

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

REGULAR MEETING ORDER OF BUSINESS

333 South Beaudry Avenue, Board Room

1:00 p.m., Tuesday, September 13, 2022

Roll Call

Pledge of Allegiance

Board President's Reports

Student Voices

Labor Partners

Committee Chair Reports

Consent Items

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

Superintendent's Reports

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

Providing Public Comment

The Board of Education encourages public comment on the items for action on this Regular Board Meeting agenda and all other items related to the District. Any individual wishing to address the Board must register to speak using the Speaker Sign Up website: <https://boardmeeting.lausd.net/speakers>, and indicate whether comments will be provided over the phone or in person. Registration will open 24 hours before the meeting. Each action item will allow for seven (7) speakers, except those items for which a Public Hearing will be held will allow for 12 speakers, and 15 speakers may sign up for general Public Comment.

Public comment can be made in-person or by telephone only, and members of the public must sign up on-line for either method, as described above. Members of the public can only make remote public comment by calling 213-338-8477 and entering the Meeting ID: **833 1196 8188**

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

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

items, and speakers on items not on the consent calendar will be heard when the item is before the Board.

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

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

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

1. Call 1-213-338-8477 and enter Meeting ID: **833 1196 8188** at the beginning of the meeting.
2. Press #, and then # again when prompted for the Participant ID.
3. Remain on hold until it is your turn to speak.
4. Call in from the same phone number entered on the Speaker Sign Up website. If you call from a private or blocked phone number, we will be unable to identify you.
5. When you receive the signal that your phone has been removed from hold and or unmuted, please press *6 (Star 6) to be brought into the meeting.

As a result of an unprecedented cyber-attack on LAUSD we have been experiencing intermittent outages of some LAUSD website assets. If you would like to make a public comment, and the Speaker Sign Up website is non-functioning, please email the following information to secretariat@lausd.net : (1) whether you will be making comment over the telephone or in-person, (2) how you wish to be identified (your first name is sufficient but you can provide your whole name if you like), (3) the topic/item number for which you are making comment, and (4) if commenting over te telephone, please provide the telephone number from which you will be calling.

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

Attending the Meeting

Please note there are three ways members of the public may watch or listen this Regular Board Meeting: (1) online ([Granicus stream](#) or [join the zoom webinar](#)) (2) by telephone by calling 213-338-8477 and entering the Meeting ID: **833 1196 8188**, or (3) in person. *Please note that due to the continued public health risks associated with COVID-19, the Board Room will be operating at reduced capacity.*

New Business for Action

1. **WITHDRAWN PRIOR TO MEETING**
2. Board of Education Report No. 015 – 22/23
Procurement Services Division - Facilities Contracts
(Facilities Contract Actions) Recommends approval of actions executed within the delegated authority of the Superintendent including the approval of the award of two advertised construction contracts for approximately \$2.5 million; one job order contract for \$350,000; four job order contract amendments totaling \$4.5 million; 340 change orders for approximately \$4.3 million; the completion of ten contracts; the award of 42 informal contracts for approximately \$2.3 million; one professional and technical services amendment for \$46,720; and extra services and amendments for architectural and engineering contract for \$324,086.
3. Board of Education Report No. 028 – 22/23
Office of Employee Support and Labor Relations
(Routine Personnel Actions) Recommends approval of 3,009 routine personnel actions such as promotions, transfers, leaves, terminations, etc.
4. Board of Education Report No. 040 – 22/23
Personnel Commission
Office of the Chief Financial Officer
(Classified and Certificated Salary Schedules for 2015, 2016, 2017, 2018, 2019, 2020, 2021, and 2022) Recommends approval of the salary schedules for July 1, 2015 through July 1, 2022 for the purpose of compliance with Government Code Section 20636.1 and California Code of Regulations Section 570.5, and the results of the CalPERS 2021 audit related to salary schedules.
5. Board of Education Report No. 029 – 22/23
Accounting and Disbursements Division
(Report of Cash Disbursements)) Recommends ratification of cash disbursements for a total value of \$673,775,135.53.
6. Board of Education Report No. 031 – 22/23 **PUBLIC HEARING**
Office of the Chief Financial Officer
(Unaudited Actuals Report for Fiscal Year 2021-22 and Gann Limit Resolution) Recommends approval of submission of the annual statement of all receipts and expenditures of the District for the preceding fiscal year to the Los Angeles County Office of Education (LACOE) as required under Ed Code 42100, and adoption of Gann Limit Resolution as required by Ed Code 42132.
7. Board of Education Report No. 041 – 22/23
Office of the Chief Financial Officer
(Application for Exemption from the Required Expenditures for Classroom Teachers' Salaries) Recommends approval to submit a request to the Los Angeles County Office of Education for an exemption for the 2020-21 school year from the requirement that school districts expend at least 55 percent of their current cost of education for classroom teacher salaries and benefits due to the extraordinary circumstances brought about by the COVID-19 pandemic.

Board Member Resolutions for Action

8. WITHDRAWN PRIOR TO MEETING

9. Ms. García, Dr. McKenna – Celebrating Latino/a/x Heritage Month in the Los Angeles Unified School District (Res-003-22/23) (Noticed August 30, 2022)

Whereas, The United States Congress approved Public Law 90-498 in 1968 to designate the week of September 15th as “National Hispanic Heritage Week”;

Whereas, The week-long observance was expanded in 1988 by Congress with the approval of Public Law 100-402 to a month-long celebration from September 15th through October 15th;

Whereas, Latino/a/x Heritage Month celebrates the historic and cultural contributions of the Latino/a/x community and acknowledges their influence on politics, the economy, and their social and cultural life throughout the United States;

Whereas, Latino/a/x Heritage Month is a time when Latinos/as/x honor their spirit and struggle for self-determination, dignity, and respect for cultural heritage;

Whereas, That as of 2020 Latinos/as/x make up 62.1 million people in the United States and constitute 19 percent of the nation’s total population, making up the second largest ethnic group in this country;

Whereas, According to the Pew Research Center, Los Angeles County has the nation’s largest Latino/a/x population with more that 4.8 million Latino/a/x accounting for almost half of the county’s population, more than any state except California, Texas and Florida;

Whereas, Many Latinos/as/x trace their roots to Indigenous, African or European ancestry, as well as to Mexico, Central America, South America and the Caribbean;

Whereas, The September-October period covers a wide range of Independence Days for Latin American countries such as Mexico, El Salvador, Guatemala, Honduras, Nicaragua, Costa Rica, and Chile;

Whereas, Those persons who have come or trace their ancestral heritage from Latin American countries have long added a special quality and enrichment to the cultural heritage and institutions of the United States, the State of California, the City of Los Angeles and the Los Angeles Unified School District; and

Whereas, More than 74 percent of the District’s elementary and secondary students identify as Latino/a/x; now, therefore, be it

Resolved, That the Governing Board of the Los Angeles Unified School District hereby promotes September 15th through October 15th as Latino/a/x Heritage Month; and, be it finally

Resolved, That by adoption of this resolution, the Board and Superintendent hereby encourage all students, faculty, administrators, and parents, to commemorate and celebrate the historical contributions that Latino/a/x people have made to Los Angeles, California and the United States.

Miscellaneous Business

10. Selection of Board Member Representative to the Los Angeles County School Trustees Association

Correspondence and Petitions

11. Report of Correspondence (ROC-002-22/23)

Minutes for Board Approval (Min-002-22/23)

12. January 25, 2022, Special Board Meeting, 1:00 p.m.

New Business Continued

13. Adoption of Resolution Declaring Emergency Conditions Exist at Los Angeles Unified Schools and Offices and Authorization to Execute Certain Contracts Without Advertising or Inviting Bids to Respond Effectively to Cyber Attack

Announcements

Adjournment

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

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

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

Materials related to an item on this Order of Business distributed to the Board of Education are available for public inspection at the Security Desk on the first floor of the Administrative Headquarters, and at: <http://laschoolboard.org/09-13-22RegBd>. Items circulated after the initial distribution of materials are available for inspection at the Security Desk.

NEW BUSINESS

TAB 1

**WITHDRAWN
PRIOR TO MEETING**

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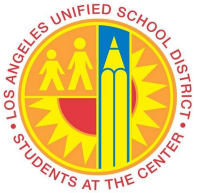
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TAB 2



Board of Education Report

[Back to Order of Business](#)

File #: Rep-015-22/23, **Version:** 1

Approval of Facilities Contracts Actions September 13, 2022 Procurement Services Division - Facilities Contracts

Action Proposed:

Ratify the Procurement Services Division (PSD) contract actions taken by Facilities Contracts under delegated authority as listed in Attachment "A" including: award of advertised construction contracts; award of job order contracts award of job order contract amendment; approval of change orders; completion of contracts; award of informal contracts; award of architectural and engineering contracts; award of professional services contract amendment; and extra services / amendments for architectural and engineering contracts.

Background:

Facilities Contracts staff prepares monthly reports for contract actions necessary for the execution of projects approved by the Board and contained in the FSD Strategic Execution Plan (SEP), and for the maintenance and operation of District facilities in accordance with District policies and Board-delegated authority. As described in the November 12, 2013 Board Report #048-13/14 Informative, detailed information is provided on the Facilities Services website.

Expected Outcomes:

Approval of these items will allow services provided by these contracts to proceed in support of FSD projects, District policies and goals, and the Board-approved FSD-SEP.

Board Options and Consequences:

The Board can approve all actions presented or postpone selected actions pending receipt of additional information. Non-ratification of actions awarded under delegated authority in Attachment "A" will result in the immediate discontinuance of services. While non-ratification may be legally defensible, it will likely result in costly litigation over discontinued payments or if the District attempts to reclaim payments made to a vendor. District costs will likely increase as fewer contractors compete for future procurements

Policy Implications:

This action does not change District policy and conforms to California Education Code section 17604 that permits the Board of Education to delegate authority for Facilities Contracts (Board Report #444-17/18), which the Board exercised on May 08, 2018.

Budget Impact:

The contract actions presented are within the budget authority previously approved by the Board. Unless indicated otherwise, all contract actions are Bond funded.

Student Impact:

The contract actions will help ensure that the students are provided with safe and healthy environments, and up to-date facilities that promote learning

File #: Rep-015-22/23, **Version:** 1

Equity Impact:

Not applicable

Issues and Analysis:

There are no policy implications on these agreements.

Attachments:

Attachment A - Ratification of Facilities Contract Actions Awarded Under Delegated Authority

Informatives:

Informative - Item A - Webster MS

Informative - Item B - McBride Special Education Center

Informative - Item C - Asbestos Instant Response Inc JOC Award

Informative - Item D - Thomasville Construction Inc JOC Amendment

Informative - Item E - Creative Paving Solutions LLC JOC Amendment

Informative - Item F - R Brothers Inc JOC Amendment

Informative - Item G - Pavewest Inc JOC Amendment

Informative - Item H - CO NOC Informal

Informative - Item I - Chattel Inc

Informative - Item J - Extra Services

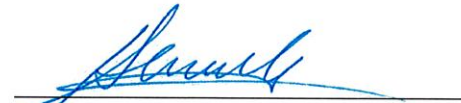
Informative - Item J - Extra Services Attachment


Submitted:

08/16/22

RESPECTFULLY SUBMITTED,

APPROVED BY:


ALBERTO M. CARVALHO
Superintendent


MEGAN K. RULLY
Deputy Superintendent
Office of the Deputy Superintendent

REVIEWED BY:

APPROVED:



DEVORA NAVERA REED
General Counsel


SUNG YON LEE
Business Manager
Business Services and Operations

✓ Approved as to form.

REVIEWED BY:

APPROVED & PRESENTED BY:


TONY ATIENZA
Director, Budget Services and Financial Planning


JUDITH REECE
Chief Procurement Officer
Procurement Services Division

✓ Approved as to budget impact statement

REVIEWED BY:


MARK HOVATTER
Chief Facilities Executive

✓ Approved as to facilities impact

ATTACHMENT A
RATIFICATION OF CONTRACTS AWARDED UNDER DELEGATED AUTHORITY

A. AWARD OF ADVERTISED CONSTRUCTION CONTRACTS **\$2,464,110**

<u>CONTRACTOR</u>	<u>IDENTIFICATION NO.</u>	<u>SCHOOL / PROJECT</u>	<u>AMOUNT</u>
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Reliable Floor Covering, Inc. (SBE)	2210039 / 4400010704 <b style="color: red; font-size: 1.2em;">Item A	<u>Webster MS</u> Flooring Replacement Board Member: <u>Nick Melvojn</u>	\$1,488,110
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Contract Term: 08/02/22 through Division of State Architect (DSA) certification and close-out

Requester: *India Griffin, Director
 Maintenance & Operations
 Facilities Services Division*

Fredrick Towers, Inc. (SBE)	2210040 / 4400010673 <b style="color: red; font-size: 1.2em;">Item B	<u>McBride Special Education Center</u> Glulam Beam Repair Board Member: <u>Nick Melvojn</u>	\$976,000
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Contract Term: 08/11/22 through DSA certification and close-out

Requester: *India Griffin, Director
 Maintenance & Operations
 Facilities Services Division*

JOB ORDER CONTRACT AWARDS **\$350,000**

<u>CONTRACTOR</u>	<u>IDENTIFICATION NO.</u>	<u>SCHOOL / PROJECT</u>	<u>AMOUNT</u>
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Asbestos Instant Response, Inc., dba AIR Demolition and Environmental Solutions (SBE)	R-22017 / 2230025 4400010616 <b style="color: red; font-size: 1.2em;">Item C	Abatement and Demolition Contracting Services Board Member: <u>Districtwide</u>	\$350,000
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Contract Term: 06/30/22 through 06/29/23
 Two (2) option years (OY) remaining

Requester: *India Griffin, Director
 Maintenance & Operations
 Facilities Services Division*

**ATTACHMENT A
RATIFICATION OF CONTRACTS AWARDED UNDER DELEGATED AUTHORITY**

JOB ORDER CONTRACT AMENDMENTS

\$4,500,000

<u>CONTRACTOR</u>	<u>IDENTIFICATION NO.</u>	<u>SCHOOL / PROJECT</u>	<u>AMOUNT</u>
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Thomasville Construction, Inc.	2130002 / 4400008527 (2130002.07)	Amendment to increase contract capacity of a formally completed contract to provide playground safety tile matting (Playmatta) contracting services Districtwide.	\$1,500,000*
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Item D

Contract term including this amendment:
07/20/20 through 07/19/23
Zero (0) option years (OY) remaining

Initial Contract Value:	\$350,000
Amendment No. 1	\$1,000,000
Amendment No. 2	Terms Revised
Amendment No. 3	\$1,000,000
	Terms Revised
	OY1

Amendment No. 4	\$1,500,000
Amendment No. 5	\$1,500,000
Amendment No. 6	Terms Revised
	OY2

*Amendment No. 7:	\$1,500,000
<i>(Executed Date: 08/08/22)</i>	

Aggregate Contract Value: \$6,850,000

*Requester: India Griffin, Director
Maintenance & Operations
Facilities Services Division*

Creative Paving Solutions, LLC, dba Creative Paving Coating Solutions	2130017 / 4400009262 (2130017.04)	Amendment to increase contract capacity of a formally completed contract to provide solar reflective coating and asphalt repair contracting services Districtwide.	\$1,000,000* 100% Restricted Maintenance Funds
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Item E

Contract term including this amendment:
03/01/21 through 02/28/23
One (1) option year (OY) remaining

Initial Contract Value:	\$350,000
Amendment No. 1	\$1,000,000
Amendment No. 2	Terms Revised
	OY1

Amendment No. 3	Terms Revised
*Amendment No. 4:	\$1,000,000

(Executed Date: 08/15/22)

Aggregate Contract Value: \$2,350,000

*Requester: India Griffin, Director
Maintenance & Operations
Facilities Services Division*

**ATTACHMENT A
RATIFICATION OF CONTRACTS AWARDED UNDER DELEGATED AUTHORITY**

JOB ORDER CONTRACT AMENDMENTS (CONT'D)

<u>CONTRACTOR</u>	<u>IDENTIFICATION NO.</u>	<u>SCHOOL / PROJECT</u>	<u>AMOUNT</u>
R Brothers, Inc. (SBE)	2130018 / 4400009263 (2130018.05) Item F	Amendment to increase contract capacity of a formally competed contract to provide solar reflective coating and asphalt repair contracting services Districtwide. Contract term including this amendment: 02/19/21 through 02/18/23 One (1) option year (OY) remaining Initial Contract Value: \$350,000 Amendment No. 1 \$1,500,000 Amendment No. 2 Terms Revised OY1 Amendment No. 3 Terms Revised Amendment No. 4 \$1,000,000 *Amendment No. 5: \$1,000,000 (Executed Date: 08/09/22) Aggregate Contract Value: \$3,850,000 Requester: <i>India Griffin, Director Maintenance & Operations Facilities Services Division</i>	\$1,000,000* <i>100% Restricted Maintenance Funds</i>
Pavewest, Inc.	2130019 / 4400009264 (2130019.04) Item G	Amendment to increase contract capacity of a formally competed contract to provide solar reflective coating and asphalt repair contracting services Districtwide. Contract term including this amendment: 03/01/21 through 02/28/23 One (1) option year (OY) remaining Initial Contract Value: \$350,000 Amendment No. 1 \$1,500,000 Amendment No. 2 Terms Revised OY1 Amendment No. 3 Terms Revised *Amendment No. 4: \$1,000,000 (Executed Date: 07/05/22) Aggregate Contract Value: \$2,850,000 Requester: <i>India Griffin, Director Maintenance & Operations Facilities Services Division</i>	\$1,000,000* <i>100% Restricted Maintenance Funds</i>
* <i>Current Ratification</i>			

**ATTACHMENT A
RATIFICATION OF CONTRACTS AWARDED UNDER DELEGATED AUTHORITY**

Item H

B. APPROVAL OF CHANGE ORDERS		\$4,340,345	
	<u>QUANTITY</u>	<u>AMOUNT</u>	
i. New Construction contract change orders that do not individually exceed 10 percent for July 2022 (Average Transaction: \$58,218):	34	\$1,979,420	
ii. New Construction contract credit change orders for July 2022:	3	<\$46,098>	
iii. Existing Facilities contract change orders that do not individually exceed 15 percent for July 2022 (Average Transaction: \$12,415):	282	\$3,501,157	
iv. Existing Facilities contract credit change orders for July 2022:	21	<\$1,094,134>	
v. Existing Facilities contract change orders that individually exceed 15 percent (but do not exceed 25 percent) for July 2022, requiring 75 percent approval by the Board:	0	\$0	
C. COMPLETION OF CONTRACTS – July 2022	10	\$16,282,148	
D. AWARD OF INFORMAL CONTRACTS (Not Exceeding \$99,100)		\$2,298,956	
	<u>QUANTITY</u>	<u>AMOUNT</u>	
A & B Letters for July (Average Transaction: \$54,737)	42	\$2,298,956	
E. REJECTION OF BIDS			
<u>BID NO.</u>	<u>SCHOOL/PROJECT</u>	<u>REASON</u>	
None			
F. TERMINATION OF CONTRACTS FOR CONVENIENCE			
<u>CONTRACTOR</u>	<u>IDENTIFICATION NO.</u>	<u>SCHOOL / PROJECT</u>	
None			
G. ASSIGNMENT AND ASSUMPTION OF RIGHTS AND DELEGATION OF DUTIES – PROFESSIONAL / TASK ORDER SERVICES AGREEMENT			
<u>CONTRACTOR</u>	<u>IDENTIFICATION NO.</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
None			
H. AWARD OF ARCHITECTURAL AND ENGINEERING CONTRACTS			\$0
<u>CONTRACTOR</u>	<u>IDENTIFICATION NO.</u>	<u>SCHOOL / PROJECT</u>	<u>AMOUNT</u>
None			
I. AWARD OF ARCHITECTURAL AND ENGINEERING AMENDMENTS			\$0
<u>CONTRACTOR</u>	<u>IDENTIFICATION NO.</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
None			
J. MEMORANDUM OF UNDERSTANDING			\$0
<u>CONTRACTOR</u>	<u>IDENTIFICATION NO.</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
None			
K. AWARD OF TECHNICAL SERVICES TASK ORDER CONTRACT			\$0
<u>CONTRACTOR</u>	<u>IDENTIFICATION NO.</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
None			

**ATTACHMENT A
RATIFICATION OF CONTRACTS AWARDED UNDER DELEGATED AUTHORITY**

L.	AWARD OF PROFESSIONAL/TECHNICAL SERVICES AMENDMENTS	\$46,720								
	<table border="0"> <thead> <tr> <th><u>CONTRACTOR</u></th> <th><u>IDENTIFICATION NO.</u></th> <th><u>DESCRIPTION</u></th> <th><u>NOT-TO-EXCEED AMOUNT</u></th> </tr> </thead> <tbody> <tr> <td>Chattel, Inc. (SBE)</td> <td>2090028 / 4400008371 (2090028.03) Item I</td> <td>Amendment to increase contract capacity to develop historical interpretive plan/history walk in support of the Roosevelt HS Comprehensive Modernization Project. Contract term including this amendment: 11/25/20 through 12/31/22 Initial Contract Value: \$47,500 Amendment No. 1: Terms Revised Amendment No. 2: \$20,000 *Amendment No. 3: \$46,720 (Executed Date: 05/31/22) Aggregate Contract Value: \$114,220 Requester: Aaron Bridgewater, Director Asset Management Facilities Services Division</td> <td>\$46,720*</td> </tr> </tbody> </table>	<u>CONTRACTOR</u>	<u>IDENTIFICATION NO.</u>	<u>DESCRIPTION</u>	<u>NOT-TO-EXCEED AMOUNT</u>	Chattel, Inc. (SBE)	2090028 / 4400008371 (2090028.03) Item I	Amendment to increase contract capacity to develop historical interpretive plan/history walk in support of the Roosevelt HS Comprehensive Modernization Project. Contract term including this amendment: 11/25/20 through 12/31/22 Initial Contract Value: \$47,500 Amendment No. 1: Terms Revised Amendment No. 2: \$20,000 *Amendment No. 3: \$46,720 (Executed Date: 05/31/22) Aggregate Contract Value: \$114,220 Requester: Aaron Bridgewater, Director Asset Management Facilities Services Division	\$46,720*	
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	* Current Ratification									
M.	AWARD OF PROFESSIONAL SERVICES CONTRACTS	\$0								
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None										
N.	AWARD OF GOODS AND SERVICES CONTRACTS	\$0								
	<table border="0"> <thead> <tr> <th><u>CONTRACTOR</u></th> <th><u>IDENTIFICATION NO.</u></th> <th><u>DESCRIPTION</u></th> <th><u>NOT-TO-EXCEED AMOUNT</u></th> </tr> </thead> <tbody> <tr> <td>None</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	<u>CONTRACTOR</u>	<u>IDENTIFICATION NO.</u>	<u>DESCRIPTION</u>	<u>NOT-TO-EXCEED AMOUNT</u>	None				
<u>CONTRACTOR</u>	<u>IDENTIFICATION NO.</u>	<u>DESCRIPTION</u>	<u>NOT-TO-EXCEED AMOUNT</u>							
None										
O.	EXTRA SERVICES / AMENDMENTS FOR ARCHITECTURAL AND ENGINEERING CONTRACTS	\$324,086								
	<table border="0"> <tbody> <tr> <td>CONTRACT NOS.</td> <td>1620147/4400004891; 1620147/4400004891; 1820004/4400006062; 1820010/4400006102; 1920009/4400007241; 1920012/4400007431; 1920019/4400007462; 1920020/4400007540; 1920023/4400007774; 1920023/4400007774; 1920023/4400007774; 2220013/4400009959</td> </tr> </tbody> </table>	CONTRACT NOS.	1620147/4400004891; 1620147/4400004891; 1820004/4400006062; 1820010/4400006102; 1920009/4400007241; 1920012/4400007431; 1920019/4400007462; 1920020/4400007540; 1920023/4400007774; 1920023/4400007774; 1920023/4400007774; 2220013/4400009959							
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	Item J									
P.	NO COST EXTRA SERVICES/AMENDMENTS FOR ARCHITECTURAL AND ENGINEERING CONTRACTS	\$0								
	None									
Q.	ASSIGNMENT AND ASSUMPTION OF RIGHTS AND DELEGATION OF DUTIES – ARCHITECTURAL AND ENGINEERING AGREEMENT									
	<table border="0"> <thead> <tr> <th><u>CONTRACTOR</u></th> <th><u>IDENTIFICATION NO.</u></th> <th><u>DESCRIPTION</u></th> <th><u>AMOUNT</u></th> </tr> </thead> <tbody> <tr> <td>None</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	<u>CONTRACTOR</u>	<u>IDENTIFICATION NO.</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>	None				
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None										

INTEROFFICE CORRESPONDENCE
 Los Angeles Unified School District
 Facilities Services Division

INFORMATIVE

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

DATE: July 20, 2022

FROM: India Griffin, Director of Maintenance and Operations

SUBJECT: SITE: WEBSTER MIDDLE SCHOOL
PROJECT: FLOORING REPLACEMENT
CONTRACTOR: RELIABLE FLOOR COVERING, INC.
CONTRACT NO.: 2210039
CONTRACT AMOUNT: \$1,488,110

Student Impact:

This project supports the District's commitment to address unmet school facilities needs and provide students with a safe and healthy learning environment.

Equity Impact:

Not Applicable See attached

Introduction:

This project will replace the flooring system throughout campus.

Why is this necessary?

The flooring system throughout campus is deteriorated and has exceeded its average useful life. It is necessary to replace the flooring system in order to maintain a safe and healthy learning environment for students and staff.

Why do we need to do this now?

The deteriorated flooring systems need to be replaced now because they can pose as potential trip hazards.

What would happen if this were not approved?

The need for flooring system replacement will remain unaddressed, leaving students and staff vulnerable to trip hazards.

What are the terms of the proposed agreement?

This is an advertised construction contract awarded to Reliable Floor Covering, Inc. in the amount of \$1,488,110 with a duration of 300 days.

If you have any questions or require additional information, please contact me at irg1397@lausd.net or at (213) 241-0103.

c: Megan K. Reilly
Pedro Salcido
Devora Navera Reed
Patricia Chambers
Daniel Muñoz
Michael McLean
Sung Yon Lee
Judith Reece

INTEROFFICE CORRESPONDENCE
 Los Angeles Unified School District
 Facilities Services Division

INFORMATIVE

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

DATE: July 20, 2022

FROM: India Griffin, Director of Maintenance and Operations

SUBJECT: SITE: MCBRIDE SPECIAL EDUCATION CENTER
PROJECT: GLULAM BEAM REPAIR
CONTRACTOR: FREDRICK TOWERS INC.
CONTRACT NO.: 2210040
CONTRACT AMOUNT: \$976,000

Student Impact:

This project supports the District's commitment to address unmet school facilities needs and provide students with a safe and healthy learning environment.

Equity Impact:

Not Applicable See attached

Introduction:

This project will provide replacements to the glulam beams on the arcade. The beams are damaged and deteriorated and has impacted the structural integrity of the arcade structure.

Why is this necessary?

The glulam beams on the arcade are deteriorated and need to be replaced in order to maintain a safe and healthy learning environment for students and staff.

Why do we need to do this now?

The glulam beams need to be replaced now to avoid possible risk of structural collapse.

What would happen if this were not approved?

The need to replace the deteriorated glulam beams will remain unaddressed, leaving students and staff vulnerable to safety hazards.

What are the terms of the proposed agreement?

This is an advertised construction contract awarded to Fredrick Towers Inc. in the amount of \$976,000 with a duration of 187 days.

If you have any questions or require additional information, please contact me at irg1397@lausd.net or at (213) 241-0103.

c: Megan K. Reilly
Pedro Salcido
Devora Navera Reed
Patricia Chambers
Daniel Muñoz
Michael McLean
Sung Yon Lee
Judith Reece

INTEROFFICE CORRESPONDENCE
 Los Angeles Unified School District
 FACILITIES SERVICES DIVISION

INFORMATIVE

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

DATE: August 16, 2022

FROM: India Griffin, Director
 Maintenance & Operations

**SUBJECT: REQUEST TO AWARD ABATEMENT AND DEMOLITION
 CONTRACTING SERVICES
 DISTRIC-WIDE RFQ R-22017
 CONTRACTOR AND CONTRACT NO:
 ASBESTOS INSTANT RESPONSE, INC. #2230025/4400010616
 dba AIR DEMOLITION AND ENVIRONMENTAL SOLUTIONS
 CONTRACT VALUE: \$350,000**

Student Impact:

Job Order Contracts (JOC) are contracts that enables Facilities to establish bench of contractors to meet the much-needed repairs and improvements to provide a safe and healthy environment for the students and staff throughout the District.

Equity Impact:

Not Applicable See attached

Introduction:

Job Order Contracts (JOC) is a contracting method that allows the District to execute smaller contracts (under \$1,000,000) under a Specialized Master Contract that was competitively bid.

Why is this necessary?

JOC is one of the contracting tools that Facilities uses to quickly execute and complete smaller and less complex projects throughout the District.

Why do we need to do this now?

This will provide Facilities more Abatement and Demolition Contracting Capacity to effectively execute more critical repairs and maintenance by leveraging the Contracting Firms' workforce across the District.

What would happen if this were not approved?

Some repairs or modernizations would be delayed and a more time consuming or burdensome contracting process would have to be used for smaller projects.

What are the terms of the proposed agreement?

The proposed initial agreement is for \$350,000 for Abatement and Demolition Contracting Services with two option year extensions. Maximum contract amount for the contract is \$10,000,000.

Is this a single source? Yes No

If yes, why

Is this an after the fact? Yes No

If yes, why

If you have any questions or require additional information, please contact me at irg1397@lausd.net or at (213)241-0103.

c: Megan K. Reilly
Pedro Salcido
Devora Navera Reed
Patricia Chambers
Daniel Muñoz
Michael McLean
Sung Yon Lee
Judith Reece

INTEROFFICE CORRESPONDENCE
 Los Angeles Unified School District
 Facilities Services Division

INFORMATIVE

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

DATE: August 16, 2022

FROM: India Griffin, Director of Maintenance and Operations

**SUBJECT: AMENDMENT TO INCREASE JOB ORDER CONTRACT CAPACITY
 FOR PLAYGROUND SAFETY TILE MATTING (PLAY MATTA)
 CONTRACTING SERVICES DISTRICT-WIDE
 CONTRACTOR: THOMASVILLE CONSTRUCTION, INC.
 CONTRACT NO.: 2130002 / 4400008527
 CONTRACT AMOUNT: \$6,850,000**

Student Impact:

This Job Order Contract amendment enables staff to increase contract capacity and continue providing much-needed playground matting replacements for students District-wide.

Equity Impact:

Not Applicable See attached

Introduction:

Job Order Contracting (JOC) is a competitively bid contract delivery method that allows the District to expeditiously execute individual projects under \$1,000,000 with a single master contract.

Why is this necessary?

This contract is necessary to continue providing playground matting replacements for students District-wide.

Why do we need to do this now?

The current contract value of \$5,350,000 is close to its capacity and the additional capacity of \$1,500,000 will enable staff to continue playground matting replacement efforts to provide students with a safe and healthy learning environment.

What would happen if this were not approved?

Playground surfacing is one of the most critical factors in reducing the severity of injuries as a result of falls. If deteriorated playground matting is not replaced, it will pose a potential safety hazard for students.

Members, Board of Education
Alberto M. Carvalho, Superintendent

2

What are the terms of the proposed agreement?

The current contract value of \$5,350,000 with the amended capacity increase of \$1,500,000 will bring the aggregate contract value to \$6,850,000.

If you have any questions or require additional information, please contact me at irg1397@lausd.net or at (213) 241-0103.

c: Megan K. Reilly
Pedro Salcido
Devora Navera Reed
Patricia Chambers
Daniel Muñoz
Michael McLean
Sung Yon Lee
Judith Reece

Board of Education Report
 No. 015-22/23
 Attachment A Item E
 For 09/13/20 Board Meeting

INTEROFFICE CORRESPONDENCE
 Los Angeles Unified School District
 Facilities Services Division

INFORMATIVE

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

DATE: August 16, 2022

FROM: India Griffin, Director of Maintenance and Operations

**SUBJECT: AMENDMENT TO INCREASE JOB ORDER CONTRACT CAPACITY
 FOR SOLAR REFLECTIVE COATING AND ASPHALT REPAIR
 CONTRACTING SERVICES DISTRICT-WIDE
 CONTRACTOR: CREATIVE PAVING SOLUTIONS, LLC,
 DBA CREATIVE PAVING COATING SOLUTIONS
 CONTRACT NO.: 2130017 / 4400009262
 CONTRACT AMOUNT: \$2,350,000**

Student Impact:

This Job Order Contract amendment enables staff to increase contract capacity and continue providing much-needed solar reflective coating and asphalt repair contracting services District-wide.

Equity Impact:

Not Applicable See attached

Introduction:

Job Order Contracting is a competitively bid contract delivery method that allows the District to expeditiously execute individual projects under \$1,000,000 with a single master contract.

Why is this necessary?

This contract is necessary to continue providing solar reflective coating and asphalt repairs at campuses with asphalt that has exceeded its average useful life. Solar reflective coating prolongs the life of asphalt by preventing deterioration from ultraviolet rays.

Why do we need to do this now?

The current contract value of \$1,350,000 is at capacity and the additional capacity of \$1,000,000 will enable staff to continue efforts to provide solar reflective coating and asphalt repair at campuses District-wide.

What would happen if this were not approved?

The need for solar reflective coating and asphalt repairs at sites District-wide will remain unaddressed, leaving campuses vulnerable to trip hazards among other safety concerns.

What are the terms of the proposed agreement?

The current contract value of \$1,350,000 with the amended capacity of \$1,000,000 will bring the aggregate contract value to \$2,350,000.

If you have any questions or require additional information, please contact me at irg1397@lausd.net or at (213) 241-0103.

c: Megan K. Reilly
Pedro Salcido
Devora Navera Reed
Patricia Chambers
Daniel Muñoz
Michael McLean
Sung Yon Lee
Judith Reece

Board of Education Report
 No. 015-22/23
 Attachment A Item F
 For Board Meeting 09/13/23

INTEROFFICE CORRESPONDENCE
 Los Angeles Unified School District
 Facilities Services Division

INFORMATIVE

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

DATE: August 16, 2022

FROM: India Griffin, Director of Maintenance and Operations

**SUBJECT: AMENDMENT TO INCREASE JOB ORDER CONTRACT CAPACITY
 FOR SOLAR REFLECTIVE COATING AND ASPHALT REPAIR
 CONTRACTING SERVICES DISTRICT-WIDE
 CONTRACTOR: R BROTHERS, INC.
 CONTRACT NO.: 2130018 / 4400009263
 CONTRACT AMOUNT: \$3,850,000**

Student Impact:

This Job Order Contract amendment enables staff to increase contract capacity and continue providing much-needed solar reflective coating and asphalt repair contracting services District-wide.

Equity Impact:

Not Applicable See attached

Introduction:

Job Order Contracting is a competitively bid contract delivery method that allows the District to expeditiously execute individual projects under \$1,000,000 with a single master contract.

Why is this necessary?

This contract is necessary to continue providing solar reflective coating and asphalt repairs at campuses with asphalt that has exceeded its average useful life. Solar reflective coating prolongs the life of asphalt by preventing deterioration from ultraviolet rays.

Why do we need to do this now?

The current contract value of \$2,850,000 is at capacity and the additional capacity of \$1,000,000 will enable staff to continue efforts to provide solar reflective coating and asphalt repair at campuses District-wide.

What would happen if this were not approved?

The need for solar reflective coating and asphalt repairs at sites District-wide will remain unaddressed, leaving campuses vulnerable to trip hazards among other safety concerns.

Members, Board of Education
Alberto M. Carvalho, Superintendent

2

What are the terms of the proposed agreement?

The current contract value of \$2,850,000 with the amended capacity of \$1,000,000 will bring the aggregate contract value to \$3,850,000.

If you have any questions or require additional information, please contact me at irg1397@lausd.net or at (213) 241-0103.

c: Megan K. Reilly
Pedro Salcido
Devora Navera Reed
Patricia Chambers
Daniel Muñoz
Michael McLean
Sung Yon Lee
Judith Reece

Board of Education Report
 No. 015-22/23
 Attachment A Item G
 For Board Meeting 09/13/22

INTEROFFICE CORRESPONDENCE
 Los Angeles Unified School District
 Facilities Services Division

INFORMATIVE

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

DATE: August 16, 2022

FROM: India Griffin, Director of Maintenance and Operations

**SUBJECT: AMENDMENT TO INCREASE JOB ORDER CONTRACT CAPACITY
 FOR SOLAR REFLECTIVE COATING AND ASPHALT REPAIR
 CONTRACTING SERVICES DISTRICT-WIDE
 CONTRACTOR: PAVEWEST, INC.
 CONTRACT NO.: 2130019 / 4400009264
 CONTRACT AMOUNT: \$2,850,000**

Student Impact:

This Job Order Contract amendment enables staff to increase contract capacity and continue providing much-needed solar reflective coating and asphalt repair contracting services District-wide.

Equity Impact:

Not Applicable See attached

Introduction:

Job Order Contracting is a competitively bid contract delivery method that allows the District to expeditiously execute individual projects under \$1,000,000 with a single master contract.

Why is this necessary?

This contract is necessary to continue providing solar reflective coating and asphalt repairs at campuses with asphalt that has exceeded its average useful life. Solar reflective coating prolongs the life of asphalt by preventing deterioration from ultraviolet rays.

Why do we need to do this now?

The current contract value of \$1,850,000 is at capacity and the additional capacity of \$1,000,000 will enable staff to continue efforts to provide solar reflective coating and asphalt repair at campuses District-wide.

What would happen if this were not approved?

The need for solar reflective coating and asphalt repairs at sites District-wide will remain unaddressed, leaving campuses vulnerable to trip hazards among other safety concerns.

What are the terms of the proposed agreement?

The current contract value of \$1,850,000 with the amended capacity of \$1,000,000 will bring the aggregate contract value to \$2,850,000.

If you have any questions or require additional information, please contact me at irg1397@lausd.net or at (213) 241-0103.

c: Megan K. Reilly
Pedro Salcido
Devora Navera Reed
Patricia Chambers
Daniel Muñoz
Michael McLean
Sung Yon Lee
Judith Reece

INTEROFFICE CORRESPONDENCE
 Los Angeles Unified School District
 Procurement Services Division

INFORMATIVE**DATE:** August 16, 2022

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

FROM: Judith Reece
 Chief Procurement Officer
 Procurement Services Division

**SUBJECT: APPROVAL OF CHANGE ORDERS, COMPLETION OF CONTRACTS,
 AWARD OF INFORMAL CONTRACTS**

Student Impact: The below change orders and contracts directly support the schools/teachers ability to provide a safe and healthy learning environment to students at all grade levels district-wide. In addition these services ensure legal compliance with state and local regulations.

Equity Impact: Not Applicable See attached

Introduction:

Board of Education has delegated to the Chief Procurement Officer the authority to execute and approve change orders, completion of contracts and informally bid contracts. The chart below lists the contract categories and total amounts for the month of March. The specific transactions can be found at the following link: <https://www.laschools.org/new-site/contracts/boe-contract-actions/>

CHANGE ORDER, NOTICE OF COMPLETION, INFORMAL CONTRACTS

CONTRACT CATEGORIES	QUANTITY JULY 1 TO 30, 2022	CUMULATIVE AMOUNT
New Construction Change Orders	34	\$1,979,420
New Construction Credit Change Orders	3	<\$46,098>
Existing Facilities Change Orders	282	\$3,501,157
Existing Facilities Credit Change Orders	21	<\$1,094,134>
Completion of Contracts	10	\$16,282,148
Informal Contracts not exceeding \$99,100	42	\$2,298,956

Members, Board of Education
Alberto M. Carvalho, Superintendent

2

August 16, 2022

c: Megan K. Reilly
Pedro Salcido
Devora Navera Reed
Patricia Chambers
Daniel Muñoz
Michael McLean
Sung Yon Lee
Judith Reece

INTEROFFICE CORRESPONDENCE
 Los Angeles Unified School District
 Facilities Services Division

INFORMATIVE

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

DATE: August 09, 2022

FROM: Aaron Bridgewater, Director of Facilities Planning and Development
 Facilities Asset Management

SUBJECT: CONTRACTOR NAME: CHATTEL, INC.
CONTRACT NO.: 2090028 / 4400008371 (2090028.03)
CONTRACT AMOUNT: \$46,720
RATIFICATION OF A PROFESSIONAL/TECHNICAL SERVICES
CONTRACT AMENDMENT

Student Impact:

On February 9, 2021, the Board of Education ratified a formally competed goods and services contract for Chattel, Inc. (Chattel) to provide a historian/writer to develop an interpretive plan/history walk, in support of the Roosevelt High School Comprehensive Modernization Project (Project), which will provide students the opportunity to learn about the rich history of Roosevelt and the Boyle Heights community as they walk through and around campus.

Equity Impact:

Not applicable See attached

Introduction:

Given the History Walk will display information regarding the important history of the school and the Boyle Heights Community, a community engagement process with various stakeholders was necessary to help inform the development of the History Walk. Initial meetings with the community resulted in a more comprehensive community engagement process requiring additional meetings, an extended project schedule, additional research, and the preparation of additional materials. In addition, Los Angeles Unified staff requested that Chattel include in their scope of work coordination of graphics and images, Spanish translation, and graphic design of the pylons and event markers. The contract amendment includes additional costs associated with the extended project schedule, content coordination, and graphic design.

Why is this necessary?

The Project's Environmental Impact Report included a mitigation measure requiring the development of an interpretive plan to communicate to students, faculty, alumni and the public, stories, information, and experiences pertinent to historic events that took place on the Roosevelt campus.

Why do we need to do this now?

The Project includes the development of a History Walk, consisting of murals, themed pylons, and event markers to commemorate the events, people, and places associated with Roosevelt, including the 1968 East LA Walkouts and the Chicano Civil Rights Movement in Los Angeles, the unique and rich multicultural history of Roosevelt and the Boyle Heights community, and other events and topics relatable to the community.

What would happen if this were not approved?

Without the services being provided by this contract, the Project would not comply with the requirement of the Environmental Impact Report to implement an interpretive plan to mitigate the impact to cultural resources

What are the terms of the proposed agreement?

The contract was amended on May 31, 2022 under delegated authority. The amendment will increase the contract capacity by \$46,720 with an aggregate contract value of \$114,220 ending on December 31, 2022. The contract will be funded from the Project budget with Bond Program funds

If you have any questions or require additional information, please contact me at aaron.bridgewater@lausd.net or at (213) 241-4894.

c: Megan K. Reilly
Pedro Salcido
Devora Navera Reed
Patricia Chambers
Daniel Muñoz
Michael McLean
Sung Yon Lee
Judith Reece
Mark Hovatter

INTEROFFICE CORRESPONDENCE
 Los Angeles Unified School District
 Procurement Services Division

INFORMATIVE**DATE:** August 16, 2022

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

FROM: Judith Reece, Chief Procurement Officer
 Procurement Services Division

**SUBJECT: APPROVAL OF EXTRA SERVICES/AMENDMENTS FOR
 ARCHITECTURAL AND ENGINEERING AGREEMENTS**

Student Impact: The below extra services contracts directly support the schools/teachers ability to provide a safe and healthy learning environment to students at all grade levels district-wide. In addition these services ensure legal compliance with state and local regulations.

Equity Impact: Not Applicable See attached

Introduction:

The following listed architectural/engineering extra services fees are in accordance with the delegated authority to the Chief Procurement Officer approved by the Board of Education on May 8, 2018 (BOE#444 -17/18). The scope of work for each extra services contract is over and above that covered under the original Agreement and/or previously approved Extra Services Agreements. The cost is fair and reasonable compensation for the work required. The chart below lists the extra services categories and total amounts for the month of July.

EXTRA SERVICES/AMENDMENTS FOR ARCHITECTURAL AND ENGINEERING CONTRACTS

CONTRACT NOS.	QUANTITY	AMOUNT
1620147/4400004891; 1620147/4400004891; 1820004/4400006062; 1820010/4400006102; 1920009/4400007241; 1920012/4400007431; 1920019/4400007462; 1920020/4400007540; 1920023/4400007774; 1920023/4400007774; 1920023/4400007774; 2220013/4400009959	12	\$324,086

c: Megan K. Reilly
 Pedro Salcido
 Devora Navera Reed
 Patricia Chambers
 Daniel Muñoz
 Michael McLean
 Sung Yon Lee
 Judith Reece

September 13, 2022 (Board Report No. 015-22/23)

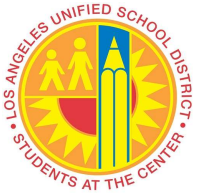
EXTRA SERVICES/AMENDMENT

Amount	Contract #	SAP #	Architect	School	Project Description	ES/AC Number	RFQ #	Effective Date	Expiration Date	Max Contract Value or Capacity after the Amendment	SAP Value Encumbered (Released)	Board District	Local District
\$ 28,067.00	1920019	4400007462	LPA, Inc.	Hamilton HS	Comprehensive Modernization - Net Zero & Carbon Neutrality Study	ES-22115	RFQ R-13019 Architectural Services In Support of Asset Management Branch	06/02/22	DSA Certification	\$ 17,082,745.63	\$ 17,082,745.63	1	W
\$ 1,865.55	1920020	4400007540	CO Architects	Lincoln HS	Comprehensive Modernization - Submission of document for interim housing food services scope to LA County Health Department for approval	ES-22078	RFQ R-13019 Architectural Services In Support of Asset Management Branch	03/30/22	DSA Certification	\$ 16,236,866.45	\$ 16,287,531.35	2	E
\$ 17,543.40	1920009	4400007241	The Hill Partnership, Inc., dba HPI Architecture	Canoga Park HS	Visual and Performing Arts Facilities Upgrade Project - Additional Engineering and Construction Administration Services to Design the Audio Visual Closet Mechanical System	ES-22117	RFQ R-13019 Architectural Services In Support of Asset Management Branch	06/14/22	DSA Certification	\$ 769,752.77	\$ 769,752.77	3	NW
\$ 55,270.08	1920012	4400007431	HMC Architects	John F. Kennedy HS	Comprehensive Modernization - Additional Clock Design Revisions at existing Administration Building and Classroom A, 1-Story Classroom Building K and Gymnasium Building P.	ES-22119	RFQ R-13019 Architectural Services In Support of Asset Management Branch	06/14/22	DSA Certification	\$ 9,916,423.16	\$ 9,921,602.11	3	NW
\$ 31,803.30	1620147	4400004891	CO Architects	North Hollywood HS	Comprehensive Modernization - Modification to Gymnasium MEP Room for inclusion of the interior location of the VRCU C-5 condenser unit	ES-22071	RFQ R-13019 Architectural Services In Support of Asset Management Branch	03/21/22	DSA Certification	\$ 20,299,913.58	\$ 20,304,033.99	3	NE
\$ 27,567.36	1620147	4400004891	CO Architects	North Hollywood HS	Comprehensive Modernization - Coordinate with DWP's new point of connection for new South Transformer in order not to damage the existing Oak trees and tree roots	ES-22105	RFQ R-13019 Architectural Services In Support of Asset Management Branch	05/19/22	DSA Certification	\$ 20,268,110.28	\$ 20,304,033.99	3	NE
\$ 48,066.21	1920023	4400007774	NAC Architecture	Taft Charter HS	Comprehensive Modernization - Provide additional cost estimating services to prepare an Alternate Valuation B for the Administration, MPR, and Industrial Arts Buildings	ES-22064	RFQ R-13019 Architectural Services In Support of Asset Management Branch	03/14/22	DSA Certification	\$ 10,313,964.63	\$ 10,389,790.93	4	NW

Amount	Contract #	SAP #	Architect	School	Project Description	ES/AC Number	RFQ #	Effective Date	Expiration Date	Max Contract Value or Capacity after the Amendment	SAP Value Encumbered (Released)	Board District	Local District
\$ 5,432.54	1920023	4400007774	NAC Architecture	Taft Charter HS	Comprehensive Modernization - Provide addition of warning tracks at the baseball and softball fields	ES-22106	RFQ R-13019 Architectural Services In Support of Asset Management Branch	05/25/22	DSA Certification	\$ 10,336,922.05	\$ 10,389,790.93	4	NW
\$ 52,868.28	1920023	4400007774	NAC Architecture	Taft Charter HS	Comprehensive Modernization - To prepare the construction documents and contract administration for the provision of an interim modular restroom facilities	ES-22111	RFQ R-13019 Architectural Services In Support of Asset Management Branch	06/10/22	DSA Certification	\$ 10,389,790.93	\$ 10,389,790.93	4	NW
\$ 7,213.14	1820010	4400006102	Cannon Design	Venice HS	Auditorium Ceiling Repair Project - Provide design, documentation and construction administration for the attachment of the plaster corbels at each intersection of wall and plaster beam	ES-22109	RFQ R-13019 Architectural Services In Support of Asset Management Branch	06/27/22	DSA Certification	\$ 612,746.53	\$ 612,746.53	4	W
\$ 13,431.28	2220013	4400009959	Tate Snyder Kimsey, Inc	San Pedro	Barrier Removal Project - Desclope the restroom. Make restroom 66515 accessible for school visitors. The scope will include changing toilet / plumbing system location, sink, signage, & door/hardware. Add a new concrete ramp in front of the Main building	ES-22108	RFQ R-13019 Architectural Services In Support of Asset Management Branch	05/31/22	DSA Certification	\$ 273,057.86	\$ 273,057.86	7	S
\$ 34,957.42	1820004	4400006062	Ghataode Bannon Architects	South Shores PA Magnet	Classroom Replacement - To incorporate Technology and AV Specification into the design of new building	ES-22101	RFQ R-13019 Architectural Services In Support of Asset Management Branch	05/10/22	DSA Certification	\$ 1,694,821.43	\$ 1,694,821.43	7	S

\$ 324,085.56

TAB 3



Board of Education Report

[Back to Order of Business](#)

File #: Rep-028-22/23, **Version:** 1

Approval of Routine Personnel Actions
September 13, 2022
Employee Support and Labor Relations

Action Proposed:

Approved 3,009 routine personnel actions (including, but not limited to elections, promotions, transfers, leaves, terminations, permits and contacts) according to the following breakdown:

Classified:	1,844
Certificated:	1,060
Unclassified:	105

It is proposed that the following routine personnel actions (including, but not limited to elections, promotions, transfers, terminations, separations, permits and contracts) be approved.

SAP transactions numbers: 3299458 to 3398074

ROUTINE PERSONNEL ACTIONS

	Total (this report) (8/2/2022 to 8/15/2022)	Total (Year-to-Date)
1. Classified	1,884	10,357
2. Certificated	1,060	20,236
3. Unclassified	<u>105</u>	<u>2,057</u>
TOTAL	3,009	32,650

Actions	Classified	Certificated	Unclassified	Total
Hires	307	480	55	842
Leaves/Paid	40	53	0	93
Leaves/Unpaid	6	10	0	16
Reassignments/Demotions	12	2	0	14
Reassignments/Promotions	114	180	0	294
Reassignments/Transfers	723	67	15	805
Retirements	32	16	0	48
Separations/Non-Resignations	240	105	27	372
Separation/Resignations	78	102	7	187

Actions	Classified	Certificated	Unclassified	Total
Other Actions*	292	45	1	338

*Other actions include absences, conversion codes from legacy, change of pay, and change of work schedule and benefits.

Background:

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

Expected Outcomes:

Not applicable

Board Options and Consequences:

Specifically in regard to disciplinary actions, a no vote may nullify the disciplinary action due to legal time constraints. A no vote impacts the timelines of processing personnel actions for classified and certificated employees regarding their assignment, salary/rate, transfer, and new appointment and may be in conflict with procedural rights and benefits afforded them under applicable Education Code provisions, Personnel Commission Rules, District Policy, and respective Collective Bargaining Agreements (UTLA, AALA, Teamsters, Los Angeles School Police Sergeants and Lieutenants Association). Employees have procedural rights that are based on their status (permanent or probationary) associated with the specific personnel action being submitted and the respective rights available to them in accordance with the above. Additionally, based on Personnel Commission Rules, permanent classified employees have rights to appeals.

Policy Implications:

Not applicable

Budget Impact:

Cost Neutral

Student Impact:

Not applicable

Equity Impact:

Not applicable

Issues and Analysis:

All actions affecting classified personnel and apprentice personnel reported herein are in accordance with Section 45123-45125, 45135, and 45240-45318 of the Education code and with the Rules of the Personnel Commission.

Attachments:

Attachment A - Administrative Regulation 4214

Attachment B - Number of Routine Personnel Actions

Attachment C - Routine Personnel Actions

Attachment D - Senior Management Contract

File #: Rep-028-22/23, **Version:** 1

Informatives:

None

Submitted:

08/16/2022

RESPECTFULLY SUBMITTED,


ALBERTO M. CARVALHO
Superintendent

APPROVED & PRESENTED BY:



KRISTEN MURPHY
Chief of Employee Support and Labor Relations

REVIEWED BY:



DEVORA NAVERA REED
General Counsel

Approved as to form.

APPROVED:


MEGAN REILLY
Deputy Superintendent
Office of the Deputy Superintendent

REVIEWED BY:


TONY ATIENZA
Director, Budget Services and Financial Planning

Approved as to budget impact statement.

CERTIFIED BY:


KARLA GOULD
Personnel Director
Personnel Commission

Los Angeles Unified School District
Office of the Deputy Superintendent
Human Resources Division

ATTACHMENT A

DATE: 8/15/22

ADMINISTRATIVE REGULATION: 4214 SAP Transaction #3299458-3398074

Each AR 4214 request has been reviewed and approved by a designee of the Superintendent.

TRANS#	NAME	FROM CLASS/LOCATION	TO CLASS	LOCATION
COMMENTS:				

NONE

Reasons For ESC Selection:

1. Special skills/special need (e.g. bilingual, school continuity, instructional expertise in literacy or math)
2. ESC recommends current limited acting incumbent
3. Reduction-in-Force (RIF)
4. Reassignment due to position closure/norm enrollment loss

LOS ANGELES UNIFIED SCHOOL DISTRICT
Personnel Commission

ATTACHMENT B

NUMBER OF ROUTINE PERSONNEL ACTIONS

This attachment addresses the total number of classified personnel actions (1,844) on the Board of Education Routine Personnel Actions Report for the September 13, 2022 meeting.

The following table represents a breakdown of the new hire, reassignment, and rehire actions for the September 13, 2022 board report for the period of August 2, 2022 to August 15, 2022.

Hire Data:

As presented in the attached table, the total number of classified hire and reassignment actions for the period of August 2, 2022 to August 15, 2022, is 1,448 of which 1,200 (83%) are rehires or reassignments, and 248 (17%) are new hires. With the exception of 70 assignments, all of the actions are for positions which are school-based or provide direct support to the schools or their operations.

All new hires to regular/permanent positions are for A, B, C, or E basis positions. The new hires consist of Building and Grounds Worker (19), Class "A" Commercial Truck Driver, Counselor Aide, Food Service Worker (25), Heating and Air Conditioning Fitter, IT Support Technician (18), IT Technical Systems Specialist, Library Aide, Licensed Vocational Nurse (8), Medical Assistant, Office Technician (6), Painter (2), Senior Investigator, Senior Office Technician (2), Sheet Metal Worker, Student and Family Resources Navigator (11).

The following regular/permanent positions have been filled by promotional employees:

Administrative Assistant, Area Operations Supervisor (2), Assignment Technician (2), Assistant Plant Manager I (5), Campus Aide (Restricted) (2), Complex Project Manager, Continuation School Office Manager, Early Education Center Attendant, Early Education Center Office Manager (2), Financial Analyst, Financial Manager, Food Service Manager I (6), Food Service Manager III (2), Food Service Manager VI, Food Service Worker II (Driving), Glazier, Heating and Air Conditioning Fitter, Instructional Aide (Braille), Instructional Aide Computer Lab, IT Electronics Communications Technician, (3), IT Support Technician (7), IT Support Technician II, Licensed Vocational Nurse, Local District Administrative Assistant, Office Technician (4) Painter, Plant Manager I (2), Plant Manager II (4), Plant Manager III, Pupil Services and Attendance Aide, Salary Credits Assistant, School Administrative Assistant (7), School Climate Advocate & (Restricted), School Supervision Aide and (Restricted), Senior Food Service Worker (8), Senior Legal Secretary, Senior Office Technician (14), Senior Secretary (3), Special Education Assistant, Speech Language Pathology Assistant (3), Student and Family Resources Navigator (9), Transportation Planner, Tree Surgeon (2).

Hire Data of All Classified Employees								
From August 2, 2022 to August 15, 2022								
By New Hire, Reassignment, and Rehire								
Classification	Prov	Reg/ Perm	Restr	Return Retiree	Subs	Temp 1GXX	Temp	Grand Total
NEW HIRE								
Administrative Analyst					1			1
Athletics Assistant					2			2
Building and Grounds Worker		19						19
Campus Aide (Male/Restricted)			2					2
Campus Aide (Restricted)			28		7			35
Class "A" Commercial Truck Driver		1						1
Community Representative A and (Restricted)			2					2
Community Representative C and (Restricted)			6		1			7
Community Representative E and (Restricted)			1					1
Counselor Aide		1						1
Early Education Center Aide I & (Restricted)					6			6
Educational Resource Aide (Restricted)			1					1
Environmental Health Specialist					1			1
Food Service Worker		25			22			47
Heating and Air Conditioning Fitter		1						1
Human Resources Specialist I					1			1
Instructional Aide (Literacy) & (Restricted)			2					2
Instructional Aide I & (Restricted)			9					9
IT Support Technician		18						18
IT Technical Systems Specialist		1						1
Library Aide		17	1					18
Licensed Vocational Nurse		8						8
Medical Assistant		1						1
Office Technician		6			2			8
Painter		2						2
School Facilities Attendant (Female) (Restricted)					1			1
School Supervision Aide and (Restricted)			25			5		30
Senior Investigator		1						1
Senior Office Technician		2						2
Sheet Metal Worker		1						1
Special Education Assistant					3			3
Special Education Trainee					3			3
Student and Family Resources Navigator		11						11
Student Integration Helper & (Restricted)			1					1
New Hire Total		115	78		50	5		248

Hire Data of All Classified Employees								
From August 2, 2022 to August 15, 2022								
By New Hire, Reassignment, and Rehire								
Classification	Prov	Reg/ Perm	Restr	Return Retiree	Subs	Temp 1GXX	Temp	Grand Total
REASSIGNMENT								
Absence Coordinator	1							1
Administrative Analyst							1	1
Administrative Assistant		3						3
Area Bus Supervisor		1						1
Area Food Services Supervisor	2							2
Area Operations Supervisor		2						2
Assignment Technician		2			1			3
Assistant Logistics Supervisor	1							1
Assistant Plant Manager I		6						6
Branch Human Resources Manager							1	1
Building and Grounds Worker		11						11
Bus Dispatcher		1						1
Campus Aide (Female/Restricted)		1	1					2
Campus Aide (Male/Restricted)		1	1					2
Campus Aide (Restricted)		31	14		2		7	53
Class "A" Commercial Truck Driver	1							1
Community Representative C and (Restricted)		11	3					14
Complex Project Manager		4						4
Continuation School Office Manager		1						1
Early Education Center Aide I & (Restricted)		3	3					6
Early Education Center Attendant		1			1			2
Early Education Center Office Manager		3						3
Education Aide II		1						1
Education Aide III (AVID)		1						1
Educational Resource Aide (Restricted)							1	1
Electrician		1						1
Facilities Partnership and Development Manager	1							1
Facilities Project Manager II	1							1
Financial Analyst		1						1
Financial Manager		1						1
Food Service Manager I	6	7						13
Food Service Manager II	1	1						2
Food Service Manager III		2					1	3
Food Service Manager V	2							2
Food Service Manager VI		1						1
Food Service Worker		16			11			27
Food Service Worker II (Driving)		1						1
Gardener		1						1
Glazier		1						1
Health Care Assistant		48						48

Hire Data of All Classified Employees								
From August 2, 2022 to August 15, 2022								
By New Hire, Reassignment, and Rehire								
Classification	Prov	Reg/ Perm	Restr	Return Retiree	Subs	Temp 1GXX	Temp	Grand Total
Heating and Air Conditioning Fitter		1						1
Heavy Bus Driver		171						171
Human Resources Specialist III	1							1
Information Systems Business Analyst	1							1
Information Technology Support Assistant		1						1
Instructional Aide (Braille)		1						1
Instructional Aide (Literacy) & (Restricted)		1	2				7	10
Instructional Aide (Math) & (Restricted)							1	1
Instructional Aide for the Deaf & Hard of Hearing Students-Signing		3						3
Instructional Aide I & (Restricted)		8	5				5	18
Instructional Aide-Computer Lab	2	1						3
Inventory Control Analyst		1						1
IT Electronics Communications Technician		3						3
IT Support Technician		11						11
IT Support Technician II		1						1
Library Aide		39						39
Licensed Vocational Nurse		1						1
Light Bus Driver		185						185
Local District Administrative Assistant		1						1
Maintenance Worker		2						2
Office Technician		12			3		4	19
Painter		1						1
Parent Education Support Assistant		1						1
Parent Resource Assistant (Spanish Language) and Restricted					1			1
Plant Manager I		3						3
Plant Manager II		4					1	5
Plant Manager III		1					1	2
Principal Administrative Assistant		3						3
Program and Policy Development Specialist		1						1
Pupil Services and Attendance Aide		1						1
Salary Credits Assistant		1						1
School Administrative Assistant		19					8	27
School Climate Advocate & (Restricted)		1	1				6	8
School Facilities Attendant (Restricted)		3			2			5
School Supervision Aide and (Restricted)		13	9		1	1	4	28
Senior Financial Analyst (CPOS)	1							1
Senior Financial Manager		1						1
Senior Food Service Worker	2	8						10
Senior Legal Secretary		1						1

Hire Data of All Classified Employees								
From August 2, 2022 to August 15, 2022								
By New Hire, Reassignment, and Rehire								
Classification	Prov	Reg/ Perm	Restr	Return Retiree	Subs	Temp 1GXX	Temp	Grand Total
Senior Office Technician		19					10	29
Senior Secretary		3						3
Special Education Assistant		202		1	70			273
Special Education Trainee				1	12		1	14
Special Education Trainee (Male)		1						1
Speech Language Pathology Assistant		3						3
Strategic Operations Administrator	1							1
Student and Family Resources Navigator		9						9
Student Integration Helper & (Restricted)			1					1
Transportation Planner		1						1
Tree Surgeon		2						2
Welder		1						1
Reassignment Totals	24	911	40	2	104	1	59	1,141
REHIRE								
Athletics Assistant					3			3
Building and Grounds Worker		3						3
Campus Aide (Male/Restricted)			1					1
Campus Aide (Restricted)		1	5		1			7
Early Education Center Aide I & (Restricted)					2			2
Education Aide III & (Restricted)			1					1
Educational Resource Aide (Restricted)			1					1
Food Service Worker		7			3			10
Instructional Aide (Literacy) & (Restricted)			1					1
Instructional Aide (Math) & (Restricted)			1					1
IT Support Technician		2						2
Library Aide		1						1
Licensed Vocational Nurse		1						1
Office Technician		2						2
Plumber		1						1
School Supervision Aide and (Restricted)			8					8
Senior Office Technician		1						1
Special Education Assistant		3		1				4
Special Education Trainee				1	4			5
Student and Family Resources Navigator		4						4
Rehire Total		26	18	2	13			59
GRAND TOTAL	24	1,052	136	4	167	6	59	1,448

Summary

Temporary and Substitute employees are often needed for short periods of time to assume responsibilities for regular employees when they are unavailable; they are not intended to replace regular employees for an extended period of time. Positions for several classifications, such as Education Aides and Instructional Aides, are typically filled by restricted status employees.

LOS ANGELES UNIFIED SCHOOL DISTRICT
Division of Employee Support and Labor Relations

ATTACHMENT C

ROUTINE PERSONNEL ACTIONS

The Human Resources Division reports 383 certificated new hires during the time period covered by this report and a summary list of hires appears below. The 383 certificated new hires serve at schools and programs throughout the District and are comprised of both former employees selected from rehire lists and newly employed certificated employees. Substitute teachers continue to be hired to ensure increased coverage capacity for teacher absences.

Adult Resource Adviser, ROC/ROP School Assignment	4
Assistant Principal, Elementary Instructional Specialist	1
Counselor, Pupil Services and Attendance	14
Counselor, School	20
Elementary Teacher	114
Elementary Teacher, Day-to-Day Substitute	7
Occupational Therapist, School, Special Education	2
Principal, Early Education Center	2
Psychiatric Social Worker	6
Psychologist, School	12
School Nurse	7
Secondary Teacher	154
Secondary Teacher, Day-to-Day Substitute	1
Secondary Teacher, Library Media	1
Special Education Teacher	13
Special Education Teacher, Moderate to Severe	2
Special Education Teacher, Resource Specialist Program	8
Speech & Language Pathologist	6
Teacher Assistant-Degree Track-New	6
Teacher, Adult, Substitute, Day-to-Day	3

LOS ANGELES UNIFIED SCHOOL DISTRICT
Division of Employee Support and Labor Relations

ATTACHMENT D

ROUTINE PERSONNEL ACTIONS – SENIOR MANAGEMENT

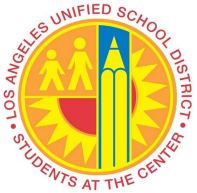
Approval of contracts of employment for senior management employees appointed by the Board of Education in closed session on August 30, 2022. See attached list.

LOS ANGELES UNIFIED SCHOOL DISTRICT
SENIOR MANAGEMENT CONTRACTS
September 13, 2022

NAME	TITLE	SERVICE	START DATE	END DATE	SALARY	*STEP	AUTO/ALLOWANCE/ OTHER
Susan Stengel	Inspector General	Classified	12/1/2022	12/30/2025	\$200,449.32	Fixed Rate	Automobile
Deborah Loxton	Executive Director, Beyond the Bell Programs	Classified	8/3/2022	6/30/2023	\$180,505.80	Fixed Rate	Automobile

*Employees who are in classifications with steps and are not at top step are eligible for an increase during contract.

TAB 4



Board of Education Report

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File #: Rep-040-22/23, **Version:** 1

Approval of Classified and Certificated Salary Schedules for 2015, 2016, 2017, 2018, 2019, 2020, 2021, and 2022 Fiscal Years

September 13, 2022

Personnel Commission

Office of the Chief Financial Officer

Action Proposed:

Approval of the salary schedules 7/1/2015 through 7/1/2022 for the purpose of compliance with Government Code (GC) Section 20636.1 and California Code of Regulations (CCR) Section 570.5 and the results of the CalPERS 2021 audit related to salary schedules/tables.

Background:

On August 31, 2021, the District was audited by the California Public Employee Retirement System (CalPERS). The audit was for reportable compensation to CalPERS as defined by the various government codes. The audit resulted in findings related to how the District received Board approval for Classified and Certificated Pay schedules.

Government Code Section 20636.1 and California Code of Regulation Section 570.5 require employers to have actual salary tables approved by their Governing Board. The District practice in the past is to request Board approval for only the Memorandum of Understanding agreements that necessitate salary table changes or when individual job classes are changed. CalPERS is requiring the District to have all salary tables be approved, retroactive to July 1, 2015. This will allow the District to be compliant and close out the audit finding. The Classified and Certificated salary tables are linked here:

<https://drive.google.com/drive/folders/1f1JXWAGWKe6K8elTwQTf7E8WsB3kGuSn>.

Expected Outcomes:

Board approval of the salary schedules 7/1/2015 through 7/1/22 for the purpose of compliance with GC Section 20636.1 and CCR Section 570.5 and the results of the CalPERS 2021 audit related to salary tables.

Board Options and Consequences:

Approval of the salary schedules will satisfy the audit finding which requires that pay rates must be reported pursuant to a publicly available pay schedule that has been duly approved and adopted by the employer in accordance with applicable public meeting laws and must identify the time base.

If the Board elects not to approve the salary schedules, the District will continue to be out of compliance with CalPERS regulations which may affect and/or jeopardize employees' pensions.

Policy Implications:

The Board shall approve future salary schedules/tables, as salaries are updated.

File #: Rep-040-22/23, **Version:** 1

Budget Impact:

Not Applicable

Student Impact:

Not Applicable

Equity Impact:

Not Applicable

Issues and Analysis:

The Board approves salary rate increases for employees represented by bargaining units, and for District represented employees. Once these rate increases are approved, they are incorporated into the overall salary schedule table for classified and certificated employees. The audit finding requires the additional step of taking the updated salary schedule to the Board and obtaining approval of the updated salary schedule.

Attachments:

Classified and Certificated salary tables listed below are linked at:

<https://drive.google.com/drive/folders/1f1JXWAGWKe6K8eITwQTf7E8WsB3kGuSn>.

Attachment A - 2015 Classified Salary Schedule

Attachment B - 2016 Classified Salary Schedule

Attachment C - 2017 Classified Salary Schedule

Attachment D - 2018 Classified Salary Schedule

Attachment E - 2019 Classified Salary Schedule

Attachment F - 2020 Classified Salary Schedule

Attachment G - 2021 Classified Salary Schedule

Attachment H - 2022 Classified Salary Schedule

Attachment I - 2015/16 Jan.-June Certificated Salary Schedule

Attachment J - 2015-16 July-Dec. Certificated Salary Schedule

Attachment K - 2016/17 Certificated Salary Schedule

Attachment L - 2017/18 Certificated Salary Schedule

Attachment M - 2018-19 Certificated Salary Schedule

Attachment N - 2019-20 Certificated Salary Schedule

Attachment O - 2020-21 Certificated Salary Schedule

Attachment P - 2021-22 Certificated Salary Schedule

Attachment Q - 2022-23 Certificated Salary Schedule

Informatives:

Not Applicable

Submitted:

08/16/22

File #: Rep-040-22/23, Version: 1

RESPECTFULLY SUBMITTED,



ALBERTO M. CARVALHO
Superintendent

APPROVED & PRESENTED BY:



KARLA GOULD
Personnel Director
Personnel Commission

REVIEWED BY:



DEVORA NAVERA REED
General Counsel

Approved as to form.

APPROVED & PRESENTED BY:



DAVID D. HART
Chief Financial Officer

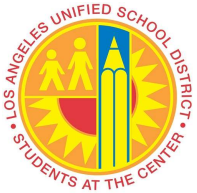
REVIEWED BY:



TONY ATIENZA
Director, Budget Services and Financial Planning

Approved as to budget impact statement.

TAB 5



Board of Education Report

[Back to Order of Business](#)

File #: Rep-029-22/23, **Version:** 1

Report of Cash Disbursements September 13, 2022 Accounting and Disbursements Division

Action Proposed:

1. Ratify cash disbursements totaling \$673,775,135.53 which were made against funds of the District from July 1, 2022 through July 31, 2022. These disbursements are within approved budgeted appropriations and were made in accordance with established Board policies.

a. "A" Warrants (Payroll) total of \$18,954,344.35

Warrant Numbers:

2857651 - 2860716

2860732 - 2869183

b. Direct deposit payroll (Automated Clearing House - ACH) total of \$265,716,401.04

c. "B" Warrants (Accounts Payable) total of \$61,097,061.17

Warrant Numbers:

26663038 - 26663194

20553961 - 20554096

26663673 - 26664117

20555152 - 20555445

26664870 - 26664872

20556808 - 20556966

20542887 - 20543027

26672118 - 26672121

20544512 - 20544598

20558332 - 20558504

20545796 - 20545864

20559920 - 20560010

20547226 - 20547332

20561048 - 20561288

26666956 - 26666956

20562314 - 20562465

26667905 - 26667905

26672810 - 26672812

20549980 - 20550168

20563922 - 20564121

20551408 - 20551560

26673218 - 26673219

20552868 - 20552873

20566138 - 20566283

d. Accounts Payable ACH payments total of \$328,007,328.97

Background:

This is a recurring monthly Board report for the Board to approve various financial transactions that occur as part of school business.

File #: Rep-029-22/23, **Version:** 1

Expected Outcomes:

The Board shall be approving routine District financial transactions.

Board Options and Consequences:

A “Yes” vote would ratify the previously disbursed payments.

A “No” vote would cause the cancellation of previously issued payments.

Policy Implications:

This Board report does not change any school policy.

Budget Impact:

This Board report approves financial transactions but does not change the budget authority.

Student Impact:

This Board report highlights donations made to the District, including routine financial transactions, which support student achievement.

Equity Impact:

Not applicable. A routine transaction.

Issues and Analysis:

The Board will be approving routine District financial transactions.

Attachments:

Not applicable

Informatives:

Not applicable

Submitted:


08/16/22

File #: Rep-029-22/23, Version: 1

RESPECTFULLY SUBMITTED,


ALBERTO M. CARVALHO
Superintendent

APPROVED & PRESENTED BY:


MEGAN K. RILLY
Deputy Superintendent
Office of the Deputy Superintendent

REVIEWED BY:

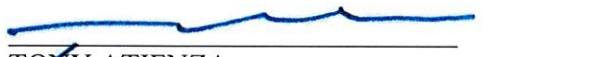

DEVORA NAVERA REED
General Counsel

Approved as to form.

APPROVED & PRESENTED BY:

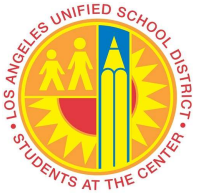

DAVID D. HART
Chief Financial Officer
Office of the Chief Financial Officer

REVIEWED BY:


TONY ATIENZA
Director, Budget Services and Financial Planning

Approved as to budget impact statement.

TAB 6



Board of Education Report

[Back to Order of Business](#)

File #: Rep-031-22/23, **Version:** 1

Unaudited Actuals Report for Fiscal Year 2021-22 and Gann Limit Resolution - Public Hearing September 13, 2022 Office of the Chief Financial Officer

Action Proposed:

1. Approve the Unaudited Actuals Report for Fiscal Year 2021-22 (Attachment A) and direct staff to take all necessary actions to submit the Report to the County Superintendent of Schools as required by Ed Code.
2. Adopt the Gann Limit Resolution as required under Ed Code Section 42132 (Attachment B).

Background:

Education Code Section 42100 requires the District to submit an annual statement of all receipts and expenditures for all funds of the preceding fiscal year to the Los Angeles County Office of Education (LACOE) on or before September 15th.

Under Education Code Section 42132, the District must also adopt a resolution identifying an estimated appropriations limit for the current year and an actual appropriations limit for the preceding year. The so-called “Gann Initiative” places limits on the growth of expenditures for publicly funded programs. Although the Gann Limit calculations are provided as part of the Unaudited Actuals Report, a specific resolution is required by statute.

Expected Outcomes:

The District’s statement of revenues and expenditures (Unaudited Actuals) for Fiscal Year 2021-22 shall be filed with the County Superintendent of Schools in compliance with Education Code 42100. The budget beginning balance for the current fiscal year (2022-23) shall be updated based on the Unaudited Actuals report.

The adopted Gann Limit Resolution shall be presented to the public.

Board Options and Consequences:

Board approval and filing of the Unaudited Actuals Report and the adoption of the Gann Limit Resolution are statutorily mandated.

Policy Implications:

None.

Budget Impact:

Actual carryover balances for schools and offices shall be adjusted for the FY 2022-23 based on updated ending balances from the prior fiscal year and in accordance with current carryover policies.

File #: Rep-031-22/23, **Version:** 1

Student Impact:

Compliance with Education Codes 42100 and 42132 ensures that the District will continue to operate and serve its student population.

Equity Impact:

See attached.

Issues and Analysis:

The District shall continue to monitor spending and explore strategies to maximize revenues and maintain a balance budget.

Attachments:

Attachment A - Unaudited Actuals Report for FY 2021-22

Attachment B - Gann Limit Resolution

Informatives:

None

Submitted:

08/16/22

File #: Rep-031-22/23, Version: 1

RESPECTFULLY SUBMITTED,



ALBERTO M. CARVALHO
Superintendent

APPROVED BY:



MEGAN K. KELLY
Deputy Superintendent
Office of the Deputy Superintendent

REVIEWED BY:



DEVORA NAVERA REED
General Counsel

APPROVED & PRESENTED BY:



DAVID HART
Chief Financial Officer
Office of the Chief Financial Officer

Approved as to form.

REVIEWED BY:



TONY ATIENZA
Director, Budget Services and Financial Planning

Approved as to budget impact statement.

INTEROFFICE CORRESPONDENCE
Los Angeles Unified School District
OFFICE OF THE CHIEF FINANCIAL OFFICER
*Equity Impact Statement***

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

DATE: August 16, 2022

FROM: David Hart, Chief Financial Officer

**SUBJECT: BR-031-22/23 UNAUDITED ACTUALS REPORT FOR FISCAL YEAR 2021-22
 AND GANN LIMIT RESOLUTION**

Board Meeting Date:	9/13/2022
----------------------------	------------------

Equity Impact				
Component	1	2	3	4
Recognition	Does not recognize historical inequities	Vaguely recognizes historical inequities	Affirmatively recognizes historical inequities	Actively recognizes and specifies historical inequities to correct
Resource Prioritization	Does not prioritize resources based on student need	Somewhat prioritizes resources based on student need	Prioritizes resources based on student need	Effectively prioritizes resources based on student need
Results	Unlikely to result in closed opportunity gaps and/or closing achievement gaps	May result in closed opportunity gaps and/or closing achievement gaps	Likely to result in closed opportunity gaps and/or closing achievement gaps	Extremely likely to result in closed opportunity gaps and/or closing achievement gaps

Component	Score	Score Rationale
Recognition	3	District budgeting ranges from “not recognizing historical inequities” to “actively recognizing and specifying historical inequities”. While some allocations of resources are district-wide, some investments such as Student Equity Need Index recognizes historical inequities.
Resource Prioritization	3	Resource prioritization varies from a district-wide perspective to a targeted student population based on student need and its impact on student achievement.
Results	3	Resources are allocated to the extent that it would support student needs, address priorities of achieving the District Strategic Plan
TOTAL	9	

Contact Person:	Telephone:	Email:
Luis Buendia	(213) 241-2737	luis.buendia@lausd.net
Joy Mayor	(213) 241-7952	joy.mayor@lausd.net

***Form to be completed for Districtwide or partial Districtwide Board Report items that expend resources.*

**UNAUDITED ACTUALS REPORT FOR FISCAL YEAR ENDED JUNE 30, 2022 AND
GANN LIMIT RESOLUTION**

At the end of each fiscal year, the District closes the books, reviews actual revenues and expenditures, and calculates ending balances. This work results in the Unaudited Actuals Report (“Report”). The Board of Education is requested to approve the Report for submittal to the Los Angeles County Office of Education (LACOE), as required under Education Code Section 42100. The District’s external auditors shall review the Report and the results shall be included in the Audited Annual Financial Report (AAFR) in December. The AAFR serves as the District’s official audited financial records for fiscal year ended June 30, 2022.

The Board shall be requested to adopt the Gann Limit Resolution, required under Education Code Section 42132. The resolution identifies the limits on the allowable growth in state and local government spending, including school districts. The District has never exceeded the Gann Limit.

I. MAJOR HIGHLIGHTS

For the fiscal year ended June 30, 2022, the District was able to meet its financial commitments and required ending balances, as set forth in the District’s Budget and Finance Policy.

The Unaudited Actuals resulted in a decrease in the General Fund unassigned balance of \$421.5 million compared to the Estimated Actuals, which is considered in developing the June Adopted Budget.

II. GANN LIMIT

In 1979, Proposition 4 established constitutional limits on the allowable growth in state and local government spending, including school districts. This is commonly known as the Gann Limit. Based on Education Code Section 42132, the governing board of each school district is required to adopt a resolution identifying their estimated appropriations limit for the current year and their actual appropriations limit for the preceding year. For fiscal years 2021-22 and 2022-23, the District’s appropriations limits are \$3.5 billion and \$3.7 billion, respectively. The District met the required limitations imposed by Proposition 4. In practice, the Gann limit has become more of a pro forma calculation because the Gann limit has risen faster than the appropriations received by the District. Notwithstanding, the District is still constitutionally mandated to report the calculations and adopt a resolution.

III. CHANGES IN GENERAL FUND REVENUES, EXPENDITURES, AND ENDING BALANCES FOR FISCAL YEAR ENDED JUNE 30, 2022

Table 1 Summary of 2021-22 General Fund Revenue (in millions)						
	Unrestricted			Restricted		
	Unaudited Actuals (UA)	Estimated Actuals (EA)	Variance UA vs. EA	Unaudited Actuals (UA)	Estimated Actuals (EA)	Variance UA vs. EA
LCFF Sources	\$ 6,009.0	\$ 6,002.8	\$ 6.2	\$ 27.5	\$ 28.0	\$ (0.5)
Federal Revenues	2.0	2.8	(0.8)	1,853.8	1,996.0	(142.2)
Other State Revenues	90.1	89.8	0.3	1,658.7	1,721.8	(63.2)
Other Local Revenues	6.1	138.1	(132.0)	26.7	23.9	2.8
Total Revenues	\$ 6,107.2	\$ 6,233.5	\$ (126.3)	\$ 3,566.6	\$ 3,769.7	\$ (203.0)

Revenues

General Fund – Unrestricted actual revenue is lower by \$126.3 million, which represents a 2.03% variance in comparison to the Estimated Actuals projection. The decrease is primarily attributed to the following:

- \$159.3 million lower other local revenues primarily due to the recognition of unrealized losses for District’s cash deposited in the Los Angeles County Treasury Pool (County Pool). Governmental Accounting Standards Board (GASB) Statement No. 31 requires fair market value (FMV) reporting of cash in investment pools. Although the value of the investments in the County Pool has historically been quite stable, the rapid rise of inflation and interest rates during fiscal year ended June 30, 2022 cause the value of the longer-term investments to decline. Per the LACOE Informational Bulletin #6581 dated August 9, 2022, investments in the County Pool were only worth \$0.96 for every \$1.00 deposited as of June 30, 2022. This is a significant decline in FMV that requires the recording of the unrealized loss due to materiality.
- \$6.2 million higher Local Control Funding Formula (LCFF) due to retro cost of living adjustments received in the Education Protection Act (EPA) revenue;
- \$7.3 million higher interest income due to higher interest rate from 0.48% to 0.94% at year end.
- \$14.9 million of actual in-kind donation received than estimated actuals. These were used to address COVID-19 and were expensed to address pandemic needs.

General Fund -Restricted actual revenue is lower by a net amount of \$203.0 million compared to the Estimated Actuals. Federal revenues are comprised primarily of grants, which recognize revenue based on expenditures incurred. The net decrease is primarily attributed to the following:

- \$69.42 million lower Elementary and Secondary School Emergency Relief (ESSER II and III) spending due to the transfer of certain allowable expenditures to General Fund Unrestricted in anticipation of possible reimbursement from Federal Emergency

Management Agency (FEMA). This is offset by \$54.2 million higher spending in Expanded Learning Opportunities Grants (ELO-G) due to funding maximization.

- \$126.1 million lower spending in other federally funded programs primarily due to vacancies brought about by recruitment challenges, availability of other funding sources or timing distribution of devices: Title I (\$35.0 million), Title II (\$1.6 million), Title III (\$5.7 million), Title IV (\$1.9 million) and Emergency Connectivity Fund “ECF” (\$79.0 million).
- \$157.4 million lower State’s ELO-G spending than initially planned for funding maximization purpose..
- \$46.2 million higher State’s one-time COVID-ADA Relief Funding for the District affiliated charter schools.
- \$52.6 million actuals were higher for the District’s proportionate share of the State’s on-behalf CalSTRS pension plan contribution. This has an expenditure offset.

	Unrestricted			Restricted		
	Unaudited	Estimated	Variance	Unaudited	Estimated	Variance
	<u>Actuals (UA)</u>	<u>Actuals (EA)</u>	<u>UA vs. EA</u>	<u>Actuals (UA)</u>	<u>Actuals (EA)</u>	<u>UA vs. EA</u>
Certificated Salaries	\$ 2,018.7	\$ 2,237.5	\$ (218.8)	\$ 1,361.1	\$ 1,170.1	\$ 191.0
Classified Salaries	639.6	643.1	(3.5)	617.6	488.0	129.5
Employee Benefits	1,196.4	1,271.6	(75.2)	1,173.7	1,025.0	148.7
Books & Supplies	141.8	256.6	(114.8)	337.6	362.1	(24.5)
Services & Operating Expenses	965.0	461.5	503.5	690.7	1,391.9	(701.2)
Capital Outlay	79.1	31.8	47.3	15.6	5.4	10.2
Other Outgo	11.2	5.0	6.2	-	-	-
Total Expenditures	\$ 5,051.8	\$ 4,907.1	\$ 144.7	\$ 4,196.3	\$ 4,442.6	\$ (246.3)

Expenditures

General Fund - Unrestricted actual expenditures are higher by a net amount of \$144.7 million, which represents a 2.95% variance in comparison to the Estimated Actuals. The net increase is mainly attributable to the following:

- \$135.1 million higher service costs due to the transfer of some expenditures previously charged to a restricted funding resource to optimize the anticipated reimbursement from FEMA for certain eligible expenditures.
- \$62.0 million of higher capital outlay was recognized to comply with the implementation of GASB Statement No. 87, *Lease Accounting* which requires a change in the recording of the District’s lease transactions. This has a corresponding revenue offset in the Other Financing Sources.
- \$55.1 million higher contribution to Liability Self-Insurance Fund due to projected increase in legal claims.
- \$29.8 million higher transportation cost than initially at Estimated Actuals.

- \$25.7 million higher utilities due to increase in Heating, Ventilation, Air Conditioning (HVAC) usage and increase in water rates.
- \$17.8 million higher student and teacher device expenditures with anticipated reimbursement from ECF in fiscal year ending June 30, 2023.
- \$162.6 million lower expenditures for carryover programs mainly due to the following: Textbooks and Instructional Material Block Grant (\$83.1 million); Target Student Population Program (\$46.6 million); General Fund School Program (\$19.6 million); Per Pupil Schools Program (\$4.6 million); AB10 Hygiene Program (\$7.0 million); and Library Initiative Program (\$10.8 million).

General Fund - Restricted actual expenditures are lower than the estimated actuals by a net amount of \$246.3 million (5.54%), which is primarily attributable to a net transfer of \$211.6 million expenses to the General Fund; this approach was taken to optimize the anticipated reimbursement from FEMA for certain eligible expenditures. In the course of fiscal year ending 2023, it is expected that the cost incurred in the fiscal year ended June 30, 2022 will be offset by the transfer of expenses to COVID relief fund. There was also lower spending than initially projected in Other restricted programs such as Title I, \$35.0 million; Title II, \$1.6 million; Title III, \$5.7 million; and Title IV, \$1.9 million as previously discussed. All these unspent funds carry over to the next school year.

	Unrestricted			Restricted		
	Unaudited Actuals (UA)	Estimated Actuals (EA)	Variance UA vs EA	Unaudited Actuals (UA)	Estimated Actuals (EA)	Variance UA vs EA
Indirect Cost	\$ 177.9	\$ 190.9	\$ (13.0)	\$ (153.0)	\$ (155.7)	\$ 2.7
Transfers In	46.5	45.0	1.5	0.1	-	0.1
Other Sources	62.0	-	62.0	-	-	-
	<u>286.4</u>	<u>235.9</u>	<u>50.5</u>	<u>(152.9)</u>	<u>(155.7)</u>	<u>2.8</u>
Transfer Out	(14.4)	(21.3)	6.9	(0.1)	-	(0.1)
Contribution	(1,123.3)	(1,120.8)	(2.5)	1,123.3	1,120.8	2.5
	<u>(1,137.7)</u>	<u>(1,142.1)</u>	<u>4.4</u>	<u>1,123.2</u>	<u>1,120.8</u>	<u>2.4</u>
Net	\$ (851.3)	\$ (906.2)	\$ 54.9	\$ 970.3	\$ 965.1	\$ 5.2

Net Contributions/Transfers/Indirect Costs - Indirect cost decreases from the estimated actuals primarily due to lower expenditures in restricted programs and other special revenues funds. The Other Financing Sources increased by \$62.0 million due to the implementation of GASB Statement No. 87, *Lease Accounting* as previously discussed above.

Transfer-out from the unrestricted General Fund is lower by \$7.0 million mainly due to lower transfer to Child Development Fund. The General Fund contribution is higher by a net amount of \$2.5 million. The net increase is primarily due to \$9.5 million increase in Routine Restricted Maintenance Account expenditures resulted from year-end true-up and offset by \$7.0 million lower contribution to the Special Education Programs than initially projected.

	Unrestricted			Restricted		
	Unaudited	Estimated	Variance	Unaudited	Estimated	Variance
	Actuals (UA)	Actuals (EA)	UA vs. EA	Actuals (UA)	Actuals (EA)	UA vs. EA
Nonspendable	\$ 43.0	\$ 46.6	\$ (3.6)	\$ 5.0	\$ -	\$ 5.0
Restricted	-	-	-	544.5	501.0	43.5
Committed	-	-	-	-	-	-
Assigned	1,596.0	1,386.9	209.0	-	-	-
Unassigned - Reserved for Economic Uncertainties	-	-	-	-	-	-
Unassigned/Unappropriated	1,011.7	1,433.2	(421.5)	-	-	-
Ending Balance	\$ 2,850.5	\$ 3,066.6	\$ (216.1)	\$ 549.5	\$ 501.0	\$ 48.5

Ending Balance - The summary of changes as discussed above resulted in an overall decrease in the unrestricted ending balance of \$216.1 million and an increase in the restricted ending balance by \$48.5 million. The unrestricted ending balance is composed of non-spendable, assigned, and unassigned categories, and will be used to balance future fiscal years.

- Assigned Ending Balance: funds that are intended to be used for a specific purpose.
- Unassigned (Unappropriated) Ending Balance: The year-end actual unassigned (unappropriated) ending balance is \$421.5 million lower than the Estimated Actuals. This balance is to be used to balance budget out-years.

Restricted ending balance represents unspent balance from legally restricted funding sources.

IV. OVERVIEW OF DISTRICT FUNDS

The Unaudited Actuals Report submission requirement comprises of all District funds. The District uses fund accounting to assess stewardship and compliance. Funds are categorized and grouped based on the use of the funds as follows:

1. **Operating Funds** are composed of the General Fund, Adult Education Fund, Child Development Fund, and Cafeteria Fund. These funds are used for the day-to-day operation of the District's schools and offices.
2. **Capital Projects Funds** 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** are used for the payment of employee health and welfare benefits, workers' compensation, and liability insurance. The majority of funds accumulated in the Internal Service Funds come from funds generated by positions funded in the other funds.

For example, *the cost of a teacher's health and welfare benefits* funded by the General Fund is transferred from the General Fund to the Health and Welfare Fund, which is one of the Internal Service Funds.

4. **Debt Service Funds** are used for the payment of interest and principal debts associated with long-term bonds for capital projects.
5. **Fiduciary Fund** is composed of the Other Post-Employment Benefit (OPEB) Fund. This fund is dedicated for the health and welfare benefits of current and future retirees of the District.
Student Body Fund is used to account for the transactions of student organizations in schools that are established to raise and spend money on behalf of student activities that are non-instructional.

Figure 1: All Funds - Revenues
(amounts in millions)

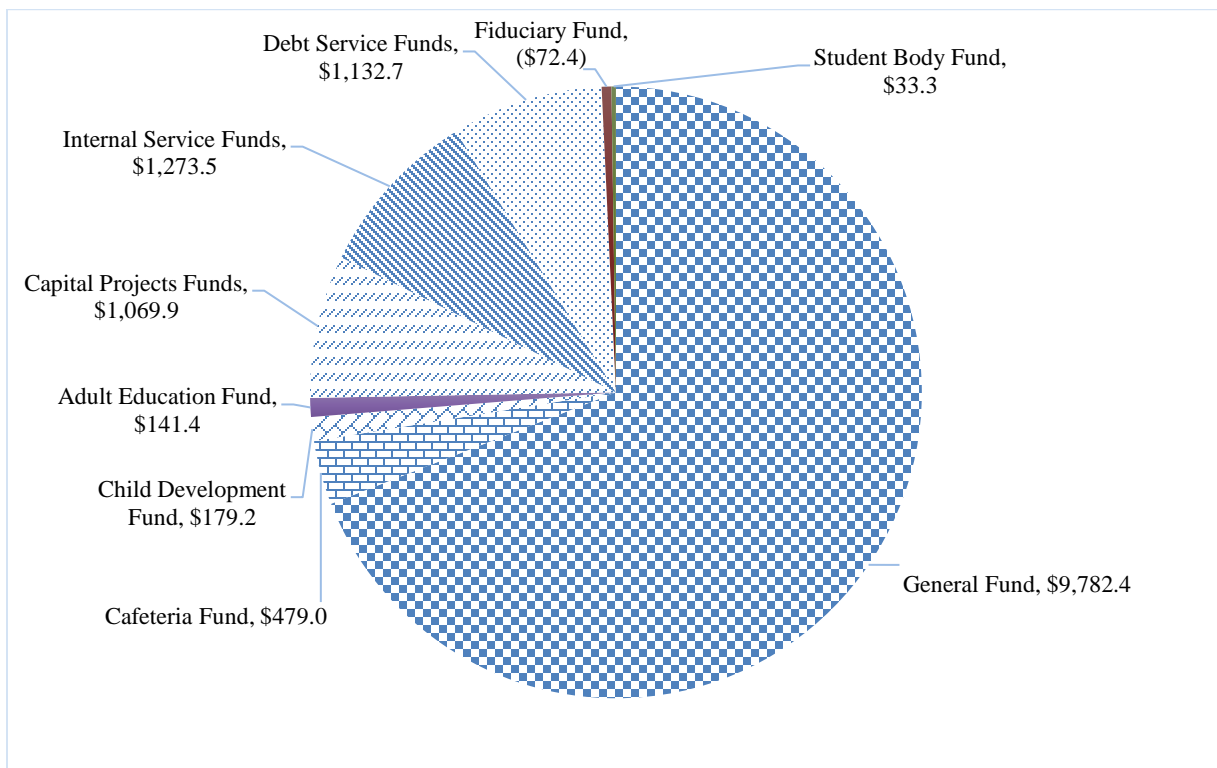
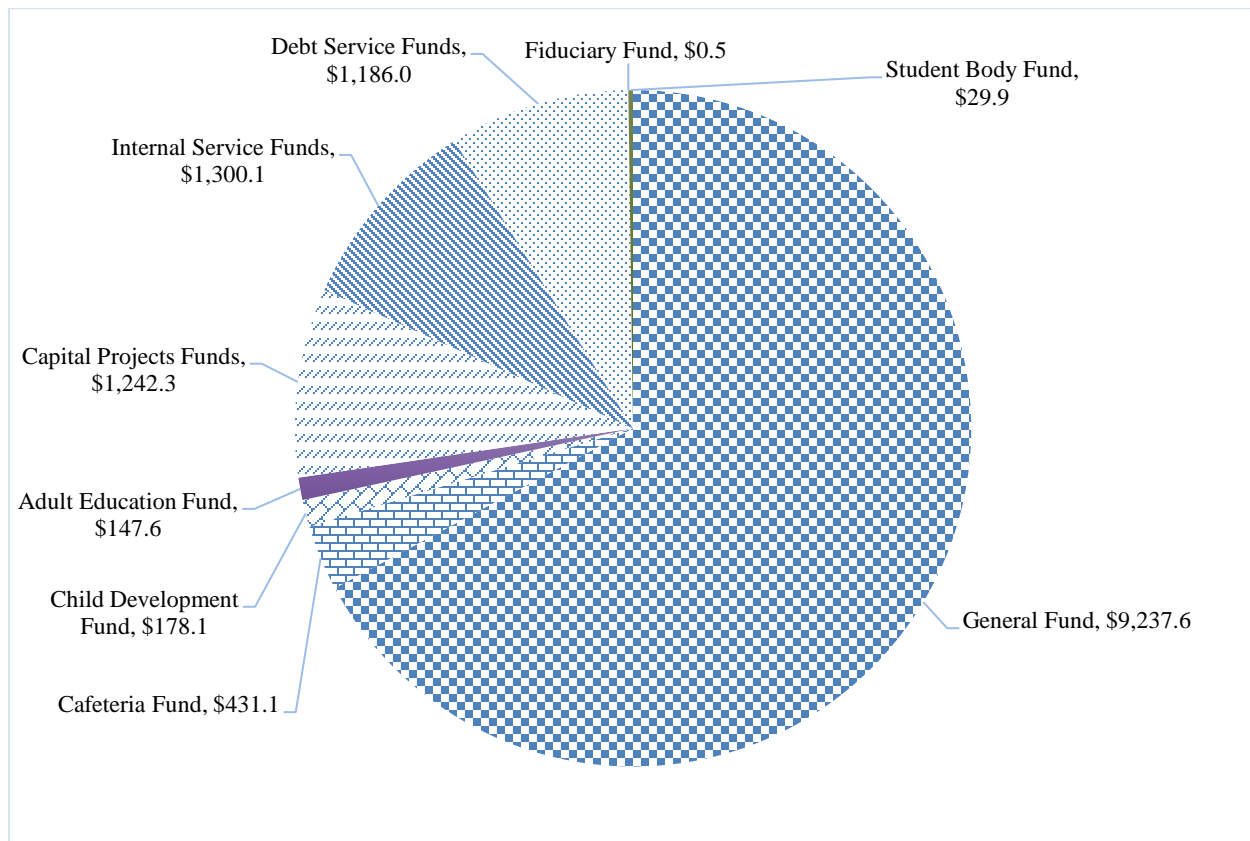


Figure 2: All Funds – Expenditures
(amounts in millions)



Operating Funds

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

1. **General Fund** - includes funds for the basic instructional and administrative expenditures of the District.
2. **Cafeteria Fund** - includes funds for the food service programs.
3. **Child Development Fund** - includes funds dedicated for the operation of the Early Childhood Education program.
4. **Adult Education Fund** - includes funds dedicated for the operation of the Adult Education program.

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

Figure 3: Operating Funds - Revenues
(amounts in millions)

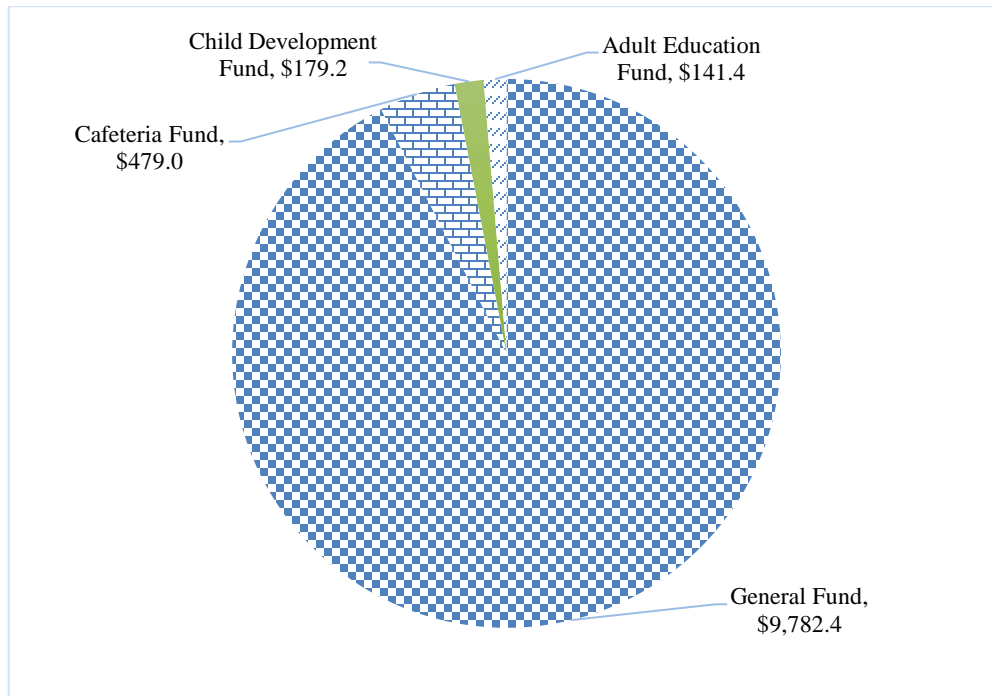
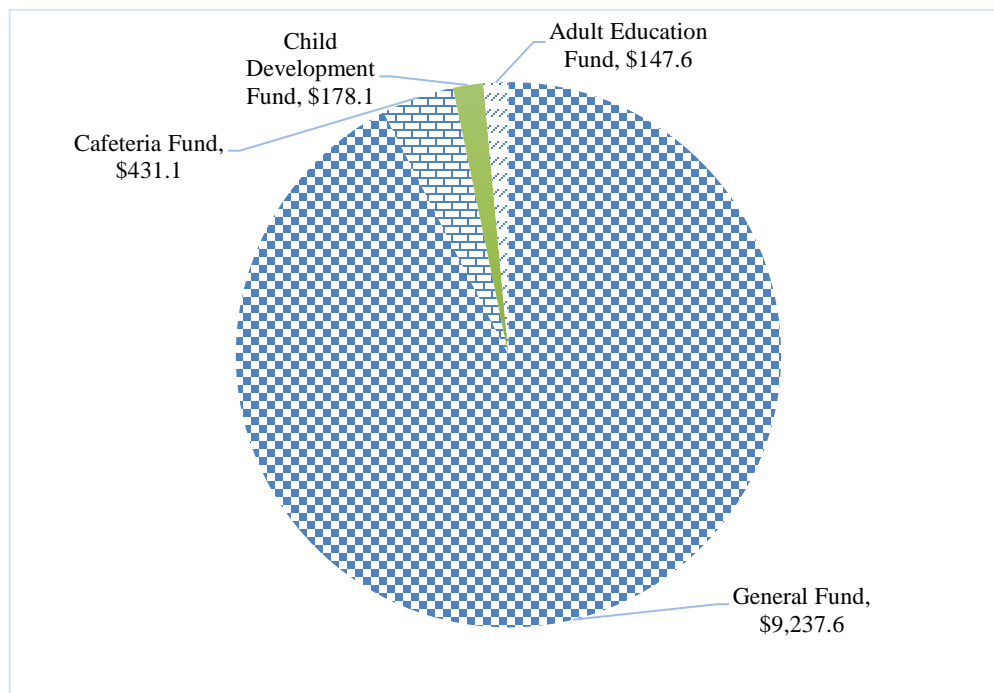


Figure 4: Operating Funds – Expenditures
(amounts in millions)



UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2021-22 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed: _____
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: _____

To the Superintendent of Public Instruction:

2021-22 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

For School District:

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E-mail Address

Unaudited Actuals
FINANCIAL REPORTS
2021-22 Unaudited Actuals
Summary of Unaudited Actual Data Submission

138.010

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	46.82%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$694,128,947.43
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2023-24 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$3,541,894,266.79
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$3,541,894,266.79
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2023-24, subject to CDE approval.	3.15%

1/15/2021

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2021-22 Unaudited Actuals	2022-23 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund	G	G
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund	G	G
56	Debt Service Fund	G	G
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund	G	G
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals		
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	GS	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report	GS	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2021-22 Unaudited Actuals	2022-23 Budget
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	

138.013

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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)	
A. REVENUES									
1) LCFF Sources		8010-8099	6,008,956,387.30	27,490,631.00	6,036,447,018.30	6,056,247,564.00	29,114,160.00	6,085,361,724.00	0.8%
2) Federal Revenue		8100-8299	1,979,032.05	1,853,893,543.92	1,855,872,575.97	3,032,625.00	2,820,245,574.00	2,823,278,199.00	52.1%
3) Other State Revenue		8300-8599	90,092,349.44	1,658,666,019.66	1,748,758,369.10	84,156,103.00	1,633,738,086.00	1,717,894,189.00	-1.8%
4) Other Local Revenue		8600-8799	6,139,347.76	26,655,911.27	32,795,259.03	144,189,939.00	23,929,813.00	168,119,752.00	412.6%
5) TOTAL, REVENUES			6,107,167,116.55	3,566,706,105.85	9,673,873,222.40	6,287,626,231.00	4,507,027,633.00	10,794,653,864.00	11.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	2,018,663,678.55	1,361,095,494.47	3,379,759,173.02	2,533,820,924.00	1,238,629,097.00	3,772,450,021.00	11.6%
2) Classified Salaries		2000-2999	639,601,257.02	617,575,381.36	1,257,176,638.38	686,393,844.00	574,444,252.00	1,260,838,096.00	0.3%
3) Employee Benefits		3000-3999	1,196,399,177.45	1,173,723,238.35	2,370,122,415.80	1,576,747,467.00	1,221,658,531.00	2,798,405,998.00	18.1%
4) Books and Supplies		4000-4999	141,793,893.49	337,632,305.19	479,426,198.68	504,294,875.00	2,289,477,954.86	2,793,772,829.86	482.7%
5) Services and Other Operating Expenditures		5000-5999	964,989,850.13	690,717,026.72	1,655,706,876.85	491,717,182.00	554,150,914.00	1,045,868,096.00	-36.8%
6) Capital Outlay		6000-6999	79,148,326.84	15,566,514.62	94,714,841.46	8,511,086.00	9,396,581.06	17,907,667.06	-81.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	11,180,244.18	0.00	11,180,244.18	5,429,934.00	0.00	5,429,934.00	-51.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(177,894,407.11)	153,039,750.08	(24,854,657.03)	(205,128,338.00)	174,724,776.00	(30,403,562.00)	22.3%
9) TOTAL, EXPENDITURES			4,873,882,020.55	4,349,349,710.79	9,223,231,731.34	5,601,786,974.00	6,062,482,105.92	11,664,269,079.92	26.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,233,285,096.00	(782,643,604.94)	450,641,491.06	685,839,257.00	(1,555,454,472.92)	(869,615,215.92)	-293.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	46,480,428.82	93,029.82	46,573,458.64	40,367,389.00	0.00	40,367,389.00	-13.3%
b) Transfers Out		7600-7629	14,353,906.47	50,297.45	14,404,203.92	35,718,764.00	0.00	35,718,764.00	148.0%
2) Other Sources/Uses									
a) Sources		8930-8979	61,996,757.87	0.00	61,996,757.87	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,123,273,296.65)	1,123,273,296.65	0.00	(1,263,066,749.00)	1,263,066,749.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,029,150,016.43)	1,123,316,029.02	94,166,012.59	(1,258,418,124.00)	1,263,066,749.00	4,648,625.00	-95.1%

138.014

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			204,135,079.57	340,672,424.08	544,807,503.65	(572,578,867.00)	(292,387,723.92)	(864,966,590.92)	-258.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,653,406,156.19	203,144,958.74	2,856,551,114.93	2,850,561,197.18	549,533,474.26	3,400,094,671.44	19.0%
b) Audit Adjustments		9793	(6,980,038.58)	5,716,091.44	(1,263,947.14)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,646,426,117.61	208,861,050.18	2,855,287,167.79	2,850,561,197.18	549,533,474.26	3,400,094,671.44	19.1%
d) Other Restatements		9795	0.00	0.00	0.00	216,024,841.46	(48,512,074.34)	167,512,767.12	New
e) Adjusted Beginning Balance (F1c + F1d)			2,646,426,117.61	208,861,050.18	2,855,287,167.79	3,066,586,038.64	501,021,399.92	3,567,607,438.56	24.9%
2) Ending Balance, June 30 (E + F1e)			2,850,561,197.18	549,533,474.26	3,400,094,671.44	2,494,007,171.64	208,633,676.00	2,702,640,847.64	-20.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,881,981.93	0.00	2,881,981.93	2,835,036.00	0.00	2,835,036.00	-1.6%
Stores		9712	32,981,082.88	0.00	32,981,082.88	32,798,438.00	0.00	32,798,438.00	-0.6%
Prepaid Items		9713	7,145,067.67	5,013,997.02	12,159,064.69	10,998,072.00	0.00	10,998,072.00	-9.5%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	544,523,906.87	544,523,906.87	0.00	208,633,676.00	208,633,676.00	-61.7%
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	1,491,262,992.00	0.00	1,491,262,992.00	New
d) Assigned									
Other Assignments		9780	1,595,952,078.00	0.00	1,595,952,078.00	351,582,284.00	0.00	351,582,284.00	-78.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	199,860,000.00	0.00	199,860,000.00	234,100,000.00	0.00	234,100,000.00	17.1%
Unassigned/Unappropriated Amount		9790	1,011,740,986.70	(4,429.63)	1,011,736,557.07	370,430,349.64	0.00	370,430,349.64	-63.4%

138.015

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	3,363,782,343.22	477,998,836.17	3,841,781,179.39				
1) Fair Value Adjustment to Cash in County Treasury		9111	(159,386,399.30)	0.00	(159,386,399.30)				
b) in Banks		9120	3,818,141.53	0.00	3,818,141.53				
c) in Revolving Cash Account		9130	2,881,981.93	0.00	2,881,981.93				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	68,504,166.18	2,570,061.38	71,074,227.56				
4) Due from Grantor Government		9290	48,339,509.31	558,879,234.63	607,218,743.94				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	32,981,082.88	0.00	32,981,082.88				
7) Prepaid Expenditures		9330	7,145,067.67	5,013,997.02	12,159,064.69				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	1,189,853.03	0.00	1,189,853.03				
10) TOTAL, ASSETS			3,369,255,746.45	1,044,462,129.20	4,413,717,875.65				
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	501,918,822.00	390,440,255.51	892,359,077.51				
2) Due to Grantor Governments		9590	15,585,874.24	10,478,400.89	26,064,275.13				
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	94,009,998.54	94,009,998.54				
6) TOTAL, LIABILITIES			517,504,696.24	494,928,654.94	1,012,433,351.18				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	1,189,853.03	0.00	1,189,853.03				
2) TOTAL, DEFERRED INFLOWS			1,189,853.03	0.00	1,189,853.03				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,850,561,197.18	549,533,474.26	3,400,094,671.44				

138.016

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	3,295,035,103.48	0.00	3,295,035,103.48	3,699,355,174.00	0.00	3,699,355,174.00	12.3%
Education Protection Account State Aid - Current Year		8012	1,195,298,576.00	0.00	1,195,298,576.00	874,395,236.00	0.00	874,395,236.00	-26.8%
State Aid - Prior Years		8019	(4,949,562.69)	0.00	(4,949,562.69)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	6,507,419.19	0.00	6,507,419.19	6,505,581.00	0.00	6,505,581.00	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	7,847,579.36	0.00	7,847,579.36	7,113,430.00	0.00	7,113,430.00	-9.4%
County & District Taxes Secured Roll Taxes		8041	1,348,834,737.25	0.00	1,348,834,737.25	1,384,505,622.00	0.00	1,384,505,622.00	2.6%
Unsecured Roll Taxes		8042	43,862,363.12	0.00	43,862,363.12	44,353,850.00	0.00	44,353,850.00	1.1%
Prior Years' Taxes		8043	41,157,742.38	0.00	41,157,742.38	30,642,697.00	0.00	30,642,697.00	-25.5%
Supplemental Taxes		8044	38,961,077.78	0.00	38,961,077.78	32,139,835.00	0.00	32,139,835.00	-17.5%
Education Revenue Augmentation Fund (ERAF)		8045	246,519,557.48	0.00	246,519,557.48	216,706,943.00	0.00	216,706,943.00	-12.1%
Community Redevelopment Funds (SB 617/699/1992)		8047	120,387,161.09	0.00	120,387,161.09	111,069,211.00	0.00	111,069,211.00	-7.7%
Penalties and Interest from Delinquent Taxes		8048	326,170.65	0.00	326,170.65	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	5.30	0.00	5.30	312.00	0.00	312.00	5786.8%
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	(2.65)	0.00	(2.65)	(156.00)	0.00	(156.00)	5786.8%
Subtotal, LCFF Sources			6,339,787,927.74	0.00	6,339,787,927.74	6,406,787,735.00	0.00	6,406,787,735.00	1.1%
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	(330,831,540.44)	0.00	(330,831,540.44)	(350,540,171.00)	0.00	(350,540,171.00)	6.0%
Property Taxes Transfers		8097	0.00	27,490,631.00	27,490,631.00	0.00	29,114,160.00	29,114,160.00	5.9%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			6,008,956,387.30	27,490,631.00	6,036,447,018.30	6,056,247,564.00	29,114,160.00	6,085,361,724.00	0.8%
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	124,913,566.61	124,913,566.61	0.00	163,974,868.00	163,974,868.00	31.3%
Special Education Discretionary Grants		8182	0.00	15,091,605.03	15,091,605.03	0.00	39,597,520.00	39,597,520.00	162.4%
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	42,850.53	0.00	42,850.53	0.00	0.00	0.00	-100.0%
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	62,825.18	2,086.57	64,911.75	0.00	0.00	0.00	-100.0%
Interagency Contracts Between LEAs		8285	0.00	1,468,592.44	1,468,592.44	0.00	1,048,080.00	1,048,080.00	-28.6%
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		332,511,552.47	332,511,552.47		410,345,840.00	410,345,840.00	23.4%
Title I, Part D, Local Delinquent Programs	3025	8290		30,919.01	30,919.01		196,314.00	196,314.00	534.9%
Title II, Part A, Supporting Effective Instruction	4035	8290		26,505,402.26	26,505,402.26		37,161,911.00	37,161,911.00	40.2%
Title III, Part A, Immigrant Student Program	4201	8290		507,829.30	507,829.30		0.00	0.00	-100.0%

138.017

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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)	
Title III, Part A, English Learner Program	4203	8290		8,948,873.68	8,948,873.68		18,145,690.00	18,145,690.00	102.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		53,740,892.15	53,740,892.15		59,408,366.00	59,408,366.00	10.5%
Career and Technical Education	3500-3599	8290		6,001,808.18	6,001,808.18		6,418,062.00	6,418,062.00	6.9%
All Other Federal Revenue	All Other	8290	1,873,356.34	1,284,170,416.22	1,286,043,772.56	3,032,625.00	2,083,948,923.00	2,086,981,548.00	62.3%
TOTAL, FEDERAL REVENUE			1,979,032.05	1,853,893,543.92	1,855,872,575.97	3,032,625.00	2,820,245,574.00	2,823,278,199.00	52.1%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		409,294,251.99	409,294,251.99		466,412,755.00	466,412,755.00	14.0%
Prior Years	6500	8319		1,648,305.00	1,648,305.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	3,424,395.00	3,424,395.00	0.00	3,424,395.00	3,424,395.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	15,348,931.00	15,348,931.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	18,129,070.00	0.00	18,129,070.00	16,559,778.00	0.00	16,559,778.00	-8.7%
Lottery - Unrestricted and Instructional Materials		8560	68,845,942.36	31,922,295.98	100,768,238.34	63,351,743.00	25,262,965.00	88,614,708.00	-12.1%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		85,342,315.64	85,342,315.64		138,796,115.00	138,796,115.00	62.6%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		1,916,571.70	1,916,571.70		2,829,443.00	2,829,443.00	47.6%
California Clean Energy Jobs Act	6230	8590		(8,409,194.21)	(8,409,194.21)		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		10,536,478.56	10,536,478.56		3,601,719.00	3,601,719.00	-65.8%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		146,830.11	146,830.11		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	3,117,337.08	1,107,494,838.89	1,110,612,175.97	4,244,582.00	993,410,694.00	997,655,276.00	-10.2%
TOTAL, OTHER STATE REVENUE			90,092,349.44	1,658,666,019.66	1,748,758,369.10	84,156,103.00	1,633,738,086.00	1,717,894,189.00	-1.8%

138.018

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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	1,659,675.31	0.00	1,659,675.31	425,000.00	0.00	425,000.00	-74.4%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	21,223,153.88	0.00	21,223,153.88	23,314,000.00	0.00	23,314,000.00	9.9%
Interest		8660	17,228,742.06	105,011.71	17,333,753.77	8,473,289.00	0.00	8,473,289.00	-51.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(159,386,399.30)	0.00	(159,386,399.30)	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	342,144.00	342,144.00	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	38,866,407.52	50,253.10	38,916,660.62	39,775,467.00	10,752.00	39,786,219.00	2.2%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	2.65	0.00	2.65	156.00	0.00	156.00	5786.8%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	86,547,765.64	25,977,831.27	112,525,596.91	72,202,027.00	23,603,112.00	95,805,139.00	-14.9%
Tuition		8710	0.00	180,671.19	180,671.19	0.00	315,949.00	315,949.00	74.9%
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			6,139,347.76	26,655,911.27	32,795,259.03	144,189,939.00	23,929,813.00	168,119,752.00	412.6%
TOTAL, REVENUES			6,107,167,116.55	3,566,706,105.85	9,673,873,222.40	6,287,626,231.00	4,507,027,633.00	10,794,653,864.00	11.6%

138.019

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,480,330,257.91	858,561,565.11	2,338,891,823.02	1,881,662,251.00	651,279,250.00	2,532,941,501.00	8.3%
Certificated Pupil Support Salaries		1200	184,412,406.39	193,616,209.47	378,028,615.86	258,104,392.00	209,075,263.00	467,179,655.00	23.6%
Certificated Supervisors' and Administrators' Salaries		1300	272,146,623.61	135,149,721.46	407,296,345.07	297,155,376.00	162,537,433.00	459,692,809.00	12.9%
Other Certificated Salaries		1900	81,774,390.64	173,767,998.43	255,542,389.07	96,898,905.00	215,737,151.00	312,636,056.00	22.3%
TOTAL, CERTIFICATED SALARIES			2,018,663,678.55	1,361,095,494.47	3,379,759,173.02	2,533,820,924.00	1,238,629,097.00	3,772,450,021.00	11.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	13,372,792.09	269,440,166.60	282,812,958.69	17,935,309.00	276,472,131.00	294,407,440.00	4.1%
Classified Support Salaries		2200	254,308,653.03	154,076,715.29	408,385,368.32	266,160,744.00	117,163,715.00	383,324,459.00	-6.1%
Classified Supervisors' and Administrators' Salaries		2300	30,865,434.68	7,629,762.01	38,495,196.69	33,705,590.00	4,580,498.00	38,286,088.00	-0.5%
Clerical, Technical and Office Salaries		2400	269,205,558.23	97,495,369.94	366,700,928.17	278,006,827.00	92,859,648.00	370,866,475.00	1.1%
Other Classified Salaries		2900	71,848,818.99	88,933,367.52	160,782,186.51	90,585,374.00	83,368,260.00	173,953,634.00	8.2%
TOTAL, CLASSIFIED SALARIES			639,601,257.02	617,575,381.36	1,257,176,638.38	686,393,844.00	574,444,252.00	1,260,838,096.00	0.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	333,628,317.54	571,963,578.36	905,591,895.90	494,141,754.00	537,846,934.00	1,031,988,688.00	14.0%
PERS		3201-3202	134,529,716.18	101,766,554.72	236,296,270.90	171,605,025.00	125,515,343.00	297,120,368.00	25.7%
OASDI/Medicare/Alternative		3301-3302	78,848,005.64	64,510,878.35	143,358,883.99	86,240,374.00	63,620,665.00	149,861,039.00	4.5%
Health and Welfare Benefits		3401-3402	444,078,141.27	285,188,079.76	729,266,221.03	396,006,312.00	338,048,813.00	734,055,125.00	0.7%
Unemployment Insurance		3501-3502	14,553,610.49	10,150,078.73	24,703,689.22	16,349,966.00	9,291,660.00	25,641,626.00	3.8%
Workers' Compensation		3601-3602	66,383,745.76	48,694,276.44	115,078,022.20	66,064,153.00	49,127,379.00	115,191,532.00	0.1%
OPEB, Allocated		3701-3702	1,046.19	11,837,130.36	11,838,176.55	135,339,883.00	98,207,737.00	233,547,620.00	1872.8%
OPEB, Active Employees		3751-3752	124,376,594.38	79,612,661.63	203,989,256.01	211,000,000.00	0.00	211,000,000.00	3.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,196,399,177.45	1,173,723,238.35	2,370,122,415.80	1,576,747,467.00	1,221,658,531.00	2,798,405,998.00	18.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	5,103,746.09	32,277,121.86	37,380,867.95	106,724,542.00	25,263,215.00	131,987,757.00	253.1%
Books and Other Reference Materials		4200	2,419,517.68	1,961,126.70	4,380,644.38	973,613.00	827,475.00	1,801,088.00	-58.9%
Materials and Supplies		4300	118,613,563.99	264,705,534.44	383,319,098.43	375,076,655.00	2,237,760,570.51	2,612,837,225.51	581.6%
Noncapitalized Equipment		4400	15,652,732.70	38,654,380.48	54,307,113.18	21,520,065.00	25,484,884.35	47,004,949.35	-13.4%
Food		4700	4,333.03	34,141.71	38,474.74	0.00	141,810.00	141,810.00	268.6%
TOTAL, BOOKS AND SUPPLIES			141,793,893.49	337,632,305.19	479,426,198.68	504,294,875.00	2,289,477,954.86	2,793,772,829.86	482.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	37,776,701.42	320,595,354.39	358,372,055.81	0.00	385,388,528.00	385,388,528.00	7.5%
Travel and Conferences		5200	2,898,181.40	6,832,581.31	9,730,762.71	3,845,123.00	4,896,096.00	8,741,219.00	-10.2%
Dues and Memberships		5300	2,172,331.06	46,449.74	2,218,780.80	1,365,435.00	71,005.00	1,436,440.00	-35.3%
Insurance		5400 - 5450	32,948,585.88	0.00	32,948,585.88	58,188,130.00	0.00	58,188,130.00	76.6%
Operations and Housekeeping Services		5500	179,226,752.39	53,426.80	179,280,179.19	158,669,296.00	700.00	158,669,996.00	-11.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,923,951.86	7,720,277.35	13,644,229.21	14,398,504.00	2,152,824.00	16,551,328.00	21.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(159,601.93)	7,989,344.80	7,829,742.87	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	672,337,546.28	320,643,641.50	992,981,187.78	220,664,264.00	161,295,224.00	381,959,488.00	-61.5%
Communications		5900	31,865,401.77	26,835,950.83	58,701,352.60	34,586,430.00	346,537.00	34,932,967.00	-40.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			964,989,850.13	690,717,026.72	1,655,706,876.85	491,717,182.00	554,150,914.00	1,045,868,096.00	-36.8%

138.020

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	5,701.00	0.00	5,701.00	New
Land Improvements		6170	1,214.35	0.00	1,214.35	147,272.00	0.00	147,272.00	12027.6%
Buildings and Improvements of Buildings		6200	7,997,206.18	(1,771,279.59)	6,225,926.59	4,948,418.00	5,949,081.06	10,897,499.06	75.0%
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%
Equipment		6400	9,153,148.44	17,337,794.21	26,490,942.65	2,049,774.00	3,447,500.00	5,497,274.00	-79.2%
Equipment Replacement		6500	0.00	0.00	0.00	1,359,921.00	0.00	1,359,921.00	New
Lease Assets		6600	61,996,757.87	0.00	61,996,757.87	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			79,148,326.84	15,566,514.62	94,714,841.46	8,511,086.00	9,396,581.06	17,907,667.06	-81.1%
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	127,249.50	0.00	127,249.50	638,966.00	0.00	638,966.00	402.1%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	11,500.00	0.00	11,500.00	New
Payments to County Offices		7142	4,414,862.30	0.00	4,414,862.30	3,672,922.00	0.00	3,672,922.00	-16.8%
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	935,645.00	0.00	935,645.00	1,003,008.00	0.00	1,003,008.00	7.2%
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	1,073,714.68	0.00	1,073,714.68	10,040.00	0.00	10,040.00	-99.1%
Other Debt Service - Principal		7439	4,628,772.70	0.00	4,628,772.70	93,498.00	0.00	93,498.00	-98.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			11,180,244.18	0.00	11,180,244.18	5,429,934.00	0.00	5,429,934.00	-51.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(153,039,750.08)	153,039,750.08	0.00	(174,724,776.00)	174,724,776.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(24,854,657.03)	0.00	(24,854,657.03)	(30,403,562.00)	0.00	(30,403,562.00)	22.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(177,894,407.11)	153,039,750.08	(24,854,657.03)	(205,128,338.00)	174,724,776.00	(30,403,562.00)	22.3%
TOTAL, EXPENDITURES			4,873,882,020.55	4,349,349,710.79	9,223,231,731.34	5,601,786,974.00	6,062,482,105.92	11,664,269,079.92	26.5%

138.021

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	45,000,000.00	0.00	45,000,000.00	30,000,000.00	0.00	30,000,000.00	-33.3%
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	1,480,428.82	93,029.82	1,573,458.64	10,367,389.00	0.00	10,367,389.00	558.9%
(a) TOTAL, INTERFUND TRANSFERS IN			46,480,428.82	93,029.82	46,573,458.64	40,367,389.00	0.00	40,367,389.00	-13.3%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	877,374.89	0.00	877,374.89	19,432,973.00	0.00	19,432,973.00	2114.9%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	13,476,531.58	50,297.45	13,526,829.03	16,285,791.00	0.00	16,285,791.00	20.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			14,353,906.47	50,297.45	14,404,203.92	35,718,764.00	0.00	35,718,764.00	148.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	61,996,757.87	0.00	61,996,757.87	0.00	0.00	0.00	-100.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			61,996,757.87	0.00	61,996,757.87	0.00	0.00	0.00	-100.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,123,273,296.65)	1,123,273,296.65	0.00	(1,263,066,749.00)	1,263,066,749.00	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			(1,123,273,296.65)	1,123,273,296.65	0.00	(1,263,066,749.00)	1,263,066,749.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(1,029,150,016.43)	1,123,316,029.02	94,166,012.59	(1,258,418,124.00)	1,263,066,749.00	4,648,625.00	-95.1%

138.022

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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)	
A. REVENUES									
1) LCFF Sources		8010-8099	6,008,956,387.30	27,490,631.00	6,036,447,018.30	6,056,247,564.00	29,114,160.00	6,085,361,724.00	0.8%
2) Federal Revenue		8100-8299	1,979,032.05	1,853,893,543.92	1,855,872,575.97	3,032,625.00	2,820,245,574.00	2,823,278,199.00	52.1%
3) Other State Revenue		8300-8599	90,092,349.44	1,658,666,019.66	1,748,758,369.10	84,156,103.00	1,633,738,086.00	1,717,894,189.00	-1.8%
4) Other Local Revenue		8600-8799	6,139,347.76	26,655,911.27	32,795,259.03	144,189,939.00	23,929,813.00	168,119,752.00	412.6%
5) TOTAL REVENUES			6,107,167,116.55	3,566,706,105.85	9,673,873,222.40	6,287,626,231.00	4,507,027,633.00	10,794,653,864.00	11.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		2,246,765,225.68	2,421,273,278.60	4,668,038,504.28	2,742,628,229.00	3,403,907,706.39	6,146,535,935.39	31.7%
2) Instruction - Related Services	2000-2999		787,179,995.82	644,917,963.82	1,432,097,959.64	1,367,343,843.00	772,266,186.63	2,139,610,029.63	49.4%
3) Pupil Services	3000-3999		889,495,820.85	480,416,815.54	1,369,912,636.39	585,467,888.00	364,172,488.46	949,640,376.46	-30.7%
4) Ancillary Services	4000-4999		23,929,258.32	121,574,373.88	145,503,632.20	38,143,147.00	986,835,224.00	1,024,978,371.00	604.4%
5) Community Services	5000-5999		3,229,970.68	1,364,590.22	4,594,560.90	2,931,916.00	1,167,196.00	4,099,112.00	-10.8%
6) Enterprise	6000-6999		0.00	162,900.49	162,900.49	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		279,391,529.65	334,314,540.30	613,706,069.95	221,698,734.00	209,273,227.40	430,971,961.40	-29.8%
8) Plant Services	8000-8999		632,709,975.37	345,325,247.94	978,035,223.31	638,143,283.00	324,860,077.04	963,003,360.04	-1.5%
9) Other Outgo	9000-9999	Except 7600-7699	11,180,244.18	0.00	11,180,244.18	5,429,934.00	0.00	5,429,934.00	-51.4%
10) TOTAL EXPENDITURES			4,873,882,020.55	4,349,349,710.79	9,223,231,731.34	5,601,786,974.00	6,062,482,105.92	11,664,269,079.92	26.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,233,285,096.00	(782,643,604.94)	450,641,491.06	685,839,257.00	(1,555,454,472.92)	(869,615,215.92)	-293.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	46,480,428.82	93,029.82	46,573,458.64	40,367,389.00	0.00	40,367,389.00	-13.3%
b) Transfers Out		7600-7629	14,353,906.47	50,297.45	14,404,203.92	35,718,764.00	0.00	35,718,764.00	148.0%
2) Other Sources/Uses									
a) Sources		8930-8979	61,996,757.87	0.00	61,996,757.87	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,123,273,296.65)	1,123,273,296.65	0.00	(1,263,066,749.00)	1,263,066,749.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(1,029,150,016.43)	1,123,316,029.02	94,166,012.59	(1,258,418,124.00)	1,263,066,749.00	4,648,625.00	-95.1%

138.023

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			204,135,079.57	340,672,424.08	544,807,503.65	(572,578,867.00)	(292,387,723.92)	(864,966,590.92)	-258.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,653,406,156.19	203,144,958.74	2,856,551,114.93	2,850,561,197.18	549,533,474.26	3,400,094,671.44	19.0%
b) Audit Adjustments		9793	(6,980,038.58)	5,716,091.44	(1,263,947.14)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,646,426,117.61	208,861,050.18	2,855,287,167.79	2,850,561,197.18	549,533,474.26	3,400,094,671.44	19.1%
d) Other Restatements		9795	0.00	0.00	0.00	216,024,841.46	(48,512,074.34)	167,512,767.12	New
e) Adjusted Beginning Balance (F1c + F1d)			2,646,426,117.61	208,861,050.18	2,855,287,167.79	3,066,586,038.64	501,021,399.92	3,567,607,438.56	24.9%
2) Ending Balance, June 30 (E + F1e)			2,850,561,197.18	549,533,474.26	3,400,094,671.44	2,494,007,171.64	208,633,676.00	2,702,640,847.64	-20.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,881,981.93	0.00	2,881,981.93	2,835,036.00	0.00	2,835,036.00	-1.6%
Stores		9712	32,981,082.88	0.00	32,981,082.88	32,798,438.00	0.00	32,798,438.00	-0.6%
Prepaid Items		9713	7,145,067.67	5,013,997.02	12,159,064.69	10,998,072.00	0.00	10,998,072.00	-9.5%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	544,523,906.87	544,523,906.87	0.00	208,633,676.00	208,633,676.00	-61.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	1,491,262,992.00	0.00	1,491,262,992.00	New
d) Assigned									
Other Assignments (by Resource/Object)		9780	1,595,952,078.00	0.00	1,595,952,078.00	351,582,284.00	0.00	351,582,284.00	-78.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	199,860,000.00	0.00	199,860,000.00	234,100,000.00	0.00	234,100,000.00	17.1%
Unassigned/Unappropriated Amount		9790	1,011,740,986.70	(4,429.63)	1,011,736,557.07	370,430,349.64	0.00	370,430,349.64	-63.4%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
2600	Expanded Learning Opportunities Program	232,414,376.41	0.00
5650	FEMA Public Assistance Funds	3,315.31	0.00
5810	Other Restricted Federal	6,369,358.60	3,862,603.00
6266	Educator Effectiveness, FY 2021-22	110,888,892.00	103,958,348.00
6500	Special Education	1,152,655.99	0.00
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Progi	365,373.96	0.00
6536	Special Ed: Dispute Prevention and Dispute Resolution	9,591,404.80	0.00
6537	Special Ed: Learning Recovery Support	20,718,354.12	0.00
6547	Special Education Early Intervention Preschool Grant	20,868,649.78	0.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	15,309,658.93	0.00
7311	Classified School Employee Professional Development Block Grant	3,048,877.22	2,523,742.00
7412	A-G Access/Success Grant	25,351,214.00	0.00
7413	A-G Learning Loss Mitigation Grant	9,098,405.00	0.00
7425	Expanded Learning Opportunities (ELO) Grant	1,460,482.91	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	20,443,096.57	0.00
7810	Other Restricted State	49,530,890.00	42,048,320.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	0.00	39,945,738.00
9010	Other Restricted Local	17,908,901.27	16,294,925.00
Total, Restricted Balance		544,523,906.87	208,633,676.00

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	33,269,680.69	29,882,450.00	-10.2%
5) TOTAL, REVENUES			33,269,680.69	29,882,450.00	-10.2%
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	23,938,667.37	23,042,562.00	-3.7%
5) Services and Other Operating Expenditures		5000-5999	5,795,926.35	3,775,569.00	-34.9%
6) Capital Outlay		6000-6999	202,134.80	337,759.00	67.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			29,936,728.52	27,155,890.00	-9.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,332,952.17	2,726,560.00	-18.2%
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%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,332,952.17	2,726,560.00	-18.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	44,776,199.37	48,109,151.54	7.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,776,199.37	48,109,151.54	7.4%
d) Other Restatements		9795	0.00	1,503,526.94	New
e) Adjusted Beginning Balance (F1c + F1d)			44,776,199.37	49,612,678.48	10.8%
2) Ending Balance, June 30 (E + F1e)			48,109,151.54	52,339,238.48	8.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	88,500.00	New
Stores		9712	3,520,814.82	3,354,008.00	-4.7%
Prepaid Items		9713	0.00	212,154.00	New
All Others		9719	0.00	0.00	0.0%
b) Restricted			44,588,336.72	48,684,576.48	9.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
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	31,198,455.61		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	14,079,145.70		
3) Accounts Receivable		9200	431,656.43		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	3,520,814.82		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	117,594.13		
9) TOTAL, ASSETS			49,347,666.69		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,238,515.15		
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			1,238,515.15		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			48,109,151.54		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
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	33,269,680.69	29,882,450.00	-10.2%
TOTAL, REVENUES			33,269,680.69	29,882,450.00	-10.2%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
BOOKS AND SUPPLIES					
Materials and Supplies		4300	23,834,861.74	23,042,562.00	-3.3%
Noncapitalized Equipment		4400	103,805.63	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			23,938,667.37	23,042,562.00	-3.7%
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	5,795,926.35	3,775,569.00	-34.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,795,926.35	3,775,569.00	-34.9%
CAPITAL OUTLAY					
Equipment		6400	202,134.80	337,759.00	67.1%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			202,134.80	337,759.00	67.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			29,936,728.52	27,155,890.00	-9.3%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
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%
(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%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	33,269,680.69	29,882,450.00	-10.2%
5) TOTAL, REVENUES			33,269,680.69	29,882,450.00	-10.2%
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		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		29,936,728.52	27,155,890.00	-9.3%
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			29,936,728.52	27,155,890.00	-9.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,332,952.17	2,726,560.00	-18.2%
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%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,332,952.17	2,726,560.00	-18.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	44,776,199.37	48,109,151.54	7.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,776,199.37	48,109,151.54	7.4%
d) Other Restatements		9795	0.00	1,503,526.94	New
e) Adjusted Beginning Balance (F1c + F1d)			44,776,199.37	49,612,678.48	10.8%
2) Ending Balance, June 30 (E + F1e)			48,109,151.54	52,339,238.48	8.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	88,500.00	New
Stores		9712	3,520,814.82	3,354,008.00	-4.7%
Prepaid Items		9713	0.00	212,154.00	New
All Others		9719	0.00	0.00	0.0%
b) Restricted			44,588,336.72	48,684,576.48	9.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
8210	Student Activity Funds	44,588,336.72	48,684,576.48
Total, Restricted Balance		44,588,336.72	48,684,576.48

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	21,807,502.88	18,504,022.00	-15.1%
3) Other State Revenue		8300-8599	119,342,066.00	129,589,686.00	8.6%
4) Other Local Revenue		8600-8799	204,379.69	1,210,188.00	492.1%
5) TOTAL, REVENUES			141,353,948.57	149,303,896.00	5.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	55,032,833.86	61,622,588.00	12.0%
2) Classified Salaries		2000-2999	17,790,035.86	17,833,548.00	0.2%
3) Employee Benefits		3000-3999	33,107,411.27	37,222,309.00	12.4%
4) Books and Supplies		4000-4999	22,486,413.53	22,612,719.00	0.6%
5) Services and Other Operating Expenditures		5000-5999	12,938,390.99	13,769,042.00	6.4%
6) Capital Outlay		6000-6999	374,420.76	407,421.00	8.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	75,000.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	5,723,431.71	4,960,672.00	-13.3%
9) TOTAL, EXPENDITURES			147,527,937.98	158,428,299.00	7.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,173,989.41)	(9,124,403.00)	47.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	36,283.00	0.00	-100.0%
b) Transfers Out		7600-7629	22,491.99	29,989.00	33.3%
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			13,791.01	(29,989.00)	-317.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,160,198.40)	(9,154,392.00)	48.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	37,769,833.04	31,609,634.64	-16.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,769,833.04	31,609,634.64	-16.3%
d) Other Restatements		9795	0.00	15,442,150.36	New
e) Adjusted Beginning Balance (F1c + F1d)			37,769,833.04	47,051,785.00	24.6%
2) Ending Balance, June 30 (E + F1e)			31,609,634.64	37,897,393.00	19.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	16,500.00	16,500.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			39,906,678.47	37,880,893.00	-5.1%
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	6,354,445.79	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(14,667,989.62)	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	27,882,577.08		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,153,109.59)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	16,500.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	656,659.64		
4) Due from Grantor Government		9290	11,389,134.99		
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	16,549.35		
10) TOTAL, ASSETS			38,808,311.47		
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	7,180,630.24		
2) Due to Grantor Governments		9590	1,497.24		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			7,182,127.48		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	16,549.35		
2) TOTAL, DEFERRED INFLOWS			16,549.35		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			31,609,634.64		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs					
		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources					
		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	1,735,504.34	1,048,800.00	-39.6%
All Other Federal Revenue	All Other	8290	20,071,998.54	17,455,222.00	-13.0%
TOTAL, FEDERAL REVENUE			21,807,502.88	18,504,022.00	-15.1%
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	75,000.00	0.00	-100.0%
Adult Education Program	6391	8590	111,898,803.00	119,319,343.00	6.6%
All Other State Revenue	All Other	8590	7,368,263.00	10,270,343.00	39.4%
TOTAL, OTHER STATE REVENUE			119,342,066.00	129,589,686.00	8.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	47,940.55	50,000.00	4.3%
Interest		8660	228,872.73	100,000.00	-56.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,153,109.59)	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	317,190.23	170,000.00	-46.4%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	763,485.77	890,188.00	16.6%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			204,379.69	1,210,188.00	492.1%
TOTAL, REVENUES			141,353,948.57	149,303,896.00	5.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	33,300,346.75	37,713,666.00	13.3%
Certificated Pupil Support Salaries		1200	3,218,803.50	2,893,923.00	-10.1%
Certificated Supervisors' and Administrators' Salaries		1300	18,180,150.38	19,944,786.00	9.7%
Other Certificated Salaries		1900	333,533.23	1,070,213.00	220.9%
TOTAL, CERTIFICATED SALARIES			55,032,833.86	61,622,588.00	12.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	645,051.07	1,089,703.00	68.9%
Classified Support Salaries		2200	7,190,666.90	7,003,808.00	-2.6%
Classified Supervisors' and Administrators' Salaries		2300	62,779.96	143,201.00	128.1%
Clerical, Technical and Office Salaries		2400	9,168,959.37	8,724,221.00	-4.9%
Other Classified Salaries		2900	722,578.56	872,615.00	20.8%
TOTAL, CLASSIFIED SALARIES			17,790,035.86	17,833,548.00	0.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	8,691,303.30	11,492,010.00	32.2%
PERS		3201-3202	4,115,520.07	4,427,873.00	7.6%
OASDI/Medicare/Alternative		3301-3302	2,301,612.83	2,307,368.00	0.3%
Health and Welfare Benefits		3401-3402	12,304,006.62	12,762,635.00	3.7%
Unemployment Insurance		3501-3502	384,478.00	398,128.00	3.6%
Workers' Compensation		3601-3602	1,801,420.00	1,987,383.00	10.3%
OPEB, Allocated		3701-3702	161,354.40	3,846,912.00	2284.1%
OPEB, Active Employees		3751-3752	3,347,716.05	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			33,107,411.27	37,222,309.00	12.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	9,138.28	0.00	-100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,062,621.04	22,497,719.00	453.8%
Noncapitalized Equipment		4400	18,414,654.21	115,000.00	-99.4%
TOTAL, BOOKS AND SUPPLIES			22,486,413.53	22,612,719.00	0.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	247,451.48	155,000.00	-37.4%
Dues and Memberships		5300	60,239.83	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,111,766.64	2,810,590.00	-9.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	106,377.40	427,750.00	302.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,716.19	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	7,654,980.44	9,678,317.00	26.4%
Communications		5900	1,749,859.01	697,385.00	-60.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,938,390.99	13,769,042.00	6.4%
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	22,460.34	0.00	-100.0%
Equipment		6400	351,960.42	407,421.00	15.8%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			374,420.76	407,421.00	8.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	75,000.00	0.00	-100.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			75,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	5,723,431.71	4,960,672.00	-13.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			5,723,431.71	4,960,672.00	-13.3%
TOTAL, EXPENDITURES			147,527,937.98	158,428,299.00	7.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	36,283.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			36,283.00	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	22,491.99	29,989.00	33.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			22,491.99	29,989.00	33.3%
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%
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)			13,791.01	(29,989.00)	-317.5%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	21,807,502.88	18,504,022.00	-15.1%
3) Other State Revenue		8300-8599	119,342,066.00	129,589,686.00	8.6%
4) Other Local Revenue		8600-8799	204,379.69	1,210,188.00	492.1%
5) TOTAL, REVENUES			141,353,948.57	149,303,896.00	5.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		70,702,535.05	69,652,424.00	-1.5%
2) Instruction - Related Services	2000-2999		48,549,131.35	59,443,347.00	22.4%
3) Pupil Services	3000-3999		4,730,635.23	4,320,946.00	-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		5,723,431.71	4,960,672.00	-13.3%
8) Plant Services	8000-8999		17,747,204.64	20,050,910.00	13.0%
9) Other Outgo	9000-9999	Except 7600-7699	75,000.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			147,527,937.98	158,428,299.00	7.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(6,173,989.41)	(9,124,403.00)	47.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	36,283.00	0.00	-100.0%
b) Transfers Out		7600-7629	22,491.99	29,989.00	33.3%
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			13,791.01	(29,989.00)	-317.5%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,160,198.40)	(9,154,392.00)	48.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	37,769,833.04	31,609,634.64	-16.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,769,833.04	31,609,634.64	-16.3%
d) Other Restatements		9795	0.00	15,442,150.36	New
e) Adjusted Beginning Balance (F1c + F1d)			37,769,833.04	47,051,785.00	24.6%
2) Ending Balance, June 30 (E + F1e)			31,609,634.64	37,897,393.00	19.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	16,500.00	16,500.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			39,906,678.47	37,880,893.00	-5.1%
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	6,354,445.79	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(14,667,989.62)	0.00	-100.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
6371	CalWORKs for ROCP or Adult Education	520,567.13	0.00
6391	Adult Education Program	33,626,219.96	37,880,893.00
7810	Other Restricted State	5,759,891.38	0.00
Total, Restricted Balance		39,906,678.47	37,880,893.00

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,362,295.42	5,583,566.00	-40.4%
3) Other State Revenue		8300-8599	168,446,393.39	173,662,723.00	3.1%
4) Other Local Revenue		8600-8799	476,412.79	0.00	-100.0%
5) TOTAL, REVENUES			178,285,101.60	179,246,289.00	0.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	48,453,726.70	51,844,100.00	7.0%
2) Classified Salaries		2000-2999	52,616,933.95	60,396,252.00	14.8%
3) Employee Benefits		3000-3999	57,927,065.74	63,258,342.00	9.2%
4) Books and Supplies		4000-4999	6,014,006.39	10,761,226.00	78.9%
5) Services and Other Operating Expenditures		5000-5999	4,095,443.59	4,262,601.00	4.1%
6) Capital Outlay		6000-6999	660,655.55	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	8,338,792.62	8,256,832.00	-1.0%
9) TOTAL, EXPENDITURES			178,106,624.54	198,779,353.00	11.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			178,477.06	(19,533,064.00)	-11044.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	877,374.89	19,432,973.00	2114.9%
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			877,374.89	19,432,973.00	2114.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,055,851.95	(100,091.00)	-109.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,112,053.16	5,167,905.11	25.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,112,053.16	5,167,905.11	25.7%
d) Other Restatements		9795	0.00	(4,882,414.11)	New
e) Adjusted Beginning Balance (F1c + F1d)			4,112,053.16	285,491.00	-93.1%
2) Ending Balance, June 30 (E + F1e)			5,167,905.11	185,400.00	-96.4%
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			5,873,683.81	185,400.00	-96.8%
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	(705,778.70)	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	18,744,221.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	(775,940.32)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	89,878.43		
4) Due from Grantor Government		9290	96,444.85		
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) TOTAL, ASSETS			18,154,604.60		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	11,815,524.73		
2) Due to Grantor Governments		9590	799,924.05		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	371,250.71		
6) TOTAL, LIABILITIES			12,986,699.49		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			5,167,905.11		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
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	9,362,295.42	5,583,566.00	-40.4%
TOTAL, FEDERAL REVENUE			9,362,295.42	5,583,566.00	-40.4%
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%
State Preschool	6105	8590	167,526,488.35	173,662,723.00	3.7%
All Other State Revenue	All Other	8590	919,905.04	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			168,446,393.39	173,662,723.00	3.1%
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	140,128.31	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(775,940.32)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	19,600.74	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	598.62	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	1,092,025.44	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			476,412.79	0.00	-100.0%
TOTAL, REVENUES			178,285,101.60	179,246,289.00	0.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	36,112,892.09	39,236,000.00	8.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	12,222,377.61	12,495,143.00	2.2%
Other Certificated Salaries		1900	118,457.00	112,957.00	-4.6%
TOTAL, CERTIFICATED SALARIES			48,453,726.70	51,844,100.00	7.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	39,405,024.19	46,404,766.00	17.8%
Classified Support Salaries		2200	7,523,363.88	8,154,637.00	8.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	5,683,459.49	5,836,849.00	2.7%
Other Classified Salaries		2900	5,086.39	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			52,616,933.95	60,396,252.00	14.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	7,616,388.16	9,646,879.00	26.7%
PERS		3201-3202	10,979,647.19	13,096,650.00	19.3%
OASDI/Medicare/Alternative		3301-3302	4,900,486.21	5,219,081.00	6.5%
Health and Welfare Benefits		3401-3402	24,607,677.17	24,535,738.00	-0.3%
Unemployment Insurance		3501-3502	549,899.57	563,679.00	2.5%
Workers' Compensation		3601-3602	2,499,999.84	2,807,394.00	12.3%
OPEB, Allocated		3701-3702	93,188.72	7,388,921.00	7829.0%
OPEB, Active Employees		3751-3752	6,679,778.88	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			57,927,065.74	63,258,342.00	9.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,944,556.34	10,759,696.00	117.6%
Noncapitalized Equipment		4400	1,069,450.05	1,530.00	-99.9%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,014,006.39	10,761,226.00	78.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	104,654.00	66,851.00	-36.1%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,117,784.14	2,329,922.00	10.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	51,754.17	131,611.00	154.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	157.26	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	520,127.78	356,376.00	-31.5%
Communications		5900	1,300,966.24	1,377,841.00	5.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,095,443.59	4,262,601.00	4.1%
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	10,655.55	0.00	-100.0%
Equipment		6400	650,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			660,655.55	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%
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	8,338,792.62	8,256,832.00	-1.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			8,338,792.62	8,256,832.00	-1.0%
TOTAL, EXPENDITURES			178,106,624.54	198,779,353.00	11.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	877,374.89	19,432,973.00	2114.9%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			877,374.89	19,432,973.00	2114.9%
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%
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)			877,374.89	19,432,973.00	2114.9%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,362,295.42	5,583,566.00	-40.4%
3) Other State Revenue		8300-8599	168,446,393.39	173,662,723.00	3.1%
4) Other Local Revenue		8600-8799	476,412.79	0.00	-100.0%
5) TOTAL, REVENUES			178,285,101.60	179,246,289.00	0.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		123,947,090.46	139,918,910.00	12.9%
2) Instruction - Related Services	2000-2999		30,060,639.04	31,637,396.00	5.2%
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		8,338,792.62	8,256,832.00	-1.0%
8) Plant Services	8000-8999		15,760,102.42	18,966,215.00	20.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			178,106,624.54	198,779,353.00	11.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			178,477.06	(19,533,064.00)	-11044.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	877,374.89	19,432,973.00	2114.9%
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			877,374.89	19,432,973.00	2114.9%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,055,851.95	(100,091.00)	-109.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,112,053.16	5,167,905.11	25.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,112,053.16	5,167,905.11	25.7%
d) Other Restatements		9795	0.00	(4,882,414.11)	New
e) Adjusted Beginning Balance (F1c + F1d)			4,112,053.16	285,491.00	-93.1%
2) Ending Balance, June 30 (E + F1e)			5,167,905.11	185,400.00	-96.4%
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			5,873,683.81	185,400.00	-96.8%
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	(705,778.70)	0.00	-100.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
5058	Child Development: Coronavirus Response and Relief Supple	669,983.81	185,400.00
5059	Child Development: ARP California State Preschool Program	4,321,200.00	0.00
7810	Other Restricted State	882,500.00	0.00
Total, Restricted Balance		5,873,683.81	185,400.00

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	460,801,309.65	342,081,960.00	-25.8%
3) Other State Revenue		8300-8599	19,272,442.70	35,007,274.00	81.6%
4) Other Local Revenue		8600-8799	(1,094,814.87)	1,699,240.00	-255.2%
5) TOTAL, REVENUES			478,978,937.48	378,788,474.00	-20.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	17,670.62	0.00	-100.0%
2) Classified Salaries		2000-2999	117,362,943.06	125,383,426.00	6.8%
3) Employee Benefits		3000-3999	101,157,136.35	108,197,887.00	7.0%
4) Books and Supplies		4000-4999	207,118,016.33	176,874,294.00	-14.6%
5) Services and Other Operating Expenditures		5000-5999	(5,396,158.05)	3,208,599.00	-159.5%
6) Capital Outlay		6000-6999	0.00	185,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	10,792,432.70	17,186,058.00	59.2%
9) TOTAL, EXPENDITURES			431,052,041.01	431,035,264.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			47,926,896.47	(52,246,790.00)	-209.0%
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%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			47,926,896.47	(52,246,790.00)	-209.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	85,423,451.48	133,350,347.95	56.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			85,423,451.48	133,350,347.95	56.1%
d) Other Restatements		9795	0.00	(23,090,834.95)	New
e) Adjusted Beginning Balance (F1c + F1d)			85,423,451.48	110,259,513.00	29.1%
2) Ending Balance, June 30 (E + F1e)			133,350,347.95	58,012,723.00	-56.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	15,111,496.56	14,483,982.00	-4.2%
Prepaid Items		9713	43,703.90	43,704.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			118,195,147.49	43,485,037.00	-63.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	77,635,927.65		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,848,152.56)		
b) in Banks		9120	83.70		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	25,876.39		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,035,886.70		
4) Due from Grantor Government		9290	66,059,032.46		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	15,111,496.56		
7) Prepaid Expenditures		9330	43,703.90		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			157,063,854.80		
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	22,759,837.57		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	953,669.28		
6) TOTAL, LIABILITIES			23,713,506.85		
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 (must agree with line F2) (G10 + H2) - (I7 + J2)			133,350,347.95		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	441,332,963.70	321,626,784.00	-27.1%
Donated Food Commodities		8221	19,458,639.23	20,455,176.00	5.1%
All Other Federal Revenue		8290	9,706.72	0.00	-100.0%
TOTAL, FEDERAL REVENUE			460,801,309.65	342,081,960.00	-25.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	19,272,442.70	35,007,274.00	81.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			19,272,442.70	35,007,274.00	81.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	27,641.00	0.00	-100.0%
Food Service Sales		8634	1,458,830.63	1,041,444.00	-28.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	235,220.65	657,796.00	179.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,848,152.56)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	31,645.41	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			(1,094,814.87)	1,699,240.00	-255.2%
TOTAL, REVENUES			478,978,937.48	378,788,474.00	-20.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	17,670.62	0.00	-100.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			17,670.62	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	111,046,032.21	110,684,752.00	-0.3%
Classified Supervisors' and Administrators' Salaries		2300	189,080.82	319,802.00	69.1%
Clerical, Technical and Office Salaries		2400	6,127,248.65	14,360,159.00	134.4%
Other Classified Salaries		2900	581.38	18,713.00	3118.7%
TOTAL, CLASSIFIED SALARIES			117,362,943.06	125,383,426.00	6.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	2,989.87	0.00	-100.0%
PERS		3201-3202	25,599,067.06	31,869,598.00	24.5%
OASDI/Medicare/Alternative		3301-3302	9,427,362.89	9,595,860.00	1.8%
Health and Welfare Benefits		3401-3402	49,026,824.17	48,487,252.00	-1.1%
Unemployment Insurance		3501-3502	631,996.99	612,491.00	-3.1%
Workers' Compensation		3601-3602	2,940,876.14	3,136,133.00	6.6%
OPEB, Allocated		3701-3702	72,097.37	14,496,553.00	20006.9%
OPEB, Active Employees		3751-3752	13,455,921.86	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			101,157,136.35	108,197,887.00	7.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,429,345.10	6,402,471.00	44.5%
Noncapitalized Equipment		4400	22,357.57	4,151,130.00	18467.0%
Food		4700	202,666,313.66	166,320,693.00	-17.9%
TOTAL, BOOKS AND SUPPLIES			207,118,016.33	176,874,294.00	-14.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	182,042.03	293,836.00	61.4%
Dues and Memberships		5300	19,605.00	20,956.00	6.9%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	389,230.05	379,505.00	-2.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,430.42	38,451.00	186.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(7,837,616.32)	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	1,549,286.73	2,121,234.00	36.9%
Communications		5900	287,864.04	354,617.00	23.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(5,396,158.05)	3,208,599.00	-159.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	185,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	185,000.00	New
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	10,792,432.70	17,186,058.00	59.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			10,792,432.70	17,186,058.00	59.2%
TOTAL, EXPENDITURES			431,052,041.01	431,035,264.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
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%

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Function

138.063

Los Angeles Unified
Los Angeles County

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Form 13

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	460,801,309.65	342,081,960.00	-25.8%
3) Other State Revenue		8300-8599	19,272,442.70	35,007,274.00	81.6%
4) Other Local Revenue		8600-8799	(1,094,814.87)	1,699,240.00	-255.2%
5) TOTAL, REVENUES			478,978,937.48	378,788,474.00	-20.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		413,571,933.49	410,647,730.00	-0.7%
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		10,792,432.70	17,186,058.00	59.2%
8) Plant Services	8000-8999		6,687,674.82	3,201,476.00	-52.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			431,052,041.01	431,035,264.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			47,926,896.47	(52,246,790.00)	-209.0%
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%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			47,926,896.47	(52,246,790.00)	-209.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	85,423,451.48	133,350,347.95	56.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			85,423,451.48	133,350,347.95	56.1%
d) Other Restatements		9795	0.00	(23,090,834.95)	New
e) Adjusted Beginning Balance (F1c + F1d)			85,423,451.48	110,259,513.00	29.1%
2) Ending Balance, June 30 (E + F1e)			133,350,347.95	58,012,723.00	-56.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	15,111,496.56	14,483,982.00	-4.2%
Prepaid Items		9713	43,703.90	43,704.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			118,195,147.49	43,485,037.00	-63.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	64,279,550.12	41,699,917.00
5316	Child Nutrition: COVID CARES Act Supplemental Meal Reimb	8,693.73	0.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	20,230,997.75	1,196,377.00
5330	Child Nutrition: Summer Food Service Program Operations	31,467,142.89	588,743.00
7029	Child Nutrition: Food Service Staff Training Funds	2,208,763.00	0.00
Total, Restricted Balance		118,195,147.49	43,485,037.00

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	(49,333,053.17)	5,621,036.00	-111.4%
5) TOTAL, REVENUES			(49,333,053.17)	5,621,036.00	-111.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	38,090,220.80	123,755,137.00	224.9%
3) Employee Benefits		3000-3999	24,747,196.22	63,222,299.00	155.5%
4) Books and Supplies		4000-4999	676,179.56	1,337,329.00	97.8%
5) Services and Other Operating Expenditures		5000-5999	28,744,779.05	1,774,133.00	-93.8%
6) Capital Outlay		6000-6999	702,826,854.24	1,237,491,689.00	76.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,372.72	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			795,088,602.59	1,427,580,587.00	79.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(844,421,655.76)	(1,421,959,551.00)	68.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	245,538,611.32	0.00	-100.0%
b) Transfers Out		7600-7629	100,468,662.76	10,337,400.00	-89.7%
2) Other Sources/Uses					
a) Sources		8930-8979	494,149,448.33	500,000,000.00	1.2%
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			639,219,396.89	489,662,600.00	-23.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(205,202,258.87)	(932,296,951.00)	354.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,600,640,976.31	1,362,509,289.17	-14.9%
b) Audit Adjustments		9793	(32,929,428.27)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,567,711,548.04	1,362,509,289.17	-13.1%
d) Other Restatements		9795	0.00	146,766,509.83	New
e) Adjusted Beginning Balance (F1c + F1d)			1,567,711,548.04	1,509,275,799.00	-3.7%
2) Ending Balance, June 30 (E + F1e)			1,362,509,289.17	576,978,848.00	-57.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	415,508.51	500,000.00	20.3%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	107,414.22	6,932.00	-93.5%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,351,936,075.89	566,480,350.00	-58.1%
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	10,050,290.55	9,991,566.00	-0.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,545,187,829.63		
1) Fair Value Adjustment to Cash in County Treasury		9111	(63,958,848.06)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	415,508.51		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	4,521,887.22		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	107,414.22		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	159,387.55		
10) TOTAL, ASSETS			1,486,433,179.07		
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	123,764,502.35		
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			123,764,502.35		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	159,387.55		
2) TOTAL, DEFERRED INFLOWS			159,387.55		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,362,509,289.17		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
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	570,658.34	811,100.00	42.1%
Interest					
		8660	10,381,190.87	4,809,936.00	-53.7%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	(63,958,848.06)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue					
		8699	3,673,945.68	0.00	-100.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(49,333,053.17)	5,621,036.00	-111.4%
TOTAL, REVENUES			(49,333,053.17)	5,621,036.00	-111.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,900,393.13	59,325,023.00	1421.0%
Classified Supervisors' and Administrators' Salaries		2300	5,465,948.58	11,316,529.00	107.0%
Clerical, Technical and Office Salaries		2400	28,723,879.09	53,113,585.00	84.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			38,090,220.80	123,755,137.00	224.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	37,138.80	0.00	-100.0%
PERS		3201-3202	10,844,173.94	31,516,330.00	190.6%
OASDI/Medicare/Alternative		3301-3302	3,659,266.87	9,465,056.00	158.7%
Health and Welfare Benefits		3401-3402	5,687,715.13	15,882,926.00	179.2%
Unemployment Insurance		3501-3502	256,307.31	619,802.00	141.8%
Workers' Compensation		3601-3602	1,195,184.71	3,095,407.00	159.0%
OPEB, Allocated		3701-3702	11,254.27	2,642,778.00	23382.4%
OPEB, Active Employees		3751-3752	3,056,155.19	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			24,747,196.22	63,222,299.00	155.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	542,992.82	1,337,329.00	146.3%
Noncapitalized Equipment		4400	133,186.74	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			676,179.56	1,337,329.00	97.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	155,169.23	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,096.22	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,466.26	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%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	28,429,754.48	1,774,133.00	-93.8%
Communications		5900	150,292.86	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,744,779.05	1,774,133.00	-93.8%
CAPITAL OUTLAY					
Land		6100	290,347.39	0.00	-100.0%
Land Improvements		6170	7,635,326.47	0.00	-100.0%
Buildings and Improvements of Buildings		6200	677,957,738.63	1,237,491,689.00	82.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	16,933,993.42	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	9,448.33	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			702,826,854.24	1,237,491,689.00	76.1%
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	35.90	0.00	-100.0%
Other Debt Service - Principal		7439	3,336.82	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,372.72	0.00	-100.0%
TOTAL, EXPENDITURES			795,088,602.59	1,427,580,587.00	79.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	245,538,611.32	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			245,538,611.32	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	511,399.03	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	99,957,263.73	10,337,400.00	-89.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			100,468,662.76	10,337,400.00	-89.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	494,140,000.00	500,000,000.00	1.2%
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	9,448.33	0.00	-100.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			494,149,448.33	500,000,000.00	1.2%
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)			639,219,396.89	489,662,600.00	-23.4%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	(49,333,053.17)	5,621,036.00	-111.4%
5) TOTAL, REVENUES			(49,333,053.17)	5,621,036.00	-111.4%
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		794,359,393.41	1,427,580,587.00	79.7%
9) Other Outgo	9000-9999	Except 7600-7699	729,209.18	0.00	-100.0%
10) TOTAL, EXPENDITURES			795,088,602.59	1,427,580,587.00	79.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(844,421,655.76)	(1,421,959,551.00)	68.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	245,538,611.32	0.00	-100.0%
b) Transfers Out		7600-7629	100,468,662.76	10,337,400.00	-89.7%
2) Other Sources/Uses					
a) Sources		8930-8979	494,149,448.33	500,000,000.00	1.2%
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			639,219,396.89	489,662,600.00	-23.4%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(205,202,258.87)	(932,296,951.00)	354.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,600,640,976.31	1,362,509,289.17	-14.9%
b) Audit Adjustments					
		9793	(32,929,428.27)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,567,711,548.04	1,362,509,289.17	-13.1%
d) Other Restatements					
		9795	0.00	146,766,509.83	New
e) Adjusted Beginning Balance (F1c + F1d)					
			1,567,711,548.04	1,509,275,799.00	-3.7%
2) Ending Balance, June 30 (E + F1e)					
			1,362,509,289.17	576,978,848.00	-57.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	415,508.51	500,000.00	20.3%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	107,414.22	6,932.00	-93.5%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	1,351,936,075.89	566,480,350.00	-58.1%
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	10,050,290.55	9,991,566.00	-0.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
9010	Other Restricted Local	1,351,936,075.89	566,480,350.00
Total, Restricted Balance		<u>1,351,936,075.89</u>	<u>566,480,350.00</u>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	90,208,242.16	83,206,000.00	-7.8%
5) TOTAL, REVENUES			90,208,242.16	83,206,000.00	-7.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	636,766.19	587,765.00	-7.7%
3) Employee Benefits		3000-3999	320,369.62	277,152.00	-13.5%
4) Books and Supplies		4000-4999	3,322.43	77,758.00	2240.4%
5) Services and Other Operating Expenditures		5000-5999	795,776.83	31,478,178.00	3855.7%
6) Capital Outlay		6000-6999	65,002,787.39	101,145,598.00	55.6%
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			66,759,022.46	133,566,451.00	100.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			23,449,219.70	(50,360,451.00)	-314.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	243,412.93	0.00	-100.0%
b) Transfers Out		7600-7629	54,305,002.68	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			(54,061,589.75)	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(30,612,370.05)	(50,360,451.00)	64.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	102,735,513.42	71,583,132.00	-30.3%
b) Audit Adjustments		9793	(540,011.37)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			102,195,502.05	71,583,132.00	-30.0%
d) Other Restatements		9795	0.00	(21,222,681.00)	New
e) Adjusted Beginning Balance (F1c + F1d)			102,195,502.05	50,360,451.00	-50.7%
2) Ending Balance, June 30 (E + F1e)					
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	71,583,132.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	69,027,883.25		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,857,221.50)		
b) in Banks		9120	171.63		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	12,089,555.06		
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) TOTAL, ASSETS			78,260,388.44		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	6,677,256.44		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			6,677,256.44		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			71,583,132.00		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
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	505,615.70	206,000.00	-59.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,857,221.50)	0.00	-100.0%
Fees and Contracts Mitigation/Developer Fees		8681	92,559,847.96	83,000,000.00	-10.3%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			90,208,242.16	83,206,000.00	-7.8%
TOTAL, REVENUES			90,208,242.16	83,206,000.00	-7.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
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	45,961.01	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	112,095.66	124,688.00	11.2%
Clerical, Technical and Office Salaries		2400	478,709.52	440,322.00	-8.0%
Other Classified Salaries		2900	0.00	22,755.00	New
TOTAL, CLASSIFIED SALARIES			636,766.19	587,765.00	-7.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	142,669.43	143,349.00	0.5%
OASDI/Medicare/Alternative		3301-3302	49,050.35	44,421.00	-9.4%
Health and Welfare Benefits		3401-3402	85,825.74	54,431.00	-36.6%
Unemployment Insurance		3501-3502	3,328.37	2,947.00	-11.5%
Workers' Compensation		3601-3602	15,830.55	14,701.00	-7.1%
OPEB, Allocated		3701-3702	2,957.18	17,303.00	485.1%
OPEB, Active Employees		3751-3752	20,708.00	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			320,369.62	277,152.00	-13.5%
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	3,322.43	77,758.00	2240.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,322.43	77,758.00	2240.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	717.93	1,300.00	81.1%
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	795,058.90	31,223,788.00	3827.2%
Communications		5900	0.00	400.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			795,776.83	31,478,178.00	3855.7%
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	65,001,738.74	101,133,954.00	55.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,048.65	11,644.00	1010.4%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			65,002,787.39	101,145,598.00	55.6%
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			66,759,022.46	133,566,451.00	100.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	243,412.93	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			243,412.93	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	215.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	54,304,787.68	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			54,305,002.68	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%
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)			(54,061,589.75)	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	90,208,242.16	83,206,000.00	-7.8%
5) TOTAL, REVENUES			90,208,242.16	83,206,000.00	-7.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,504,812.60	2,329,555.00	54.8%
8) Plant Services	8000-8999		65,254,209.86	131,236,896.00	101.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			66,759,022.46	133,566,451.00	100.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			23,449,219.70	(50,360,451.00)	-314.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	243,412.93	0.00	-100.0%
b) Transfers Out		7600-7629	54,305,002.68	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			(54,061,589.75)	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(30,612,370.05)	(50,360,451.00)	64.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	102,735,513.42	71,583,132.00	-30.3%
b) Audit Adjustments		9793	(540,011.37)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			102,195,502.05	71,583,132.00	-30.0%
d) Other Restatements		9795	0.00	(21,222,681.00)	New
e) Adjusted Beginning Balance (F1c + F1d)			102,195,502.05	50,360,451.00	-50.7%
2) Ending Balance, June 30 (E + F1e)			71,583,132.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			71,583,132.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
9010	Other Restricted Local	71,583,132.00	0.00
Total, Restricted Balance		71,583,132.00	0.00

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	(432,930.75)	0.00	-100.0%
5) TOTAL, REVENUES			(432,930.75)	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,026.10	0.00	-100.0%
3) Employee Benefits		3000-3999	1,629.10	0.00	-100.0%
4) Books and Supplies		4000-4999	1,501.49	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	8.05	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	17,681.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,164.74	17,681.00	242.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(438,095.49)	(17,681.00)	-96.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	48.78	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			(48.78)	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(438,144.27)	(17,681.00)	-96.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,172,354.77	5,734,210.50	-7.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,172,354.77	5,734,210.50	-7.1%
d) Other Restatements		9795	0.00	480,304.50	New
e) Adjusted Beginning Balance (F1c + F1d)			6,172,354.77	6,214,515.00	0.7%
2) Ending Balance, June 30 (E + F1e)			5,734,210.50	6,196,834.00	8.1%
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			5,734,210.50	6,196,834.00	8.1%
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	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%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,286,125.93		
1) Fair Value Adjustment to Cash in County Treasury		9111	(508,550.77)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	33,711.03		
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) TOTAL, ASSETS			11,811,286.19		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	6,077,075.69		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			6,077,075.69		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			5,734,210.50		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	75,620.02	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(508,550.77)	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			(432,930.75)	0.00	-100.0%
TOTAL, REVENUES			(432,930.75)	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,026.10	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,026.10	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	696.57	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	164.86	0.00	-100.0%
Health and Welfare Benefits		3401-3402	557.54	0.00	-100.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	30.98	0.00	-100.0%
OPEB, Allocated		3701-3702	73.85	0.00	-100.0%
OPEB, Active Employees		3751-3752	105.30	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,629.10	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,501.49	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,501.49	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8.05	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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8.05	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	0.00	17,681.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	17,681.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,164.74	17,681.00	242.3%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
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	48.78	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			48.78	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
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%
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 - b + c - d + e)			(48.78)	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	(432,930.75)	0.00	-100.0%
5) TOTAL, REVENUES			(432,930.75)	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		5,164.74	17,681.00	242.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,164.74	17,681.00	242.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(438,095.49)	(17,681.00)	-96.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	48.78	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			(48.78)	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(438,144.27)	(17,681.00)	-96.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,172,354.77	5,734,210.50	-7.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,172,354.77	5,734,210.50	-7.1%
d) Other Restatements		9795	0.00	480,304.50	New
e) Adjusted Beginning Balance (F1c + F1d)			6,172,354.77	6,214,515.00	0.7%
2) Ending Balance, June 30 (E + F1e)			5,734,210.50	6,196,834.00	8.1%
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			5,734,210.50	6,196,834.00	8.1%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
7710	State School Facilities Projects	5,734,210.50	6,196,834.00
Total, Restricted Balance		5,734,210.50	6,196,834.00

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	218,629,860.28	119,345,367.00	-45.4%
4) Other Local Revenue		8600-8799	(6,990,076.02)	1,514,463.00	-121.7%
5) TOTAL, REVENUES			211,639,784.26	120,859,830.00	-42.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	656.01	0.00	-100.0%
3) Employee Benefits		3000-3999	1,021.13	0.00	-100.0%
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	36,887,308.07	106,239,187.00	188.0%
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			36,888,985.21	106,239,187.00	188.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			174,750,799.05	14,620,643.00	-91.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	511,614.03	0.00	-100.0%
b) Transfers Out		7600-7629	80,831,523.37	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			(80,319,909.34)	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			94,430,889.71	14,620,643.00	-84.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	89,424,015.75	183,652,174.74	105.4%
b) Audit Adjustments		9793	(202,730.72)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			89,221,285.03	183,652,174.74	105.8%
d) Other Restatements		9795	0.00	45,193,690.26	New
e) Adjusted Beginning Balance (F1c + F1d)			89,221,285.03	228,845,865.00	156.5%
2) Ending Balance, June 30 (E + F1e)			183,652,174.74	243,466,508.00	32.6%
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			183,652,174.74	243,466,508.00	32.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	191,745,910.74		
1) Fair Value Adjustment to Cash in County Treasury		9111	(7,936,800.52)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	542,113.93		
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			184,351,224.15		
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	699,049.41		
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			699,049.41		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			183,652,174.74		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
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	218,629,860.28	119,345,367.00	-45.4%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			218,629,860.28	119,345,367.00	-45.4%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	946,724.50	1,514,463.00	60.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(7,936,800.52)	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			(6,990,076.02)	1,514,463.00	-121.7%
TOTAL, REVENUES			211,639,784.26	120,859,830.00	-42.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	628.81	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	27.20	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			656.01	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	30.27	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	50.18	0.00	-100.0%
Health and Welfare Benefits		3401-3402	89.68	0.00	-100.0%
Unemployment Insurance		3501-3502	3.29	0.00	-100.0%
Workers' Compensation		3601-3602	17.26	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	830.45	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,021.13	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	5,728.67	0.00	-100.0%
Buildings and Improvements of Buildings		6200	36,287,460.33	106,239,187.00	192.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	594,119.07	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			36,887,308.07	106,239,187.00	188.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			36,888,985.21	106,239,187.00	188.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	511,614.03	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			511,614.03	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	80,831,523.37	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			80,831,523.37	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
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%
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 - b + c - d + e)			(80,319,909.34)	0.00	-100.0%

Unaudited Actuals
 County School Facilities Fund
 Expenditures by Function

138.106

Los Angeles Unified
 Los Angeles County

19 64733 000000
 Form 35

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	218,629,860.28	119,345,367.00	-45.4%
4) Other Local Revenue		8600-8799	(6,990,076.02)	1,514,463.00	-121.7%
5) TOTAL, REVENUES			211,639,784.26	120,859,830.00	-42.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		36,888,985.21	106,239,187.00	188.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			36,888,985.21	106,239,187.00	188.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			174,750,799.05	14,620,643.00	-91.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	511,614.03	0.00	-100.0%
b) Transfers Out		7600-7629	80,831,523.37	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			(80,319,909.34)	0.00	-100.0%

Unaudited Actuals
 County School Facilities Fund
 Expenditures by Function

138.107

Los Angeles Unified
 Los Angeles County

19 64733 000000
 Form 35

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			94,430,889.71	14,620,643.00	-84.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	89,424,015.75	183,652,174.74	105.4%
b) Audit Adjustments					
		9793	(202,730.72)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)					
			89,221,285.03	183,652,174.74	105.8%
d) Other Restatements					
		9795	0.00	45,193,690.26	New
e) Adjusted Beginning Balance (F1c + F1d)					
			89,221,285.03	228,845,865.00	156.5%
2) Ending Balance, June 30 (E + F1e)					
			183,652,174.74	243,466,508.00	32.6%
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	183,652,174.74	243,466,508.00	32.6%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
7710	State School Facilities Projects	183,652,174.74	243,466,508.00
Total, Restricted Balance		183,652,174.74	243,466,508.00

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,693,750.81	2,342,486.00	-36.6%
3) Other State Revenue		8300-8599	432,385.20	741,222.00	71.4%
4) Other Local Revenue		8600-8799	71,523,878.12	59,179,624.00	-17.3%
5) TOTAL, REVENUES			75,650,014.13	62,263,332.00	-17.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	10,529,013.22	230,169.00	-97.8%
3) Employee Benefits		3000-3999	188,212.35	100,865.00	-46.4%
4) Books and Supplies		4000-4999	191,045.02	196,082.00	2.6%
5) Services and Other Operating Expenditures		5000-5999	2,402,873.04	15,897,389.00	561.6%
6) Capital Outlay		6000-6999	35,933,167.54	19,683,087.00	-45.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			49,244,311.17	36,107,592.00	-26.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			26,405,702.96	26,155,740.00	-0.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,708,467.51	0.00	-100.0%
b) Transfers Out		7600-7629	58,722,113.06	30,000,000.00	-48.9%
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			(57,013,645.55)	(30,000,000.00)	-47.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(30,607,942.59)	(3,844,260.00)	-87.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	211,989,538.86	181,322,712.55	-14.5%
b) Audit Adjustments		9793	(58,883.72)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			211,930,655.14	181,322,712.55	-14.4%
d) Other Restatements		9795	0.00	14,895,811.71	New
e) Adjusted Beginning Balance (F1c + F1d)			211,930,655.14	196,218,524.26	-7.4%
2) Ending Balance, June 30 (E + F1e)			181,322,712.55	192,374,264.26	6.1%
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			178,969,846.66	189,932,137.00	6.1%
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	2,352,865.89	2,442,127.26	3.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	173,091,946.96		
1) Fair Value Adjustment to Cash in County Treasury		9111	(7,164,670.41)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	16,105,693.02		
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			182,032,969.57		
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	710,257.02		
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			710,257.02		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			181,322,712.55		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	3,693,750.81	2,342,486.00	-36.6%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,693,750.81	2,342,486.00	-36.6%
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	432,385.20	741,222.00	71.4%
TOTAL, OTHER STATE REVENUE			432,385.20	741,222.00	71.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	48,945,068.55	47,850,000.00	-2.2%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,300,239.05	905,000.00	-30.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(7,164,670.41)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	28,443,240.93	10,424,624.00	-63.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			71,523,878.12	59,179,624.00	-17.3%
TOTAL, REVENUES			75,650,014.13	62,263,332.00	-17.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,556,416.14	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	2,751,878.96	100,217.00	-96.4%
Clerical, Technical and Office Salaries		2400	5,220,718.12	129,952.00	-97.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			10,529,013.22	230,169.00	-97.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	83,368.60	58,399.00	-30.0%
OASDI/Medicare/Alternative		3301-3302	28,831.49	17,618.00	-38.9%
Health and Welfare Benefits		3401-3402	50,551.16	13,599.00	-73.1%
Unemployment Insurance		3501-3502	1,934.15	1,157.00	-40.2%
Workers' Compensation		3601-3602	9,386.03	5,757.00	-38.7%
OPEB, Allocated		3701-3702	3,177.39	4,335.00	36.4%
OPEB, Active Employees		3751-3752	10,963.53	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			188,212.35	100,865.00	-46.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	191,045.02	196,082.00	2.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			191,045.02	196,082.00	2.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,235.37	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	1,091.73	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	2,400,545.94	15,897,389.00	562.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,402,873.04	15,897,389.00	561.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	572,307.47	0.00	-100.0%
Buildings and Improvements of Buildings		6200	35,023,446.88	19,683,087.00	-43.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	337,413.19	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			35,933,167.54	19,683,087.00	-45.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			49,244,311.17	36,107,592.00	-26.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,708,467.51	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,708,467.51	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	45,000,000.00	30,000,000.00	-33.3%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	13,722,113.06	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			58,722,113.06	30,000,000.00	-48.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
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%
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)			(57,013,645.55)	(30,000,000.00)	-47.4%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,693,750.81	2,342,486.00	-36.6%
3) Other State Revenue		8300-8599	432,385.20	741,222.00	71.4%
4) Other Local Revenue		8600-8799	71,523,878.12	59,179,624.00	-17.3%
5) TOTAL, REVENUES			75,650,014.13	62,263,332.00	-17.7%
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		49,244,311.17	36,107,592.00	-26.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			49,244,311.17	36,107,592.00	-26.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			26,405,702.96	26,155,740.00	-0.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,708,467.51	0.00	-100.0%
b) Transfers Out		7600-7629	58,722,113.06	30,000,000.00	-48.9%
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			(57,013,645.55)	(30,000,000.00)	-47.4%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(30,607,942.59)	(3,844,260.00)	-87.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	211,989,538.86	181,322,712.55	-14.5%
b) Audit Adjustments		9793	(58,883.72)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			211,930,655.14	181,322,712.55	-14.4%
d) Other Restatements		9795	0.00	14,895,811.71	New
e) Adjusted Beginning Balance (F1c + F1d)			211,930,655.14	196,218,524.26	-7.4%
2) Ending Balance, June 30 (E + F1e)			181,322,712.55	192,374,264.26	6.1%
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			178,969,846.66	189,932,137.00	6.1%
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	2,352,865.89	2,442,127.26	3.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
5650	FEMA Public Assistance Funds	877,523.62	0.00
7810	Other Restricted State	2,932,938.26	1,006,131.00
9010	Other Restricted Local	175,159,384.78	188,926,006.00
Total, Restricted Balance		178,969,846.66	189,932,137.00

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	3,000,608.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	997,160,253.86	912,095,518.00	-8.5%
5) TOTAL, REVENUES			1,069,709,390.82	981,644,047.00	-8.2%
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	1,120,916,536.90	981,644,047.00	-12.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,120,916,536.90	981,644,047.00	-12.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(51,207,146.08)	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	49,667,356.90	0.00	-100.0%
b) Uses		7630-7699	48,675,300.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			992,056.90	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(50,215,089.18)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,224,323,023.05	1,174,107,933.87	-4.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,224,323,023.05	1,174,107,933.87	-4.1%
d) Other Restatements		9795	0.00	(164,452,261.82)	New
e) Adjusted Beginning Balance (F1c + F1d)			1,224,323,023.05	1,009,655,672.05	-17.5%
2) Ending Balance, June 30 (E + F1e)			1,174,107,933.87	1,009,655,672.05	-14.0%
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			1,174,107,933.87	1,009,655,672.05	-14.0%
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%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,019,317,965.60		
1) Fair Value Adjustment to Cash in County Treasury		9111	(42,191,895.14)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	225,245,000.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	124,464,508.08		
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) TOTAL, ASSETS			1,326,835,578.54		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	152,727,644.67		
2) TOTAL, DEFERRED INFLOWS			152,727,644.67		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,174,107,933.87		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
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	3,000,608.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,000,608.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	841,472,829.00	840,694,773.00	-0.1%
Unsecured Roll		8612	38,919,584.00	37,488,783.00	-3.7%
Prior Years' Taxes		8613	37,321,774.00	15,868,481.00	-57.5%
Supplemental Taxes		8614	29,941,857.00	16,843,937.00	-43.7%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	4,918,602.00	0.00	-100.0%
Interest		8660	3,718,587.00	1,199,544.00	-67.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(42,191,895.14)	0.00	-100.0%
Other Local Revenue All Other Local Revenue		8699	83,058,916.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			997,160,253.86	912,095,518.00	-8.5%
TOTAL, REVENUES			1,069,709,390.82	981,644,047.00	-8.2%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	591,120,000.00	379,558,273.00	-35.8%
Bond Interest and Other Service Charges		7434	529,796,536.90	602,085,774.00	13.6%
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)			1,120,916,536.90	981,644,047.00	-12.4%
TOTAL, EXPENDITURES			1,120,916,536.90	981,644,047.00	-12.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
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: 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	49,667,356.90	0.00	-100.0%
(c) TOTAL, SOURCES			49,667,356.90	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	48,675,300.00	0.00	-100.0%
(d) TOTAL, USES			48,675,300.00	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)			992,056.90	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	3,000,608.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	997,160,253.86	912,095,518.00	-8.5%
5) TOTAL, REVENUES			1,069,709,390.82	981,644,047.00	-8.2%
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		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	1,120,916,536.90	981,644,047.00	-12.4%
10) TOTAL, EXPENDITURES			1,120,916,536.90	981,644,047.00	-12.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(51,207,146.08)	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	49,667,356.90	0.00	-100.0%
b) Uses		7630-7699	48,675,300.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			992,056.90	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(50,215,089.18)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,224,323,023.05	1,174,107,933.87	-4.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,224,323,023.05	1,174,107,933.87	-4.1%
d) Other Restatements		9795	0.00	(164,452,261.82)	New
e) Adjusted Beginning Balance (F1c + F1d)			1,224,323,023.05	1,009,655,672.05	-17.5%
2) Ending Balance, June 30 (E + F1e)			1,174,107,933.87	1,009,655,672.05	-14.0%
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			1,174,107,933.87	1,009,655,672.05	-14.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
9010	Other Restricted Local	1,174,107,933.87	1,009,655,672.05
Total, Restricted Balance		<u>1,174,107,933.87</u>	<u>1,009,655,672.05</u>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	(14,804.81)	0.00	-100.0%
5) TOTAL, REVENUES			(14,804.81)	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)			(14,804.81)	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%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,804.81)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	418,589.69	403,784.88	-3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			418,589.69	403,784.88	-3.5%
d) Other Restatements		9795	0.00	16,134.17	New
e) Adjusted Beginning Balance (F1c + F1d)			418,589.69	419,919.05	0.3%
2) Ending Balance, June 30 (E + F1e)			403,784.88	419,919.05	4.0%
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			403,784.88	419,919.05	4.0%
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%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	420,019.82		
1) Fair Value Adjustment to Cash in County Treasury		9111	(17,385.58)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,150.64		
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) TOTAL, ASSETS			403,784.88		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			403,784.88		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
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	2,580.77	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(17,385.58)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(14,804.81)	0.00	-100.0%
TOTAL, REVENUES			(14,804.81)	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
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%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
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					
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%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	(14,804.81)	0.00	-100.0%
5) TOTAL, REVENUES			(14,804.81)	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)			(14,804.81)	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%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,804.81)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	418,589.69	403,784.88	-3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			418,589.69	403,784.88	-3.5%
d) Other Restatements		9795	0.00	16,134.17	New
e) Adjusted Beginning Balance (F1c + F1d)			418,589.69	419,919.05	0.3%
2) Ending Balance, June 30 (E + F1e)			403,784.88	419,919.05	4.0%
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			403,784.88	419,919.05	4.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
9010	Other Restricted Local	403,784.88	419,919.05
Total, Restricted Balance		403,784.88	419,919.05

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	65,622.93	60,100.00	-8.4%
5) TOTAL, REVENUES			65,622.93	60,100.00	-8.4%
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	16,381,431.26	16,345,891.00	-0.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			16,381,431.26	16,345,891.00	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(16,315,808.33)	(16,285,791.00)	-0.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	13,264,824.24	16,285,791.00	22.8%
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			13,264,824.24	16,285,791.00	22.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,050,984.09)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,029,542.14	12,978,558.05	-19.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,029,542.14	12,978,558.05	-19.0%
d) Other Restatements		9795	0.00	950.95	New
e) Adjusted Beginning Balance (F1c + F1d)			16,029,542.14	12,979,509.00	-19.0%
2) Ending Balance, June 30 (E + F1e)			12,978,558.05	12,979,509.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			12,978,558.05	12,979,509.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	35,856.69		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,484.19)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	12,943,954.63		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	230.92		
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) TOTAL, ASSETS			12,978,558.05		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			12,978,558.05		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
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	67,107.12	60,100.00	-10.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,484.19)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			65,622.93	60,100.00	-8.4%
TOTAL, REVENUES			65,622.93	60,100.00	-8.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	6,121,431.26	5,645,891.00	-7.8%
Other Debt Service - Principal		7439	10,260,000.00	10,700,000.00	4.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			16,381,431.26	16,345,891.00	-0.2%
TOTAL, EXPENDITURES			16,381,431.26	16,345,891.00	-0.2%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	13,264,824.24	16,285,791.00	22.8%
(a) TOTAL, INTERFUND TRANSFERS IN			13,264,824.24	16,285,791.00	22.8%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
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%
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)			13,264,824.24	16,285,791.00	22.8%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	65,622.93	60,100.00	-8.4%
5) TOTAL, REVENUES			65,622.93	60,100.00	-8.4%
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	16,381,431.26	16,345,891.00	-0.2%
10) TOTAL, EXPENDITURES			16,381,431.26	16,345,891.00	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(16,315,808.33)	(16,285,791.00)	-0.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	13,264,824.24	16,285,791.00	22.8%
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			13,264,824.24	16,285,791.00	22.8%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,050,984.09)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,029,542.14	12,978,558.05	-19.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,029,542.14	12,978,558.05	-19.0%
d) Other Restatements		9795	0.00	950.95	New
e) Adjusted Beginning Balance (F1c + F1d)			16,029,542.14	12,979,509.00	-19.0%
2) Ending Balance, June 30 (E + F1e)			12,978,558.05	12,979,509.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			12,978,558.05	12,979,509.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
9010	Other Restricted Local	12,978,558.05	12,979,509.00
Total, Restricted Balance		<u>12,978,558.05</u>	<u>12,979,509.00</u>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	1,273,459,467.81	1,273,683,335.00	0.0%
5) TOTAL, REVENUES			1,273,459,467.81	1,273,683,335.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	86,066.89	189,038.00	119.6%
2) Classified Salaries		2000-2999	5,606,651.59	6,964,615.00	24.2%
3) Employee Benefits		3000-3999	1,759,820.81	3,768,777.00	114.2%
4) Books and Supplies		4000-4999	314,191.90	2,149,879.00	584.3%
5) Services and Other Operating Expenses		5000-5999	1,292,324,584.08	1,294,979,320.00	0.2%
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			1,300,091,315.27	1,308,051,629.00	0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(26,631,847.46)	(34,368,294.00)	29.0%
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%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(26,631,847.46)	(34,368,294.00)	29.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	318,711,545.45	292,079,697.99	-8.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			318,711,545.45	292,079,697.99	-8.4%
d) Other Restatements		9795	0.00	(2,563,134.99)	New
e) Adjusted Beginning Net Position (F1c + F1d)			318,711,545.45	289,516,563.00	-9.2%
2) Ending Net Position, June 30 (E + F1e)			292,079,697.99	255,148,269.00	-12.6%
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	292,079,697.99	255,148,269.00	-12.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	948,491,491.47		
1) Fair Value Adjustment to Cash in County Treasury		9111	(39,260,225.85)		
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	43,849,795.54		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	56,560,929.34		
8) Other Current Assets		9340	4,774,322.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
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		
10) TOTAL, ASSETS			1,017,416,312.50		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	4,037,354.06		
2) TOTAL, DEFERRED OUTFLOWS			4,037,354.06		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	54,343,682.44		
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) Net Pension Liability		9663	7,230,513.72		
b) Total/Net OPEB Liability		9664	12,010,540.60		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	647,646,196.00		
7) TOTAL, LIABILITIES			721,230,932.76		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	8,143,035.81		
2) TOTAL, DEFERRED INFLOWS			8,143,035.81		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			292,079,697.99		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
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	5,754,202.08	5,445,080.00	-5.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(39,260,225.85)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	1,303,870,589.99	1,268,238,255.00	-2.7%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,094,901.59	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,273,459,467.81	1,273,683,335.00	0.0%
TOTAL, REVENUES			1,273,459,467.81	1,273,683,335.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	86,066.89	189,038.00	119.6%
TOTAL, CERTIFICATED SALARIES			86,066.89	189,038.00	119.6%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,331,014.60	2,450,752.00	84.1%
Clerical, Technical and Office Salaries		2400	4,275,636.99	4,498,937.00	5.2%
Other Classified Salaries		2900	0.00	14,926.00	New
TOTAL, CLASSIFIED SALARIES			5,606,651.59	6,964,615.00	24.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	24,172.83	36,108.00	49.4%
PERS		3201-3202	537,356.53	1,763,168.00	228.1%
OASDI/Medicare/Alternative		3301-3302	460,864.04	535,247.00	16.1%
Health and Welfare Benefits		3401-3402	1,003,607.79	925,666.00	-7.8%
Unemployment Insurance		3501-3502	33,190.71	35,819.00	7.9%
Workers' Compensation		3601-3602	169,850.94	178,929.00	5.3%
OPEB, Allocated		3701-3702	0.00	293,840.00	New
OPEB, Active Employees		3751-3752	(469,222.03)	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,759,820.81	3,768,777.00	114.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	313,323.49	2,148,379.00	585.7%
Noncapitalized Equipment		4400	868.41	1,500.00	72.7%
TOTAL, BOOKS AND SUPPLIES			314,191.90	2,149,879.00	584.3%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,660.21	8,214.00	394.8%
Dues and Memberships		5300	3,905.42	2,150.00	-44.9%
Insurance		5400-5450	12,067,740.69	14,820,000.00	22.8%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,208.01	5,500.00	71.4%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,279,885,414.31	1,279,695,452.00	0.0%
Communications		5900	362,655.44	448,004.00	23.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,292,324,584.08	1,294,979,320.00	0.2%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			1,300,091,315.27	1,308,051,629.00	0.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
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%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	1,273,459,467.81	1,273,683,335.00	0.0%
5) TOTAL, REVENUES			1,273,459,467.81	1,273,683,335.00	0.0%
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		1,300,091,315.27	1,308,051,629.00	0.6%
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			1,300,091,315.27	1,308,051,629.00	0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(26,631,847.46)	(34,368,294.00)	29.0%
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%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(26,631,847.46)	(34,368,294.00)	29.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	318,711,545.45	292,079,697.99	-8.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			318,711,545.45	292,079,697.99	-8.4%
d) Other Restatements		9795	0.00	(2,563,134.99)	New
e) Adjusted Beginning Net Position (F1c + F1d)			318,711,545.45	289,516,563.00	-9.2%
2) Ending Net Position, June 30 (E + F1e)			292,079,697.99	255,148,269.00	-12.6%
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	292,079,697.99	255,148,269.00	-12.6%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
	Total, Restricted Net Position	0.00	0.00

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	(72,432,304.73)	211,000,000.00	-391.3%
5) TOTAL, REVENUES			(72,432,304.73)	211,000,000.00	-391.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	456,641.52	490,873.00	7.5%
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			456,641.52	490,873.00	7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(72,888,946.25)	210,509,127.00	-388.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(72,888,946.25)	210,509,127.00	-388.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	542,828,439.25	469,939,493.00	-13.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			542,828,439.25	469,939,493.00	-13.4%
d) Other Restatements		9795	0.00	57,375,337.00	New
e) Adjusted Beginning Net Position (F1c + F1d)			542,828,439.25	527,314,830.00	-2.9%
2) Ending Net Position, June 30 (E + F1e)			469,939,493.00	737,823,957.00	57.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	469,939,493.00	737,823,957.00	57.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
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	469,939,493.00		
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) Fixed Assets		9400			
10) TOTAL, ASSETS			469,939,493.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) 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 (must agree with line F2) (G10 + H2) - (I7 + J2)			469,939,493.00		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(72,432,304.73)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	211,000,000.00	New
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(72,432,304.73)	211,000,000.00	-391.3%
TOTAL, REVENUES			(72,432,304.73)	211,000,000.00	-391.3%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	456,641.52	490,873.00	7.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			456,641.52	490,873.00	7.5%
TOTAL, EXPENSES			456,641.52	490,873.00	7.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
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%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	(72,432,304.73)	211,000,000.00	-391.3%
5) TOTAL, REVENUES			(72,432,304.73)	211,000,000.00	-391.3%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		456,641.52	490,873.00	7.5%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			456,641.52	490,873.00	7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(72,888,946.25)	210,509,127.00	-388.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(72,888,946.25)	210,509,127.00	-388.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	542,828,439.25	469,939,493.00	-13.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			542,828,439.25	469,939,493.00	-13.4%
d) Other Restatements		9795	0.00	57,375,337.00	New
e) Adjusted Beginning Net Position (F1c + F1d)			542,828,439.25	527,314,830.00	-2.9%
2) Ending Net Position, June 30 (E + F1e)			469,939,493.00	737,823,957.00	57.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	469,939,493.00	737,823,957.00	57.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
9010	Other Restricted Local	469,939,493.00	737,823,957.00
Total, Restricted Net Position		<u>469,939,493.00</u>	<u>737,823,957.00</u>

Description	2021-22 Unaudited Actuals			2022-23 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)	343,359.37	345,323.16	412,925.60	338,155.35	337,963.93	389,881.39
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)	343,359.37	345,323.16	412,925.60	338,155.35	337,963.93	389,881.39
5. District Funded County Program ADA						
a. County Community Schools	43.69	59.50	47.66	43.69	43.69	43.69
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year	0.08	0.08	0.08			
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	281.40	277.49	306.97	281.40	281.40	281.40
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)	325.17	337.07	354.71	325.09	325.09	325.09
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	343,684.54	345,660.23	413,280.31	338,480.44	338,289.02	390,206.48
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2021-22 Unaudited Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2021-22 Unaudited Actuals			2022-23 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	35,241.59	35,043.59	36,631.44	34,227.73	34,152.54	34,227.73
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)	35,241.59	35,043.59	36,631.44	34,227.73	34,152.54	34,227.73
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)	35,241.59	35,043.59	36,631.44	34,227.73	34,152.54	34,227.73

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	3,100,360,277.15		3,100,360,277.15	310,471.38	0.00	3,100,670,748.53
Work in Progress	1,780,897,776.20	(20,238,919.75)	1,760,658,856.45	387,690,505.39	0.00	2,148,349,361.84
Total capital assets not being depreciated	4,881,258,053.35	(20,238,919.75)	4,861,019,133.60	388,000,976.77	0.00	5,249,020,110.37
Capital assets being depreciated:						
Land Improvements	824,898,680.30	1,906,289.01	826,804,969.31	49,923,480.75	0.00	876,728,450.06
Buildings	17,010,985,587.18	5,906,255.28	17,016,891,842.46	382,134,601.97	0.00	17,399,026,444.43
Equipment	2,477,349,275.75	51,710,074.01	2,529,059,349.76	54,536,904.12	11,871,832.58	2,571,724,421.30
Total capital assets being depreciated	20,313,233,543.23	59,522,618.30	20,372,756,161.53	486,594,986.84	11,871,832.58	20,847,479,315.79
Accumulated Depreciation for:						
Land Improvements	(512,877,020.54)	(57,172.81)	(512,934,193.35)	(29,452,194.24)		(542,386,387.59)
Buildings	(7,584,759,743.97)	(119,782.54)	(7,584,879,526.51)	(507,604,563.39)		(8,092,484,089.90)
Equipment	(2,093,328,164.24)	(5,034,600.22)	(2,098,362,764.46)	(93,004,660.68)	(11,840,904.68)	(2,179,526,520.46)
Total accumulated depreciation	(10,190,964,928.75)	(5,211,555.57)	(10,196,176,484.32)	(630,061,418.31)	(11,840,904.68)	(10,814,396,997.95)
Total capital assets being depreciated, net excluding lease assets	10,122,268,614.48	54,311,062.73	10,176,579,677.21	(143,466,431.47)	30,927.90	10,033,082,317.84
Lease Assets			0.00	62,006,206.20		62,006,206.20
Accumulated amortization for lease assets			0.00	(5,190,238.18)		(5,190,238.18)
Total lease assets, net	0.00	0.00	0.00	56,815,968.02	0.00	56,815,968.02
Governmental activity capital assets, net	15,003,526,667.83	34,072,142.98	15,037,598,810.81	301,350,513.32	30,927.90	15,338,918,396.23
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	3,379,759,173.02	301	2,238,597.32	303	3,377,520,575.70	305	43,437,035.78		307	3,334,083,539.92	309
2000 - Classified Salaries	1,257,176,638.38	311	27,695,033.57	313	1,229,481,604.81	315	122,548,924.89		317	1,106,932,679.92	319
3000 - Employee Benefits	2,370,122,415.80	321	20,759,566.57	323	2,349,362,849.23	325	84,050,867.19		327	2,265,311,982.04	329
4000 - Books, Supplies Equip Replace. (6500)	479,426,198.68	331	4,525,651.79	333	474,900,546.89	335	54,888,230.32		337	420,012,316.57	339
5000 - Services... & 7300 - Indirect Costs	1,630,852,219.82	341	34,319,271.82	343	1,596,532,948.00	345	237,189,512.48		347	1,359,343,435.52	349
TOTAL					9,027,798,524.63	365			TOTAL	8,485,683,953.97	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			46.82%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	46.82%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	8.18%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	8,485,683,953.97
5. Deficiency Amount (Part III, Line 3 times Line 4)	694,128,947.43

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	

Unaudited Actuals
2021-22 Unaudited Actuals
Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	11,768,846,041.05		11,768,846,041.05	627,063,777.90	783,908,852.40	11,612,000,966.55	664,627,335.30
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	139,517,424.20		139,517,424.20	6,754.45	11,913,101.80	127,611,076.85	12,133,974.20
Leases Payable	92,743.44		92,743.44	61,913,462.76	4,632,109.52	57,374,096.68	3,915,242.79
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	637,201,462.52	6,310,000.00	643,511,462.52	399,676,408.03	365,947,335.76	677,240,534.79	282,496,341.96
Net Pension Liability	7,935,187,017.73		7,935,187,017.73	2,599,606,890.35	6,340,585,318.71	4,194,208,589.37	
Total/Net OPEB Liability	11,062,960,975.00		11,062,960,975.00	708,919,328.00	1,585,655,038.00	10,186,225,265.00	
Compensated Absences Payable	108,286,683.47		108,286,683.47	90,669,496.35	112,233,556.44	86,722,623.38	673,087.90
Governmental activities long-term liabilities	31,652,092,347.41	6,310,000.00	31,658,402,347.41	4,487,856,117.84	9,204,875,312.63	26,941,383,152.62	963,845,982.15
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	9,237,635,935.26
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,850,561,744.73
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	4,594,560.90
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	19,573,871.40
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	5,702,487.38
4. Other Transfers Out	All	9200	7200-7299	935,645.00
5. Interfund Transfers Out	All	9300	7600-7629	14,404,203.92
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	1,946,962.91
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	180,671.19
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				47,338,402.70
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				7,339,735,787.83

Section II - Expenditures Per ADA		2021-22 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		380,703.82
B. Expenditures per ADA (Line I.E divided by Line II.A)		19,279.39
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	6,671,997,856.00	14,651.95
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	6,671,997,856.00	14,651.95
B. Required effort (Line A.2 times 90%)	6,004,798,070.40	13,186.76
C. Current year expenditures (Line I.E and Line II.B)	7,339,735,787.83	19,279.39
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

	2021-22 Calculations			2022-23 Calculations				
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals		
	A. PRIOR YEAR DATA (2020-21 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)			2021-22 Actual				
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)			4,025,405,621.49		4,025,405,621.49	3,541,894,266.79		
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)			455,355.64		455,355.64	378,926.13		
ADJUSTMENTS TO PRIOR YEAR LIMIT			Adjustments to 2020-21			Adjustments to 2021-22		
3. District Lapses, Reorganizations and Other Transfers								
4. Temporary Voter Approved Increases								
5. Less: Lapses of Voter Approved Increases								
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)				0.00		0.00		
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)								
B. CURRENT YEAR GANN ADA (2021-22 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)			2021-22 P2 Report			2022-23 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)			343,684.54		343,684.54	338,480.44	338,480.44	
2. Total Charter Schools ADA (Form A, Line C9)			35,241.59		35,241.59	34,227.73	34,227.73	
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)				378,926.13		372,708.17		
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED			2021-22 Actual			2022-23 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)								
1. Homeowners' Exemption (Object 8021)			6,507,419.19		6,507,419.19	6,505,581.00	6,505,581.00	
2. Timber Yield Tax (Object 8022)			0.00		0.00	0.00	0.00	
3. Other Subventions/In-Lieu Taxes (Object 8029)			7,847,579.36		7,847,579.36	7,113,430.00	7,113,430.00	
4. Secured Roll Taxes (Object 8041)			1,348,834,737.25		1,348,834,737.25	1,384,505,622.00	1,384,505,622.00	
5. Unsecured Roll Taxes (Object 8042)			43,862,363.12		43,862,363.12	44,353,850.00	44,353,850.00	
6. Prior Years' Taxes (Object 8043)			41,157,742.38		41,157,742.38	30,642,697.00	30,642,697.00	
7. Supplemental Taxes (Object 8044)			38,961,077.78		38,961,077.78	32,139,835.00	32,139,835.00	
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)			246,519,557.48		246,519,557.48	216,706,943.00	216,706,943.00	
9. Penalties and Int. from Delinquent Taxes (Object 8048)			326,170.65		326,170.65	0.00	0.00	
10. Other In-Lieu Taxes (Object 8082)			0.00		0.00	0.00	0.00	
11. Comm. Redevelopment Funds (objects 8047 & 8625)			120,387,161.09		120,387,161.09	111,069,211.00	111,069,211.00	
12. Parcel Taxes (Object 8621)			0.00		0.00	0.00	0.00	
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)			0.00		0.00	0.00	0.00	
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)			0.00		0.00	0.00	0.00	
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)								
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)			1,854,403,808.30	0.00	1,854,403,808.30	1,833,037,169.00	0.00 1,833,037,169.00	
OTHER LOCAL REVENUES (Funds 01, 09, and 62)								
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)			0.00		0.00	0.00	0.00	
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)			1,854,403,808.30	0.00	1,854,403,808.30	1,833,037,169.00	0.00 1,833,037,169.00	

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			66,951,878.45			76,372,826.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	245,379,508.06		245,379,508.06	281,272,000.00		281,272,000.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	245,379,508.06	0.00	312,331,386.51	281,272,000.00	0.00	357,644,826.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	4,490,333,679.48		4,490,333,679.48	4,573,750,410.00		4,573,750,410.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(4,949,562.69)		(4,949,562.69)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	4,485,384,116.79	0.00	4,485,384,116.79	4,573,750,410.00	0.00	4,573,750,410.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	9,673,873,222.40		9,673,873,222.40	10,794,653,864.00		10,794,653,864.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	(142,052,645.53)		(142,052,645.53)	8,473,289.00		8,473,289.00
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			4,025,405,621.49			3,541,894,266.79
2. Inflation Adjustment			1.0573			1.0755
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.8322			0.9836
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			3,541,894,266.79			3,746,834,644.48
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			1,854,403,808.30			1,833,037,169.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			45,471,135.60			44,724,980.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			1,999,821,845.00			2,271,442,301.48
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			1,999,821,845.00			2,271,442,301.48
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			(142,052,645.53)			3,224,351.80
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			1,712,351,162.77			1,836,261,520.80
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			2,141,874,490.53			2,268,217,949.68
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			1,712,351,162.77			
b. State Subventions (Line D8)			2,141,874,490.53			
c. Less: Excluded Appropriations (Line C23)			312,331,386.51			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			3,541,894,266.79			

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 260,184,771.83
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 13,599,448.97
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

see attached

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 6,723,421,759.23

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.07%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 5,151,426.58
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Indirect Cost Rate Worksheet

Contracted General Administrative Positions Not Paid Through Payroll

Total	TITLE	FTE	DUTIES
13,050.00	Welligent System Architech	1	Welligent System Architech Services
690,920.00	Technical Support	101	Provide technical support to District's students and families
1,674,257.00	Technical Support	309	Provide technical support to District's students and families
24,024.00	Account Delivery Executive	10	Return to School Solution, Vaccine Administration Solution and various dashboard and reporting functionality
630,130.50	Associate Consultant	28	Return to School Solution, Vaccine Administration Solution and various dashboard and reporting functionality
804,783.76	Consultant	32	Return to School Solution, Vaccine Administration Solution and various dashboard and reporting functionality
524,693.23	Domain Solution Architect	38	Return to School Solution, Vaccine Administration Solution and various dashboard and reporting functionality
1,328.00	Project Manager	1	Return to School Solution, Vaccine Administration Solution and various dashboard and reporting functionality
1,842,354.25	Senior Consultant	41	Return to School Solution, Vaccine Administration Solution and various dashboard and reporting functionality
587,583.00	Senior Project Manager	22	Return to School Solution, Vaccine Administration Solution and various dashboard and reporting functionality
234,220.00	Subcontractor	10	Return to School Solution, Vaccine Administration Solution and various dashboard and reporting functionality
76,160.00	SAP ABAP Developer Level II	1	SAP Workflow & Interface Development Project
2,268.00	Sr .Net Developer	1	Sr .Net Developer for SW Bundle/Priority Projects-Integrated Safe School Plan
152,320.00	Developer Level II	1	Senior .Net Developer for Unified Enrollment & Student Enrollment
1,260.00	Project Manager Level III	1	Project Management for SW Bundle/Priority Projects-OGC File Migration
69,812.00	Project Manager Level III	1	MiSIS Project Mgmt - Charter
1,264.00	Sr. Net Developer Level II	1	Sr. Net Developer Level II
59,940.00	SAP Basis Administrator Level II	1	SAP Oracle and Portal System Upgrade Project
61,248.00	Architect - Level I	5	Managed Services - MISIS
106,480.00	Architect - Level II	6	Managed Services - MISIS
102,600.00	Architect - Level III	5	Managed Services - MISIS
212,015.20	Business Analyst - Level II	22	Managed Services - MISIS
529,132.20	Business Analyst - Level III	33	Managed Services - MISIS
76,657.44	Developer - Level II	7	Managed Services - MISIS
246,204.28	Developer - Level III	23	Managed Services - MISIS
241,600.48	Project Manager - Level II	18	Managed Services - MISIS
31,334.16	Project Manager - Level III	2	Managed Services - MISIS
373,482.84	Quality Assurance - Level III	32	Managed Services - MISIS
17,585.00	Sr. NET Developer	1	Sr. NET Developer
182,400.00	Developer Level II	1	Senior .Net Developer for Unified Enrollment & Student Enrollment
102,690.00	Project Manager Level III	1	Project Management for Payment Portal Project
35,280.00	Project Manager Level III	1	Project Management for School Online Fundraiser Project
47,880.00	Project Manager Level III	1	Project Management for School Online Fundraiser Project and Payment Portal Project
18,564.00	Sr .Net Developer	1	Sr .Net Developer
90,300.00	Sr .Net Developer	1	Sr .Net Developer for School Fundraising Online App P3 Project
57,783.00	Developer Level II	1	Senior .Net Developer for Various Projects
52,686.00	Sr. Net Developer Level II	1	Sr. Net Developer Level II
177,600.00	Sr Cloud Consultant, Level II	1	LASPD Office 365 Government Cloud
8,025.00	Sr. NET Developer	1	Sr .Net Developer
1,657,364.12	Technician	267	Provide support to the IT Helpdesk Call Center
1,072.00	Sr .Net Developer	1	Sr .Net Developer
16,200.00	Developer Level II	1	Senior .Net Developer for Payment Portal Project
16,848.00	Developer Level II	1	Senior .Net Developer for Various Projects
13,228.00	Sr. Net Developer Level II	1	Sr. Net Developer Level II
20,736.00	Developer Level II	1	.Net Developer for Payment Portal Project
13,000.00	Developer Level II	1	Senior .Net Developer for Various Projects
1,699,085.51	1-Chief Engineer, 1-Asst. Chief Engineer, 5-Certified Engr, 1-Non-Certified Engr.	8	Beaudry Building- Engineering Services
13,599,448.97			

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	204,032,004.35
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	101,590,529.48
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	1,261,056.93
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	35,376,449.60
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	59,181.06
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	5,151,426.58
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	347,470,648.00
9. Carry-Forward Adjustment (Part IV, Line F)	(65,442,272.72)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	282,028,375.28

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	4,380,070,496.24
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,432,528,972.06
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	1,326,937,514.84
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	107,370,931.21
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	4,594,560.90
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	162,900.49
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	147,288,626.11
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	164,716,902.92
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	6,274,939.63
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	833,823,786.22
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	1,394,899.11
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	5,151,426.58
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	29,734,593.72
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	140,602,950.47
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	168,933,730.62
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	217,593,294.65
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	8,956,877,672.61

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	3.88%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2023-24 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	3.15%
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Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>347,470,648.00</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>31,348,211.84</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.96%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.96%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.96%) times Part III, Line B19); zero if positive	<u>(65,442,272.72)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(65,442,272.72)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>3.15%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-32,721,136.36) is applied to the current year calculation and the remainder (\$-32,721,136.36) is deferred to one or more future years:	<u>3.51%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-21,814,090.91) is applied to the current year calculation and the remainder (\$-43,628,181.81) is deferred to one or more future years:	<u>3.64%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(65,442,272.72)</u>

Approved indirect cost rate: 4.96%
Highest rate used in any program: 4.96%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	10,313,639.09	511,556.50	4.96%
01	3010	316,486,914.87	15,159,909.81	4.79%
01	3025	29,457.90	1,461.11	4.96%
01	3060	833,197.67	41,338.87	4.96%
01	3061	197,925.26	9,806.87	4.95%
01	3110	31,129.18	1,527.01	4.91%
01	3180	1,221,974.10	60,610.15	4.96%
01	3182	5,791,337.78	287,251.27	4.96%
01	3210	2,392,921.85	118,688.95	4.96%
01	3211	4,369,849.53	216,744.62	4.96%
01	3212	656,667,659.37	32,570,715.90	4.96%
01	3213	373,746,134.93	18,537,808.29	4.96%
01	3215	6,775,066.01	336,043.27	4.96%
01	3227	313,477.05	14,364.84	4.58%
01	3308	1,167,311.55	57,898.88	4.96%
01	3310	40,035,873.04	1,985,779.31	4.96%
01	3311	1,601,855.99	79,452.06	4.96%
01	3312	12,514,659.57	620,727.11	4.96%
01	3315	4,853,239.25	239,513.60	4.94%
01	3318	674,712.84	33,465.51	4.96%
01	3326	9,056.26	447.79	4.94%
01	3327	280,425.70	13,909.11	4.96%
01	3345	25,154.90	1,247.31	4.96%
01	3385	1,115,262.13	55,318.41	4.96%
01	3386	79,839.09	3,960.34	4.96%
01	3395	241,582.85	3,307.32	1.37%
01	3410	1,947,607.11	96,601.09	4.96%
01	3550	4,583,859.34	225,574.90	4.92%
01	4035	25,415,671.98	1,089,730.28	4.29%
01	4124	4,122,056.42	156,391.62	3.79%
01	4127	26,033,157.95	995,470.32	3.82%
01	4201	483,831.68	23,997.62	4.96%
01	4203	8,773,399.21	175,474.47	2.00%
01	4510	110,372.91	5,474.47	4.96%
01	5630	287,061.74	14,226.05	4.96%
01	5632	295,422.80	14,652.97	4.96%
01	5810	106,932,981.90	4,030,158.85	3.77%
01	6010	59,797,154.66	2,737,160.11	4.58%
01	6011	208,055.84	10,319.55	4.96%
01	6385	945,160.93	46,586.90	4.93%
01	6386	207,214.33	9,840.81	4.75%
01	6387	9,455,582.64	468,996.91	4.96%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	6388	2,269,358.13	112,560.28	4.96%
01	6500	1,068,173,234.73	52,982,293.98	4.96%
01	6510	3,094,764.09	153,500.30	4.96%
01	6515	74,344.00	3,687.47	4.96%
01	6520	824,080.60	40,832.93	4.95%
01	6536	529,297.07	26,253.13	4.96%
01	6537	23,764,236.74	1,178,706.14	4.96%
01	6546	28,748,418.51	1,425,921.56	4.96%
01	6547	3,748,553.00	185,928.22	4.96%
01	6695	1,161,644.33	18,960.59	1.63%
01	7220	1,848,945.70	91,729.76	4.96%
01	7311	504,229.39	25,009.86	4.96%
01	7370	139,885.98	6,944.13	4.96%
01	7388	5,226,812.33	259,250.00	4.96%
01	7422	139,258,235.78	6,906,616.12	4.96%
01	7810	4,447,706.77	207,594.91	4.67%
01	8150	234,513,508.95	8,160,121.58	3.48%
01	9010	19,183,803.94	190,327.99	0.99%
11	5810	16,520,562.21	819,419.86	4.96%
11	6371	1,004,664.61	49,831.36	4.96%
11	6391	97,787,446.57	4,850,257.35	4.96%
11	9010	98,076.86	3,923.14	4.00%
12	5025	4,255,606.10	211,078.06	4.96%
12	5056	112.42	5.58	4.96%
12	5058	2,740,739.94	135,940.70	4.96%
12	5160	95,022.94	4,713.14	4.96%
12	5810	275,492.75	13,664.43	4.96%
12	6052	35,637.43	1,767.61	4.96%
12	6105	159,686,535.28	7,920,452.15	4.96%
12	9010	1,031,675.13	51,170.95	4.96%
13	5310	(209,075,900.46)	(10,369,876.29)	4.96%
13	5316	159,190.65	7,895.86	4.96%
13	5320	135,883,520.35	6,739,822.61	4.96%
13	5330	274,088,524.35	13,594,790.80	4.96%
13	5335	720,494.42	35,736.52	4.96%
13	5340	9,265,613.51	459,574.43	4.96%
13	5460	6,542,112.31	324,488.77	4.96%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	68,845,942.36		31,922,295.98	100,768,238.34
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		68,845,942.36	0.00	31,922,295.98	100,768,238.34
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	40,378,434.14			40,378,434.14
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	28,467,508.22			28,467,508.22
4. Books and Supplies	4000-4999	0.00		31,922,295.98	31,922,295.98
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		68,845,942.36	0.00	31,922,295.98	100,768,238.34
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Unaudited Actuals
2021-22
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	95,698,486.03	12,549,648.23	373,763,833.02	679,979,975.89	849,695,517.26	1,099,116.84	4,935,905.21
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten	33.00	33.00	33.00	33.00	33.00	33.00	
1110 Regular Education, K-12	19,812.50	19,812.50	19,812.50	19,812.50	19,812.50	19,812.50	20,582.00
3100 Alternative Schools	10.00	10.00	10.00	10.00	10.00	10.00	
3200 Continuation Schools	166.16	166.16	166.16	166.16	166.16	166.16	
3300 Independent Study Centers	709.20	709.20	709.20	709.20	709.20	709.20	
3400 Opportunity Schools	22.24	22.24	22.24	22.24	22.24	22.24	
3550 Community Day Schools	43.00	43.00	43.00	43.00	43.00	43.00	
3700 Specialized Secondary Programs							
3800 Career Technical Education	0.40	0.40	0.40	0.40	0.40	0.40	
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	4,864.09	4,864.09	4,864.09	4,864.09	4,815.09	4,815.09	9,036.00
6000 ROC/P	126.63	126.63	126.63	126.63	126.63	126.63	
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	25,787.22	25,787.22	25,787.22	25,787.22	25,738.22	25,738.22	29,618.00

Unaudited Actuals
2021-22
General Fund and Charter Schools Funds
Program Cost Report

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E Column 4)	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	8,821,140.35	2,577,843.13	11,398,983.48	791,554.80	12,190,538.28	
1110	Regular Education, K-12	4,427,434,165.36	1,551,112,373.81	5,978,546,539.17	415,155,193.13	6,393,701,732.30	
3100	Alternative Schools	98,442,946.68	781,164.60	99,224,111.28	6,890,203.97	106,114,315.25	
3200	Continuation Schools	36,736,267.69	12,979,830.77	49,716,098.46	3,452,326.80	53,168,425.26	
3300	Independent Study Centers	130,525,381.24	55,400,192.51	185,925,573.75	12,910,824.89	198,836,398.64	
3400	Opportunity Schools	5,999,695.94	1,737,310.04	7,737,005.98	537,264.06	8,274,270.04	
3550	Community Day Schools	11,155,721.18	3,359,007.73	14,514,728.91	1,007,914.72	15,522,643.63	
3700	Specialized Secondary Programs	148,614.98	0.00	148,614.98	10,319.95	158,934.93	
3800	Career Technical Education	18,281,175.22	31,246.57	18,312,421.79	1,271,629.64	19,584,051.43	
4110	Regular Education, Adult	4,527,057.00	0.00	4,527,057.00	314,362.56	4,841,419.56	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Career Technical Education	985,141.00	0.00	985,141.00	68,409.00	1,053,550.00	
4760	Bilingual	95,482.00	0.00	95,482.00	6,630.35	102,112.35	
4850	Migrant Education	1,087,838.65	0.00	1,087,838.65	75,540.41	1,163,379.06	
5000-5999	Special Education	1,675,148,211.18	379,851,626.16	2,054,999,837.34	142,700,880.35	2,197,700,717.69	
6000	Regional Occupational Ctr/Prg (ROC/P)	13,513,421.41	9,891,887.17	23,405,308.58	1,625,283.89	25,030,592.47	
Other Goals							
7110	Nonagency - Educational	(1,225.22)	0.00	(1,225.22)	(85.08)	(1,310.30)	
7150	Nonagency - Other	6,258,334.99	0.00	6,258,334.99	434,583.93	6,692,918.92	
8100	Community Services	3,961,199.32	0.00	3,961,199.32	275,068.94	4,236,268.26	
8500	Child Care and Development Services	706,395.85	0.00	706,395.85	49,052.71	755,448.56	
Other Costs							
----	Food Services					31,181,349.73	
----	Enterprise					162,900.49	
----	Facilities Acquisition & Construction					105,693,559.44	
----	Other Outgo					25,584,448.10	
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	50,741,928.19	50,741,928.19	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(24,854,657.03)	(24,854,657.03)	
----	Total General Fund and Charter Schools Funds Expenditures	6,443,826,964.82	2,017,722,482.49	8,461,549,447.31	613,464,230.18	9,237,635,935.25	

Unaudited Actuals
2021-22
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	7,362,691.20	304,437.44	0.00	1,154,011.71	0.00	0.00	0.00			0.00	0.00	8,821,140.35
1110	Regular Education, K-12	3,191,113,052.58	501,269,628.87	42,582,795.15	157,251,036.85	348,194,324.90	26,379,146.33	143,021,052.54			17,328,341.79	294,786.35	4,427,434,165.36
3100	Alternative Schools	2,764,407.33	27,198,934.92	0.00	154,621.77	(135,301.54)	65,936,135.70	1,970,093.86			554,054.64	0.00	98,442,946.68
3200	Continuation Schools	21,921,156.33	376,003.92	0.00	12,412,755.13	305,990.17	4,846.00	0.00			1,655,339.16	60,176.98	36,736,267.69
3300	Independent Study Centers	114,875,325.50	2,635,496.61	1,797.99	5,989,814.86	6,973,884.58	0.00	0.00			49,061.70	0.00	130,525,381.24
3400	Opportunity Schools	3,027,003.64	152,241.19	0.00	1,550,998.77	232,665.83	192.00	0.00			1,036,594.51	0.00	5,999,695.94
3550	Community Day Schools	6,070,926.50	215,138.76	0.00	2,459,867.79	2,408,805.06	984.00	0.00			(0.93)	0.00	11,155,721.18
3700	Specialized Secondary Programs	148,614.98	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	148,614.98
3800	Career Technical Education	13,081,770.16	5,049,977.96	5,253.21	12,563.67	130,762.95	0.00	0.00			847.27	0.00	18,281,175.22
4110	Regular Education, Adult	2,474,143.00	1,367,449.00	0.00	376,682.00	308,783.00	0.00	0.00			0.00	0.00	4,527,057.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	816,944.00	156,158.00	0.00	12,039.00	0.00	0.00	0.00			0.00	0.00	985,141.00
4760	Bilingual	52,612.38	33.75	42,833.88	1.99	0.00	0.00	0.00			0.00	0.00	95,482.00
4850	Migrant Education	510,115.43	15,096.07	887.38	407,929.79	148,899.85	0.00	0.00			4,910.13	0.00	1,087,838.65
5000-5999	Special Education	1,290,516,587.18	111,727,617.01	32,877,830.09	39,696,741.93	123,462,413.26	76,305,372.90	0.00			561,648.81	0.00	1,675,148,211.18
6000	ROC/P	12,806,361.77	227,881.56	0.00	479,180.16	0.00	0.00	0.00			(2.08)	0.00	13,513,421.41
Other Goals													
7110	Nonagency - Educational	(1,228.61)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.39	0.00	(1,225.22)
7150	Nonagency - Other	477,267.91	1,919,460.18	0.00	0.00	3,107,058.67	0.00	512,485.80	0.00	241,839.75	222.68	0.00	6,258,334.99
8100	Community Services		0.00	0.00	0.00	50,441.90	0.00		3,910,757.42	0.00	0.00	0.00	3,961,199.32
8500	Child Care and Development Services	20,753.00	794.00	0.00	0.00	0.00	0.00		683,803.48	0.00	1,045.37	0.00	706,395.85
Total Direct Charged Costs		4,668,038,504.28	652,616,349.24	75,511,397.70	221,958,245.42	485,188,728.63	168,626,676.93	145,503,632.20	4,594,560.90	241,839.75	21,192,066.44	354,963.33	6,443,826,964.82

* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals
2021-22
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocated Support Costs (AC)

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	1,487,005.35	1,090,837.78	0.00	2,577,843.13
1110	Regular Education, K-12	892,766,470.14	654,915,867.85	3,430,035.82	1,551,112,373.81
3100	Alternative Schools	450,607.69	330,556.91	0.00	781,164.60
3200	Continuation Schools	7,487,297.24	5,492,533.53	0.00	12,979,830.77
3300	Independent Study Centers	31,957,096.82	23,443,095.69	0.00	55,400,192.51
3400	Opportunity Schools	1,002,151.48	735,158.56	0.00	1,737,310.04
3550	Community Day Schools	1,937,613.04	1,421,394.69	0.00	3,359,007.73
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	18,024.30	13,222.27	0.00	31,246.57
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	219,179,632.04	159,166,124.73	1,505,869.39	379,851,626.16
6000	ROC/P	5,706,045.08	4,185,842.09	0.00	9,891,887.17
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		1,161,991,943.18	850,794,634.10	4,935,905.21	2,017,722,482.49

Unaudited Actuals
2021-22
Program Cost Report
Schedule of Central Administration Costs (CAC)

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	147,288,626.11
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	1,261,056.93
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	380,410,746.04
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	109,358,458.15
5	Total Central Administration Costs in General Fund and Charter Schools Funds	638,318,887.23
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	6,443,826,964.82
2	Total Allocated Costs (from Form PCR, Column 2, Total)	2,017,722,482.49
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	8,461,549,447.31
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	141,355,085.51
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	169,107,176.37
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	420,259,608.31
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	730,721,870.19
D. Total Direct Charged and Allocated Costs (B3 + C5)		9,192,271,317.50
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		6.94%

Unaudited Actuals
2021-22
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400-6910)	31,181,349.73				31,181,349.73
Enterprise (Objects 1000-5999, 6400-6910)		162,900.49			162,900.49
Facilities Acquisition & Construction (Objects 1000-6600)			105,693,559.44		105,693,559.44
Other Outgo (Objects 1000-7999)				25,584,448.10	25,584,448.10
Total Other Costs	31,181,349.73	162,900.49	105,693,559.44	25,584,448.10	162,622,257.76

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	7,829,742.87	0.00	0.00	(24,854,657.03)				
Other Sources/Uses Detail					46,573,458.64	14,404,203.92	0.00	0.00
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	7,716.19	0.00	5,723,431.71	0.00				
Other Sources/Uses Detail					36,283.00	22,491.99		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	157.26	0.00	8,338,792.62	0.00				
Other Sources/Uses Detail					877,374.89	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(7,837,616.32)	10,792,432.70	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					245,538,611.32	100,468,662.76		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					243,412.93	54,305,002.68		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	48.78		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					511,614.03	80,831,523.37		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,708,467.51	58,722,113.06		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					13,264,824.24	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	7,837,616.32	(7,837,616.32)	24,854,657.03	(24,854,657.03)	308,754,046.56	308,754,046.56	0.00	0.00

GANN LIMIT

In 1979, Proposition 4 established constitutional limits on the allowable growth in state and local government spending, including school districts. This is commonly known as the Gann Limit. Based on Education Code Section 42132, the governing board of each school district is required to adopt a resolution identifying their estimated appropriations limit for the current year and their actual appropriations limit for the preceding year. For fiscal years 2021-22 and 2022-23, the District's appropriations limits are \$3.5 billion and \$3.7 billion, respectively. The calculation shows that the District is within the limits.

In practice, the Gann limit has become more of a pro forma calculation because the Gann limit has risen faster than the appropriations received by the District that is subject to the limit. Notwithstanding, the District is still constitutionally mandated to report the calculations and adopt a resolution.

RESOLUTION OF THE LOS ANGELES UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION DECLARING COMPLIANCE WITH THE BUDGET APPROPRIATION LIMITATIONS ESTABLISHED IN PROPOSITION 4 (GANN LIMITATION)

WHEREAS, in November of 1979, the California electorate adopted Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and,

WHEREAS, the provisions of that Article established maximum appropriation limitations, commonly called “Gann Limits,” for public agencies, including school districts; and,

WHEREAS, the District must establish a revised Gann Limit for the 2021-22 fiscal year and a projected Gann Limit for the 2022-23 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED that this Board of Education does provide public notice that the calculations and documentation of the Gann Limit for the 2021-22 and 2022-23 fiscal years set forth in Attachment “I” are made in accordance with applicable constitutional and statutory law;

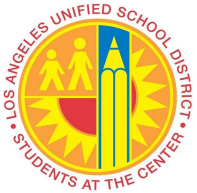
AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the budget for the 2021-22 and 2022-23 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that, upon request, the District will provide copies of this Resolution along with the District Appropriations Limit Calculations to interested citizens of this district.

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2020-21 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2020-21 Actual			2021-22 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	4,025,405,621.49		4,025,405,621.49			3,541,894,266.79
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	455,355.64		455,355.64			378,926.13
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2020-21			Adjustments to 2021-22		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2021-22 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2021-22 P2 Report			2022-23 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	343,684.54		343,684.54	338,480.44		338,480.44
2. Total Charter Schools ADA (Form A, Line C9)	35,241.59		35,241.59	34,227.73		34,227.73
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			378,926.13			372,708.17
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2021-22 Actual			2022-23 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	6,507,419.19		6,507,419.19	6,505,581.00		6,505,581.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	7,847,579.36		7,847,579.36	7,113,430.00		7,113,430.00
4. Secured Roll Taxes (Object 8041)	1,348,834,737.25		1,348,834,737.25	1,384,505,622.00		1,384,505,622.00
5. Unsecured Roll Taxes (Object 8042)	43,862,363.12		43,862,363.12	44,353,850.00		44,353,850.00
6. Prior Years' Taxes (Object 8043)	41,157,742.38		41,157,742.38	30,642,697.00		30,642,697.00
7. Supplemental Taxes (Object 8044)	38,961,077.78		38,961,077.78	32,139,835.00		32,139,835.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	246,519,557.48		246,519,557.48	216,706,943.00		216,706,943.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	326,170.65		326,170.65	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	120,387,161.09		120,387,161.09	111,069,211.00		111,069,211.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	1,854,403,808.30	0.00	1,854,403,808.30	1,833,037,169.00	0.00	1,833,037,169.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	1,854,403,808.30	0.00	1,854,403,808.30	1,833,037,169.00	0.00	1,833,037,169.00

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			66,951,878.45			76,372,826.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	245,379,508.06		245,379,508.06	281,272,000.00		281,272,000.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	245,379,508.06	0.00	312,331,386.51	281,272,000.00	0.00	357,644,826.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	4,490,333,679.48		4,490,333,679.48	4,573,750,410.00		4,573,750,410.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(4,949,562.69)		(4,949,562.69)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	4,485,384,116.79	0.00	4,485,384,116.79	4,573,750,410.00	0.00	4,573,750,410.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	9,673,873,222.40		9,673,873,222.40	10,794,653,864.00		10,794,653,864.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	(142,052,645.53)		(142,052,645.53)	8,473,289.00		8,473,289.00
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			4,025,405,621.49			3,541,894,266.79
2. Inflation Adjustment			1.0573			1.0755
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.8322			0.9836
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			3,541,894,266.79			3,746,834,644.48
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			1,854,403,808.30			1,833,037,169.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			45,471,135.60			44,724,980.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			1,999,821,845.00			2,271,442,301.48
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			1,999,821,845.00			2,271,442,301.48
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			(142,052,645.53)			3,224,351.80
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			1,712,351,162.77			1,836,261,520.80
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			2,141,874,490.53			2,268,217,949.68
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			1,712,351,162.77			
b. State Subventions (Line D8)			2,141,874,490.53			
c. Less: Excluded Appropriations (Line C23)			312,331,386.51			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			3,541,894,266.79			

TAB 7



Board of Education Report

[Back to Order of Business](#)

File #: Rep-041-22/23, **Version:** 1

**Application for Exemption from the Required Expenditures for Classroom Teachers' Salaries
September 13, 2022
Office of the Chief Financial Officer**

Action Proposed:

Approve to submit a request to the Los Angeles County Office of Education (LACOE) for exemption from the Required Expenditures for Classroom Teachers' Salaries for Fiscal Year 2020-21 (enclosed herewith as "Attachment A").

Background:

California Education Code (EC) Section 41372, requires that unified school districts expend at least 55% of their current cost of education for classroom compensation, including benefits.

For fiscal year 2020-21, Los Angeles Unified School District (the District) was not able to meet the minimum spending requirement. The District spent \$3.7 billion or 52.73% on classroom teacher salaries and benefit, which is \$160.4 million or 2.27% below the 55% minimum. The reason for the shortfall was the significant amount of dollars spent on expenditures other than classroom salaries and benefits necessary to respond to the COVID-19 pandemic, including amounts paid to provide remote learning to students. The ratio is lower due to the significant increase in COVID-19 expenditures, which are part of the denominator of the formula. Examples of these expenditures included purchases of devices, connectivity, instruction software licenses, and other necessary expenditures to address distance learning, learning loss mitigation, and the health and safety of students.

Given the extraordinary circumstances brought about by the COVID-19 pandemic, the District is seeking exemption from the 55% requirement as it applies to fiscal year 2020-2021.

Expected Outcomes:

Upon adoption by the Board, the District submits the application for exemption to the County Superintendent of schools for review and approval or denial.

In the absence of approval of the exemption, the identified deficiency of \$160.4 million may be designated by the County Superintendent and restricted for classroom teacher salaries in the current fiscal year.

Board Options and Consequences:

The Board may approve and direct District staff to submit the application for Exemption from the Required Expenditures for Classroom Teachers' Salaries, based on the hardship that would have been caused if the District were required to meet the 55% threshold for fiscal year 2020-21 under the circumstances. Assuming the exemption is granted, the District will not have additional restrictions placed on certain of its funds in the current fiscal year.

If the Board does not approve, the District shall not apply for the exemption. In the absence of a Board approved exemption, the County Superintendent of School will order the \$160.4 million to be added to the amounts to be expended for salaries of classroom teachers in the current fiscal year. This would have a significant impact on amounts already budgeted for specific investment strategies in the current fiscal year.

Policy Implications:

Submission of the District's 2020-21 Current Expense of Education (CEA) Actuals exemption request shall comply with the Education Code and LACOE requirements.

Budget Impact:

With the exemption approval, the District shall be able to operate based on the approved budget for fiscal year 2022-23 and maintain reserves at the required statutory level, including maintaining the funding appropriated for investment strategies. Without the approval of exemption, the District shall review its spending priorities and reallocate program funding to meet the requirements of EC 41372.

Student Impact:

The District shall continue to operate and serve its student population.

Equity Impact:

See attached.

Issues and Analysis:

The District, like any other school district, has been the beneficiary of historic one-time funding from the federal government to mitigate learning loss brought about by the COVID-19 pandemic. It should be noted that it is this funding intended to help schools reopen and ensure a safe and healthy environment that causes a school district like the District to be non-compliant. This is due to a significant amount of dollars spent on expenditures other than classroom salaries and benefits because such expenditures were necessary to provide remote learning to students and to protect the health and safety of students as they returned to in-person learning. In addition, as the District continues to be challenged with a structural deficit wherein on-going expenditures are greater than on-going revenues, meeting the requirements of EC 71372 causes additional challenges to balance its budget.

Attachments:

Attachment A - Application for Exemption from the Required Expenditures for Classroom Teachers' Salaries

Informatives:

None

Submitted:

08/16/22

File #: Rep-041-22/23, Version: 1

RESPECTFULLY SUBMITTED,

ALBERTO M. CARVALHO
Superintendent

APPROVED BY:

MEGAN K. RULLY
Deputy Superintendent
Office of the Deputy Superintendent

REVIEWED BY:

DEVORA NAVERA REED
General Counsel

APPROVED & PRESENTED BY:

DAVID HART
Chief Financial Officer
Office of the Chief Financial Officer

Approved as to form.

REVIEWED BY:

TONY ATIENZA
Director, Budget Services and Financial Planning

Approved as to budget impact statement.

INTEROFFICE CORRESPONDENCE
Los Angeles Unified School District
OFFICE OF THE CHIEF FINANCIAL OFFICER
*Equity Impact Statement***

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

DATE: August 16, 2022

FROM: David Hart, Chief Financial Officer

SUBJECT: BR-41-22/23 APPLICATION FOR EXEMPTION FROM THE REQUIRED EXPENDITURES FOR CLASSROOM TEACHERS' SALARIES

Board Meeting Date:	9/13/2022
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Equity Impact				
Component	1	2	3	4
Recognition	Does not recognize historical inequities	Vaguely recognizes historical inequities	Affirmatively recognizes historical inequities	Actively recognizes and specifies historical inequities to correct
Resource Prioritization	Does not prioritize resources based on student need	Somewhat prioritizes resources based on student need	Prioritizes resources based on student need	Effectively prioritizes resources based on student need
Results	Unlikely to result in closed opportunity gaps and/or closing achievement gaps	May result in closed opportunity gaps and/or closing achievement gaps	Likely to result in closed opportunity gaps and/or closing achievement gaps	Extremely likely to result in closed opportunity gaps and/or closing achievement gaps

Component	Score	Score Rationale
Recognition	2	Classroom expenses cover a wide range of spending that ranges from “not recognizing historical inequities” to “actively recognizing and specifying historical inequities”.
Resource Prioritization	2	Resource prioritization varies from a district-wide perspective to a targeted student population based on student need and its impact on student achievement.
Results	2	Resources are allocated to the extent that it would support student needs, address priorities of achieving the District goals.
TOTAL	6	

Contact Person:	Telephone:	Email:
Luis V. Buendia	(213) 241-2737	luis.buendia@lausd.net
Joy Mayor	(213) 241-7952	joy.mayor@lausd.net

***Form to be completed for Districtwide or partial Districtwide Board Report items that expend resources.*

Attachment A

California Department of Education
Sample Form (Rev 11/2007)

**Application for Exemption from the Required Expenditures for Classroom
Teachers' Salaries**

Pursuant to Education Code Section 41372

To: County Superintendent of Schools

For 2020-21 fiscal year, the Los Angeles Unified School District did not spend the minimum percentage of its budget on classroom teacher salaries as required by *EC* Section 41372. We are requesting an exemption from this requirement as provided by law.

Reason for request (Check one):

- X Serious hardship to the school district
(Please attach a written explanation, the district's latest interim report, and a multiyear projection for the current and two subsequent fiscal years that reflects the financial impact of meeting the requirement of *EC* 41372.)
- Payment of classroom teacher salaries that are in excess of those paid by other comparable school districts
(Please attach a classroom teacher salary & benefits comparison for at least three other comparable school districts. The comparison should include annual classroom teacher salaries paid at the beginning, average, and maximum salary levels plus the average annual employer contributions for health & welfare benefits.)
- Deficiency is less than \$1,000.00 (exemption is automatically approved)

A. Deficiency Amount

(Source: Form CEA)

- | | |
|---|----------------------------|
| 1. Enter the minimum percentage for your district type.
(60% Elementary/ 50% High School/ 55% Unified) | <u>55.00</u> % |
| 2. Enter the percentage spent by your district. | <u>52.73</u> % |
| 3. Percentage below the minimum.
(Line 1 minus line 2) | <u>2.27</u> % |
| 4. Enter the district's current expense of education (Form CEA) | <u>\$ 7,067,634,749.22</u> |
| 5. Deficiency Amount.
(Line 3 times line 4) | <u>\$ 160,435,308.81</u> |

Application for Exemption from the Required Expenditures for Classroom Teachers' Salaries

Los Angeles Unified School District (the District) is providing this memorandum to explain the circumstances that resulted in the District's inability to meet the 55% minimum spending requirement for classroom compensation in Fiscal Year 2020-2021, and to support its application for exemption from that requirement due to the financial and operational hardship that would be caused to the District absent the exemption.

Fiscal year 2020-21 was an unprecedented time due to the COVID-19 pandemic. The District, like other school districts, has been the beneficiary of historic one-time funding from the federal government to mitigate learning loss and to address health and safety concerns arising from the COVID-19 pandemic. Primarily due to a significant amount of dollars spent in order to meet its obligations to its students and staff in responding to the monumental challenges presented by the COVID-19 pandemic, meeting the 55% spending requirement for classroom compensation was not feasible. Examples of these expenditures include purchases of devices, connectivity, instruction software licenses, and other necessary expenditure to address learning loss and the health and safety of students. The District had no choice but to incur these expenses to address the unprecedented challenges arising from the COVID-19 pandemic. Were it not for the COVID-19 specific expenditures using relief funds designated for such purposes, the District estimates that its ratio for the classroom compensation would have exceeded the 55% threshold.

The District never experienced this shortfall in the past. If the District were required to allocate dollars to meet the 55% requirement while it continues to receive and expend COVID-19 relief funds, it would cause serious hardship. The rate by which the District spends one-time COVID funding dollars to cover a wide array of expenses other than classroom teacher salaries remains significantly high brought about by operational needs and District strategic investment priorities. Based on FY 2021-22 Second Interim data, the District is projecting about \$861 million deficiency on classroom expenditures (Exhibit A-1). Maintaining the 55% ratio would mean reallocating a significant amount of unassigned unrestricted General Fund to teacher salaries that is not sustainable or feasible given the limited amount of such funding, planned future use of dollars in alignment with the District's investment priorities, and the structural deficit that the District projects, which is about \$251.3 million and \$228.1 million for 2022-23 and 2023-24 (Exhibit A-2), respectively. If the District is to reallocate one-time funding for on-going expenses, this will further aggravate the structural deficit situation that would lead to drastic program changes in future years that may not be operationally effective and more detrimental to its students. Had it not been for the pandemic, the District's ratio for the classroom compensation would have been 55.03% in 2020-21 (Exhibit A-3).

The District recognizes the importance of, and will continue to prioritize, classroom instruction. However, requiring the District to meet the 55% threshold under the present circumstances would create significant hardship for the District as it continues to address budgetary issues and expend dedicated COVID-19 relief funds specifically designated for the District's response to the extraordinary challenges presented by the COVID-19 pandemic. Hence, the District is requesting an exemption from the application of the 55% threshold for Fiscal Year 2020-2021.

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	3,406,096,454.00	301	4,201,894.00	303	3,401,894,560.00	305	48,231,078.00		307	3,353,663,482.00	309
2000 - Classified Salaries	1,131,149,402.36	311	20,786,620.00	313	1,110,362,782.36	315	108,761,453.00		317	1,001,601,329.36	319
3000 - Employee Benefits	2,295,916,957.53	321	227,984,871.27	323	2,067,932,086.26	325	55,593,667.48		327	2,012,338,418.78	329
4000 - Books, Supplies Equip Replace. (6500)	618,232,368.65	331	10,803,226.00	333	607,429,142.65	335	58,422,153.91		337	549,006,988.74	339
5000 - Services. . . & 7300 - Indirect Costs	1,899,419,761.04	341	33,565,679.00	343	1,865,854,082.04	345	276,602,588.82		347	1,589,251,493.22	349
TOTAL					9,053,472,653.31	365			TOTAL	8,505,861,712.10	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	3,817,651,902.33		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	167,113.00		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	182,441.00		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.	3,817,302,348.33		397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	44.88%		
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	44.88%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	10.12%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	8,505,861,712.10
5. Deficiency Amount (Part III, Line 3 times Line 4)	860,793,205.26

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	
The reason for the non-compliance in fiscal year 2020-21 is due to a significant amount of dollars spent on expenditures other than salaries and benefits of classroom instructions necessary to provide remote learning to students brought about by COVID-19 pandemic. These expenditures funded by COVID-19 Relief Funding constitute purchases of devices, connectivity, instruction software licenses, and other necessary expenses to address learning loss and safety of students.	

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	6,002,753,919.26	-0.25%	5,987,687,548.00	-3.07%	5,803,748,987.00
2. Federal Revenues	8100-8299	2,813,505.18	2.66%	2,888,214.00	5.00%	3,032,624.00
3. Other State Revenues	8300-8599	89,781,925.28	-6.49%	83,955,760.00	-4.65%	80,049,980.00
4. Other Local Revenues	8600-8799	137,867,420.50	2.66%	141,534,072.00	-2.55%	137,921,018.00
5. Other Financing Sources						
a. Transfers In	8900-8929	45,045,000.00	-33.34%	30,025,494.00	0.00%	30,025,494.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,123,311,595.66)	11.46%	(1,252,060,781.00)	3.23%	(1,292,498,486.00)
6. Total (Sum lines A1 thru A5c)		5,154,950,174.56	-3.12%	4,994,030,307.00	-4.64%	4,762,279,617.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,237,472,043.00		2,307,836,862.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				70,364,819.00		(30,318,701.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,237,472,043.00	3.14%	2,307,836,862.00	-1.31%	2,277,518,161.00
2. Classified Salaries						
a. Base Salaries				643,120,241.00		636,577,923.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(6,542,318.00)		(926,423.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	643,120,241.00	-1.02%	636,577,923.00	-0.15%	635,651,500.00
3. Employee Benefits	3000-3999	1,271,560,990.00	6.17%	1,350,010,127.00	-0.57%	1,342,325,181.00
4. Books and Supplies	4000-4999	256,618,455.00	103.99%	523,476,014.00	-40.94%	309,177,970.00
5. Services and Other Operating Expenditures	5000-5999	451,587,475.00	9.38%	493,956,819.00	2.00%	503,824,952.00
6. Capital Outlay	6000-6999	31,807,710.00	-54.11%	14,598,121.00	2.22%	14,922,733.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,024,421.00	44.40%	7,255,174.00	0.00%	7,255,174.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(193,181,093.47)	-17.43%	(159,511,076.00)	4.95%	(167,407,193.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	21,298,930.00	233.80%	71,094,925.00	-5.57%	67,136,030.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		4,725,309,171.53	11.00%	5,245,294,889.00	-4.86%	4,990,404,508.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		429,641,003.03		(251,264,582.00)		(228,124,891.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,646,426,117.61		3,076,067,120.64		2,824,802,538.64
2. Ending Fund Balance (Sum lines C and D1)		3,076,067,120.64		2,824,802,538.64		2,596,677,647.64
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	46,631,545.77		46,631,546.00		46,631,546.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,386,943,729.00		1,831,526,296.00		1,932,102,918.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	199,860,000.00		204,510,000.00		192,270,000.00
2. Unassigned/Unappropriated	9790	1,442,631,845.87		742,134,696.64		425,673,183.64
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,076,067,120.64		2,824,802,538.64		2,596,677,647.64

CLASSROOM EXPENSE RATIO
(WITHOUT COVID-19 FUNDED EXPENDITURES)

	2020-21
	Audited
1000 - Certificated Salaries	2,973,591,131.63
2000 - Classified Salaries	998,652,128.42
3000 - Employee Benefits	2,030,028,133.39
4000 - Books, Supplies, Equip Replace (6500)	482,735,040.73
5000 - Services . . . &	582,628,315.05
7300 - Indirect Costs	
COVID-19 Funded Expenditures	(608,241,522.60)
TOTAL	6,459,393,226.62
Teacher Salaries	2,160,294,400.23
Instructional Aides Salaries	276,188,405.35
STRS	554,692,726.34
PERS	56,378,754.55
OASDI	56,317,525.82
Health & Welfare Benefits	457,783,523.47
Unemployment Insurance	1,443,201.47
Workers' Compensation Ins	45,806,806.44
OPEB, Active	128,035,106.38
Other Benefits	-
Subtotal Salaries and Benefits	3,736,940,450.05
Allowed Standard Deductions*	(544,047.73)
COVID-19 Funded Expenditures	(181,938,283.52)
Total Salaries & Benefits	3,554,458,118.80
% of Current Cost of Education Expended for Classroom	55.03%
Minimum % Required	55.00%
% Spent by District	55.03%
% Below the Minimum	-0.03%
District's Current Expense of Education	6,459,393,226.62
Deficiency Amount	(1,937,817.97)

*Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500), Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

RESOLUTIONS

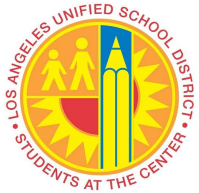
TAB 8

**WITHDRAWN
PRIOR TO MEETING**

**WITHDRAWN
PRIOR TO MEETING**

**WITHDRAWN
PRIOR TO MEETING**

TAB 9



Board of Education Report

[Back to Order of Business](#)

File #: Res-003-22/23, Version: 1

Ms. García, Dr. McKenna- Celebrating Latino/a/x Heritage Month in the Los Angeles Unified School District 2022 (Res-003-22/23)

Whereas, The United States Congress approved Public Law 90-498 in 1968 to designate the week of September 15th as “National Hispanic Heritage Week”;

Whereas, The week-long observance was expanded in 1988 by Congress with the approval of Public Law 100-402 to a month-long celebration from September 15th through October 15th;

Whereas, Latino/a/x Heritage Month celebrates the historic and cultural contributions of the Latino/a/x community and acknowledges their influence on politics, the economy, and their social and cultural life throughout the United States;

Whereas, Latino/a/x Heritage Month is a time when Latinos/as/x honor their spirit and struggle for self-determination, dignity, and respect for cultural heritage;

Whereas, That as of 2020 Latinos/as/x make up 62.1 million people in the United States and constitute 19 percent of the nation’s total population, making up the second largest ethnic group in this country;

Whereas, According to the Pew Research Center, Los Angeles County has the nation’s largest Latino/a/x population with more than 4.8 million Latino/a/x accounting for almost half of the county’s population, more than any state except California, Texas and Florida;

Whereas, Many Latinos/as/x trace their roots to Indigenous, African or European ancestry, as well as to Mexico, Central America, South America and the Caribbean;

Whereas, The September-October period covers a wide range of Independence Days for Latin American countries such as Mexico, El Salvador, Guatemala, Honduras, Nicaragua, Costa Rica, and Chile;

Whereas, Those persons who have come or trace their ancestral heritage from Latin American countries have long added a special quality and enrichment to the cultural heritage and institutions of the United States, the State of California, the City of Los Angeles and the Los Angeles Unified School District; and

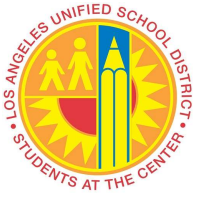
Whereas, More than 74 percent of the District’s elementary and secondary students identify as Latino/a/x, now, therefore, be it

Resolved, That the Governing Board of the Los Angeles Unified School District hereby promotes September 15th through October 15th as Latino/a/x Heritage Month; and, be it finally

Resolved, That by adoption of this resolution, the Board and Superintendent hereby encourage all students, faculty, administrators, and parents, to commemorate and celebrate the historical contributions that Latino/a/x people have made to Los Angeles, California and the United States.

**MISCELLANEOUS
BUSINESS**

TAB 10



Los Angeles Unified School District

154

333 South Beaudry Ave,
Los Angeles, CA 90017

Board of Education Report

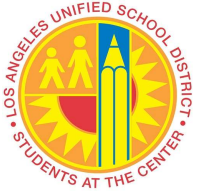
File #: 002-22/23, **Version:** 1

Selection of Board Member Representative to the Los Angeles County School Trustees Association

There are no materials for this item.

MINUTES

TAB 11



Los Angeles Unified School District

155
333 South Beaudry Ave,
Los Angeles, CA 90017

Board of Education Report

[Back to Order of Business](#)

File #: Min-002-22/23, **Version:** 1

Minutes for Board Approval (Min-002-22/23)

January 25, 2022, Special Board Meeting, 1:00 p.m.

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

SPECIAL MEETING MINUTES
333 South Beaudry Avenue, Board Room
1 p.m., Tuesday, January 25, 2022

The Board of Education of the City of Los Angeles, acting as the Governing Board of the Los Angeles Unified School District, met in special session on Tuesday, January 25, 2022, at the Los Angeles City Board of Education Administrative Offices, Board Room, 333 South Beaudry Avenue, Los Angeles, California and via teleconference as allowed by California Executive Order N-29-20 which suspends specific provisions of the Open Meeting Laws.

The meeting to order at 1:25 p.m.

The following Board Members were present: Ms. Mónica García, Ms. Jackie Goldberg, Mr. Nick Melvoin, Ms. Ortiz Franklin, and Mr. Scott Schmerelson. Dr. George McKenna, III and Board President Kelly Gonez joined the meeting via teleconference.

Student Board Member Parish Kanuga joined the meeting via teleconference.

Superintendent Megan K. Reilly was present.

Opening remarks were heard from Ms. Gonez.

Thomas Tedla, a third grade student at Beckford Charter Elementary School, led the Pledge of Allegiance.

BOARD PRESIDENT'S REPORTS

LABOR PARTNERS

Mr. Nery Paiz, Associated Administrators Los Angeles (AALA), addressed COVID-19 related concerns, including testing schedules, stipends for administrators, and the impact of the increased workloads on employees.

Mr. Juan Ramirez, United Teachers Los Angeles (UTLA), discussed the need for the District to protect neighborhood schools from the impact of charter school growth.

STUDENT VOICES

In recognition of Martin Luther King, Jr. Day which was celebrated on January 17, 2022, three students shared their thoughts on how the holiday resonates with them. The students were Jessica Ojukwu, a senior at King Drew Medical Magnet; Nate Shin, a junior at North Hollywood High School; and Jaily Johnson, a junior at King Drew Middle Magnet.

ACKNOWLEDGEMENT OF CARLSTON FAMILY FOUNDATION
2021 OUTSTANDING TEACHER OF AMERICA AWARD RECIPIENT
KIRSTEN FARRELL

Mr. Melvoin welcomed Ms. Kirsten Farrell to the meeting and congratulated her on her accomplishment. Ms. Farrell is the recipient of the Carlston Family Foundation 2021 Outstanding Teacher of America Award. In order to be considered for this award, teachers must be nominated by former students who believe their former teachers have had a life changing impact on their lives, academically and professionally. Ms. Farrell is a teacher at Venice High School, where she developed the first Sports Medicine Academy in the District.

Remarks were heard from Dr. Beverly Young, Executive Director, Carlston Family Foundation, regarding the foundation and the award.

Ms. Farrell thanked the foundation for the grant and the District for the recognition.

Remarks were also heard Ms. Ariel Guldstrand, the former student that nominated Ms. Farrell.

CONSENT ITEMS

Items for action below to be adopted by a single vote:

NEW BUSINESS FOR ACTION:

BOARD OF EDUCATION REPORT NO. 177 – 21/22
Teamsters Local 572 - LAUSD Memorandum of Understanding

BOARD OF EDUCATION REPORT NO. 184 – 21/22
California School Employees Association and its Los Angeles Chapter 500 - LAUSD
Memorandum of Understanding

BOARD OF EDUCATION REPORT NO. 185 – 21/22
LAUSD - Associated Administrators of Los Angeles Sideletters for COVID-19 Related Duties

BOARD OF EDUCATION REPORT NO. 154 – 21/22
Procurement Actions

BOARD OF EDUCATION REPORT NO. 137 – 21/22
Facilities Contract Actions

BOARD OF EDUCATION REPORT NO. 223 – 21/22
Resolution Making Certain Findings to Permit Meetings to Be Held Through Teleconferencing
Pursuant to Assembly Bill 361 and in Compliance with Government Code Section 54953(e)(3)

BOARD OF EDUCATION REPORT NO. 182 – 21/22
Report of Cash Disbursements

BOARD OF EDUCATION REPORT NO. 173 – 21/22
Routine Personnel Actions

BOARD OF EDUCATION REPORT NO. 197 – 21/22
Amendment to Instructional Calendar 2021-2022 to Declare January 10, 2022 as a
Pupil Free Day for All Schools

BOARD OF EDUCATION REPORT NO. 178 – 21/22
Approval of Community Advisory Council (CAC) Membership

BOARD MEMBER RESOLUTIONS FOR ACTION:

Ms. García, Mr. Melvoin, Ms. Gonez, Ms. Ortiz Franklin, Ms. Kanuga - Dedicate and Name the Wellness Center at Felicitas and Gonzalo Mendez High School as The Sylvia Mendez Wellness Center (Res-015-21/22) (Noticed December 14, 2021)

Whereas, In 2009 the Governing Board of the Los Angeles Unified School District voted to name the first high school to be built in more than 85 years in Boyle Heights after two civil rights leaders, Felicitas and Gonzalo Mendez;

Whereas, In 1943, the children of Felicitas and Gonzalo Mendez were denied access to a California school and the Mendez's fought against this prejudice and segregation in the landmark case, Mendez v. Westminster School District in 1946;

Whereas, Sylvia Mendez at eight years of age played a critical role in the court case, resulting in the desegregation of schools in California;

Whereas, Sylvia Mendez continued her parents' legacy of courage and activism and was awarded the Presidential Medal of Freedom in 2011 for her role in paving the way for Brown v. Board of Education, bringing end to the racial segregation in schools in the United States; and

Whereas, The construction of the Wellness Center at Mendez High School is scheduled to be completed in the first quarter of 2022, providing much needed services to the community; now, therefore, be it

Resolved, That the Governing Board of the Los Angeles Unified School District hereby dedicates and designates the Wellness Center at Mendez High School to be The Sylvia Mendez Wellness Center in honor of the 75th anniversary of the Mendez v. Westminster case and Sylvia Mendez's role in fighting for equity, access and justice for all.

Dr. McKenna, Ms. García, Mr. Schmerelson, Mr. Melvoin, Ms. Goldberg, Ms. Gonez, Ms. Ortiz Franklin, Ms. Kanuga – Celebrating Black History Month (Res-020-21/22) (Waiver of Board Rule 72)

Whereas, Black History Month, or National African American History Month, is an annual celebration of achievements by Black Americans and a time for recognizing the central role of African Americans in United States history;

Whereas, Carter G. Woodson, a Harvard trained historian, like W.E.B. DuBois before him, believed that truth would not be denied and that reason would prevail over prejudice, and as a result, announced “Negro History Week” in 1925 to raise awareness of the contributions of African Americans;

Whereas, It is commonly stated that Carter G. Woodson selected February as the month to host “Negro History Week” because it encompasses the birthdays of two great Americans who played a prominent role in shaping black history, namely Abraham Lincoln and Frederick Douglass, whose birthdays are February 12th and 14th respectively;

Whereas, Carter G. Woodson believed that history was created by great people and not simply great men; he envisioned the study and celebration of Black people as a race, not simply as the producers of great men and emphasized the contributions of countless Black men and women who contributed to the advancement of human civilization;

Whereas, Since 1976, the commemoration was extended from a week-long event to the entire month of February;

Whereas, The legacy of Carter G. Woodson lives on in the continued work of the Association for the Study of African American Life and History (ASALH), an organization now in its 106th year;

Whereas, The 2022 theme for Black History Month established by the ASALH is “Black Health and Wellness;”

Whereas, This theme acknowledges the legacy of not only Black scholars and medical practitioners in Western medicine but also other ways of knowing (e.g., birth workers, doulas, midwives, naturopaths, herbalists, etc.) throughout the African Diaspora. The 2022 theme considers activities, rituals, and initiatives that Black communities have used to be well;

Whereas, The Black family has been disproportionately affected by the COVID-19 virus because of the lack of health equity and a lack of understanding and appropriately addressing the needs of all populations;

Whereas, The Black community offers a rich tapestry of health professionals such as James McCune Smith, Rebecca Lee Crumpler, Mary Eliza Mahoney, Daniel Hale Williams, Solomon Carter Fuller, Charles R. Drew, Otis Boykin, Jane Cook Wright, Jocelyn Elders, and Kizzmekia Corbett to name a few; and

Whereas, Our democracy’s founding ideals were false when they were written, but Black Americans have continuously fought to make them true; now, therefore, be it

Resolved, That the Governing Board of the Los Angeles Unified School District recognizes February as National Black History Month;

Resolved further, That the Board acknowledges that all people of the United States are beneficiaries of the wealth of Black medical professionals and essential workers;

Resolved further, That the Board direct the Superintendent to ensure our working groups, departments, and divisions work to identify strategies and tactics to align resources targeted toward championing preventive care and focus on body positivity, physical exercise, nutrition, emotional and mental health along with our anti-racist educational practices and closing the gap of academic achievement outcomes for Black Students; and, be it finally

Resolved, That the Superintendent will work with educators, librarians, all the schools of the District, and our wider community to recognize and celebrate this month with culturally relevant and appropriate curriculum, programs, ceremonies, and activities that generate in-depth discussion of the complex factual history of the United States and the legacy of Black Americans.

RESOLUTIONS REQUESTED BY THE SUPERINTENDENT:

Reappointment of Member of the Personnel Commission (Paller) (Sup Res 008-21/22)

Resolved, That the Governing Board of the Los Angeles Unified School District reappoints Joseph L. Paller, Jr. as a member of the Personnel Commission of the Los Angeles Unified School District for a three-year term pursuant to California Education Code Section 45245.

Appointment of Alternate Member to the School Construction Bond Citizens' Oversight Committee (Boggio) (Sup Res 009-21/22)

Resolved, That the Governing Board of the Los Angeles Unified School District ratifies the appointment of Mr. Chad Boggio, representing the Los Angeles County Federation of Labor, AFL-CIO, as an alternate to the School Construction Bond Citizens' Oversight Committee for a two-year term commencing immediately. Mr. Boggio is not an employee, official, vendor, contractor, or consultant of the District.

CORRESPONDENCE AND PETITIONS:

Report of Correspondence (ROC-006-21/22)

MINUTES FOR BOARD APPROVAL:

May 18, 2021, Special Board Meeting, 9:00 a.m.

Ms. García moved that the Consent Items be adopted and Mr. Melvoin seconded the motion.

The following speakers addressed the Board on Consent Items:

Ms. García, Mr. Melvoin, Ms. Gonez, Ms. Ortiz Franklin, Ms. Kanuga - Dedicate and Name the Wellness Center at Felicitas and Gonzalo Mendez High School as The Sylvia Mendez Wellness Center (Res-015-21/22)

Mauro Bautista, Mendez High School
Emily Grijalva, Mendez High School

Superintendent Reilly responded to questions from Mr. Melvoin regarding instructional calendars for upcoming years.

Ms. García invited all to attend the ribbon cutting ceremony for The Sylvia Mendez Wellness Center. She also highlighted that this year is the 75th anniversary of Mendez v. Westminster, the first case to hold that school segregation itself is unconstitutional and violates the 14th Amendment.

Remarks were heard from Dr. McKenna regarding Black History Month. The 2022 theme for Black History Month is “Black Health and Wellness”. The health and wellness practices of Black people have laid the foundation for key contributions in the advancement of modern science and medicine throughout history.

After discussion and on roll call vote, the Consent Items were adopted, 7 ayes.

Ms. Kanuga recorded an advisory vote of aye.

SUPERINTENDENT’S REPORTS

ENSURING A SAFE RETURN TO SPRING SEMESTER

Superintendent Reilly thanked school site workers and all other employees that contributed to a successful reopening of schools for the Spring semester. Keeping schools safe remains a top priority for the District. Students and families were provided with at home COVID-19 testing kits, surgical masks, and other needed supplies at the 63 Grab and Go sites over the winter break.

The District made a number of pivots over the winter break to get safety protocols in place based on changing conditions, including the Omicron variant. The District has added extra layers of protection, including baseline testing, continued weekly testing through February, upgraded masks for students and employees. The District continues to maintain the highest COVID-19 safety standards of any public school district in the nation. This has resulted in the District having a lower positivity rate than Los Angeles County. The District will continue to be resilient and responsive to changing conditions of pandemic.

Remarks were heard from Dr. David Baca, Chief of Schools, regarding the Spring reopening of schools. A video highlighting the return to school was presented.

Dr. Baca reviewed the glows, grows, and best practices related to the Spring 2022 reopening of schools. Glows included open and safe schools, exceptional leadership by all staff, declining positivity rates, gradual improvement in student attendance, and support of Central Office and Local District staff by working at school sites. Areas of challenge that require growth are community engagement and contact tracing have been time and labor intensive, intermittent outages of the Daily Pass system, staffing gaps caused by the deployment of central and local district staff to school sites, and long lines at testing sites. Best practices include leveraging all lessons learned from the reopening, Zoom access for students at home in quarantine, support from Communities of Schools and Local District teams to meet local needs, consistent and personalized communication and family engagement, and focus on instruction and outcomes.

More information about Spring opening safety policies and practices, including frequently asked questions can be found at <https://achieve.lausd.net/spring2022>.

Mr. Anthony Aguilar, Chief of Special Education, Equity, and Access highlighted the safety measures the District enacted for reopening schools, including upgraded air filtration systems, enhanced cleaning, required use of face masks, school-based COVID-19 testing, and vaccinations for the community. As of January 25, 2022, approximately 89 percent of students 12 and older are in compliance with the vaccine mandate and 100 percent of employees and contractors on school campuses are fully vaccinated.

Dr. Smita Malhotra, Medical Director, emphasized the importance of being vaccinated and boosted. According to the Centers for Disease Control and Prevention, unvaccinated people are six times more likely to contract COVID-19, nine times more likely to be hospitalized due to COVID-19, and 14 times more likely to die from the virus than fully vaccinated people. Information on booking vaccine appointments can be found at <https://achieve.lausd.net/covid>.

Mr. Aguilar announced that ongoing weekly COVID-19 testing will continue through February 2022 for students and employees regardless of vaccination status. Positivity rates for students and employees are declining. Baseline testing reflected a positivity rate of 16.5 percent. The overall positivity rate dropped to 9.8 percent in week 1 of school and 7.8 percent in week 2. Students will be required to wear a non-cloth mask with a nose wire at all times, including while participating in athletic activities. Schools will provide masks to students and employees that need them.

All TK-12 close contact students will remain on campus as long as they remain asymptomatic and participate in weekly testing. Families will not receive close contact notifications, but can review daily case count updates for their school at <https://achieve.lausd.net/covidreportcard>. Students may participate in sports and before and after school activities as long as they are asymptomatic, test negative, and are wearing the required mask.

Dr. Malhotra reviewed the steps to take if your child is a close contact at school. Students that test positive should isolate immediately and follow home isolation protocols. Students exposed to COVID-19 outside of school must quarantine at home unless they are fully vaccinated or recovered from COVID-19 in the last 90 days. The latest guidance regarding close contacts and exposure can be found at <https://achieve.lausd.net/spring2022>.

Ms. Veronica Arreguin, Chief Strategy Officer, shared that student attendance rates are increasing. Student attendance grew from 66.2 percent in week 1 to 74.7 percent in week 2.

Mr. Aguilar responded to questions from Mr. Schmerelson regarding allowable mask types and reasons for noncompliance with the student vaccination requirement.

Mr. Schmerelson requested information regarding the numbers of special education students enrolled on campus and in the City of Angels program.

Remarks were heard from Mr. Schmerelson and Superintendent Reilly regarding the importance of school office staff and early education center staff.

Mr. Aguilar and Superintendent Reilly responded to questions from Ms. Goldberg regarding close contact protocols and student absences.

Ms. Arreguin and Mr. Aguilar responded to questions from Ms. Ortiz Franklin regarding communicating the importance of attendance and chronic absenteeism.

Remarks were heard from Mr. Melvoin regarding communication of guidance from the County and State to families.

Ms. Arreguin responded to questions from Mr. Melvoin regarding the types of students included in attendance percentages and excused and unexcused absences.

Remarks were heard from Mr. Schmerelson regarding misleading social media posts from parents and the need for the District to offer information in various forms and contexts.

Remarks were heard from Ms. Gonez regarding providing information to families that are not technology based.

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President Gonez modified the Order of Business.

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BOARD MEMBER RESOLUTIONS FOR ACTION

Ms. García moved the following resolution:

Ms. Garcia, Mr. Melvoin, Ms. Gonez – Arts and Education California Ballot Measure (Res-019-21/22) (Waiver of Board Rule 72)

Whereas, Access to arts and music education at school is a critical component of P-12 education;

Whereas, Studies demonstrate the importance of arts and music education in the development of children and their success in school and in life. Arts and music education improves cognitive development, reasoning, and language acquisition, it correlates with higher student achievement in reading and math, and it leads to increased school attendance;

Whereas, Participating in the arts is especially vital now to support students’ mental wellbeing amidst the ongoing impact of COVID-19;

Whereas, Black and Hispanic students comprise 61 percent of P-12 enrollment in the state of California, 77 percent in low-income communities. An increase in opportunities for students of color to participate in the arts in school will expand the pipeline of students who are on the pathway to careers in media and technology; and

Whereas, Schools serving low-income communities would receive even more funding, helping Black and Latino children who are most likely to lack access to arts education. School funding for the arts will increase by more than \$800 million each year and arts programs in schools will grow by more than 50 percent; now, therefore, be it

Resolved, That the Governing Board of the Los Angeles Unified School District supports the proposed California ballot measure, "The Arts and Music in Schools - Funding Guarantee and Accountability Act" that increases funding in the Arts and Music education in every P-12 school in the state of California.

Mr. Melvoin seconded the motion.

Ms. García welcomed Mr. Austin Beutner, Chairman, Californians for Arts and Music Education in Public Schools, to the meeting.

Mr. Beutner asked the Board for their support in for a proposed ballot measure that will increase arts and music education funding in California’s K-12 public schools. The proposed ballot measure, Arts and Music in Schools, would increase funding for arts and music programs in K-12 schools by

approximately \$800 million annually, nearly double the current funding allocation. Schools that serve higher numbers of low income Black and Latinx students would receive a higher percentage of the funding.

A video highlighting arts education in the District was presented. A video of a conversation between Mr. Beutner and teachers regarding the proposed ballot measure was also presented. Lastly, a video of coalition members discussing the measure was presented.

Ms. García thanked Mr. Beutner for his presentation.

Mr. Beutner responded to questions from Ms. García and Ms. Goldberg regarding equity, timelines, funding source, impact on Proposition 98, sunset date, educational continuity, and flexibility.

Remarks were heard from Ms. Goldberg and Mr. Melvoin regarding support for the measure, previous reductions to arts education, taxes, corporate wealth, and need for arts teachers.

Mr. Beutner responded to questions from Ms. Kanuga regarding student input.

Mr. Beutner and Superintendent Reilly responded to questions from Ms. Ortiz Franklin regarding staffing and opposition to the proposed ballot measure.

Remarks were heard from Mr. Schmerelson, Dr. McKenna, and Ms. Gonez regarding support for the proposed ballot measure.

The following speakers addressed the Board:

Day Son, Advancement Project California
Michelle Aranda Coss, InnerCity Struggle

After discussion and on roll call vote, the resolution was adopted, 7 ayes.

Ms. Kanuga recorded an advisory vote of aye.

Mr. Beutner thanked the Board for their support.

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President Gonez resumed the Order of Business.

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OLD BUSINESS FOR ACTION

BOARD OF EDUCATION REPORT NO. 073 – 21/22 Approval of the Proposed Charter Policy Amendments to the LAUSD Policy and Procedures for Charter Schools

Ms. García moved that the report be adopted. Ms. Gonez seconded the motion.

The following speakers addressed the Board:

Erin Studer, CHIME Institute

Keith Dell'Aquila, California Charter Schools Association (CCSA)
 Dr. Brooke Rios, New Los Angeles Charter School
 Carrie Wagner, Girls Athletic Leadership School Los Angeles
 Alfredo Rubalcava, Magnolia Public Schools
 Cristina de Jesus, Green Dot Public Schools California
 David Tokofsky

Ms. Ortiz Franklin moved the following amendment revising Pages 20 and 41 of the Policy and Procedures for Charter Schools:

To help determine the extent to which the proposed new charter school substantially undermines existing services, academic offerings, or programmatic offerings in a community, the ~~petitioner~~ District shall assess the current state of enrollment and space capacity of the District schools and charter schools in the community. The funding formula for TK/K-12 schools in California is highly dependent on Average Daily Attendance (ADA), and resources are critical to any school's ability to implement its programs for the benefit of students. ~~Thus, the petitioner's assessment of the community impact of its petition must consider the enrollment trends of the existing District schools and charter schools in the community.~~ The enrollment trend analysis will include whether District and charter schools in the community are at, under, or over their enrollment target or capacity.

Ms. Goldberg seconded the motion.

Remarks were heard from Mr. Jose Cole-Gutierrez, Director, Charter Schools Division, and Ms. Ortiz Franklin regarding the staff's role in providing an enrollment analysis and resources for petitioners.

After discussion and on roll call vote, the amendment was adopted, 6 ayes; and 1 abstention, Dr. McKenna.

Later in the meeting, Ms. Kanuga recorded an advisory vote of aye.

Ms. Ortiz Franklin moved the following amendment revising Page 41 of the Policy and Procedures for Charter Schools:

While there is no applicable statutory or regulatory timeline governing when the chartering authority (i.e., LAUSD Board) must consider the request for a material revision, CSD staff will ~~strive to~~ present its recommendations to the LAUSD Board for consideration within 120 days after processing has commenced, ~~which will depend on the facts, circumstances, and complexity of the review.~~

Ms. García seconded the motion, which on roll call vote was adopted, 7 ayes.

Later in the meeting, Ms. Kanuga recorded an advisory vote of aye.

Ms. Ortiz Franklin moved the following amendment revising section 4 on Pages 41-42 of the Policy and Procedures for Charter Schools:

District staff and petitioners will have three minutes each to make a presentation for items placed on discussion. Either District staff or petitioner may forego providing a presentation to the LAUSD Board. Denial recommendations will not be placed on the consent agenda and

petitioners will have three minutes to make a presentation, unless petitioners waive. The LAUSD Board may ask District staff and petitioners follow up questions regarding the recommendation.

Mr. Melvoin seconded the motion.

Ms. Ortiz Franklin responded to questions from Ms. Goldberg regarding the consent calendar.

Remarks were heard from Mr. Cole-Gutierrez, Ms. Gonez, and Ms. Ortiz Franklin regarding equivalent time and terms for material revisions.

After discussion and on roll call vote, the amendment was adopted, 7 ayes.

Ms. Kanuga recorded an advisory vote of aye.

Ms. Ortiz Franklin moved the following amendment revising Pages 25 and 41 of the Policy and Procedures for Charter Schools:

A charter school that is considering revisions to its approved charter concurrent with the renewal should contact the assigned CSD administrator in advance of submitting a renewal petition. ~~While~~ If a request for a material revision ~~may be~~ is submitted at the same time as a renewal petition, the renewal petition and the request for a material revision will be ~~separately~~ reviewed and recommended for LAUSD Board action, ~~consistent with applicable law~~ at the same meeting, to the extent possible.

Mr. Melvoin seconded the motion.

Mr. Cole-Gutierrez and Ms. Ortiz Franklin responded to questions from Ms. Goldberg regarding the history of the practice and timelines.

Remarks were heard from Ms. Gonez regarding timelines.

After discussion and on roll call vote, the amendment was adopted, 7 ayes.

Ms. Kanuga recorded an advisory vote of aye.

Ms. Ortiz Franklin moved the following amendment revising Page 26 of the Policy and Procedures for Charter Schools:

Within 90 days of receipt of the renewal petition, the LAUSD Board shall hold a public hearing at which it will either grant or deny the renewal petition. The LAUSD Board may approve a renewal petition with or without ~~conditions and/or~~ benchmarks.

Mr. Melvoin seconded the motion.

Mr. Cole-Gutierrez and Ms. Devora Navera Reed, General Counsel, responded to questions from Ms. Goldberg and Ms. Gonez regarding the difference between conditions and benchmarks, the impact of the amendment, and past use of conditions.

After discussion and on roll call vote, the amendment was adopted, 4 ayes; 1 no, Mr. Schmerelson; 2 abstentions, Dr. McKenna and Ms. Goldberg.

Ms. Kanuga recorded an advisory vote of aye.

Ms. Goldberg moved the following amendment revising Pages 8 and 19 of the Policy and Procedures for Charter Schools:

The Community Impact Assessment will be ~~primarily~~ based on an analysis of publicly available information and data (e.g., LAUSD OpenData, LAUSD Unified Enrollment program data, official data from the California Department of Education’s website, etc.) and on evidence of community engagement and outreach. Petitioners shall clearly cite and provide sources for all data and information used to inform assertions in their Community Impact Assessment.

Ms. Ortiz Franklin seconded the motion.

Ms. Goldberg responded to questions from Ms. García regarding the rationale of the amendment.

Remarks were heard from Ms. Ortiz Franklin and Mr. Cole-Gutierrez in support of the amendment.

After discussion and on roll call vote, the amendment was adopted, 7 ayes.

Ms. Kanuga recorded an advisory vote of aye.

Ms. Goldberg moved the following amendment revising Page 46 of the Policy and Procedures for Charter Schools:

District staff will examine the reasonableness and comprehensiveness of the petitioner’s Community Impact Assessment pursuant to this section (and in the District’s new petition application materials) including but not limited to providing an enrollment trend analysis. Moreover, staff will also analyze the impact of the proposed new charter school to existing District schools, and to the extent practicable, existing charter schools, in the proposed community. This may include but is not limited to impacts of birth rates, number of school-aged students, and migration in the community of interest, as data are available. In addition, District staff will analyze the impact of the charter school to existing District schools’ proposed programs that are in the planning stages or will commence the same academic year as the petitioning charter school. Such programs could include schools becoming magnets, dual language, community school, HEET, or other program that would be negatively affected by a new, expanding or relocating charter school.

Ms. Ortiz Franklin seconded the motion.

Remarks were heard from Ms. Goldberg and Superintendent Reilly regarding the amendment.

Remarks were heard from Mr. Melvoin in support of the amendment.

Ms. Navera Reed responded to questions from Mr. Cole-Gutierrez regarding statutory limitations.

Remarks were heard from Ms. Gonez and Superintendent Reilly regarding documentation and analysis.

Remarks were heard from Mr. Melvoin and Ms. Gonez regarding the creation of pathways and expansion of programs.

After discussion and on roll call vote, the amendment was adopted, 7 ayes.

Ms. Kanuga recorded an advisory vote of aye.

Remarks were heard from Mr. Cole-Gutierrez regarding assessment and analysis responsibilities and co-location policy.

Mr. Cole-Gutierrez responded to questions from Ms. García regarding the charter school collaborative.

Remarks were heard from Ms. García and Ms. Goldberg regarding identification and sharing of best practices and the impact of change.

Mr. Cole-Gutierrez responded to questions from Ms. García regarding alternative options to co-location.

Remarks were heard from Mr. Melvoin regarding incorporating charter schools into Communities of Schools, pathways and communication regarding co-locations alternatives.

Remarks were heard from Ms. Goldberg regarding giving guidance to petitioners on evidence of community engagement and opportunities for community input.

Ms. García moved the following amendment revising the Policy and Procedures for Charter Schools to include:

Furthermore to assist in the process of proactively identifying and addressing emerging trends within the charter school environment as well as conducting periodic reviews of the policy and issues with its implementation, the Charter School Collaborative will meet regularly to address such topics as promising practices, pending changes in state legislation policies, and issues in the state-wide and LAUSD school community.

Mr. Melvoin seconded the motion.

Remarks were heard from Superintendent Reilly regarding a comprehensive assessment of community needs, community input, localizing needs, and timelines. She recommended that this amendment be withdrawn and her office given 30 days to develop a plan. Ms. García agreed and the amendment was withdrawn.

Following discussion and on roll call vote, the report was adopted as amended, 7 ayes.

Ms. Kanuga was absent.

NEW BUSINESS FOR ACTION

BOARD OF EDUCATION REPORT NO. 183 – 21/22
 Proposition 39 Charter Facilities Compliance for the 2022-2023 School Year –
 Finding and Written Statements of Reasons Why Certain Charter Schools Cannot be
 Accommodated on a Single School Site

Ms. García moved that the report be adopted with the amendment to withdraw Attachment 16, Magnolia Science Academy 2 Findings, from Attachment B. Mr. Schmerelson seconded the motion.

The following speakers addressed the Board:

Daniel Epstein, North Valley Military Institute
 Chris A. Pulos, North Valley Military Institute
 Jeannette Ballesteros, North Valley Military Institute
 Abiezer Vasquez, Student
 Julie Ward, Parent
 Christina Rojas, Parent

Mr. Cole-Gutierrez responded to questions from Ms. Goldberg, Mr. Schmerelson, and Mr. Melvoin regarding the reason for the withdrawal of Attachment 16, the possibility of an exemption from locating schools on multiple sites based on program, collaboration, impediments to communication with the District, regulatory processes, and alternative agreements.

Remarks were heard from Dr. McKenna, Mr. Melvoin, and Superintendent Reilly regarding guidelines, process, political influence, and alternative agreements.

Mr. Cole-Gutierrez responded to questions from Ms. Gonez regarding reasons a charter cannot be accommodated on a single site and timelines for alternative agreements.

After discussion and on roll call vote, the report was adopted as amended, 6 ayes; 1 no, Mr. Schmerelson.

Ms. Kanuga was absent.

BOARD OF EDUCATION REPORT NO. 171 – 21/22
 Provisional Internship Permits

Ms. García moved that the report be adopted. Mr. Melvoin seconded the motion, which on roll call vote was adopted, 7 ayes,

Ms. Kanuga was absent.

BOARD MEMBER RESOLUTIONS FOR INITIAL ANNOUNCEMENT

The following resolutions will be for action at the February 8, 2022 Regular Board Meeting:

Ms. Ortiz Franklin - Black Student Excellence through Educator Diversity, Preparation and Retention (Res-014-21/22)

Whereas, The Governing Board of the Los Angeles Unified School District has demonstrated its commitment to advancing Black student achievement through unanimously adopting the Black Student Achievement Plan and the resolutions Strategic Priorities for Elevating and Advancing Black Student Success (Res-011-20/21) and Making Good on Los Angeles Unified School District's Commitment to All Students: Maximizing the Talents and Gifts of African American Students by Putting Equity into Action (Res-025-18/19);

Whereas, Local leaders across our District have committed to addressing the needs of our Black students through comprehensive targeted supports to reflect the high expectations and fervent belief in our Black students, such as the HEET (Humanizing Education for Equitable Transformation) Initiative, the Validated Plan and the Black Students Matter initiative;

Whereas, The District must continue to prioritize Black student achievement as only 28.2 percent of Black students who graduated from District high school in 2019-2020 are eligible for UC and/or CSU admission compared to 37.7 percent of all students, according to the District Equity Scorecard;

Whereas, District data documents that out of 32,609 employees, only 3,404 (10 percent) are Black or African American, and out of 22,097 teachers, only 1,889 (9 percent) are Black or African American;

Whereas, District data illustrates the variability of representation across Local Districts, which could impact whether a Black student has access to a Black educator during their school career;

Whereas, Research documents that Black principals and Black teachers positively impact Black student academic performance and experiences, including reading, math, attendance rates, enrollment in advanced courses and gifted programs, and lower dropout and suspension rates; and

Whereas, The State of California proposed over \$2.9 billion in the 2021-2022 budget to support educator initiatives, such as teacher residencies, recruitment, and retention with over \$400 million for teacher training programs, including those aimed at bringing in teachers of color; now, therefore, be it

Resolved, That the Governing Board of the Los Angeles Unified School District commits to the importance of diversity, preparation, and retention in the District educator workforce, with a specific emphasis on increasing the number of Black leaders and administrators, as well as Black teachers, including gender equity, in the District to improve representation, relationships, and student outcomes;

Resolved further, That the Board directs the Independent Analysis Unit (IAU) to prepare and present to the Board within 60 days an initial analysis (to be repeated annually by District staff) of such gaps at the District, Community of Schools, and school site level, including but not limited to the following indicators:

- Hiring rates of teachers and administrators;
- Average teacher and principal tenure at schools;
- Teacher years of experience (overall time as a teacher in District);
- Promotion rates of teachers and principals;
- Perceptions of job satisfaction and support;
- and any other relevant factors that may impact Black student achievement;

Resolved further, That the Superintendent will evaluate the District's commitment to diversity, equity, and inclusion, informed by the IAU's report, and assess the District's capacity and take all necessary steps to fully carry out the vision, goals, and strategies to achieve Black student excellence through educator diversity, preparation and retention; and, be it finally

Resolved, That the Board directs the Superintendent to develop and present a strategic plan, in alignment with the Black Student Achievement Plan and Board Goals that creates cohesion across all levels of the District, within 90 days of receiving the Independent Analysis Unit report, on how the District will achieve Black student excellence through educator diversity, preparation and retention through the following ways:

- Develop specific measures on target goals to increase the number of Black senior/executive leaders, Black administrators, Black leaders in Student Mental Health, and Black teachers in the District;
- Collaborate with relevant community groups, educator and professional associations;
- Advocate in support of state and federal policy related to Black student achievement and fortifying pathways for Black educators; and
- Leverage new and existing state and federal policy and funding, including but not limited to state funding for the Educator Effectiveness Block Grant, as well as new and existing university and community partnerships, to strengthen leadership pathways for Black educators in the District.

Mr. Schmerelson, Dr. McKenna, Ms. Goldberg – Climate Literacy (Res-016-21/22)

Whereas, The students of Los Angeles Unified School District, a majority of which are children of color, suffer disproportionately from the mounting climate crises, especially those who live in L.A.'s neglected city centers, which are becoming more dangerously hot;

Whereas, The pollutants from the freeways and refineries in our neighborhoods increase as the climate gets hotter, causing more students, parents, and teachers to get asthma, heart disease, and diabetes;

Whereas, Drought deepens due to global warming, making our water supplies less certain and more polluted, becoming additional uncertainty for our students;

Whereas, Pandemics like COVID-19, which have killed so many, will happen more frequently because we are destroying the natural habitats of plants and animals;

Whereas, The increasing heatwaves, fires, downpours, and floods are due to burning fossil fuels, which continues despite humanity's understanding, confronting students with increasingly unstable futures;

Whereas, Students' families, cultures, communities, and experiences, as well as their friendships, are resources to face these difficulties;

Whereas, Students' social and emotional health is supported by experiences in nature on schoolyards, parks, beaches, or trails;

Whereas, Our students' mental and emotional health must be supported by learning about the climate crises, thinking through solutions for themselves, and by taking part in climate solutions to be implemented in their surroundings;

Whereas, Schools can teach these deep considerations since they are strategically placed as the "beating hearts of communities," preparing students for the millions of jobs in the rapidly expanding green economy and for the work of realigning civilization to nature's flows;

Whereas, With proper support, all teachers can infuse climate themes into all subjects, well beyond STEM, all of which affect culture and governance;

Whereas, Ongoing support and coordination are required at various levels to rapidly improve and increase climate teaching, especially because climate is highly related to equity, and both subjects are complex and emotionally and politically fraught; and

Whereas, The District has monies from both federal and state government that are specifically directed at improving schools' ability to address equity and climate in curricula, money that must be spent in 3 to 5 years; now, therefore, be it

Resolved, That the Los Angeles Unified School District commits to transforming our teaching of climate change to meet the scale and urgency of the crises by implementing, infusing, and developing climate change education across all curricula, and in every grade PK-12, a commitment that will require the allocation of significant resources;

Resolved further, That the District will develop, streamline, and expand outdoor education with the goal of within three years having every student, every year, participate in an outdoor experience which includes climate literacy instruction;

Resolved further, That the District will create a comprehensive, flexibly constituted, school- and community-based Climate Curriculum Implementation Task Force to coordinate all these efforts, which meets quarterly and as needed, and meetings should include public input;

Resolved further That the District's Climate Curriculum Implementation Task Force will have working groups that will coordinate resources allocated to school greening, gardening, outdoor education, and clean energy efforts and create a Districtwide effort that will include (i) staff development (including Schoology integration) using California climate curricula *across all disciplines*, (ii) curricula development where needed, especially for climate justice lessons, local issues, trauma-informed activities and (iii) streamlining and expanding outdoor education and school greening at the District level; and (iv) organization of a resource repository and its promotion through Schoology Climate Literacy groups, folders, and resources;

Resolved further, That existing staff in each Local District, Community of Schools, and in every school, be designated as a Climate Champion who will monitor how climate literacy is built into language acquisition, math, science, history/social studies, health, and other core subject areas; and, be it finally

Resolved, That the District commits to creating and funding positions in each Local District, Community of Schools, and every school to develop and implement the above programs.

Dr. McKenna, Mr. Schmerelson – Celebrating February as Children’s Dental Health Month
(Res-018-21/22)

Whereas, The Los Angeles Unified School District is committed to providing a safe school environment that promotes the health and well-being of children and, as the second largest ~~and~~ district in the nation, is also in a key position to play a leadership role in advancing coordinated preventative health care;

Whereas, Tooth decay is the most common chronic disease in children, despite the fact that it is almost entirely preventable;

Whereas, Dental disease disproportionately affects disadvantaged and minority children and leads to impaired academic performance;

Whereas, Current research supports the value of cost-effective preventative care in lowering rates of dental decay in children, and better health is linked to improved academic performance;

Whereas, A study from the Children’s Dental Health Project in 2009 found that District students with active, untreated dental disease are absent an extra two days of school each year compared to students without dental disease;

Whereas, Between 2013 and 2016, the L.A. Trust Oral Health Initiative worked with District nurses and over 40 providers to screen 25 schools and found that rates of active, untreated dental disease were 65 percent among early education students, 64 percent of elementary school students, and 80 percent of middle and high school students;

Whereas, Assembly Bill 1433 (the “Kindergarten Mandate”) was enacted in 2006 to reduce the number of schoolchildren with dental disease, recognizing that tooth decay is preventable and that California’s schoolchildren experience oral disease at a much higher rate than school children in other states. The Kindergarten Mandate requires kindergarten and first grade students to present proof of having received an oral health assessment in the previous 12 months, directs public schools to notify students’ parents or legal guardians of the assessment requirement, and directs all school districts to report certain data collected under the Kindergarten Mandate to the office of education of the county in which the school district is located (see California Education Code Section 49452.8);

Whereas, Recent studies have found that many families of children affected by dental disease are unaware of the risks of dental disease;

Whereas, The most effective way to reduce dental disease in children is through education, early screening and preventative treatments such as fluoride, varnish, and sealants, because once dental disease has progressed, the only treatment option is expensive restorative care;

Whereas, School nurses do not currently perform visual dental checks on students, even though visual inspection is often sufficient to identify early dental caries;

Whereas, Taking action to reduce the rate of dental decay in students can foster an improved environment for children's learning;

Whereas, February is nationally recognized as Children's Dental Health Month to raise awareness about the importance of oral health;

Whereas, Children's Dental Health Month is a vehicle to promote healthcare education and utilization in our schools and offers an excellent opportunity to encourage dental exams for students; now, therefore, be it

Resolved, That the Governing Board of the Los Angeles Unified School District recognizes the importance of preventative healthcare, particularly preventative dental treatments, as an essential step to ensure equal educational opportunities for all children;

Resolved further, That the Board recognizes the unique position of its schools as the second largest school district in the nation to promote healthcare use and education to its student population, which includes a high proportion of at-risk or otherwise disadvantaged students. The Board further recognizes that good health is a necessary corollary to the ability to receive a proper education and graduate employment-ready;

Resolved further, That the Superintendent work closely with school-site administrators, external organizations, and city agencies to re-affirm its commitment to promote oral hygiene awareness and education throughout the District;

Resolved further, That within 30 days the Superintendent will remind all Local District Superintendents and school principals of the Kindergarten Mandate requirements;

Resolved further, That the Superintendent or their designee will develop, within 60 days, a recommended annual timeline and strategy for school administrators to inform parents of the Kindergarten Mandate, collect data, and report data to the LACOE. The Superintendent will also direct staff to collect and retain this data from schools, summarize and report the results to the Board, and make this information available for interested stakeholders;

Resolved further, That the Superintendent will deliver a report within 90 days that summarizes the existing Kindergarten Mandate data throughout the District from the year 2017 forward and identifies why the District has not reported data to the LACOE for several years. This summary will include suggestions for improvement;

Resolved further, That the Board will re-affirm its commitment to collaborate with the L.A. Trust, community partners, providers, and advocates to promote the L.A. Trust Oral Health Initiative, including the annual L.A. Trust Tooth Fairy Convention;

Resolved further, That the Board recognizes February as Children's Dental Health Month; and, be it finally

Resolved, That the Superintendent will work with all schools of the District to recognize and celebrate Children's Dental Health Month through educational activities and outreach.

MISCELLANEOUS BUSINESSDISCUSSION OF BOARD OF EDUCATION REPORT NO. 181 – 21/22
A-G Completion Grant: Creating Pathways and Opportunities to
Graduating College and Career Ready

The following speakers addressed the Board:

Trasey Nomachi, Venice High School
Corina

Ms. Alison Yoshimoto-Towery, Chief Academic Officer, stated that this item is for discussion only and will be acted on at the February 8, 2022 Regular Board meeting.

Ms. Yoshimoto-Towery stated that there are three components to college and career readiness: students graduating having completed their A-G requirements with a grade of C or better, graduates being prepared when they arrive to their post-secondary experience, and finally that they persist and complete their post-secondary experience.

Dr. Carol Alexander, Director, A-G Intervention and Support, reviewed the background of the grant. The District has been allocated \$41.8 million of the A-G Completion Improvement Grant. The District's proposal aims to allow all students to be eligible by increasing the number of students, including low income, English Learners, students with Disabilities and foster youth who graduate completing A-G courses with a "C" or better; to be high achieving and competitive by increasing access to academic programs and services to strengthen college and career competency; and to be prepared to persist by employing resources and tools to support and monitor achievement of postsecondary aspirations.

Key elements of this plan are the enhancement of data systems to improve monitoring and inform action steps; increasing collaboration with partners to provide supplemental support and services for students, families, and staff; increasing knowledge and access by empowering stakeholders via workshops, training and outreach; and data collection and evaluation that monitors the impact of grant activities to inform replication of programs, resources, and results.

Dr. Alexander reviewed key dates associated with the grant.

Remarks were heard from Dr. McKenna and Ms. Yoshimoto-Towery regarding instruments to measure student success, inadequate funding, effective instruction, leveraging multiple funding sources to support Board goals and evaluation of program implementation.

Remarks were heard from Mr. Schmerelson, Dr. Alexander, and Ms. Yoshimoto-Towery regarding career readiness.

Remarks were heard from Ms. Goldberg, Superintendent Reilly, and Ms. Gonez regarding opportunities for further discussion of the item. Ms. Goldberg requested further information on the relationship between dual enrollment, AP and honors classes; career-technical programs at all high schools; budget and staffing; equitable master scheduling; and English Learners, students with disabilities, and foster youth.

Remarks were heard from Ms. Ortiz Franklin and Ms. Yoshimoto-Towery regarding evaluation, metrics, data, and soft skills.

Remarks were heard from Ms. García and Ms. Yoshimoto-Towery regarding the path to recovery, benchmarks, and achievement.

Remarks were heard from Ms. Gonez regarding implementation of Board goals.

SPECIAL REPORTS

RECEIPT OF THE 2020-21 ANNUAL AUDITED FINANCIAL REPORT (028-21/22)

The Board received the report.

ADJOURNMENT

Dr. McKenna moved that the meeting be adjourned in memory of Fernando Arroyo, police officer and District alumni and Steve Schapiro, photojournalist. Mr. Melvoin seconded the motion, which by general consent was adopted.

The meeting was adjourned at 6:49 p.m.

APPROVED BY THE BOARD:

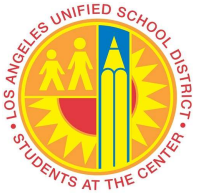
MS. KELLY GONEZ
PRESIDENT

cs

MS. AMANDA WHERRITT
EXECUTIVE OFFICER OF THE BOARD

RECEIPT OF COMMUNICATIONS

TAB 12



Los Angeles Unified School District

177

333 South Beaudry Ave,
Los Angeles, CA 90017

Board of Education Report

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File #: ROC-002-22/23, **Version:** 1

Report of Correspondence (ROC-002-22/23)

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

September 13, 2022

REPORT OF CORRESPONDENCE

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

FROM	LEGAL ACTION
1. Manly Stewart Finaldi	Summons And Complaint: 1) Negligence, Negligent Supervision, Negligent Hiring and/or Retention, Negligent Failure to Warn Train or Educate; 2) Constructive Fraud (C.C. §1573); 3) Intentional Infliction of Emotional Distress; 4) Breach of Fiduciary Duty; 5) Sexual Harassment (C.C. §51.9); 6) Sexual Battery; 7) Gender Violence; 8) Failure to Report Suspected Child Abuse (Pen. Code § 11166, et seq.). Case No. 22STCV26867; Superior Court Of The State Of California For The County Of Los Angeles – Central District, Jane JJ Doe, Plaintiff, v. Los Angeles Unified School District; and Does 1-100, Inclusive, Defendants
2. Jeremaine Robert Cathey Plaintiff, Pro Se	Complaint: 1) Violation of Title VII of the Civil Rights Act of 1964; 2) Intentional Infliction of Emotional Distress or in the Alternative Negligent Infliction of Emotional Distress; 3) Violation under the Equal Protection Clause. Case No. 2:22-cv-04929-DMG; United States District Court – Central District of California. Jeremaine Robert Cathey, Pro Se, v. Los Angeles Unified School District Defendants.
3. Law Offices of Hirji & Chau, LLP	Summons and Complaint: 1) Negligence; 2) Negligent Supervision; 3) Negligence Infliction of Emotional Distress. Case No. 22STCV25924; Superior Court Of The State Of California For The County Of Los Angeles – Central District. M.G.H, a minor by and through her GAL, Catarina Hernandez, v. Los Angeles Unified School District; and Does 1-20, Defendants

4. The Legal Offices of David Grey Summons and Complaint for Damages for Failure to Perform Mandatory Duty to Protect Student and Negligence (Personal Injury); Case No. 22STCV25121; Superior Court of the State Of California for the County Of Los Angeles – Spring Street; Mason Ethan Calete, a minor by and through his GAL, Margarita Calete, v. Los Angeles Unified School District; and Does 1-100, Inclusive, Defendants
5. Law Offices of Julie N. Ganapolsky Notice of Settlement of Entire Case; Case No. 20STCV32003; Superior Court of the State Of California for the County Of Los Angeles; Elizabeth Maldonado, Plaintiff, v. Los Angeles Unified School District; Defendants

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

<u>No.</u>	<u>Received From</u>	<u>Type of Damage</u>	<u>Claimant</u>	<u>Date of Damage</u>
6.	David Gajda	Damages	David Gajda	Feb-March As stated
7.	The Law Offices of Jacob Emrani Gabriel Cliff	Damages	Nathan A. Gomez Ninel Avila Villa GAL	02-28-22
8.	Prestige Law Paul Aghabala	Vehicle Damages	Fawaz Ayoub	02-10-22
9.	The Law Offices of Daniel Kim Julia Shin	Vehicle Damages	Kim, Kun Hyong	03-18-22
10.	Alex Herrera	Vehicle Damages	Liberty Mutual – SAFECO Ins.	01-11-22
11.	Mid-Century Insurance Company Kelly Goldner	Vehicle Damages	Mid Century Insurance	06-10-22

TAB 13



Board of Education Report

File #: Rep-062-22/23, **Version:** 1

Adoption of Resolution Declaring Emergency Conditions Exist at Los Angeles Unified Schools and Offices and Authorization to Execute Certain Contracts Without Advertising or Inviting Bids to Respond Effectively to Cyber Attack

September 13, 2022

Office of the Superintendent

Action Proposed:

The Board of Education (Board) take the following actions related to the emergency conditions created by a cyber-attack being experienced by the Los Angeles Unified School District (Los Angeles Unified or District) and the District's response thereto;

1. Adopt a Resolution, attached hereto, declaring emergency conditions exist throughout Los Angeles Unified schools and offices (collectively known as "District Sites") as a result of the cyber-attack being experienced.
2. Authorize, by unanimous vote, under the provisions of section 20113 of the California Public Contract Code the Superintendent and/or his designee(s) to enter into any and all contracts ("Emergency Contracts"), for a period of one calendar year, necessary for the procurement of materials, supplies, and professional services necessary to address the emergency conditions caused by the cyber-attack being experienced by the District, including costs associated with, the investigation, remediation, and response thereto, restoring, maintaining, designing, developing, replacing, safeguarding, and improving regular District operations, and ensuring the continuation of the delivery of public education, without advertising or inviting bids, and for any dollar amount necessary to respond to the emergency conditions at the District Sites. This includes, but is not limited to, the furnishing of safety/security systems, technology, networks, infrastructure, hardware, and software; professional services for assessment, auditing, training, advisory, and system development purposes, including for data management systems support cross-Divisional and operational efficiencies.
3. Authorize the Superintendent and/or his designee to take any and all actions necessary to give effect to the Emergency Contracts to help ensure the continuation of public education, and the safety and security of its data, networks and servers, and the students and staff at the District Sites who utilize and/or benefit, for a period of one calendar year.

The Superintendent shall provide updates to the Board on plans and actions taken associated with the authority authorized herein. These updates shall be provided on a quarterly basis at minimum.

Background:

On September 3, 2022, the District detected a cybersecurity incident, including a ransomware attack, impacting certain essential District information technology systems, networks, and data. Despite the attack, the District has continued operations at its District Sites, opening for school as scheduled following the Labor

File #: Rep-062-22/23, **Version:** 1

Day Holiday on Tuesday, September 6, 2022, without interruption. Nevertheless, the District continues to undertake significant efforts and expenses to investigate and remediate the threat, and to ensure that its systems are fully restored and that operations can continue. The requested delegation is necessary to ensure that the District has the emergency resources it requires to respond to the cyber-attack and to safely restore its systems and operations to continue providing the highest level of services to its students and the school community.

Expected Outcomes:

Staff anticipates that the Board will adopt the attached Resolution declaring that emergency conditions exist at District Sites. It is further anticipated it will authorize the Superintendent to take any and all actions necessary to procure and enter into Emergency Contracts to ensure the safe restoration, design, development, replacement, and/or improvement to its systems and operations, and to ensure public education continues to be provided to District students, which authorization shall be in place for a period of one calendar year.

Board Options and Consequences:

If the Board does not approve the proposed actions, staff will be unable to take immediate and necessary procurement actions to 1) immediately respond to the cyber-attack, (2) fully restore its systems and operations, and 3) ensure the delivery of public education is not impaired for the students at District Sites.

Policy Implications:

The proposed actions are consistent with Rules 1757 and 1758 of the Rules of the Board of Education.

Budget Impact:

There will be a budget impact, however the amount is unknown at this time.

Student Impact:

Ensures instructional and business continuity to provide students with learning environments that help them achieve their educational goals.

Equity Impact:

Not Applicable.

Issues and Analysis:

See attached Resolution.

Attachments:

Resolution by the Los Angeles Unified School District Board of Education Declaring Emergency Conditions Exist at Los Angeles Unified Schools and Offices and Authorization to Take Necessary Actions to Respond Effectively to the September 2022 Cyber Attack .

Informatives:

Not Applicable

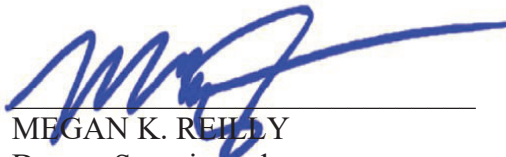
Submitted:

09/09/22

RESPECTFULLY SUBMITTED,


ALBERTO M. CARVALHO
Superintendent

APPROVED & PRESENTED BY:



MEGAN K. REILLY
Deputy Superintendent
Business Services and Operations

REVIEWED BY:


DEVORA NAVERA REED
General Counsel

Approved as to form.

REVIEWED BY:


TONY ATIENZA
Director, Budget Services and Financial Planning

Approved as to budget impact statement.

RESOLUTION OF THE LOS ANGELES UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION
DECLARING EMERGENCY CONDITIONS EXIST AT LOS ANGELES UNIFIED SCHOOLS
AND OFFICES AND AUTHORIZATION TO TAKE NECESSARY ACTIONS RELATED TO THE
EXECUTION OF CERTAIN CONTRACTS WITHOUT ADVERTISING OR INVITING BIDS TO
RESPOND EFFECTIVELY TO THE SEPTEMBER 2022 CYBER ATTACK

WHEREAS, in September 2022, the Los Angeles Unified School District (Los Angeles Unified or District) detected unusual activity in its Information Technology systems, which after initial review, was confirmed as an external cyber attack on its Information Technology assets, which included a ransomware attack;

WHEREAS, the incident has and continues to cause significant disruption to Los Angeles Unified's information technology systems, networks and operations;

WHEREAS, despite the disruptions, classes and work resumed immediately after the Labor Day Holiday;

WHEREAS, working diligently with federal, state and local partners, including the Department of Education, the Federal Bureau of Investigation (FBI) and the Department of Homeland Security's Cybersecurity and Infrastructure Security Agency (CISA), the Los Angeles Unified is making progress toward full operational stability for several core information technology services;

WHEREAS, while Los Angeles Unified's ability to intercept the cyber attack by deactivating all its systems was the swift, decisive and prudent action to avoid a catastrophic breach, the recovery from the disruption has proven more challenging than initially anticipated;

WHEREAS, strict compliance with various procurement policies, statutes and regulations would prevent, hinder or delay appropriate actions to investigate, remediate, improve and respond to the cyber attack, and to ensure that its networks, systems and operations are fully restored, safeguarded, and strengthened;

WHEREAS, it is imperative for Los Angeles Unified to have the tools to ensure that it can fully respond to the cyber attack, restore its systems and operations, and continue to serve its students and school community;

WHEREAS, under California Public Contract Code Section 20113, in an emergency when any repairs, alterations, work, or improvement is necessary to any facility of public schools to permit the continuance of existing school classes, or to avoid danger to life or property, the board may, by unanimous vote, with the approval of the county superintendent of schools, do the following: make a contract in writing or otherwise on behalf the district for the performance of labor and furnishing of materials or supplies for the purpose without advertising for or inviting bid; and, notwithstanding section 20114;

NOW, THEREFORE BE IT RESOLVED, That the Board of Education of the Los Angeles Unified School District:

- (1) Determines that the circumstances described in the Resolution herein constitute an emergency condition;

- (2) By unanimous vote pursuant to section 20113 of the Public Contract Code and subject to approval by the Los Angeles County Superintendent of Schools, authorizes the execution of certain contracts related to the investigation, remediation, and response to the cyber attack, to enable the design, development, replacement, full restoration, and/or improvements to, systems, networks, and operations (“Emergency Contracts”), without advertising or inviting bids, and for any dollar amount necessary to respond to the emergency conditions at the District’s schools and offices (“District Sites”), for a period of one calendar year; and
- (3) Authorize the Superintendent and/or his designee to take any and all actions necessary to give effect to Emergency Contracts to help ensure the continuation of public education, and the and safety and security of its data, networks, and servers, and the students and staff at the District Sites who utilize and/or benefit, for a period of one calendar year.

PASSED AND ADOPTED by the Governing Board of the Los Angeles Unified School District at 333 South Beaudry Avenue, Los Angeles, California, on the 13th Day of September, 2022, by the following vote:

AYES: _____ NOES: _____ ABSENT: _____ ABSTENTIONS: _____

Kelly Gonez
Board President

(STATE OF CALIFORNIA) (SS. COUNTY OF LOS ANGELES)