

**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
1208 Magnolia Avenue, Gardena, CA 90247
9945 Laurel Canyon Blvd, Pacoima, CA 91331
11:00 a.m., Tuesday, June 17, 2025

Roll Call

Pledge of Allegiance

Land Acknowledgment

Board President's Reports

Labor Partners

Superintendent's Reports

Safety Update

Advisory Committee Reports

Student Advisory Committee
Parent Advisory Committee
District English Learner Advisory Committee
Community Advisory Committee

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.

Due to extended public hearings, general public comment will be heard at approximately 3:00 p.m. LCAP and Budget Public Hearings will be heard at approximately 4:00 p.m.

Providing Public Comment

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

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

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

Speakers addressing items not on the agenda will be heard at approximately 3:30 p.m. Speakers commenting on items on the consent calendar will be heard prior to the Board's consideration of the items, and speakers on items not on the consent calendar will be heard when the item is before the Board.

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

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

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

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

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

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

Attending the Meeting

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

New Business for Action

1. Board of Education Report No. 384-24/25
Business and Finance Division
(Adoption of the 2025-26 Fiscal Stabilization Plan) Recommends adoption of the 2025-26 Fiscal Stabilization Plan as required by the Los Angeles County Office of Education to address the District's qualified budget status as stated in the 2025-26 proposed budget.
2. Board of Education Report No. 388-24/25
Business and Finance Division
(Application for Exemption from the Required Expenditures for Classroom Teachers' Salaries) Recommends the Board of Education authorize staff to submit an application for exemption from the required expenditures for classroom teachers' salaries for Fiscal Year 2023-24.
3. Board of Education Report No. 389-24/25
Division of Instruction
Human Resources Division
Division of Special Education and Specialized Programs
(Submission of 2025-26 Consolidated Application for Categorical Aid Programs) Recommends approval of the FY 2025-26 Consolidated Application for Funding Categorical Aid Programs so that the Superintendent's FY2025-26 Budget can reflect the estimated total entitlement of \$439.2 million across Titles I, II, III, and IV.
4. Board of Education Report No. 387-24/25
Office of the Inspector General
(Approval of FY 2026 OIG Work Plan) Recommends approval of the Fiscal Year 2026 Office of the Inspector General Work Plan which sets forth how OIG resources will be used in FY 2026.

Board Member Resolutions for Action

5. Dr. Rivas, Ms. Griego - Ensuring a Sustainable, and Collaborative Community Schools Initiative (Res-080-24/25) (Noticed June 3, 2025)
VERSION 2
1:00 P.M. TIME CERTAIN

Whereas, The Los Angeles Unified School District (District) has made a long-term investment in the Community Schools Initiative (CSI), implementing a holistic, student-centered model that supports student success by addressing academic, social, emotional, and community needs;

Whereas, The District's commitment to CSI has been reaffirmed through a series of Board resolutions including Res-098-16/17, Res-045-19/20, and Res-031-20/21, and aligns with the District's Strategic Plan, particularly Pillar 2: Joy and Wellness, which prioritizes social-emotional learning, mental health, and safe school environments, and Pillar 3: Engagement and Collaboration, which emphasizes authentic family and community partnerships;

Whereas, The Governing Board of the Los Angeles Unified School District's resolution "Sustaining, Deepening, and Expanding the District's Community Schools Initiative" (Res-031-20/21) directed the District to expand the CSI by investing \$10 million annually and growing the cohort of Community Schools by 10 schools each year between 2022–2025, while allocating an additional \$2 million annually to support project management, coaching, evaluation, and technical assistance;

Whereas, The success of the Community Schools Initiative relies on a clear funding structure and strong infrastructure that support whole-school transformation and student achievement by coordinating assets across the District in multiple areas, such as mental health, family engagement, school climate, and instructional quality;

Whereas, The Community Schools Initiative has accelerated academic growth, with Cohort 1 students increasing proficiency in both English and math and expanding Advanced Placement enrollment between 2018–19 and 2021–22, while similar schools declined. These schools serve 90 percent of students in poverty, 77 percent Latino students, 13 percent Black students, 27 percent English learners, and 18 percent students with disabilities – demonstrating the model’s impact in improving outcomes for the District’s most underserved communities;

Whereas, Since ~~its~~ the inception, ~~of the Community Schools Initiative, has operated with a dedicated cost center structure, enabling transparent tracking of funds and coordination across divisions which has supported the Initiative’s holistic, multi-tiered approach to student success;~~ District funds were directly assigned to a Community Schools Initiative program code, enabling clear financial tracking, accountability, and alignment with CSI’s objective to coordinate across divisions to support its holistic, multi-tiered approach to student success; and the Division of Instruction is currently administering all District-allocated funding for the Community Schools Initiative, while the existing Community Schools Initiative program code is limited to managing external grant funds;

Whereas, The Community Schools Initiative is based on collaborative governance and shared leadership, with meaningful roles for school staff, families, students, and community partners in identifying priorities and shaping implementation through ongoing engagement and site-based decision-making; now, therefore, be it

Resolved, That the Governing Board of the Los Angeles Unified School District reaffirms its commitment to sustaining, deepening, and expanding the Community Schools Initiative as outlined in Res-031-20/21;

~~Resolved further, That the Board reaffirms its commitment to the Community Schools Initiative and directs the Superintendent to maintain a dedicated CSI cost center, distinct from any single division, to ensure transparency, protect the cross-divisional nature of the Initiative, and support its continued implementation and expansion;~~

Resolved further, That the Superintendent shall ensure that all District-allocated funding for the Community Schools Initiative – including funding to support central infrastructure such as staffing, coaching, technical assistance, and implementation support – is budgeted through the existing Community Schools Initiative program code to promote fiscal transparency, enable oversight, and support coordinated implementation across divisions;

Resolved further, That this funding structure shall be used to support CSI implementation across the District’s divisions, including but not limited to instruction, student mental health and wellness, school climate, restorative practices, family engagement, and evaluation;

Resolved further, That the Board commits to the continued implementation, expansion, and sustainability of the Community Schools Initiative by ensuring ongoing funding and support for

both school-site capacity and central infrastructure. This includes, but is not limited to, a full-time Director, Community School Coaches, Community School Coordinators, support staff, and systems for professional learning, technical assistance, and continuous improvement necessary to uphold a high-quality, district-wide model;

Resolved further, That the Superintendent shall provide an annual report to the Board that includes input from the Community Schools Steering Committee and itemizes all CSI expenditures by function and division;

Resolved further, That the District and the Community Schools Steering Committee collaborate on assessing school sites, funding sources and necessary infrastructure for future cohorts, and report back to the Board by end of the 2025-2026 school year; and, be it finally

Resolved, That the District shall not reconfigure the CSI infrastructure or staffing without Board approval and shall continue to pursue additional funding from the State of California and philanthropic sources to sustain and scale the Community Schools model District-wide.

6. Mr. Melvoin, Ms. Gonez, Mr. Schmerelson - Standing with Pride: Honoring LGBTQ+ Communities and Reaffirming LAUSD's Commitment to Safe, Inclusive Schools (Res-084-24/25) (Waiver of Board Rule 72)

Whereas, The Los Angeles Unified School District (District) is committed to celebrating the diverse backgrounds and identities present in our schools as a means of disrupting the generational, systemic manifestations of discrimination, racism, and bigotry affecting our communities;

Whereas, Pillar 2 of the District's 2022-2026 Strategic Plan focused on Joy and Wellness describes its commitment to designing and sustaining welcoming, safe, environmentally friendly, affirming, and inclusive learning environments for all students, staff, and employees;

Whereas, According the Centers for Disease Control and Prevention (CDC), approximately 24% of high school students in the United States identify as lesbian, gay, bisexual, transgender, queer, intersex, asexual, gender nonconforming, and gender fluid (LGBTQ+);

Whereas, LGBTQ+ youth face significantly elevated mental health risks compared to their non-LGBTQ+ peers, due largely to stigma, discrimination, and lack of social support. CDC's Youth Risk Behavior Survey (YRBS) found that 69% of LGBTQ+ students reported persistent feelings of sadness or hopelessness, compared to 35% of heterosexual students. Tragically, LGBTQ+ youth were more than twice as likely to attempt suicide compared to their heterosexual peers;

Whereas, In June 2023, the Governing Board of the Los Angeles Unified School District (Board) passed Res-024-22/23 entitled, "Taking PRIDE in LA Unified's LGBTQ+ Community" aimed at fostering an inclusive, affirming, and safe environment for LGBTQ+ students, staff, and families; and

Whereas, In November 2024, The Board passed Res-035-24/25 entitled, "Affirms that LAUSD Will Remain an Inclusive, Safe, and Welcoming Environment for All" which called on the District to protect and defend students, families, and staff from the harm intended by Project 2025 which posed a serious threat to LGBTQ+ students and staff; now, therefore be it

Resolved, That the Governing Board of the Los Angeles Unified School District (Board) hereby proclaims and commemorates June 2025 as LGBTQ+ Pride Month aimed at celebrating LGBTQ+ identities, culture, and achievements and honoring the history of resistance against oppression and violence;

Resolved further, That the Los Angeles Unified District (District) reaffirms its commitment that all LGBTQ+ students and staff feel safe, heard, and respected. The District shall continue to advocate for equity, inclusion, and protection under the law and will support LGBTQ+ youth, families, and communities; and, be it finally

Resolved, That the District shall ensure that staff are aware of all available resources for LGBTQ+ students, staff, and families, especially those experiencing mental health issues, including resources on the District's Human Relations, Diversity, and Equity Division website to ensure they feel seen and affirmed in their identities.

7. Dr. Rivas, Ms. Ortiz Franklin, Ms. Griego - Upholding Our Constitutional Rights and Standing with Immigrant Communities (Res-086-24/25) (Waiver of Board Rule 72)

2:00 P.M. TIME CERTAIN

Whereas, The Los Angeles Unified School District (District) is home to one of the largest immigrant populations in the country, including millions of undocumented, mixed-status, and refugee families who contribute to the cultural, economic, and civic fabric of our communities;

Whereas, The District has both a legal duty and a moral responsibility to safeguard our schools against any policy, mandate, or directive that violates civil or human rights, endangers the dignity and safety of our students, educators, or families or undermines our constitutional protections such as due process, equal protection under the law, freedom of speech, and freedom from unreasonable searches and seizures;

Whereas, The District has reaffirmed its role as a sanctuary school district, committed to protecting the safety, rights, and educational access of all students and families, regardless of immigration status;

Whereas, Across the United States, including in Los Angeles, immigrant communities are under renewed attack through increased criminalization, dehumanizing rhetoric, and the rise of militarized responses to peaceful demonstrations, labor organizing, and community gatherings;

Whereas, Authoritarian and fascist movements, past and present, have sought to distort truth, stoke fear and division, target marginalized communities, blur the separation of powers, and seize control of public institutions – especially schools – to silence opposition and concentrate power;

Whereas, The deployment of militarized federal agents, armed forces, and National Guard personnel, into Los Angeles neighborhoods, without invitation from state and local officials or consultation with community stakeholders, undermines public trust, disrupts community well-being, and threatens our democratic principles;

Whereas, The presence of Immigration and Customs Enforcement (ICE) or any federal immigration enforcement agents on or near school campuses, or in connection with school operations, has a chilling effect on student attendance, family engagement, and school climate, particularly for undocumented and mixed-status communities;

Whereas, Immigrant residents are vital members of our communities – raising families, contributing to our schools and economy, building civic life, and advancing social justice – and deserve to live and work with dignity, safety, and respect;

Whereas, Immigration raids, racial profiling, surveillance, and the detaining of individuals in workplaces, courthouses, or our neighborhoods without warrants or regard for due process violates our fundamental rights and contradicts the values of equity and justice that LAUSD upholds; and

Whereas, Community members, advocates and union members have shown courageous leadership in standing with immigrant families, and must be protected from criminalization or retaliation for exercising their fundamental rights and advocating for justice; now, therefore, be it

Resolved, That the Governing Board of Education of the Los Angeles Unified School District reaffirms that all schools in the Los Angeles Unified School District are sanctuary spaces that protect the rights of every student, educator, staff, and family member – free from harassment, political intimidation, and cooperation with agencies engaged in unconstitutional or unethical actions, including immigration enforcement;

Resolved further, That the Board condemns the militarization of immigrant communities, including any uninvited deployment of federal agents, National Guard personnel, in our schools and communities without local request and transparent civilian oversight;

Resolved further, That the Board calls for the immediate rescission of the order to federalize the California National Guard, and the withdrawal of any National Guard and Immigration and Customs Enforcement (ICE), or armed forces presence in or near schools, communities, or the general vicinity of school campuses, school-related activities, and District partnerships or operations;

Resolved further, That the Board calls for the immediate access of all detainees to their families and to legal counsel;

Resolved further, That the Board affirms the lawful and constitutionally protected actions of all individuals who have peacefully assembled to oppose federal overreach, the erosion of constitutional principles, and recent immigration raids in Los Angeles. The Board condemns the criminalization of such actions and calls for the full exoneration of all individuals unjustly targeted for peacefully exercising their rights;

Resolved further, That the Board calls on all levels of government to uphold the constitutional rights of immigrants and citizens alike, including the right to due process, freedom from racial profiling, and the right to work, live, and advocate without fear of intimidation or criminalization;

Resolved further, That the Superintendent shall ensure all relevant District divisions will work with community-based partners to inform immigrant students, families, and staff of their rights and to protect them from harm; and, be it finally

Resolved, That the Board affirms its unwavering commitment to building a community rooted in dignity, equity, and justice for all, and urges public leaders to reject the criminalization of immigrant communities and instead stand with them in solidarity and action.

8. Ms. Gonez - Budgeting Based on Equity and Student Need (Res-085-24/25) (Waiver of Board Rule 72)

Whereas, Public education in California has faced decades of underfunding, and the state ranked 33rd in public education spending in fiscal year 2019-2020 before the influx of COVID-19 relief dollars;

Whereas, The Governing Board of the Los Angeles Unified School District (LAUSD) is committed to providing all students with a high-quality public education and ensuring sufficient staffing to make our schools successful;

Whereas, Our students need and deserve as many resources and supports as possible to be successful in their education and growth, a need only exacerbated by unprecedented federal attacks against the communities we serve;

Whereas, The Board committed to evaluating proposals based on equity as defined in the “Accelerating Achievement through Equity in Action” resolution (Res-003-21/22);

Whereas, LAUSD includes over 70,000 committed employees who work hard every day to ensure our students can learn, grow, and thrive in safe, clean and supportive schools;

Whereas, The Board is considering a Fiscal Stabilization Plan, as required in Education Code (EC 4213), that seeks to address a structural deficit and ensure the school district’s budget remains sustainable for the next three years; and

Whereas, School district budget reductions during the Great Recession in 2008 had a disproportionate impact on high-needs students and schools, who lost funding and staff at greater levels than other schools, providing valuable lessons for future budgets;

Whereas, The public deserves transparency and opportunities to weigh in on changes to the District’s budget prior to their implementation; now, therefore, be it

Resolved, That the Governing Board of the Los Angeles Unified School District, in its upcoming budget development and accompanying fiscal stabilization plan, shall ensure sufficient staffing at school sites and ensure that the Los Angeles Unified School District’s budget:

- Center students’ needs
 - Any potential budgetary adjustment under consideration should be first and foremost evaluated for its impact on students, particularly the most vulnerable student groups.
 - The Board will protect essential student services as much as possible, including engaging and rigorous classroom instruction, school safety and supervision, cleanliness, nutrition, timely transportation, socioemotional and mental health support, strong school leadership, and before and after school care.
- Prioritize equity
 - Wherever possible, any budget changes shall be made on the basis of equity, protecting schools and services dedicated to the highest needs populations, including Highest and High SENI schools and BSAP schools, rather than by treating all schools the same.

- Recognize the value of all employees
 - Noting that staff, both classified and certificated, are critical to the success of students, the Board will seek to preserve jobs and ensure the maintenance of services and supports and work in meaningful collaboration with labor partners to identify solutions.

Resolved further, That the Board will thoroughly consider and be the ultimate decision-maker of the trade-offs of budget investments. Recognizing the financial reality confronting the District, the Board will consider both short- and long-term reductions and new investments, including those made apart from the District's budgeting process, with the above criteria in mind; and, be it finally

Resolved, That the Board commits to transparency in the implementation of the Fiscal Stabilization plan. In addition to the First and Second Interim updates in December and March, where updates and adjustments to the Fiscal Stabilization plan can be considered, the Board will discuss the plan and budget updates at two or more public Committee of the Whole meetings before December, and that the Board directs the relevant District staff to hold regional town hall meetings in the fall and utilize online surveys that are culturally and linguistically accessible to gather diverse stakeholder feedback from students, families, and school staff on the development of the District's budget and the guiding principles listed herein.

Public Hearings

45 speakers will be heard. Each speaker will be able to make a 2-minute presentation. The LCAP and Budget are available for public inspection at the Security Desk.

9. Adoption of the Proposed 2025-26 Budget Rep #336-24/25 (073-24/25)
10. Adoption of the 2025 LAUSD Local Control and Accountability Plan and Presentation of the 2025 State Accountability Dashboard Local Indicators File (074-24/25)
11. Adoption of the 2025 LAUSD Affiliated Charter Schools Local Control and Accountability Plans and Presentation of the 2025 State Accountability Dashboard Local Indicators for Affiliated Charters (075-24/25)

Adjournment

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

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

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

Materials related to an item on this Order of Business distributed to the Board of Education are available for public inspection at the Security Desk on the first floor of the Administrative Headquarters, and at:
<https://www.lausd.org/boe#calendar73805/20250605/event/71714>

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

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TAB 1



Board of Education Report

File #: Rep-384-24/25, **Version:** 1
In Control: Business & Finance Division

Agenda Date: 6/17/2025

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

Brief Description:

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

Action Proposed:

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

Background:

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

Expected Outcomes:

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

Board Options and Consequences:

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

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

File #: Rep-384-24/25, **Version:** 1
In Control: Business & Finance Division

Agenda Date: 6/17/2025

Policy Implications:

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

Budget Impact:

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

Student Impact:

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

Equity Impact:

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

Issues and Analysis:

None

Attachments:

Attachment A - Fiscal Stabilization Plan

Submitted:

06/04/25

File #: Rep-384-24/25, Version: 1
In Control: Business & Finance Division

Agenda Date: 6/17/2025

RESPECTFULLY SUBMITTED,



ALBERTO M. CARVALHO
Superintendent

APPROVED & PRESENTED BY:



PEDRO SALCIDO
Deputy Superintendent
Office of the Deputy Superintendent

REVIEWED BY:



DEVORA NAVERA REED
General Counsel

☒ Approved as to form.

APPROVED & PRESENTED BY:



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

REVIEWED BY:



NOLBERTO DELGADILLO
Deputy Chief Financial Officer

☒ Approved as to budget impact statement.

ATTACHMENT A
Board of Education Report No. 384/24-25
Page 1 of 7

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

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

FISCAL STABILIZATION PLAN

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

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

1. General Summary

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

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

2. Implementation and Monitoring

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

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

3. Multiyear Budget Projection Changes

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

Unrestricted Revenue Changes	Object Codes	FY 2025-26	FY 2026-27	FY 2027-28	Total
None		0	0	0	0
Total <u>Unrestricted</u> Revenue Change		0	0	0	0
Restricted Revenue Changes	Object Codes	FY 2025-26	FY 2026-27	FY 2027-28	Total
None		0	0	0	0
Total <u>Restricted</u> Revenue Change		0	0	0	0

Unrestricted Expenditure Changes	Object Codes	FY 2025-26	FY 2026-27	FY 2027-28	Total
Reassess school carryover policies by need for FY 2026-27	Various	0	-\$360,000,000	-\$65,000,000	\$ (425,000,000)
Targeted funding allocation reductions in FY 2026-27	Various	0	-\$200,000,000	-\$200,000,000	\$ (400,000,000)
Reduction of unfunded positions in FY 2026-27	Various	0	-\$60,000,000	-\$60,000,000	\$ 60,000,000
Consolidate District footprint (campuses & programs) and evaluate academic Return on Investment (ROI)	Various	0	-\$30,000,000	-\$30,000,000	\$ (60,000,000)
Reassess effectiveness of earmarked, unspent investments	Various	0	-\$115,000,000	\$0	\$ (115,000,000)
Strategic closure of vacant school positions annually in February (except General Fund Restricted positions)	Various	0	-\$100,000,000	-\$100,000,000	\$ (200,000,000)
Bring students closer to their school of residence	Various	0	-\$15,000,000	-\$15,000,000	\$ (30,000,000)
Central Operations, non-school based reductions	Various	0	-\$125,000,000	-\$125,000,000	\$ (250,000,000)
Total <u>Unrestricted</u> Expenditure Change		0	-\$1,005,000,000	-\$595,000,000	\$ (1,600,000,000)
Restricted Expenditure Changes	Object Codes	FY 2025-26	FY 2026-27	FY 2027-28	Total
None		0	0	0	0
Total <u>Restricted</u> Expenditure Change		0	0	0	0

4. Revised Available Reserves Projections

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

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

5. Appendices

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

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

Multiyear Projections Worksheet

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

Multiyear Projections Worksheet

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

Multiyear Projections Worksheet

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

[Return to Order of Business](#)

2

TAB 2



Board of Education Report

File #: Rep-388-24/25, **Version:** 1
In Control: Business & Finance Division

Agenda Date: 6/17/2025

Application for Exemption from the Required Expenditures for Classroom Teachers' Salaries
Business and Finance Division

Brief Description:

(Application for Exemption from the Required Expenditures for Classroom Teachers' Salaries) Recommends the Board of Education authorize staff to submit an application for exemption from the required expenditures for classroom teachers' salaries for Fiscal Year 2023-24.

Action Proposed:

Authorize staff to submit an application for exemption from the required expenditures for salaries of classroom teachers for Fiscal Year (FY) 2023-24 (enclosed herewith as "Attachment A") to the Los Angeles County Office of Education (LACOE).

Background:

California Education Code (EC) Section 41372 requires unified school districts expend at least 55% of their current expense of education for "salaries of classroom teachers" as evidenced by the unaudited actual expenditures. Based on Los Angeles Unified's 2023-2024 Unaudited Actual Expenditures, staff is proposing the Board of Education (Board) authorize the submittal of an application for exemption from this requirement as provided by law. Current expense of education includes the gross total expended for:

- Certificated salaries other than certificated salaries for pupil transportation, food services, and community services
- Classified salaries other than classified salaries for pupil transportation, food services, and community services
- Employee benefits other than employee benefits for pupil transportation personnel, food services personnel, and community services personnel
- Books, supplies, and equipment replacement other than for pupil transportation and food services
- Community services, contracted services, and other operating expenses other than for pupil transportation, food services, and community services

Eligible classroom expenses must be from the general fund (unrestricted and restricted) and determined by a job code established by the California Department of Education (i.e., California School Accounting Manual). The job code must begin with an 11 or 21 and includes:

- General Education Teacher
- Special Day teachers and Resource Teacher
- Contract Pool Teacher
- Adaptive PE Teacher
- Arts Itinerant

- Instructional Coach
- Teacher Assistant, Special Education Assistant, Intervention Aide, Speech Pathology Aide
- Substitute time, additional time, overtime, and benefits for the above jobs

Pursuant to EC Section 41372, “current expense of education” does not include expenditures:

- Classified as sites, buildings, books, and media and new equipment (object of expenditure 6000 of the California School Accounting Manual)
- From categorical aid received from the federal or state government 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
- For facility acquisition and construction
- Pursuant to any lease agreement for plant and equipment

The positions or items that are not considered classroom expenditures (job codes that do not begin with an 11 or 21) are categories such as:

- Librarian
- Interventionist
- Speech Pathologist
- Counselor
- Psychologist
- Psychiatric Social Worker
- Pupil Services Attendance Counselor
- School Nurse
- School Administrator
- Library Aide
- Non-General Fund Teachers and Aides, such as:
 - Adult Education Teacher
 - Early Education Center Teacher and Aide
- Classroom supplies or textbooks
- Other non-labor expenditures at school sites

During the pandemic, the District received an unprecedented infusion of COVID-19 relief grant dollars to support student learning and recovery and based on the calculations at that time for the 2023-24 fiscal year, it resulted in a threshold of 47%. The 7.9% shortfall from meeting the 55% equates to a \$764 million shortfall. Recently, LACOE brought to our attention that Los Angeles Unified had inaccurately categorized some of the COVID-19 grant dollars received as a “current expense of education” for the 2023-24 fiscal year. As an example, mental health and school nursing programs funded with ESSER should have been excluded from the current expense of education since these were restricted programs with no teacher expense. If the correct calculation had been used, the District would have met the requirement at 58.3%. Despite this revelation, due to the compulsory nature of the accounting standards, Los Angeles Unified is unable to retroactively correct its FY 2023-24 financials and thus a waiver is required.

Expected Outcomes:

Upon authorization by the Board, staff will submit the application for exemption to the County Superintendent of schools for review, and approval or denial.

If the Board does not authorize staff to file the exemption, the County Superintendent may direct the identified deficiency of \$764 million be designated and restricted for eligible classroom expenses in the current fiscal year or the next fiscal year given that the current fiscal year ends in less than 30 days. Meaning, \$764 million in the current 2024-25 budget or proposed 2025-26 budget will have to be redirected from priority programs.

Board Options and Consequences:

The Board may authorize 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 2023-24 under the circumstances. Assuming the exemption is granted, the District will not have additional restrictions placed on certain funds in the current or next fiscal year.

If the Board does not authorize, the District shall not apply for the exemption. In the absence of a Board approved exemption, the County Superintendent of School will order the \$764 million to be added to the amounts to be expended for salaries of classroom teachers in the current fiscal year or the next fiscal year given that the current fiscal year ends in less than 30 days. This would have a significant impact on the amounts budgeted or proposed to be budgeted for specific investment strategies in the current fiscal year.

Policy Implications:

Submission of the District's 2023-24 Current Expense of Education (CEA) Actuals exemption request shall comply with the Education Code and LACOE requirements.

Budget Impact:

With LACOE's approval of the exemption, the District shall be able to operate based on the proposed budget for FY 2025-26 and maintain reserves at the required statutory level, including maintaining the funding appropriated for investment strategies. Without the approval of exemption, the District will need to 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:

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	

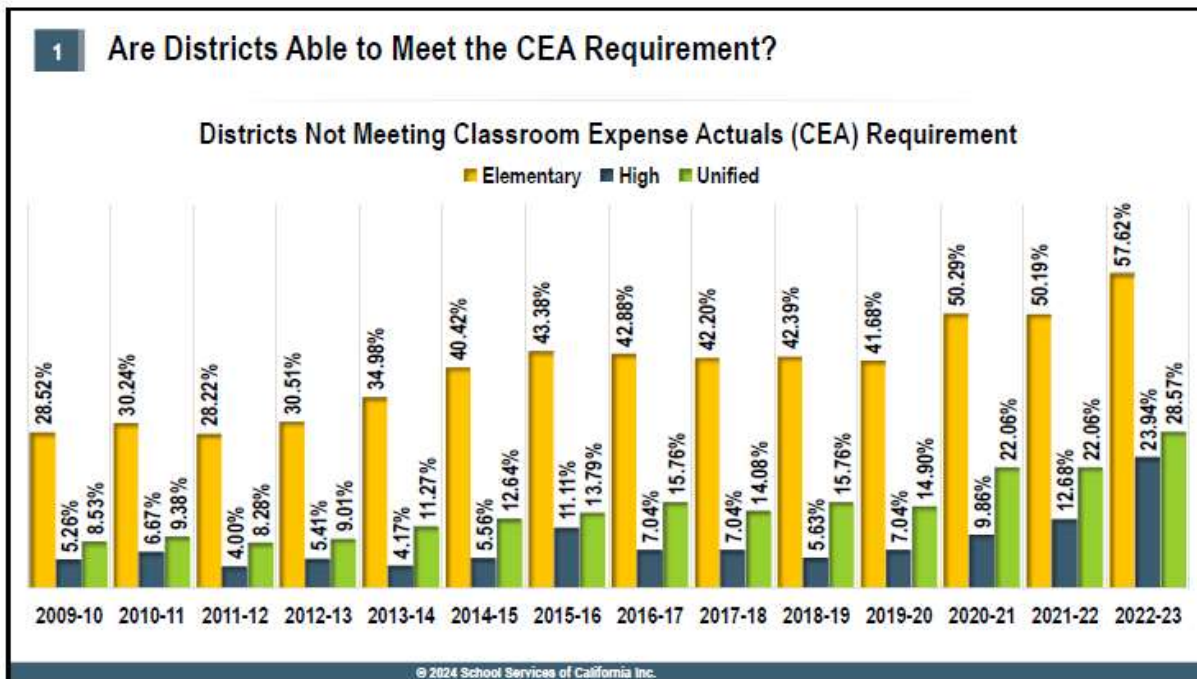
Issues and Analysis:

As mentioned above, LACOE recently brought to our attention that Los Angeles Unified had inaccurately categorized some of the COVID-19 grant dollars received in the 2023-24 budget. Since then, staff members have received training and corrected the calculations. However, due to the compulsory nature of the accounting standards, Los Angeles Unified is unable to retroactively correct its FY 2023-24 financials and thus a waiver request is necessary.

If the Board authorizes staff to submit the exemption request, FY 2023-24 would mark the fourth consecutive year the District has filed this exemption request, since the inception of COVID-19 relief grant dollars. However, based on LACOE's recent clarification on how to properly calculate the current expense of education, Los Angeles Unified would have met or exceeded the 55% expenditure requirement for salaries of classroom teachers. As of second interim for the current year (FY25), Los Angeles Unified is on track to meet the 55% rate with a current rate of 58.8%. The FY25 rate will be finalized upon completion of the annual audit to be presented in the winter.

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25 (2nd Interim)
Percentage published	56.1%	56.3%	52.7%	46.8%	47.2%	47.1%	47.4%
Deficiency published	\$0	\$0	\$162.6m	\$694.1m	\$667.6m	\$763.9m	\$757.0m
Revised Percentage	67.3%	69.5%	57.9%	57.6%	59.1%	58.3%	58.8%

Many school districts throughout the state have historically been unable to meet the annual CEA requirement, as illustrated in the chart below produced by School Services of California.



File #: Rep-388-24/25, **Version:** 1
In Control: Business & Finance Division

Agenda Date: 6/17/2025

Attachments:

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


Submitted:

06/06/25


File #: Rep-388-24/25, Version: 1
In Control: Business & Finance Division

Agenda Date: 6/17/2025

RESPECTFULLY SUBMITTED,


ALBERTO M. CARVALHO
Superintendent

APPROVED & PRESENTED BY:

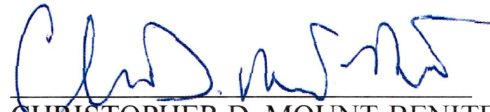

PEDRO SALCIDO
Deputy Superintendent
Office of the Deputy Superintendent

REVIEWED BY:


DEVORA NAVERA REED
General Counsel

☒ Approved as to form.

APPROVED & PRESENTED BY:


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

REVIEWED BY:


NOLBERTO DELGADILLO
Deputy Chief Financial Officer

☒ Approved as to budget impact statement.

California Department of Education
Sample Form (Rev 03/2024)

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

Pursuant to Education Code Section 41372

To: County Superintendent of Schools

For _____ fiscal year, the _____ School District
did not spend the minimum percentage of its budget on classroom teacher salaries as
required by *Education Code (EC)* Section 41372. We are requesting an exemption
from this requirement as provided by law.

Reason for request (Check one):

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) %
2. Enter the percentage spent by your district. %
3. Percentage below the minimum.
(Line 1 minus line 2) %
4. Enter the district's current expense of education (Form CEA) \$
5. Deficiency Amount.
(Line 3 times line 4) \$

B. Certification of the School District Governing Board

It is hereby certified that the information contained in this application is true and correct.

Signature of Authorized Official Title

Print Name of Authorized Official Date

**C. Decision of the County Superintendent of Schools
(Completed by the County Superintendent of Schools or Designee)**

Based on my review of the information contained with this application, I have taken the following action with respect to the school district named on this application (Check one):

I am granting the request for exemption from the requirements of *Education Code* Section 41372.

I am granting a partial exemption from the requirements of *Education Code* Section 41372. The amount not exempted is \$ (A written explanation of the reason(s) for approving a partial exemption is attached.)

I am denying the request for exemption from the requirements of *Education Code* Section 41372. (A written explanation of the reason(s) for denying the exemption is attached.)

It is hereby certified that the information contained in this application has been reviewed and is true and correct.

Signature of County Superintendent

County Office/Date

/

Signature of Authorized Designee

Title of Authorized Designee/Date

/

Unaudited Actuals
2023-24 Unaudited Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom Compensation

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	3,877,707,122.38	301	4,316,351.62	303	3,873,390,770.76	305	54,187,654.68		307	3,819,203,116.08	309
2000 - Classified Salaries	1,516,257,920.30	311	21,286,608.69	313	1,494,971,311.61	315	149,247,894.92		317	1,345,723,416.69	319
3000 - Employee Benefits	2,919,795,999.45	321	10,888,560.96	323	2,908,907,438.49	325	106,852,747.20		327	2,802,054,691.29	329
4000 - Books, Supplies Equip Replace. (6500)	602,820,747.68	331	16,670,512.87	333	586,150,234.81	335	61,967,641.17		337	524,182,593.64	339
5000 - Services . . . & 7300 - Indirect Costs	1,485,958,348.41	341	28,508,130.03	343	1,457,450,218.38	345	303,590,849.14		347	1,153,859,369.24	349
TOTAL					10,320,869,974.05	365			TOTAL	9,645,023,186.94	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	2,571,593,814.23	375
2. Salaries of Instructional Aides Per EC 41011.	2100	350,753,877.54	380
3. STRS.	3101 & 3102	676,638,782.96	382
4. PERS.	3201 & 3202	95,081,819.54	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	69,692,418.33	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	469,107,096.99	385
7. Unemployment Insurance.	3501 & 3502	481,357.41	390
8. Workers' Compensation Insurance.	3601 & 3602	71,737,321.24	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	235,906,555.75	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		4,540,993,043.99	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		103,254.63	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		463,077.85	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		4,540,426,711.51	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.		47.08%	
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)		47.08%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)		7.92%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).		9,645,023,186.94
5. Deficiency Amount (Part III, Line 3 times Line 4)		763,885,836.41
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		

Return to Order of Business

TAB 3



Board of Education Report

File #: Rep-389-24/25, **Version:** 1**Agenda Date:** 6/17/2025**In Control:** Federal & State Education Programs**Submission of 2025-26 Consolidated Application for Categorical Aid Programs**

Division of Instruction, Human Resources Division, Division of Special Education and Specialized Programs

Brief Description:

(Submission of 2025-26 Consolidated Application for Categorical Aid Programs) Recommends approval of the FY 2025-26 Consolidated Application for Funding Categorical Aid Programs so that the Superintendent's FY2025-26 Budget can reflect the estimated total entitlement of \$439.2 million across Titles I, II, III, and IV.

Action Proposed:

Authorization to submit the 2025-26 Consolidated Application for Funding Categorical Aid Programs to the California Department of Education (CDE) and that the estimated entitlement amount for programs in the Consolidated Application be included in the Superintendent's 2025-26 Budget.

Funding Source	Amount
Title I, Part A (Socioeconomically Disadvantaged)	\$375,256,523
Title II, Part A (Effective Teachers and Leaders)	\$ 27,283,285
Title III, Part A (English Learners)	\$ 10,029,250
Title IV, Part A (Student Support and Academic Enrichment)	\$ 26,665,280
TOTAL	\$439,234,338

Background:

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

2025-2026 CARS Spring Data Collection - certification due 08/15/2025.

2025-2026 CARS Winter Data Collection - certification due 02/15/2026.

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

Expected Outcomes:

The approval of the FY 2025-26 Consolidated Application will allow the district to file multiple Consolidated Application Data Collections with the California Department of Education.

Board Options and Consequences:

A consequence of not submitting the application is the elimination of supplemental programs that provide direct services. The impact will be an estimated loss of more than \$439.2 million dollars for the 25-26 fiscal year.

File #: Rep-389-24/25, Version: 1

Agenda Date: 6/17/2025

In Control: Federal & State Education Programs

Central offices and school sites that receive funding through the Consolidated Application (across Titles I-IV) will need to look at other sources of funding for budgeted positions and expenditures for the 25-26 fiscal year.

Policy Implications:

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

Budget Impact:

The estimated entitlement amount of \$439.2 million in federal programs includes the following:

Funding Source	Amount
Title I, Part A (Socioeconomically Disadvantaged)	\$375,256,523
Title II, Part A (Effective Teachers and Leaders)	\$ 27,283,285
Title III, Part A (English Learners)	\$ 10,029,250
Title IV, Part A (Student Support and Academic Enrichment)	\$ 26,665,280
TOTAL	\$439,234,338

Student Impact:

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

- **Title I, Part A** (Socioeconomically Disadvantaged) \$375,256,523
funds provide instructional supports and interventions for at-risk, homeless, and neglected students, and pay for supplemental instructional materials, parent engagement activities, curricular trips, and equipment such as computers and projectors for instructional use. Title I, Part A funds also support the funding of supplemental positions such as teachers, counselors, psychologists, teacher assistants, coordinators, instructional coaches, community reps for parent engagement, etc.
- **Title I, Part A and Title II, Part A** (Effective Teachers and Leaders) \$27,283,285
funds support professional development for teachers, support staff, and instructional leaders. Title II funds are also used to support induction programs for beginning teachers, teaching and administrative credentials, the professional learning network, and the district's teacher and administrator evaluation processes.
- **Title III, Part A** (English Learners) \$10,029,250
funds provide professional development to teachers and school leaders. English Learner Coaches, newcomer programs, and other instructional supports for English Learners and immigrants are provided through these funds.
- **Title IV, Part A** (Student Support and Academic Enrichment) \$26,665,280
funds provide programs to support a well-rounded education, including but not limited to professional development on STEAM, Secondary Math, Elementary English Language Arts, and college and career readiness. This program also supports safe and healthy schools through professional development, materials, and direct services. Title IV also supports effective integration of technology into instruction.

File #: Rep-389-24/25, **Version:** 1
In Control: Federal & State Education Programs

Agenda Date: 6/17/2025

Equity Impact:

Component	Score	Rationale
Recognition	3	The funds allocated via the Consolidated Application are formula-funded grants that are heavily based upon the number of children in low-income families (Title I, II, and IV) or the number of English Language Learners (Title III).
Resource Prioritization	3	Resources (i.e., Title I and III) allocated to schools are based upon the needs of students and are described in the School Plan for Student Achievement (SPSA). For all funds received through the Consolidated Application that are centrally administered, schools are prioritized to receive services based on need, e.g., if they are identified by the state's accountability system, or other data.
Results	3	Implementation of an evidence-based program is required for Title I funds allocated to schools.
Total	9	

Issues and Analysis:

None


Attachments:

None

Submitted:

05/23/25

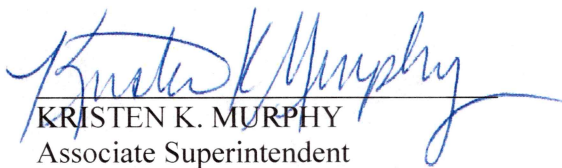
RESPECTFULLY SUBMITTED,


ALBERTO M. CARVALHO
Superintendent

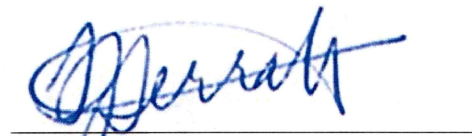
APPROVED & PRESENTED BY:


KARLA V. ESTRADA
Deputy Superintendent of Instruction

APPROVED & PRESENTED BY:


KRISTEN K. MURPHY
Associate Superintendent


APPROVED & PRESENTED BY:


FRANCISCO SERRATO
Chief Human Resources Officer
Human Resources Division

REVIEWED BY:



DEVORA NAVERA REED
General Counsel

APPROVED & PRESENTED BY:

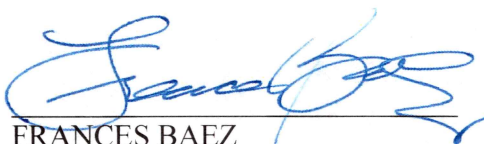

ANTHONY AGUILAR
Chief
Special Education & Specialized Programs

☒ Approved as to form.

REVIEWED BY:


NOLBERTO DELGADILLO
Deputy Chief Financial Officer

APPROVED & PRESENTED BY:


FRANCES BAEZ
Chief Academic Officer
Division of Instruction

☒ Approved as to budget impact statement.

[Return to Order of Business](#)

TAB 4



Board of Education Report

File #: Rep-387-24/25, **Version:** 1
In Control: Inspector General's Office

Agenda Date: 6/17/2025

Fiscal Year 2026 OIG Work Plan Office of the Inspector General

Brief Description:

(Approval of FY 2026 OIG Work Plan) Recommends approval of the Fiscal Year 2026 Office of the Inspector General Work Plan which sets forth how OIG resources will be used in FY 2026.

Action Proposed:

Approve the Fiscal Year 2026 Office of the Inspector General Work Plan (Attachment A).

Background:

The Office of the Inspector General (OIG) performs its work in accordance with professional standards including the Principles and Standards for Offices of Inspector General and Government Auditing Standards. These standards require the efficient and effective use of resources as well as keeping appropriate officials informed of OIG activities. The attached Work Plan incorporates the results of our robust risk assessment process utilizing Board Member, Bond Oversight Committee, District Management, and public input. This Work Plan sets forth how OIG resources will be used during Fiscal Year 2026.

Expected Outcomes:

With Board approval of this item, the planned work of the OIG will be deemed approved by the appropriate governing body.

Board Options and Consequences:

If the Board does not approve this item, then the OIG will lack evidence that its annual work plan was approved by the appropriate governing body.

If the Board approves this item, then the OIG will be operating in accordance with professional standards and its Charter.

Policy Implications:

The OIG Charter requires the Inspector General to present an annual work plan for the Board of Education's review and approval.

Budget Impact:

Not Applicable

Student Impact:

Not Applicable

File #: Rep-387-24/25, **Version:** 1
In Control: Inspector General's Office

Agenda Date: 6/17/2025

Equity Impact:

Not Applicable

Issues and Analysis:

Not Applicable

Attachments:

Attachment A - Fiscal Year 2026 Office of the Inspector General (OIG) Work Plan

Attachment B - BOC Resolution

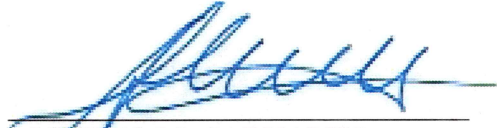
Submitted:

05/19/2025

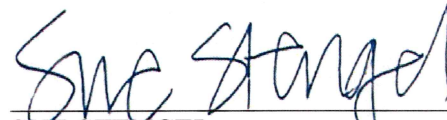
File #: Rep-387-24/25, Version: 1
In Control: Inspector General's Office

Agenda Date: 6/17/2025

RESPECTFULLY SUBMITTED,


ALBERTO M. CARVALHO
Superintendent

APPROVED & PRESENTED BY:



SUE STENGEL
Inspector General
Office of the Inspector General

REVIEWED BY:


DEVORA NAVERA REED
General Counsel

☒ Approved as to form.

REVIEWED BY:


NOLBERTO DELGADO
Deputy Chief Financial Officer

☒ Approved as to budget impact statement.

**LOS ANGELES UNIFIED SCHOOL DISTRICT
OFFICE OF THE INSPECTOR GENERAL**

**ANNUAL WORK PLAN
FISCAL YEAR 2026**



**SUE STENGEL
INSPECTOR GENERAL**

OFFICE OF THE INSPECTOR GENERAL
Annual Work Plan
Fiscal Year 2026

INTRODUCTION

This is the Annual Work Plan for Fiscal Year 2026 (FY 2026) for the Office of the Inspector General (OIG) for the Los Angeles Unified School District (District or LAUSD), a risk-based roadmap of projected activities for the upcoming year.

The OIG reports directly to the Board of Education (Board) and operates in accordance with Education Code Section 35400 et seq., the OIG Charter, and the Principles and Standards for Offices of Inspectors General.¹ Our mission is to promote a culture of accountability, transparency, collaboration, and integrity through the performance of audit and investigative services designed to drive continuous improvement, support effective decision-making, and detect and deter fraud, waste, and abuse in the LAUSD.

In FY 2026, the OIG will conduct contract and performance audits, special reviews, and technical evaluations of construction projects; complete due diligence reviews related to independent charter schools and prospective vendors and contractors; conduct background investigations of potential District senior management employees; perform data analytics related to District financials and operations; and investigate allegations of criminal conduct and violations of policies by employees and entities doing business with the District.

Our work plan is intended to be dynamic and flexible. Throughout the year, the OIG responds to emerging risks and changing priorities. Board requests, District management interests, and unforeseen events may require that we perform activities not listed in this work plan or defer or forego projects based on new information and the availability of resources.

We thank the Board of Education for investing in oversight that helps instill trust and confidence in LAUSD. The OIG remains dedicated to providing valuable services that promote positive change for LAUSD students, families, employees, vendors, contractors, and the public.

Sue Stengel
Inspector General

¹ California Education Code Sections 35400 et seq., authorize the OIG to conduct audits and investigations, and issue subpoenas, among other duties and responsibilities. The Charter for the Office of the Inspector General outlines, among other things, the OIG's purpose, responsibilities, authority and relationship to the Los Angeles Unified School District and Board of Education. The principles and standards represent generally accepted principles, quality standards, and best practices applicable to federal, state, and local Offices of Inspectors General.

RISK ASSESSMENT

The OIG developed its work plan through a comprehensive risk assessment process.

1. OIG staff interviewed the Board of Education and approximately 15 key District personnel asking for their input about areas at highest risk for fraud, waste, and abuse.
2. We solicited input from OIG staff, who collectively possess hundreds of years of auditing and investigative experience, and hundreds of years of experience in LAUSD. Tapping into this knowledge, staff contributed their expertise related to areas in the District at highest risk for fraud, waste, and abuse.
3. We developed a survey through which we asked respondents to identify areas of concern as well as the risk of fraud, waste, and abuse in the District. The survey was available in English and Spanish on the OIG website and disseminated via our social media.

We also sent the survey by email to constituencies such as the members of the Board of Education, Bond Oversight Committee, and high-level District managers. Additionally, we shared our survey during various presentations to District personnel and at public meetings.

The goal was to obtain as many survey responses as possible from a broad and diverse group of LAUSD stakeholders.

Exhibit A includes a copy of the complete survey and Exhibit B provides the top areas of concern according to the survey responses.

4. For performance audits, based on the responses from steps 1 through 3, we organized District operations into auditable areas, applied risk factors, which included the pillars of the District's Strategic Plan, and assessed the likelihood and impact of those risk factors relative to each auditable area. The OIG employed a risk assessment instrument which has evolved over the years, to assess the risk level of each auditable area. Based on available information and the knowledge shared by the District's stakeholders, each area's risks were scored based on their potential impact on the District and the likelihood of the risks occurring. We then ranked the identified risk areas.

Based on these risk scores and rankings, as well as direct feedback from LAUSD stakeholders, we selected the performance audits that we identified as posing the highest risk and potentially having the most impactful effect on the District for the work plan. For example, fingerprinting and background checks for contractors/vendors who interact with students, and asset security within Maintenance and Operations.

5. For contract audits, the OIG identified all contracts listed in SAP (10,351). Then, we excluded all contracts that expired before 2024, contracts already audited by the OIG, and contractors we audited in the last three years (where audit findings demonstrated lower risk). We grouped the remaining contracts by category and identified the top three highest value contracts in each category.

From the remaining 54 contracts, we chose the contracts for this year's work plan based on trends we identified in the OIG's previous work. These included trends found in past incurred cost and performance audits, issues identified in due diligence reports, investigative findings, and knowledge gained from technical evaluations and our data analytics function.² We also took into consideration the results of our survey and stakeholder concerns in narrowing our list of contracts.

² This year, as part of our risk assessment, the OIG reviewed all past OIG audits to identify trends related to findings and auditees.

AUDIT ACTIVITIES

Audit activities are performed primarily to (i) evaluate the efficiency and effectiveness of District operations, (ii) determine if activities are being carried out in accordance with District policies, applicable laws and regulations, (iii) ensure that District vendors and contractors comply with the requirements of their contracts, and (iv) that contracted funds, especially bond funds, are expended as intended.

Because the source of almost half of the OIG's budget is bond funds, we are limited in the non-bond eligible work we can do. Therefore, notwithstanding the results of our risk assessment, the OIG's audit activities focus significantly on contracts, as well as District-wide programs, processes, and systems, funded by school bond measures.

In Table 1, we present an audit work plan based on our risk assessment. In Table 2, we present our actual work plan, commensurate with our financial resources.

Furthermore, to ensure we are addressing the most current risks in a timely manner, the OIG will endeavor to complete the work plan within the fiscal year. Our effort to complete the work plan within the fiscal year, coupled with a reduction in our staff,³ accounts for fewer audits on our work plan than in the past. In past years, although work on audits began within the designated fiscal year, they were not all completed in that year. Some are not completed until years after the work plan on which they appeared.

The following section describes the types of audit and review activities that may be performed during the year.

PERFORMANCE AUDITS

These audits are an objective and systematic examination of evidence for the purpose of providing an independent assessment of the performance of an organization, program, activity, or function to determine if it is performing efficiently and effectively and in compliance with policies, procedures, laws and regulations.

CONTRACT AUDITS

Contract audits examine the actual costs incurred by the contractor to determine whether the costs were allowable, allocable and reasonable in accordance with the contract terms and conditions. The contracts we will consider are either ongoing or were executed within the last three years.

³ The OIG's Audit Unit was depleted of resources in FY 2025 due to retirements and an internal reorganization which was partially structured to address the District's budget shortcomings. Two of four Audit Manager positions were eliminated. A Principal Auditor was promoted (and the position was not backfilled), and two Senior Auditors retired. In total, the Audit Unit lost five people in FY 2025 who will not be replaced in the foreseeable future.

SPECIAL REVIEWS

Special reviews may be conducted as a result of (i) special requests from the Board of Education or District Management, (ii) issues identified during the course of an audit or investigation, (iii) concerns reported to the OIG, or (iv) the nature of the risk identified. These types of reviews are not conducted in accordance with Government Auditing Standards.

CHANGE ORDER AUDITS

Change order audits examine construction contract change orders (CO) for allowability, allocability and reasonableness of the proposed or claimed CO costs. These change orders were executed to adjust the contract amount for added or deleted work, equitable compensation to the contractor for delay, disruption, inefficiencies, contract terminations and other claims. In FY 2026, the OIG will audit bond-related construction COs for \$1 million or more when requested by District management.

TABLE 1: FY 2026 AUDIT WORK PLAN BASED ON RISK ASSESSMENT

ITEM NO.	CONTRACT NO.	CONTRACTOR/PROJECT NAME	DESCRIPTION	CONTRACT AMOUNT	TYPE OF AUDIT	USER DEPARTMENT	BOND ELIGIBLE
CONTRACT AUDITS							
1	4400009034	Kemp Bros. Construction, Inc.	Contract for the comprehensive modernization of Huntington Park HS	\$120,144,045	Incurred Cost Audit	Facilities Project Execution	Yes
2	4400008151	Morillo Construction, Inc.	Contract for the comprehensive modernization of 92nd Street ES	\$61,790,667	Incurred Cost Audit	Facilities Project Execution	Yes
3	4400010611	Pinner Construction Co., Inc.	Contract for the classroom replacement at Dixie Canyon Charter ES	\$40,550,536	Incurred Cost Audit	Facilities Project Execution	Yes
4	4400009914	S J Amoroso Construction Co., LLC	Contract for the classroom replacement at Amestoy ES	\$27,681,862	Incurred Cost Audit	Facilities Project Execution	Yes
5	4400011969	Balfour Beatty Construction, LLC	Contract for the comprehensive modernization of Hamilton HS	\$57,094,889	Incurred Cost Audit	Facilities Project Execution	Yes
6	4400008516	American Engineering Laboratory	Contract for materials testing and special inspection services	\$8,250,000	Incurred Cost Audit	Facilities Project Execution	Yes
7	4400010429	AP Construction Group, Inc.	Contract for piping systems and other upgrades at Cortines School of Visual and Performing Arts	\$10,385,575	Incurred Cost Audit	Facilities Project Execution	Yes
8	4400007833	P & R Paper Supply Co., Inc.	Contract to provide food related paper, supplies, and plastic products for District student meal programs	\$70,000,000	Incurred Cost Audit	Food Services Division	No
9	4400010023	Consolidated Disposal Services, LLC	Contract to provide rubbish disposal and recycling services to District schools and offices	\$56,000,000	Incurred Cost Audit	Environmental Health and Safety	No
10	4400008856	Microsoft Corporation	Contract for IT services in the area of software development, enterprise security, and cloud services	\$15,902,729	Incurred Cost Audit	Information Technology Services	Yes
11	4400010314	Let's Do Lunch, Inc.	Contract to provide commodity and commercial foods for District student meal programs	\$20,000,000	Incurred Cost Audit	Food Services Division	No
12	4400008136	I Colorprinting & Mailing, Inc.	Contract to provide printing services for the District	\$30,352,469	Incurred Cost Audit	Materiel Management Branch	No

13	4400011110	Willis Towers Watson Insurance Services West, Inc.	Contract to provide insurance broker services for the Owner Controlled Insurance Program for school construction	\$92,885,000	Incurred Cost Audit	Office of the Chief Risk Officer	Yes
14	4400010383	The Children's Health Market, Inc.	Contract to provide instructional materials, digital content, and professional development materials to the District	\$25,000,000	Incurred Cost Audit	Division of Instruction	No
15	4400009967	Impex Technologies, Inc.	Contract to provide network equipment, integrated security, and communication systems	\$15,897,894	Incurred Cost Audit	Information Technology Services	Yes
16	4400009255	Vista Higher Learning, Inc.	Contract to provide instructional materials, digital content, and professional development materials to the District	\$11,000,000	Incurred Cost Audit	Division of Instruction	No
17	4400009444	Department of Water and Power	Memorandum of Understanding to provide energy and water efficiency programs and initiatives at District facilities	\$15,000,000	Incurred Cost Audit	Facilities Maintenance & Operations	Yes
18	4400009538	Pinmor Construction, LLC	Contract for the classroom replacement at Dahlia Height ES	\$10,633,493	Incurred Cost Audit	Facilities Project Execution	Yes
19	4400012405	Prowest PCM, Inc.	Contract for the replacement of portables and the construction of a new classroom and food service building at Franklin ES	\$48,477,932	Incurred Cost Audit	Facilities Project Execution	Yes
20	4400011770	Best Contracting Services, Inc.	Contract for roofing services at Gardena HS	\$5,714,335	Incurred Cost Audit	Facilities Maintenance & Operations	Yes
PERFORMANCE AUDITS							
21	N/A	Student Body Accounts	Assess compliance with applicable policies, procedures, and regulations.	N/A	Performance Audit	School Fiscal Services Division	No
22	N/A	General Stores	Examine the efficiency, effectiveness, and economy of the General Stores.	N/A	Performance Audit	PSD - Material Management Branch	No
23	N/A	Fingerprinting and Background Checks of Contractors	Assess the current LAUSD fingerprinting and background check policies and processes in relation to contract professionals working with District students.	N/A	Performance Audit	Division of Risk Management / Procurement Services Division	No

24	N/A	Maintenance & Operations - PUC	Assess internal controls related to asset security.	N/A	Performance Audit	Maintenance & Operations	No
25	N/A	Expanded Learning Opportunities Program (ELO-P) Funds	Determine if ELO-P funds are being used efficiently and in accordance with state law and California Department of Education policies.	N/A	Performance Audit	Division of Instruction / Beyond the Bell	No
26	N/A	Volume Rebates	Identify volume rebates that vendors did not remit to the District.	N/A	Performance Audit	Procurement Services Division	No
27	N/A	Bus Transportation for Students	Examine utilization rates and costs associated with transporting students.	N/A	Performance Audit	Transportation Services Branch	No
28	N/A	Prop 28 - Arts Education	Examine whether Prop. 28 funds are being used in accordance with state law.	N/A	Performance Audit	Division of Instruction / Elementary Program	No
29	N/A	Sales Tax Recovery	Review of Sales & Use Tax focused on recovering overpaid sales taxes.	N/A	Sales & Use Tax Refund Review	Business and Finance Division	No Funded based on recovery

TABLE 2: FY 2026 ACTUAL AUDIT WORK PLAN BASED ON FUNDING

ITEM NO.	CONTRACT NO.	CONTRACTOR/PROJECT NAME	DESCRIPTION	CONTRACT AMOUNT	TYPE OF AUDIT	USER DEPARTMENT	BOND ELIGIBLE
CONTRACT AUDITS							
1	4400009034	Kemp Bros. Construction, Inc.	Contract for the comprehensive modernization of Huntington Park HS	\$120,144,045	Incurred Cost Audit	Facilities Project Execution	Yes
2	4400008151	Morillo Construction, Inc.	Contract for the comprehensive modernization of 92nd Street ES	\$61,790,667	Incurred Cost Audit	Facilities Project Execution	Yes
3	4400010611	Pinner Construction Co., Inc.	Contract for the classroom replacement at Dixie Canyon Charter ES	\$40,550,536	Incurred Cost Audit	Facilities Project Execution	Yes
4	4400009914	S J Amoroso Construction Co., LLC	Contract for the classroom replacement at Amestoy ES	\$27,681,862	Incurred Cost Audit	Facilities Project Execution	Yes
5	4400011969	Balfour Beatty Construction, LLC	Contract for the comprehensive modernization of Hamilton HS	\$57,094,889	Incurred Cost Audit	Facilities Project Execution	Yes
6	4400008516	American Engineering Laboratory	Contract for materials testing and special inspection services	\$8,250,000	Incurred Cost Audit	Facilities Project Execution	Yes
7	4400010429	AP Construction Group, Inc.	Contract for piping systems and other upgrades at Cortines School of Visual and Performing Arts	\$10,385,575	Incurred Cost Audit	Facilities Project Execution	Yes
8	4400007833	P & R Paper Supply Co., Inc.	Contract to provide food related paper, supplies, and plastic products for District student meal programs	\$70,000,000	Incurred Cost Audit	Food Services Division	No
9	4400010023	Consolidated Disposal Services, LLC	Contract to provide rubbish disposal and recycling services to District schools and offices	\$56,000,000	Incurred Cost Audit	Environmental Health and Safety	No
10	4400008856	Microsoft Corporation	Contract for IT services in the area of software development, enterprise security, and cloud services	\$15,902,729	Incurred Cost Audit	Information Technology Services	Yes
11	4400011626	Fredrick Towers, Inc.	JOC contract for general contracting services District-wide	\$5,350,000	Incurred Cost Audit	Facilities Project Execution	Yes

TABLE 2: FY 2026 ACTUAL AUDIT WORK PLAN BASED ON FUNDING

ITEM NO.	CONTRACT NO.	CONTRACTOR/PROJECT NAME	DESCRIPTION	CONTRACT AMOUNT	TYPE OF AUDIT	USER DEPARTMENT	BOND ELIGIBLE
12	4400012532	NSA Construction Group, Inc.	Contract for improvements to comply with the Americans with Disabilities Act at Marlon Special Education	\$3,958,124	Incurred Cost Audit	Facilities Project Execution	Yes
13	4400011110	Willis Towers Watson Insurance Services West, Inc.	Contract to provide insurance broker services for the Owner Controlled Insurance Program for school construction.	\$92,885,000	Incurred Cost Audit	Office of the Chief Risk Officer	Yes
14	4400011664	Telenet VOIP, Inc.	JOC contract for electrical and low-voltage services District-wide	\$3,500,000	Incurred Cost Audit	Information Technology Services	Yes
15	4400009967	Impex Technologies, Inc.	Contract to provide network equipment, integrated security, and communication systems.	\$15,897,894	Incurred Cost Audit	Information Technology Services	Yes
16	4400013173	Prime Axis General Builder, Inc.	Contract for improvements to comply with the Americans with Disabilities Act at Bethune MS	\$5,110,024	Incurred Cost Audit	Facilities Project Execution	Yes
17	4400009444	Department of Water and Power	Memorandum of Understanding to provide energy and water efficiency programs and initiatives at District facilities	\$15,000,000	Incurred Cost Audit	Facilities Maintenance & Operations	Yes
18	4400009538	Pinmor Construction, LLC	Contract for the classroom replacement at Dahlia Height ES	\$10,633,493	Incurred Cost Audit	Facilities Project Execution	Yes
19	4400012405	Prowest PCM, Inc.	Contract for the replacement of portables and the construction of a new classroom and food service building at Franklin ES	\$48,477,932	Incurred Cost Audit	Facilities Project Execution	Yes
20	4400011770	Best Contracting Services, Inc.	Contract for roofing services at Gardena HS	\$5,714,335	Incurred Cost Audit	Facilities Maintenance & Operations	Yes
PERFORMANCE AUDITS							
21	N/A	Student Body Accounts	Assess compliance with applicable policies, procedures, and regulations.	N/A	Performance Audit	School Fiscal Services Division	No

TABLE 2: FY 2026 ACTUAL AUDIT WORK PLAN BASED ON FUNDING

ITEM NO.	CONTRACT NO.	CONTRACTOR/PROJECT NAME	DESCRIPTION	CONTRACT AMOUNT	TYPE OF AUDIT	USER DEPARTMENT	BOND ELIGIBLE
22	N/A	General Stores	Examine the efficiency, effectiveness, and economy of the General Stores.	N/A	Performance Audit	PSD - Material Management Branch	No
23	N/A	Fingerprinting and Background Checks of Contractors	Assess the current LAUSD fingerprinting and background check policies and processes in relation to contract professionals working with District students.	N/A	Performance Audit	Division of Risk Management / Procurement Services Division	No
24	N/A	Job Order Contracting (JOC)	Assess the prequalification process and evaluate the JOC bench.	N/A	Performance Audit	PSD - Facilities Contract - JOC	Yes
25	N/A	Non Competitively Bid Contracts	Assess appropriateness of the procurement method and whether costs were reasonable.	N/A	Performance Audit	PSD - Procurement and Contract Administration Branch Facilities Contracts	Yes
26	N/A	Photovoltaic Program	Follow-up on recommendations from a 2021 OIG audit, and assess current compliance with contract requirements.	N/A	Performance Audit	Energy Management Unit (Disbanded)	Yes
27	N/A	Contractor Performance Evaluation	Examine consistent and thorough completion of contractor performance evaluations and use in the procurement process for construction contracts.	N/A	Performance Audit	FSD (PEX) M & O (Construction Inspection) School Sites	Yes
28	N/A	Owner Controlled Insurance Program	Follow-up on recommendations from a 2016 OIG audit. Assess the current program.	N/A	Performance Audit	Division of Risk Management and Insurance Services - Risk Finance and Insurance Services	Yes
29	N/A	Sales Tax Recovery	Review of Sales & Use Tax focused on recovering overpaid sales taxes.	N/A	Sales & Use Tax Refund Review	Business and Finance Division	No Funded based on recovery

INVESTIGATIVE ACTIVITIES

For FY 2026, in addition to responding to allegations of District employee misconduct and policy violations, we will continue to proactively focus on certain strategic areas and investigative activities that we believe will provide the District with added protection of public resources.

The OIG will continue to concentrate on the high-risk areas with the greatest potential for exposing fraud, waste, and abuse within the District.⁴ In more complex criminal matters, we will endeavor to work collaboratively with federal, state, and local law enforcement agencies, and task forces, such as the Education Fraud Working Group, and the U.S. Department of Justice Procurement Collusion Task Force.

OIG HOTLINE

The OIG manages the District's fraud, waste, and abuse hotline, which generates hundreds of complaints, allegations of criminal misconduct, and District policy violations from internal and external sources each year. According to studies conducted by PriceWaterhouseCoopers⁵ and the Association of Certified Fraud Examiners,⁶ corporate and occupational fraud is detected most often by whistleblowers or tipsters, rather than internal controls or law enforcement activities. As a result, they recommend that companies have robust reporting mechanisms, such as a hotline.

In FY 2023, the OIG created social media accounts and redesigned our website for greater awareness and outreach. In addition to investigating allegations of fraud, waste, and abuse, we ensure that other matters from the hotline are referred to District departments and are adequately addressed and responded to promptly.

Additional Outreach

In FY 2025, the OIG reached approximately 1,900 LAUSD employees through presentations to District personnel across various departments and regions. In FY 2026, the OIG will continue to promote District-wide awareness of employee integrity issues and, when necessary, we will engage and include relevant District management and staff in the various types of fraud awareness training throughout the year and encourage the use of deterrent products such as the Inspector General Fraud Warning included in LAUSD procurement packages. The OIG will continue to promote awareness of the hotline, webpage, and the OIG's role and responsibilities among District personnel, the public, and through Board and Bond Oversight Committee meetings.

⁴ The OIG's Investigations Unit was also downsized due to retirements and an internal reorganization which was partially structured to address the District's budget shortcomings. Two unfilled Senior Investigator positions were closed. Two Senior Investigators retired (we will be hiring to fill these positions), and the Deputy Inspector General (DIG) for Investigations retired. This DIG position was closed and an Assistant Inspector General (AIG) will lead the Investigations Unit in the future. Although the AIG position was not filled in FY 2025, the OIG plans to hire an AIG in FY 2026.

⁵ https://www.ohchr.org/sites/default/files/lib-docs/HRBodies/UPR/Documents/session9/US/NWC_NationalWhistleblowersCenter_Annex2.pdf, accessed May 15, 2025.

⁶ <https://www.acfe.com/-/media/files/acfe/pdfs/rtn/2024/2024-report-to-the-nations.pdf>, accessed May 15, 2025.

Furthermore, the hotline information is included in every Board agenda and on the Board's television feed.

Anyone can easily report to the OIG allegations of fraud, waste, abuse, or misconduct occurring within the District. Allegations can be reported online via our web-based hotline 24 hours a day, seven days a week. Reports can also be made via email, phone, in writing, or in person.

District employees, students, families, other stakeholders, and members of the public are encouraged to report fraud, waste, and abuse via any of the following methods:

Online: <https://www.lausd.org/oig>
Email: Inspector.General@lausd.net

Phone: (213) 241-7778 Local
(866) 528-7364 Toll Free

Write or Visit: 333 South Beaudry Avenue, 12th Floor
Los Angeles, CA 90017

EMPLOYEE INTEGRITY

Since the OIG hotline generates hundreds of calls each year, the OIG will continue to focus on investigating employee misconduct related to our mission. These investigations largely center on conflicts of interest, misappropriation of funds, embezzlement, payroll fraud, falsification of documents, property and equipment misuse, theft of property, nepotism, forgery, and ethics violations.

CONTRACTOR, CONSULTANT, AND VENDOR INTEGRITY

The OIG will continue its investigative activities related to District contractors, consultants, and vendors. Allegations of theft, misappropriation of public funds, bid-splitting, and bid-rigging are among the more common complaints. The OIG will also concentrate on deterring and detecting corruption in the District's school construction bond programs.

WHISTLEBLOWER PROTECTION

People who report improper governmental activity involving the District are protected against retaliation, interference, intimidation, threats, or similar acts. The OIG has the authority to investigate violations of the Whistleblower Protection Policy. The OIG will endeavor to thoroughly investigate any and all credible complaints of violations of the District's Whistleblower Protection Policy.

SPECIAL SERVICES

In FY 2025, the OIG created the Special Services Unit. As one of three core units of the OIG, the Special Services Unit plays a key role in advancing the OIG's mission by spearheading the OIG's data analytics function to identify areas of risk within the District, and conducting special reviews, technical evaluations, and due diligence and background investigations. The Special Services Unit comprises four functional areas, as described below, and its work provides information for decision-making and recommendations to improve District programs, policies, and procedures.

In FY 2026, the work of the OIG's Special Services Unit will continue. This work will be supported by bond funds and general funds.

DATA ANALYTICS

The OIG created a data analytics function to support our audit, investigative, and special review work by mining and analyzing District data. The team conducts robust analyses of data from District enterprise-wide and function-specific systems (e.g., the Systems Applications and Products system (SAP), and the Consolidated On-Line Information Nexus (COLIN) system) to identify patterns, trends, and anomalies.

The data analytics work enables a data-driven approach to how we perform our work, enhances our risk assessment process, informs the selection of audits and special reviews, and proactively drives investigations.

SPECIAL REVIEWS

The Special Review Team consists of both auditors and investigators, combining the experience and expertise of the OIG's audit and investigative functions to work on special reviews of District-wide programs and policies, mostly identified through data analytics or that appropriately fall within the expertise of the auditors and investigators in the Special Services Unit.

Special reviews are conducted as a result of (i) data analytics, (ii) issues identified during the course of an audit or investigation, (iii) special requests from the Board of Education or District management, or (iv) concerns reported to the OIG. Special reviews that conclude with evidence of significant internal control deficiencies and/or inadequate District policies and procedures may be referred to the OIG Audit Unit. Special reviews that conclude with evidence of potential administrative and/or criminal violations may be referred to the OIG Investigations Unit. Special reviews may also conclude with findings and recommendations to District management to improve the effectiveness of their policies and procedures.

TECHNICAL EVALUATIONS

Technical evaluations are tests or assessments of construction projects conducted to determine the technical suitability of a structure, equipment, material, product, process or system for the intended objectives. Completed construction projects will be evaluated to ensure compliance with contract documents, specifications, and code requirements. Technical evaluations may also be performed to evaluate facility-related departments and programs to assess their compliance with state and local laws and regulations, and District policies and guidelines. The OIG's technical evaluation team consists of a Facilities Project Manager II and an Architect.

In FY 2026, the OIG will perform four technical evaluations of the following bond-funded projects. These four projects were selected for one or more of the following reasons: (i) high contract value, (ii) the contractor has not been subject to a technical evaluation previously by the OIG, (iii) contract delivery method, (iv) type of construction project, and (v) a recommendation from the OIG Audit Unit and/or the OIG Investigations Unit.

1. **Contract Number:** 4400010854
Contractor: Byrom-Davey, Inc.
Construction Project: Synthetic Football Field and Track Upgrade Project at Garfield High School
Contract Delivery Method: Design-Build
Contract Amount: \$9,214,671
2. **Contract Number:** 4400011959
Contractor: C&P Construction Development, Inc.
Construction Project: Underground Hydronic Piping Project at Byrd Middle School
Contract Delivery Method: Best Value
Contract Amount: \$6,925,500
3. **Contract Number:** 4400009999
Contractor: PCN3, Inc.
Construction Project: Seismic Retrofit of the Auditorium Project at Franklin High School
Contract Delivery Method: Formal
Contract Amount: \$6,090,000

4. **Contract Number:** 4400012272

Contractor: Reyes Electrical Contractor, Inc.

Construction Project: Outdoor Classroom and Campus Upgrade Project at Alexandria Early Education Center

Contract Delivery Method: Formal

Contract Amount: \$1,921,149

DUE DILIGENCE AND BACKGROUND INVESTIGATIONS

The OIG conducts due diligence reviews in support of the District's ongoing efforts to assess the backgrounds of senior management applicants, contractors doing, or seeking to do, business with the District, and independent charter schools and their petitioners. Due diligence services and background investigations may also be generated proactively by the OIG. The OIG utilizes searchable public record databases when conducting these due diligence reviews and the results are reported to the respective District division leaders. The OIG receives due diligence requests primarily from the District's Charter Schools Division, the Office of the General Counsel, and the Procurement Services Division.

Furthermore, at the request of District management, due diligence services are conducted before the District enters into contracts and agreements to assess whether contractors, vendors, or consultants are free from such issues as criminal history, bankruptcies, or other matters that may impact the District's decision to enter into contracts or agreements with the entity or its officers. Due diligence reviews for contractors, vendors, or consultants performing bond-funded work are paid for with school bond funds.

Independent Charter Schools - FY 2026

Currently, there are 63 District-authorized independent charter schools that are operating with a charter that is set to expire on June 30, 2026. The District is expecting that these independent charter schools will engage in the District's authorization process to renew their charter and extend their current charter term. For FY 2026, to support the District's authorization process, the OIG is expecting to conduct due diligence reviews on these 63 independent charter schools and their charter petitioners.



Los Angeles Unified School District Office of the Inspector General 2025 Annual Risk Assessment Survey

The Office of the Inspector General (OIG) fosters a culture characterized by accountability, transparency, collaboration, and integrity through its audit and investigative services. These services are aimed at promoting ongoing improvement, facilitating informed decision-making, and identifying as well as preventing waste, fraud, and abuse.

We highly value and seek the insights of our stakeholders. Enclosed is our annual stakeholder survey, which serves to pinpoint issues and concerns, and is specifically utilized to inform the development of our annual work plan for the upcoming school year.

We kindly ask you to respond to the following questions to the best of your ability. Your insights and understanding of the District are crucial to our continuous improvement efforts, enabling us to deliver the best possible experiences and educational opportunities for our students.

We appreciate your valuable input.

1. Kindly indicate your affiliation with the Los Angeles Unified School District (LAUSD).

- | | |
|---|--|
| <input type="checkbox"/> Board Member | <input type="checkbox"/> Bond Oversight Committee Member |
| <input type="checkbox"/> LAUSD Student | <input type="checkbox"/> Community Member |
| <input type="checkbox"/> Parent/Guardian | <input type="checkbox"/> Prefer not to say |
| <input type="checkbox"/> LAUSD Employee | |
| <input type="checkbox"/> Contractor/Consultant | |
| <input type="checkbox"/> Other (please specify) | |
| | |
| <input type="checkbox"/> None of the above | |

2. Do you have any issues pertaining to the following areas? Please select up to three areas based on your level of concern.

- ☐ Arts and Music Education
- ☐ General Stores
- ☐ Early Payment Discounts on LAUSD Contracts
- ☐ Transportation - Busing To and From School
- ☐ Background Checks and Fingerprinting of Contractors (Tutors/After School)
- ☐ Bond funded work and overtime used by Maintenance and Operations (M&O)
- ☐ Professional/personal services Contracts (Bench Contracts with many vendors)
- ☐ LAUSD insurance for construction program (OCIP)
- ☐ Solar Panels/Photovoltaic Program
- ☐ Impact of Decreasing Enrollment at Schools
- ☐ Non-competitive procurements (sole source and single source)
- ☐ District Inventory Systems

3. Please select the areas that are of most concern to you from the list provided.

- ☐ High school athletics, ie. athletes being paid - NIL (Name, Image & Likeness) or transferring schools
- ☐ The recent California wild fires (or other natural disasters) and their impact on school operations current and future, or contracts executed with urgency authority
- ☐ Tutoring Program (accessibility, qualifications of tutors, program benefits)
- ☐ Please elaborate on your selection(s), or provide another area not listed above.

4. Please select up to three areas related to **Instruction** that you find most concerning.

- | | |
|---|---|
| <input type="checkbox"/> Instructional Materials | <input type="checkbox"/> Outdoor Education and Nature-Based Experiences |
| <input type="checkbox"/> A-G Curriculum | <input type="checkbox"/> Independent Study Program |
| <input type="checkbox"/> Textbook Ordering and Management | <input type="checkbox"/> Attendance Management for Students |
| <input type="checkbox"/> Instructional Software | <input type="checkbox"/> Asset Inventory |
| <input type="checkbox"/> Special Education | |
| <input type="checkbox"/> Please elaborate on your selection(s), or provide another area not listed above. | |

☐ None of the above

5. Please select up to three areas related to **Student Support Services** that you find most concerning.

☐ Afterschool Services (Beyond the Bell, tutoring)

☐ School Mental Health Services (Crisis Counseling and Intervention Services)

☐ Nursing Services and Operations

☐ School Lunch and Breakfast

☐ Wellness Centers

☐ Please elaborate on your selection(s), or provide another area not listed above.

☐ None of the above

6. Please select up to three areas of concern related to **Security** from the options provided.

☐ Emergency Services (Safe School Plan, supplies, emergency drills, school police)

☐ Waste Management (trash, recycling)

☐ Environmental Health and Safety
(Chemical Safety, Hazardous Waste, Water and Air Safety)

☐ Please elaborate on your selection(s), or provide another area not listed above.

☐ None of the above

7. Please select up to three areas related to the **Construction Program** that you find most concerning.

☐ Planning and Design

☐ Use of Contract Professional or Contractors

☐ Project Management☐ Construction Costs☐ Change Orders☐ Please elaborate on your selection(s), or provide another area not listed above.☐ None of the above

8. Please select up to three areas of concern within the **Facilities Services Division** from the options provided.

☐ Budget/Accounting/Invoice Processing☐ Operations Services (custodial, landscaping, pest management)☐ School Maintenance and Modernization Program☐ Sustainability Initiatives (photovoltaic program, and campus ecology)☐ Please elaborate on your selection(s), or provide other areas not listed above.☐ None of the above

9. Please select up to three areas of concern related to **Finance** from the options provided.

☐ School Fiscal Services (Student body funds, donations, booster clubs, imprest funds, purchasing)☐ Federal and State Funds/Grants Compliance (Title I, Career Tech Ed, ADA, Cafeteria)☐ Asset Inventory Management (IT equipment, facilities equipment, school supplies)☐ Charter School Financial Management and Fiscal Operations☐ Accounts Payable (disbursements, late payments, rebates, discounts, and imprest funds)☐ School Budgets and Local Control Funding Formula☐ Accounts Receivable (charter school receipts, Medi-Cal reimbursements, developer fees, school filming receipts)

☐ Payroll Operations (overtime, extra duty pay, off-cycle payroll, multi-funded time reporting)

☐ Please elaborate on your selection here, or provide other areas not listed above.

☐ None of the above

10. Please select up to three areas related to **Procurement** that are of most concern to you.

☐ Construction Contract Procurement Methods (Design Build, Design Bid Build, Alternative Design Build)

☐ Low Dollar Purchase Orders

☐ Warehouse Inventory (Ordering and Pricing, Distribution)

☐ Job Order Contracting

☐ Best Value Procurement

☐ A/B Letters

☐ Please elaborate on your selection(s), or provide other areas not listed above.

☐ None of the above

11. Please select up to three areas of **Risk Management** that are most concerning to you from the options provided.

☐ Unemployment Claims by Employees

☐ Retirement Accounts (403B, 457)

☐ Workers Compensation

☐ Please elaborate on your selection(s), or provide other areas not listed above.

☐ None of the above

12. Please select up to three areas within **Information Technology** that are of particular concern to you.

- ☐ Physical Security of IT Assets ☐ Cloud Services (protection of data)
- ☐ Help Desk Operations ☐ Educational Applications (artificial intelligence related tools)
- ☐ Data Centers
- ☐ Please elaborate on your selection(s), or provide other areas not listed above.

☐ None of the above

13. Please select up to three areas of concern related to **Software Applications** from the options provided.

- ☐ MiSiS ☐ COLIN
- ☐ Welligent ☐ Blackboard Connect
- ☐ Schoology ☐ Maximo
- ☐ SAP / Arriba
- ☐ Please elaborate on your selection(s), or provide other areas not listed above.

☐ None of the above

14. Please select up to three areas of concern related to **Administration and Community Relations** from the options provided.

- ☐ General Counsel Operations ☐ Parent and Community Engagement
- ☐ Labor Relations (union contracts)
- ☐ School Site Council
- ☐ Please elaborate on your selection(s), or provide other areas not listed above.

☐ None of the above

15. Please tell us how susceptible you believe the District is to the following?

Level of Risk (Select High, Medium, or Low)

Fraud

Waste

Abuse

Please elaborate on the risk levels selected (optional).

16. Please share any area(s) of concern not listed above.

17. Should you be amenable to a follow-up, kindly share your contact information. This is optional, and your details will be treated with confidentiality.

Name (First and Last)

Job Title

Your Contact Information (email or phone number)

Done

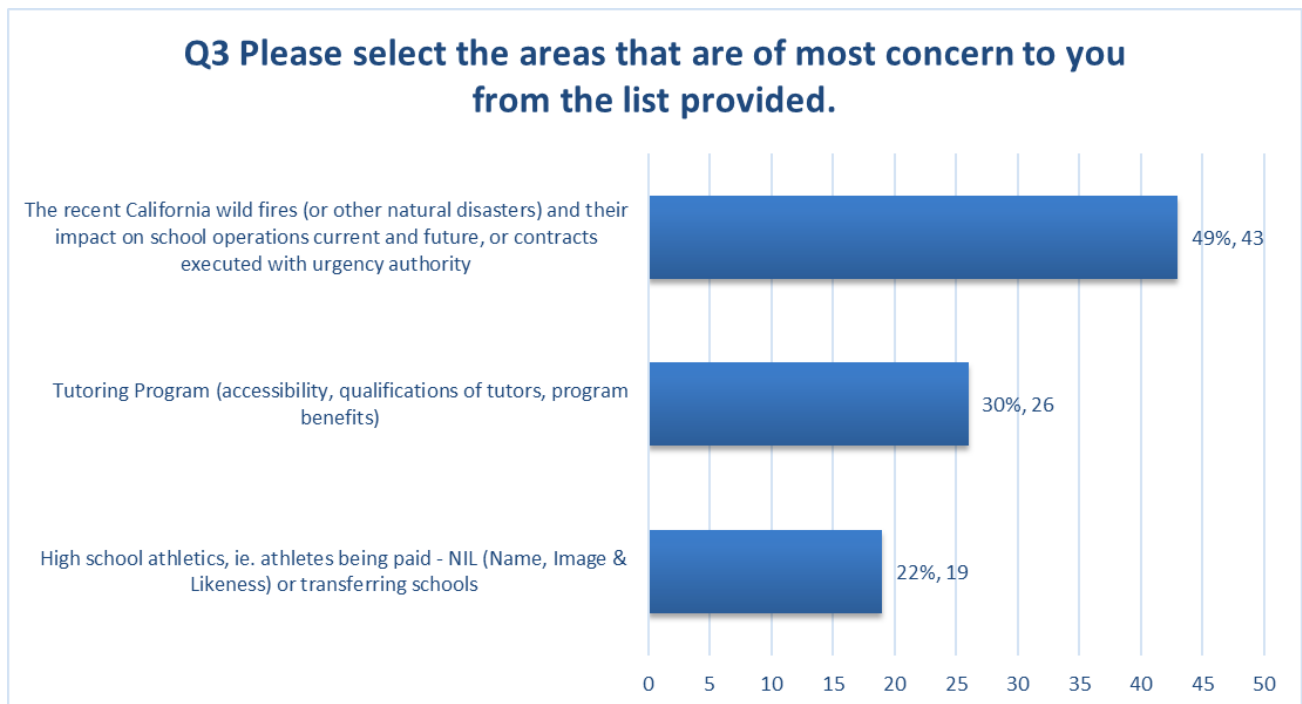
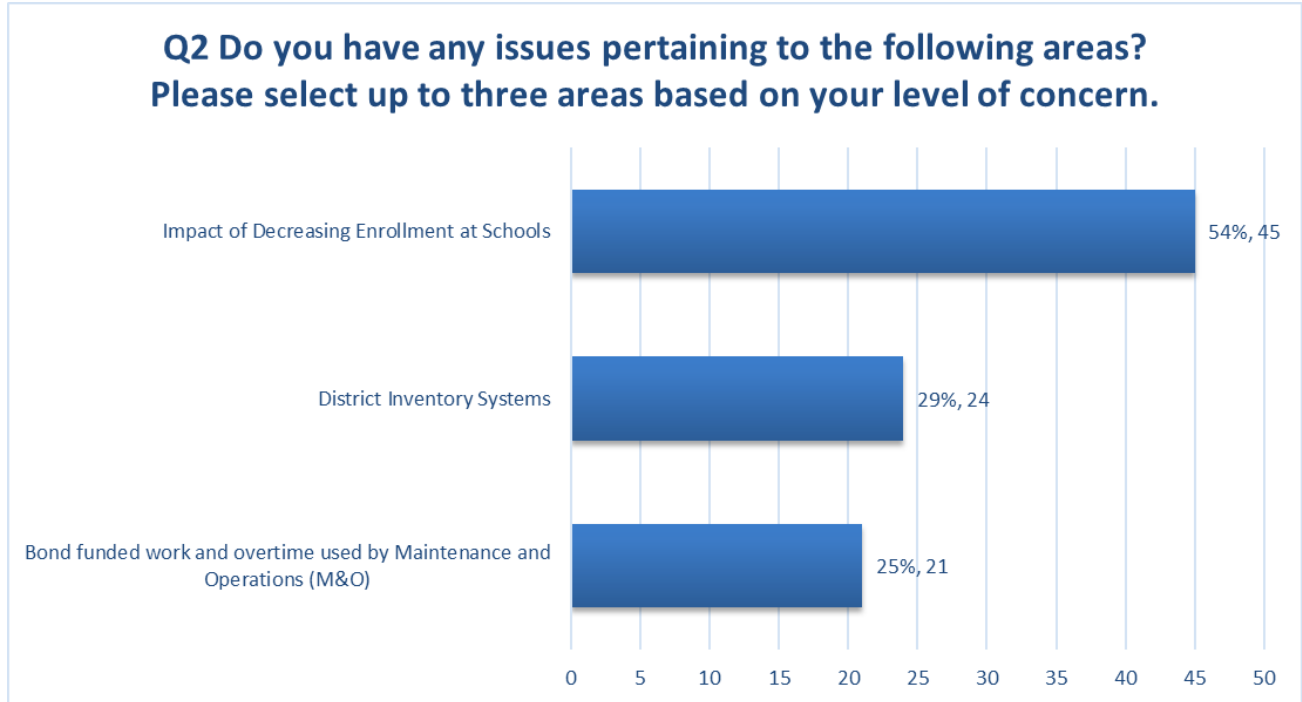


See how easy it is to [create surveys and forms](#).

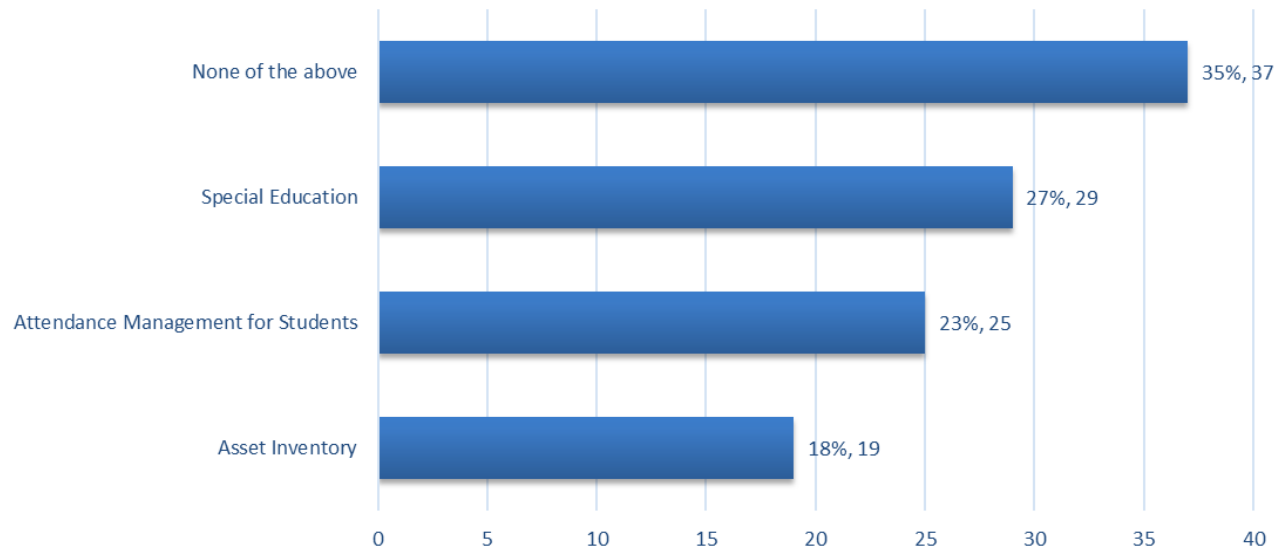
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FISCAL YEAR 2026 RISK ASSESSMENT SURVEY

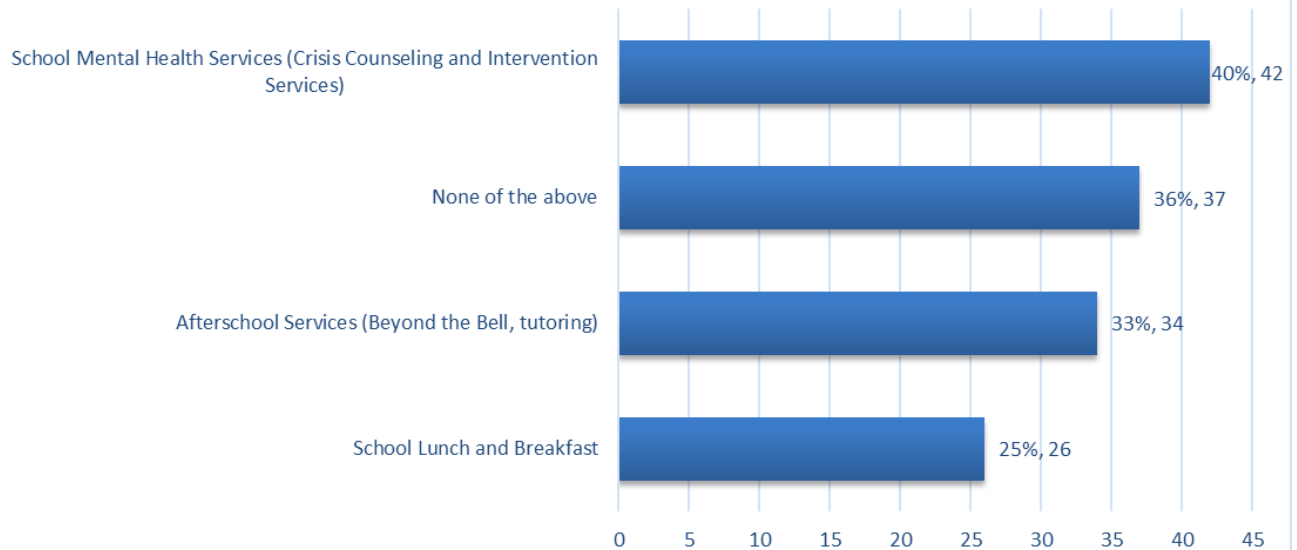
TOP AREAS OF CONCERN

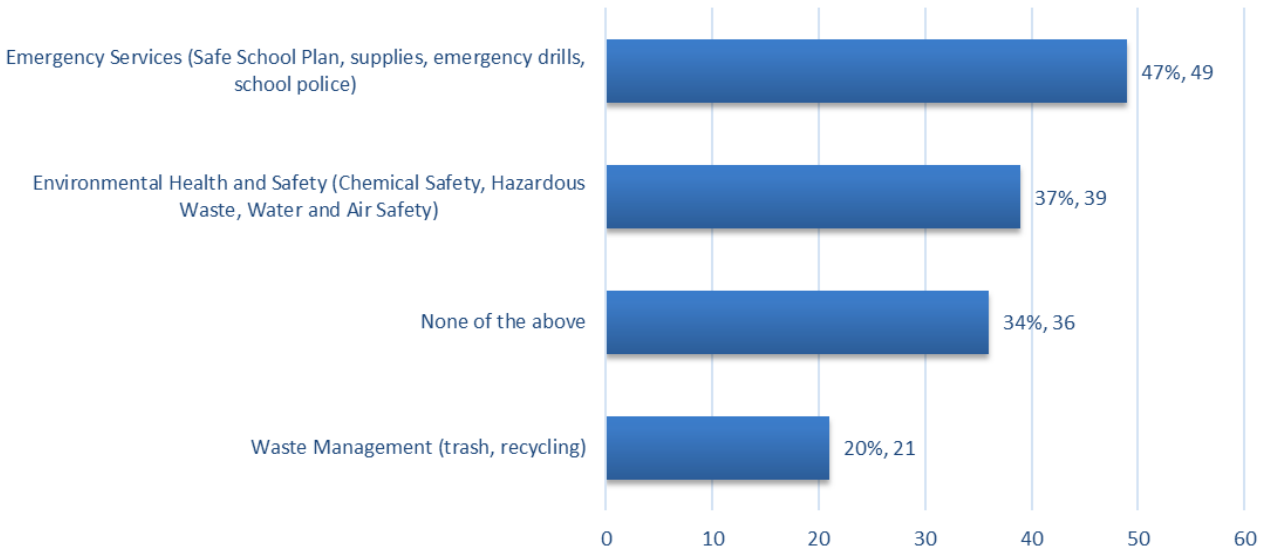
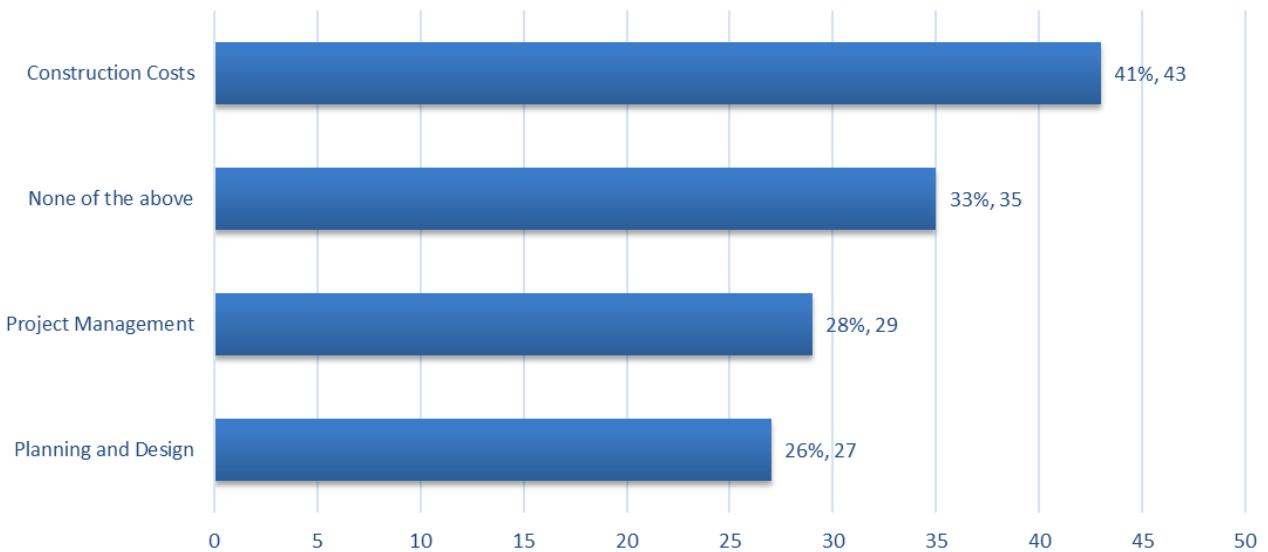


Q4 Please select up to three areas related to Instruction that you find most concerning.

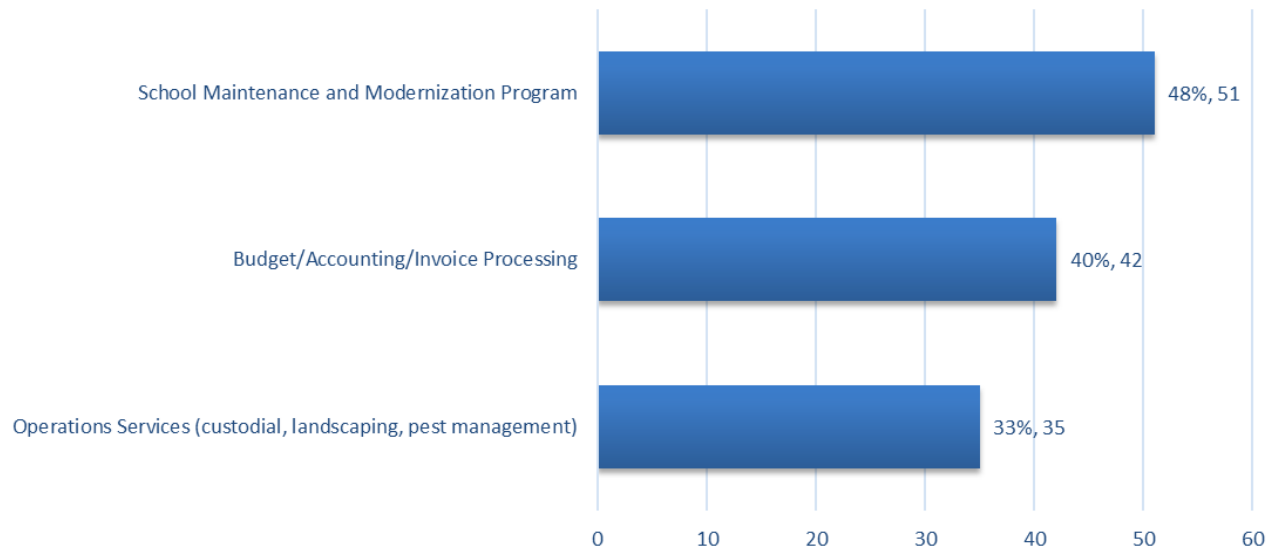


Q5 Please select up to three areas related to Student Support Services that you find most concerning.

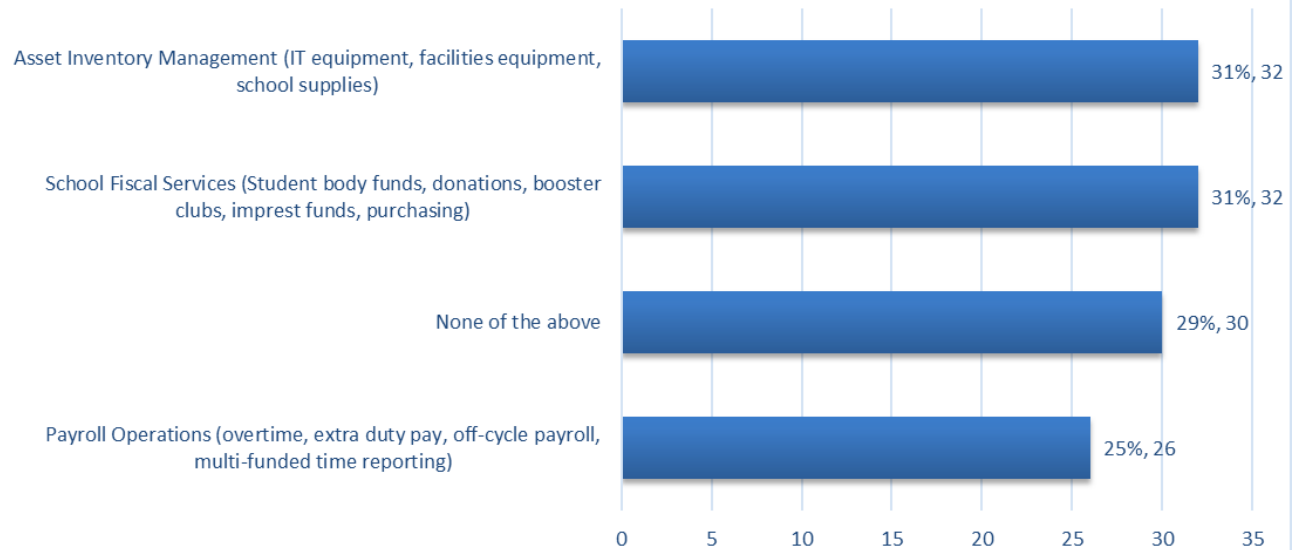


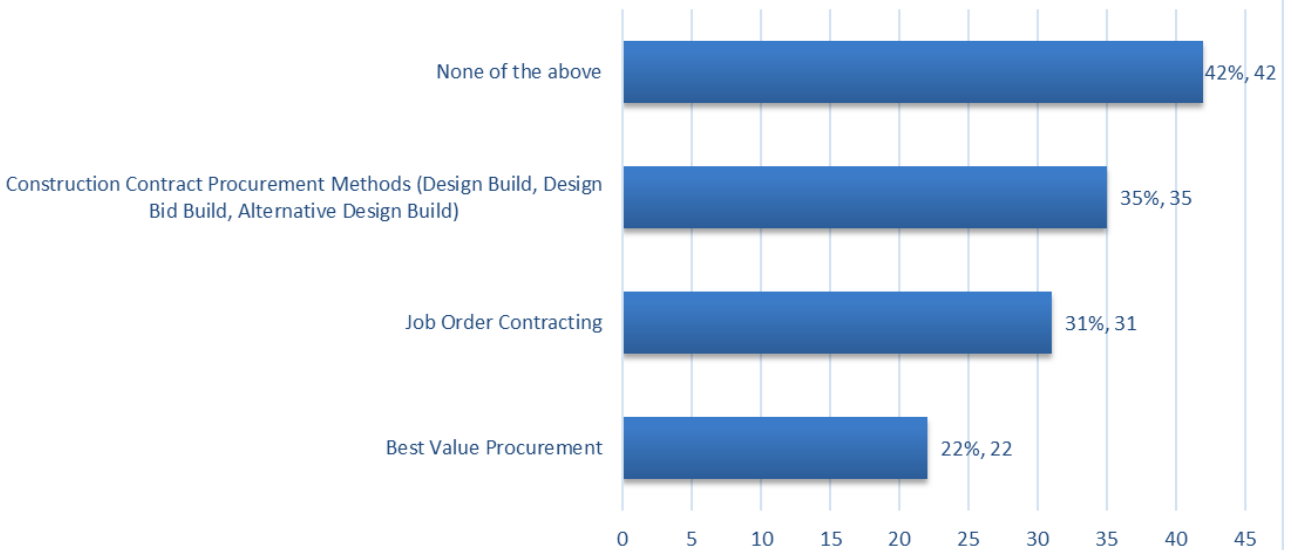
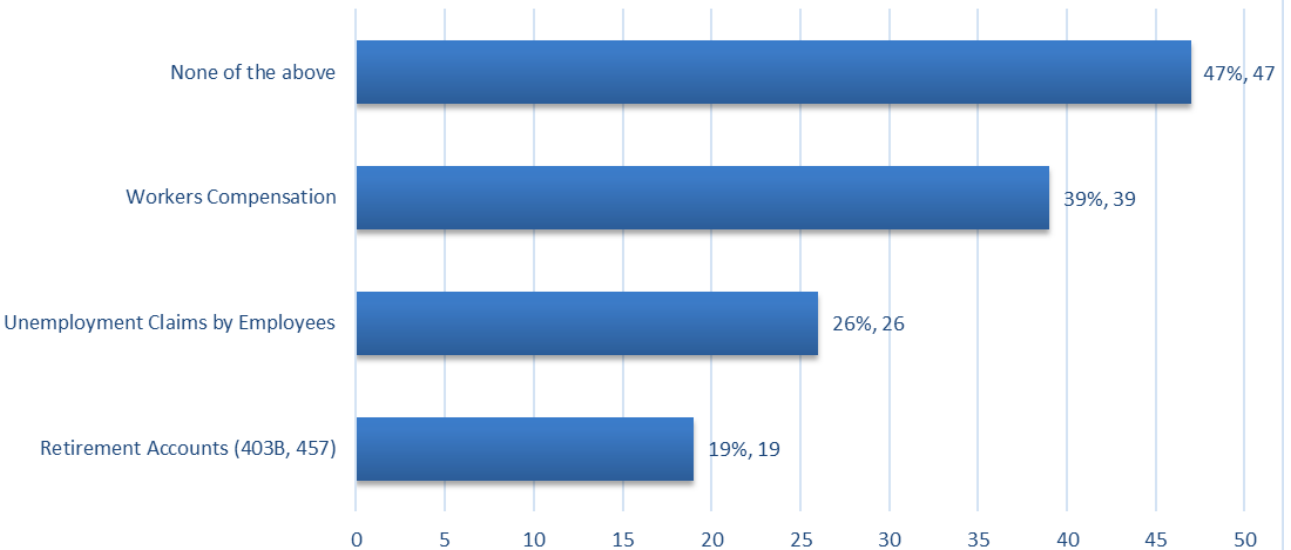
Q6 Please select up to three areas of concern related to Security from the options provided.**Q7 Please select up to three areas related to the Construction Program that you find most concerning.**

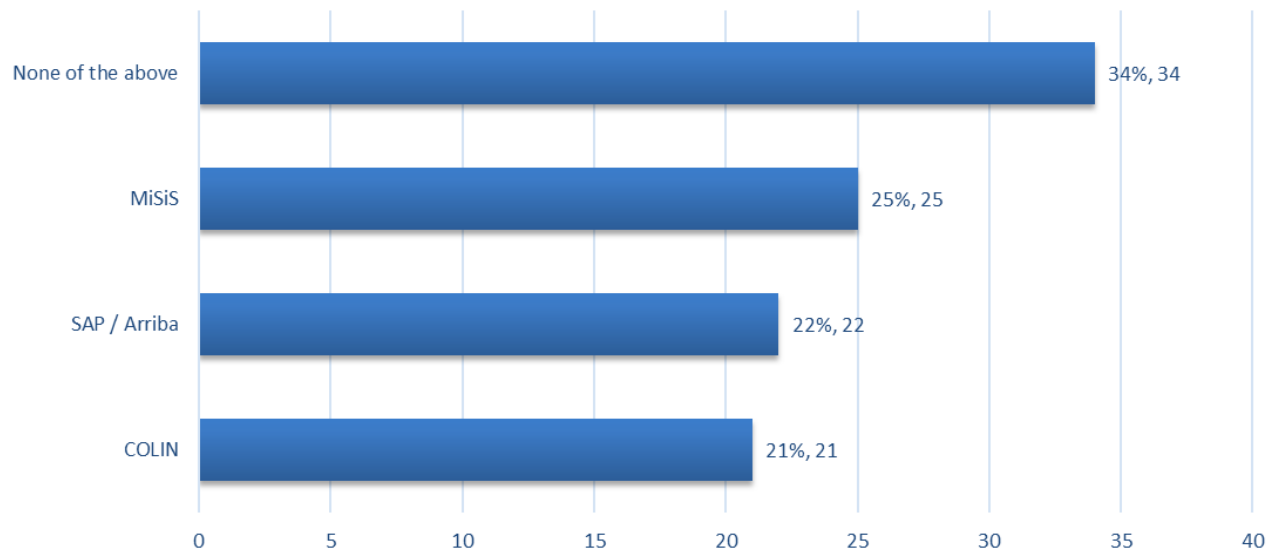
Q8 Please select up to three areas of concern within the Facilities Services Division from the options provided.



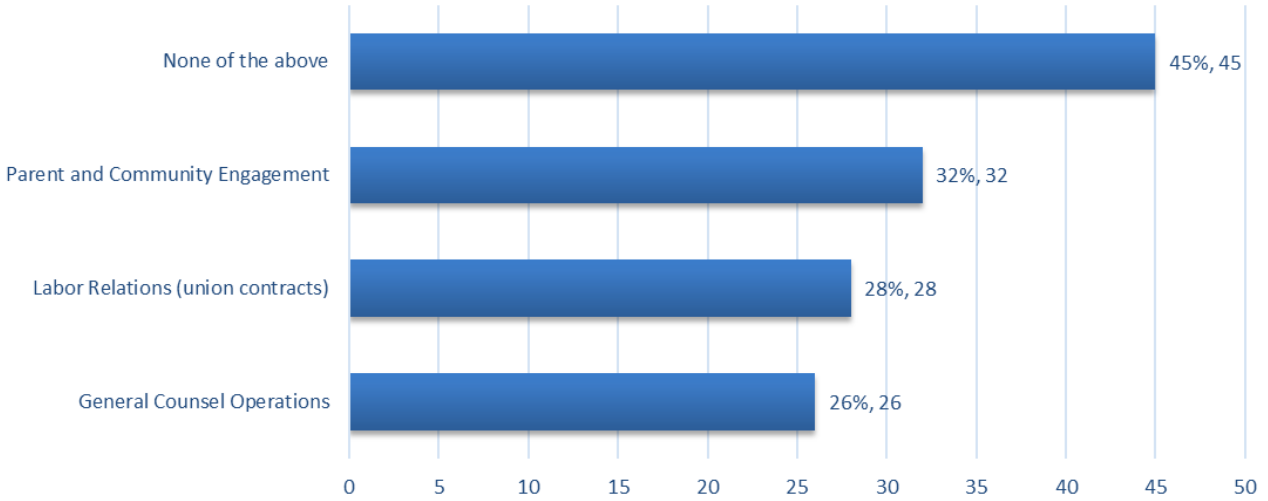
Q9 Please select up to three areas of concern related to Finance from the options provided.



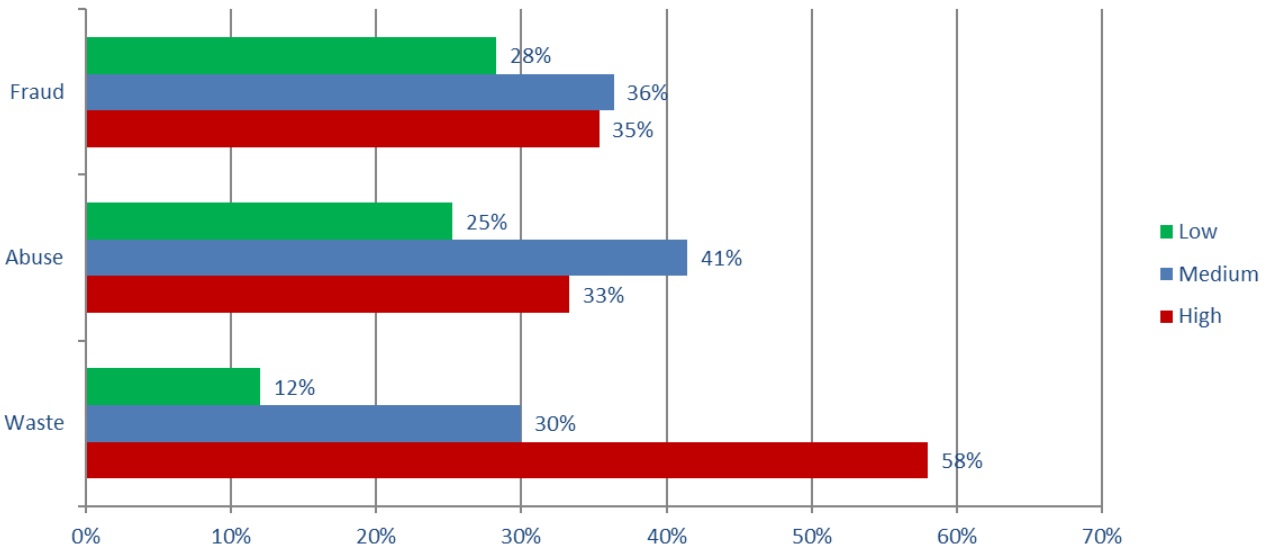
Q10 Please select up to three areas related to Procurement that are of most concern to you.**Q11 Please select up to three areas of Risk Management that are most concerning to you from the options provided.**

Q12 Please select up to three areas within Information Technology that are of particular concern to you.**Q13 Please select up to three areas of concern related to Software Applications from the options provided.**

Q14 Please select up to three areas of concern related to Administration and Community Relations from the options provided.

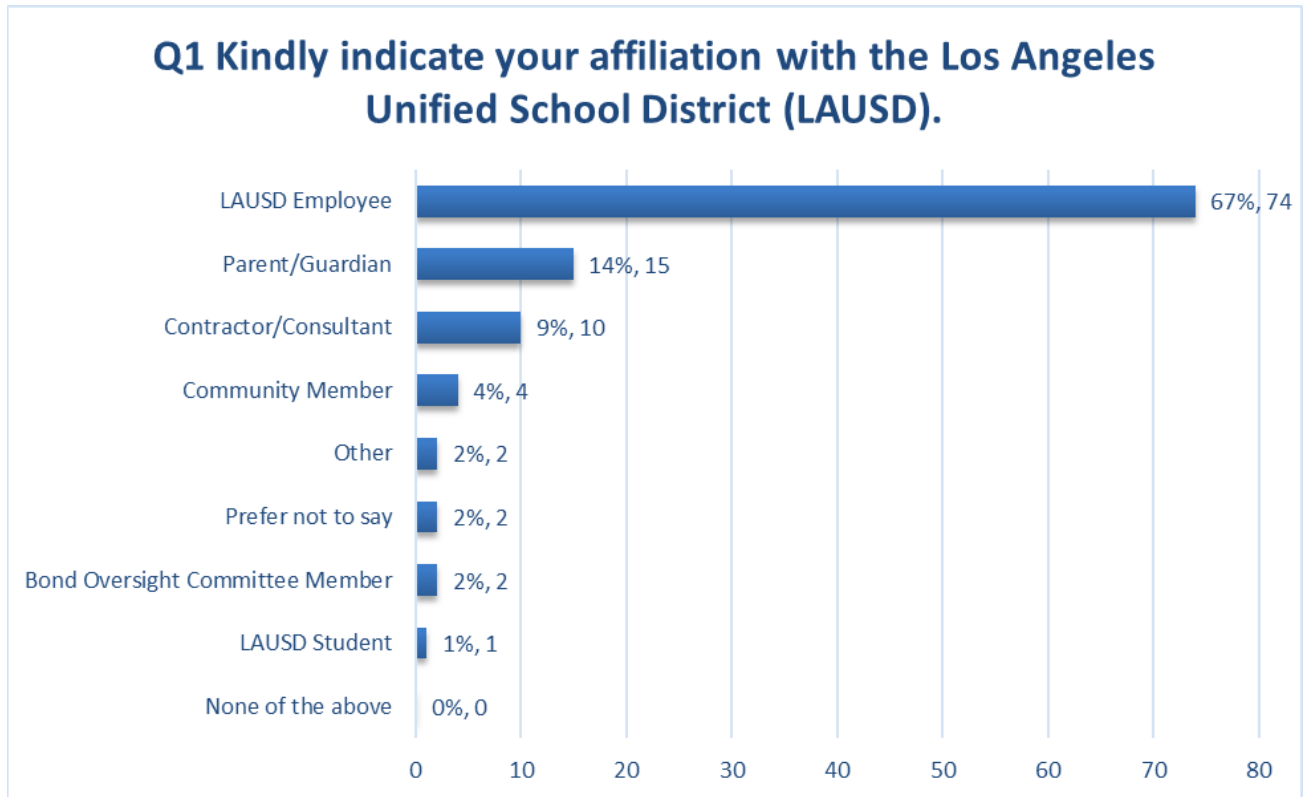


**Q15 Please tell us how susceptible you believe the District is to the following?
Level of Risk (Select High, Medium, or Low)**



FISCAL YEAR 2026 RISK ASSESSMENT SURVEY

RESPONDENT INFORMATION





LAUSD

Office of the Inspector General
"Independent and Objective Oversight"



OIG

REPORT FRAUD, WASTE & ABUSE

En español



 (213) 241-7778 or (866) 528-7364

 inspector.general@lausd.net

 <https://www.lausd.org/oig>



- ☐ Misuse of LAUSD funds and resources
- ☐ Retaliation for reporting misconduct
- ☐ Anyone can make a report
- ☐ Reports are confidential - you may remain anonymous if you wish

LOS ANGELES UNIFIED SCHOOL DISTRICT

SCHOOL CONSTRUCTION BOND CITIZENS' OVERSIGHT COMMITTEE

D. Michael Hamner, FAIA, Chair

American Institute of Architects

Robert Campbell, Vice-Chair

L.A. Co. Auditor-Controller's Office

Dr. Samantha Rowles, Secretary

LAUSD Student Parent

Patrick MacFarlane, Executive Committee

Early Education Coalition

Scott Pansky, Executive Committee

L.A. Area Chamber of Commerce

Joseph P. Buchman – Legal Counsel

Burke, Williams & Sorensen, LLP

Lori Raineri and Keith Weaver – Oversight Consultants

Government Financial Services Joint

Powers Authority

Neelura Bell

CA Charter School Association

Sandra Betts

CA Tax Reform Assn.

Chad Boggio

L.A. Co. Federation of Labor AFL-CIO

Aleigh Lewis

L.A. City Controller's Office

Jennifer McDowell

L.A. City Mayor's Office

Brian Mello

Assoc. General Contractors of CA

Santa Ramirez

Tenth District PTSA

William O. Ross IV31st District PTSA**Rachelle Anema (Alternate)**

L.A. Co. Auditor-Controller's Office

Bevin Ashenmiller (Alternate)

Tenth District PTSA

Ashley Kaiser (Alternate)

Assoc. General Contractors of CA

Vacant

Assoc. of CA School Admin - Retired

Vacant

LAUSD Student Parent

Timothy Popejoy

Bond Oversight Administrator

Perla Zitle

Bond Oversight Coordinator

RESOLUTION 2025-21

BOARD REPORT NO. 387-24/25

FISCAL YEAR 2026 OIG WORK PLAN/STRATEGIC EXECUTION PLAN

WHEREAS, District Staff proposes that the Board of Education approve the Fiscal Year 2026 Office of the Inspector General (OIG) Work Plan; and

WHEREAS, in March 2003, the Board of Education authorized the OIG to conduct audits of bond funded new construction and modernization programs and related bond expenditures with BB and Measure K bond funds; and

WHEREAS, in March 2004, June 2005, November 2008, November 2020, and November 2024 additional bond funds were programmed for audits in Measures R, Y, Q, RR, and US as approved by the electorate; and

WHEREAS, the associated Fiscal Year 2026 OIG Work Plan/Strategic Execution Plan proposes to use School Upgrade Program (SUP) funds in the amount of \$4,840,579 to provide audit, investigative, and special services, and training

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The School Construction Citizens' Bond Oversight Committee recommends that the Board of Education adopt the Fiscal Year 2026 OIG Work Plan/Strategic Execution Plan as defined in Board Report No. 387-24/25, a copy of which is attached hereto in the form it was presented to the BOC and is incorporated herein by reference.

RESOLUTION 2025-21**FISCAL YEAR 2026 OIG WORK PLAN/STRATEGIC EXECUTION PLAN**

2. This resolution shall be transmitted to the Los Angeles Unified School District Board of Education and posted on the Bond Oversight Committee's website.
3. The District is directed to track the above recommendation and to report on the adoption, rejection, or pending status of the recommendations as provided in section 6.2 of the Charter and Memorandum of Understanding between the Bond Oversight Committee and the District.

ADOPTED on May 22, 2025, by the following vote:

AYES: 9

ABSTENTIONS: 0

NAYS: 0

ABSENCES: 4

/Michael Hamner/

D. Michael Hamner
Chair

/Robert Campbell/

Robert Campbell
Vice-Chair

[Return to Order of Business](#)

TAB 5



Board of Education Report

File #: Res-080-24/25, **Version:** 2

Agenda Date: 6/17/2025

In Control: Board of Education

Dr. Rivas, Ms. Griego - Ensuring a Sustainable, and Collaborative Community Schools Initiative
(Res-080-24/25) (Noticed June 3, 2025) (Version 2)

Whereas, The Los Angeles Unified School District (**District**) has made a long-term investment in the Community Schools Initiative (CSI), implementing a holistic, student-centered model that supports student success by addressing academic, social, emotional, and community needs;

Whereas, The District's commitment to CSI has been reaffirmed through a series of Board resolutions including Res-098-16/17, Res-045-19/20, and Res-031-20/21, and aligns with the District's Strategic Plan, particularly Pillar 2: Joy and Wellness, which prioritizes social-emotional learning, mental health, and safe school environments, and Pillar 3: Engagement and Collaboration, which emphasizes authentic family and community partnerships;

Whereas, The Governing Board of the Los Angeles Unified School District's resolution "Sustaining, Deepening, and Expanding the District's Community Schools Initiative" (Res-031-20/21) directed the District to expand the CSI by investing \$10 million annually and growing the cohort of Community Schools by 10 schools each year between 2022-2025, while allocating an additional \$2 million annually to support project management, coaching, evaluation, and technical assistance;

Whereas, The success of **the** Community Schools **Initiative** relies on a clear funding structure and strong infrastructure that support whole-school transformation and student achievement by coordinating assets across the District in multiple areas, such as mental health, family engagement, school climate, and instructional quality;

Whereas, The Community Schools Initiative has accelerated academic growth, with Cohort 1 students increasing proficiency in both English and math and expanding Advanced Placement enrollment between 2018-19 and 2021-22, while similar schools declined. These schools serve 90 percent of students in poverty, 77 percent Latino students, 13 percent Black students, 27 percent English learners, and 18 percent students with disabilities - demonstrating the model's impact in improving outcomes for the District's most underserved communities;

Whereas, Since its **the** inception, **of** the Community Schools Initiative, ~~has operated with a dedicated cost center structure, enabling transparent tracking of funds and coordination across divisions which has supported the Initiative's holistic, multi-tiered approach to student success,~~ **District funds were directly assigned to a Community Schools Initiative program code, enabling clear financial tracking, accountability, and alignment with CSI's objective to coordinate across divisions to support its holistic, multi-tiered approach to student success; and the Division of Instruction is currently administering all District-allocated funding for the Community Schools Initiative, while the existing Community Schools Initiative program code is limited to managing external grant funds;**

Whereas, The Community Schools Initiative is based on collaborative governance and shared leadership, with meaningful roles for school staff, families, students, and community partners in identifying priorities and shaping implementation through ongoing engagement and site-based decision-making; now, therefore, be it

Resolved, That the Governing Board of the Los Angeles Unified School District reaffirms its commitment to sustaining, deepening, and expanding the Community Schools Initiative as outlined in Res-031-20/21;

~~Resolved further, That the Board reaffirms its commitment to the Community Schools Initiative and directs the Superintendent to maintain a dedicated CSI cost center, distinct from any single division, to ensure transparency, protect the cross-divisional nature of the Initiative, and support its continued implementation and expansion;~~

Resolved further, That the Superintendent shall ensure that all District-allocated funding for the Community Schools Initiative - including funding to support central infrastructure such as staffing, coaching, technical assistance, and implementation support - is budgeted through the existing Community Schools Initiative program code to promote fiscal transparency, enable oversight, and support coordinated implementation across divisions;

Resolved further, That this funding structure shall be used to support CSI implementation across the District's divisions, including but not limited to instruction, student mental health and wellness, school climate, restorative practices, family engagement, and evaluation;

Resolved further, That the Board commits to the continued implementation, expansion, and sustainability of the Community Schools Initiative by ensuring ongoing funding and support for both school-site capacity and central infrastructure. This includes, but is not limited to, a full-time Director, Community School Coaches, Community School Coordinators, support staff, and systems for professional learning, technical assistance, and continuous improvement necessary to uphold a high-quality, district-wide model;

Resolved further, That the Superintendent shall provide an annual report to the Board that includes input from the Community Schools Steering Committee and itemizes all CSI expenditures by function and division;

Resolved further, That the District and the Community Schools Steering Committee collaborate on assessing school sites, funding sources, and necessary infrastructure for future cohorts, and report back to the Board by end of the 2025-2026 school year; and, be it finally

Resolved, That the District shall not reconfigure the CSI infrastructure or staffing without Board approval and shall continue to pursue additional funding from the State of California and philanthropic sources to sustain and scale the Community Schools model District-wide.

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Board of Education Report

File #: Res-084-24/25, **Version:** 1**Agenda Date:** 6/17/2025**In Control:** Board of Education

Mr. Melvoin, Ms. Gonez, Mr. Schmerelson - Standing with Pride: Honoring LGBTQ+ Communities and Reaffirming LAUSD's Commitment to Safe, Inclusive Schools (Res-084-24/25) (Waiver of Board Rule 72)

Whereas, The Los Angeles Unified School District (District) is committed to celebrating the diverse backgrounds and identities present in our schools as a means of disrupting the generational, systemic manifestations of discrimination, racism, and bigotry affecting our communities;

Whereas, Pillar 2 of the District's 2022-2026 Strategic Plan focused on Joy and Wellness describes its commitment to designing and sustaining welcoming, safe, environmentally friendly, affirming, and inclusive learning environments for all students, staff, and employees;

Whereas, According the Centers for Disease Control and Prevention (CDC), approximately 24% of high school students in the United States identify as lesbian, gay, bisexual, transgender, queer, intersex, asexual, gender nonconforming, and gender fluid (LGBTQ+);

Whereas, LGBTQ+ youth face significantly elevated mental health risks compared to their non-LGBTQ+ peers, due largely to stigma, discrimination, and lack of social support. CDC's Youth Risk Behavior Survey (YRBS) found that 69% of LGBTQ+ students reported persistent feelings of sadness or hopelessness, compared to 35% of heterosexual students. Tragically, LGBTQ+ youth were more than twice as likely to attempt suicide compared to their heterosexual peers;

Whereas, In June 2023, the Governing Board of the Los Angeles Unified School District (Board) passed Res-024-22/23 entitled, "Taking PRIDE in LA Unified's LGBTQ+ Community" aimed at fostering an inclusive, affirming, and safe environment for LGBTQ+ students, staff, and families; and

Whereas, In November 2024, The Board passed Res-035-24/25 entitled, "Affirms that LAUSD Will Remain an Inclusive, Safe, and Welcoming Environment for All" which called on the District to protect and defend students, families, and staff from the harm intended by Project 2025 which posed a serious threat to LGBTQ+ students and staff; now, therefore be it

Resolved, That the Governing Board of the Los Angeles Unified School District (Board) hereby proclaims and commemorates June 2025 as LGBTQ+ Pride Month aimed at celebrating LGBTQ+ identities, culture, and achievements and honoring the history of resistance against oppression and violence;

Resolved further, That the Los Angeles Unified District (District) reaffirms its commitment that all LGBTQ+ students and staff feel safe, heard, and respected. The District shall continue to advocate for equity, inclusion, and protection under the law and will support LGBTQ+ youth, families, and communities; and, be it finally

Resolved, That the District shall ensure that staff are aware of all available resources for LGBTQ+ students, staff, and families, especially those experiencing mental health issues, including resources on the District's

File #: Res-084-24/25, **Version:** 1

Agenda Date: 6/17/2025

In Control: Board of Education

Human Relations, Diversity, and Equity Division website to ensure they feel seen and affirmed in their identities.

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TAB 7



Los Angeles Unified School District

333 South Beaudry Ave,
Los Angeles, CA 90017

Board of Education Report

File #: Res-086-24/25, **Version:** 1
In Control: Board of Education

Agenda Date: 6/17/2025

Dr. Rivas, Ms. Ortiz Franklin, Ms. Griego - Upholding Our Constitutional Rights and Standing with Immigrant Communities (Res-086-24/25) (Waiver of Board Rule 72)

Whereas, The Los Angeles Unified School District (District) is home to one of the largest immigrant populations in the country, including millions of undocumented, mixed-status, and refugee families who contribute to the cultural, economic, and civic fabric of our communities;

Whereas, The District has both a legal duty and a moral responsibility to safeguard our schools against any policy, mandate, or directive that violates civil or human rights, endangers the dignity and safety of our students, educators, or families or undermines our constitutional protections such as due process, equal protection under the law, freedom of speech, and freedom from unreasonable searches and seizures;

Whereas, The District has reaffirmed its role as a sanctuary school district, committed to protecting the safety, rights, and educational access of all students and families, regardless of immigration status;

Whereas, Across the United States, including in Los Angeles, immigrant communities are under renewed attack through increased criminalization, dehumanizing rhetoric, and the rise of militarized responses to peaceful demonstrations, labor organizing, and community gatherings;

Whereas, Authoritarian and fascist movements, past and present, have sought to distort truth, stoke fear and division, target marginalized communities, blur the separation of powers, and seize control of public institutions - especially schools - to silence opposition and concentrate power;

Whereas, The deployment of militarized federal agents, armed forces, and National Guard personnel, into Los Angeles neighborhoods, without invitation from state and local officials or consultation with community stakeholders, undermines public trust, disrupts community well-being, and threatens our democratic principles;

Whereas, The presence of Immigration and Customs Enforcement (ICE) or any federal immigration enforcement agents on or near school campuses, or in connection with school operations, has a chilling effect on student attendance, family engagement, and school climate, particularly for undocumented and mixed-status communities;

Whereas, Immigrant residents are vital members of our communities - raising families, contributing to our schools and economy, building civic life, and advancing social justice - and deserve to live and work with dignity, safety, and respect;

Whereas, Immigration raids, racial profiling, surveillance, and the detaining of individuals in workplaces, courthouses, or our neighborhoods without warrants or regard for due process violates our fundamental rights and contradicts the values of equity and justice that LAUSD upholds; and

Whereas, Community members, advocates, and union members have shown courageous leadership in standing with immigrant families, and must be protected from criminalization or retaliation for exercising their fundamental rights and advocating for justice; now, therefore, be it

Resolved, That the Governing Board of Education of the Los Angeles Unified School District reaffirms that all schools in the Los Angeles Unified School District are sanctuary spaces that protect the rights of every student, educator, staff, and family member - free from harassment, political intimidation, and cooperation with agencies engaged in unconstitutional or unethical actions, including immigration enforcement;

Resolved further, That the Board condemns the militarization of immigrant communities, including any uninvited deployment of federal agents, National Guard personnel, in our schools and communities without local request and transparent civilian oversight;

Resolved further, That the Board calls for the immediate rescission of the order to federalize the California National Guard, and the withdrawal of any National Guard and Immigration and Customs Enforcement (ICE), or armed forces presence in or near schools, communities, or the general vicinity of school campuses, school-related activities, and District partnerships or operations;

Resolved further, That the Board calls for the immediate access of all detainees to their families and to legal counsel;

Resolved further, That the Board affirms the lawful and constitutionally protected actions of all individuals who have peacefully assembled to oppose federal overreach, the erosion of constitutional principles, and recent immigration raids in Los Angeles. The Board condemns the criminalization of such actions and calls for the full exoneration of all individuals unjustly targeted for peacefully exercising their rights;

Resolved further, That the Board calls on all levels of government to uphold the constitutional rights of immigrant and citizens alike, including the right to due process, freedom from racial profiling, and the right to work, live, and advocate without fear of intimidation or criminalization;

Resolved further, That the Superintendent shall ensure all relevant District divisions will work with community-based partners to inform immigrant students, families, and staff of their rights and to protect them from harm; and, be it finally

Resolved, That the Board affirms its unwavering commitment to building a community rooted in dignity, equity, and justice for all, and urges public leaders to reject the criminalization of immigrant communities and instead stand with them in solidarity and action.

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Board of Education Report

File #: Res-085-24/25, **Version:** 1**Agenda Date:** 6/17/2025**In Control:** Board of Education

Ms. Gonez - Budgeting Based on Equity and Student Need (Res-085-24/25) (Waiver of Board Rule 72)

Whereas, Public education in California has faced decades of underfunding, and the state ranked 33rd in public education spending in fiscal year 2019-2020 before the influx of COVID-19 relief dollars;

Whereas, The Governing Board of the Los Angeles Unified School District (LAUSD) is committed to providing all students with a high-quality public education and ensuring sufficient staffing to make our schools successful;

Whereas, Our students need and deserve as many resources and supports as possible to be successful in their education and growth, a need only exacerbated by unprecedented federal attacks against the communities we serve;

Whereas, The Board committed to evaluating proposals based on equity as defined in the “Accelerating Achievement through Equity in Action” resolution (Res-003-21/22);

Whereas, LAUSD includes over 70,000 committed employees who work hard every day to ensure our students can learn, grow, and thrive in safe, clean and supportive schools;

Whereas, The Board is considering a Fiscal Stabilization Plan, as required in Education Code (EC 4213), that seeks to address a structural deficit and ensure the school district’s budget remains sustainable for the next three years; and

Whereas, School district budget reductions during the Great Recession in 2008 had a disproportionate impact on high-needs students and schools, who lost funding and staff at greater levels than other schools, providing valuable lessons for future budgets;

Whereas, The public deserves transparency and opportunities to weigh in on changes to the District’s budget prior to their implementation; now, therefore, be it

Resolved, That the Governing Board of the Los Angeles Unified School District, in its upcoming budget development and accompanying fiscal stabilization plan, shall ensure sufficient staffing at school sites and ensure that the Los Angeles Unified School District’s budget:

- Center students’ needs
 - Any potential budgetary adjustment under consideration should be first and foremost evaluated for its impact on students, particularly the most vulnerable student groups.
 - The Board will protect essential student services as much as possible, including engaging and rigorous classroom instruction, school safety and supervision, cleanliness, nutrition, timely transportation, socioemotional and mental health support, strong school leadership, and before

and after school care.

- Prioritize equity
 - Wherever possible, any budget changes shall be made on the basis of equity, protecting schools and services dedicated to the highest needs populations, including Highest and High SENI schools and BSAP schools, rather than by treating all schools the same.
- Recognize the value of all employees
 - Noting that staff, both classified and certificated, are critical to the success of students, the Board will seek to preserve jobs and ensure the maintenance of services and supports and work in meaningful collaboration with labor partners to identify solutions.

Resolved further, That the Board will thoroughly consider and be the ultimate decision-maker of the trade-offs of budget investments. Recognizing the financial reality confronting the District, the Board will consider both short- and long-term reductions and new investments, including those made apart from the District's budgeting process, with the above criteria in mind; and, be it finally

Resolved, That the Board commits to transparency in the implementation of the Fiscal Stabilization plan. In addition to the First and Second Interim updates in December and March, where updates and adjustments to the Fiscal Stabilization plan can be considered, the Board will discuss the plan and budget updates at two or more public Committee of the Whole meetings before December, and that the Board directs the relevant District staff to hold regional town hall meetings in the fall and utilize online surveys that are culturally and linguistically accessible to gather diverse stakeholder feedback from students, families, and school staff on the development of the District's budget and the guiding principles listed herein.

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TAB 9



Los Angeles Unified School District

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333 South Beaudry Ave,
Los Angeles, CA 90017

Board of Education Report

File #: 073-24/25, **Version:** 1
In Control: Business & Finance Division

Agenda Date: 6/17/2025

Public Hearing

Adoption of the Proposed 2025-26 Budget Rep #336-24/25 (073-24/25)



Board of Education Report

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

Agenda Date: 6/24/2025

Adoption of the Proposed 2025-26 Budget

June 17, 2025 (PUBLIC HEARING)

June 24, 2025 (ADOPTION)

Business and Finance Division

Brief Description:

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

Action Proposed:

Staff seeks authorization for the following actions:

- (1) Adoption of the Proposed 2025-26 Budget to be filed, as approved, with the County Superintendent of Schools on State Form SACS-2025 in the manner prescribed by law.
- (2) Delegation of authority to the Budget Services and Financial Planning Division and the Accounting and Disbursements Division to take all actions necessary to implement the Budget Assumptions and Policies set forth in this Board Report (Attachment B).
- (3) Approval of the enclosed Resolution Regarding Expenditures from the Educational Protection Account (“EPA”) for Fiscal Year (FY) 2025-26 in accordance with the provision of Proposition 30 (Attachment C).
- (4) Delegation of authority to the Chief Financial Officer, Deputy Chief Financial Officer, the Controller, or their designee to make interfund transfers and/or temporary borrowings in accordance with the 2025-26 adopted LA Unified budget and Education Code section 42603. For reference, see Attachment E for a history of interfund transfers.
- (5) Approval of the enclosed Resolution to Commit Funding to Protect Against Federal Uncertainties (Attachment F).

Background:

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

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

Proposition 30 revenues, extended by Proposition 55 through 2030, are allocated to school districts through the EPA. These are not additional funds outside of the Local Control Funding Formula, but rather another source

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

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

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

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

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

Expected Outcomes:

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

Board Options and Consequences:

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

If the Board does not authorize the proposed actions, LA Unified will not meet the requirements of Education Code Section 42127. Non-approval of the EPA resolution as set forth in Proposition 30, extended by Proposition 55, may place the EPA entitlement at risk. Without approval to commit funding to protect against federal uncertainties, LA Unified will not be able to implement any proposed changes to commitments. Without prior approval to process interfund transfers and temporary borrowings, LA Unified staff will not have the authority to make required and timely interfund transfers and/or temporary borrowings in Fiscal Year 2025-26.

Policy Implications:

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

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

Budget Impact:

Adoption of the Proposed 2025-26 Budget.

Student Impact:

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

Equity Impact:

Component	Score	Score Rationale
Recognition	4	The proposed budget is LA Unified's plan for the upcoming school year 2025-26 related to anticipated revenues and expenditures for all LA Unified funds with the General Fund being the largest fund. This budget includes Federal, State, and Local resources that are allocated directly to schools based on student needs that are measured by various indicators. Resources are allocated to address student needs. Programs allocated using various needs indicators include, but are not limited to, the Student Equity Needs Index (SENI), Black Student Achievement Plan (BSAP), Arts Program, and Title I.
Resource Prioritization	4	Within the General Fund is the Local Control Funding Formula (LCFF) which is the largest unrestricted source of funding for schools. LCFF provides baseline funding for all students and additional resources to schools with high concentrations of low-income students, English Learners, and students in foster care.
Results	4	The budget includes investments in schools to improve student achievement and equity across all student groups. The goal is to build fairness and inclusion and ensure every student has the opportunity to achieve their academic goals.
TOTAL	12	

Issues and Analysis:

None

Attachments:

Attachment A - Executive Summary
Attachment B - Budget Assumptions and Policies
Attachment C - Education Protection Act Resolution
Attachment D - Ending Balance Disclosure
Attachment E - Interfund Transfer Schedule
Attachment F - Resolution to Commit Funding to Protect Against Federal Uncertainties
Attachment G - Standardized Account Code Structure Form - 2025

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

Agenda Date: 6/24/2025

At the following link, you may view

[Proposed 2025-26 Budget Book](https://drive.google.com/file/d/1tsGCX6BwOuZbHVOWBWlBuRRLjPQ7e4VA/view?usp=sharing)

[<https://drive.google.com/file/d/1tsGCX6BwOuZbHVOWBWlBuRRLjPQ7e4VA/view?usp=sharing>](https://drive.google.com/file/d/1tsGCX6BwOuZbHVOWBWlBuRRLjPQ7e4VA/view?usp=sharing)

Submitted:

06/12/25, Revision # 1

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

Agenda Date: 6/24/2025

RESPECTFULLY SUBMITTED,

APPROVED & PRESENTED BY:

ALBERTO M. CARVALHO
Superintendent

PEDRO SALCIDO
Deputy Superintendent
Office of the Deputy Superintendent

REVIEWED BY:

APPROVED & PRESENTED BY:

DEVORA NAVERA REED
General Counsel

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

___ Approved as to form.

REVIEWED BY:

NOLBERTO DELGADILLO
Deputy Chief Financial Officer

___ Approved as to budget impact statement.

EXECUTIVE SUMMARY – ADOPTION OF THE PROPOSED 2025-26 BUDGET

Each year, on or before June 30th, the Board adopts a budget for the upcoming fiscal year. The Board is scheduled to conduct a hearing of the 2025-26 Budget on June 17, 2025, and consider its final adoption on June 24, 2025.

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

Highlights

Below are the major highlights for the Proposed 2025-26 Budget:

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

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

LA Unified is projected to have a structural deficit whereby in-year expenditures exceed in-year revenues. As revenues continue to decrease due to enrollment decline, expenditures have not been reduced proportionately. The 2025-26 Proposed Budget includes the drawdown of one-time fund balance over the multi-year projection. On April 15, 2025, Los Angeles County Office of Education

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

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

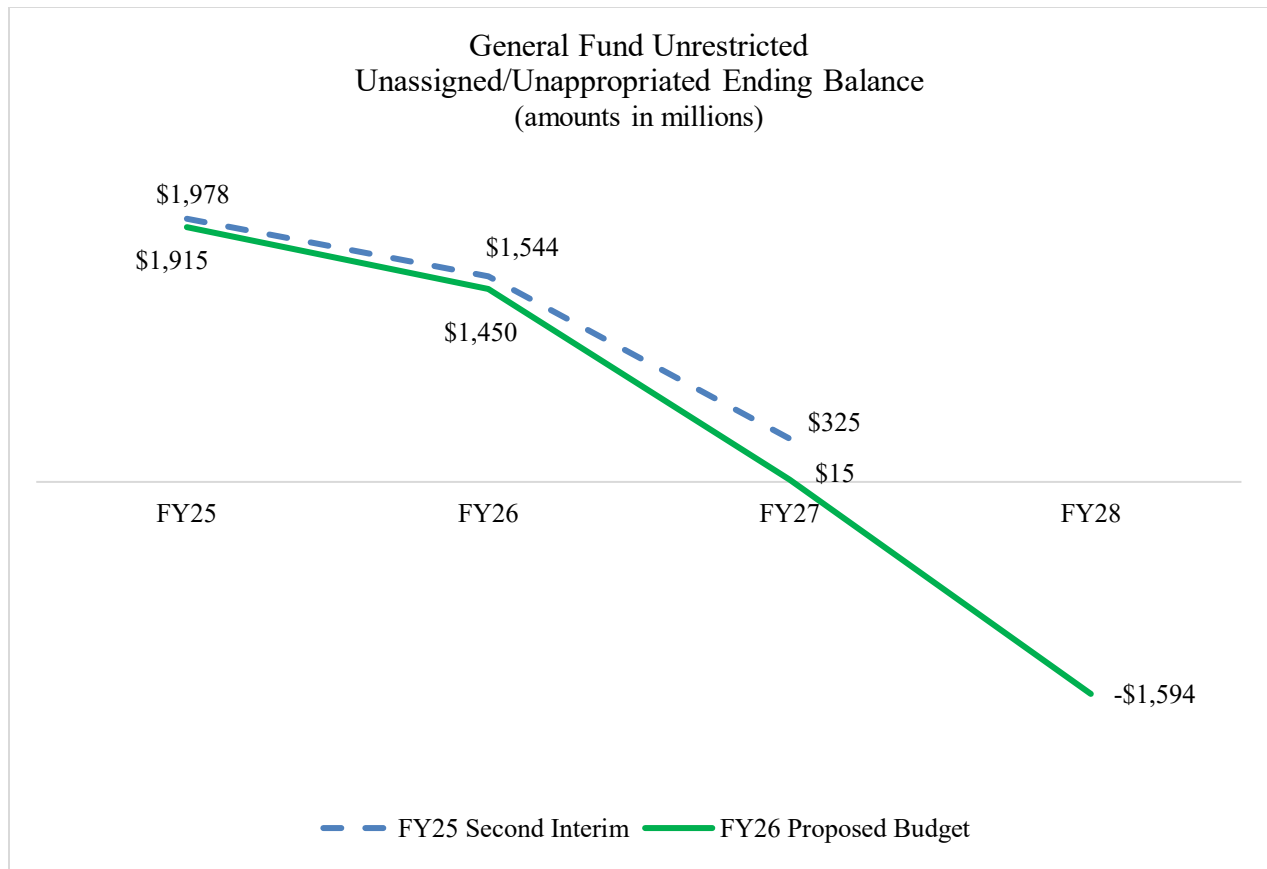
Table I. Estimated Unassigned/Unappropriated General Fund Ending Balances

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

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

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

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



Next Steps

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

BUDGET ASSUMPTIONS AND POLICIES

2025-26 Fiscal Year:

1. The Governor's May Revision provides a 2.30% COLA (cost-of-living adjustment) for the Local Control Funding Formula (LCFF).
2. 2.30% statutory COLA for Special Education and selected categorical programs outside of LCFF.
3. A net enrollment decline of 6,491 to 396,070 in 2025-26 from 402,561 in 2024-25 for non-charter and locally-funded (affiliated) charter schools. Direct-funded (independent) charter school enrollment decreased by 1,126 to 107,437 in 2025-26 from 108,563 in 2024-25.
4. LCFF-funded Average Daily Attendance (ADA) of 338,657.80 for non-charter schools, which is based on the average of the three prior years' ADA, and 35,068.29 for locally-funded (affiliated) charter schools, which is based on projected second period (P-2) 2025-26 ADA.
5. Assumes 92% of ADA to enrollment ratio based on actual P2 ADA from FY 2023-24 and FY 2024-25.
6. State Special Education (AB 602) funding reflects an increased base rate to \$918 per ADA in 2025-26 from \$897 per ADA in 2024-25.
7. Estimated unduplicated pupil count (UPC) and three-year rolling average unduplicated pupil percentage (UPP) of 309,661 and 85.95% for non-charter schools (including County Program students), and 18,715 and 50.46% on average for locally-funded (affiliated) charter schools.
8. Education Protection Account (EPA) portion of LCFF of \$764.2 million to be spent on instruction.
9. LCFF supplemental and concentration revenue of \$1,504.4 million with budgeted expenditures of the same amount.
10. Lottery unrestricted rate per ADA is estimated at \$191 per ADA. Restricted (Proposition 20) rate per ADA is estimated at \$82 per ADA.
11. The District will receive state revenues of approximately \$468.3 million from Expanded Learning Opportunities Program (ELO-P), \$71.9 million from Arts and Music in Schools (Proposition 28), and LCFF Equity Multiplier ¹ of \$33.0 million.

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

12. Funding for employee health and medical benefits at the per participant rate set forth in the 2024-2025 Health Benefits agreement.
13. Contribution to the Other Post-Employment Benefit Plans (OPEB) Trust of \$122.6 million from all funds. An additional OPEB contribution of \$213.1 million is included to meet the annual required contribution (ARC).
14. California State Teachers' Retirement System (CalSTRS) rates of 19.10%, which is the same as 2024-25.
15. Decrease of 0.24% in California Public Employees' Retirement System (CalPERS) rates to 26.81% in 2025-26 from 27.05% in 2024-25.

Summary of Selected Employee Benefits in General Fund Regular Programs:

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

16. The District anticipates using \$612.3 million of ELO-P funds comprised of \$143.9 million carried over from 2024-25 and \$468.3 million of new funds received for 2025-26.
17. The District anticipates using \$243.2 million of Arts, Music, and Instructional Materials Discretionary Block Grant carried over from 2024-25.
18. Ongoing and major maintenance resources totaling \$336.3 million, reflecting 3% of budgeted General Fund expenditures and other financing uses, excluding CalSTRS on-behalf expenditures.

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

19. Contribution from all funds of \$102.0 million to the Workers' Compensation Fund. Inclusion of total Workers' Compensation actuarially determined funded liability of \$399.1 million.
20. Inclusion of bond measure, debt service, Certificates of Participation (COPs) proceeds funds, and other financing sources/uses.

Summary of Selected Costs in General Fund Regular Program

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

21. A Reserve for Economic Uncertainties totaling \$115.2 million, reflecting the statutory 1% budgeted expenditure requirement and other financing uses.
22. A transfer from Special Reserve Fund – Noncapital Outlay (Fund 17) of \$17.3 million to calculate the 5% local reserve. The ending balance of Fund 17 is \$575.2 million.
23. Inclusion of 2025-26 beginning balances in the General Fund and other funds, reflecting the updated estimated actual ending balance as of June 30, 2025.
24. Estimated 2025-26 ending balances for the General Fund and other funds, reflecting the difference between estimated 2025-26 revenue and expenditure levels.
25. Authority to transfer amounts, as necessary, to implement technical adjustments related to the 2025-26 budget.
26. Authority to implement new 2025-26 revenues, if any, and increase budgeted appropriations accordingly.
27. A transfer from the Community Redevelopment Agency Fund to repay the General Fund initially allocated for the Ongoing and Major Maintenance resources of \$30.0 million.

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

2026-27 and 2027-28 Fiscal Years:

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

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

2. A net enrollment decline of 10,979 to 385,091 in 2026-27 from 396,070 in 2025-26 for non-charter and locally-funded (affiliated) charter schools; direct-funded (independent) charter school enrollment is estimated to decrease by 866 to 106,571 in 2026-27 from 107,437 in 2025-26. A net enrollment decline of 9,430 to 375,661 in 2027-28 from 385,091 in 2026-27 for non-charter and locally-funded (affiliated) charter schools; direct-funded (independent) charter school enrollment is estimated to decrease by 1,661 to 104,910 in 2027-28 from 106,571 in 2026-27.
3. LCFF-funded ADA of 333,071.02 and 324,919.62 for non-charter schools in 2026-27 and 2027-28, respectively and 34,983.52 and 34,897.40 for locally-funded (affiliated) charter schools for 2026-27 and 2027-28, respectively.
4. Projected ADA based on an assumption of 92% ratio of ADA to enrollment.
5. For 2026-27 and 2027-28, three-year rolling average UPP of 86.21% and 86.02%, respectively, for non-charter schools (includes County Program students), 50.50% and 49.54% on average for locally-funded (affiliated) charter schools. Estimated UPC of 300,251 and 292,169 for non-charter schools (includes County Program students), for 2026-27 and 2027-28, respectively. Estimated UPC of 18,662 and 18,615 for locally-funded (affiliated) charter schools for 2026-27 and 2027-28, respectively.
6. EPA portion of the LCFF revenue of \$ 764.2 million in both 2026-27 and 2027-28, for instruction.
7. LCFF supplemental and concentration new revenues of \$1,533.8 million and \$1,539.7 million for 2026-27 and 2027-28, respectively, with corresponding expenditures of \$1,868.3 million and \$1,910.3 million.
8. For 2026-27 and 2027-28, 3.02% and 3.42% statutory COLA on the State portion of Special Education (AB 602 funding).
9. Statutory COLA of 3.02% for 2026-27 and 3.42% for 2027-28 for categorical programs outside of LCFF.

10. CPI of 2.98% in 2026-27 and 2.77% in 2027-28 on other operating expenditures, except utilities which is projected to remain the same as 2025-26.
11. No change in CalSTRS rates for 2026-27 and 2027-28, for estimated rates of 19.10% in both years.
12. Increase in CalPERS rate of 0.09% to 26.9% in 2026-27 from 26.81% in 2025-26. Increase in CalPERS rate of 0.90% to 27.8% in 2027-28 from 26.9% in 2026-27.
13. Funding for employee health and medical benefits at the per participant rate pursuant to the 2024-2025 Health Benefits agreement.
14. Contribution to the Other Post-Employment Benefit Plans (OPEB) Trust of \$183.9 million and \$245.1 million from all funds for 2026-27 and 2027-28, respectively. Additional OPEB contributions of \$183.0 million and \$157.4 million for 2026-27 and 2027-28, respectively, to meet the ARC.
15. The District anticipates using monies received from ELO-P of \$468.3 million each for 2026-27 and 2027-28.
16. Ongoing and major maintenance resources of \$311.2 million in 2026-27 and \$314.1 million in 2027-28 reflect 3% of General Fund estimated expenditures and other financing uses, excluding CalSTRS State on Behalf expenditures.
17. A Reserve for Economic Uncertainties totaling \$106.8 million and \$107.8 million for 2026-27 and 2027-28, respectively, reflecting the statutory 1% budgeted expenditure requirement and other financing uses.
18. A transfer from Special Reserve Fund – Noncapital Outlay (Fund 17) of \$41.7 million in 2026-27 to calculate the 5% local reserve. The ending balance of Fund 17 is \$533.5 million.
19. A transfer from the Community Redevelopment Agency Fund to repay the General Fund initially allocated for the Ongoing and Major Maintenance resources of \$30.0 million in 2026-27 and 2027-28.
20. Inclusion of the 2024-25 Unassigned/Unappropriated ending balances in the General Fund of \$1,915.1 million and result in an unassigned/unappropriated ending balance of -\$1,593.7 million in 2027-28. The negative unassigned/unappropriated ending balance in 2027-28 results in a qualified budget status for LA Unified.

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

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

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

LCFF GRADE SPAN FACTORS FOR 2025-26

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

*Average daily attendance (ADA)

OTHER PLANNING FACTORS

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

STATE MINIMUM RESERVE REQUIREMENTS FOR 2025-26

Reserve Requirement	District ADA Range
The greater of 5% or \$88,000	0 to 300
The greater of 4% or \$88,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and higher

¹Applies to Adults in Correctional Facilities Program in the 2025-26 fiscal year.

²Applies to Equity Multiplier, Special Education, Child Nutrition, Youth in Foster Care, Mandate Block Grant, Charter School Facility Grant Program, American Indian Education Centers, and the American Indian Early Childhood Education Program. California State Preschool Program is proposed to be excluded in 2025-26.

³Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

⁴Funding is based on TK ADA only and is in addition to the adjusted base grant amount. Further, the funding is adjusted by statutory COLA each year.

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

⁶Unemployment insurance rate in 2025-26 is final, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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NOW, THEREFORE, IT IS HEREBY RESOLVED:

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

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

DATED: June 24, 2025

 Scott M. Schmerelson, Board President

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

2025-26 Education Protection Account
Budgeted Expenditures by Function - Detail
Expenditures through: June 30, 2026
For Fund 01, Resource 1400 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	764,217,110.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
TOTAL AVAILABLE		764,217,110.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
Instruction	1000-1999	764,217,110.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services Other	3700	0.00
Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		764,217,110.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00

Ending Balance Reserve Requirements

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

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

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

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

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

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

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

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

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

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

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

ASSIGNED BALANCES
 (Amount in millions)

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

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

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

* Transactions are through 4/30/2025

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

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

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

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

WHEREAS, the committed fund balance classification reflects amounts subject to specific internal constraints self-imposed by the Los Angeles Unified Board of Education.

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

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

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

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

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

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

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

BE IT FURTHER RESOLVED, that the District’s Superintendent, or designee, is hereby authorized and directed to finalize the amounts to be committed for the purposes directed above for fiscal year 2025-26.

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

AYES: _____

NOES: _____

ABSTENTIONS: _____

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

Attested to:

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

ANNUAL BUDGET REPORT:

July 1, 2025 Budget Adoption

Select applicable boxes:

X This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

X If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

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

Date: June 12, 2025

Adoption Date: June 24, 2025

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: _____

Title: _____

Public Hearing:

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

Date: June 17, 2025

Time: _____

Contact person for additional information on the budget reports:

Name: Nirupama Jayaraman

Title: Director Budget Services and Financial Planning

Telephone: 213-241-1000

E-mail: nirupama.jayaraman@lausd.net

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.		X
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.	X	
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.	X	
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	

Budget, July 1
FINANCIAL REPORTS
2025-26 Budget
School District Certification

9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.		X
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?		X
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2024-25) annual payment?		X
				X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
				X
				X
				X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
			n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
			06/24/2025	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?		X
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?		X
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X

Budget, July 1
FINANCIAL REPORTS
2025-26 Budget
School District Certification

A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

Los Angeles Unified
Los Angeles County

Budget, July 1
2025-26 Budget
WORKERS' COMPENSATION CERTIFICATION

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$ 499,889,641.00
Less: Amount of total liabilities reserved in budget:	\$ 499,889,641.00
Estimated accrued but unfunded liabilities:	\$ 0.00

This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

This school district is not self-insured for workers' compensation claims.

Signed _____

Date of Meeting: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: _____

Title: _____

For additional information on this certification, please contact:

Name: Nirupama Jayaraman

Title: Director, Budget Services and
Financial Planning

Telephone: 213-241-1000

E-mail: nirupama.jayaraman@lausd.net

Los Angeles Unified
Los Angeles County

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

			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	6,421,498,796.20	32,558,650.00	6,454,057,446.20	6,402,851,996.00	32,558,650.00	6,435,410,646.00	-0.3%
2) Federal Revenue		8100-8299	5,840,300.70	718,072,506.64	723,912,807.34	1,810,628.00	842,015,738.00	843,826,366.00	16.6%
3) Other State Revenue		8300-8599	139,486,864.11	1,629,271,271.00	1,768,758,135.11	151,237,932.00	1,574,836,251.00	1,726,074,183.00	-2.4%
4) Other Local Revenue		8600-8799	480,249,828.20	78,592,084.02	558,841,912.22	283,786,008.00	47,772,008.00	331,558,016.00	-40.7%
5) TOTAL, REVENUES			7,047,075,789.21	2,458,494,511.66	9,505,570,300.87	6,839,686,564.00	2,497,182,647.00	9,336,869,211.00	-1.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	2,744,496,462.00	1,312,490,942.49	4,056,987,404.49	2,688,377,595.00	1,330,649,500.00	4,019,027,095.00	-0.9%
2) Classified Salaries		2000-2999	884,285,568.00	778,963,046.39	1,663,248,614.39	853,280,782.00	692,377,999.00	1,545,658,781.00	-7.1%
3) Employee Benefits		3000-3999	1,746,732,513.00	1,346,383,262.59	3,093,115,775.59	1,965,134,523.00	1,295,296,911.00	3,260,431,434.00	5.4%
4) Books and Supplies		4000-4999	254,133,794.00	280,210,305.52	534,344,099.52	692,873,065.00	781,454,381.88	1,474,327,446.88	175.9%
5) Services and Other Operating Expenditures		5000-5999	992,013,963.00	916,032,968.25	1,908,046,931.25	559,285,308.00	596,093,598.55	1,155,378,906.55	-39.4%
6) Capital Outlay		6000-6999	25,541,160.00	58,351,179.00	83,892,339.00	39,248,414.00	23,573,766.00	62,822,180.00	-25.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	7,174,058.00	0.00	7,174,058.00	7,653,474.00	0.00	7,653,474.00	6.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(250,201,508.60)	210,123,790.56	(40,077,718.04)	(329,478,277.00)	280,461,409.00	(49,016,868.00)	22.3%
9) TOTAL, EXPENDITURES			6,404,176,009.40	4,902,555,494.80	11,306,731,504.20	6,476,374,884.00	4,999,907,565.43	11,476,282,449.43	1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			642,899,779.81	(2,444,060,983.14)	(1,801,161,203.33)	363,311,680.00	(2,502,724,918.43)	(2,139,413,238.43)	18.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	30,154,277.00	111,159.00	30,265,436.00	47,325,000.00	0.00	47,325,000.00	56.4%
b) Transfers Out		7600-7629	642,794,238.00	84,684.38	642,878,922.38	28,513,404.00	0.00	28,513,404.00	-95.6%
2) Other Sources/Uses									
a) Sources		8930-8979	265,010,000.00	0.00	265,010,000.00	10,000.00	0.00	10,000.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,519,449,733.79)	1,519,449,733.79	0.00	(1,711,154,278.00)	1,711,154,278.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,867,079,694.79)	1,519,476,208.41	(347,603,486.38)	(1,692,332,682.00)	1,711,154,278.00	18,821,596.00	-105.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,224,179,914.98)	(924,584,774.73)	(2,148,764,689.71)	(1,329,021,002.00)	(791,570,640.43)	(2,120,591,642.43)	-1.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,616,845,730.30	1,796,772,986.87	6,413,618,717.17	3,402,899,398.67	870,268,582.23	4,273,167,980.90	-33.4%
b) Audit Adjustments		9793	10,233,583.35	(1,919,629.91)	8,313,953.44	0.00	0.00	0.00	-100.0%

Los Angeles Unified
Los Angeles County

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			4,627,079,313.65	1,794,853,356.96	6,421,932,670.61	3,402,899,398.67	870,268,582.23	4,273,167,980.90	-33.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,627,079,313.65	1,794,853,356.96	6,421,932,670.61	3,402,899,398.67	870,268,582.23	4,273,167,980.90	-33.5%
2) Ending Balance, June 30 (E + F1e)			3,402,899,398.67	870,268,582.23	4,273,167,980.90	2,073,878,396.67	78,697,941.80	2,152,576,338.47	-49.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,920,416.91	0.00	2,920,416.91	2,920,417.00	0.00	2,920,417.00	0.0%
Stores		9712	38,594,295.83	0.00	38,594,295.83	38,594,296.00	0.00	38,594,296.00	0.0%
Prepaid Items		9713	7,896,906.49	59,724.47	7,956,630.96	7,896,906.00	59,725.00	7,956,631.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	870,208,857.76	870,208,857.76	0.00	78,638,216.80	78,638,216.80	-91.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	46,110,802.00	0.00	46,110,802.00	New
d) Assigned									
Other Assignments		9780	1,305,660,751.00	0.00	1,305,660,751.00	413,009,949.00	0.00	413,009,949.00	-68.4%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	132,750,000.00	0.00	132,750,000.00	115,200,000.00	0.00	115,200,000.00	-13.2%
Unassigned/Unappropriated Amount		9790	1,915,077,028.44	0.00	1,915,077,028.44	1,450,146,026.67	0.00	1,450,146,026.67	-24.3%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	4,366,757,142.27	937,920,336.90	5,304,677,479.17				
1) Fair Value Adjustment to Cash in County Treasury		9111	(167,010,998.13)	0.00	(167,010,998.13)				
b) in Banks		9120	4,913,466.35	0.00	4,913,466.35				
c) in Revolving Cash Account		9130	2,920,416.91	0.00	2,920,416.91				
d) with Fiscal Agent/Trustee		9135	261,997,230.00	43,587.65	262,040,817.65				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,511,195.43	1,269,991.00	2,781,186.43				
4) Due from Grantor Government		9290	16,731,897.00	159,454,266.00	176,186,163.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	38,594,295.83	0.00	38,594,295.83				
7) Prepaid Expenditures		9330	7,896,906.49	59,724.47	7,956,630.96				
8) Other Current Assets		9340	0.00	0.00	0.00				

Los Angeles Unified
Los Angeles County

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

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			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	11,780,559.20	0.00	11,780,559.20				
10) TOTAL, ASSETS			4,546,092,111.35	1,098,747,906.02	5,644,840,017.37				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	1,131,412,153.48	194,344,983.22	1,325,757,136.70				
2) Due to Grantor Governments		9590	0.00	191,008.00	191,008.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	33,943,332.57	33,943,332.57				
6) TOTAL, LIABILITIES			1,131,412,153.48	228,479,323.79	1,359,891,477.27				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	11,780,559.20	0.00	11,780,559.20				
2) TOTAL, DEFERRED INFLOWS			11,780,559.20	0.00	11,780,559.20				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			3,402,899,398.67	870,268,582.23	4,273,167,980.90				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	3,901,065,340.20	0.00	3,901,065,340.20	3,888,173,333.00	0.00	3,888,173,333.00	-0.3%
Education Protection Account State Aid - Current Year		8012	764,217,110.00	0.00	764,217,110.00	764,217,110.00	0.00	764,217,110.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	6,253,151.00	0.00	6,253,151.00	6,253,151.00	0.00	6,253,151.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	13,106,352.00	0.00	13,106,352.00	13,106,352.00	0.00	13,106,352.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	1,654,938,665.00	0.00	1,654,938,665.00	1,654,938,665.00	0.00	1,654,938,665.00	0.0%
Unsecured Roll Taxes		8042	51,223,966.00	0.00	51,223,966.00	51,223,966.00	0.00	51,223,966.00	0.0%
Prior Years' Taxes		8043	57,626,402.00	0.00	57,626,402.00	57,626,402.00	0.00	57,626,402.00	0.0%
Supplemental Taxes		8044	33,565,132.00	0.00	33,565,132.00	33,565,132.00	0.00	33,565,132.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	234,897,312.00	0.00	234,897,312.00	234,897,312.00	0.00	234,897,312.00	0.0%

Los Angeles Unified
Los Angeles County

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

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Description Resource Codes Object Codes			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	141,630,295.00	0.00	141,630,295.00	144,812,377.00	0.00	144,812,377.00	2.2%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			6,858,523,725.20	0.00	6,858,523,725.20	6,848,813,800.00	0.00	6,848,813,800.00	-0.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(437,024,929.00)	0.00	(437,024,929.00)	(445,961,804.00)	0.00	(445,961,804.00)	2.0%
Property Taxes Transfers		8097	0.00	32,558,650.00	32,558,650.00	0.00	32,558,650.00	32,558,650.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			6,421,498,796.20	32,558,650.00	6,454,057,446.20	6,402,851,996.00	32,558,650.00	6,435,410,646.00	-0.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	142,078,784.00	142,078,784.00	0.00	167,353,908.00	167,353,908.00	17.8%
Special Education Discretionary Grants		8182	0.00	11,453,180.00	11,453,180.00	0.00	11,065,926.00	11,065,926.00	-3.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	4,063,578.70	0.00	4,063,578.70	0.00	0.00	0.00	-100.0%
Interagency Contracts Between LEAs		8285	0.00	1,441,033.00	1,441,033.00	0.00	0.00	0.00	-100.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		409,054,770.00	409,054,770.00		489,688,950.00	489,688,950.00	19.7%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		34,118,122.00	34,118,122.00		30,217,299.00	30,217,299.00	-11.4%
Title III, Immigrant Student Program	4201	8290		2,836,426.00	2,836,426.00		3,072,846.00	3,072,846.00	8.3%
Title III, English Learner Program	4203	8290		21,116,116.00	21,116,116.00		10,029,250.00	10,029,250.00	-52.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

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

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Description			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		56,420,847.00	56,420,847.00		81,419,955.00	81,419,955.00	44.3%
Career and Technical Education	3500-3599	8290		7,090,850.00	7,090,850.00		0.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	1,776,722.00	32,462,378.64	34,239,100.64	1,810,628.00	49,167,604.00	50,978,232.00	48.9%
TOTAL, FEDERAL REVENUE			5,840,300.70	718,072,506.64	723,912,807.34	1,810,628.00	842,015,738.00	843,826,366.00	16.6%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		436,379,392.00	436,379,392.00		444,988,071.00	444,988,071.00	2.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	3,840,430.00	3,840,430.00	0.00	3,961,214.00	3,961,214.00	3.1%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	17,855,575.00	0.00	17,855,575.00	17,809,993.00	0.00	17,809,993.00	-0.3%
Lottery - Unrestricted and Instructional Materials		8560	74,231,959.00	31,869,218.00	106,101,177.00	72,995,234.00	31,338,268.00	104,333,502.00	-1.7%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		468,346,746.00	468,346,746.00		468,346,746.00	468,346,746.00	0.0%
After School Education and Safety (ASES)	6010	8590		94,703,484.00	94,703,484.00		103,885,076.00	103,885,076.00	9.7%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		1,471,592.00	1,471,592.00		1,667,354.00	1,667,354.00	13.3%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		11,563,255.00	11,563,255.00		2,291,400.00	2,291,400.00	-80.2%
Arts and Music in Schools (Prop 28)	6770	8590		71,924,422.00	71,924,422.00		71,924,422.00	71,924,422.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		85,256.00	85,256.00		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	47,399,330.11	509,087,476.00	556,486,806.11	60,432,705.00	446,433,700.00	506,866,405.00	-8.9%
TOTAL, OTHER STATE REVENUE			139,486,864.11	1,629,271,271.00	1,768,758,135.11	151,237,932.00	1,574,836,251.00	1,726,074,183.00	-2.4%

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

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Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	535,000.00	0.00	535,000.00	595,000.00	0.00	595,000.00	11.2%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	31,444,526.94	0.00	31,444,526.94	28,290,000.00	0.00	28,290,000.00	-10.0%
Interest		8660	197,995,687.98	500.73	197,996,188.71	123,468,016.00	0.00	123,468,016.00	-37.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	100,776,010.95	0.00	100,776,010.95	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	41,963,107.17	0.00	41,963,107.17	41,052,678.00	0.00	41,052,678.00	-2.2%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	107,535,495.16	78,158,389.29	185,693,884.45	90,380,314.00	47,525,648.00	137,905,962.00	-25.7%

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

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Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Tuition		8710	0.00	433,194.00	433,194.00	0.00	246,360.00	246,360.00	-43.1%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			480,249,828.20	78,592,084.02	558,841,912.22	283,786,008.00	47,772,008.00	331,558,016.00	-40.7%
TOTAL, REVENUES			7,047,075,789.21	2,458,494,511.66	9,505,570,300.87	6,839,686,564.00	2,497,182,647.00	9,336,869,211.00	-1.8%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	2,063,663,580.00	656,558,772.82	2,720,222,352.82	1,891,047,816.00	845,628,748.00	2,736,676,564.00	0.6%
Certificated Pupil Support Salaries		1200	231,946,562.00	317,376,205.36	549,322,767.36	360,029,607.00	177,194,913.00	537,224,520.00	-2.2%
Certificated Supervisors' and Administrators' Salaries		1300	309,831,568.00	125,616,128.57	435,447,696.57	292,042,795.00	133,728,024.00	425,770,819.00	-2.2%
Other Certificated Salaries		1900	139,054,752.00	212,939,835.74	351,994,587.74	145,257,377.00	174,097,815.00	319,355,192.00	-9.3%
TOTAL, CERTIFICATED SALARIES			2,744,496,462.00	1,312,490,942.49	4,056,987,404.49	2,688,377,595.00	1,330,649,500.00	4,019,027,095.00	-0.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	43,656,207.00	368,486,314.30	412,142,521.30	41,857,315.00	363,682,493.00	405,539,808.00	-1.6%
Classified Support Salaries		2200	291,580,417.00	240,002,314.24	531,582,731.24	296,896,055.00	139,123,697.00	436,019,752.00	-18.0%
Classified Supervisors' and Administrators' Salaries		2300	43,627,543.00	4,554,350.38	48,181,893.38	43,215,158.00	4,947,425.00	48,162,583.00	0.0%
Clerical, Technical and Office Salaries		2400	362,052,900.00	73,383,131.52	435,436,031.52	337,740,663.00	99,178,954.00	436,919,617.00	0.3%
Other Classified Salaries		2900	143,368,501.00	92,536,935.95	235,905,436.95	133,571,591.00	85,445,430.00	219,017,021.00	-7.2%
TOTAL, CLASSIFIED SALARIES			884,285,568.00	778,963,046.39	1,663,248,614.39	853,280,782.00	692,377,999.00	1,545,658,781.00	-7.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	512,621,860.00	545,712,226.15	1,058,334,086.15	510,690,573.00	551,461,597.00	1,062,152,170.00	0.4%
PERS		3201-3202	215,904,540.00	190,581,850.85	406,486,390.85	217,921,513.00	160,785,626.00	378,707,139.00	-6.8%

Los Angeles Unified
Los Angeles County

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	106,203,870.00	82,522,889.82	188,726,759.82	101,079,088.00	71,045,578.00	172,124,666.00	-8.8%
Unemployment Insurance		3401-3402	639,314,515.00	374,291,579.11	1,013,606,094.11	596,279,675.00	346,781,001.00	943,060,676.00	-7.0%
Workers' Compensation		3501-3502	2,075,492.00	1,026,476.65	3,101,968.65	1,729,790.00	1,025,371.00	2,755,161.00	-11.2%
OPEB, Allocated		3601-3602	64,038,825.00	36,360,115.75	100,398,940.75	58,572,872.00	34,419,026.00	92,991,898.00	-7.4%
OPEB, Active Employees		3701-3702	184,072,116.00	101,798,647.11	285,870,763.11	194,015,899.00	94,525,997.00	288,541,896.00	0.9%
Other Employee Benefits		3751-3752	22,487,021.00	14,089,477.15	36,576,498.15	284,845,113.00	35,252,715.00	320,097,828.00	775.1%
TOTAL, EMPLOYEE BENEFITS		3901-3902	14,274.00	0.00	14,274.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			1,746,732,513.00	1,346,383,262.59	3,093,115,775.59	1,965,134,523.00	1,295,296,911.00	3,260,431,434.00	5.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	75,505,958.00	31,869,431.00	107,375,389.00	55,441,332.00	31,338,518.00	86,779,850.00	-19.2%
Books and Other Reference Materials		4200	731,169.00	318,555.45	1,049,724.45	699,455.00	19,935.00	719,390.00	-31.5%
Materials and Supplies		4300	151,254,414.00	228,355,846.42	379,610,260.42	631,527,646.00	747,885,442.88	1,379,413,088.88	263.4%
Noncapitalized Equipment		4400	26,510,326.00	18,371,692.65	44,882,018.65	5,193,632.00	1,601,240.00	6,794,872.00	-84.9%
Food		4700	131,927.00	1,294,780.00	1,426,707.00	11,000.00	609,246.00	620,246.00	-56.5%
TOTAL, BOOKS AND SUPPLIES			254,133,794.00	280,210,305.52	534,344,099.52	692,873,065.00	781,454,381.88	1,474,327,446.88	175.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	782,401.00	449,482,146.00	450,264,547.00	0.00	403,939,087.00	403,939,087.00	-10.3%
Travel and Conferences		5200	4,094,761.00	5,568,092.39	9,662,853.39	4,700,586.00	1,758,945.00	6,459,531.00	-33.2%
Dues and Memberships		5300	2,353,234.00	199,120.00	2,552,354.00	1,099,807.00	2,400.00	1,102,207.00	-56.8%
Insurance		5400 - 5450	454,124,665.00	0.00	454,124,665.00	155,413,837.00	0.00	155,413,837.00	-65.8%
Operations and Housekeeping Services		5500	173,450,171.00	21,056,065.00	194,506,236.00	137,422,404.00	18,002,000.00	155,424,404.00	-20.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,736,357.00	19,275,049.34	38,011,406.34	17,190,932.00	1,831,396.00	19,022,328.00	-50.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(264,605.00)	256,785.00	(7,820.00)	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	299,387,783.00	419,865,455.52	719,253,238.52	212,837,712.00	170,149,965.55	382,987,677.55	-46.8%
Communications		5900	39,349,196.00	330,255.00	39,679,451.00	30,620,030.00	409,805.00	31,029,835.00	-21.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			992,013,963.00	916,032,968.25	1,908,046,931.25	559,285,308.00	596,093,598.55	1,155,378,906.55	-39.4%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	38,764.00	127,868.00	166,632.00	70,000.00	0.00	70,000.00	-58.0%
Buildings and Improvements of Buildings		6200	4,687,674.00	12,189,707.00	16,877,381.00	29,036,171.00	23,447,866.00	52,484,037.00	211.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Los Angeles Unified
Los Angeles County

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

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Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment		6400	20,748,299.00	44,898,007.00	65,646,306.00	4,208,794.00	125,900.00	4,334,694.00	-93.4%
Equipment Replacement		6500	15,325.00	0.00	15,325.00	5,933,449.00	0.00	5,933,449.00	38,617.4%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	51,098.00	1,135,597.00	1,186,695.00	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			25,541,160.00	58,351,179.00	83,892,339.00	39,248,414.00	23,573,766.00	62,822,180.00	-25.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	145,024.00	0.00	145,024.00	638,966.00	0.00	638,966.00	340.6%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	11,500.00	0.00	11,500.00	New
Payments to County Offices		7142	6,128,469.00	0.00	6,128,469.00	6,000,000.00	0.00	6,000,000.00	-2.1%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	900,565.00	0.00	900,565.00	1,003,008.00	0.00	1,003,008.00	11.4%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,174,058.00	0.00	7,174,058.00	7,653,474.00	0.00	7,653,474.00	6.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									

Los Angeles Unified
Los Angeles County

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

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Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs		7310	(210,123,790.56)	210,123,790.56	0.00	(280,461,409.00)	280,461,409.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(40,077,718.04)	0.00	(40,077,718.04)	(49,016,868.00)	0.00	(49,016,868.00)	22.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(250,201,508.60)	210,123,790.56	(40,077,718.04)	(329,478,277.00)	280,461,409.00	(49,016,868.00)	22.3%
TOTAL, EXPENDITURES			6,404,176,009.40	4,902,555,494.80	11,306,731,504.20	6,476,374,884.00	4,999,907,565.43	11,476,282,449.43	1.5%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	30,000,000.00	0.00	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	154,277.00	111,159.00	265,436.00	17,325,000.00	0.00	17,325,000.00	6,427.0%
(a) TOTAL, INTERFUND TRANSFERS IN			30,154,277.00	111,159.00	30,265,436.00	47,325,000.00	0.00	47,325,000.00	56.4%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	44,088.38	44,088.38	0.00	0.00	0.00	-100.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	642,794,238.00	40,596.00	642,834,834.00	28,513,404.00	0.00	28,513,404.00	-95.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			642,794,238.00	84,684.38	642,878,922.38	28,513,404.00	0.00	28,513,404.00	-95.6%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	15,010,000.00	0.00	15,010,000.00	10,000.00	0.00	10,000.00	-99.9%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	250,000,000.00	0.00	250,000,000.00	0.00	0.00	0.00	-100.0%
(c) TOTAL, SOURCES			265,010,000.00	0.00	265,010,000.00	10,000.00	0.00	10,000.00	-100.0%
USES									

Los Angeles Unified
Los Angeles County

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

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Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,519,449,733.79)	1,519,449,733.79	0.00	(1,711,154,278.00)	1,711,154,278.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,519,449,733.79)	1,519,449,733.79	0.00	(1,711,154,278.00)	1,711,154,278.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(1,867,079,694.79)	1,519,476,208.41	(347,603,486.38)	(1,692,332,682.00)	1,711,154,278.00	18,821,596.00	-105.4%

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

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			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	6,421,498,796.20	32,558,650.00	6,454,057,446.20	6,402,851,996.00	32,558,650.00	6,435,410,646.00	-0.3%
2) Federal Revenue		8100-8299	5,840,300.70	718,072,506.64	723,912,807.34	1,810,628.00	842,015,738.00	843,826,366.00	16.6%
3) Other State Revenue		8300-8599	139,486,864.11	1,629,271,271.00	1,768,758,135.11	151,237,932.00	1,574,836,251.00	1,726,074,183.00	-2.4%
4) Other Local Revenue		8600-8799	480,249,828.20	78,592,084.02	558,841,912.22	283,786,008.00	47,772,008.00	331,558,016.00	-40.7%
5) TOTAL, REVENUES			7,047,075,789.21	2,458,494,511.66	9,505,570,300.87	6,839,686,564.00	2,497,182,647.00	9,336,869,211.00	-1.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	3,343,165,622.00	2,357,820,346.79	5,700,985,968.79	3,499,386,078.00	2,820,613,206.62	6,319,999,284.62	10.9%
2) Instruction - Related Services	2000-2999		1,088,562,630.00	655,998,977.66	1,744,561,607.66	1,014,603,246.00	627,862,872.00	1,642,466,118.00	-5.9%
3) Pupil Services	3000-3999		406,948,666.00	938,655,398.83	1,345,604,064.83	778,679,701.00	522,336,251.82	1,301,015,952.82	-3.3%
4) Ancillary Services	4000-4999		31,633,329.00	233,712,599.39	265,345,928.39	14,038,036.00	324,825,925.00	338,863,961.00	27.7%
5) Community Services	5000-5999		4,381,227.00	1,821,062.00	6,202,289.00	0.00	997,848.00	997,848.00	-83.9%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		735,089,345.40	220,026,091.33	955,115,436.73	501,489,981.00	295,386,737.11	796,876,718.11	-16.6%
8) Plant Services	8000-8999		787,221,132.00	494,521,018.80	1,281,742,150.80	660,524,368.00	407,884,724.88	1,068,409,092.88	-16.6%
9) Other Outgo	9000-9999		7,174,058.00	0.00	7,174,058.00	7,653,474.00	0.00	7,653,474.00	6.7%
10) TOTAL, EXPENDITURES			6,404,176,009.40	4,902,555,494.80	11,306,731,504.20	6,476,374,884.00	4,999,907,565.43	11,476,282,449.43	1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			642,899,779.81	(2,444,060,983.14)	(1,801,161,203.33)	363,311,680.00	(2,502,724,918.43)	(2,139,413,238.43)	18.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	30,154,277.00	111,159.00	30,265,436.00	47,325,000.00	0.00	47,325,000.00	56.4%
b) Transfers Out		7600-7629	642,794,238.00	84,684.38	642,878,922.38	28,513,404.00	0.00	28,513,404.00	-95.6%
2) Other Sources/Uses									
a) Sources		8930-8979	265,010,000.00	0.00	265,010,000.00	10,000.00	0.00	10,000.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,519,449,733.79)	1,519,449,733.79	0.00	(1,711,154,278.00)	1,711,154,278.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,867,079,694.79)	1,519,476,208.41	(347,603,486.38)	(1,692,332,682.00)	1,711,154,278.00	18,821,596.00	-105.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,224,179,914.98)	(924,584,774.73)	(2,148,764,689.71)	(1,329,021,002.00)	(791,570,640.43)	(2,120,591,642.43)	-1.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,616,845,730.30	1,796,772,986.87	6,413,618,717.17	3,402,899,398.67	870,268,582.23	4,273,167,980.90	-33.4%

Los Angeles Unified
Los Angeles County

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

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Description	Function Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	10,233,583.35	(1,919,629.91)	8,313,953.44	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			4,627,079,313.65	1,794,853,356.96	6,421,932,670.61	3,402,899,398.67	870,268,582.23	4,273,167,980.90	-33.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,627,079,313.65	1,794,853,356.96	6,421,932,670.61	3,402,899,398.67	870,268,582.23	4,273,167,980.90	-33.5%
2) Ending Balance, June 30 (E + F1e)			3,402,899,398.67	870,268,582.23	4,273,167,980.90	2,073,878,396.67	78,697,941.80	2,152,576,338.47	-49.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,920,416.91	0.00	2,920,416.91	2,920,417.00	0.00	2,920,417.00	0.0%
Stores		9712	38,594,295.83	0.00	38,594,295.83	38,594,296.00	0.00	38,594,296.00	0.0%
Prepaid Items		9713	7,896,906.49	59,724.47	7,956,630.96	7,896,906.00	59,725.00	7,956,631.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	870,208,857.76	870,208,857.76	0.00	78,638,216.80	78,638,216.80	-91.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	46,110,802.00	0.00	46,110,802.00	New
d) Assigned									
Other Assignments (by Resource/Object)		9780	1,305,660,751.00	0.00	1,305,660,751.00	413,009,949.00	0.00	413,009,949.00	-68.4%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	132,750,000.00	0.00	132,750,000.00	115,200,000.00	0.00	115,200,000.00	-13.2%
Unassigned/Unappropriated Amount		9790	1,915,077,028.44	0.00	1,915,077,028.44	1,450,146,026.67	0.00	1,450,146,026.67	-24.3%

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Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	143,946,796.44	0.00
5650	FEMA Public Assistance Funds	1,360.33	0.00
5810	Other Restricted Federal	8,804,833.82	200,882.00
6211	Literacy Coaches and Reading Specialists Grant Program	73,893,753.86	18,212,407.00
6266	Educator Effectiveness, FY 2021-22	46,602,317.73	0.00
6332	CA Community Schools Partnership Act - Implementation Grant	16,586,675.34	255,826.00
6383	Golden State Pathways Program	45,306,892.00	45,306,892.00
6500	Special Education	4,002,604.34	0.00
6547	Special Education Early Intervention Preschool Grant	4,487,158.20	0.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	243,222,099.00	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	39,354,558.78	0.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	51,173,748.00	0.00
7085	Learning Communities for School Success Program	803,791.00	1,555,606.00
7311	Classified School Employee Professional Development Block Grant	802,296.11	99,714.00
7339	Dual Enrollment Opportunities	7,863,339.80	7,863,339.80
7399	LCFF Equity Multiplier	43,824,330.00	0.00
7412	A-G Access/Success Grant	11,494,556.37	0.00
7413	A-G Learning Loss Mitigation Grant	8,102,415.87	0.00
7810	Other Restricted State	8,437,766.13	0.00
9010	Other Restricted Local	111,497,564.64	5,143,550.00
Total, Restricted Balance		870,208,857.76	78,638,216.80

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Los Angeles Unified
Los Angeles County

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

19 64733 0000000
Form 08
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	39,234,825.38	37,947,761.00	-3.3%
5) TOTAL, REVENUES			39,234,825.38	37,947,761.00	-3.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	29,739,404.11	31,534,738.00	6.0%
5) Services and Other Operating Expenditures		5000-5999	7,616,325.38	5,175,053.00	-32.1%
6) Capital Outlay		6000-6999	482,791.34	53,650.00	-88.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			37,838,520.83	36,763,441.00	-114.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,396,304.55	1,184,320.00	-15.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,396,304.55	1,184,320.00	-15.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	50,779,901.10	52,176,205.65	2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,779,901.10	52,176,205.65	2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,779,901.10	52,176,205.65	2.7%
2) Ending Balance, June 30 (E + F1e)			52,176,205.65	53,360,525.65	2.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	47,811.77	47,812.00	0.0%
Stores		9712	4,568,595.56	4,568,596.00	0.0%
Prepaid Items		9713	24,946.22	24,946.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	47,534,852.10	48,719,171.65	2.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Los Angeles Unified
Los Angeles County

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	35,675,073.36		
c) in Revolving Cash Account		9130	47,811.77		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	12,840,707.10		
3) Accounts Receivable		9200	365,337.85		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	4,568,595.56		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	24,946.22		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			53,522,471.86		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,346,266.21		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			1,346,266.21		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			52,176,205.65		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	39,234,825.38	37,947,761.00	-3.3%
TOTAL, REVENUES			39,234,825.38	37,947,761.00	-3.3%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Los Angeles Unified
Los Angeles County

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	29,739,404.11	31,534,738.00	6.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			29,739,404.11	31,534,738.00	6.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,616,325.38	5,175,053.00	-32.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,616,325.38	5,175,053.00	-32.1%
CAPITAL OUTLAY					
Equipment		6400	482,791.34	53,650.00	-88.9%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			482,791.34	53,650.00	-88.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			37,838,520.83	36,763,441.00	-114.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

Los Angeles Unified
Los Angeles County

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a- b + c - d + e)			0.00	0.00	0.0%

Los Angeles Unified
Los Angeles County

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	39,234,825.38	37,947,761.00	-3.3%
5) TOTAL, REVENUES			39,234,825.38	37,947,761.00	-3.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		37,838,520.83	36,763,441.00	-2.8%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			37,838,520.83	36,763,441.00	-2.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,396,304.55	1,184,320.00	-15.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,396,304.55	1,184,320.00	-15.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	50,779,901.10	52,176,205.65	2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,779,901.10	52,176,205.65	2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,779,901.10	52,176,205.65	2.7%
2) Ending Balance, June 30 (E + F1e)			52,176,205.65	53,360,525.65	2.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	47,811.77	47,812.00	0.0%
Stores		9712	4,568,595.56	4,568,596.00	0.0%
Prepaid Items		9713	24,946.22	24,946.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	47,534,852.10	48,719,171.65	2.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
8210	Student Activity Funds	47,534,852.10	48,719,171.65
Total, Restricted Balance		47,534,852.10	48,719,171.65

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Los Angeles Unified
Los Angeles County

Budget, July 1
Adult Education Fund
Expenditures by Object

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Form 11
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,942,053.00	14,165,049.00	1.6%
3) Other State Revenue		8300-8599	143,776,345.00	147,038,081.00	2.3%
4) Other Local Revenue		8600-8799	3,492,431.04	3,483,497.00	-0.3%
5) TOTAL, REVENUES			161,210,829.04	164,686,627.00	2.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	71,622,037.24	72,222,044.00	0.8%
2) Classified Salaries		2000-2999	23,572,689.92	23,672,732.00	0.4%
3) Employee Benefits		3000-3999	45,578,418.77	50,388,235.00	10.6%
4) Books and Supplies		4000-4999	9,329,560.60	9,046,539.89	-3.0%
5) Services and Other Operating Expenditures		5000-5999	15,149,895.84	15,507,000.00	2.4%
6) Capital Outlay		6000-6999	2,574,206.22	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	7,171,555.37	7,231,090.00	0.8%
9) TOTAL, EXPENDITURES			174,998,363.96	178,067,640.89	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,787,534.92)	(13,381,013.89)	-2.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	13,198.38	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			13,198.38	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,774,336.54)	(13,381,013.89)	-2.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	59,090,277.85	45,258,326.78	-23.4%
b) Audit Adjustments		9793	(57,614.53)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			59,032,663.32	45,258,326.78	-23.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			59,032,663.32	45,258,326.78	-23.3%
2) Ending Balance, June 30 (E + F1e)			45,258,326.78	31,877,312.89	-29.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	15,000.00	15,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	34,346,333.89	20,013,028.94	-41.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	10,896,992.89	11,849,284.00	8.7%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.05)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	29,672,923.29		
1) Fair Value Adjustment to Cash in County Treasury		9111	625,340.22		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	15,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Los Angeles Unified
Los Angeles County

Budget, July 1
Adult Education Fund
Expenditures by Object

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Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,822,712.41		
4) Due from Grantor Government		9290	16,350,747.47		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			48,486,723.39		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	3,036,202.97		
2) Due to Grantor Governments		9590	166,364.64		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	25,829.00		
6) TOTAL, LIABILITIES			3,228,396.61		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			45,258,326.78		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	1,251,326.00	1,205,053.00	-3.7%
All Other Federal Revenue	All Other	8290	12,690,727.00	12,959,996.00	2.1%
TOTAL, FEDERAL REVENUE			13,942,053.00	14,165,049.00	1.6%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	130,509,214.00	133,510,926.00	2.3%
All Other State Revenue	All Other	8590	13,267,131.00	13,527,155.00	2.0%
TOTAL, OTHER STATE REVENUE			143,776,345.00	147,038,081.00	2.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	110,000.00	110,000.00	0.0%
Interest		8660	1,534,079.04	1,525,145.00	-0.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	540,162.00	540,162.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,308,190.00	1,308,190.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,492,431.04	3,483,497.00	-0.3%
TOTAL, REVENUES			161,210,829.04	164,686,627.00	2.2%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	41,547,503.71	43,239,911.00	4.1%
Certificated Pupil Support Salaries		1200	3,902,501.62	3,886,740.00	-0.4%
Certificated Supervisors' and Administrators' Salaries		1300	25,588,173.63	24,936,464.00	-2.5%
Other Certificated Salaries		1900	583,858.28	158,929.00	-72.8%
TOTAL, CERTIFICATED SALARIES			71,622,037.24	72,222,044.00	0.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	937,488.47	1,225,612.00	30.7%
Classified Support Salaries		2200	8,599,951.27	8,320,646.00	-3.2%
Classified Supervisors' and Administrators' Salaries		2300	178,407.66	184,819.00	3.6%
Clerical, Technical and Office Salaries		2400	12,484,229.67	12,594,531.00	0.9%
Other Classified Salaries		2900	1,372,612.85	1,347,124.00	-1.9%
TOTAL, CLASSIFIED SALARIES			23,572,689.92	23,672,732.00	0.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	12,704,640.75	13,582,874.00	6.9%
PERS		3201-3202	6,651,149.39	6,198,770.00	-6.8%
OASDI/Medicare/Alternative		3301-3302	3,036,132.14	2,887,757.00	-4.9%
Health and Welfare Benefits		3401-3402	16,442,080.48	18,715,787.00	13.8%
Unemployment Insurance		3501-3502	46,760.81	48,786.00	4.3%
Workers' Compensation		3601-3602	1,628,287.41	1,558,919.00	-4.3%
OPEB, Allocated		3701-3702	4,739,647.89	5,308,709.00	12.0%
OPEB, Active Employees		3751-3752	329,719.90	2,086,633.00	532.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			45,578,418.77	50,388,235.00	10.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	120,735.00	0.00	-100.0%
Materials and Supplies		4300	7,558,356.07	8,999,539.89	19.1%
Noncapitalized Equipment		4400	1,650,469.53	47,000.00	-97.2%
TOTAL, BOOKS AND SUPPLIES			9,329,560.60	9,046,539.89	-3.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	140,282.12	33,171.00	-76.4%
Dues and Memberships		5300	7,627.77	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,114,471.80	3,074,930.00	-1.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	648,897.97	17,444.00	-97.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,820.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	10,515,980.23	11,706,455.00	11.3%
Communications		5900	714,815.95	675,000.00	-5.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,149,895.84	15,507,000.00	2.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	215,173.60	0.00	-100.0%
Equipment		6400	2,359,032.62	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,574,206.22	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	7,171,555.37	7,231,090.00	0.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			7,171,555.37	7,231,090.00	0.8%
TOTAL, EXPENDITURES			174,998,363.96	178,067,640.89	1.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	13,198.38	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			13,198.38	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			13,198.38	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,942,053.00	14,165,049.00	1.6%
3) Other State Revenue		8300-8599	143,776,345.00	147,038,081.00	2.3%
4) Other Local Revenue		8600-8799	3,492,431.04	3,483,497.00	-0.3%
5) TOTAL, REVENUES			161,210,829.04	164,686,627.00	2.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		65,605,498.34	81,825,246.89	24.7%
2) Instruction - Related Services	2000-2999		72,856,997.68	61,947,628.00	-15.0%
3) Pupil Services	3000-3999		5,747,813.60	5,823,929.00	1.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		7,171,555.37	7,231,090.00	0.8%
8) Plant Services	8000-8999		23,616,498.97	21,239,747.00	-10.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			174,998,363.96	178,067,640.89	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(13,787,534.92)	(13,381,013.89)	-2.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	13,198.38	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			13,198.38	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,774,336.54)	(13,381,013.89)	-2.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	59,090,277.85	45,258,326.78	-23.4%
b) Audit Adjustments		9793	(57,614.53)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			59,032,663.32	45,258,326.78	-23.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			59,032,663.32	45,258,326.78	-23.3%
2) Ending Balance, June 30 (E + F1e)			45,258,326.78	31,877,312.89	-29.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	15,000.00	15,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	34,346,333.89	20,013,028.94	-41.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	10,896,992.89	11,849,284.00	8.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.05)	New

Los Angeles Unified
Los Angeles County

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

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
6371	CalWORKs for ROCP or Adult Education	5,702,331.13	5,702,331.13
6391	Adult Education Program	15,245,800.95	0.00
7810	Other Restricted State	13,398,201.81	14,310,697.81
Total, Restricted Balance		34,346,333.89	20,013,028.94

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Los Angeles Unified
Los Angeles County

Budget, July 1
Child Development Fund
Expenditures by Object

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Form 12
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	12,533,255.99	12,712,670.00	1.4%
3) Other State Revenue		8300-8599	242,385,812.63	229,237,394.00	-5.4%
4) Other Local Revenue		8600-8799	1,563,104.55	160,488.00	-89.7%
5) TOTAL, REVENUES			256,482,173.17	242,110,552.00	-5.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	59,950,030.20	65,911,632.00	9.9%
2) Classified Salaries		2000-2999	76,140,328.54	77,111,163.00	1.3%
3) Employee Benefits		3000-3999	86,551,871.15	87,702,724.00	1.3%
4) Books and Supplies		4000-4999	22,352,166.49	29,611,663.00	32.5%
5) Services and Other Operating Expenditures		5000-5999	6,500,689.06	4,724,392.00	-27.3%
6) Capital Outlay		6000-6999	15,027.74	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	14,902,227.67	22,060,484.00	48.0%
9) TOTAL, EXPENDITURES			266,412,340.85	287,122,058.00	7.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,930,167.68)	(45,011,506.00)	353.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,930,167.68)	(45,011,506.00)	353.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	98,934,178.40	88,930,838.83	-10.1%
b) Audit Adjustments		9793	(73,171.89)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			98,861,006.51	88,930,838.83	-10.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			98,861,006.51	88,930,838.83	-10.0%
2) Ending Balance, June 30 (E + F1e)			88,930,838.83	43,919,332.83	-50.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	87,500,317.66	42,448,325.00	-51.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,430,521.17	1,471,009.17	2.8%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(1.34)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	59,147,703.74		
1) Fair Value Adjustment to Cash in County Treasury		9111	(4,631,178.96)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,467,062.68		
4) Due from Grantor Government		9290	33,721,562.23		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			89,705,149.69		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	770,504.73		
2) Due to Grantor Governments		9590	3,806.13		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			774,310.86		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			88,930,838.83		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	12,533,255.99	12,712,670.00	1.4%
TOTAL, FEDERAL REVENUE			12,533,255.99	12,712,670.00	1.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	228,539,530.76	228,484,894.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	13,846,281.87	752,500.00	-94.6%
TOTAL, OTHER STATE REVENUE			242,385,812.63	229,237,394.00	-5.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	1,485,928.33	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	60,226.41	120,000.00	99.2%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	16,949.81	40,488.00	138.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,563,104.55	160,488.00	-89.7%
TOTAL, REVENUES			256,482,173.17	242,110,552.00	-5.6%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	43,481,288.22	48,473,693.00	11.5%
Certificated Pupil Support Salaries		1200	1,456,862.90	1,589,726.00	9.1%
Certificated Supervisors' and Administrators' Salaries		1300	14,942,091.08	15,827,719.00	5.9%
Other Certificated Salaries		1900	69,788.00	20,494.00	-70.6%
TOTAL, CERTIFICATED SALARIES			59,950,030.20	65,911,632.00	9.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	57,106,333.86	59,623,272.00	4.4%
Classified Support Salaries		2200	12,206,581.95	10,055,207.00	-17.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	6,739,656.33	7,432,684.00	10.3%
Other Classified Salaries		2900	87,756.40	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			76,140,328.54	77,111,163.00	1.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	11,447,839.05	12,589,526.00	10.0%
PERS		3201-3202	19,241,022.42	18,811,747.00	-2.2%
OASDI/Medicare/Alternative		3301-3302	7,077,946.26	6,693,536.00	-5.4%
Health and Welfare Benefits		3401-3402	34,868,655.47	33,716,169.00	-3.3%
Unemployment Insurance		3501-3502	67,667.59	73,306.00	8.3%
Workers' Compensation		3601-3602	2,371,374.67	2,325,060.00	-2.0%
OPEB, Allocated		3701-3702	10,205,626.76	9,720,697.00	-4.8%
OPEB, Active Employees		3751-3752	1,271,738.93	3,772,683.00	196.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			86,551,871.15	87,702,724.00	1.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	22,320,227.94	29,611,663.00	32.7%
Noncapitalized Equipment		4400	30,860.08	0.00	-100.0%
Food		4700	1,078.47	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			22,352,166.49	29,611,663.00	32.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	137,949.43	87,625.00	-36.5%
Dues and Memberships		5300	119,904.49	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,617,493.05	2,721,098.00	4.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	305,670.96	98,454.00	-67.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,779,711.61	274,535.00	-84.6%
Communications		5900	1,539,959.52	1,542,680.00	0.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,500,689.06	4,724,392.00	-27.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	(5.98)	0.00	-100.0%
Equipment		6400	5,038.72	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	9,995.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			15,027.74	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Los Angeles Unified
Los Angeles County

Budget, July 1
Child Development Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	14,902,227.67	22,060,484.00	48.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			14,902,227.67	22,060,484.00	48.0%
TOTAL, EXPENDITURES			266,412,340.85	287,122,058.00	7.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Los Angeles Unified
Los Angeles County

Budget, July 1
Child Development Fund
Expenditures by Function

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Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	12,533,255.99	12,712,670.00	1.4%
3) Other State Revenue		8300-8599	242,385,812.63	229,237,394.00	-5.4%
4) Other Local Revenue		8600-8799	1,563,104.55	160,488.00	-89.7%
5) TOTAL, REVENUES			256,482,173.17	242,110,552.00	-5.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		173,058,644.94	185,771,005.00	7.3%
2) Instruction - Related Services	2000-2999		47,488,142.22	53,945,293.00	13.6%
3) Pupil Services	3000-3999		2,102,198.56	2,284,203.00	8.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		14,902,227.67	22,060,484.00	48.0%
8) Plant Services	8000-8999		28,861,127.46	23,061,073.00	-20.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			266,412,340.85	287,122,058.00	7.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(9,930,167.68)	(45,011,506.00)	353.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,930,167.68)	(45,011,506.00)	353.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	98,934,178.40	88,930,838.83	-10.1%
b) Audit Adjustments		9793	(73,171.89)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			98,861,006.51	88,930,838.83	-10.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			98,861,006.51	88,930,838.83	-10.0%
2) Ending Balance, June 30 (E + F1e)			88,930,838.83	43,919,332.83	-50.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	87,500,317.66	42,448,325.00	-51.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,430,521.17	1,471,009.17	2.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(1.34)	New

Los Angeles Unified
Los Angeles County

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

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
5066	Early Education: ARP California State Preschool Program - Rate Supplements	1,179,787.26	0.00
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	1,000,848.00	0.00
6160	Child Care and Development Programs Administered by California Department of Social Services (State Funds)	1,596,314.40	0.00
7810	Other Restricted State	83,723,368.00	42,448,325.00
Total, Restricted Balance		87,500,317.66	42,448,325.00

Los Angeles Unified
Los Angeles County

Budget, July 1
Cafeteria Special Revenue Fund
Expenditures by Object

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Form 13
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	402,674,090.39	394,182,259.00	-2.1%
3) Other State Revenue		8300-8599	114,535,079.00	111,598,082.00	-2.6%
4) Other Local Revenue		8600-8799	8,558,065.00	8,382,096.00	-2.1%
5) TOTAL, REVENUES			525,767,234.39	514,162,437.00	-2.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	156,385,653.21	156,434,606.00	0.0%
3) Employee Benefits		3000-3999	136,842,314.67	149,611,268.00	9.3%
4) Books and Supplies		4000-4999	193,248,896.28	190,096,725.00	-1.6%
5) Services and Other Operating Expenditures		5000-5999	3,014,560.44	4,030,415.00	33.7%
6) Capital Outlay		6000-6999	409,000.00	81,072.00	-80.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	18,003,935.00	19,725,294.00	9.6%
9) TOTAL, EXPENDITURES			507,904,359.60	519,979,380.00	2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			17,862,874.79	(5,816,943.00)	-132.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			17,862,874.79	(5,816,943.00)	-132.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	239,255,296.83	257,101,673.35	7.5%
b) Audit Adjustments		9793	(16,498.27)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			239,238,798.56	257,101,673.35	7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			239,238,798.56	257,101,673.35	7.5%
2) Ending Balance, June 30 (E + F1e)			257,101,673.35	251,284,730.35	-2.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	13,678,648.00	13,678,647.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	243,423,025.35	237,606,083.35	-2.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	262,323,879.18		
1) Fair Value Adjustment to Cash in County Treasury		9111	(7,375,732.40)		
b) in Banks		9120	(64,245.39)		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Los Angeles Unified
Los Angeles County

Budget, July 1
Cafeteria Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	26,014.44		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,526,013.08		
4) Due from Grantor Government		9290	220,435.55		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	13,678,648.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			270,335,012.46		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	12,297,288.39		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	936,050.74		
6) TOTAL, LIABILITIES			13,233,339.13		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			257,101,673.33		
FEDERAL REVENUE					
Child Nutrition Programs		8220	379,632,123.39	371,155,653.00	-2.2%
Donated Food Commodities		8221	22,974,004.00	23,026,606.00	0.2%
All Other Federal Revenue		8290	67,963.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			402,674,090.39	394,182,259.00	-2.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	113,922,809.00	111,598,082.00	-2.0%
All Other State Revenue		8590	612,270.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			114,535,079.00	111,598,082.00	-2.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,506,067.00	1,479,801.00	-1.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,015,543.00	6,902,295.00	-1.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	36,455.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			8,558,065.00	8,382,096.00	-2.1%
TOTAL, REVENUES			525,767,234.39	514,162,437.00	-2.2%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	148,125,126.12	146,278,666.00	-1.2%
Classified Supervisors' and Administrators' Salaries		2300	547,386.76	552,347.00	0.9%
Clerical, Technical and Office Salaries		2400	7,711,256.51	9,584,645.00	24.3%
Other Classified Salaries		2900	1,883.82	18,948.00	905.8%

Los Angeles Unified
Los Angeles County

Budget, July 1
Cafeteria Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			156,385,653.21	156,434,606.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	41,961,209.36	41,946,265.00	0.0%
OASDI/Medicare/Alternative		3301-3302	12,026,572.23	11,970,202.00	-0.5%
Health and Welfare Benefits		3401-3402	61,024,833.82	66,754,806.00	9.4%
Unemployment Insurance		3501-3502	78,293.02	79,502.00	1.5%
Workers' Compensation		3601-3602	2,726,458.96	2,543,090.00	-6.7%
OPEB, Allocated		3701-3702	17,912,261.59	18,879,671.00	5.4%
OPEB, Active Employees		3751-3752	1,112,685.69	7,437,732.00	568.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			136,842,314.67	149,611,268.00	9.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	7,767,904.14	7,649,367.00	-1.5%
Noncapitalized Equipment		4400	456,618.00	424,849.00	-7.0%
Food		4700	185,024,374.14	182,022,509.00	-1.6%
TOTAL, BOOKS AND SUPPLIES			193,248,896.28	190,096,725.00	-1.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	269,614.48	1,433,736.00	431.8%
Dues and Memberships		5300	22,733.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	362,756.00	373,588.00	3.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	21,678.60	169,644.00	682.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,288,029.36	1,954,812.00	-14.6%
Communications		5900	49,749.00	98,635.00	98.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,014,560.44	4,030,415.00	33.7%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	409,000.00	81,072.00	-80.2%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			409,000.00	81,072.00	-80.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	18,003,935.00	19,725,294.00	9.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			18,003,935.00	19,725,294.00	9.6%
TOTAL, EXPENDITURES			507,904,359.60	519,979,380.00	2.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

Los Angeles Unified
Los Angeles County

Budget, July 1
Cafeteria Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	402,674,090.39	394,182,259.00	-2.1%
3) Other State Revenue		8300-8599	114,535,079.00	111,598,082.00	-2.6%
4) Other Local Revenue		8600-8799	8,558,065.00	8,382,096.00	-2.1%
5) TOTAL, REVENUES			525,767,234.39	514,162,437.00	-2.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		479,915,544.41	496,471,442.00	3.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		18,003,935.00	19,725,294.00	9.6%
8) Plant Services	8000-8999		9,984,880.19	3,782,644.00	-62.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			507,904,359.60	519,979,380.00	2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			17,862,874.79	(5,816,943.00)	-132.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			17,862,874.79	(5,816,943.00)	-132.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	239,255,296.83	257,101,673.35	7.5%
b) Audit Adjustments		9793	(16,498.27)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			239,238,798.56	257,101,673.35	7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			239,238,798.56	257,101,673.35	7.5%
2) Ending Balance, June 30 (E + F1e)			257,101,673.35	251,284,730.35	-2.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	13,678,648.00	13,678,647.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	243,423,025.35	237,606,083.35	-2.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Los Angeles Unified
Los Angeles County

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

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	222,813,618.68	220,373,597.68
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	13,242,193.78	12,837,639.78
5330	Child Nutrition: Summer Food Service Program Operations	4,554,410.89	4,394,845.89
5340	Child Nutrition: CCFP Cash in Lieu of Commodities	2,812,802.00	0.00
Total, Restricted Balance		243,423,025.35	237,606,083.35

Los Angeles Unified
Los Angeles County

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

19 64733 0000000
Form 17
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	592,525,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	17,325,000.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			592,525,000.00	(17,325,000.00)	-102.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			592,525,000.00	(17,325,000.00)	-102.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	592,525,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	592,525,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	592,525,000.00	New
2) Ending Balance, June 30 (E + F1e)			592,525,000.00	575,200,000.00	-2.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	592,525,000.00	575,200,000.00	-2.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	592,525,000.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Budget, July 1

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			592,525,000.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			592,525,000.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	592,525,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			592,525,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	17,325,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	17,325,000.00	New
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			592,525,000.00	(17,325,000.00)	-102.9%

Los Angeles Unified
Los Angeles County

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

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Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	592,525,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	17,325,000.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			592,525,000.00	(17,325,000.00)	-102.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			592,525,000.00	(17,325,000.00)	-102.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	592,525,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	592,525,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	592,525,000.00	New
2) Ending Balance, June 30 (E + F1e)			592,525,000.00	575,200,000.00	-2.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	592,525,000.00	575,200,000.00	-2.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Los Angeles Unified
Los Angeles County

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

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

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Los Angeles Unified
Los Angeles County

Budget, July 1
Building Fund
Expenditures by Object

19 64733 0000000
Form 21
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	62,182,733.00	53,130,868.00	-14.6%
5) TOTAL, REVENUES			62,182,733.00	53,130,868.00	-14.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	56,720,171.00	146,458,298.00	158.2%
3) Employee Benefits		3000-3999	35,134,630.00	78,899,852.00	124.6%
4) Books and Supplies		4000-4999	74,004,117.53	45,563,346.00	-38.4%
5) Services and Other Operating Expenditures		5000-5999	71,312,635.00	2,211,940.00	-96.9%
6) Capital Outlay		6000-6999	956,250,508.82	2,366,174,639.00	147.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,193,422,062.35	2,639,308,075.00	121.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,131,239,329.35)	(2,586,177,207.00)	128.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	137,723,808.00	0.00	-100.0%
b) Transfers Out		7600-7629	243,426,413.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	1,734,035,000.00	1,775,000,000.00	2.4%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,628,332,395.00	1,775,000,000.00	9.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			497,093,065.65	(811,177,207.00)	-263.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,267,580,463.17	1,697,370,497.00	33.9%
b) Audit Adjustments		9793	(67,303,031.82)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,200,277,431.35	1,697,370,497.00	41.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,200,277,431.35	1,697,370,497.00	41.4%
2) Ending Balance, June 30 (E + F1e)			1,697,370,497.00	886,193,290.00	-47.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	500,000.00	500,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	100,630.00	100,630.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,692,282,481.00	881,741,458.00	-47.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,487,386.00	3,851,202.00	-14.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,768,506,674.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(4,214,666.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	500,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Los Angeles Unified
Los Angeles County

Budget, July 1
Building Fund
Expenditures by Object

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Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	64,834,218.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	100,630.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	26,326.00		
10) TOTAL, ASSETS			1,829,753,182.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	132,356,359.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			132,356,359.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	26,326.00		
2) TOTAL, DEFERRED INFLOWS			26,326.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			1,697,370,497.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	1,071,417.00	1,250,000.00	16.7%
Interest		8660	65,025,963.00	51,880,868.00	-20.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(3,914,647.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			62,182,733.00	53,130,868.00	-14.6%
TOTAL, REVENUES			62,182,733.00	53,130,868.00	-14.6%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	10,515,026.00	68,134,780.00	548.0%

Los Angeles Unified
Los Angeles County

Budget, July 1
Building Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	10,123,842.00	15,160,567.00	49.8%
Clerical, Technical and Office Salaries		2400	36,081,303.00	63,162,951.00	75.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			56,720,171.00	146,458,298.00	158.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	42,358.00	0.00	-100.0%
PERS		3201-3202	17,885,959.00	39,375,335.00	120.1%
OASDI/Medicare/Alternative		3301-3302	4,435,482.00	11,202,482.00	152.6%
Health and Welfare Benefits		3401-3402	8,575,483.00	20,319,700.00	137.0%
Unemployment Insurance		3501-3502	31,231.00	74,345.00	138.0%
Workers' Compensation		3601-3602	1,064,683.00	2,380,909.00	123.6%
OPEB, Allocated		3701-3702	2,517,764.00	3,479,974.00	38.2%
OPEB, Active Employees		3751-3752	581,670.00	2,067,107.00	255.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			35,134,630.00	78,899,852.00	124.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	71,633,681.53	2,015,273.00	-97.2%
Noncapitalized Equipment		4400	2,370,436.00	43,548,073.00	1,737.1%
TOTAL, BOOKS AND SUPPLIES			74,004,117.53	45,563,346.00	-38.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	229,417.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	10,500.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	139,462.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	70,933,256.00	2,211,940.00	-96.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			71,312,635.00	2,211,940.00	-96.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	1,927,349.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	849,140,668.11	2,366,174,639.00	178.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	105,070,737.71	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	111,754.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			956,250,508.82	2,366,174,639.00	147.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,193,422,062.35	2,639,308,075.00	121.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	137,723,808.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			137,723,808.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	243,426,413.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			243,426,413.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					

Los Angeles Unified
Los Angeles County

Budget, July 1
Building Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	1,734,035,000.00	1,775,000,000.00	2.4%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			1,734,035,000.00	1,775,000,000.00	2.4%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,628,332,395.00	1,775,000,000.00	9.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	62,182,733.00	53,130,868.00	-14.6%
5) TOTAL, REVENUES			62,182,733.00	53,130,868.00	-14.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,186,196,056.35	2,639,308,075.00	122.5%
9) Other Outgo	9000-9999	Except 7600-7699	7,226,006.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			1,193,422,062.35	2,639,308,075.00	121.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,131,239,329.35)	(2,586,177,207.00)	128.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	137,723,808.00	0.00	-100.0%
b) Transfers Out		7600-7629	243,426,413.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	1,734,035,000.00	1,775,000,000.00	2.4%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,628,332,395.00	1,775,000,000.00	9.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			497,093,065.65	(811,177,207.00)	-263.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,267,580,463.17	1,697,370,497.00	33.9%
b) Audit Adjustments		9793	(67,303,031.82)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,200,277,431.35	1,697,370,497.00	41.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,200,277,431.35	1,697,370,497.00	41.4%
2) Ending Balance, June 30 (E + F1e)			1,697,370,497.00	886,193,290.00	-47.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	500,000.00	500,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	100,630.00	100,630.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,692,282,481.00	881,741,458.00	-47.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,487,386.00	3,851,202.00	-14.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Los Angeles Unified
Los Angeles County

Budget, July 1
Building Fund
Exhibit: Restricted Balance Detail

Resource	Description	2024-25	2025-26
		Estimated Actuals	Budget
9010	Other Restricted Local	1,692,282,481.00	881,741,458.00
Total, Restricted Balance		1,692,282,481.00	881,741,458.00

Los Angeles Unified
Los Angeles County

Budget, July 1
Capital Facilities Fund
Expenditures by Object

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Form 25
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	80,143,519.00	83,719,300.00	4.5%
5) TOTAL, REVENUES			80,143,519.00	83,719,300.00	4.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	592,914.00	772,258.00	30.2%
3) Employee Benefits		3000-3999	326,540.00	351,659.00	7.7%
4) Books and Supplies		4000-4999	7,847.15	97,742.00	1,145.6%
5) Services and Other Operating Expenditures		5000-5999	2,704,252.00	31,496,627.00	1,064.7%
6) Capital Outlay		6000-6999	76,550,639.00	39,352,532.00	-48.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			80,182,192.15	72,070,818.00	-10.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(38,673.15)	11,648,482.00	-30,220.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	294.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(294.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(38,967.15)	11,648,482.00	-29,993.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	40,713,818.70	40,351,518.00	-0.9%
b) Audit Adjustments		9793	(323,333.55)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			40,390,485.15	40,351,518.00	-0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,390,485.15	40,351,518.00	-0.1%
2) Ending Balance, June 30 (E + F1e)			40,351,518.00	52,000,000.00	28.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	40,351,518.00	52,000,000.00	28.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	43,005,264.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,057,946.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Los Angeles Unified
Los Angeles County

Budget, July 1
Capital Facilities Fund
Expenditures by Object

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Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	6,648,984.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			48,596,302.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	8,244,784.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			8,244,784.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			40,351,518.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,750,970.00	1,408,000.00	-19.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	632,547.00	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	77,760,002.00	82,311,300.00	5.9%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			80,143,519.00	83,719,300.00	4.5%
TOTAL, REVENUES			80,143,519.00	83,719,300.00	4.5%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	13,066.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	165,057.00	169,952.00	3.0%
Clerical, Technical and Office Salaries		2400	414,791.00	596,191.00	43.7%
Other Classified Salaries		2900	0.00	6,115.00	New
TOTAL, CLASSIFIED SALARIES			592,914.00	772,258.00	30.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	160,113.00	205,408.00	28.3%
OASDI/Medicare/Alternative		3301-3302	43,173.00	58,943.00	36.5%
Health and Welfare Benefits		3401-3402	84,534.00	50,384.00	-40.4%
Unemployment Insurance		3501-3502	298.00	394.00	32.2%
Workers' Compensation		3601-3602	10,327.00	12,554.00	21.6%
OPEB, Allocated		3701-3702	24,808.00	18,034.00	-27.3%
OPEB, Active Employees		3751-3752	3,287.00	5,942.00	80.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			326,540.00	351,659.00	7.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	859.00	97,742.00	11,278.6%
Noncapitalized Equipment		4400	6,988.15	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			7,847.15	97,742.00	1,145.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	353.00	1,300.00	268.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	252,690.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,703,899.00	31,242,237.00	1,055.5%
Communications		5900	0.00	400.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,704,252.00	31,496,627.00	1,064.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	76,550,639.00	39,340,888.00	-48.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	11,644.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			76,550,639.00	39,352,532.00	-48.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			80,182,192.15	72,070,818.00	-10.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	294.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			294.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					

Los Angeles Unified
Los Angeles County

Budget, July 1
Capital Facilities Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(294.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	80,143,519.00	83,719,300.00	4.5%
5) TOTAL, REVENUES			80,143,519.00	83,719,300.00	4.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		3,443,413.00	2,638,596.00	-23.4%
8) Plant Services	8000-8999		76,738,779.15	69,432,222.00	-9.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			80,182,192.15	72,070,818.00	-10.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(38,673.15)	11,648,482.00	-30,220.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	294.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(294.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(38,967.15)	11,648,482.00	-29,993.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	40,713,818.70	40,351,518.00	-0.9%
b) Audit Adjustments		9793	(323,333.55)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			40,390,485.15	40,351,518.00	-0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,390,485.15	40,351,518.00	-0.1%
2) Ending Balance, June 30 (E + F1e)			40,351,518.00	52,000,000.00	28.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	40,351,518.00	52,000,000.00	28.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Los Angeles Unified
Los Angeles County

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

Resource	Description	2024-25	2025-26
		Estimated Actuals	Budget
9010	Other Restricted Local	40,351,518.00	52,000,000.00
Total, Restricted Balance		40,351,518.00	52,000,000.00

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Los Angeles Unified
Los Angeles County

Budget, July 1
County School Facilities Fund
Expenditures by Object

19 64733 0000000
Form 35
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	178,090,646.00	205,899,774.00	15.6%
4) Other Local Revenue		8600-8799	1,691,403.60	1,997,700.00	18.1%
5) TOTAL, REVENUES			179,782,049.60	207,897,474.00	15.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,989.00	0.00	-100.0%
3) Employee Benefits		3000-3999	1,036.00	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	181,799.10	0.00	-100.0%
6) Capital Outlay		6000-6999	35,022,291.00	120,378,699.00	243.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			35,207,115.10	120,378,699.00	241.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			144,574,934.50	87,518,775.00	-39.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	131,332,092.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(131,332,092.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			13,242,842.50	87,518,775.00	560.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	38,003,402.09	51,245,371.00	34.8%
b) Audit Adjustments		9793	(873.59)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			38,002,528.50	51,245,371.00	34.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,002,528.50	51,245,371.00	34.8%
2) Ending Balance, June 30 (E + F1e)			51,245,371.00	138,764,146.00	170.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	51,245,371.00	138,764,146.00	170.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	52,261,021.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(732,220.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Los Angeles Unified
Los Angeles County

Budget, July 1
County School Facilities Fund
Expenditures by Object

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Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	244,602.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			51,773,403.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	528,032.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			528,032.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			51,245,371.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	178,090,646.00	205,899,774.00	15.6%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			178,090,646.00	205,899,774.00	15.6%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,187,687.00	1,997,700.00	-8.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(496,283.40)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,691,403.60	1,997,700.00	18.1%
TOTAL, REVENUES			179,782,049.60	207,897,474.00	15.6%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,438.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	551.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,989.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	568.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	169.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	195.00	0.00	-100.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	37.00	0.00	-100.0%
OPEB, Allocated		3701-3702	57.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	10.00	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,036.00	0.00	-100.0%

Los Angeles Unified
Los Angeles County

Budget, July 1
County School Facilities Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	91.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	181,708.10	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			181,799.10	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	35,022,291.00	120,378,699.00	243.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			35,022,291.00	120,378,699.00	243.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			35,207,115.10	120,378,699.00	241.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	131,332,092.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			131,332,092.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Los Angeles Unified
Los Angeles County

Budget, July 1
County School Facilities Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(131,332,092.00)	0.00	-100.0%

Los Angeles Unified
Los Angeles County

Budget, July 1
County School Facilities Fund
Expenditures by Function

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	178,090,646.00	205,899,774.00	15.6%
4) Other Local Revenue		8600-8799	1,691,403.60	1,997,700.00	18.1%
5) TOTAL, REVENUES			179,782,049.60	207,897,474.00	15.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		35,207,115.10	120,378,699.00	241.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			35,207,115.10	120,378,699.00	241.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			144,574,934.50	87,518,775.00	-39.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	131,332,092.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(131,332,092.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			13,242,842.50	87,518,775.00	560.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	38,003,402.09	51,245,371.00	34.8%
b) Audit Adjustments		9793	(873.59)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			38,002,528.50	51,245,371.00	34.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,002,528.50	51,245,371.00	34.8%
2) Ending Balance, June 30 (E + F1e)			51,245,371.00	138,764,146.00	170.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	51,245,371.00	138,764,146.00	170.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25	2025-26
		Estimated Actuals	Budget
7710	State School Facilities Projects	51,245,371.00	138,764,146.00
Total, Restricted Balance		51,245,371.00	138,764,146.00

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Los Angeles Unified
Los Angeles County

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

19 64733 0000000
Form 40
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	227,854.00	0.00	-100.0%
3) Other State Revenue		8300-8599	341,406.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	96,657,114.70	93,622,133.00	-3.1%
5) TOTAL, REVENUES			97,226,374.70	93,622,133.00	-3.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	489,616.00	6,547,602.00	1,237.3%
3) Employee Benefits		3000-3999	265,701.00	3,279,292.00	1,134.2%
4) Books and Supplies		4000-4999	47,159.40	186,468.00	295.4%
5) Services and Other Operating Expenditures		5000-5999	721,656.77	15,883,403.00	2,101.0%
6) Capital Outlay		6000-6999	161,950,258.00	465,468,307.00	187.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			163,474,391.17	491,365,072.00	200.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(66,248,016.47)	(397,742,939.00)	500.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	238,977,180.00	0.00	-100.0%
b) Transfers Out		7600-7629	31,913,281.00	30,000,000.00	-6.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	238,933,091.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(31,869,192.00)	(30,000,000.00)	-5.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(98,117,208.47)	(427,742,939.00)	336.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	632,814,587.73	534,082,016.00	-15.6%
b) Audit Adjustments		9793	(615,363.26)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			632,199,224.47	534,082,016.00	-15.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			632,199,224.47	534,082,016.00	-15.5%
2) Ending Balance, June 30 (E + F1e)			534,082,016.00	106,339,077.00	-80.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	533,732,438.00	105,989,499.00	-80.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	349,578.00	349,578.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	258,586,382.03		
1) Fair Value Adjustment to Cash in County Treasury		9111	(8,034,278.03)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	282,524,108.00		
e) Collections Awaiting Deposit		9140	0.00		

Los Angeles Unified
Los Angeles County

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

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Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,159,799.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	2,065,553.00		
10) TOTAL, ASSETS			538,301,564.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,153,995.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,153,995.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	2,065,553.00		
2) TOTAL, DEFERRED INFLOWS			2,065,553.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			534,082,016.00		
FEDERAL REVENUE					
FEMA		8281	227,854.00	0.00	-100.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			227,854.00	0.00	-100.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	341,406.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			341,406.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	61,830,606.00	63,636,000.00	2.9%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	22,679,933.92	17,338,791.00	-23.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	353,712.78	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	11,792,862.00	12,647,342.00	7.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			96,657,114.70	93,622,133.00	-3.1%
TOTAL, REVENUES			97,226,374.70	93,622,133.00	-3.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	178,000.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	135,000.00	1,528,210.00	1,032.0%
Clerical, Technical and Office Salaries		2400	176,616.00	5,019,392.00	2,742.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			489,616.00	6,547,602.00	1,237.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	125,092.00	1,755,431.00	1,303.3%
OASDI/Medicare/Alternative		3301-3302	36,356.00	500,951.00	1,277.9%
Health and Welfare Benefits		3401-3402	73,273.00	630,418.00	760.4%
Unemployment Insurance		3501-3502	248.00	3,298.00	1,229.8%
Workers' Compensation		3601-3602	9,484.00	126,331.00	1,232.0%
OPEB, Allocated		3701-3702	19,153.00	190,598.00	895.1%

Los Angeles Unified
Los Angeles County

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

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Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
OPEB, Active Employees		3751-3752	2,095.00	72,265.00	3,349.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			265,701.00	3,279,292.00	1,134.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	47,159.40	186,468.00	295.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			47,159.40	186,468.00	295.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,349.77	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	212,971.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	506,336.00	15,883,403.00	3,036.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			721,656.77	15,883,403.00	2,101.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	20,160,830.00	465,431,475.00	2,208.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	141,789,428.00	36,832.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			161,950,258.00	465,468,307.00	187.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			163,474,391.17	491,365,072.00	200.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	238,977,180.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			238,977,180.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	30,000,000.00	30,000,000.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,913,281.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			31,913,281.00	30,000,000.00	-6.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Los Angeles Unified
Los Angeles County

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	238,933,091.00	0.00	-100.0%
(d) TOTAL, USES			238,933,091.00	0.00	-100.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(31,869,192.00)	(30,000,000.00)	-5.9%

Budget, July 1

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	227,854.00	0.00	-100.0%
3) Other State Revenue		8300-8599	341,406.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	96,657,114.70	93,622,133.00	-3.1%
5) TOTAL, REVENUES			97,226,374.70	93,622,133.00	-3.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		163,474,391.17	491,365,072.00	200.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			163,474,391.17	491,365,072.00	200.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(66,248,016.47)	(397,742,939.00)	500.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	238,977,180.00	0.00	-100.0%
b) Transfers Out		7600-7629	31,913,281.00	30,000,000.00	-6.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	238,933,091.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(31,869,192.00)	(30,000,000.00)	-5.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(98,117,208.47)	(427,742,939.00)	336.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	632,814,587.73	534,082,016.00	-15.6%
b) Audit Adjustments		9793	(615,363.26)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			632,199,224.47	534,082,016.00	-15.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			632,199,224.47	534,082,016.00	-15.5%
2) Ending Balance, June 30 (E + F1e)			534,082,016.00	106,339,077.00	-80.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	533,732,438.00	105,989,499.00	-80.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	349,578.00	349,578.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Los Angeles Unified
Los Angeles County

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

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
5650	FEMA Public Assistance Funds	600,583.00	0.00
7710	State School Facilities Projects	12,270,770.00	0.00
7810	Other Restricted State	1,978,905.00	0.00
9010	Other Restricted Local	518,882,180.00	105,989,499.00
Total, Restricted Balance		533,732,438.00	105,989,499.00

Los Angeles Unified
Los Angeles County

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

19 64733 0000000
Form 51
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	69,548,528.96	69,548,529.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,264,962,167.58	1,260,365,640.00	-0.4%
5) TOTAL, REVENUES			1,334,510,696.54	1,329,914,169.00	-0.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,259,365,480.96	1,198,645,061.00	-4.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,259,365,480.96	1,198,645,061.00	-4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			75,145,215.58	131,269,108.00	74.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			75,145,215.58	131,269,108.00	74.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,422,814,782.35	1,497,959,997.93	5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,422,814,782.35	1,497,959,997.93	5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,422,814,782.35	1,497,959,997.93	5.3%
2) Ending Balance, June 30 (E + F1e)			1,497,959,997.93	1,629,229,105.93	8.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,497,959,997.93	1,629,229,105.93	8.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,158,498,782.60		
1) Fair Value Adjustment to Cash in County Treasury		9111	(37,071,961.04)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	378,225,000.00		
e) Collections Awaiting Deposit		9140	0.00		

Los Angeles Unified
Los Angeles County

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	111,497,588.06		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,611,149,409.62		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	113,189,411.69		
2) TOTAL, DEFERRED INFLOWS			113,189,411.69		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			1,497,959,997.93		
FEDERAL REVENUE					
All Other Federal Revenue		8290	69,548,528.96	69,548,529.00	0.0%
TOTAL, FEDERAL REVENUE			69,548,528.96	69,548,529.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	1,186,857,726.00	1,186,857,726.00	0.0%
Unsecured Roll		8612	35,889,289.00	35,889,289.00	0.0%
Prior Years' Taxes		8613	13,422,950.00	13,422,950.00	0.0%
Supplemental Taxes		8614	13,801,489.00	13,801,489.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	10,394,186.00	10,394,186.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	4,596,527.58	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,264,962,167.58	1,260,365,640.00	-0.4%
TOTAL, REVENUES			1,334,510,696.54	1,329,914,169.00	-0.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	738,825,000.00	473,800,001.00	-35.9%
Bond Interest and Other Service Charges		7434	520,540,480.96	724,845,060.00	39.2%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,259,365,480.96	1,198,645,061.00	-4.8%
TOTAL, EXPENDITURES			1,259,365,480.96	1,198,645,061.00	-4.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Los Angeles Unified
Los Angeles County

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	69,548,528.96	69,548,529.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,264,962,167.58	1,260,365,640.00	-0.4%
5) TOTAL, REVENUES			1,334,510,696.54	1,329,914,169.00	-0.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,259,365,480.96	1,198,645,061.00	-4.8%
10) TOTAL, EXPENDITURES			1,259,365,480.96	1,198,645,061.00	-4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			75,145,215.58	131,269,108.00	74.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			75,145,215.58	131,269,108.00	74.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,422,814,782.35	1,497,959,997.93	5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,422,814,782.35	1,497,959,997.93	5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,422,814,782.35	1,497,959,997.93	5.3%
2) Ending Balance, June 30 (E + F1e)			1,497,959,997.93	1,629,229,105.93	8.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,497,959,997.93	1,629,229,105.93	8.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Los Angeles Unified
Los Angeles County

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

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	1,497,959,997.93	1,629,229,105.93
Total, Restricted Balance		1,497,959,997.93	1,629,229,105.93

Los Angeles Unified
Los Angeles County

Budget, July 1
Tax Override Fund
Expenditures by Object

19 64733 0000000
Form 53
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,593.16	0.00	-100.0%
5) TOTAL, REVENUES			14,593.16	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			14,593.16	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			14,593.16	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	433,847.55	448,440.71	3.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			433,847.55	448,440.71	3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			433,847.55	448,440.71	3.4%
2) Ending Balance, June 30 (E + F1e)			448,440.71	448,440.71	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	448,440.71	448,440.71	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	455,816.75		
1) Fair Value Adjustment to Cash in County Treasury		9111	(14,681.25)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Los Angeles Unified
Los Angeles County

Budget, July 1
Tax Override Fund
Expenditures by Object

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Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	7,305.21		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			448,440.71		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			448,440.71		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	11,888.83	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,704.33	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,593.16	0.00	-100.0%
TOTAL, REVENUES			14,593.16	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
State School Building Repayment		7432	0.00	0.00	0.0%
Payments to Original District for Acquisition of Property		7436	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Los Angeles Unified
Los Angeles County

Budget, July 1
Tax Override Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Los Angeles Unified
Los Angeles County

Budget, July 1
Tax Override Fund
Expenditures by Function

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,593.16	0.00	-100.0%
5) TOTAL, REVENUES			14,593.16	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			14,593.16	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			14,593.16	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	433,847.55	448,440.71	3.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			433,847.55	448,440.71	3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			433,847.55	448,440.71	3.4%
2) Ending Balance, June 30 (E + F1e)			448,440.71	448,440.71	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	448,440.71	448,440.71	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Los Angeles Unified
Los Angeles County

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

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	448,440.71	448,440.71
Total, Restricted Balance		448,440.71	448,440.71

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Los Angeles Unified
Los Angeles County

Budget, July 1
Debt Service Fund
Expenditures by Object

19 64733 0000000
Form 56
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	158,132.89	2,486.00	-98.4%
5) TOTAL, REVENUES			158,132.89	2,486.00	-98.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	50,182,939.00	28,523,404.00	-43.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			50,182,939.00	28,523,404.00	-43.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(50,024,806.11)	(28,520,918.00)	-43.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	50,046,380.00	28,513,404.00	-43.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			50,046,380.00	28,513,404.00	-43.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			21,573.89	(7,514.00)	-134.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	68,173.11	89,747.00	31.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			68,173.11	89,747.00	31.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			68,173.11	89,747.00	31.6%
2) Ending Balance, June 30 (E + F1e)			89,747.00	82,233.00	-8.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	89,747.00	82,233.00	-8.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	91,493.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,427.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Los Angeles Unified
Los Angeles County

Budget, July 1
Debt Service Fund
Expenditures by Object

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Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	681.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			89,747.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			89,747.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	159,041.89	2,486.00	-98.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(909.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			158,132.89	2,486.00	-98.4%
TOTAL, REVENUES			158,132.89	2,486.00	-98.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	21,632,939.00	9,713,404.00	-55.1%
Other Debt Service - Principal		7439	28,550,000.00	18,810,000.00	-34.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			50,182,939.00	28,523,404.00	-43.2%
TOTAL, EXPENDITURES			50,182,939.00	28,523,404.00	-43.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	50,046,380.00	28,513,404.00	-43.0%
(a) TOTAL, INTERFUND TRANSFERS IN			50,046,380.00	28,513,404.00	-43.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Los Angeles Unified
Los Angeles County

Budget, July 1
Debt Service Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25		2025-26 Budget	Percent Difference
			Estimated	Actuals		
All Other Financing Uses		7699	0.00		0.00	0.0%
(d) TOTAL, USES			0.00		0.00	0.0%
CONTRIBUTIONS						
Contributions from Unrestricted Revenues		8980	0.00		0.00	0.0%
Contributions from Restricted Revenues		8990	0.00		0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00		0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			50,046,380.00		28,513,404.00	-43.0%

Los Angeles Unified
Los Angeles CountyBudget, July 1
Debt Service Fund
Expenditures by Function

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Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	158,132.89	2,486.00	-98.4%
5) TOTAL, REVENUES			158,132.89	2,486.00	-98.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	50,182,939.00	28,523,404.00	-43.2%
10) TOTAL, EXPENDITURES			50,182,939.00	28,523,404.00	-43.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(50,024,806.11)	(28,520,918.00)	-43.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	50,046,380.00	28,513,404.00	-43.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			50,046,380.00	28,513,404.00	-43.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			21,573.89	(7,514.00)	-134.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	68,173.11	89,747.00	31.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			68,173.11	89,747.00	31.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			68,173.11	89,747.00	31.6%
2) Ending Balance, June 30 (E + F1e)			89,747.00	82,233.00	-8.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	89,747.00	82,233.00	-8.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	89,747.00	82,233.00
Total, Restricted Balance		89,747.00	82,233.00

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Los Angeles Unified
Los Angeles County

Budget, July 1
Self-Insurance Fund
Expenses by Object

19 64733 0000000
Form 67
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,877,843,354.30	1,661,078,430.00	-11.5%
5) TOTAL, REVENUES			1,877,843,354.30	1,661,078,430.00	-11.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	8,369,532.62	9,500,123.00	13.5%
3) Employee Benefits		3000-3999	5,973,368.59	5,385,235.00	-9.8%
4) Books and Supplies		4000-4999	249,355.02	741,361.00	197.3%
5) Services and Other Operating Expenses		5000-5999	1,677,979,714.76	1,688,983,306.00	0.7%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,692,571,970.99	1,704,610,025.00	0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			185,271,383.31	(43,531,595.00)	-123.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			185,271,383.31	(43,531,595.00)	-123.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	82,787,764.70	134,779,423.00	62.8%
b) Audit Adjustments		9793	(133,279,725.01)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			(50,491,960.31)	134,779,423.00	-366.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(50,491,960.31)	134,779,423.00	-366.9%
2) Ending Net Position, June 30 (E + F1e)			134,779,423.00	91,247,828.00	-32.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	134,779,423.00	91,247,828.00	-32.3%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	344,424,888.37		
1) Fair Value Adjustment to Cash in County Treasury		9111	(11,811,626.19)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	3,000,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	77,753,975.70		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	937,670,785.16		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Los Angeles Unified
Los Angeles County

Budget, July 1
Self-Insurance Fund
Expenses by Object

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			1,351,038,023.04		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	7,909,978.80		
2) TOTAL, DEFERRED OUTFLOWS			7,909,978.80		
I. LIABILITIES					
1) Accounts Payable		9500	131,104,858.11		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	12,108,286.57		
c) Total/Net OPEB Liability		9664	10,836,051.04		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	1,063,727,749.00		
7) TOTAL, LIABILITIES			1,217,776,944.72		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	6,391,634.12		
2) TOTAL, DEFERRED INFLOWS			6,391,634.12		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			134,779,423.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	19,136,716.41	13,447,789.00	-29.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	6,028,147.19	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	1,841,815,199.53	1,647,630,641.00	-10.5%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	10,863,291.17	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,877,843,354.30	1,661,078,430.00	-11.5%
TOTAL, REVENUES			1,877,843,354.30	1,661,078,430.00	-11.5%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Los Angeles Unified
Los Angeles County

Budget, July 1
Self-Insurance Fund
Expenses by Object

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Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	3,075,869.20	3,634,726.00	18.2%
Clerical, Technical and Office Salaries		2400	5,293,663.42	5,844,707.00	10.4%
Other Classified Salaries		2900	0.00	20,690.00	New
TOTAL, CLASSIFIED SALARIES			8,369,532.62	9,500,123.00	13.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	715,188.23	0.00	-100.0%
PERS		3201-3202	2,285,225.64	2,541,480.00	11.2%
OASDI/Medicare/Alternative		3301-3302	664,186.40	726,361.00	9.4%
Health and Welfare Benefits		3401-3402	1,552,520.41	1,389,390.00	-10.5%
Unemployment Insurance		3501-3502	4,572.43	4,798.00	4.9%
Workers' Compensation		3601-3602	179,243.11	154,439.00	-13.8%
OPEB, Allocated		3701-3702	455,632.00	412,284.00	-9.5%
OPEB, Active Employees		3751-3752	116,800.37	156,483.00	34.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,973,368.59	5,385,235.00	-9.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	229,062.65	739,861.00	223.0%
Noncapitalized Equipment		4400	20,292.37	1,500.00	-92.6%
TOTAL, BOOKS AND SUPPLIES			249,355.02	741,361.00	197.3%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	29,340.22	8,214.00	-72.0%
Dues and Memberships		5300	13,781.96	2,150.00	-84.4%
Insurance		5400-5450	9,800,309.70	14,820,000.00	51.2%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,709.21	5,500.00	-36.8%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	1,667,819,966.28	1,673,744,386.00	0.4%
Communications		5900	307,607.39	403,056.00	31.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,677,979,714.76	1,688,983,306.00	0.7%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			1,692,571,970.99	1,704,610,025.00	0.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

Los Angeles Unified
Los Angeles County

Budget, July 1
Self-Insurance Fund
Expenses by Function

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,877,843,354.30	1,661,078,430.00	-11.5%
5) TOTAL, REVENUES			1,877,843,354.30	1,661,078,430.00	-11.5%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		1,692,571,970.99	1,704,610,025.00	0.7%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			1,692,571,970.99	1,704,610,025.00	0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			185,271,383.31	(43,531,595.00)	-123.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			185,271,383.31	(43,531,595.00)	-123.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	82,787,764.70	134,779,423.00	62.8%
b) Audit Adjustments		9793	(133,279,725.01)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			(50,491,960.31)	134,779,423.00	-366.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(50,491,960.31)	134,779,423.00	-366.9%
2) Ending Net Position, June 30 (E + F1e)			134,779,423.00	91,247,828.00	-32.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	134,779,423.00	91,247,828.00	-32.3%

Los Angeles Unified
Los Angeles County

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

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Net Position		0.00	0.00

2017

Los Angeles Unified
Los Angeles County

Budget, July 1
Retiree Benefit Fund
Expenses by Object

19 64733 0000000
Form 71
G8BCUW71M6(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	80,954,306.00	335,696,673.00	314.7%
5) TOTAL, REVENUES			80,954,306.00	335,696,673.00	314.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	653,646.53	653,647.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			653,646.53	653,647.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			80,300,659.47	335,043,026.00	317.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			80,300,659.47	335,043,026.00	317.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	819,462,740.53	899,763,400.00	9.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			819,462,740.53	899,763,400.00	9.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			819,462,740.53	899,763,400.00	9.8%
2) Ending Net Position, June 30 (E + F1e)			899,763,400.00	1,234,806,426.00	37.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	899,763,400.00	1,234,806,426.00	37.2%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	899,763,400.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets		9400			
11) TOTAL, ASSETS			899,763,400.00		
H. DEFERRED OUTFLOWS OF RESOURCES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			899,763,400.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	40,954,306.00	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	40,000,000.00	335,696,673.00	739.2%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			80,954,306.00	335,696,673.00	314.7%
TOTAL, REVENUES			80,954,306.00	335,696,673.00	314.7%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	653,646.53	653,647.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			653,646.53	653,647.00	0.0%
TOTAL, EXPENSES			653,646.53	653,647.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a + c - d + e)			0.00	0.00	0.0%

Los Angeles Unified
Los Angeles County

Budget, July 1
Retiree Benefit Fund
Expenses by Function

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	80,954,306.00	335,696,673.00	314.7%
5) TOTAL, REVENUES			80,954,306.00	335,696,673.00	314.7%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		653,646.53	653,647.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			653,646.53	653,647.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			80,300,659.47	335,043,026.00	317.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			80,300,659.47	335,043,026.00	317.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	819,462,740.53	899,763,400.00	9.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			819,462,740.53	899,763,400.00	9.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			819,462,740.53	899,763,400.00	9.8%
2) Ending Net Position, June 30 (E + F1e)			899,763,400.00	1,234,806,426.00	37.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	899,763,400.00	1,234,806,426.00	37.2%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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Los Angeles Unified
Los Angeles County

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

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	899,763,400.00	1,234,806,426.00
Total, Restricted Net Position		899,763,400.00	1,234,806,426.00

Los Angeles Unified
Los Angeles County

2025-26 Budget, July 1
AVERAGE DAILY ATTENDANCE

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Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	336,685.10	336,848.56	350,837.25	330,987.34	330,733.38	338,293.86
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	336,685.10	336,848.56	350,837.25	330,987.34	330,733.38	338,293.86
5. District Funded County Program ADA						
a. County Community Schools	55.96	55.96	55.96	55.96	55.96	55.96
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	307.98	307.98	307.98	307.98	307.98	307.98
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	363.94	363.94	363.94	363.94	363.94	363.94
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	337,049.04	337,212.50	351,201.19	331,351.28	331,097.32	338,657.80
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Los Angeles Unified
Los Angeles County2025-26 Budget, July 1
AVERAGE DAILY ATTENDANCE

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools	55.96	55.96	55.96			
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	307.98	307.98	307.98			
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	363.94	363.94	363.94	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	363.94	363.94	363.94	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	35,301.99	35,256.33	35,301.99	35,068.29	35,172.51	35,068.29
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	35,301.99	35,256.33	35,301.99	35,068.29	35,172.51	35,068.29
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	35,301.99	35,256.33	35,301.99	35,068.29	35,172.51	35,068.29

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Los Angeles Unified
Los Angeles County

Budget, July 1
2025-26 Budget
Cashflow Worksheet - Budget Year (1)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			5,035,363,465.14	4,475,824,407.47	4,285,260,574.39	4,034,968,957.12	3,810,798,084.00	3,331,377,566.74	3,897,080,003.47	3,787,429,894.39
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		182,418,781.32	181,910,606.77	607,805,890.78	328,055,124.48	323,967,558.72	607,805,891.61	327,830,153.32	273,352,105.55
Property Taxes	8020-8079		25,433,545.84	71,178,807.65	0.00	0.00	24,142,134.78	682,920,495.30	204,076,855.45	92,266,940.14
Miscellaneous Funds	8080-8099		(22,807,228.76)	(48,092,907.11)	(32,737,758.92)	(31,806,980.78)	(18,404,183.86)	(31,972,622.30)	(13,126,117.36)	(56,048,848.33)
Federal Revenue	8100-8299		67,905.57	6,625,901.66	1,621,495.94	170,630,702.28	2,530,183.36	6,370,658.58	129,413,649.96	320,993,558.95
Other State Revenue	8300-8599		50,179,825.05	98,766,584.19	120,411,415.64	142,062,922.94	116,252,849.50	92,037,942.99	133,671,486.57	104,050,153.75
Other Local Revenue	8600-8799		17,658,757.44	6,626,071.48	5,384,812.98	22,764,213.98	19,188,377.06	15,240,046.67	6,439,591.65	48,696,730.79
Interfund Transfers In	8900-8929			0.00	0.00	710.66	0.00	0.00	15,434.31	0.00
All Other Financing Sources	8930-8979			260,259,204.82	904.00	904.00	904.00	855.00	855.00	855.00
TOTAL RECEIPTS			252,951,586.46	577,274,269.46	702,486,760.42	631,707,597.56	467,677,823.56	1,372,403,267.85	788,321,908.90	783,311,495.85
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		621,658,360.74	597,277,465.66	805,481,717.43	696,250,905.37	807,882,155.84	706,895,606.20	683,140,329.75	790,974,675.30
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999		190,832,283.39	165,545,665.67	144,624,449.31	157,149,511.71	136,738,131.38	97,461,666.42	212,488,101.31	112,786,055.84
Services	5000-5999									
Capital Outlay	6000-6999									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629			5,014,971.21	2,672,210.95	2,478,053.60	2,478,053.60	2,343,558.50	2,343,586.92	2,343,558.50
All Other Financing Uses	7630-7699									

Los Angeles Unified
Los Angeles County

Budget, July 1
2025-26 Budget
Cashflow Worksheet - Budget Year (1)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
TOTAL DISBURSEMENTS			812,490,644.13	767,838,102.54	952,778,377.69	855,878,470.68	947,098,340.82	806,700,831.12	897,972,017.98	906,104,289.64
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	101,123,869.60								
Accounts Receivable	9200-9299	331,288,510.68								
Due From Other Funds	9310									
Stores	9320	38,594,295.83								
Prepaid Expenditures	9330	7,956,630.96								
Other Current Assets	9340									
Lease Receivable	9380	11,780,559.20								
Deferred Outflows of Resources	9490									
SUBTOTAL		490,743,866.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	1,199,978,791.09								
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650	41,180,000.22								
Deferred Inflows of Resources	9690	11,780,559.20								
SUBTOTAL		1,252,939,350.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(762,195,484.24)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(559,539,057.67)	(190,563,833.08)	(250,291,617.27)	(224,170,873.12)	(479,420,517.26)	565,702,436.73	(109,650,109.08)	(122,792,793.79)
F. ENDING CASH (A + E)			4,475,824,407.47	4,285,260,574.39	4,034,968,957.12	3,810,798,084.00	3,331,377,566.74	3,897,080,003.47	3,787,429,894.39	3,664,637,100.60
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Los Angeles Unified
Los Angeles County

Budget, July 1
2025-26 Budget
Cashflow Worksheet - Budget Year (1)

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		3,664,637,100.60	3,454,974,121.45	3,415,811,775.77	3,303,711,552.26				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	528,723,649.58	273,352,105.55	273,352,105.55	565,414,823.05	178,401,646.72		4,652,390,443.00	4,652,390,443.00
Property Taxes	8020-8079	7,280,383.44	493,704,468.53	412,023,695.46	183,396,030.41			2,196,423,357.00	2,196,423,357.00
Miscellaneous Funds	8080-8099	(41,213,920.32)	(44,637,039.69)	(30,632,719.69)	(41,922,826.88)			(413,403,154.00)	(413,403,154.00)
Federal Revenue	8100-8299	29,651,548.13	64,469,086.67	3,998,379.04	107,453,295.86			843,826,366.00	843,826,366.00
Other State Revenue	8300-8599	132,617,307.29	101,680,133.61	152,900,975.80	481,442,585.67			1,726,074,183.00	1,726,074,183.00
Other Local Revenue	8600-8799	29,605,939.74	13,171,740.47	51,429,036.49	95,352,697.25			331,558,016.00	331,558,016.00
Interfund Transfers In	8900-8929	44,293.08	0.00	0.00	47,264,561.95			47,325,000.00	47,325,000.00
All Other Financing Sources	8930-8979	710.00	710.00	710.00	785.00	(260,257,396.82)		10,000.00	10,000.00
TOTAL RECEIPTS		686,709,910.94	901,741,205.14	863,072,182.65	1,438,401,952.31	(81,855,750.10)	0.00	9,384,204,211.00	9,384,204,211.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	767,601,718.12	775,835,022.00	783,907,577.50	788,211,774.09	0.00		8,825,117,308.00	4,019,027,095.00
Classified Salaries	2000-2999							0.00	1,545,658,781.00
Employee Benefits	3000-3999							0.00	3,260,431,434.00
Books and Supplies	4000-4999	126,561,570.20	163,123,347.87	189,319,642.52	954,534,713.38			2,651,165,139.00	1,474,327,446.88
Services	5000-5999							0.00	1,155,378,906.55
Capital Outlay	6000-6999							0.00	62,822,180.00
Other Outgo	7000-7499							0.00	(41,363,394.00)
Interfund Transfers Out	7600-7629	2,209,601.77	1,945,180.95	1,945,186.14	2,739,441.86			28,513,404.00	28,513,404.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		896,372,890.09	940,903,550.82	975,172,406.16	1,745,485,929.33	0.00	0.00	11,504,795,851.00	11,504,795,853.43

Los Angeles Unified
Los Angeles County

Budget, July 1
2025-26 Budget
Cashflow Worksheet - Budget Year (1)

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199					(260,257,396.82)	101,123,869.60	(159,133,527.22)	
Accounts Receivable	9200-9299					178,401,646.72	331,288,510.68	509,690,157.40	
Due From Other Funds	9310						0.00	0.00	
Stores	9320						38,594,295.83	38,594,295.83	
Prepaid Expenditures	9330						7,956,630.96	7,956,630.96	
Other Current Assets	9340							0.00	
Lease Receivable	9380						11,780,559.20	11,780,559.20	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	(81,855,750.10)	490,743,866.27	408,888,116.17	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599						1,199,978,791.09	1,199,978,791.09	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650						41,180,000.22	41,180,000.22	
Deferred Inflows of Resources	9690						11,780,559.20	11,780,559.20	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	1,252,939,350.51	1,252,939,350.51	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	(81,855,750.10)	(762,195,484.24)	(844,051,234.34)	
E. NET INCREASE/DECREASE (B - C + D)		(209,662,979.15)	(39,162,345.68)	(112,100,223.51)	(307,083,977.02)	(163,711,500.20)	(762,195,484.24)	(2,964,642,874.34)	(2,120,591,642.43)
F. ENDING CASH (A + E)		3,454,974,121.45	3,415,811,775.77	3,303,711,552.26	2,996,627,575.24				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								2,070,720,590.80	

Los Angeles Unified
Los Angeles County

Budget, July 1
2025-26 Budget
Cashflow Worksheet - Budget Year (2)

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Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			2,996,627,575.24	2,696,399,739.12	2,304,915,230.16	2,087,676,655.35	1,905,622,432.50	1,492,682,869.12	2,097,426,044.56	2,038,411,808.17
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		365,341,631.74	186,431,810.46	615,944,057.51	336,208,601.99	332,019,443.92	615,944,058.35	335,978,039.39	280,145,994.99
Property Taxes	8020-8079		25,445,959.10	71,213,547.62	0.00	0.00	24,153,917.74	683,253,805.71	204,176,458.47	92,311,972.52
Miscellaneous Funds	8080-8099		(22,949,891.18)	(48,378,231.83)	(32,931,984.90)	(31,995,684.65)	(18,513,371.87)	(32,162,308.89)	(13,203,991.75)	(56,381,373.90)
Federal Revenue	8100-8299		51,988.87	5,063,060.67	1,239,273.78	130,383,585.82	1,935,946.10	4,868,060.55	98,943,737.56	245,289,427.39
Other State Revenue	8300-8599		51,690,470.91	101,306,592.07	123,131,982.29	145,686,054.51	118,082,767.47	92,774,479.34	137,085,484.54	106,616,259.54
Other Local Revenue	8600-8799		14,405,470.76	5,678,137.76	4,396,482.98	18,463,393.58	15,732,056.69	14,062,213.43	5,344,127.48	40,007,971.62
Interfund Transfers In	8900-8929		0.00	0.00	0.00	1,076.08	0.00	0.00	23,370.79	0.00
All Other Financing Sources	8930-8979		0.00	1,808.00	904.00	904.00	904.00	855.00	855.00	855.00
TOTAL RECEIPTS			433,985,630.20	321,316,724.75	711,780,715.66	598,747,931.33	473,411,664.05	1,378,741,163.49	768,348,081.48	707,991,107.16
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		588,956,716.81	577,379,691.05	777,371,306.12	647,647,359.17	772,352,779.41	676,594,934.35	644,547,396.28	752,186,835.04
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999		145,256,749.51	125,851,761.87	146,548,758.07	128,426,068.01	109,269,721.02	92,930,975.97	178,342,789.61	100,847,969.69
Services	5000-5999									
Capital Outlay	6000-6999									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629			9,569,780.79	5,099,226.28	4,728,727.00	4,728,727.00	4,472,077.73	4,472,131.98	4,472,077.73
All Other Financing Uses	7630-7699									

Los Angeles Unified
Los Angeles County

Budget, July 1
2025-26 Budget
Cashflow Worksheet - Budget Year (2)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
TOTAL DISBURSEMENTS			734,213,466.32	712,801,233.71	929,019,290.47	780,802,154.18	886,351,227.43	773,997,988.05	827,362,317.87	857,506,882.46
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(159,133,527.22)								
Accounts Receivable	9200-9299	509,690,157.41								
Due From Other Funds	9310	0.00								
Stores	9320	38,594,295.83								
Prepaid Expenditures	9330	7,956,630.96								
Other Current Assets	9340	0.00								
Lease Receivable	9380	11,780,559.20								
Deferred Outflows of Resources	9490	0.00								
SUBTOTAL		408,888,116.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	1,199,978,791.09								
Due To Other Funds	9610	0.00								
Current Loans	9640	0.00								
Unearned Revenues	9650	41,180,000.22								
Deferred Inflows of Resources	9690	11,780,559.20								
SUBTOTAL		1,252,939,350.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(844,051,234.33)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(300,227,836.12)	(391,484,508.96)	(217,238,574.81)	(182,054,222.85)	(412,939,563.38)	604,743,175.44	(59,014,236.39)	(149,515,775.30)
F. ENDING CASH (A + E)			2,696,399,739.12	2,304,915,230.16	2,087,676,655.35	1,905,622,432.50	1,492,682,869.12	2,097,426,044.56	2,038,411,808.17	1,888,896,032.87
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Los Angeles Unified
Los Angeles County

Budget, July 1
2025-26 Budget
Cashflow Worksheet - Budget Year (2)

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		1,888,896,032.87	1,730,530,074.49	1,735,387,979.97	1,694,473,472.68				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	536,831,630.76	280,145,994.99	280,145,994.99	762,291,436.63	(178,401,646.72)		4,749,027,049.00	4,749,027,049.00
Property Taxes	8020-8079	7,283,936.75	493,945,428.99	412,224,790.30	183,485,539.80			2,197,495,357.00	2,197,495,357.00
Miscellaneous Funds	8080-8099	(41,551,733.37)	(44,901,861.50)	(30,814,456.93)	(42,264,057.23)			(416,048,948.00)	(416,048,948.00)
Federal Revenue	8100-8299	22,825,088.42	49,262,673.47	3,119,339.01	82,235,288.36			645,217,470.00	645,217,470.00
Other State Revenue	8300-8599	135,114,949.26	104,249,227.23	156,830,876.11	492,421,679.73			1,764,990,823.00	1,764,990,823.00
Other Local Revenue	8600-8799	27,981,750.77	11,167,706.50	41,770,452.03	77,390,472.40			276,400,236.00	276,400,236.00
Interfund Transfers In	8900-8929	67,069.04	0.00	0.00	71,568,484.09			71,660,000.00	71,660,000.00
All Other Financing Sources	8930-8979	710.00	710.00	710.00	785.00			10,000.00	10,000.00
TOTAL RECEIPTS		688,553,401.63	893,869,879.68	863,277,705.51	1,627,129,628.78	(178,401,646.72)	0.00	9,288,751,987.00	9,288,751,987.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	731,776,524.84	740,926,410.88	747,353,097.47	751,374,686.41			8,408,467,737.83	8,408,467,737.83
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999	110,926,379.35	144,373,686.51	153,127,228.63	771,876,249.52			2,207,778,337.76	2,207,778,337.76
Services	5000-5999							0.00	
Capital Outlay	6000-6999							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629	4,216,455.82	3,711,876.81	3,711,886.70	5,227,519.16			54,410,487.00	54,410,487.00
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		846,919,360.01	889,011,974.20	904,192,212.80	1,528,478,455.09	0.00	0.00	10,670,656,562.59	10,670,656,562.59

Los Angeles Unified
Los Angeles County

Budget, July 1
2025-26 Budget
Cashflow Worksheet - Budget Year (2)

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199						(159,133,527.22)	(159,133,527.22)	
Accounts Receivable	9200-9299					(178,401,646.72)	509,690,157.41	331,288,510.69	
Due From Other Funds	9310						0.00	0.00	
Stores	9320						38,594,295.83	38,594,295.83	
Prepaid Expenditures	9330						7,956,630.96	7,956,630.96	
Other Current Assets	9340							0.00	
Lease Receivable	9380						11,780,559.20	11,780,559.20	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	(178,401,646.72)	408,888,116.18	230,486,469.46	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599						1,199,978,791.09	1,199,978,791.09	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650						41,180,000.22	41,180,000.22	
Deferred Inflows of Resources	9690						11,780,559.20	11,780,559.20	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	1,252,939,350.51	1,252,939,350.51	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	(178,401,646.72)	(844,051,234.33)	(1,022,452,881.05)	
E. NET INCREASE/DECREASE (B - C + D)		(158,365,958.38)	4,857,905.48	(40,914,507.29)	98,651,173.69	(356,803,293.44)	(844,051,234.33)	(2,404,357,456.64)	(1,381,904,575.59)
F. ENDING CASH (A + E)		1,730,530,074.49	1,735,387,979.97	1,694,473,472.68	1,793,124,646.37				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								592,270,118.60	

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Los Angeles Unified
Los Angeles County

Budget, July 1
General Fund
Multiyear Projections
Unrestricted

19 64733 0000000
Form MYP
G8BCUW71M6(2025-26)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	6,402,851,996.00	1.48%	6,497,914,808.00	0.80%	6,550,032,269.00
2. Federal Revenues	8100-8299	1,810,628.00	0.00%	1,810,628.00	0.00%	1,810,628.00
3. Other State Revenues	8300-8599	151,237,932.00	-1.61%	148,806,391.00	-2.11%	145,670,437.00
4. Other Local Revenues	8600-8799	283,786,008.00	-19.03%	229,771,932.00	-16.84%	191,070,154.00
5. Other Financing Sources						
a. Transfers In	8900-8929	47,325,000.00	51.42%	71,660,000.00	-58.14%	30,000,000.00
b. Other Sources	8930-8979	10,000.00	0.00%	10,000.00	0.00%	10,000.00
c. Contributions	8980-8999	(1,711,154,278.00)	-3.01%	(1,659,672,458.00)	3.66%	(1,720,397,929.00)
6. Total (Sum lines A1 thru A5c)		5,175,867,286.00	2.21%	5,290,301,301.00	-1.74%	5,198,195,559.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,688,377,595.00		2,747,503,561.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				59,125,966.00		(18,961,293.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,688,377,595.00	2.20%	2,747,503,561.00	-0.69%	2,728,542,268.00
2. Classified Salaries						
a. Base Salaries				853,280,782.00		832,601,907.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(20,678,875.00)		(1,395,984.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	853,280,782.00	-2.42%	832,601,907.00	-0.17%	831,205,923.00
3. Employee Benefits	3000-3999	1,965,134,523.00	4.64%	2,056,312,529.00	5.02%	2,159,496,472.00
4. Books and Supplies	4000-4999	692,873,065.00	-16.24%	580,367,395.00	-0.92%	575,038,027.00
5. Services and Other Operating Expenditures	5000-5999	559,285,308.00	-9.18%	507,970,165.00	1.48%	515,512,949.00
6. Capital Outlay	6000-6999	39,248,414.00	76.88%	69,424,251.00	14.78%	79,684,550.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,653,474.00	0.00%	7,653,474.00	0.00%	7,653,474.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(329,478,277.00)	-51.96%	(158,271,480.00)	12.77%	(178,490,252.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	28,513,404.00	90.82%	54,410,487.00	9.08%	59,349,004.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		6,504,888,288.00	2.97%	6,697,972,289.00	1.19%	6,777,992,415.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,329,021,002.00)		(1,407,670,988.00)		(1,579,796,856.00)

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Los Angeles Unified
Los Angeles County

Budget, July 1
General Fund
Multiyear Projections
Unrestricted

19 64733 0000000
Form MYP
G8BCUW71M6(2025-26)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,402,899,398.67		2,073,878,396.67		666,207,408.67
2. Ending Fund Balance (Sum lines C and D1)		2,073,878,396.67		666,207,408.67		(913,589,447.33)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	49,411,619.00		49,411,619.00		49,411,619.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	46,110,802.00		46,110,802.00		46,110,802.00
d. Assigned	9780	413,009,949.00		448,621,249.00		476,840,780.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	115,200,000.00		106,810,000.00		107,780,000.00
2. Unassigned/Unappropriated	9790	1,450,146,026.67		15,253,738.67	Negative; revise assignments	(1,593,732,648.33)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,073,878,396.67		666,207,408.67		(913,589,447.33)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	115,200,000.00		106,810,000.00		107,780,000.00
c. Unassigned/Unappropriated	9790	1,450,146,026.67		15,253,738.67		(1,593,732,648.33)
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	575,200,000.00		533,540,000.00		538,470,000.00
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		2,140,546,026.67		655,603,738.67		(947,482,648.33)
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Please see attached.						

Los Angeles Unified
Los Angeles County

Budget, July 1
General Fund
Multiyear Projections
Restricted

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	32,558,650.00	0.00%	32,558,650.00	0.00%	32,558,650.00
2. Federal Revenues	8100-8299	842,015,738.00	-23.59%	643,406,842.00	0.20%	644,696,693.00
3. Other State Revenues	8300-8599	1,574,836,251.00	2.63%	1,616,184,432.00	-4.82%	1,538,234,011.00
4. Other Local Revenues	8600-8799	47,772,008.00	-2.39%	46,628,304.00	0.00%	46,628,304.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	1,711,154,278.00	-3.01%	1,659,672,458.00	3.66%	1,720,397,929.00
6. Total (Sum lines A1 thru A5c)		4,208,336,925.00	-4.99%	3,998,450,686.00	-0.40%	3,982,515,587.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,330,649,500.00		963,472,018.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(367,177,482.00)		(29,336,987.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,330,649,500.00	-27.59%	963,472,018.00	-3.04%	934,135,031.00
2. Classified Salaries						
a. Base Salaries				692,377,999.00		606,786,450.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(85,591,549.00)		(9,357,473.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	692,377,999.00	-12.36%	606,786,450.00	-1.54%	597,428,977.00
3. Employee Benefits	3000-3999	1,295,296,911.00	-7.22%	1,201,791,276.00	4.78%	1,259,180,216.00
4. Books and Supplies	4000-4999	781,454,381.88	-50.58%	386,192,023.00	-2.42%	376,839,629.00
5. Services and Other Operating Expenditures	5000-5999	596,093,598.55	2.02%	608,106,310.00	-1.23%	600,607,036.00
6. Capital Outlay	6000-6999	23,573,766.00	219.56%	75,333,069.00	-0.64%	74,854,634.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	280,461,409.00	-53.29%	131,003,130.00	11.51%	146,079,407.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		4,999,907,565.43	-20.54%	3,972,684,276.00	0.41%	3,989,124,930.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(791,570,640.43)		25,766,410.00		(6,609,343.00)

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Los Angeles County

Budget, July 1
General Fund
Multiyear Projections
Restricted

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Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		870,268,582.23		78,697,941.80		104,464,351.80
2. Ending Fund Balance (Sum lines C and D1)		78,697,941.80		104,464,351.80		97,855,008.80
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	59,725.00		59,725.00		59,725.00
b. Restricted	9740	78,638,216.80		104,404,626.80		97,795,283.80
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		78,697,941.80		104,464,351.80		97,855,008.80
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Please see attached.						

Los Angeles Unified
Los Angeles County

Budget, July 1
General Fund
Multiyear Projections
Unrestricted/Restricted

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Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	6,435,410,646.00	1.48%	6,530,473,458.00	0.80%	6,582,590,919.00
2. Federal Revenues	8100-8299	843,826,366.00	-23.54%	645,217,470.00	0.20%	646,507,321.00
3. Other State Revenues	8300-8599	1,726,074,183.00	2.25%	1,764,990,823.00	-4.59%	1,683,904,448.00
4. Other Local Revenues	8600-8799	331,558,016.00	-16.64%	276,400,236.00	-14.00%	237,698,458.00
5. Other Financing Sources						
a. Transfers In	8900-8929	47,325,000.00	51.42%	71,660,000.00	-58.14%	30,000,000.00
b. Other Sources	8930-8979	10,000.00	0.00%	10,000.00	0.00%	10,000.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		9,384,204,211.00	-1.02%	9,288,751,987.00	-1.16%	9,180,711,146.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,019,027,095.00		3,710,975,579.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(308,051,516.00)		(48,298,280.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,019,027,095.00	-7.66%	3,710,975,579.00	-1.30%	3,662,677,299.00
2. Classified Salaries						
a. Base Salaries				1,545,658,781.00		1,439,388,357.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(106,270,424.00)		(10,753,457.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,545,658,781.00	-6.88%	1,439,388,357.00	-0.75%	1,428,634,900.00
3. Employee Benefits	3000-3999	3,260,431,434.00	-0.07%	3,258,103,805.00	4.93%	3,418,676,688.00
4. Books and Supplies	4000-4999	1,474,327,446.88	-34.44%	966,559,418.00	-1.52%	951,877,656.00
5. Services and Other Operating Expenditures	5000-5999	1,155,378,906.55	-3.40%	1,116,076,475.00	0.00%	1,116,119,985.00
6. Capital Outlay	6000-6999	62,822,180.00	130.42%	144,757,320.00	6.76%	154,539,184.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,653,474.00	0.00%	7,653,474.00	0.00%	7,653,474.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(49,016,868.00)	-44.37%	(27,268,350.00)	18.86%	(32,410,845.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	28,513,404.00	90.82%	54,410,487.00	9.08%	59,349,004.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		11,504,795,853.43	-7.25%	10,670,656,565.00	0.90%	10,767,117,345.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(2,120,591,642.43)		(1,381,904,578.00)		(1,586,406,199.00)

Los Angeles Unified
Los Angeles County

Budget, July 1
General Fund
Multiyear Projections
Unrestricted/Restricted

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,273,167,980.90		2,152,576,338.47		770,671,760.47
2. Ending Fund Balance (Sum lines C and D1)		2,152,576,338.47		770,671,760.47		(815,734,438.53)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	49,471,344.00		49,471,344.00		49,471,344.00
b. Restricted	9740	78,638,216.80		104,404,626.80		97,795,283.80
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	46,110,802.00		46,110,802.00		46,110,802.00
d. Assigned	9780	413,009,949.00		448,621,249.00		476,840,780.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	115,200,000.00		106,810,000.00		107,780,000.00
2. Unassigned/Unappropriated	9790	1,450,146,026.67		15,253,738.67		(1,593,732,648.33)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,152,576,338.47		770,671,760.47		(815,734,438.53)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	115,200,000.00		106,810,000.00		107,780,000.00
c. Unassigned/Unappropriated	9790	1,450,146,026.67		15,253,738.67		(1,593,732,648.33)
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	575,200,000.00		533,540,000.00		538,470,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		2,140,546,026.67		655,603,738.67		(947,482,648.33)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		18.61%		6.14%		-8.80%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

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Budget, July 1
General Fund
Multiyear Projections
Unrestricted/Restricted

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		366,055.63		355,984.94		347,331.28
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		11,504,795,853.43		10,670,656,565.00		10,767,117,345.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		11,504,795,853.43		10,670,656,565.00		10,767,117,345.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		1.00%		1.00%		1.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		115,047,958.53		106,706,565.65		107,671,173.45
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		115,047,958.53		106,706,565.65		107,671,173.45
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		NO

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2025-26 Budget, July 1
General Fund
School District Criteria and Standards Review

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Projected funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	366,056	
District's ADA Standard Percentage Level:	1.0%	

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2022-23)				
District Regular	398,498	398,378		
Charter School	34,727	35,523		
Total ADA	433,225	433,902	N/A	Met
Second Prior Year (2023-24)				
District Regular	375,537	374,985		
Charter School	34,020	35,720		
Total ADA	409,557	410,705	N/A	Met
First Prior Year (2024-25)				
District Regular	350,752	350,837		
Charter School	35,232	35,302		
Total ADA	385,984	386,139	N/A	Met
Budget Year (2025-26)				
District Regular	338,294			
Charter School	35,068			
Total ADA	373,362			

Los Angeles Unified
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2025-26 Budget, July 1
General Fund
School District Criteria and Standards Review

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

- 1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

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2025-26 Budget, July 1
General Fund
School District Criteria and Standards Review

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): 366,056

District's Enrollment Standard Percentage Level: 1.0%

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CALPADS Actual column for the First Prior Year; all other data are extracted or calculated. CALPADS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Budget	Enrollment CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2022-23)				
District Regular	376,391	385,698		
Charter School	37,859	38,395		
Total Enrollment	414,250	424,093	N/A	Met
Second Prior Year (2023-24)				
District Regular	376,210	376,673		
Charter School	37,613	38,322		
Total Enrollment	413,823	414,995	N/A	Met
First Prior Year (2024-25)				
District Regular	367,083	366,003		
Charter School	37,797	37,867		
Total Enrollment	404,880	403,870	0.2%	Met
Budget Year (2025-26)				
District Regular	359,559			
Charter School	37,771			
Total Enrollment	397,330			

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

Note: Estimated CALPADS enrollment is norm day enrollment + non public schools enrollment.

- 1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

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General Fund
School District Criteria and Standards Review

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2022-23)			
District Regular	347,653	385,698	
Charter School	35,523	38,395	
Total ADA/Enrollment	383,176	424,093	90.4%
Second Prior Year (2023-24)			
District Regular	345,139	376,673	
Charter School	35,720	38,322	
Total ADA/Enrollment	380,860	414,995	91.8%
First Prior Year (2024-25)			
District Regular	336,685	366,003	
Charter School	35,302	37,867	
Total ADA/Enrollment	371,987	403,870	92.1%
Historical Average Ratio:			91.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			91.9%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2025-26)				
District Regular	330,987	359,559		
Charter School	35,068	37,771		
Total ADA/Enrollment	366,056	397,330	92.1%	Not Met
1st Subsequent Year (2026-27)				
District Regular	321,001	348,630		
Charter School	34,984	37,678		
Total ADA/Enrollment	355,985	386,308	92.2%	Not Met
2nd Subsequent Year (2027-28)				
District Regular	312,434	339,253		
Charter School	34,897	37,585		
Total ADA/Enrollment	347,331	376,838	92.2%	Not Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

P-2 ADA for the budget year FY2025-26 and subsequent years 2026-27 and 2027-28 was projected using an ADA% of 92% based on the actual P-2 ADA of 2023-24 and 2024-25.

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's cost-of-living adjustment (COLA), plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's COLA, plus or minus one percent.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Projected LCFF Revenue

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	386,503.18	373,726.09	368,054.54	359,817.02
b. Prior Year ADA (Funded)		386,503.18	373,726.09	368,054.54
c. Difference (Step 1a minus Step 1b)		(12,777.09)	(5,671.55)	(8,237.52)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(3.31%)	(1.52%)	(2.24%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		6,421,498,796.00	6,402,851,996.00	6,497,914,808.00
b1. COLA percentage		2.30%	3.02%	3.42%
b2. COLA amount (proxy for purposes of this criterion)		147,694,472.31	193,366,130.28	222,228,686.43
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		2.30%	3.02%	3.42%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		(1.01%)	1.50%	1.18%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-2.01% to -0.01%	0.50% to 2.50%	0.18% to 2.18%

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4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	2,193,241,275.00	2,196,423,357.00		
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	6,858,523,725.20	6,848,813,800.00	6,946,522,406.00	7,001,308,192.00
District's Projected Change in LCFF Revenue:		(.14%)	1.43%	.79%
LCFF Revenue Standard		-2.01% to -0.01%	0.50% to 2.50%	0.18% to 2.18%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)			Ratio
Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2022-23)	4,013,325,243.11	4,757,760,685.96	84.4%
Second Prior Year (2023-24)	4,872,168,030.93	5,763,531,773.42	84.5%
First Prior Year (2024-25)	5,375,514,543.00	6,404,176,009.40	83.9%
Historical Average Ratio:			84.3%
	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	1.0%	1.0%	1.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	81.3% to 87.3%	81.3% to 87.3%	81.3% to 87.3%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	(Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2025-26)	5,506,792,900.00	6,476,374,884.00	85.0%	Met
1st Subsequent Year (2026-27)	5,636,417,997.00	6,643,561,802.00	84.8%	Met
2nd Subsequent Year (2027-28)	5,719,244,663.00	6,718,643,411.00	85.1%	Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

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

1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	(1.01%)	1.50%	1.18%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-11.01% to 8.99%	-8.50% to 11.50%	-8.82% to 11.18%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-6.01% to 3.99%	-3.50% to 6.50%	-3.82% to 6.18%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2024-25)	723,912,807.34		
Budget Year (2025-26)	843,826,366.00	16.56%	Yes
1st Subsequent Year (2026-27)	645,217,470.00	(23.54%)	Yes
2nd Subsequent Year (2027-28)	646,507,321.00	.20%	No

Explanation:
(required if Yes)

The positive change in FY2025-26 and negative change in 2026-27 are due to the recognition of deferred revenue in 2025-26 only for Resource 3310 (IDEA-Local Assistance) intended for CCEIS of \$27.5 million.

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

First Prior Year (2024-25)	1,768,758,135.11		
Budget Year (2025-26)	1,726,074,183.00	(2.41%)	No
1st Subsequent Year (2026-27)	1,764,990,823.00	2.25%	No
2nd Subsequent Year (2027-28)	1,683,904,448.00	(4.59%)	Yes

Explanation:
(required if Yes)

The FY2027-28 projected decrease in state revenue is due to the expiration of some grants.

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

First Prior Year (2024-25)	558,841,912.22		
Budget Year (2025-26)	331,558,016.00	(40.67%)	Yes
1st Subsequent Year (2026-27)	276,400,236.00	(16.64%)	Yes
2nd Subsequent Year (2027-28)	237,698,458.00	(14.00%)	Yes

Explanation:
(required if Yes)

Negative change in Local Revenue across the years is mostly due to lower interest income estimate because of decreasing cash balance.

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

First Prior Year (2024-25)	534,344,099.52		
Budget Year (2025-26)	1,474,327,446.88	175.91%	Yes
1st Subsequent Year (2026-27)	966,559,418.00	(34.44%)	Yes
2nd Subsequent Year (2027-28)	951,877,656.00	(1.52%)	No

Explanation:

(required if Yes)

FY2025-26 is higher mostly due to spending of 2024-25 ending balances for programs such as Student Equity Needs Index (SENI), ELOP, KIT funds, and various unearned revenue grants. FY2026-27 is lower mostly due to the onetime nature of the 2025-26 spending of ending balances.

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

First Prior Year (2024-25)	1,908,046,931.25		
Budget Year (2025-26)	1,155,378,906.55	(39.45%)	Yes
1st Subsequent Year (2026-27)	1,116,076,475.00	(3.40%)	No
2nd Subsequent Year (2027-28)	1,116,119,985.00	0.00%	No

Explanation:

(required if Yes)

FY2025-26 is lower mostly due to lower liability insurance and onetime nature of spending Learning Recovery Emergency Block Grant in 2024-25.

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

DATA ENTRY: All data are extracted or calculated.

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

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

First Prior Year (2024-25)	3,051,512,854.67		
Budget Year (2025-26)	2,901,458,565.00	(4.92%)	Met
1st Subsequent Year (2026-27)	2,686,608,529.00	(7.40%)	Met
2nd Subsequent Year (2027-28)	2,568,110,227.00	(4.41%)	Met

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

First Prior Year (2024-25)	2,442,391,030.77		
Budget Year (2025-26)	2,629,706,353.43	7.67%	Met
1st Subsequent Year (2026-27)	2,082,635,893.00	(20.80%)	Not Met
2nd Subsequent Year (2027-28)	2,067,997,641.00	(.70%)	Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

- 1a. STANDARD MET - Projected total operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

Explanation:

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

Explanation:

Other Local Revenue
(linked from 6B)

if NOT met)

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Books and Supplies
(linked from 6B
if NOT met)

FY2025-26 is higher mostly due to spending of 2024-25 ending balances for programs such as Student Equity Needs Index (SENI), ELOP, KIT funds, and various unearned revenue grants. FY2026-27 is lower mostly due to the onetime nature of the 2025-26 spending of ending balances.

Explanation:
Services and Other Exps
(linked from 6B
if NOT met)

FY2025-26 is lower mostly due to lower liability insurance and onetime nature of spending Learning Recovery Emergency Block Grant in 2024-25.

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7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)

11,205,208,747.43

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

3% Required
Minimum Contribution
(Line 2c times 3%)

Budgeted Contribution¹
to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

11,205,208,747.43	336,156,262.42	336,300,000.00	Met
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¹ Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- ☐ Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
- ☐ Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
- ☐ Other (explanation must be provided)

Explanation:

(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2022-23)	Second Prior Year (2023-24)	First Prior Year (2024-25)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	238,780,000.00	244,900,000.00	725,275,000.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	193,712,770.05	858,974,284.79	1,915,077,028.44
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	432,492,770.05	1,103,874,284.79	2,640,352,028.44
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	9,437,894,473.23	10,567,837,839.21	11,949,610,426.58
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	9,437,894,473.23	10,567,837,839.21	11,949,610,426.58
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	4.6%	10.4%	22.1%

District's Deficit Spending Standard Percentage Levels

(Line 3 times 1/3):

1.5%	3.5%	7.4%
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¹Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2022-23)	1,092,432,195.06	4,773,231,310.35	N/A	Met
Second Prior Year (2023-24)	749,807,314.73	5,788,569,231.00	N/A	Met
First Prior Year (2024-25)	(1,224,179,914.98)	7,046,970,247.40	17.4%	Not Met
Budget Year (2025-26) (Information only)	(1,329,021,002.00)	6,504,888,288.00		

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:

(required if NOT met)

The deficit spending in FY2024-25 is a combination of decreasing revenues due to lower enrollment, higher expenditures from bargaining agreements & retention of employees who were previously funded by one-time funds, interfund transfers, contribution to the OPEB trust, and spending of carryover.

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9. CRITERION: Fund and Cash Balances

A. Fund Balance STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 250,000
0.3%	250,001 and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4): 366,420

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

9A-1. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2022-23)	3,066,586,038.64	2,819,784,482.18	8.0%	Not Met
Second Prior Year (2023-24)	3,336,633,677.05	3,867,038,415.57	N/A	Met
First Prior Year (2024-25)	4,475,862,564.96	4,627,079,313.65	N/A	Met
Budget Year (2025-26) (Information only)	3,402,899,398.67			

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

9A-2. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

- 1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

The beginning balance of the FY2022-23 original budget is based on 2021-22 estimated actuals. The beginning balance of the 2022-23 estimated actuals is based on 2021-22 unaudited actuals. The decline in unrestricted ending balance between 2021-22 estimated actuals and 2021-22 unaudited actuals are mostly due to recognition of unrealized loss in cash market value in compliance with GASB No. 31 and higher liability self-insurance and transportation expenditures.

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2025-26)	2,996,627,575.24		Met

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

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

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

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Explanation:
(required if NOT met)

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10. CRITERION: Reserves

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

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA
5% or \$88,000 (greater of)	0 to 300
4% or \$88,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and over

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	366,056	355,985	347,331
District's Reserve Standard Percentage Level:	1%	1%	1%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button

for item 1. If Yes, enter data for item 2a. If No, enter data for the two subsequent years in item 2b; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

No

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s):

b. Special Education Pass-through Funds

(Fund 10, resources 3300-3499, 6500-6540 and 6546,
objects 7211-7213 and 7221-7223)

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	11,504,795,853.43	10,670,656,565.00	10,767,117,345.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	11,504,795,853.43	10,670,656,565.00	10,767,117,345.00

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4.	Reserve Standard Percentage Level	1%	1%	1%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	115,047,958.53	106,706,565.65	107,671,173.45
6.	Reserve Standard - by Amount (\$88,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	115,047,958.53	106,706,565.65	107,671,173.45

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	115,200,000.00	106,810,000.00	107,780,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	1,450,146,026.67	15,253,738.67	(1,593,732,648.33)
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	575,200,000.00	533,540,000.00	538,470,000.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	2,140,546,026.67	655,603,738.67	(947,482,648.33)
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	18.61%	6.14%	(8.80%)
District's Reserve Standard (Section 10B, Line 7):	115,047,958.53	106,706,565.65	107,671,173.45
Status:	Met	Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD NOT MET - Projected available reserves are below the standard in one or more of the budget or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to be taken to increase reserves to, or above, the standard.

Explanation:
(required if NOT met)

FY2027-28 has a negative reserve due to structural deficit whereby in-year expenditures exceed in-year revenues. A fiscal stabilization plan will be presented to the Board.

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

No

1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

Yes

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

Salary expenditures are transferred with one-time resources and will be covered by the ongoing unrestricted funds in the outyears.

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard:**-10.0% to +10.0% or -\$20,000 to +\$20,000****S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund**

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2024-25)	(1,519,449,733.79)			
Budget Year (2025-26)	(1,711,154,278.00)	191,704,544.21	12.6%	Not Met
1st Subsequent Year (2026-27)	(1,655,062,709.00)	(56,091,569.00)	(3.3%)	Met
2nd Subsequent Year (2027-28)	(1,715,079,628.00)	60,016,919.00	3.6%	Met
1b. Transfers In, General Fund *				
First Prior Year (2024-25)	30,265,436.00			
Budget Year (2025-26)	47,325,000.00	17,059,564.00	56.4%	Not Met
1st Subsequent Year (2026-27)	71,660,000.00	24,335,000.00	51.4%	Not Met
2nd Subsequent Year (2027-28)	30,000,000.00	(41,660,000.00)	(58.1%)	Not Met
1c. Transfers Out, General Fund *				
First Prior Year (2024-25)	642,878,922.38			
Budget Year (2025-26)	28,513,404.00	(614,365,518.38)	(95.6%)	Not Met
1st Subsequent Year (2026-27)	54,410,487.00	25,897,083.00	90.8%	Not Met
2nd Subsequent Year (2027-28)	59,349,004.00	4,938,517.00	9.1%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

Yes

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

FY2025-26 is higher due to increased contribution to Special Education programs. Special Education programs were able to use onetime resources in 2024-25 that are no longer available in 2025-26.

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- 1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

The positive change in FY2025-26 and 2026-27 are due to one-time transfers from Special Reserve Fund-Other Than Capital Outlay of \$20 million and \$39 million, respectively. These one-time transfers are the reason for the negative change in 2027-28.

- 1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

FY2025-26 is lower due to the transfer to Special Reserve Fund-Other Than Capital Outlay (Fund 170) in 2024-25; no transfer to Fund 170 is anticipated in 2025-26. FY2026-27 is higher due to the start of debt service related to Judgment Obligation Bonds (JOBS).

- 1d. YES - Capital projects exist that may impact the general fund operational budget. Identify each project, including a description of the project, estimated completion date, original project budget, original source of funding, and estimated fiscal impact on the general fund.

Project Information:

(required if YES)

Delivery of Districtwide cybersecurity enhancements that address vulnerabilities identified in the 2021 Information Audit as well as recommendations from the Cybersecurity Task Force, which was convened in the wake of the September 2022 cyber attack.

The Cybersecurity Improvement Program includes augmentation of people, processes, and technology tools to identify and mitigate the risk of future cyber-attacks and disruption to District operations, requiring capital and reoccurring operational expenditures.

• Estimated completion date – Project is estimated to be completed by the end of fiscal year 2025-26 • Original Project Budget 285.5 million

• Original Source(s) of funding – Certificates of participation, bond funds, and general funds. • Estimated fiscal impact to the General Fund (2025-26 only) - \$73,458,225.

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S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?

(If No, skip item 2 and Sections S6B and S6C)

Yes

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2025
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	59	Various Funds	Fund 01 - Objects 7438 & 7439	47,402,382
Certificates of Participation	13	General Fund	Fund 56 - Objects 7438 & 7439	477,765,864
General Obligation Bonds	24	Tax Levy	Fund 51 - Objects 7433 & 7434	12,009,798,756
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Various Funds	Various	109,231,657

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

Subscription-Based Information Technology Arrangements	3	Various Funds	Fund 01 - Objects 7438 & 7439	21,227,525
Retirement Bonus		Various Funds	Various	21,012,504
TOTAL:				12,686,438,688

Type of Commitment (continued)	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases	5,438,098	2,221,702	1,344,812	1,349,204
Certificates of Participation	50,176,664	50,166,678	50,165,837	50,170,829
General Obligation Bonds	1,141,767,349	1,629,678,254	1,435,569,805	1,057,179,757
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	107,863,362	106,406,631	108,739,188	107,669,727
Other Long-term Commitments (continued):				
Subscription-Based Information Technology Arrangements	22,286,677	11,066,571	6,803,955	3,356,999
Retirement Bonus	3,164,386	2,860,611	2,246,230	2,757,076
Total Annual Payments:	1,330,696,536	1,802,400,447	1,604,869,827	1,222,483,592
Has total annual payment increased over prior year (2024-25)?		Yes	Yes	No

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S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

Explanation:

(required if Yes
to increase in total
annual payments)

The increase in general obligation bond payments will be funded by the tax levy . The increase in compensated absence payments will be funded by general fund unrestricted revenues.

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:

(required if Yes)

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S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

- 1 Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

Yes

- 2 For the district's OPEB:

a. Are they lifetime benefits?

Yes

b. Do benefits continue past age 65?

Yes

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

- 3 a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

Pay-as-you-go

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund Governmental Fund

0

0

- 4 OPEB Liabilities

a. Total OPEB liability

9,491,120,614.00

b. OPEB plan(s) fiduciary net position (if applicable)

499,889,641.00

c. Total/Net OPEB liability (Line 4a minus Line 4b)

8,991,230,973.00

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

Actuarial

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

6/30/2023

- 5 OPEB Contributions

a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method

0.00

0.00

0.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

662,248,536.00

716,941,527.00

789,015,594.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

330,003,098.00

350,060,977.00

386,479,594.00

d. Number of retirees receiving OPEB benefits

37,097.00

37,097.00

37,097.00

S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

- 1 Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

Yes

- 2 Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

1,095,117,749.00

b. Unfunded liability for self-insurance programs

0.00

4. Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

236,441,440.00

240,474,691.00

244,628,932.00

b. Amount contributed (funded) for self-insurance programs

236,441,440.00

240,474,691.00

244,628,932.00

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full - time - equivalent(FTE) positions	34,432	32,997	32,655	32,367

Certificated (Non-management) Salary and Benefit Negotiations

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

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

No negotiations at this time.

Negotiations Settled

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

- 2b. Per Government Code Section 3547.5(b), was the agreement certified
by the district superintendent and chief business official?

No

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted
to meet the costs of the agreement?

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

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

No

No

No

One Year Agreement

Total cost of salary settlement

% change in salary schedule from
prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

--

Negotiations Not Settled

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

42,100,702

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--------------------------	----------------------------------	----------------------------------

7. Amount included for any tentative salary schedule increases

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--------------------------	----------------------------------	----------------------------------

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

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

Yes	Yes	Yes
621,313,631	668,855,656	736,941,267
100.0%	100.0%	100.0%

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

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Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--------------------------	----------------------------------	----------------------------------

Certificated (Non-management) Step and Column Adjustments

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

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

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--------------------------	----------------------------------	----------------------------------

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

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

No	No	No
Yes	Yes	Yes

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified(non - management) FTE positions	24,074	23,185	23,174	23,166

Classified (Non-management) Salary and Benefit Negotiations

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

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

No negotiations at this time.

Negotiations Settled

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

- 2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

No

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

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

Yes

No

No

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

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Negotiations Not Settled

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

20,175,543

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--------------------------	----------------------------------	----------------------------------

7. Amount included for any tentative salary schedule increases

--	--	--

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--------------------------	----------------------------------	----------------------------------

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

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

Yes	Yes	Yes
436,564,377	474,666,378	527,455,976
100.0%	100.0%	100.0%

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--------------------------	----------------------------------	----------------------------------

Classified (Non-management) Step and Column Adjustments

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

No	No	No

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--------------------------	----------------------------------	----------------------------------

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

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

No	No	No
Yes	Yes	Yes

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

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S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	5,610	5,538	5,538	5,538

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

N/A

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	Yes	Yes
72,160,648	72,361,169	72,361,169

Negotiations Not Settled

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

10,955,904

4. Amount included for any tentative salary schedule increases

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	Yes	Yes
104,285,956	113,441,536	126,101,366
100.0%	100.0%	100.0%

Management/Supervisor/Confidential

Step and Column Adjustments

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

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
No	No	No

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Los Angeles Unified
 Los Angeles County

2025-26 Budget, July 1
 General Fund
 School District Criteria and Standards Review

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?
2. Adoption date of the LCAP or an update to the LCAP.

Yes
Jun 24, 2025

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes

Los Angeles Unified
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2025-26 Budget, July 1
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ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	Yes
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	Yes
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	Yes
A7.	Is the district's financial system independent of the county office system?	Yes
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

--

End of School District Budget Criteria and Standards Review

SACS Web System - SACS V12

6/3/2025 3:06:01 PM

19-64733-0000000

Budget, July 1
Budget 2025-26

Technical Review Checks

Phase - All

Display - All Technical Checks

Los Angeles Unified

Los Angeles County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

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

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

INTRAID-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>

SUPPLEMENTAL CHECKS

CB-BALANCE-ABOVE-MIN - (Warning) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C).	<u>Passed</u>
CB-BUDGET-CERTIFY - (Fatal) - In Form CB, the district checked the box relating to the required budget certifications.	<u>Passed</u>
CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes.	<u>Passed</u>
CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete.	<u>Passed</u>

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.	<u>Passed</u>
BUDGET-CERT-PROVIDE - (Fatal) - Budget Certification (Form CB) must be provided.	<u>Passed</u>
CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Budget and Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)	<u>Passed</u>

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.

Passed

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data exists in the following form(s) that should be corrected before an official export is completed. Please view the form(s) on screen and clear any "Unbalanced" or similar messages displayed in red. Note that forms GANN, SEMA, SEMB, and SEMAI request contact information.

Exception

FORM

Form CASH

Form MYP

Explanation: Form CASH: The cash flow shows the difference at summarized level. The salaries and benefits are lumped in one line and the operation expenses are lumped in another. The overall total matches the budget.

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.

Passed

CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CS) has been provided.

Passed

FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.

Passed

MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)

Passed

VERSION-CHECK - (Warning) - All versions are current.

Passed

WK-COMP-CERT-PROVIDE - (Fatal) - Workers' Compensation Certification (Form CC) must be provided.

Passed

Los Angeles Unified School District**2025-26 BUDGET****GENERAL FUND ASSUMPTIONS FOR 2025-26****Major Revenue Assumptions****Enrollment**

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

Estimated Norm Day Enrollment

Non-charter schools	358,299
Locally-funded (affiliated) charter schools	37,771
Estimated Norm Enrollment	396,070
Nonpublic Schools	1,260
Estimated CALPADS enrollment	397,330

Average Daily Attendance (ADA)

The P-2 ADA for grades TK/K-12 are estimated for the budget year 2025-26 and for the two succeeding fiscal years, 2026-27 and 2027-28, by applying a ratio of ADA to enrollment of 92% (ADA%). The Annual ADA for grades TK/K-12 are estimated for the budget year 2025-26 and for the two succeeding fiscal years, 2026-27 and 2027-28, by applying as well, the ratio of ADA to enrollment of 92% (ADA%).

The 2022-23 Enacted State Budget amended the California Education Code Section 42238, to fund LCFF with the greater of the current year, prior year, or the average of the prior 3 years' ADA to mitigate the impact of lower enrollment and attendance. This is a change in prior practice whereby funded ADA is the greater of the current or prior year ADA. The LCFF revenue is projected to be funded on the average of the 3 prior years' P-2 ADA for 2025-26 and for the two succeeding fiscal years. A small portion of the funded ADA comes from the Annual ADA, and these are for Community Day Schools, Extended Year Special Education, and Nonpublic Schools. Locally-funded (affiliated) charter schools are funded at the current year's P-2 ADA.

Los Angeles Unified School District**2025-26 BUDGET****Major Revenue Assumptions (continued)**

The table below shows the estimated funded ADAs that were used as the basis for estimating the 2025-26 LCFF revenue.

Grade Span	Estimated Funded ADA	
	Non-charter Schools	Locally-funded (Affiliated) Charter Schools
TK/K-3	112,209.90	11,979.29
4-6	77,447.65	8,154.55
7-8	49,472.91	5,442.47
9-12	99,527.34	9,491.98
Total	338,657.80	35,068.29

Local Control Funding Formula (LCFF)

The Governor's 2025-26 May Revision provides a 2.30% increase for the Local Control Funding Formula (LCFF) and TK ratio add-on funding of \$5,545 per ADA inclusive of a 2.30% COLA and additional funding to reduce staffing ratio to 10:1 from 12:1.

Below are the 2025-26 Adjusted Base Grant Rates per ADA used in the estimation of the LCFF funding.

Adjusted Base Grant Rates per ADA

Grades TK/K-3*	\$11,323
Grades 4-6	\$10,411
Grades 7-8	\$10,719
Grades 9-12*	\$12,746

*Includes grade span adjustments

The unduplicated pupil count for FY2025-26 is estimated at 309,661 for non-charter schools (including County Program students) and 18,715 for locally-funded (affiliated) charter schools. The projected three-year average unduplicated pupil percentage to total enrollment for non-charter schools is 85.95%. The locally-funded (affiliated) charter schools' percentage of unduplicated student count to enrollment was calculated separately by school or 50.46% on average in total.

Los Angeles Unified School District

2025-26 BUDGET

LAUSD's LCFF estimates for fiscal year 2025-26 are detailed below. The estimated LCFF revenue for the locally-funded (affiliated) charter schools were calculated separately for each school but are shown as totals below.

LCFF (Unrestricted)	Non-charter schools	Locally-funded (Affiliated) Charter schools	Total
Local Property Taxes	\$1,599,796,607	\$150,664,946	\$1,750,461,553
Education Protection Act	714,826,063	49,391,047	764,217,110
State Aid	3,621,221,787	266,951,546	3,888,173,333
Total	\$5,935,844,457	\$467,007,539	\$6,402,851,996

FEDERAL REVENUES

The Proposed 2025-26 Budget includes an estimated funding (entitlement and carryover) for the following major federal revenues:

- Title I, Part A – Socioeconomically Disadvantaged Students of \$489.7 million
- Individuals with Disabilities Act (IDEA) Local Assistance of \$164.8 million*
- Title IV, Part A – Student Support and Academic Enrichment of \$45.4 million
- Title II, Part A - Supporting Effective Instruction of \$30.2 million
- Title IV, Part B – 21st Century Community Learning Centers Program \$23.2 million

*Includes carryover amount intended for Comprehensive Coordinated Early Intervening Services (CCEIS) of \$27.5 million

STATE REVENUES

Expanded Learning Opportunities Program (ELOP)

ELOP funding, which provides additional learning time for students before or after school, as well as outside of the traditional school year, is estimated at \$468.3 million for the Proposed 2025-26 Budget.

Los Angeles Unified School District

2025-26 BUDGET

Major Revenue Assumptions (continued)

Special Education

The 2025-26 estimated AB602 funding for Special Education yields a total of \$477.6 million, \$445.0 million is State-funded and \$32.6 million is funded by local property taxes. It reflects the increased Special Education base rate of \$918 per ADA from \$897 per ADA in the previous year. All Other State Revenues also include \$30.3 million of AB 3632 Mental Health funding and \$4.0 million of Infant Program entitlement.

State Lottery

State Lottery funding is estimated at \$273.00 per unit of ADA which includes \$191.00 per ADA for the base and \$82.00 per ADA for Proposition 20, for an estimated total funding of \$104.3 million.

Proposition 28 (Arts and Music in Schools)

It is estimated that the District will receive \$71.9 million from Proposition 28 funding. Annual amount is equal to 1% of the prior year Proposition 98 K-12 minimum guarantee. 70% of the funds will be distributed to LEAs based on share of statewide enrollment in preschool through grade 12 and the remaining 30% will be distributed based on share of low-income students.

Home-to-School Transportation Reimbursement

School districts will receive reimbursement in the current year for 60% of home-to-school transportation costs, less any funds already apportioned through the LCFF specific to transportation in the prior year. Home-to-school transportation reimbursement in 2025-26 is estimated at \$58.9 million. The reimbursement amount will be re-calculated based on the 2024-25 Unaudited Actual.

Mandate Block Grant

The rates per ADA in the table below reflect the 2.30% COLA and yield an estimated funding of \$17.8 million.

	Non-charter schools	Locally-funded (Affiliated) charter schools
TK/K-8	\$39.09	\$20.52
9-12	\$75.31	\$57.04

Los Angeles Unified School District**2025-26 BUDGET****LOCAL REVENUES AND OTHER FINANCING SOURCES*****TRANS***

LAUSD does not intend to borrow funds through the issuance of Tax Revenue Anticipation Notes for fiscal year 2025-26.

Interfund Transfers

Transfer from the Special Reserve Fund-Community Redevelopment Agency (Fund 400) of \$30.0 million to fund the Ongoing and Major Maintenance Account and transfer from Special Reserve Fund-Other than Capital Outlay (Fund 170) of \$17.3 million to fund General Fund's operating expenses.

Major Expenditure Assumptions**Certificated and Classified Salaries**

Funding for certificated employees' step and column advancement is included while funding for classified employees' step and column advancement is largely offset by retirement savings.

Employee Benefits

Employee benefit rates are as follows:

- | | |
|--|--------|
| ○ State Teachers Retirement System | 19.10% |
| ○ Public Employee Retirement System | |
| ▪ All Classified Employee except for School Police | 26.81% |
| ▪ School Police | 73.60% |
| ○ Social Security | 6.20% |
| ○ Unemployment Insurance | 0.05% |
| ○ Workers' Compensation* | 1.74% |
| ○ Medicare | 1.45% |

*Workers' Compensation rate is based on the ratio of the most recent actuarially-determined required contribution to estimated budgeted salary expenditures.

Other Post-Employment Benefits

Other Post-Employment Benefits contribution from all funds to the trust is \$335.7 million for fiscal year 2025-26.

Los Angeles Unified School District**2025-26 BUDGET****Major Expenditure Assumptions (continued)****Retirement Packages**

There are approximately 37,097 retirees covered by post-retirement benefits. The current year's cost is approximately \$326.6 million for all funds. This is recorded in object codes 3701 and 3702.

Ongoing and Major Maintenance Account

Ongoing and major maintenance resources totaling \$336.3 million, reflect approximately 3% of budgeted General Fund expenditures and other financing uses, excluding CalSTRS On Behalf expenditures.

Certificate of Participation (COPs)

The scheduled repayment of COPs for the General Fund for fiscal year 2025-26 amounts to \$28.5 million.

Ending Balance

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

General Fund:

Non-Spendable	\$49.5 million
Restricted	78.6 million
Committed	46.1 million
Assigned	413.0 million
Reserve for Economic Uncertainty	115.2 million
Unassigned/Undesignated	<u>1,450.1 million</u>
Total	<u>\$2,152.5 million</u>

Special Reserve Fund for Other Than Capital Outlay Project:

Reserve for Economic Uncertainty	<u>575.2 million</u>
Total	<u>\$575.2 million</u>

Ending Balance Grand Total: \$2,727.7 million

Los Angeles Unified School District

2025-26 BUDGET

CHARTER SCHOOLS

Locally-funded (affiliated) charter schools' budgeted revenues and expenditures are reported in SACS Form 1, General Fund. Effective 2018-19, the District no longer reports the direct-funded charter schools' budgeted revenues and expenditures under SACS Form 09 (Charter School Special Revenue Fund) and SACS Form 62 (Charter School Enterprise Fund), Charter Schools Funds. Direct-funded charter schools report the aforementioned forms directly to Los Angeles County Office of Education (LACOE).

Los Angeles Unified School District

2025-26 BUDGET

GENERAL FUND ASSUMPTIONS FOR 2026-27 AND 2027-28

Major Revenue Assumptions

	<u>2026-27</u>	<u>2027-28</u>
1. Projected Enrollment		
Non-charter schools	347,413	338,076
Locally-funded charter schools	37,678	37,585
Norm Enrollment	385,091	375,661
Nonpublic Schools (NPS) Enrollment	1,217	1,176
Total Projected Enrollment	<u>386,308</u>	<u>376,837</u>
2. Estimated Funded Average Daily Attendance (ADA)		
Non-charter schools	331,605.33	323,487.03
Nonpublic Schools	1,101.75	1,068.65
County Programs	363.94	363.94
Subtotal	333,071.02	324,919.62
Locally-funded charter schools	34,983.52	34,897.40
Total Estimated Funded ADA	<u>368,054.54</u>	<u>359,817.02</u>
3. Funded COLA		
LCFF	3.02%	3.42%
Special Education (AB602)	3.02%	3.42%
4. TK Ratio Add-on Funding per ADA	\$5,712	\$5,907
5. Adjusted Base Grant Rates Per ADA		
Grades K-3	\$11,665	\$12,064
Grades 4-6	\$10,725	\$11,092
Grades 7-8	\$11,043	\$11,421
Grades 9-12	\$13,131	\$13,580
6. Unduplicated student count percentage to enrollment (3-year rolling average) per LCFF calculation		
Non-charter schools (includes County Program students)	86.21%	86.02%
Locally-funded charter schools (total)	50.50%	49.54%

Los Angeles Unified School District

2025-26 BUDGET

Major Revenue Assumptions (continued)

	<u>2026-27</u>	<u>2027-28</u>
7. LCFF Revenue (in millions)		
Non-charter schools	\$6,017.6	\$6,056.0
Locally-funded charter schools	\$480.3	\$494.0
Total	<u>\$6,497.9</u>	<u>\$6,550.0</u>
8. Education Protection Act (in millions)		
Non-charter schools	\$714.8	\$714.8
Locally-funded charter schools	\$49.4	\$49.4
Total	<u>\$764.2</u>	<u>\$764.2</u>
9. California State Lottery – Rates Per ADA		
Unrestricted	\$191.00	\$191.00
Restricted	\$82.00	\$82.00
10. Mandate Block Grant		
Non-charter schools – K-8	\$40.27	\$41.65
Non-charter schools – 9-12	\$77.58	\$80.23
Locally-funded charter schools – K-8	\$21.14	\$21.86
Locally-funded charter schools – 9-12	\$58.76	\$60.77
11. Other State Revenues include funding for Expanded Learning Opportunities Program of \$468.3 million, Home-to-School Transportation Reimbursement Funding of \$58.1 million, Proposition 28 (Arts and Music in Schools) of \$71.9 million, and LCFF Equity Multiplier of \$34.0 million in FY2026-27. For 2027-28, funding for Expanded Learning Opportunities Program of \$468.3 million, Home-to-School Transportation Reimbursement Funding of \$56.8 million, Proposition 28 (Arts and Music in Schools) of \$71.9 million, and LCFF Equity Multiplier of \$35.2 million.		
12. Transfer from the Special Reserve Fund-Community Redevelopment Agency (Fund 400) of \$30.0 million to fund the Ongoing and Major Maintenance Account in both FY2026-27 and FY2027-28.		
13. Transfer from Special Reserve Fund – Noncapital Outlay (Fund 170) of \$41.7 million in FY2026-27 to calculate the 5% local reserve. The ending balance of Fund 170 is \$533.5 million.		

Los Angeles Unified School District

2025-26 BUDGET

Major Expenditure Assumptions for 2026-27

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

	Amounts (in millions)
<u>Certificated Salaries</u>	
Step and Column Salary Adjustment	\$6.9
Federal, State, and Local Grants	\$(76.2)
School Staff and Resources	\$(238.7)
Total 2026-27 Known Changes	\$(308.1)

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

	Amounts (in millions)
<u>Classified Salaries</u>	
Federal, State, and Local Grants	\$(13.4)
School Staff and Resources	\$(92.9)
Total 2026-27 Known Changes	\$(106.3)

3. Apart from Health and Medical costs, **Employee Benefits** are based on salary estimates and appropriate rates for retirement, workers' compensation, and unemployment. Employer contribution rate to CalSTRS is 19.10%, which is the same as the prior year. Employer contribution rate to CalPERS is 26.9%, an increase of 0.09% from prior year. Workers' Compensation rate is 1.77%, an increase of 0.03% from prior year. Unemployment insurance rate of 0.05%, which is the same as the prior year. Funding for Employee Health and Medical Benefits is at the Per Participant rate pursuant to the 2024-2025 Health Benefits Agreement. OPEB Trust contribution of \$150.9 million. An additional OPEB expenditure of \$183 million is included to meet the annual required contribution.

Los Angeles Unified School District

2025-26 BUDGET

Major Expenditure Assumptions for 2026-27 (continued)

4. **Other Expenses (4000-6000)** were estimated using the prior year level as the base and adjusted for known changes as shown below:
 - a. Inflation on cost of supplies and materials based on a 2.98% California CPI for FY2026-27. Utilities is projected to remain the same as the prior year.
 - b. Increase in distribution of direct-funded charter schools' share of the Special Education AB602 and Federal IDEA of \$2.6 million.
 - c. Decrease in expenditure due to onetime nature of FY2025-26 spending of carryover for programs such as Kitchen Infrastructure and Training (KIT) Funds, LCFF Equity Multiplier, and various grants.
5. **Ongoing and Major Maintenance Account** set-aside is 3% of total General Fund Expenditures and Other Financing Uses, excluding CalSTRS State on Behalf.
6. **Reserve for Economic Uncertainties** at \$106.8 million is 1% of total General Fund Expenditures and Other Financing Uses.
7. **Indirect Cost Rate** is at 3.78%.
8. **Unassigned/Unappropriated Balance** of \$15.3 million is a result of using projected ending balances from FY26.

Major Expenditure Assumptions for 2027-28

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

	Amounts (in millions)
<u>Certificated Salaries</u>	
Step and Column Salary Adjustment	\$6.9
School Staff and Resources	\$(26.1)
Federal, State, and Local Grants	\$(29.1)
Total 2027-28 Known Changes	\$(48.3)

Los Angeles Unified School District

2025-26 BUDGET

Major Expenditure Assumptions for 2027-28 (continued)

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

	Amounts
<u>Classified Salaries</u>	<u>(in millions)</u>
School Staff and Resources	\$(1.5)
Federal, State, and Local Grants	\$(9.3)
Total 2027-28 Known Changes	\$(10.8)

3. Apart from Health and Medical costs, **Employee Benefits** are based on salary estimates and appropriate rates for retirement, workers' compensation, and unemployment. Employer contribution rate to CalSTRS is 19.10%, which is the same as the prior year. Employer contribution rate to CalPERS is 27.8%, an increase of 0.90% from prior year. Workers' Compensation rate of 1.78%, an increase of 0.01% from prior year. Unemployment Insurance rate of 0.05%, which is the same as the prior year. Funding for Employee Health and Medical Benefits is at the Per Participant rate pursuant to the 2024-2025 Health Benefits Agreement. OPEB Trust contribution of \$200.8 million. An additional OPEB expenditure of \$157.4 million is included to meet the annual required contribution.
4. **Other Expenses (4000-6000)** were estimated using the prior year level as the base and adjusted for known changes as shown below:
- Inflation on cost of supplies and materials based on a 2.77% California CPI for FY2027-28. Utilities is projected to remain the same as prior year.
 - Includes additional distribution of direct-funded charter schools' share of the Special Education AB602 and Federal IDEA of \$2.7 million.
5. **Ongoing and Major Maintenance Account** set-aside is 3% of total General Fund Expenditures and Other Financing Uses, excluding CalSTRS State On Behalf.
6. **Reserve for Economic Uncertainties** at \$107.8 million is 1% of total General Fund Expenditures and Other Financing Uses.
7. **Indirect Cost Rate** is at 4.39%.
8. **Unassigned/Unappropriated Balance** of -\$1,593.7 million is a result of structural deficit whereby in-year expenditures exceed in-year revenues. A fiscal stabilization plan that identifies expenditure reductions and/or revenue enhancements will be presented to the Board.

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TAB 10



Board of Education Report

File #: 074-24/25, **Version:** 1
In Control: Board of Education

Agenda Date: 6/17/2025

Public Hearing

Adoption of the 2025 LAUSD Local Control and Accountability Plan and Presentation of the 2025 State Accountability Dashboard Local Indicators File (074-24/25)



Board of Education Report

File #: Rep-390-24/25, **Version:** 1

Agenda Date: 6/24/2025

In Control: Office of Strategy

Adoption of the 2025 LAUSD Local Control and Accountability Plan and Presentation of the 2025 State Accountability Dashboard Local Indicators (June 17, 2025 - PUBLIC HEARING) and (June 24, 2025 - ADOPTION)

Office of Strategy

Brief Description:

(Adoption of the 2025 LAUSD Local Control and Accountability Plan and Presentation of the 2025 State Accountability Dashboard Local Indicators (June 17, 2025 - PUBLIC HEARING) and (June 24, 2025 - ADOPTION)) Recommends approval of the adoption of the 2025 LAUSD Local Control and Accountability Plan.

Action Proposed:

Adopt Los Angeles Unified School District (LAUSD)'s 2025 Local Control and Accountability Plan (LCAP). The Local Control Accountability Plan (LCAP) is a state mandated three-year plan that is updated each year and describes the goals, actions, services, and expenditures of Local Control Funding Formula (LCFF) funds to support positive student outcomes that address state and local priorities. Every year, the District partners with our communities to develop and update the LCAP.

Background:

The District LCAP must be adopted at the same meeting at which the Board of Education adopts the budget for 2025-2026. The 2025-26 LCAP is the second year of the three year cycle for 2024-27, and provides available baseline and Year 1 outcomes for LCAP metrics and includes annual updates on the implementation of LCAP actions in 2024-25. The LCAP also includes separate Action Tables in addition to the Budget Overview for Parents. These materials must all be combined and posted on the District's website.

Through the LCAP engagement cycle, the LCAP team has had robust engagement with educational partners across the District through student focus groups, parent committee meetings, community partner meetings, District team meetings, labor partner meetings, and Region engagement meetings. Furthermore, the LCAP team supported school principals with an LCAP Coffee with the Principal presentation to assist schools with sharing information about the District LCAP and their school's progress towards goals in the LCAP, which are aligned with the District's Strategic Plan. The ThoughtExchanges for the LCAP has over 17,000 participants. We are appreciative of the feedback and comments provided by the Parent Advisory Committee, District English Learner Advisory Committee, Superintendent's Student Advisory Council, and a large number of our educational partners. All voices are important and provide direction to the development of the LCAP. As always, we will continue to work to gather input and feedback from our Los Angeles Unified communities about our programs and services to support students.

Expected Outcomes:

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

Board Options and Consequences:

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

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

Policy Implications:

The District LCAP is aligned with the District Strategic Plan and reflects annual updates from the 2024-25 school year, and includes planned goals, actions, and expenditures for 2025-26. The 2025-26 LCAP is the second year of the three year cycle for 2024-27. The District may make changes to the LCAP each year to reflect community feedback as well as changes in District policies.

Budget Impact:

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

Student Impact:

This proposed action shares the District’s engagement, planning and budgeting to meet student needs in 2025-26. Through engagement, meetings were held to receive input on the Plan as part of this engagement, and the LCAP ThoughtExchanges collected 161,191 ratings on 10,335 comments from 17,833 participants. In the LCAP ThoughtExchanges, 3,450 participants identified as students.

Equity Impact:

Component	Score	Score Rationale
Recognition	4	The LCAP describes how the District will implement programs and policies to support all students in the Local Control Funding Formula (LCFF) state priority areas, as well as how the District will leverage supplemental and concentration funds to increase or improve services for English learners, students in foster care, and low-income students. Additionally, our communities have advocated for additional transparency and visibility into English Learner Supports and the Black Student Achievement Plan, and the LCAP continues to report on the progress of these programs, analysis, and funding information as official Goals in the document.
Resource Prioritization	4	As stated above, the LCAP describes how the District will allocate resources in 2025-26 to support the LCFF target student populations (84% of LAUSDs enrollment), as well as additional investments for non- LCFF target student populations (including Black students and Special Education students).
Results	4	The LCAP allocates and annually monitors the use of LCFF dollars to improve student equity across all student groups by eliminating opportunity gaps and preparing students to be ready for the world as evidenced in District goals and actions.
TOTAL	12	

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Issues and Analysis:

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

The LCAP includes all state LCFF funds and Equity Multiplier Funds for Equity Multiplier eligible schools, but does not reflect any other local, state, and federal sources of funding.

Attachments:

Attachment A - LAUSD LCAP and Executive Summary Link:

<<<https://tinyurl.com/2025LAUSD-LCAP-Board-Materials>>>

Attachment B - State Accountability Dashboard Local Indicators Informative

<<https://tinyurl.com/2025-LAUSD-Local-Indicators>>**Submitted:**

06/09/25

File #: Rep-390-24/25, **Version:** 1
In Control: Office of Strategy

Agenda Date: 6/24/2025

RESPECTFULLY SUBMITTED,

APPROVED & PRESENTED BY:

ALBERTO M. CARVALHO
Superintendent

CAROLYN SPAHT GONZALEZ
Chief of Staff
Office of the Chief of Staff

REVIEWED BY:

APPROVED & PRESENTED BY:

DEVORA NAVERA REED
General Counsel

WILLIAM R. JOHNSTON
Senior Executive Director of Strategy
Office of the Chief Strategy Officer

___ Approved as to form.

REVIEWED BY:

NOLBERTO DELGADILLO
Deputy Chief Financial Officer

___ Approved as to budget impact statement.

Rep-390-24/25
Attachment A - LAUSD LCAP and
Executive Summary Link:

<https://tinyurl.com/2025LAUSD-LCAP-Board-Materials>

Rep-390-24/25
Attachment B - State Accountability
Dashboard Local Indicators Informative
Link

<https://tinyurl.com/2025-LAUDS-Local-Indicators>

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TAB 11



Board of Education Report

File #: 075-24/25, **Version:** 1
In Control: Office of Strategy

Agenda Date: 6/17/2025

Public Hearing

Adoption of the 2025 LAUSD Affiliated Charter Schools Local Control and Accountability Plans and
Presentation of the 2025 State Accountability Dashboard Local Indicators for Affiliated Charters (075-24/25)



Board of Education Report

File #: Rep-391-24/25, **Version:** 1

Agenda Date: 6/24/2025

In Control: Office of Strategy

Adoption of LAUSD Affiliated Charter Schools' 2025 Local Control and Accountability Plans and Presentation of the 2025 State Accountability Dashboard Local Indicators for Affiliated Charters (June 17, 2025 - PUBLIC HEARING) and (June 24, 2025 - ADOPTION)

Office of Strategy

Brief Description:

(Adoption of the LAUSD Affiliated Charter Schools' 2025 and Accountability Plans and Presentation of the 2025 State Accountability Dashboard Local Indicators for Affiliated Charters (June 17, 2025 - PUBLIC HEARING) and (June 24, 2027 - ADOPTION June 24, 2025)) Recommends approval of the adoption of the LAUSD Affiliated Charter Schools' 2025 Local Control and Accountability Plans.

Action Proposed:

Adopt the Affiliated Charter Schools' 2025 Local Control and Accountability Plans. The Local Control Accountability Plan (LCAP) is a state mandated three-year plan that is updated each year and describes the goals, actions, services, and expenditures of Local Control Funding Formula (LCFF) funds to support positive student outcomes that address state and local priorities. Every year, the 51 Affiliated Charter Schools develop and update their LCAPs.

Background:

Based on the state Education Code, each Affiliated Charter School is its own local education agency, so each must complete a separate written LCAP. These LCAPS must be adopted at the same meeting at which the Board of Education adopts the budget for 2025-2026. The 2025-26 LCAP is the first year of the three year cycle for 2024-27 and provides available Baseline and Year 1 Outcomes for LCAP metrics and includes annual updates on the implementation of LCAP actions in 2024-25. The LCAPs also include separate Action Tables in addition to the Budget Overviews for Parents. These materials must all be combined and posted on each Affiliated Charter School's website.

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

Expected Outcomes:

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

Board Options and Consequences:

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

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

Policy Implications:

This action does not change District policies.

Budget Impact:

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

Student Impact:

This proposed action shares the affiliated charters' engagement, planning and budgeting to meet student needs in 2025-26.

Equity Impact:

Component	Score	Score Rationale
Recognition	4	The Affiliated Charter School LCAPs describe how the District’s Affiliated Charters will leverage both District funds and school discretionary funds to implement programs and policies to support all students, as well as how these schools will increase or improve services for English learners, students in foster care, and low-income students. The Affiliated Charter School LCAPs are aligned to the 2022 -26 Strategic Plan Pillars: Academic Excellence, Joy and Wellness, Engagement and Collaboration, Operational Effectiveness, and Investing in Staff.
Resource Prioritization	4	As stated above, the Affiliated Charter School LCAPs describe how the Affiliated Charter Schools will allocate resources in 2025-26 to support the Local Control Funding Formula (LCFF) target student populations: low-income students, English Learners, and students in foster care.
Results	4	The Affiliated Charter School LCAPs allocate and annually monitor the use of funds to meet student needs and close equity gaps to improve student equity across all student groups by eliminating opportunity gaps and increasing student achievement.
TOTAL	12	

Issues and Analysis:

The Affiliated Charter School LCAPs describe the implementation of programs and policies to support all students in the LCFF state priority areas, as well as how the District will leverage supplemental and concentration funds to increase or improve services for English learners, students in foster care, and low-

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income students. The Affiliated Charter School LCAPs are aligned to reflect 2022-26 Strategic Plan Pillars, strategies, and priorities.

The Affiliated Charter Schools LCAPs include all state LCFF funds and Equity Multiplier Funds for Equity Multiplier eligible schools, but does not reflect any other local, state, and federal sources of funding. The 2025 Affiliated Charter Schools LCAPs also address a requirement first implemented through state mandate in 2023 to calculate and report carryover of unspent supplemental and concentration funds to support future increased or improved services. This carryover calculation only reflects funds that are under school discretion and which carry over within these schools' budgets.

Attachments:

Attachment A - Affiliated Charter LCAPs Link:

<https://tinyurl.com/2025-ACS-LCAP-Board-Materials>

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

<https://tinyurl.com/ACS-2025-Local-Indicators>**Submitted:**

05/19/25

File #: Rep-391-24/25, **Version:** 1
In Control: Office of Strategy

Agenda Date: 6/24/2025

RESPECTFULLY SUBMITTED,

APPROVED & PRESENTED BY:

ALBERTO M. CARVALHO
Superintendent

CAROLYN SPAHT GONZALEZ
Chief of Staff
Office of the Chief of Staff

REVIEWED BY:

APPROVED & PRESENTED BY:

DEVORA NAVERA REED
General Counsel

WILLIAM R. JOHNSTON
Senior Executive Director of Strategy
Office of the Chief Strategy Officer

___ Approved as to form.

REVIEWED BY:

NOLBERTO DELGADILLO
Deputy Chief Financial Officer

Approved as to budget impact statement.

Rep-391-24/25
Attachment A - Affiliated Charter
LCAPs Link:

<https://tinyurl.com/2025-ACS-LCAP-Board-Materials>

**Rep-391-24/25
Attachment B - State Accountability
Dashboard Local Indicators for Affiliated
Charters Link:**

<https://tinyurl.com/ACS-2025-Local-Indicators>