student count percentage to enrollment (3-year rolling average) per LCFF calculation		
Non-charter schools (includes County Program students)	86.21%	86.02%
Locally-funded charter schools (total)	50.50%	49.54%

Major Revenue Assumptions (continued)

	2026-27	2027-28
7. LCFF Revenue (in millions)		
Non-charter schools	$6,017.6	$6,056.0
Locally-funded charter schools	$480.3	$494.0
Total	$6,497.9	$6,550.0
8. Education Protection Act (in millions)		
Non-charter schools	$714.8	$714.8
Locally-funded charter schools	$49.4	$49.4
Total	$764.2	$764.2
9. California State Lottery – Rates Per ADA		
Unrestricted	$191.00	$191.00
Restricted	$82.00	$82.00
10. Mandate Block Grant		
Non-charter schools – K-8	$40.27	$41.65
Non-charter schools – 9-12	$77.58	$80.23
Locally-funded charter schools – K-8	$21.14	$21.86
Locally-funded charter schools – 9-12	$58.76	$60.77

11. Other State Revenues include funding for Expanded Learning Opportunities Program of $468.3 million, Home-to-School Transportation Reimbursement Funding of $58.1 million, Proposition 28 (Arts and Music in Schools) of $71.9 million, and LCFF Equity Multiplier of $34.0 million in FY2026-27. For 2027-28, funding for Expanded Learning Opportunities Program of $468.3 million, Home-to-School Transportation Reimbursement Funding of $56.8 million, Proposition 28 (Arts and Music in Schools) of $71.9 million, and LCFF Equity Multiplier of $35.2 million.

12. Transfer from the Special Reserve Fund-Community Redevelopment Agency (Fund 400) of $30.0 million to fund the Ongoing and Major Maintenance Account in both FY2026-27 and FY2027-28.

13. Transfer from Special Reserve Fund – Noncapital Outlay (Fund 170) of $41.7 million in FY2026-27 to calculate the 5% local reserve. The ending balance of Fund 170 is $533.5 million.

Major Expenditure Assumptions for 2026-27

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

Certificated Salaries	Amounts (in millions)
Step and Column Salary Adjustment	$6.9
Federal, State, and Local Grants	$(76.2)
School Staff and Resources	$(238.7)
Total 2026-27 Known Changes	**$(308.1)**

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

Classified Salaries	Amounts (in millions)
Federal, State, and Local Grants	$(13.4)
School Staff and Resources	$(92.9)
Total 2026-27 Known Changes	**$(106.3)**

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 26.9%, an increase of 0.09% from prior year. Workers' Compensation rate is 1.77%, an increase of 0.03% from prior year. Unemployment insurance rate of 0.05%, which is the same as the prior year. Funding for Employee Health and Medical Benefits is at the Per Participant rate pursuant to the 2024-2025 Health Benefits Agreement. OPEB Trust contribution of $150.9 million. An additional OPEB expenditure of $183 million is included to meet the annual required contribution.

Major Expenditure Assumptions for 2026-27 (continued)

4. **Other Expenses (4000-6000)** were estimated using the prior year level as the base and adjusted for known changes as shown below:
   a. Inflation on cost of supplies and materials based on a 2.98% California CPI for FY2026-27. Utilities is projected to remain the same as the prior year.
   b. Increase in distribution of direct-funded charter schools' share of the Special Education AB602 and Federal IDEA of $2.6 million.
   c. Decrease in expenditure due to onetime nature of FY2025-26 spending of carryover for programs such as Kitchen Infrastructure and Training (KIT) Funds, LCFF Equity Multiplier, and various grants.

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 $106.8 million is 1% of total General Fund Expenditures and Other Financing Uses.

7. **Indirect Cost Rate** is at 3.78%.

8. **Unassigned/Unappropriated Balance of** $15.3 million is a result of using projected ending balances from FY26.

Major Expenditure Assumptions for 2027-28

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

Certificated Salaries	Amounts (in millions)
Step and Column Salary Adjustment	$6.9
School Staff and Resources	$(26.1)
Federal, State, and Local Grants	$(29.1)
Total 2027-28 Known Changes	**$(48.3)**

Major Expenditure Assumptions for 2027-28 (continued)

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

Classified Salaries	Amounts (in millions)
School Staff and Resources	$(1.5)
Federal, State, and Local Grants	$(9.3)
Total 2027-28 Known Changes	**$(10.8)**

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 27.8%, an increase of 0.90% from prior year. Workers' Compensation rate of 1.78%, an increase of 0.01% from prior year. Unemployment Insurance rate of 0.05%, which is the same as the prior year. Funding for Employee Health and Medical Benefits is at the Per Participant rate pursuant to the 2024-2025 Health Benefits Agreement. OPEB Trust contribution of $200.8 million. An additional OPEB expenditure of $157.4 million is included to meet the annual required contribution.

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 2.77% California CPI for FY2027-28. Utilities is projected to remain the same as prior year.
   b. Includes additional distribution of direct-funded charter schools' share of the Special Education AB602 and Federal IDEA of $2.7 million.

5. **Ongoing and Major Maintenance Account** set-aside is 3% of total General Fund Expenditures and Other Financing Uses, excluding CalSTRS State On Behalf.

6. **Reserve for Economic Uncertainties** at $107.8 million is 1% of total General Fund Expenditures and Other Financing Uses.

7. **Indirect Cost Rate** is at 4.39%.

8. **Unassigned/Unappropriated Balance** of -$1,593.7 million is a result of structural deficit whereby in-year expenditures exceed in-year revenues. A fiscal stabilization plan that identifies expenditure reductions and/or revenue enhancements will be presented to the Board.