

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

REGULAR MEETING REVISED ORDER OF BUSINESS

333 South Beaudry Avenue, Board Room
1208 Magnolia Avenue, Gardena, CA 90247
11:00 a.m., Tuesday, December 10, 2024

Roll Call

Pledge of Allegiance

Board President's Reports

Labor Partners

Committee Chair Reports

- Special Education Committee
- Committee of the Whole
- Procurement/Facilities Committee
- Charter Schools Committee
- Greening Schools and Climate Control Committee

Superintendent's Reports

Consent Items

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

General Public Comment (Approximately 3:30 P.M.)

Providing Public Comment

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

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

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

Speakers addressing items not on the agenda will be heard at approximately 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. 104-24/25](#)
[Procurement Services Division](#)
 (Approval of Procurement Actions) Recommends the ratification of the contract actions taken by the Procurement Services Division within delegated authority as listed in Attachment “A” including the approval of award of Professional Service Contracts not exceeding \$250,000: New Contracts; Contract Amendment; Purchase Orders; Goods and General Services Contracts: Purchase Orders; District Card Transactions; Rental of Facilities; Travel/Conference Attendance; General Stores Distribution Center; and Book/Instructional Material Purchase Orders; and approve Professional Service Contracts (exceeding \$250,000): New Contracts; Contract Amendment; and Goods and General Services Contracts (exceeding \$250,000): New Contracts; Piggyback Contracts; and After the Fact Transactions as listed in Attachment “B.”

2. [Board of Education Report No. 075-24/25](#)
[Procurement Services Division – Facilities Contracts](#)
 (Approval of Facilities Contract Actions) Recommends the ratification of the Procurement Services Division contract actions taken by Facilities Contracts under delegated authority as listed in Attachment “A” including: award of advertised construction contracts; award of job order contracts; approval of change orders; completion of contracts; award of informal contracts; award of architectural and engineering contracts; extra services/amendments for architectural and engineering contracts and approve the proposed contract listed in Attachment B including formally competed Design-Build contract for the Major Modernization Project at Irving STEAM Magnet MS.

3. [Board of Education Report No. 128-24/25](#)
[Accounting and Disbursements Division](#)
 (Report of Cash Disbursements, Request to Reissue Expired Warrants) Recommends ratification of cash disbursements totaling \$ \$1,023,172,326.28 which were made against funds of the District from October 1, 2024 through October 31, 2024; approval to reissue expired warrants that were not cashed within the prescribed period totaling \$ 942.77.

4. [Board of Education Report No. 130-24/25](#)
[Accounting and Disbursements Division](#)
 (Donations of Money and Materials to the District) Recommends approval of the donation of money to the District totaling \$ 116,235.60.

5. [Board of Education Report No. 122-24/25](#)
[Office of the Chief Financial Officer](#)
 (2024-25 First Interim Report, Multi-Year Projections, and Resolutions to Release Committed Fund Balance December 10, 2024) Recommends approval of the 2024-25 First Interim Financial Report, which contains a “positive” certification (“Attachment A”). In addition, recommends approval to submit the First Interim Report to the Los Angeles County Superintendent of Schools (CSS); recommends approval of the enclosed Resolution to Release Committed Fund Balance in Fiscal Year 2024-25; and recommends approval to Release Committed Fund Balance to Assigned Balance in Fiscal Year 2024-25.

6. [Board of Education Report No. 133-24/25](#)
[Office of the Chief Financial Officer](#)
(FY24 Capital Facilities Fund (School Impact Fees) Annual Accounting Report) Recommends adoption of the attached resolution regarding the Capital Facilities Fund Annual Accounting Report in accordance with Government Code Sections 66000 et seq.
7. [Board of Education Report No. 125-24/25](#)
[Human Resources Division](#)
(Approval of Routine Personnel Actions) Recommends approval of 2,454 routine personnel actions such as elections, promotions, transfers, leaves, terminations, separations, permits and approval of senior contracts.
8. [Board of Education Report No. 126-24/25](#)
[Human Resources Division](#)
(Provisional Internship Permits) Recommends approval of the continuing employment of 21 teachers who are employed under the Provisional Internship Permit requirements, allowing the District to continue to staff subject field shortage classrooms.
9. [Board of Education Report No. 134-24/25](#)
[Division of Instruction](#)
(Approval of the California Community Schools Partnership Program Grant Award)
Recommends ratification for the California Community Schools Partnership Program (CCSPP) Implementation Grant, Cohort 3 for a total grant award of \$8,550,000 over a five-year period, through June 30, 2029.
10. [Board of Education Report No. 111-24/25](#) POSTPONED TO JANUARY 14, 2025
[Office of Government Relations](#)
(Education Compacts) Recommends authorization of the Education Compact with the City of Lomita.

Board Member Resolutions for Action

11. [Ms. Gonez - Readers to Leaders: Advancing Literacy for Every Child in Los Angeles \(Res-031-24/25\) \(Noticed November 19, 2024\)](#)

Whereas, The Los Angeles Unified School District (District) has included in its 2022-2026 Strategic Plan a focus on Reading and English Language Arts within its first pillar, Academic Excellence, and the Governing Board of the Los Angeles Unified School District set a District goal to move third-grade students, on average, 30 points closer to proficiency in reading/English Language Arts on the Smarter Balanced Summative Assessments, using 2021-22 data as baseline data;

Whereas, The District has embraced evidence-based literacy instruction aligned to the science of reading – a comprehensive body of research across education and neuroscience that tells us how children learn to read;

Whereas, The District is continuously monitoring and analyzing the strategies, supports, and resources that are attributable to student progress by studying how coaching, instructional practices, culturally relevant curriculum, professional development, tutoring, and other activities

most effectively support student academic growth;

Whereas, 45.43 % of all LAUSD third graders met or exceeded standards in English Language Arts, according to the 2024 California Assessment of Student Performance and Progress (CAASPP) Smarter Balanced Summative Assessments, and, all student groups made positive progress during the 2023-24 school year as compared with 2022-2023;

Whereas, 37.6% of students from low-income backgrounds met or exceeded standards in English Language Arts, according to the 2024 CAASPP, a gain of more than 5 percentage points from the 2022-23 school year;

Whereas, The District further saw progress for English Learners in English Language Arts, doubling the percentage of students meeting and exceeding standards to nearly 9% and exceeding pre-pandemic levels of achievement, according to the 2024 CAASPP;

Whereas, The District has explicitly committed to evidence-based literacy/structured literacy instruction, for all students;

Whereas, The Board passed the resolution, “Recognizing and Addressing the Educational Implications of Dyslexia in LAUSD Schools,” in 2017, which “ensures the provision of free and appropriate public education by providing an evidence-based, multisensory, direct, explicit, structured, and sequential approach to instructing students with dyslexia, as required by AB 1369, such as those used by Intensive Diagnostic Educational Centers (IDEC);”

Whereas, The District is one of only a handful of districts across the state that has invested time and resources to support and equip teachers, coaches, instructional aide, and other educators with professional development and ongoing support to implement evidence-based literacy instruction and adopt instructional materials aligned to such instruction; and

Whereas, There is more work to be done to ensuring proficiency in Reading/English Language Arts for all students, and the District is committed to continuing its work to ensure all students are proficient readers by end of third grade; now, therefore, be it:

Resolved, That the Los Angeles Unified School District shall provide an annual progress report on English Language Arts (ELA)/literacy student performance and efforts based on beginning-of-year, middle-of-year, and end-of-year data, across all student groups (including English Learners, Latina/os, African-American/Black students, students with disabilities and students in foster care), and include updates on:

- Implementation of evidence-based literacy instruction, including curriculum changes, staffing changes, percentage of teachers and principals receiving professional development on evidence-based literacy instruction, percentage of teachers receiving ongoing coaching and support, and percentage of schools using evidence-based literacy instruction;
- Implementation of the Interventionist Program;
- Tutoring opportunities, participation rates, and effectiveness;
- Implementation of the 2017 resolution on Dyslexia;
- Family engagement on literacy, including efforts to ensure families understand the data on their child’s reading proficiency levels, build parent/caregiver knowledge on how children, including children with disabilities and multilingual learners, learn to read and how to support their children’s literacy at home; and be it finally,

Resolved, That in order to ensure families can be active participants in their students' learning, the District shall (1) ensure families receive timely updates on their students' beginning-of-year, middle-of-year, and end-of-year data after each assessment period in an accessible and culturally/linguistically responsive way and (2) develop a family-friendly guide that shares information on how to support their students' language and literacy development at home and includes components of the literacy progress reports noted above in a manner that is accessible and digestible to parents in their home language.

12. [Ms. Gonez - Celebrating and Accelerating Access to Computer Science Education in the Los Angeles Unified School District \(Res - 037-24/25\) \(Waiver of Board Rule 72\)](#)

Whereas, The Los Angeles Unified School District is committed to preparing all students for success in college, careers, and life by equipping them with 21st-century skills;

Whereas, Computer science and coding are disciplines that foster critical thinking, creativity, and problem-solving and prepare students for high-demand careers in an increasingly digital and technology-driven global economy;

Whereas, California leads the nation in open computing jobs, with 45,245 positions available as of January 2023, yet only 9,339 students graduated in computer science in 2020, underscoring a critical gap that highlights the urgent need for early and widespread exposure to computer science;

Whereas, Just 5% of California high school students are enrolled in a computer science course, demonstrating the need for broader access;

Whereas, Only 40% of California high schools offer computer science courses, well below the national average of 53%;

Whereas, A lack of qualified teachers plays a significant role in stalling efforts to expand access to computer science courses, and to address this issue, Governor Newsom signed [Assembly Bill 1251 \(Rivas, 2023\)](#) to explore ways to streamline the process of becoming a computer science teacher;

Whereas, The District recognizes the importance of addressing equity gaps in computer science education and supports programs like "Girls Who Code" to ensure all students, particularly girls and underrepresented groups, have access to high-quality learning opportunities;

Whereas, The District has committed to providing computer science education for all students by 2025, including ensuring every student receives 20 hours of computer science instruction annually from Pre-kindergarten to 5th grade, completes at least one rigorous and relevant computer science course in grades 6-8, and has access to a comprehensive computer science pathway in grades 9-12; and

Whereas, Schools such as Valley Oaks Center for Enriched Studies (VOCES) are leading by example, hosting events like Teen Tech Live 5.0 during this year's Computer Science Education Week, which highlight the transformative power of coding to inspire students to explore careers in technology; now, therefore be it;

Resolved, That the Los Angeles Unified School District reaffirms its commitment to expanding

access to computer science education, particularly for underrepresented student groups, and promoting initiatives that close equity gaps in technology fields;

Resolved further, That the District acknowledges the importance of coding and computer science in preparing students for the workforce of the future and commits to integrating these skills into a well-rounded education for all students;

Resolved further, That the Governing Board of the Los Angeles Unified School District hereby reaffirms and promotes the week of December 9 through 15, 2024, as Computer Science Education Week;

Resolved further, That the District provide an update during a meeting of the Board's Committee of the Whole as well as an informative on the implementation of Board Resolution [Res-039-17/18] *Empowering Today's Learners for Tomorrow's Increasingly Digital World through Access and Equity of Digital Tools and Resources (5/8/18)* and the District's progress toward achieving the goal of computer science education for all students by 2025;

Resolved further, That these updates shall heretofore be provided in the form of an annual report to the Board to ensure continued progress toward the equitable expansion of computer science education districtwide;

Resolved further, That the District compile and share a guide of digital resources and tools available for educators, organized thematically and by grade level, to support enhanced digital equity, the effective use of instructional technology, and expanded access to computer science instruction;

Resolved further, That the District encourages the state to continue to take steps to close the computer science teacher shortage and invest in building a diverse, qualified pipeline of computer science educators; and, be it finally,

Resolved, That the District encourages all schools, educators, and students to participate in Computer Science Education Week activities such as Hour of Code, where students have the opportunity to explore the world of coding through engaging activities, December 9 through 13, 2024.

Public Hearings

13. [Charter Petitions for Public Hearing \(024-24/25\)](#)

Crete Academy (Board District 1, Region South)

Consideration of the level of support for a renewal start-up independent charter petition requesting to serve up to 355 students in grades TK-6 beginning its next term in the 2025-2026 school year, with a proposed location of 6103 Crenshaw Blvd., Los Angeles, CA 90043 and 1729 W. Martin Luther King Jr. Blvd., Los Angeles, CA 90062.

KIPP Scholar Academy (Board District 1, Region South)

Consideration of the level of support for a renewal start-up independent charter petition requesting to serve up to 450 students in grades 5-8 beginning its next term in the 2025-2026 school year, with a proposed location of 6100 S. Hoover St., Los Angeles, CA 90044.

KIPP Sol Academy (Board District 2, Region East)

Consideration of the level of support for a renewal start-up independent charter petition requesting to serve up to 485 students in grades 5-8 beginning its next term in the 2025-2026 school year, with a proposed location of 4800 E. Cesar Chavez Ave., Los Angeles, CA 90022.

Los Angeles Leadership Academy (Board District 2, Region East)

Consideration of the level of support for a renewal start-up independent charter petition requesting to serve up to 490 students in grades 6-12 beginning its next term in the 2025-2026 school year, with a proposed location of 234 E. Ave. 33 Los Angeles, CA 90031 and 2670 Griffin Ave., Los Angeles, CA 90031.

Ivy Bound Academy of Math, Science, and Technology Charter Middle (Board District 3, Region North)

Consideration of the level of support for a renewal start-up independent charter petition requesting to serve up to 180 students in grades 5-8 beginning its next term in the 2025-2026 school year, with a proposed location of 15355 Morrison St., Sherman Oaks, CA 91403.

KIPP Corazon Academy (Board District 5, Region East)

Consideration of the level of support for a renewal start-up independent charter petition requesting to serve up to 1142 students in grades TK-8 beginning its next term in the 2025-2026 school year, with a proposed location of 9325 Long Beach Blvd., South Gate, CA 90280 and 8616 Long Beach Blvd., South Gate, CA 90280.

Future is Now Career Technical Education Preparatory (Board District 5, Region West)

Consideration of the level of support for a new start-up independent charter petition requesting to serve up to 525 students in grades 9-12 beginning in the 2025-2026 school year, with a proposed location of 400 W. Washington Blvd., Los Angeles, CA 90015

Discovery Charter Preparatory 2 (Board District 6, Region North)

Consideration of the level of support for a renewal start-up independent charter petition requesting to serve up to 350 students in grades 9-12 beginning its next term in the 2025-2026 school year, with a proposed location of 13570 Eldridge Ave., Sylmar, CA 91342.

Montague Charter Academy for the Arts and Sciences (Board District 6, Region North)

Consideration of the level of support for a renewal conversion independent charter petition requesting to serve up to 990 students in grades TK-5 beginning its next term in the 2025-2026 school year, with a proposed location of 13000 Montague St., Pacoima, CA 91331.

KIPP Philosophers Academy (Board District 7, Region South)

Consideration of the level of support for a renewal start-up independent charter petition requesting to serve up to 450 students in grades 5-8 beginning its next term in the 2025-2026 school year, with a proposed location of 1999 E. 102nd St., Los Angeles, CA 90002.

Watts Learning Center (Board District 7, Region South)

Consideration of the level of support for a renewal start-up independent charter petition requesting to serve up to 375 students in grades TK-5 beginning its next term in the 2025-2026 school year, with a proposed location of 310 W. 95th St., Los Angeles, CA 90003.

Correspondence and Petitions

14. [Report of Correspondence \(ROC-006-24/25\)](#)

Board Member Resolutions for Initial Announcement

15. [Dr. Rivas, Mr. Schmerelson - Community-Centered Greening Initiatives: Strengthening Equity Through Parent Engagement and External Partnerships \(2024\) \(Res-038-24/25\)](#)

Whereas, In alignment with the Los Angeles Unified School District (District) 2022-2026 Strategic Plan, Pillar 3: Engagement and Collaboration, the District is committed to fostering strong relationships and honoring diverse perspectives by engaging students, parents, and community partners in greening initiatives that center equity and inclusion;

Whereas, Consistent with Pillar 2: Joy and Wellness, the District recognizes that creating welcoming, green learning environments promotes whole-child well-being, strengthens social-emotional skills, and enhances students' ability to thrive academically and personally;

Whereas, The District is committed to increasing green space on campuses to 30% by 2035, prioritizing low-income communities and communities of color, through converting asphalt to green space, addressing soil contamination, and ensuring ADA compliance (Res 002-22/23);

Whereas, The District recognizes that strong external partnerships are critical to mitigating the financial costs of greening initiatives while amplifying their impact;

Whereas, The District acknowledges that meaningful engagement with Black and brown communities is essential to ensuring equity in greening initiatives and recognizes the need for robust, ongoing parent and community participation;

Whereas, The emerging green economy presents significant opportunities to create pathways for Black and brown students and families into sustainable, high-wage jobs that address climate challenges;

Whereas, Strong partnerships with labor organizations are essential to ensuring these pathways are accessible, lead to high-quality careers, and support family-sustaining wages; and

Whereas, Research demonstrates that community involvement in the design and implementation of green infrastructure projects is a key factor in their long-term success and sustainability; now, therefore, be it

Resolved, That the Governing Board of the Los Angeles Unified School District (Board) expresses its sincere gratitude to all community partners, parents, and students for their dedication to fostering equitable, sustainable, and thriving learning environments, and commits to accelerating efforts to strengthen these vital relationships;

Resolved further, That the Board directs the Superintendent, in collaboration with the Office of Eco-Sustainability, to invest in and strengthen external partnerships to advance greening initiatives by mitigating costs for partners through District resources, including but not limited to eligible bond funds. This includes costs associated with ADA retrofits, district staff time, project fees, and testing requirements, thereby incentivizing collaboration and maximizing the impact of

greening projects. Furthermore, the Superintendent shall ensure that staffing time dedicated to these initiatives reflects the scale and complexity of each project, with a focus on streamlining processes and promoting equitable access to greening projects in underserved and marginalized communities;Resolved further, That the District shall strengthen community engagement in greening initiatives prioritizing the leadership of Black and brown communities, by (1) expanding the Office of Eco-Sustainability to include culturally reflective and regional support systems, and (2) creating more opportunities for parent-led collaboration in school-based greening and climate resilience efforts;

Resolved further, That the Superintendent shall conduct a Green Jobs Pathways Study centered on Black and brown communities to augment partnerships with local businesses, trade unions, and educational institutions, mapping pathways into the green economy for students and families with an emphasis on creating and incentivizing opportunities that lead to high-paying careers. The study will identify emerging green sectors, such as renewable energy and sustainable construction, among others, and align existing District programs to enhance career readiness by expanding pilot initiatives and partnerships that provide internships, apprenticeships, and certifications; and, be it finally

Resolved, That the Superintendent shall present to the Board within 90 days a comprehensive plan outlining the steps, timelines, and responsible parties for implementing the directives in this resolution, including clear, measurable benchmarks and goals to assess progress.

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#calendar73805/20241225/event/71695>

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

TAB 1



Board of Education Report

File #: Rep-104-24/25, **Version:** 1

Approval of Procurement Actions

December 10, 2024

Procurement Services Division

Action Proposed:

Ratify the contract actions taken by the Procurement Services Division within delegated authority as listed in Attachment “A” including the approval of award of Professional Service Contracts not exceeding \$250,000: New Contracts; Contract Amendment; Purchase Orders; Goods and General Services Contracts: Purchase Orders; District Card Transactions; Rental of Facilities; Travel/Conference Attendance; General Stores Distribution Center; and Book/Instructional Material Purchase Orders; and approve Professional Service Contracts (exceeding \$250,000): New Contracts; Contract Amendment; and Goods and General Services Contracts (exceeding \$250,000): New Contracts; Piggyback Contracts; and After the Fact Transactions as listed in Attachment “B.”

Background:

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

Expected Outcomes:

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

Board Options and Consequences:

The Board can approve all actions presented, or postpone selected actions pending receipt of additional information. Non-ratification of actions awarded under delegated authority in Attachment “A” will result in immediate unavailability of products or discontinuance of services, or both. While non-ratification may be legally defensible, it would likely result in costly litigation over discontinued payments or if the District attempts to reclaim payments made to a vendor. District costs will likely increase as fewer vendors compete for future procurements. Postponement of actions presented for approval in Attachment “B” will delay contract award or delivery dates.

Policy Implications:

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

Budget Impact:

The contract actions presented are within the budget authority previously approved by the Board. Ratification of contracts awarded under delegation of authority and within their Board approved budget listed in Attachment

File #: Rep-104-24/25, **Version:** 1

“A” includes:

- Award of Professional Service Contracts not exceeding \$250,000: New Contracts; Contract Amendment; Purchase Orders; and
- Goods and General Services Contracts not exceeding \$250,000: Procurement Transactions - Purchase Orders; Rental of Facilities; Travel/Conference Attendance; District Card Transactions; General Stores Distribution Center; and Book/Instructional Material Purchase Orders.

Request for Approval of Procurement Actions not under delegated authority listed in Attachment “B” includes:

- Professional Service Contracts (exceeding \$250,000): New Contracts; Contract Amendment; and
- Goods and General Services Contracts (exceeding \$250,000): New Contracts; Piggyback Contracts; and After the Fact Transactions.

Student Impact:

Not applicable.

Equity Impact:

See attached for applicable items.

Issues and Analysis:

There are no policy implications on these agreements. The Business and Government Services Team, Office of the General Counsel, has reviewed and approved the agreements as to form.

Attachments:

Attachment “A” - Ratification of Contracts Awarded Under Delegated Authority

Attachment “B” - Request for Approval of Contracts Not Under Delegated Authority

Previously adopted Board report referenced in the policy implications section:

- Adopted May 8, 2018: [Board Report No. 444-17/18](https://drive.google.com/file/d/1LObScI2aOLv21Poz24gkLDhfVRiE6a8K/view?usp=share_link)
<https://drive.google.com/file/d/1LObScI2aOLv21Poz24gkLDhfVRiE6a8K/view?usp=share_link>
- California Education Code Section 17604 ([CE Code 17604](https://drive.google.com/file/d/17i1CYUp6UH9-Gg-3DJMkxNEuH1uUQERc/view?usp=share_link))
<https://drive.google.com/file/d/17i1CYUp6UH9-Gg-3DJMkxNEuH1uUQERc/view?usp=share_link>

Informatives:

Not applicable.


Submitted:

11/08/24

File #: Rep-104-24/25, Version: 1

RESPECTFULLY SUBMITTED,

APPROVED & PRESENTED BY:



ALBERTO M. CARVALHO
Superintendent



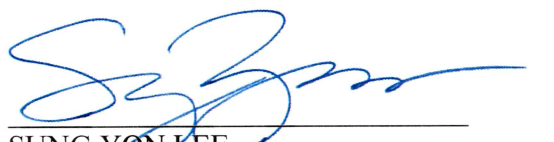
PEDRO SALCIDO
Deputy Superintendent
Business Services & Operations

REVIEWED BY:

APPROVED & PRESENTED BY:



DEVORA NAVERA REED
General Counsel



SUNG YON LEE
Deputy Chief Business Officer
Office of the Deputy Chief Business Officer

☒ Approved as to form.

REVIEWED BY:

APPROVED & PRESENTED BY:



NOLBERTO DELGADILLO
Deputy Chief Business Officer, Finance



MATTHEW A. FRIEDMAN
Interim Chief Procurement Officer
Procurement Services Division

☒ Approved as to budget impact statement.

ATTACHMENT A

APPROVAL OF PROCUREMENT CONTRACTS: RATIFICATION OF DELEGATED AUTHORITY**A. PROFESSIONAL SERVICES CONTRACTS/AMENDMENTS/ASSIGNMENTS
ALREADY AWARDED NOT EXCEEDING \$250,000****Item A****MULTILINGUAL AND MULTICULTURAL EDUCATION \$133,000
DEPARTMENT**

| <u>CONTRACTOR</u> | <u>IDENTIFI- CATION NO.</u> | <u>CONTRACT TERM</u> | <u>SOURCE OF FUNDS</u> | <u>AMOUNT</u> |
|--|-------------------------------------|----------------------|---|---------------|
| The Regents of the University of California | C7011-1 | 09/16/24 – 09/15/25 | State of California's Newcomer Education and Well-being (CalNEW) Grant (100%) | \$100,000* |

Ratification of amendment to increase capacity of an existing Memorandum of Understanding (MOU) to expand the RFK Community of Schools' legal clinic services. The original MOU provides legal advice and representation to students and their immediate families on various legal issues at no cost. This amendment provides an expansion of these services to be funded by CalNEW grant, for which the UCLA Legal Clinic is a subgrantee.

As part of the CalNEW grant, the RFK Community of Schools was selected to provide legal support services to the school community. The RFK Community of Schools houses five schools in grades K-12.

The initial MOU with the UCLA Clinic only included limited services to students and families at the RFK campus. Under the amended MOU, the UCLA Legal Clinic located at RFK Community of Schools, with expanded personnel, will provide outreach and education support to [18 high schools](#) with significant need. Legal services will continue to be provided to the RFK community.

The services provided under this MOU, fall within Strategic Plan Pillar 3, Engagement and Collaboration; provide clear, consistent, and accessible information to the community. The UCLA Legal Clinic at RFK provides direct support to students and their families leveraging community partnerships to enhance support.

ATTACHMENT A

APPROVAL OF PROCUREMENT CONTRACTS: RATIFICATION OF DELEGATED AUTHORITY**Original MOU Term: 08/18/22 through 06/30/27**

Original MOU Value: \$0

*Amendment No. 1: \$100,000

Aggregate Contract Value: \$100,000**Requester:**

Dr. Jose Posada, Administrator of TK-12 English Learner Services
Multilingual and Multicultural Education Department

Equity Impact:

| Component | Score | Score Rationale |
|--------------------------------|-----------|--|
| Recognition | 4 | Supports are specifically aligned to address international newcomer students and family's legal advice needs. |
| Resource Prioritization | 4 | Resources and support are prioritized based on student and family's needs that will directly address their legal status concerns. |
| Results | 4 | The MOU has as its primary objective to close opportunity gaps by working 1:1 with students and families in addressing their legal status needs. |
| TOTAL | 12 | |

ATTACHMENT A

APPROVAL OF PROCUREMENT CONTRACTS: RATIFICATION OF DELEGATED AUTHORITY**A. PROFESSIONAL SERVICES CONTRACTS/AMENDMENTS/ASSIGNMENTS
ALREADY AWARDED NOT EXCEEDING \$250,000****Item B****MULTILINGUAL AND MULTICULTURAL EDUCATION
DEPARTMENT (CONT.)**

| <u>CONTRACTOR</u> | <u>IDENTIFI- CATION NO.</u> | <u>CONTRACT TERM</u> | <u>SOURCE OF FUNDS</u> | <u>AMOUNT</u> |
|--|-------------------------------------|----------------------|----------------------------|---------------|
| San Gabriel Band of Mission Indians | C4026 | 09/24/24 – 06/30/25 | General Funds (100%) | \$33,000 |

Ratification of a single-source contract to provide Districtwide professional development training for 120 teachers and support staff to build educator capacity to impart accurate information about the First People of Los Angeles, the Gabrieleno/Tongva Indian Tribe, to students of all ages. This training will provide a comprehensive historical overview of the Tongva people, including their rich cultural heritage and the impacts of colonization, while fostering respectful dialogue and collaboration with educators. This training supports California Assembly Bill 1703 ([AB 1703](#)) which establishes the California Indian Education Act that encourages educational agencies to form relationships with local Indian tribes for tribal education.

The professional training and education services provided by this vendor are needed to assist in eliminating opportunity gaps, advancing anti-racist instructional practices, and personalizing learning for an underrepresented student group. The District will benefit by building the capacity of employees in practices of diversity, equity and inclusion. Students will benefit by receiving culturally relevant, inclusive instruction that aims to increase learning engagement.

The San Gabriel Band of Mission Indians (SGBMI) is a State-recognized local tribe, and the only regional tribe designated to provide tribal education about the Tongva people.

These services align with Pillar 1 – Academic Excellence by aiming to eliminate opportunity gaps personalizing learning for underrepresented students, and Pillar 2 – Engagement and Collaboration by building a meaningful partnership with the Tongva community that promotes inclusivity, dialogue and understanding.

Requester:

Karmin Mendoza, Coordinator of Title VI American Indian & Indigenous Education

Lydia Acosta-Stephens, Executive Director

Multilingual and Multicultural Education Department

ATTACHMENT A

APPROVAL OF PROCUREMENT CONTRACTS: RATIFICATION OF DELEGATED AUTHORITY**Equity Impact:**

| Component | Score | Score Rationale |
|--------------------------------|--------------|--|
| Recognition | 4 | This contract is designed to address historical inequities by empowering the First People of Los Angeles—the Gabrieleno Tongva—to share their stories and perspectives. By providing a platform for the Tongva community, we acknowledge their unique experiences and contributions that have often been overlooked. Ultimately, this effort seeks to create a more equitable educational framework that values Indigenous histories and cultures, contributing to healing and reconciliation, in alignment to AB 1703 and the new assembly bill, AB 1821. |
| Resource Prioritization | 4 | This initiative ensures that accurate instruction about the First People of Los Angeles, the Gabrieleno Tongva, is provided to students. By focusing on authentic and well-researched content, students will gain a comprehensive understanding of the history, culture, and contributions of the Gabrieleno Tongva, exploring their traditional practices and social structures. This knowledge fosters respect for diverse cultures and encourages critical discussions about their historical context, ongoing legacy, and contemporary issues. Ultimately, this educational focus aims to cultivate informed and empathetic citizens who appreciate the importance of preserving and honoring Indigenous cultures. |
| Results | 3 | This initiative ensures that accurate instruction about the First People of Los Angeles, the Gabrieleno Tongva, is provided to students. By focusing on authentic and well-researched content, students will gain a comprehensive understanding of the history, culture, and contributions of the Gabrieleno Tongva, exploring their traditional practices and social structures. This knowledge fosters respect for diverse cultures and encourages critical discussions about their historical context, ongoing legacy, and contemporary issues. Ultimately, this educational focus aims to cultivate informed and empathetic citizens who appreciate the importance of preserving and honoring Indigenous cultures. |
| TOTAL | 11 | |

ATTACHMENT A

APPROVAL OF PROCUREMENT CONTRACTS: RATIFICATION OF DELEGATED AUTHORITY**B. PROFESSIONAL SERVICES NO-COST MEMORANDUM OF UNDERSTANDING/
AMENDMENTS/ ASSIGNMENTS ALREADY AWARDED****Item C****DIVISION OF HUMAN RESOURCES**

| <u>CONTRACTOR / IDENTIFICATION NO.</u> | <u>DESCRIPTION</u> | <u>CONTRACT TERM</u> | <u>SITE</u> | <u>AMOUNT</u> |
|---|--|--|--------------|---------------|
| Capella University / C7443 | Field/Clinical Education and Training Programs | 10/01/24 – 09/30/29 includes two (2) one-year renewal options | Districtwide | \$0 |
| The Regents of the University of California on behalf of its Los Angeles Campus (UCLA) / C7444 | Field/Clinical Education and Training Programs | 09/12/24 – 09/11/29 includes two (2) one-year renewal options | Districtwide | \$0 |
| Samuel Merritt University / C7445 | Field/Clinical Education Training Programs | 09/09/24 – 09/08/29 includes two (2) one-year renewal options | Districtwide | \$0 |

DIVISION OF SPECIAL EDUCATION

| | | | | |
|---|----------------------------|---------------------|--------------|-----|
| Los Angeles Boys & Girls Club / C6947 | Work Experience Program | 09/02/24 – 09/01/29 | Districtwide | \$0 |
| Boys and Girls Club of the West Valley / C3380 | Work Experience Program | 10/14/24 – 10/13/29 | Districtwide | \$0 |

ATTACHMENT A

APPROVAL OF PROCUREMENT CONTRACTS: RATIFICATION OF DELEGATED AUTHORITY**B. PROFESSIONAL SERVICES NO-COST MEMORANDUM OF UNDERSTANDING/
AMENDMENTS/ ASSIGNMENTS ALREADY AWARDED
DIVISION OF SPECIAL EDUCATION AND OFFICE OF TRANSITION SERVICES**

| <u>CONTRACTOR / IDENTIFICATION NO.</u> | <u>DESCRIPTION</u> | <u>CONTRACT TERM</u> | <u>SITE</u> | <u>AMOUNT</u> |
|---|---|----------------------|---|---------------|
| Boys and Girls Club of San Fernando Valley / C3977 | Subsidized Work Experience for special education students | 09/25/24 – 09/24/29 | District Office of Transition Services (DOTS) | \$0 |
| Bridges From School to Work / C4047 | School-to-work transition services for disabled high school senior and recent graduates | 10/08/24 – 06/30/29 | District Office of Transition Services | \$0 |

MEDICAL SERVICES DIVISION

| | | | | |
|--|---|---------------------|--------------|-----|
| Hillsides / C6789 | Volunteer Health and Mental Health Services | 08/06/24 – 08/05/29 | Districtwide | \$0 |
| Special Service for Groups, Inc. / C6790 | Volunteer Health and Mental Health Services | 08/01/24 – 07/31/29 | Districtwide | \$0 |
| CIHSS, Alafia Mental Health Institute / C6785 | Volunteer Health and Mental Health Services | 07/10/24 – 07/09/29 | Districtwide | \$0 |
| Universal Community Health Center / C6786 | Volunteer Health and Mental Health Services | 08/01/24 – 07/31/29 | Districtwide | \$0 |
| Para Los Niños / C7070 | Volunteer Health and Mental Health Services | 09/01/24 – 08/31/29 | Districtwide | \$0 |

ATTACHMENT A

APPROVAL OF PROCUREMENT CONTRACTS: RATIFICATION OF DELEGATED AUTHORITY**B. PROFESSIONAL SERVICES NO-COST MEMORANDUM OF UNDERSTANDING/
AMENDMENTS/ ASSIGNMENTS ALREADY AWARDED
MEDICAL SERVICES DIVISION (CONT.)**

| <u>CONTRACTOR / IDENTIFICATION NO.</u> | <u>DESCRIPTION</u> | <u>CONTRACT TERM</u> | <u>SITE</u> | <u>AMOUNT</u> |
|---|--|----------------------|-------------------------------------|---------------|
| Gateways Hospital and Mental Health Center / C7440 | Volunteer Health and Mental Health Services | 09/01/24 – 08/31/29 | Districtwide | \$0 |
| Western LA County Council Boy Scouts of America / C6787 | Introduction to Scouting | 08/01/24 – 08/01/29 | Districtwide | \$0 |
| The Regents of the University of California on behalf of the Generation Xchange Program at UCLA Health / C7045 | Classroom Volunteers | 10/08/24 – 10/07/29 | 42nd Street Elementary School | \$0 |
| Comprehensive Community Health Center / C7247 | Mobile Medical Services | 10/15/24 – 10/14/29 | Districtwide | \$0 |

OFFICE OF VIRTUAL ACADEMY AND EDUCATIONAL OPTIONS

| | | | | |
|--|---|---------------------|--------------|-----|
| Sharefest Community Development, Inc. / C6997 | Life Skills and Career Development Support | 10/01/24 – 06/30/29 | Districtwide | \$0 |
|--|---|---------------------|--------------|-----|

ATTACHMENT A

APPROVAL OF PROCUREMENT CONTRACTS: RATIFICATION OF DELEGATED AUTHORITY**Item D– October 2024**

The contract actions represented below are those actions put in place within each sponsoring school's or division's approved budget. These delegated procurement methods represent streamline ordering tools that assist schools and offices in meeting immediate mission-essential needs for professional services, goods, or general services

| | | |
|-----------------------------------|-------------------------------------|------------------------------------|
| PROFESSIONAL SERVICES | October = \$2,763,600 | YTD = \$12,510,469 |
| GOODS AND GENERAL SERVICES | October = \$35,804,459 | YTD = \$143,353,754 |
| | October Total = \$38,568,059 | GRAND TOTAL = \$155,864,223 |

C. PROFESSIONAL SERVICES NOT EXCEEDING \$250,000

| | <u>October Qty of POs</u> | <u>YTD Qty of POs</u> | <u>October Total</u> | <u>YTD Total</u> |
|-------------------|---------------------------|-----------------------|-----------------------------------|------------------|
| Purchase Orders – | 268 | 1,237 | \$2,763,600 (Median - \$7,590) | \$12,510,469 |

D. GOODS AND GENERAL SERVICES NOT EXCEEDING \$250,000

| | <u>October Qty of POs/ Transactions</u> | <u>YTD Qty of POs/ Transactions</u> | <u>October Total</u> | <u>YTD Total</u> |
|--|---|-------------------------------------|------------------------------------|------------------|
| Purchase Orders | 4,475 | 14,342 | \$16,564,570 (Median – \$1,047) | \$60,818,233 |
| DISTRICT CARD TRANSACTIONS (i.e., P-Card, Fuel Card, Toshiba Card, etc.) – | 19,402 | 53,663 | \$8,407,885 (Median - \$97) | \$24,133,010 |
| Rental Facilities – | 2 | 10 | \$34,270 (Median - \$17,135) | \$244,908 |
| Travel/Conference Attendance | 2 | 94 | \$3,864 (Median – \$1,932) | \$176,835 |
| GENERAL STORES DISTRIBUTION CENTER | 159 | 530 | \$3,228,641 (Median - \$5,269) | \$10,414,476 |

ATTACHMENT A

APPROVAL OF PROCUREMENT CONTRACTS: RATIFICATION OF DELEGATED AUTHORITY

D. GOODS AND GENERAL SERVICES NOT EXCEEDING \$250,000 (CONT.)

The contract actions represented below are those actions put in place within each sponsoring school's or division's approved budget. These delegated procurement methods represent streamline ordering tools that assist schools and offices in meeting immediate mission-essential needs for professional services, goods, or general services

| | | | | |
|---|-----|-------|-----------------------------------|--------------|
| BOOK/INSTRUCTIONAL MATERIAL PURCHASE ORDERS (BPO) | 299 | 1,755 | \$7,565,229 (Median - \$3,023) | \$47,566,292 |
|---|-----|-------|-----------------------------------|--------------|

ATTACHMENT B
REQUEST FOR APPROVAL OF PROCUREMENT CONTRACTS NOT UNDER
DELEGATED AUTHORITY

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

Item E

CAPITAL PLANNING AND TREASURY 5,000,000

| <u>CONTRACTOR</u> | <u>IDENTIFI- CATION NO.</u> | <u>CONTRACT TERM</u> | <u>SOURCE OF FUNDS</u> | <u>AMOUNT</u> |
|-------------------------|-------------------------------------|-----------------------|----------------------------|---------------|
| Public Resources | C7441 | 01/01/25 – 12/31/29 | Bond | \$5,000,000 |
| Advisory Group; | C7442 | includes two (2) one- | Funds | |
| KNN Public | (RFP | year renewal options | (80%) | |
| Finance LLC | 2000003784) | | General Funds (20%) | |

Approval of formally competed bench of two (2) contracts, procured through a Request for Proposals (RFP) process, for municipal advisory services to enhance the financial management and strategic planning capabilities of the District. The selected firms will provide comprehensive advisory services in two key areas: General Municipal Advisor and Transactional Municipal Advisor for Specific Debt Issuance. These services will ensure effective administration of the District's various debt instruments, including General Obligation Bonds (GO Bonds), Certificates of Participation (COPs), and Tax and Revenue Anticipation Notes (TRANs), thereby supporting the District's financial objectives and overall mission. The authority to increase or decrease the amounts of these contracts will be limited to the aggregate value of \$5,000,000.

The selected contractors will perform a range of critical tasks across the two advisory categories to support the financial operations of the LAUSD. The General Municipal Advisor will be responsible for preparing rating agency strategies, maintaining a comprehensive database of the District's indebtedness, and providing regular market updates regarding economic conditions. They will also analyze opportunities for refinancing and restructuring existing debts, ensure compliance with reporting requirements, and play a pivotal role in the preparation of the Annual Debt Report. The Transactional Municipal Advisor will focus on advising the District on bond sales, developing financing timetables, and coordinating with rating agencies to obtain debt-financing ratings. This advisor will assist in negotiating contracts, managing the sale process, and evaluating new and complex debt structures. Both firms have been qualified in both roles and the District expects to engage each of the firms in either role from time to time.

ATTACHMENT B
REQUEST FOR APPROVAL OF PROCUREMENT CONTRACTS NOT UNDER
DELEGATED AUTHORITY

Two proposals were received and deemed qualified. The proposals were evaluated on experience and qualifications of the firm, work plan, experience and qualifications of key personnel, price, Small Business Enterprise (SBE) participation, and Work-Based Learning Plan. Both proposers achieved high scores in the evaluation process and have established relationships with the LAUSD. KNN has partnered with the District since 2004, delivering comprehensive municipal advisory services that support navigating complex financial landscapes, ensuring regulatory compliance, and optimizing debt management strategies. Their expertise has been crucial in executing various financial initiatives that enhance the District's fiscal health. Similarly, PRAG has collaborated with the District since 2014, providing specialized advisory services that address financial challenges and refine debt management. Their experience has significantly benefited the District's fiscal stability, highlighting both firms' commitment to tailored solutions for the Los Angeles Unified School District.

Services provided under the municipal advisory solicitation will support all the strategies outlined in Pillar 4: Operational Effectiveness of the District's Strategic Plan. This includes modernizing facilities and enhancing technological infrastructure through the use of tax-advantaged General Obligation (GO) Bonds and Certificates of Participation (COPs).

Requester:

Timothy Rosnick, Director of Capital Planning & Budgeting
 Capital Planning and Treasury

Equity Impact

| Component | Score | Score Rationale |
|--------------------------------|----------|---|
| Recognition | 2 | In seeking municipal advisory services, the District acknowledges the need for proper financial management and debt issuance to support district operations and facilities, which could benefit all students, including historically underserved populations. |
| Resource Prioritization | 2 | Municipal Advisors provide valuable advice to the District as it strives to prioritize resources. This involves optimizing debt issuance, refinancing opportunities, and financial strategies that benefit all students, including those with the greatest need. |
| Results | 2 | With the guidance of a municipal advisor, a comprehensive approach to debt management, including refinancing analysis, market monitoring, and optimization of financial structures, is likely to achieve more efficient use of the District's resources and may free up more funds for educational programs that may help close opportunity and achievement gaps. |
| TOTAL | 6 | |

ATTACHMENT B
REQUEST FOR APPROVAL OF PROCUREMENT CONTRACTS NOT UNDER
DELEGATED AUTHORITY

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

Item F

DIVISION OF INSTRUCTION \$6,000,000

| <u>CONTRACTOR</u> | <u>IDENTIFI- CATION NO.</u> | <u>CONTRACT TERM</u> | <u>SOURCE OF FUNDS</u> | <u>AMOUNT</u> |
|-------------------------|--|--|---|---------------|
| Various Vendors* | C7429 C7432 through C7439 C7559 C7560 C7561 C7570 C7571 C7572 C7574 C7575 (RFP 2000003785) | 01/01/25 – 12/31/29 includes two one- year renewal options | Targeted Student Population (20%) Title I (20%) Title II (30%) Title IV (30%) | \$6,000,000 |

***Teaching Lab, Inc.; C.O.R.E Learning; TNTP, Inc.; Danielle Moore, dba Teaching One Moore; Partnership for LA Schools; DW Educational Research, dba Data Works; Imagine Learning; Power My Learning; Associates for Education Success, LLC; Carnegie Learning, Inc.; Leading Educators, Inc.; UCLA Center-X; WestED; Zia Professional Learning; Amplify Education, Inc.; Apple Pi Education LLC**

Approval of formally competed bench of sixteen (16) contracts, procured through a Request for Proposals (RFP) process, for instructional coaching in mathematics Districtwide to enhance educational outcomes and support instructional staff. The selected vendors will provide comprehensive, school-wide coaching cycles and ongoing professional development focused on high-leverage instructional strategies aligned with the California Content Standards and the National Council of Teachers of Mathematics' (NCTM) teaching practices. These coaching services will be research-based and tailored to improve the instructional competencies of all staff, including teachers, administrators, and instructional aides, thereby fostering deep mathematical understanding among students in grades UTK-12, particularly for diverse learners including English Learners, Foster Youth, and students with disabilities. The authority to increase or decrease the amounts of these contracts will be limited to the aggregate value of \$6,000,000.

ATTACHMENT B

REQUEST FOR APPROVAL OF PROCUREMENT CONTRACTS NOT UNDER DELEGATED AUTHORITY

Sixteen proposals were received and all were deemed qualified. The source selection committee was comprised of three subject matter experts from the Division of Instruction. The proposals were evaluated on experience and qualifications of the firm, project approach, experience and qualifications of key personnel, price, Work-Based Learning Plan, and Small Business Enterprise (SBE) participation.

DW Educational Research, Inc. (dba DataWorks) has been collaborating with LAUSD since 2014, while Imagine Learning has worked directly with the District since 2022. The Partnership for LA Schools has been doing business with the District since 2014. Power My Learning has been providing services to the District since 2015. Danielle Moore (dba Teaching One Moore) has been working with the District since 2020. Teaching Lab is new to the District, but has provided UTK-12 coaching in New York Public Schools for six years, as well as for the Chicago Public Schools and Cleveland Public Schools. C.O.R.E. is new to the District, but has conducted similar coaching in the Torrance Unified School District and Redding School District. TNTP, Inc. is new to the District, but has conducted coaching services in the Pasadena School District and Strong Start Academy for three years. Associates for Education Success has been a District partner since 2015. Carnegie Learning has been working with the District since 2020 and Leading Educators, Inc. has been working with the District since 2022. Associates for Education Success has been a District partner since 2015. Carnegie Learning has been working with the District since 2020. Leading Educators, Inc. has been working with the District since 2022. UCLA Center-X has been doing business with the District for over 20 years. Amplify Education, Inc. has been working with the District since 2014. In addition, WestED has been doing business with the District since 2014. Zia Professional Learning and Apple Pi Education LLC are new vendors to the District.

Services provided under the Math Coaching bench will support all the strategies listed in Pillar 1 of the District's Strategic Plan. Examples include delivering rigorous, standards-based, culturally responsive instruction through high-quality curricular materials (1As1), implementing ongoing professional development grounded in data to support effective teaching and leadership (1A.S4), and preparing students with the necessary skills for successful transitions to middle and high school (1Cs3). Additionally, the vendors will act upon early-warning indicators to keep all students on track (1Cs5) and provide multiple opportunities for intervention and credit recovery during and outside of the regular school day (1Cs6). By integrating these strategies, LAUSD aims to create a positive and effective learning environment for all students.

Requester:

John Vladovic, Executive Director of Secondary Education
Division of Instruction

ATTACHMENT B
REQUEST FOR APPROVAL OF PROCUREMENT CONTRACTS NOT UNDER
DELEGATED AUTHORITY

Equity Impact:

| Component | Score | Score Rationale |
|--------------------------------|--------------|---|
| Recognition | 3 | This Math Coaching Bench affirmatively recognizes historical inequities by focusing on fostering math learning, motivation, and engagement among Black, Latinx, and low-income students. |
| Resource Prioritization | 4 | This Math Coaching Bench effectively prioritizes resources based on student need by specifically targeting schools that serve large populations of historically marginalized students. |
| Results | 3 | The Math Coaching Bench is likely to result in closing achievement gaps because the funds will be used to implement and evaluate strategies for using digital tools to improve math knowledge, conceptual understanding, and engagement among Black, Latinx, and low-income students. |
| TOTAL | 10 | |

ATTACHMENT B
REQUEST FOR APPROVAL OF PROCUREMENT CONTRACTS NOT UNDER
DELEGATED AUTHORITY

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

Item G

OFFICE OF COMMUNICATIONS, ENGAGEMENT **\$20,500,000**
& COLLABORATION

| <u>CONTRACTOR</u> | <u>IDENTIFI- CATION</u> | <u>CONTRACT TERM</u> | <u>SOURCE OF FUNDS</u> | <u>AMOUNT</u> |
|-------------------------|--|---|---|---------------|
| Various Vendors* | <u>NO.</u> C7446 through C7463 C7465 through C7496 (RFP 2000003792) | 01/15/25 – 01/14/27, plus three additional option years | Various per requesting school or office (100%) | \$20,500,000 |

Approval of formally competed bench of fifty (50) contracts, procured through a Request for Proposals (RFP) process, in support of schools serving the Targeted Student Population (TSP), including English Learners, re-designated English Learners, low-income students, and foster youth. The selected vendors' areas of expertise centers around supporting academic excellence, joy and wellness, family engagement, and civic engagement. The authority to increase or decrease the amounts of these contracts will be limited to the aggregate value of \$20,500,000.

The Partners for Student Success (PFSS) program established in response to [Board Resolution 036-16/17](#) is a matching-funds program open to all TK-12 schools. Schools will collaborate with vendors to define the scope and term for the services, utilizing the pre-selected [list of services/goods](#) that were agreed upon in the vendor's master contract with the District. Schools will have access to detailed information about the program and the various services available at fixed prices.

In the 2024-25 school year, [133 schools](#) intend to receive services from the bench of vendors. [Eligible schools](#) include those identified as High/Highest Need based on SENI Index 2.0, Priority schools, and continuation schools.

Ninety-five proposals were received of which 50 were selected through the formal competitive process. These 50 met the set criteria outlined in the RFP. The source selection committee was comprised of 15 subject matter experts from various divisions—including the Division of Instruction, Education Transformation Office, Equitable Schools Performance Office, Strategic

ATTACHMENT B

REQUEST FOR APPROVAL OF PROCUREMENT CONTRACTS NOT UNDER
DELEGATED AUTHORITY

Data and Evaluation Branch, and the Office of Development & Civic Engagement. The proposals were scored based on their adherence to the

District's stated minimum qualifications and their placement within the competitive range established by the source selection committee. The evaluation criteria used for this procurement was qualifications and experience of the firm and personnel; quality/services offered; price; Small Business Enterprise (SBE) participation; and Work Based Learning Plan.

Of the 50 selected vendors, 23 are incumbents of the previous PFSS bench, bringing many years of experience in providing services such as academic intervention and support, professional development, STEM instruction, and physical education. Additionally, 22 have done business with the District in the past, and five are new vendors to the District. Most of these vendors are non-profit organizations with extensive experience serving local communities and public agencies within Los Angeles City and County.

The services provided by these vendors align with the District's Strategic Plan Pillar 1: Academic Excellence and Pillar 2: Joy and Wellness. These services help schools deliver high-quality instruction, enrichment experiences, college and career readiness resources, and foster strong social-emotional skills in students.

Requester:

Jana Carter, Chief of Communications, Engagement & Collaboration

*826LA; 9 Dots Community Learning Center; A Tree of Knowledge Educational Services, Inc; After School Interscholastic Sports Academy dba ASISA; Apple iPad & Android Tablet Tutoring (SBE); ASU Prep Global; Brains and Motion Education (BAM!); Belouga Ventures, Inc; Boys & Girls Clubs of Burbank and Great East Valley; Boys & Girls Clubs of Carson; Center for Powerful Public Schools; CF Fitness Inc; Children Youth and Family Collaborative; City Year Los Angeles; College Bound 4 Kids (SBE); College Summit; Community Partners; Computerwisekids Inc; EduCare Foundation; Equation 2 Success; FEV Tutor Inc; Girls Inc of LA; I Learn America; Los Angeles Education Partnership; Mundo Academy (SBE); Parker-Anderson Enrichment; Partnership for Los Angeles Schools; Playworks Education Energized; PLUS ME Projects; PowerMyLearning; Pretty Brown Girl (SBE); Providence Little Company of Mary Foundation; USC Rossier School of Education; Student Success Agency; StudentNest, Inc (SBE); Study Smart Tutors Inc; Southern California Learning Corp dba Sylvan Learning; Teacher Created Materials; Danielle Moore dba Teaching One Moore (SBE); The CAZA Collective LLC (SBE); The Village Nation; Thrive Academics, Inc; Tia Noel LLC; TPR Education, LLC dba The Princeton Review/Tutor.com; Tried & True Education (SBE); Tutor Me Education (TME); Varsity Tutors for Schools; VIP Teacher U.S. Inc; Woodcraft Rangers; YMCA of Metropolitan LA

ATTACHMENT B
REQUEST FOR APPROVAL OF PROCUREMENT CONTRACTS NOT UNDER
DELEGATED AUTHORITY

Equity Impact:

| Component | Score | Score Rationale |
|--------------------------------|--------------|--|
| Recognition | 4 | Program actively recognizes inequities in that school-based services focused on supporting English Language Learners, redesignated English learners, foster youth and low-income students. |
| Resource Prioritization | 4 | Program effectively prioritizes student needs in that schools identify the services and the targeted student population they will support, as well as using the Student Equity Needs Index (SENI 2.0), continuation schools and the Priority Schools list to identify high and highest need schools. |
| Results | 3 | Services and products are likely to result in closing achievement gaps since the program's goal is supporting academic excellence. Direct services to schools include a variety of intervention services, professional development and instructional programs that will support schools with engaging students and closing achievement gaps. |
| TOTAL | 11 | |

ATTACHMENT B
REQUEST FOR APPROVAL OF PROCUREMENT CONTRACTS NOT UNDER
DELEGATED AUTHORITY

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

Item H

RISK MANAGEMENT DEPARTMENT \$34,000,000

| <u>CONTRACTOR</u> | <u>IDENTIFI- CATION NO.</u> | <u>CONTRACT TERM</u> | <u>SOURCE OF FUNDS</u> | <u>AMOUNT</u> |
|--|-------------------------------------|--|--|---------------|
| CaremarkPCS Health, LLC and SilverScript Insurance Company (collective CVS) | 4400007473-3 | 01/01/20 – 12/31/24 includes two (2) one-year renewal options | Health and Welfare Funds (100%) | \$34,000,000* |

Approval of amendment to increase capacity of a formally competed contract for Pharmacy Benefits Management (PBM) services. On September 3, 2019, the Board approved the PBM services contract with CVS under Board Report No. [004-19/20](#), for \$661,600,000 over five years.

Due to rising prescription drug costs, growing prevalence of high-cost specialty drugs, and higher member utilization, spending under this contract is projected to go beyond the Board-approved amount by approximately \$34 million through the end of the term ending on December 31, 2024. This contract amendment is required to cover pharmacy needs for two months before the new contract takes effect. This amendment will ensure continuity in coverage and maintain access to prescription drug benefits to our members.

The PBM administers the prescription drug program for over 76,400 employees, retirees, and eligible dependents enrolled in all Anthem Blue Cross medical plans. The standard portfolio of services includes, but is not limited to the following:

- Prescription drug benefits through retail and mail-order
- Claims processing
- Employer Group Waiver Plan (EGWP) for Medicare Part D drug coverage
- Account management support
- 100% pass through of formulary drug rebates
- Drug utilization management and formulary management services
- Monitor industry trends and advice on prescription drug plan changes

ATTACHMENT B
REQUEST FOR APPROVAL OF PROCUREMENT CONTRACTS NOT UNDER
DELEGATED AUTHORITY

- Education and communication components for members

CVS has been providing services to the District since 2009.

The PBM contract is aligned with the District's Strategic Plan Pillar 4: Operational Effectiveness, and Pillar 5: Investing in Staff.

Initial Contract Value: \$661,600,000
 Amendment No. 1: \$0
 Amendment No. 2: \$0
 *Amendment No. 3: \$34,000,000
Aggregate Contract Value: \$695,600,000

Requester:

Dawn Watkins, Chief Risk Officer
 Risk Management Department

Equity Impact:

| Component | Score | Score Rationale |
|--------------------------------|----------|--|
| Recognition | 1 | Pharmacy benefit management for District employees does not recognize historical inequities according to the Student Equity Needs Index criterion. |
| Resource Prioritization | 1 | Pharmacy benefit management for District employees does not prioritize resources according to the Student Equity Needs Index criterion. |
| Results | 3 | In alignment with the District's mission to support academic achievement and prepare future leaders, it is essential that District employees have access to quality healthcare and prescription drug benefits. These benefits promote employee health, attendance, and consistency, which are key to fostering students' educational growth. Offering comprehensive benefits also strengthens the District's ability to attract and retain high-quality staff, ultimately benefiting all students. |
| TOTAL | 5 | |

ATTACHMENT B

REQUEST FOR APPROVAL OF PROCUREMENT CONTRACTS NOT UNDER DELEGATED AUTHORITY

B. APPROVAL OF GOODS AND GENERAL SERVICES CONTRACTS/ AMENDMENTS/ AUTHORIZATION TO INCREASE CONTRACT CAPACITY EXCEEDING \$250,000

Authority to award contracts for furnishing equipment, supplies and general services. The total amount listed is a not-to-exceed contract authority and is based on an estimate since the expenditures made against contracts are based upon purchased and/or approved invoices.

Item I

| <u>FOOD SERVICES DIVISION</u> | | | | \$12,500,000 |
|---|--|--|---|----------------------|
| <u>CONTRACTOR</u> | <u>IDENTIFI- CATION NO.</u> | <u>CONTRACT TERM</u> | <u>SOURCE OF FUNDS</u> | <u>AMOUNT</u> |
| Arrow Restaurant Equipment & Supplies, Inc. (SBE); Kamran and Company, LLC, AKA Kamran & Co., Inc. | C7422 C7423 (IFB 2000003776) | 12/20/24 – 12/19/29 includes three (3) one-year renewal options | Kitchen Infrastructure and Training Funds (100%) | \$12,500,000 |

Approval of two (2) formally competed contracts, procured through an Invitation for Bid (IFB) process, to provide commercial kitchen and food preparation equipment and services to be used in school kitchens Districtwide. The authority to increase or decrease the amounts of these contracts will be limited to the aggregate value of \$12,500,000.

The Food Services Division will order the requested products and coordinate the installation, removal of packaging debris, or existing equipment, as necessary, at the lowest competitive prices through contracts with these vendors. It is the duty of the Food Services Division to oversee that all awarded vendors deliver the products and services properly.

Seven bids were received for this solicitation, resulting in the selection of two successful bidders: Arrow Restaurant Equipment & Supplies Inc. and Kamran and Company, LLC. These vendors were identified as the lowest, responsive, and responsible bidders. Both Arrow Restaurant Equipment & Supplies Inc. and Kamran and Company, LLC have been providing reliable and cost-effective products to the District since December 2010.

The proposed action aligns with the District's Strategic Plan Pillar 2B, Joy and Wellness, Whole-Child Well-Being. It is essential that proper commercial kitchen equipment and small wares be

ATTACHMENT B
REQUEST FOR APPROVAL OF PROCUREMENT CONTRACTS NOT UNDER
DELEGATED AUTHORITY

provided to all schools across the District. This will help improve school nutrition by offering fresher, healthier, and more appealing meal options. Moreover, these contracts will support our cafeteria staff in serving fresher, higher-quality meals to students.

Requester:

Manish Singh, Director of Food Services Division

Equity Impact:

| Component | Score | Score Rationale |
|--------------------------------|-----------|--|
| Recognition | 3 | Affirmatively recognizes the historical inequities of students' access to healthy meals. |
| Resource Prioritization | 3 | It prioritizes resources based on students' needs by allowing food services to purchase kitchen and preparation equipment for the cafeterias most in need. This procurement action ensures our cafeteria staff has the equipment needed to safely and efficiently prepare fresh, healthy meals for our student-driven menus. |
| Results | 4 | Students who eat better perform better both physically and mentally. Healthy, nutritious foods are a basic right, and this procurement action will help Food Services continue their mission of "Nourishing Students to Achieve Excellence." |
| TOTAL | 10 | |

ATTACHMENT B

REQUEST FOR APPROVAL OF PROCUREMENT CONTRACTS NOT UNDER DELEGATED AUTHORITY

B. APPROVAL OF GOODS AND GENERAL SERVICES CONTRACTS/ AMENDMENTS/ AUTHORIZATION TO INCREASE CONTRACT CAPACITY EXCEEDING \$250,000

Authority to award contracts for furnishing equipment, supplies and general services. The total amount listed is a not-to-exceed contract authority and is based on an estimate since the expenditures made against contracts are based upon purchased and/or approved invoices.

Item J

TRANSPORTATION SERVICES DIVISION

\$10,750,000

| <u>CONTRACTOR</u> | <u>IDENTIFI- CATION NO.</u> | <u>CONTRACT TERM</u> | <u>SOURCE OF FUNDS</u> | <u>AMOUNT</u> |
|---------------------|-------------------------------------|--|----------------------------|---------------|
| Clean Energy | C7027 (IFB 2000003486) | 01/01/25 – 12/31/29 includes two (2) one-year renewal options | General Funds (100%) | \$2,000,000 |

Approval of formally competed contract, procured through an Invitation for Bid (IFB) process, to provide Compressed Natural Gas (CNG) for District school buses and Truck Operations vehicles from off-site fueling stations operated by Clean Energy. These stations are located throughout the greater Los Angeles Area.

A contract with Clean Energy will ensure that frequently sourced fleet vehicle fuel is readily available for purchase and at the lowest contracted unit price available. Without this contract, Transportation Services Division will not be able to secure optimal pricing as well as stock availability for LAUSD fleet vehicles.

This solicitation received two bids, and the award was made to the responsive and responsible bidder with the lowest fuel accumulative cost per gallon. The awarded vendor is a current LAUSD contracted vendor for fleet vehicles and trucks, and has been doing business with LAUSD since 2021. They have been awarded contracts with the City of Los Angeles and the City of Gardena.

Fuel contracts align with the Academic Excellence Pillar 1 and the Operational Effectiveness Pillar 4 of the District's Strategic Plan. The availability and lower cost of fleet fuel contribute to Transportation Division's operational goal of ensuring that all fleet vehicles are functional and operational at any given time.

Requester:

Daniel Kang, Director of Transportation

ATTACHMENT B
REQUEST FOR APPROVAL OF PROCUREMENT CONTRACTS NOT UNDER
DELEGATED AUTHORITY

Transportation Services Division

Equity Impact:

| Component | Score | Score Rationale |
|--------------------------------|--------------|--|
| Recognition | 3 | Will be assisting the District by creating a contract to provide off site CNG fueling location for school buses, and trucks. |
| Resource Prioritization | 4 | Resources provided will place a priority toward maintaining safe, reliable and cost-effective student transportation. |
| Results | 3 | The result will help bridge gaps and opportunities by keeping reliable buses and support vehicles delivering students and supplies to & from school. |
| TOTAL | 10 | |

ATTACHMENT B

REQUEST FOR APPROVAL OF PROCUREMENT CONTRACTS NOT UNDER DELEGATED AUTHORITY

B. APPROVAL OF GOODS AND GENERAL SERVICES CONTRACTS/ AMENDMENTS/ AUTHORIZATION TO INCREASE CONTRACT CAPACITY EXCEEDING \$250,000

Authority to award contracts for furnishing equipment, supplies and general services. The total amount listed is a not-to-exceed contract authority and is based on an estimate since the expenditures made against contracts are based upon purchased and/or approved invoices.

Item K

TRANSPORTATION SERVICES DIVISION (CONT.)

| <u>CONTRACTOR</u> | <u>IDENTIFI- CATION NO.</u> | <u>CONTRACT TERM</u> | <u>SOURCE OF FUNDS</u> | <u>AMOUNT</u> |
|----------------------------------|-------------------------------------|--|----------------------------|---------------|
| Merrimac Energy Group | C7013 (IFB 2000003574) | 01/01/25 – 12/31/29 includes two (2) one-year renewal options | General Funds (100%) | \$8,750,000 |

Approval of formally competed contract, procured through an Invitation for Bid (IFB) process, for the purchase of Liquefied Petroleum Gas (LPG) and Propane Autogas delivered directly to District vehicles by tank truck, commonly referred to in the industry as “wet line fueling,” at various District locations and parking lots on an “as needed” basis.

A contract for wet line fueling will ensure that frequently sourced fleet vehicle fuel is readily available for purchase and at the lowest contracted unit price available. Without this contract, Transportation Services Division will not be able to secure optimal pricing as well as stock availability for LAUSD fleet vehicles.

The solicitation received two bids, and the award was made to the responsive and responsible bidder with the lowest fuel accumulative cost per gallon added to the “Oil Price Information Service” (OPIS). The awarded vendor is a current LAUSD contracted vendor for fleet and trucks, and has been doing business with LAUSD since 2021. They have been awarded contracts City of Los Angeles and the US Coast Guard.

Fuel contracts align with the Academic Excellence Pillar 1 and the Operational Effectiveness Pillar 4 of the District’s Strategic Plan. The availability and lower cost of fleet fuel contribute to Transportation Division’s operational goal of ensuring that all fleet vehicles are functional and operational at any given time.

Requester:

Daniel Kang, Director of Transportation

ATTACHMENT B
REQUEST FOR APPROVAL OF PROCUREMENT CONTRACTS NOT UNDER
DELEGATED AUTHORITY

Transportation Services Division

Equity Impact:

| Component | Score | Score Rationale |
|--------------------------------|--------------|--|
| Recognition | 3 | Will assist the District by creating a contract to provide onsite propane and LPG fuel and fueling Services District fleet vehicles including school buses and generators used to charge electric buses. |
| Resource Prioritization | 4 | Resources provided will place priority toward maintaining safe reliable, cost-effective student transportation. |
| Results | 3 | The result will help bridge gaps and opportunities by keeping reliable buses and support vehicles delivering students and supplies to & from school. |
| TOTAL | 10 | |

ATTACHMENT B

REQUEST FOR APPROVAL OF PROCUREMENT CONTRACTS NOT UNDER DELEGATED AUTHORITY

C. APPROVAL OF GOODS AND GENERAL SERVICES CONTRACTS

Authorize the utilization of a piggyback contract in effect. The proposed action complies with the Public Contract Code Sections 10299 and 20118, which allows school districts to utilize other governmental agencies' established contracts and does not change District Policies.

Item L

| <u>FACILITIES SERVICES DIVISION</u> | | | | \$400,000 |
|---|--|----------------------|----------------------------|------------------|
| <u>CONTRACTOR</u> | <u>IDENTIFI- CATION NO.</u> | <u>CONTRACT TERM</u> | <u>SOURCE OF FUNDS</u> | <u>AMOUNT</u> |
| National Restaurant Supply (NRS) | C7431 (Omnia Partners Cooperative Contract #23FS4) | One-time Purchase | Bond Funds (100%) | \$400,000 |

Approval of piggyback contract for the purchase of kitchen equipment required to outfit one temporary modular (scramble building) that will be used as part of the Hamilton High School Comprehensive Modernization Project to prepare student meals while the existing cafeteria is being seismically retrofitted.

OMNIA is recognized by the District as an excellent resource to obtain competitively bid products for schools and bond-funded construction projects. NRS has been doing business with the District since 2022 and has successfully supported modular kitchen equipment for other bond funded District modernization projects.

The utilization of this piggyback contract will support the District's Strategic Plan Pillar 1 Academic Excellence and Pillar 2 Joy and Wellness. These items will allow a modular kitchen to be outfitted with the necessary equipment to prepare meals for students whilst their new facility is under construction. Additionally, they will be reused in the future at other new construction school sites.

Requester:

Issam Dahdul, Director of Asset Management
Facilities Services Division

ATTACHMENT B
REQUEST FOR APPROVAL OF PROCUREMENT CONTRACTS NOT UNDER
DELEGATED AUTHORITY

Equity Impact:

| Component | Score | Score Rationale |
|--------------------------------|----------|---|
| Recognition | 1 | Purchase is being made to provide food prep equipment for interim food service facilities at Hamilton High School for which the need exists independent of student status or socio-economic standing. |
| Resource Prioritization | 1 | Resources are being made to provide food prep equipment at a site for which the need exists independent of student status or socio-economic standing. |
| Results | 1 | Result of equipment purchase is made to provide food prep equipment at a site for which the need exists independent of student status or socio-economic standing. |
| TOTAL | 3 | |

ATTACHMENT B
REQUEST FOR APPROVAL OF PROCUREMENT CONTRACTS NOT UNDER
DELEGATED AUTHORITY

C. APPROVAL OF GOODS AND GENERAL SERVICES CONTRACTS

Authorize the utilization of a piggyback contract in effect. The proposed action complies with the Public Contract Code Sections 10299 and 20118, which allows school districts to utilize other governmental agencies' established contracts and does not change District Policies.

Item M

| <u>PROCUREMENT SERVICES DIVISION</u> | | | | \$900,000 |
|---|--|-----------------------------|--|----------------------|
| <u>CONTRACTOR</u> | <u>IDENTIFI- CATION NO.</u> | <u>CONTRACT TERM</u> | <u>SOURCE OF FUNDS</u> | <u>AMOUNT</u> |
| LEGO Education | C7043 (TIPS210902) | 01/01/25 – 10/31/25 | Various per requesting school or office (100%) | \$900,000 |

Approval of piggyback contract through TIPS to provide various interactive school activities and instructional materials Districtwide. Examples of items previously purchased include STEAM activity kits designed specifically for Pre-K and Kindergarten as well as STEAM motor kits designed for students in grades 6-8. Activity kits include bricks, motors, sensors, gears and battery hubs that will provide students the opportunity to learn computer science, coding and robotics.

Due to the recent changes and improvements to the District process and implementation of SAP Ariba this contract is needed to provide schools and offices an avenue to purchase needed supplies and instructional materials. Through this contract, we will ensure timely provision of educational supplies essential for classroom instruction.

Procurement analyzed previous purchases by schools and offices and identified \$900,000 of purchases over the past year. To provide a streamlined contract method and reduced unit prices, Procurement found a government contract that aligns with the District's requirements. Lego Education is a current LAUSD vendor who has been supplying the District with school supplies for over 11 years.

This aligns with the District's Strategic Plan Pillar 1: Academic Excellence and Pillar 4: Operational Effectiveness, by providing educational supplies used for classroom instruction and essential items for offices.

ATTACHMENT B
REQUEST FOR APPROVAL OF PROCUREMENT CONTRACTS NOT UNDER
DELEGATED AUTHORITY

Requester:

Matthew Friedman, Interim Chief Procurement Officer
 Procurement Services Division

Equity Impact:

| Component | Score | Score Rationale |
|--------------------------------|--------------|---|
| Recognition | 1 | Access to the goods and services ordered will be available to all district staff, students, parents, and community. It does not recognize any historical inequities |
| Resource Prioritization | 1 | Will be available to district staff, students, parents, and community members of LAUSD. Access is not prioritized based on student need. |
| Results | 2 | Access to the contract goods and services will ensure students, parents, District staff, and community members to have access to goods and services, which may result in closed opportunity gaps and/or closing achievement gaps. |
| TOTAL | 4 | |

ATTACHMENT B
REQUEST FOR APPROVAL OF PROCUREMENT CONTRACTS NOT UNDER
DELEGATED AUTHORITY

D. APPROVAL OF AFTER THE FACT TRANSACTIONS (ATF)

The transactions below are unauthorized commitments initiated by the sponsoring school or division without a formal contract or duly issued purchase order in place. This action requires the Board to approve or reject the transactions to allow or deny issuance of payment to the vendor.

Item N

ATF REQUESTS RECEIVED IN OCTOBER 2024 **\$454,741**

| <u>CONTRACTOR</u> | <u>DESCRIPTION OF SERVICES</u> | <u>SERVICE DATES</u> | <u>REQUESTING SCHOOL/OFFICE</u> | <u>AMOUNT</u> |
|---|---|---|--|---------------|
| <u>The Unusual Suspects</u> | Theater Educational Services | 05/01/23 – 06/30/23 | Dr. Maya Angelou Community Senior High | \$23,500 |
| <u>Altec Industries, Inc.</u> | Articulating Telescopic Aerial Device (Truck) | 10/26/22 (Boom truck purchased) 08/01/23 (Vehicle delivered) | Facilities Services Division | \$207,753 |
| <u>RO Health, LLC</u> | Professional Services | 08/12/24 – 10/02/24 | District Nursing Services Branch | \$223,488 |

TAB 2



Board of Education Report

File #: Rep-075-24/25, **Version:** 1

Approval of Facilities Contracts Actions

December 10, 2024

Procurement Services Division - Facilities Contracts

Action Proposed:

Ratify the Procurement Services Division (PSD) contract actions taken by Facilities Contracts under delegated authority as listed in Attachment “A” including: award of advertised construction contracts; award of job order contracts; approval of change orders; completion of contracts; award of informal contracts; award of architectural and engineering contracts; extra services/amendments for architectural and engineering contracts and approve the proposed contract listed in Attachment B including formally competed Design-Build contract for the Major Modernization Project at Irving STEAM Magnet MS.

Background:

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

Expected Outcomes:

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

Board Options and Consequences:

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

Policy Implications:

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

Budget Impact:

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

File #: Rep-075-24/25, **Version:** 1

Student Impact:

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

Equity Impact:

Not Applicable.

Issues and Analysis:

There are no policy implications on these agreements.

Attachments:

Attachment “A” - Ratification of Facilities Contracts Actions Awarded Under Delegated Authority

Attachment “B” - Approval of Facilities Contracts Actions Not Under Delegated Authority

Linked Materials

Previously adopted Board report(s) referenced:

- In the background [Board Report No. 048-13/14 <https://drive.google.com/file/d/1q-FUsW7AXKe8h0A4KY-J3OVby30HueD6/view>](https://drive.google.com/file/d/1q-FUsW7AXKe8h0A4KY-J3OVby30HueD6/view), dated November 12, 2013, Informative
- In the policy implications [Board Report No. 444-17/18 <https://drive.google.com/file/d/16sRw7yPe-tScbr2wG8AMTWB9QSeiQazM/view>](https://drive.google.com/file/d/16sRw7yPe-tScbr2wG8AMTWB9QSeiQazM/view), dated May 8, 2018.

Informatives:


Not Applicable.

Submitted:

11/8/24


File #: Rep-075-24/25, Version: 1

RESPECTFULLY SUBMITTED,



ALBERTO M. CARVALHO
Superintendent

APPROVED BY:



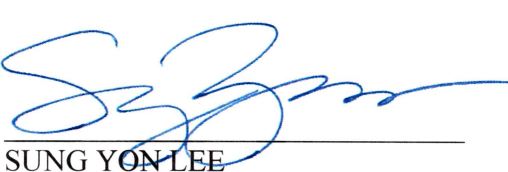
PEDRO SALCIDO
Deputy Superintendent,
Business Services & Operations

REVIEWED BY:



DEVORA NAVERA REED
General Counsel

APPROVED BY:



SUNG YON LEE
Deputy Chief Business Officer
Business Services and Operations

☒ Approved as to form.

REVIEWED BY:



NOLBERTO DELGADILLO
Deputy Chief Business Officer, Finance

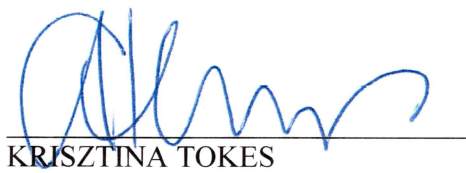
APPROVED & PRESENTED BY:



MATTHEW A. FRIEDMAN
Interim Chief Procurement Officer
Procurement Services Division

☒ Approved as to budget impact statement

REVIEWED BY:



KRISZTINA TOKES
Chief Facilities Executive

☒ Approved as to facilities impact

ATTACHMENT A

RATIFICATION OF CONTRACTS AWARDED UNDER DELEGATED AUTHORITY

AWARD OF ADVERTISED CONSTRUCTION CONTRACTS

Item A

| <u>CONTRACTOR</u> | <u>IDENTIFI- CATION NO.</u> | <u>DESCRIPTION</u> | <u>CONTRACT TERM</u> | <u>AMOUNT</u> |
|------------------------------------|-------------------------------------|---|--------------------------|---|
| R. Brothers, Inc. (SBE) | 2510003 / C7553 | <u>96th Street ES</u> Asphalt Repairs and Solar Reflective Coating Board Member: <u>Tanya Ortiz Franklin</u> | 11/12/24 – Completion | \$630,000 Restricted Maintenance Funds (60%) California's Transformative Climate Communities Grant (40%) |

Ratification of formally competed contract selected from two (2) bids received to provide asphalt repairs and solar reflective coating at 96th Street ES.

The project will repair cracks in asphalt surfaces campus-wide, including application of approximately 64,700 square feet of solar reflective coating, and new game striping in the existing playground. The project is funded partially by California's Transformative Climate Communities Grant Program awarded to the Housing Authority City of Los Angeles (HACLA) for community improvements in the Watts area. Pillar 4 of the Strategic Plan is supported by this action.

The contractor has worked with the District since 2014.

Requester:

Greg Garcia, Interim Director of Facilities Maintenance & Operations
Facilities Services Division

ATTACHMENT A

**RATIFICATION OF CONTRACTS AWARDED UNDER DELEGATED AUTHORITY
AWARD OF ADVERTISED CONSTRUCTION CONTRACTS**

Item B

| <u>CONTRACTOR</u> | <u>IDENTIFIC- ATION NO.</u> | <u>DESCRIPTION</u> | <u>CONTRACT TERM</u> | <u>AMOUNT</u> |
|--|-------------------------------------|--|--------------------------|--------------------------------------|
| HZS Engineering, Inc., dba HZS Construction | 2510011 / C7530 | <u>Marlton Special Education School</u> New Shade Structure Board Member: <u>Sherlett Hendy Newbill</u> | 11/15/24 – Completion | \$347,000 Bond Funds (100%) |

Ratification of formally competed contract selected from five (5) bids received to provide a new shade structure at Marlton Special Education School as authorized on March 19, 2019 ([Board Report No. 289-18/19](#)).

These services provide operational effectiveness and modernize infrastructure. Pillar 4 of the Strategic Plan is supported by this action.

The contractor has worked with the District since 2020.

Requester:

Steve Boehm, Interim Director of Facilities Project Execution
Facilities Services Division

ATTACHMENT A

RATIFICATION OF CONTRACTS AWARDED UNDER DELEGATED AUTHORITY
AWARD OF ADVERTISED CONSTRUCTION CONTRACTS

Item C

| <u>CONTRACTOR</u> | <u>IDENTIFI- CATION NO.</u> | <u>DESCRIPTION</u> | <u>CONTRACT TERM</u> | <u>AMOUNT</u> |
|--|-------------------------------------|--|--------------------------|--|
| MJ Construction Development, Inc. (SBE) | 2510018 / C7026 | <u>Osceola Street ES</u> Deteriorated Plumbing Replacement Project Board Member: <u>Kelly Gonez</u> | 10/21/24 – Completion | \$1,187,500 Bond Funds (100%) |

Ratification of formally competed contract selected from eight (8) bids received to provide partial piping replacement at Osceola Street ES as authorized on April 5, 2022 ([Board Report No. 255-21/22](#)).

The project replaces horizontal domestic water piping at the following buildings: Multipurpose, Main, and Classroom Building A&B. Damaged irrigation system and associated landscaping will be replaced along the east edge of the site. Main water to campus will receive a new shut-off valve and replacement backflow preventor assembly. Damaged portions of the underground storm water piping will also be replaced. Pillar 4 of the Strategic Plan is supported by this action.

The contractor has worked with the District since 2015.

Requester:

Steve Boehm, Interim Director of Facilities Project Execution
Facilities Services Division

ATTACHMENT A

RATIFICATION OF CONTRACTS AWARDED UNDER DELEGATED AUTHORITY

AWARD OF ADVERTISED CONSTRUCTION CONTRACTS

Item D

| <u>CONTRACTOR</u> | <u>IDENTIFI- CATION NO.</u> | <u>DESCRIPTION</u> | <u>CONTRACT TERM</u> | <u>AMOUNT</u> |
|--|-------------------------------------|--|--------------------------|--------------------------------------|
| Piana Construction & Painting, Inc. (SBE) | 2510022 / C7428 | <u>Girls Academic Leadership Academy, Dr. Michelle King School for STEM Campus Reconfiguration and Upgrade Project Board Member: <u>Karla Griego</u></u> | 11/04/24 – Completion | \$613,000 Bond Funds (100%) |

Ratification of formally competed contract selected from two (2) bids received for campus exterior painting and installation of approximately 8,000 square feet of sports flooring at the exterior basketball courts at the Girls Academic Leadership Academy, Dr. Michelle King School for STEM (School), as part of Phase 1 of the Campus Reconfiguration and Upgrade Project (Project) authorized on September 12, 2023 ([Board Report No. 037-23/24](#)).

The Project includes upgrades and alterations to the facilities at the former Lanterman Special Education HS site to accommodate the School in two phases.

Phase 1 provides non-Division of the State Architect (DSA) components necessary to prepare the site for the school's operation beginning in the 2024-25 school year. This phase includes:

- Minor interior improvements, including the replacement of damaged flooring and ceiling tiles
- Demolition and restoration of classroom sinks, ovens, and cabinetry
- Interior and exterior painting of existing buildings
- Upgrades to the cafeteria, including the purchase of additional merchandisers
- Electrical and low voltage upgrades
- Installation of exterior signage and graphics
- Installation of a camera and buzzer system at the main entry gate

Phase 2 will upgrade the facility to meet capacity demands, including support spaces, specialty classrooms, and outdoor areas to support both instructional and extracurricular programs. This phase will include:

- Delivery and installation of approximately nine classrooms, support spaces, and restrooms in relocatable buildings

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

- Demolition and removal of three existing non- DSA certified relocatable classroom buildings
- Minor interior improvements in existing classrooms
- Installation of lockers
- Landscaping, hardscaping, parking adjustments, and security improvements
- Infrastructure upgrades including, sanitary sewer, water, storm water, and electrical utilities.

Pillar 4 of the Strategic Plan is supported by this action.

The contractor has worked with the District since 2019.

Requester:

Greg Garcia, Interim Director of Facilities Maintenance & Operations
Facilities Services Division

ATTACHMENT A

RATIFICATION OF CONTRACTS AWARDED UNDER DELEGATED AUTHORITY

Item E**B. APPROVAL OF CHANGE ORDERS****October 2024 = \$7,342,906**

| | | <u>QUANTITY</u> | <u>AMOUNT</u> |
|--|--|-----------------|---------------|
| | i. New Construction contract change orders that do not individually exceed 10 percent for October 2024 (Average Transaction: \$44,335 Median Transaction: \$13,354) | 62 | \$2,748,751 |
| | ii. New Construction contract credit change orders for October 2024: | 1 | <\$68,282> |
| | iii. Existing Facilities contract change orders that do not individually exceed 15 percent for October 2024 (Average Transaction: \$15,242; Median Transaction: \$5,671): | 365 | \$5,563,238 |
| | iv. Existing Facilities contract credit change orders for October 2024: | 11 | <\$900,801> |
| | v. Existing Facilities contract change orders that individually exceed 15 percent (but do not exceed 25 percent) for October 2024, requiring 75 percent approval by the Board: | 0 | \$0 |

| | | | |
|-----------|---|----|--------------|
| C. | COMPLETION OF CONTRACTS – October 2024 | 19 | \$29,324,444 |
|-----------|---|----|--------------|

| | | | |
|-----------|--|----|-------------|
| D. | AWARD OF INFORMAL CONTRACTS (Not Exceeding \$114,500) | | |
| | A & B Letters for October 2024 (Average Transaction: \$54,714; Median Transaction: \$49,700) | 26 | \$1,422,569 |

ATTACHMENT A

RATIFICATION OF CONTRACTS AWARDED UNDER DELEGATED AUTHORITY

AWARD OF ARCHITECTURAL AND ENGINEERING CONTRACTS

Item F

| <u>CONTRACTOR</u> | <u>IDENTIFI- CATION NO.</u> | <u>DESCRIPTION</u> | <u>CONTRACT TERM</u> | <u>AMOUNT</u> |
|---|-------------------------------------|--|--------------------------|--------------------------------------|
| Timothy Chan Young, dba Chan Young Architects, dba CY Architects (SBE) | 2420035/ C4048 | <u>Gompers MS</u> Classroom Upgrade Project Board Member: <u>Tanya Ortiz Franklin</u> | 10/09/24 – closeout | \$464,752 Bond Funds (100%) |

Ratification of design contract to provide architectural and engineering services procured via RFQ R-19012, to provide site analysis, construction document, bid/proposal and award and construction and closeout phases for the Classroom Upgrade Project.

The project includes upgrades to approximately 42 classrooms utilized for instruction, special education, and school set-asides within permanent and relocatable buildings. Each classroom within a school site has unique conditions and will be surveyed to understand deficiencies that need to be addressed. Based on the individual need of each classroom, the scope may include upgrades to technology, whiteboards, tack boards, window blinds, paint, and security locks. The Project will also include providing new classroom furniture, replacing damaged ceiling tiles, and other upgrades required to comply with local, state, and federal requirements. ([Board Report No. 111-23/24](#))

The contractor has worked with the District since 2006 as a subconsultant.

These services provide operational effectiveness and modernize infrastructure. Pillar 4 of the Strategic Plan is supported by this action.

Requester:

Issam Dahdul, Director of Facilities Planning and Development
Facilities Services Division

ATTACHMENT A

RATIFICATION OF CONTRACTS AWARDED UNDER DELEGATED AUTHORITY

AWARD OF ARCHITECTURAL AND ENGINEERING CONTRACTS

Item G

| <u>CONTRACTOR</u> | <u>IDENTIFI- CATION NO.</u> | <u>DESCRIPTION</u> | <u>CONTRACT TERM</u> | <u>AMOUNT</u> |
|--|-------------------------------------|--|--------------------------|-------------------------------------|
| Brahmbhatt Architects, Inc. (SBE) | 2420044/ C6750 | <u>Hollywood HS</u> Barrier Removal Project Board Member: <u>Nick Melvoin</u> | 10/01/24 – closeout | \$89,844 Bond Funds (100%) |

Ratification of design contract to provide architectural and engineering services procured via RFQ R-24025.

Architectural and engineering services for site investigation/preliminary planning, construction document, bid/proposal and award, and construction and closeout phases for Barrier Removal Project.

The project site spans 13.3 acres and is comprised of one traditional high school program, one new media Magnet program, and one performing arts Magnet program. The building area is approximately 318,929 square feet and includes four single-story permanent buildings, nine multi-story permanent buildings and nine relocatable buildings. The permanent buildings were constructed between 1910 and 2003. As of the 2023-2024 Capacity Assessment Review (E-CAR), the school serves 1,059 students and 126 have been identified as having a disability.

The site has been assigned a Category Two accessibility level. To meet the criteria for Category Two, upgrades to the school site are required including: one new concrete ramp, two path of travel upgrades, one accessible gate, two intercoms, and any other required improvements or mitigations to ensure compliance with local, state and/or federal facilities requirements. ([Board Report No. 304-23/24](#))

The contractor has worked with the District since 2018.

These services provide operational effectiveness and modernize infrastructure. Pillar 4 of the Strategic Plan is supported by this action.

Requester:

Issam Dahdul, Director of Facilities Planning and Development
Facilities Services Division

ATTACHMENT A

RATIFICATION OF CONTRACTS AWARDED UNDER DELEGATED AUTHORITY

AWARD OF ARCHITECTURAL AND ENGINEERING CONTRACTS

Item H

| <u>CONTRACTOR</u> | <u>IDENTIFI- CATION NO.</u> | <u>DESCRIPTION</u> | <u>CONTRACT TERM</u> | <u>AMOUNT</u> |
|--|-------------------------------------|---|--------------------------|-------------------------------------|
| Brahmbhatt Architects, Inc. (SBE) | 2420045/ C6792 | <u>Lowman Special Education & Career Transition Center Barrier Removal Project Board Member: <u>Kelly Gonez</u></u> | 10/10/24 – closeout | \$90,110 Bond Funds (100%) |

Ratification of design contract to provide architectural and engineering services procured via RFQ R-24025.

Architectural and engineering services for site investigation/preliminary planning, construction document, bid/proposal and award, and construction and closeout phases for Barrier Removal Project.

The project site spans 5.77 acres and is comprised of a special education program. The building area is approximately 56,485 square feet and includes six single-story permanent buildings, and three relocatable buildings. The permanent buildings were constructed between 1949 and 1972. As of the 2023-2024 Capacity Assessment Review (E-CAR), the school serves 166 students and 159 have been identified as having a disability.

The site has been assigned a Category Two accessibility level. To meet the criteria for Category Two, upgrades to one building are required including: upgrades of two restrooms, and any other required improvements or mitigations to ensure compliance with local, state and/or federal facilities requirements. ([Board Report No. 304-23/24](#))

The contractor has worked with the District since 2018.

These services provide operational effectiveness and modernize infrastructure. Pillar 4 of the Strategic Plan is supported by this action.

Requester:

Issam Dahdul, Director of Facilities Planning and Development
Facilities Services Division

ATTACHMENT A

RATIFICATION OF CONTRACTS AWARDED UNDER DELEGATED AUTHORITY

AWARD OF ARCHITECTURAL AND ENGINEERING CONTRACTS

Item I

| <u>CONTRACTOR</u> | <u>IDENTIFIC- ATION NO.</u> | <u>DESCRIPTION</u> | <u>CONTRACT TERM</u> | <u>AMOUNT</u> |
|---------------------------------|-------------------------------------|---|--------------------------|--------------------------------------|
| PBK Architects, Inc. | 2420048/ C6738 | <u>Clover Avenue ES</u> Classroom Replacement Project Board Member: <u>Sherlett Hendy Newbill</u> | 10/09/24 – completion | \$195,337 Bond Funds (100%) |

Ratification of design contract to provide architectural and engineering services procured via RFQ R-24025.

Architectural and engineering services for site and infrastructural analysis for the Classroom Replacement Project.

The proposed project includes, but is not limited to, Construction of approximately nineteen (19) classrooms, support spaces, and covered walkways. Demolition and/or removal of twelve (12) existing relocatable buildings containing 20 classrooms and associated support spaces, a permanent restroom building, a permanent storage building, and shade structures. Improvements are necessary to meet the District's goal of making schoolyards thirty percent (30%) green/natural. Site improvements include new parking, utility upgrades, new playground areas, a kindergarten play structure, landscaping, hardscaping, fencing and gates, security enhancements, and accessibility upgrades. Painting the exterior of existing buildings and structures. Installation and removal of interim facilities necessary to support school programs during construction. Requirements from the ADA, DSA, CEQA, DTSC, or other improvements to ensure compliance with local, state, and federal requirements. ([Board Report No. 211-23/24](#))

The contractor has worked with the District since 2020.

These services provide operational effectiveness and modernize infrastructure. Pillar 4 is supported by this action.

Requester:

Issam Dahdul, Director of Facilities Planning and Development
Facilities Services Division

ATTACHMENT A

RATIFICATION OF CONTRACTS AWARDED UNDER DELEGATED AUTHORITY

AWARD OF ARCHITECTURAL AND ENGINEERING CONTRACTS

Item J

| <u>CONTRACTOR</u> | <u>IDENTIFI- CATION NO.</u> | <u>DESCRIPTION</u> | <u>CONTRACT TERM</u> | <u>AMOUNT</u> |
|---|-------------------------------------|--|--------------------------|--------------------------------------|
| Practice (formerly <i>Gonzalez/Goodale Architects dba GGA</i>) | 2420050/ C6821 | <u>Madison MS</u> Classroom Replacement Project Board Member: <u>Kelly Gonez</u> | 10/14/24 – completion | \$211,808 Bond Funds (100%) |

Ratification of design contract to provide architectural and engineering services procured via RFQ R-24025.

Architectural and engineering services for structural and site analysis for the Classroom Replacement Project.

The proposed project includes, but is not limited to, the demolition and/or removal of seventeen (17) relocatable buildings containing twenty-eight (28) classrooms, associated support spaces and infrastructure. Construction of a new classroom building consisting of approximately nine (9) classrooms, support spaces, and covered walkways. Improvements necessary to meet the District's goal for schoolyards to be thirty percent (30%) green/natural. Site improvements include new parking, utility upgrades, new playground areas, landscaping, hardscaping, fencing and gates, security enhancements, and accessibility upgrades. Painting the exterior of existing buildings and structures. Requirements from the ADA, DSA, CEQA, DTSC, or other improvements to ensure compliance with local, state, and federal requirements. ([Board Report No. 211-23/24](#))

The contractor has worked with the District since 1999.

These services provide operational effectiveness and modernize infrastructure. Pillar 4 is supported by this action.

Requester:

Issam Dahdul, Director of Facilities Planning and Development
Facilities Services Division

ATTACHMENT A

RATIFICATION OF CONTRACTS AWARDED UNDER DELEGATED AUTHORITY

AWARD OF ARCHITECTURAL AND ENGINEERING CONTRACTS

Item K

| <u>CONTRACTOR</u> | <u>IDENTIFI- CATION NO.</u> | <u>DESCRIPTION</u> | <u>CONTRACT TERM</u> | <u>AMOUNT</u> |
|-------------------|-------------------------------------|---|--------------------------|--------------------------------------|
| Lionakis | 2420053/ C4035 | <u>Politi ES</u> Classroom Replacement Project Board Member: <u>Dr. Rocío Rivas</u> | 10/04/24 – completion | \$133,212 Bond Funds (100%) |

Ratification of design contract to provide architectural and engineering services procured via RFQ R-24025.

Architectural and engineering services for site and infrastructural analysis for the Classroom Replacement Project.

The project includes but is not limited to, the demolition of eight (8) relocatable buildings containing sixteen (16) classrooms; a twelve (12) classroom building – including four (4) kindergarten, six (6) general classrooms, and two (2) flexible maker space classrooms, support and administration spaces and covered walkways; administration relocatable building. Plan outdoor learning environment, landscaping, and hardscaping including added trees; parking and Electric Vehicle Supply Equipment Charging Stations; upgrade utility infrastructure; fences, gates, site furnishings and accessories; improvements necessary to target the District’s goal for schoolyards to be thirty percent (30%) green/natural; installation and removal of interim facilities necessary to support school programs during construction; painting the exterior of existing buildings and structures; requirements from the Americans with Disabilities Act (ADA), Division of the State Architect (DSA), California Environmental Quality Act (CEQA), Department of Toxic Substances Control (DTSC), or other improvements to ensure compliance with local, state and federal requirements. ([Board Report No. 297-23/24](#))

The contractor has worked with the District since 2010.

These services provide operational effectiveness and modernize infrastructure. Pillar 4 is supported by this action.

Requester:

Issam Dahdul, Director of Facilities Planning and Development
Facilities Services Division

ATTACHMENT A

RATIFICATION OF CONTRACTS AWARDED UNDER DELEGATED AUTHORITY

AWARD OF ARCHITECTURAL AND ENGINEERING CONTRACTS

Item L

| <u>CONTRACTOR</u> | <u>IDENTIFI- CATION NO.</u> | <u>DESCRIPTION</u> | <u>CONTRACT TERM</u> | <u>AMOUNT</u> |
|------------------------|-------------------------------------|---|--------------------------|--------------------------------------|
| DLR Group, Inc. | 2420055/ C7008 | <u>Limerick Avenue ES</u> Classroom Replacement Project Board Member: <u>Scott M. Schmerelson</u> | 10/10/24 – completion | \$228,847 Bond Funds (100%) |

Ratification of design contract to provide architectural and engineering services procured via RFQ R-24025.

Architectural and engineering services for site and infrastructure analysis for the Classroom Replacement Project.

The proposed project includes, but is not limited to, the demolition and/or removal of twenty-three (23) relocatable buildings containing forty-two (42) classrooms and associated support spaces. Construction of approximately twenty-nine (29) classrooms, three (3) resource rooms, administrative support spaces, and covered walkways. Improvements necessary to meet the District's goal for schoolyards to be thirty percent (30%) green/natural. Site improvements include new parking, utility upgrades, new playground areas, landscaping, hardscaping, fencing and gates, security enhancements, and accessibility upgrades. Requirements from the ADA, DSA, CEQA, DTSC, or other improvements to ensure compliance with local, state, and federal requirements. ([Board Report No. 297-23/24](#))

The contractor has worked with the District since 2001.

These services provide operational effectiveness and modernize infrastructure. Pillar 4 is supported by this action.

Requester:

Issam Dahdul, Director of Facilities Planning and Development
Facilities Services Division

ATTACHMENT A

RATIFICATION OF CONTRACTS AWARDED UNDER DELEGATED AUTHORITY

EXTRA SERVICES / AMENDMENTS FOR ARCHITECTURAL AND ENGINEERING CONTRACTS **\$85,269**

Item M

| | |
|---------------|---|
| CONTRACT NOS. | 1520021/C2829; 1620140/C487; 1620147/C3026; 1820025/C2943; 1920012/C492; 1920023/C1140; 2320037/C3067 |
|---------------|---|

Extra services are for design work that is not covered under the original Agreement. September and October Extra Services are listed at the following link: [BOE 075 Extra Services](#)

These services provide operational effectiveness and modernize infrastructure. Pillar 4 of the Strategic Plan is supported by this action.

ATTACHMENT B
APPROVAL OF CONTRACTS NOT UNDER DELEGATED AUTHORITY

A. APPROVAL OF DESIGN-BUILD CONTRACT **\$132,390,368**

ITEM N

| <u>CONTRACTOR</u> | <u>IDENTIFICATION NO.</u> | <u>DESCRIPTION</u> | <u>AMOUNT</u> |
|--|-------------------------------|---|--|
| Pinner Construction Co., Inc. | 2410078 | <u>Irving STEAM Magnet MS</u> Authorization to award a formally competed contract for Major Modernization in partnership with Harley Ellis Devereaux Corporation, selected via design build (Education Code 17250) procurement method. Board Member: <u>Karla Griego</u> | \$132,390,368 Bond Funds (100%) |

Authorization to award a formally competed contract from three proposals received, procured via Design-Build procurement method (Education Code Sections 17250), for the Major Modernization Project at Irving STEAM Magnet MS (Project). The Project will provide construction of new school buildings, campus-wide fire alarm upgrade of existing school facilities, the demolition of aging and deteriorating buildings, and site improvements impacted by the project. The Project scope also includes interim facilities, as necessary, to accommodate the temporary displacement of any facility and its associated function during construction. Pillar 4 of the Strategic Plan is supported by this action.

[Click here to view project scope, schedule, and budget](#)

Contract Term: Contract execution through DSA certification and closeout

Contract Value: \$132,390,368

Requester:

Issam Dahdul, Deputy Director of Asset Management
Facilities Services Division

TAB 3



Board of Education Report

File #: Rep-128-24/25, **Version:** 1

Report of Cash Disbursements
Request to Reissue Expired Warrants
December 10, 2024
Accounting and Disbursements Division

Action Proposed:

1. Ratify cash disbursements totaling \$1,023,172,326.28 which were made against funds of the District from October 1, 2024 through October 31, 2024. These disbursements are within approved budgeted appropriations and were made in accordance with established Board policies.

- a. "A" Warrants (Payroll) total of \$26,528,780.74

Warrant Numbers:

3392667 - 3409410

- b. Direct deposit payroll (Automated Clearing House - ACH) total of \$322,956,961.49

- c. "B" Warrants (Accounts Payable) total of \$114,839,338.10.

Warrant Numbers:

| | |
|---------------------|---------------------|
| 21825817 - 21825935 | 21854354 - 21854495 |
| 21829047 - 21829158 | 21856972 - 21857042 |
| 21831695 - 21831833 | 21859364 - 21859521 |
| 21833935 - 21833993 | 21861341 - 21861504 |
| 21835915 - 21836106 | 21863554 - 21863673 |
| 21838424 - 21838570 | 21865678 - 21865861 |
| 21840581 - 21840733 | 21867853 - 21867982 |
| 21843102 - 21843231 | 21870056 - 21870233 |
| 21845392 - 21845507 | 21872347 - 21872484 |
| 21848311 - 21848542 | 21874524 - 21874725 |
| 21851778 - 21851956 | 21876921 - 21877059 |

- d. Accounts Payable ACH payments total of \$558,847,245.95.

2. Approved requests to reissue expired warrants that were not cashed within the prescribed period totaling \$942.77.

File #: Rep-128-24/25, **Version:** 1

| <u>WARRANT NO.</u> | <u>DATE</u> | <u>PAYEE</u> | <u>AMOUNT</u> |
|--------------------|-------------|---------------|---------------|
| 6272851 | 10/15/2004 | WAQAS HUSSAIN | \$ 555.85 |
| 7625235 | 4/12/2007 | ANA HURGOIU | \$ 386.92 |

Background:

This is a recurring monthly Board report for the Board to approve warrants or checks issued by the District for payroll and non-salary obligations that occur as part of school business.

Expected Outcomes:

The Board shall be approving routine District financial transactions.

Board Options and Consequences:

A “YES” vote ratifies the previously disbursed payments and approves the reissuance of expired warrants.

A “NO” vote would cause the cancellation of previously issued payments, decline to reissue expired warrants.

Policy Implications:

This Board report does not change any school policy.

Budget Impact:

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

Student Impact:

This Board report includes routine financial transaction, which support student achievement.

Equity Impact:

Not applicable. A routine transaction.

Issues and Analysis:

The Board shall be approving routine District financial transactions.

Attachments:

Not Applicable

Informatives:

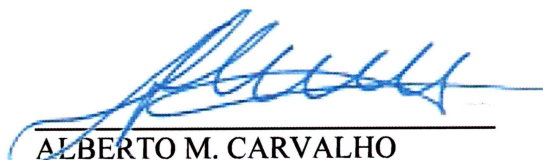
Not Applicable

Submitted:

11/08/24

File #: Rep-128-24/25, Version: 1

RESPECTFULLY SUBMITTED,



ALBERTO M. CARVALHO
Superintendent

APPROVED & PRESENTED BY:



PEDRO SALCIDO
Deputy Superintendent,
Office of the Deputy Superintendent

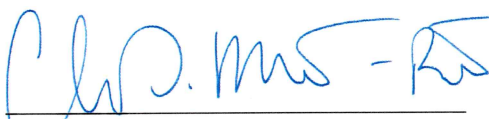
REVIEWED BY:



DEVORA NAVERA REED
General Counsel

☒ Approved as to form.

APPROVED & PRESENTED BY:



CHRIS MOUNT-BENITES
Chief Financial Officer
Office of the Chief Financial Officer

REVIEWED BY:



NOLBERTO DELGADILLO
Deputy Chief Business Officer, Finance

☒ Approved as to budget impact statement.

TAB 4



Board of Education Report

File #: Rep-130-24/25, **Version:** 1

Donations of Money to the District

December 10, 2024

Accounting and Disbursements Division

Action Proposed:

1. Approve the donation of money (District): It is recommended that the donations be accepted; that appreciation is expressed to the donors for their contribution by way of this report; the funds totaling \$116,235.60 be deposited; and the Controller be authorized to draw checks for the purposes indicated on the donation:

Date: 10/10/2024
Donor: Mar Vista School Enrichment Group
Donation: \$57,035.60
For use at: Mar Vista Elementary School
Purpose: To provide funding for the project cost of wrought iron fence with pedestrian gates; general supplies

Date: 10/15/2024
Donor: Dixie Canyon Elementary PTA
Donation: \$59,200.00
For use at: Dixie Canyon Community Charter
Purpose: To provide funding for three Computerwise classes for Fiscal Year 2024-25

Background:

The District receives donations from any individuals, foundations or organizations who desire to support its educational programs. Information such as donor name, amount or value, school or office receiving the donations and the purpose of the donation are presented in the board report for approval.

Expected Outcomes:

The Board shall be approving donations received.

Board Options and Consequences:

A “YES” vote approves the donations of money made to the District.

A “NO” vote would cause the non-acceptance of cash donations made to the District.

Policy Implications:

This Board report does not change any school policy.

File #: Rep-130-24/25, **Version:** 1

Budget Impact:

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

Student Impact:

This Board report highlights donations made to the District, which support its educational programs.

Equity Impact:

Not applicable. A routine transaction.

Issues and Analysis:

The Board shall be approving routine District financial transactions.

Attachments:

Not applicable

Informatives:


Not applicable

Submitted:

11/08/24

File #: Rep-130-24/25, Version: 1

RESPECTFULLY SUBMITTED,


ALBERTO M. CARVALHO
Superintendent

APPROVED & PRESENTED BY:



PEDRO SALCIDO
Deputy Superintendent,
Business Services & Operations

REVIEWED BY:


DEVORA NAVERA REED
General Counsel

☒ Approved as to form.

APPROVED & PRESENTED BY:


CHRIS MOUNT-BENITES
Chief Financial Officer
Office of the Chief Financial Officer

REVIEWED BY:


NOLBERTO DELGADILLO
Deputy Chief Financial Officer

☒ Approved as to budget impact statement.

TAB 5



Board of Education Report

File #: Rep-122-24/25, **Version:** 1

2024-25 First Interim Report, Multi-Year Projections, Resolutions to Release Committed Fund Balance, Resolution to Commit Fund Balance, and Resolution to Transfer Funds to Special Reserve Fund

December 10, 2024

Office of the Chief Financial Officer

Action Proposed:

Authorization for the following actions:

1. Approval of the 2024-25 First Interim Financial Report, which contains a “positive” certification (enclosed herewith as “Attachment A”). In addition, approve to submit the First Interim Report to the Los Angeles County Superintendent of Schools (CSS)
2. Approval of the enclosed Resolution to Release Committed Fund Balance in Fiscal Year 2024-25. (enclosed herewith as “Attachment B”).
3. Approval of the enclosed resolution to Release Committed Fund Balance to Assigned Balance in Fiscal Year 2024-25 (enclosed herewith as “Attachment C”).
4. Approval of the enclosed resolution to commit fund balance to a “Local Reserve of 5% of Expenditures” and to transfer these committed funds from the general fund to the special reserve fund (enclosed herewith as “Attachment D”).

Background:

Under Education Code Sections 35035(i), 42130, and 42131, District staff must prepare and submit interim financial reports to the governing board at intervals throughout the fiscal year. As part of the interim financial reports, the Board certifies to the County Superintendent of Schools, the State Controller, and the State Superintendent of Public Instruction whether the District is able to meet its financial obligations for the remainder of the current fiscal year and the next two fiscal years, using one of three certification scenarios:

- A *positive* certification indicates that based on current projections, the district *will* meet its financial obligations for the current fiscal year and two subsequent years.
- A *qualified* certification indicates that the district *may not* be able to meet its financial obligations for the current or two subsequent fiscal years.
- A *negative* certification indicates that the district *will not* be able to meet its financial obligations for the current or subsequent fiscal year.

As required by Governmental Accounting Standards Board (GASB) Statement No. 54 *Fund Balance Reporting Governmental Fund Type Definitions*, Attachment B sets forth to release committed fund balance, Attachment C releases committed fund balance to assigned fund balance, and Attachment D commits funds from the general fund and transfers these committed funds to the Special Reserve Fund (Fund 17) as allowed per (Education Code Section 42840). The multi-year projection, current year and two subsequent years, assumes the board will release a portion of the “Local Reserve of 5% of Expenditures” commitment and transfer uncommitted funds back to the general fund in fiscal year 2026-27 in order to achieve a *positive* certification.

File #: Rep-122-24/25, Version: 1**Expected Outcomes:**

Upon adoption by the Board, the District files the First Interim Report with the County Superintendent of Schools (CSS) to be in compliance with Education Code requirements.

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

Approval of the Resolution to transfer funds from the general fund to the Special Reserve Fund adheres to (Education Code Section 42840).

Board Options and Consequences:

The Board may accept the staff's determination of a positive condition or approve the report with a modification of the revenue and expenditure projections.

CSS shall review the District's certification. It has the authority and responsibility to change the certification if it determines that the District's certification was not appropriate.

In the event the District's certification is other than positive at the first interim period, it must submit a proposal to the CSS that addresses the District's fiscal conditions ("fiscal recovery plan"). In addition, it may not, in that fiscal year or the next fiscal year, issue non-voter approved debt unless the County Superintendent determines that the District shall probably make repayment of such debt issuance. CSS may also impose various restrictions on districts that fail to deal with financial issues raised in interim reports. Finally, rating agencies may consider interim reports when evaluating or revising credit ratings.

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

Without approval to release committed fund balance to assigned balance, the funds will remain committed. The commitment may be changed or removed only by the governing board taking the same formal action that imposed the initial constraint.

Without approval to transfer committed funds from the general fund to the Special Reserve Fund (Fund 17), committed funds would remain in the general fund.

Policy Implications:

Approval and submission of the District's 2024-25 First Interim Financial Report and Resolutions to Release Committed Fund Balance shall comply with the Education Code, LACOE, and GASB requirements.

Budget Impact:

This report maintains reserves at the required statutory level.

Student Impact:

Compliance with Education Code ensures that the District shall continue to operate and serve its student population.

Equity Impact:

| Component | Score | Score Rationale |
|-------------|-------|--|
| Recognition | 3 | District budgeting ranges from "not recognizing historical inequities" to "actively recognizing and specifying historical inequities". While some allocations of resources are district-wide, some investments such as Student Equity Need Index recognizes historical inequities. |

File #: Rep-122-24/25, **Version:** 1

| Component | Score | Score Rationale |
|-------------------------|-------|---|
| Resource Prioritization | 3 | Resource prioritization varies from a district-wide perspective to a targeted student population based on student need and its impact on student achievement. |
| Results | 3 | Resources are allocated to the extent that it would support student needs, address priorities of achieving the District Strategic Plan |
| TOTAL | 9 | |

Issues and Analysis:

None

Attachments:

Attachment A - 2024-25 First Interim Financial Report and Multi-Year Projections

Attachment B - Resolution to Release Committed Fund Balance

Attachment C - Resolution to Release Committed Fund Balance to Assigned Balance

Attachment D - Resolution to Commit Fund Balance and Transfer Funds to the Special Reserve Fund

Informatives:

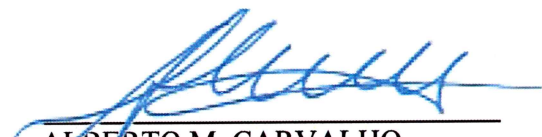
None

Submitted:


11/26/2024

File #: Rep-122-24/25, Version: 1


RESPECTFULLY SUBMITTED,


ALBERTO M. CARVALHO
Superintendent

APPROVED & PRESENTED BY:

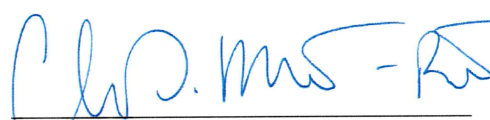

PEDRO SALCIDO
Deputy Superintendent,
Office of the Deputy Superintendent

REVIEWED BY:



DEVORA NAVERA REED
General Counsel

☒ Approved as to form.

APPROVED & PRESENTED BY:


CHRIS MOUNT-BENITES
Chief Financial Officer
Office of the Chief Financial

REVIEWED BY:


NOLBERTO DELGADILLO
Deputy Chief Business Officer, Finance

☒ Approved as to budget impact statement.

ATTACHMENT A



LOS ANGELES UNIFIED SCHOOL DISTRICT

**FIRST INTERIM
FINANCIAL REPORT
Fiscal Year 2024-25**

First Interim Financial Report

FY 2024 – 2025

TABLE OF CONTENTS

| | PAGE |
|---|-------------|
| District Certification of Interim Report | 1 - 2 |
| 1 st Interim Financial Report and Multi-Year Projections- Attachment A | 3 - 14 |
| General Fund Summary – Unrestricted/Restricted | 15 - 36 |
| General Fund – Comments on Significant Differences | 37 - 38 |
| General Fund – Average Daily Attendance | 39 - 42 |
| General Fund – Assumptions | 43 - 44 |
| Special Reserve Fund for Other Than Capital Outlay Projects | 45 - 47 |
| General Fund – Cash Flow Worksheet Budget Year 1 & Year 2 and Assumptions | 48 - 56 |
| General Fund – Multiyear Projections for FY 2025-26 & 2026-27 | 57 - 62 |
| General Fund – Multiyear Assumptions | 63 - 68 |
| General Fund – Criteria and Standards Review | 69 - 103 |
| Board of Education Report No. 122/24-25- Attachment B | 104-105 |
| Board of Education Report No. 122/24-25- Attachment C | 106-107 |
| Board of Education Report No. 122/24-25- Attachment D | 108-109 |

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: _____
District Superintendent or Designee

Date: _____

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: _____

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☒ X

POSITIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

☐

QUALIFIED CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

☐

NEGATIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Ernie Thomas

Telephone: 213-241-2737

Title: Controller

E-mail: ernie.thomas@lausd.net

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

| CRITERIA AND STANDARDS | | | Met | Not Met |
|------------------------|--|--|-----|---------|
| 1 | Average Daily Attendance | Projected funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption. | X | |
| 2 | Enrollment | Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption. | X | |
| 3 | ADA to Enrollment | Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios. | | X |
| 4 | Local Control Funding Formula (LCFF) Revenue | Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption. | X | |
| 5 | Salaries and Benefits | Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years. | | X |
| 6a | Other Revenues | Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption. | X | |
| 6b | Other Expenditures | Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption. | | X |
| 7 | Ongoing and Major Maintenance Account | If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account). | X | |
| 8 | Deficit Spending | Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years. | | X |
| 9a | Fund Balance | Projected general fund balance will be positive at the end of the current and two subsequent 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 | Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years. | X | |

First Interim
DISTRICT CERTIFICATION OF INTERIM REPORT
For the Fiscal Year 2024-25

| SUPPLEMENTAL INFORMATION | | | No | Yes |
|--------------------------|--|---|-----|-----|
| S1 | Contingent Liabilities | Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget? | X | |
| S2 | Using One-time Revenues to Fund Ongoing Expenditures | Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent? | | X |
| S3 | Temporary Interfund Borrowings | Are there projected temporary borrowings between funds? | X | |
| S4 | Contingent Revenues | Are any projected revenues for any of the current 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 since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years? | | X |
| S6 | Long-term Commitments | Does the district have long-term (multiyear) commitments or debt agreements? | | X |
| | | • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2023-24) annual payment? | | X |
| | | • If yes, 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? | X | |
| S7a | Postemployment Benefits Other than Pensions | Does the district provide postemployment benefits other than pensions (OPEB)? | | X |
| | | • If yes, have there been changes since budget adoption in OPEB liabilities? | X | |
| S7b | Other Self-insurance Benefits | Does the district operate any self-insurance programs (e.g., workers' compensation)? | | X |
| | | • If yes, have there been changes since budget adoption in self-insurance liabilities? | | X |
| S8 | Status of Labor Agreements | As of first interim projections, are salary and benefit negotiations still unsettled for: | | |
| | | • Certificated? (Section S8A, Line 1b) | X | |
| | | • Classified? (Section S8B, Line 1b) | X | |
| S8 | Labor Agreement Budget Revisions | For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: | | |
| | | • Certificated? (Section S8A, Line 3) | n/a | |
| | | • Classified? (Section S8B, Line 3) | n/a | |
| S9 | Status of Other Funds | Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year? | X | |

| ADDITIONAL FISCAL INDICATORS | | | No | Yes |
|------------------------------|---|--|----|-----|
| A1 | Negative Cash Flow | Do cash flow projections show that the district will end the current fiscal 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 and current fiscal years? | | 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 or current fiscal year? | | X |
| A5 | Salary Increases Exceed COLA | Has the district entered into a bargaining agreement where any of the current 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 |
| A6 | Uncapped Health Benefits | Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | | X |
| A7 | Independent Financial System | Is the district's financial system independent from the county office system? | | X |
| A8 | Fiscal Distress Reports | Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a). | X | |
| A9 | Change of CBO or Superintendent | Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months? | | X |

FY25 FIRST INTERIM FINANCIAL REPORT AND MULTI-YEAR PROJECTIONS

This section provides an overview of LA Unified’s FY25 First Interim Financial Report and multi-year projections. As required under Education Code Sections 35035(i), 42130, and 42131, this report shall be submitted to the Los Angeles County Office of Education (LACOE) on or before December 15, 2024. The Board is requested to certify LA Unified’s financial condition as “Positive¹,” meaning that LA Unified is projected to meet its financial obligations in FY5 and in the two subsequent fiscal years.

The First Interim Financial Report is a comparison between projected actual revenues and expenditures and the Current Modified Budget as of October 31, 2024.

Highlights

- The First Interim Report projects a General Fund (unrestricted/unassigned) ending balance of \$1,924 million in FY25, and this is factored to balance future years. This ending balance is \$1,699 million higher than reported at Adopted Budget in June, and \$519 million higher than the budget as of October 31, 2024². (See Appendix I, Tables 1 to 4, for variances between Budget and First Interim).
- For FY25, LA Unified is expected to meet its financial commitments and its 5% General Fund ending balance requirement in addition to the 1% Reserve for Economic Uncertainties as set forth in LA Unified’s Budget and Finance Policy.
- As of First Interim, the multi-year changes in expenditures and revenues resulted in a cumulative ending balance of \$86 million by the end of FY27. This is \$73 million higher than reported at Adopted Budget in June. (See Appendix II for the details of changes in FY26 and FY27 Unrestricted General Fund).

Captive Update

The formation and capitalization of the Los Angeles Unified School District Insurance Company, LLC (“Captive”) is complete. The Captive is a wholly owned subsidiary of the District domiciled in the state of Vermont. The Captive has issued policies that provide coverage for FY25. Loss Portfolio Transfer Agreements that provide coverage for prior fiscal years have been executed between the Captive and the District.

¹ A *positive* certification indicates that based on current projections, the district *will* meet its financial obligations for the current fiscal year and two subsequent years.

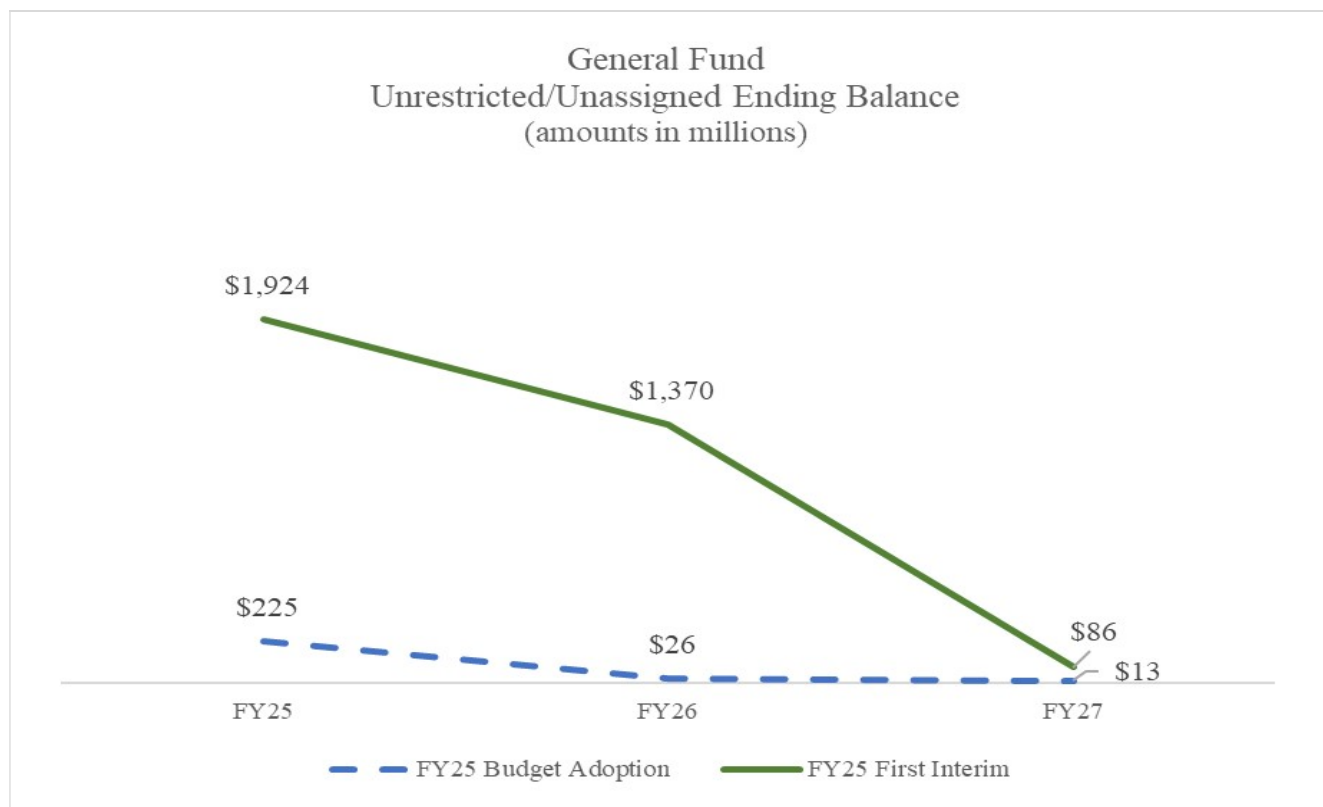
A *qualified* certification indicates that the district *may not* be able to meet its financial obligations for the current or two subsequent fiscal years.

A *negative* certification indicates that the district *will not* be able to meet its financial obligations for the current or subsequent fiscal year.

² Final Budget released in June 2024 adjusted to incorporate the Enacted State Budget, the results of Unaudited Actuals, and other changes.

Reserve Levels

LA Unified's statutory reserve requirement for economic uncertainty is 1% of total expenditures and other financing uses. Upon Board approval, an additional 5% Local Reserve of \$593 million shall be transferred in FY25 from Unrestricted/Unassigned General Fund to the newly established Fund 17 Special Reserve for Other Than Capital Outlay Projects. To maintain positive balances in the current three-year multi-year projection period, funds are anticipated to be transferred from Fund 17 to the General Fund in FY26 and FY27, subsequently reducing Local Reserves to 2% in FY27 (refer to Appendix II: Changes in Revenue for additional detail). General Fund Unrestricted/Unassigned Ending balances for the multi-year projection are shown in the following chart:



FISCAL OUTLOOK

As indicated previously, FY26 and FY27 budgets utilize one-time ending fund balance; LA Unified continues to be challenged with deficit spending wherein expenditures are greater than projected revenues. The projected deficits in FY26 and FY27 are over \$1 billion for each year. When calculated as a percent of the LA Unified's Unrestricted General Fund projected expenditures and other financing uses, these deficits equal to 20% and 18% in FY26 and FY27, respectively. LA Unified's practice of using one-time/non-recurring resources for ongoing expenses does not comply with prevailing best practices and has drawn comment from LACOE.

The FY25 Enacted State Budget addressed a \$47 billion deficit through a mix of solutions and included plans of \$28 billion to tackle the FY26 budget deficit as well. The Legislative Analyst's Office (LAO), however, estimates that the FY25 Enacted State Budget closed a higher shortfall of \$55 billion. The difference is due to the methodology in calculating baseline spending for TK-14 education. Although existing and ongoing TK-14 programs were spared from reductions, Proposition 98 included a

suspension of the FY24 minimum guarantee, substantial withdrawal of \$8 billion from the Public School System Stabilization Account (PSSSA) commonly known as the Proposition 98 reserve as well as a \$4 billion budget deferral in FY24 and a \$489 million cash and budget deferral in FY25. The Proposition 98 funding in FY25 is \$115 billion, which includes a \$4 billion maintenance factor payment. This is a partial payment of the state's maintenance factor obligation of \$8 billion resulting from the suspension of the FY24 Proposition 98 minimum guarantee. Also, spending level in FY25 is significantly lower primarily due to a \$4 billion deferral payment. LAO's 2025-26 Budget: California's Fiscal Outlook report released in November 2024 estimates a roughly balanced budget in FY26. Beginning in FY27, the State faces annual operating deficits growing from about \$20 billion to about \$30 billion. Cost-of-living adjustment (COLA) is projected at 2.46 percent for FY26. The Governor has a mandatory deadline to submit a balanced FY26 budget proposal to the Legislature by the statutory deadline of January 10, 2025. At that time, the proposal shall provide details on the State's spending plan including Proposition 98.

APPENDIX I

FY25 UNRESTRICTED AND RESTRICTED GENERAL FUND

Table 1A
Summary of 2024-25 General Fund Unrestricted Revenue
(in millions)

| | Unrestricted | | | Unrestricted | | |
|-----------------------|-----------------|-----------------|-------------------------|-----------------|-----------------|-------------------------|
| | Adopted Budget | Modified Budget | Favorable (Unfavorable) | First Interim | Modified Budget | Favorable (Unfavorable) |
| LCFF Sources | \$ 6,416 | \$ 6,415 | \$ (1) | \$ 6,415 | \$ 6,415 | \$ - |
| Federal Revenues | 2 | 2 | - | 2 | 2 | - |
| Other State Revenues | 126 | 126 | - | 140 | 126 | 14 |
| Other Local Revenues | 358 | 341 | (17) | 357 | 341 | 16 |
| Total Revenues | \$ 6,902 | \$ 6,884 | \$ (17) | \$ 6,913 | \$ 6,884 | \$ 29 |

Table 1B
Summary of 2024-25 General Fund Restricted Revenue
(in millions)

| | Restricted | | | Restricted | | |
|-----------------------|-----------------|-----------------|-------------------------|-----------------|-----------------|-------------------------|
| | Adopted Budget | Modified Budget | Favorable (Unfavorable) | First Interim | Modified Budget | Favorable (Unfavorable) |
| LCFF Sources | \$ 32 | \$ 32 | \$ - | \$ 32 | \$ 32 | \$ (1) |
| Federal Revenues | 861 | 911 | 50 | 710 | 911 | (200) |
| Other State Revenues | 1,569 | 1,633 | 65 | 1,562 | 1,633 | (72) |
| Other Local Revenues | 45 | 61 | 16 | 59 | 61 | (2) |
| Total Revenues | \$ 2,506 | \$ 2,637 | \$ 130 | \$ 2,363 | \$ 2,637 | \$ (274) |

Revenues – Modified Budget to Adopted Budget

Modified Budget when compared to Adopted Budget for General Fund (Unrestricted) is lower by a net amount of \$17 million mainly due to a decreased estimate of interest income resulting from a lesser anticipated average cash balance and lower interest rate.

The Modified Budget when compared to Adopted Budget for General Fund (Restricted) is higher by a net amount of \$130 million due to \$52 million increased in Title 1 revenue.

Revenues – Modified Budget to First Interim

General Fund (Unrestricted): The First Interim revenue projections for the General Fund (Unrestricted) are higher than the Modified Budget by a net amount of \$29 million primarily due to the following:

- Higher home-to-school transportation reimbursement of \$13 million.
- Higher projected income from lease and rental income of \$10 million.
- Receipt of \$7 million from liability insurance recovery.

General Fund (Restricted): The First Interim revenues are projected to be lower compared to the Modified Budget by \$273 million. Federal revenues consist primarily of grants, which recognize revenue based on expenditures incurred. The net decrease is primarily due to the inclusion of full grant allocation in the Modified Budget, which often spans more than one fiscal year. For example, Title I allocation for FY25 and the prior-year carryover, totaling \$512 million, is included in the Modified Budget; however, this budget is intended for expenditures beyond June 30, 2025. In contrast, the first interim projection is based on revenue expected to be recognized within the current fiscal year. This results in a total decrease of \$137 million in the first interim, primarily attributed to Title I (\$104 million), Title II (\$7 million), Title III (\$5 million), and Title IV (\$20 million).

Another primary reason for the lower projected revenue is attributed to lower projected spending in programs such as Literacy Coaches and Reading Specialist Grant (\$33 million), Clean School Bus Program (\$20 million), After-School Programs (\$24 million), A-G Access/Success Grant (\$16 million), and CA Community Schools Partnership Program (\$16 million), and Dual Enrollment Opportunities (\$12 million). These grants are allowed to be carried over if not fully spent by the end of this current fiscal year, except for the After-school Programs.

Table 2A
Summary of 2024-25 General Fund - Unrestricted Program Expenditures
(in millions)

| | Unrestricted | | | Unrestricted | | |
|--------------------------------------|-------------------|--------------------|----------------------------|------------------|--------------------|----------------------------|
| | Adopted Budget | Modified Budget | Favorable (Unfavorable) | First Interim | Modified Budget | Favorable (Unfavorable) |
| Certificated Salaries | \$ 3,125 | \$ 2,855 | \$ 270 | \$ 2,701 | \$ 2,855 | \$ 154 |
| Classified Salaries | 941 | 837 | 104 | 855 | 837 | (18) |
| Employee Benefits | 1,885 | 1,769 | 116 | 1,738 | 1,769 | 31 |
| Books & Supplies | 432 | 990 | (558) | 350 | 990 | 640 |
| Services & Operating Expenditures | 567 | 589 | (23) | 590 | 589 | (1) |
| Capital Outlay | 95 | 82 | 13 | 80 | 82 | 2 |
| Other Outgo | 7 | 8 | (1) | 7 | 8 | 1 |
| Total Expenditures | \$ 7,052 | \$ 7,130 | \$ (79) | \$ 6,321 | \$ 7,130 | \$ 809 |

Table 2B
Summary of 2024-25 General Fund - Restricted Program Expenditures
(in millions)

| | Restricted | | | Restricted | | |
|--------------------------------------|-------------------|--------------------|----------------------------|------------------|--------------------|----------------------------|
| | Adopted Budget | Modified Budget | Favorable (Unfavorable) | First Interim | Modified Budget | Favorable (Unfavorable) |
| Certificated Salaries | \$ 1,061 | \$ 1,430 | \$ (369) | \$ 1,315 | \$ 1,430 | \$ 114 |
| Classified Salaries | 633 | 788 | (155) | 787 | 788 | 1 |
| Employee Benefits | 1,185 | 1,325 | (140) | 1,368 | 1,325 | (44) |
| Books & Supplies | 765 | 883 | (118) | 321 | 883 | 562 |
| Services & Operating Expenditures | 502 | 925 | (423) | 850 | 925 | 75 |
| Capital Outlay | 10 | 193 | (183) | 78 | 193 | 115 |
| Other Outgo | - | - | - | - | - | - |
| Total Expenditures | \$ 4,156 | \$ 5,544 | \$ (1,388) | \$ 4,720 | \$ 5,544 | \$ 823 |

Expenditure – Modified Budget to Adopted Budget

The Modified Budget when compared to Adopted Budget for General Fund (Unrestricted) is higher by a net amount of \$79 million mainly due to higher spending in Books and Supplies due to minimal underspend.

Modified Budget when compared to Adopted Budget for General Fund (Restricted) is higher by a net amount of \$1,388 million mainly due to fully budgeting Expanded Learning Opportunities Program (ELOP), Learning Recovery Emergency Block Grant (LREBG), and fund balance grants such as Educator Effectiveness.

Expenditures³ – Modified Budget to First Interim

First Interim General Fund (Unrestricted) expenditure projection is lower than the Modified Budget by a net amount of \$809 million, primarily due to the following:

- To optimize expiring funding, program expenditures originally covered by the General Fund Unrestricted are being reallocated to LREBG amounting to a total of \$610 million.
- Another main reason for lower expenditure attributed to the Central Office's Strategic Staff Plan are projected to be approximately \$49 million.
- Other programs that were projected to be lower in spending are: Targeted Student Population (\$401 million), and General School Programs (\$136 million).
- The Modified Budget reflects adjustments due to school site vacancies.

First Interim General Fund (Restricted) expenditures are projected to be lower by a net amount of \$823 million compared to the Modified Budget. As mentioned in the Restricted Revenue section, The Modified Budget represents full allocations covering multiple years of spending, whereas First Interim projections include only current year of spending. This difference is the primary cause of the major variances between the Modified Budget and the First Interim.

Table 3A
Summary of 2024-25 General Fund Other Financing Sources/Uses/Indirect Cost
(in millions)

| | Unrestricted | | | Unrestricted | | |
|---------------|-------------------|--------------------|----------------------------|-------------------|--------------------|----------------------------|
| | Adopted Budget | Modified Budget | Favorable (Unfavorable) | First Interim | Modified Budget | Favorable (Unfavorable) |
| Indirect Cost | \$ (262) | \$ (277) | \$ 15 | \$ (251) | \$ (277) | \$ (26) |
| Transfers In | 30 | 30 | - | 30 | 30 | - |
| Other Sources | - | - | - | - | - | - |
| | (232) | (247) | 15 | (221) | (247) | (26) |
| Transfer Out | (50) | (643) | (593) | (643) | (643) | - |
| Contribution | (1,660) | (1,727) | (66) | (1,529) | (1,727) | 197 |
| | (1,711) | (2,370) | (659) | (2,172) | (2,370) | 197 |
| Net | \$ (1,942) | \$ (2,616) | \$ 674 | \$ (2,393) | \$ (2,616) | \$ 223 |

³ Projections of expenditures are primarily based on analysis using current and historical trends with comparison to the budget as of specific periods of time. This includes validation with program staff for projection of future trends and estimates.

Table 3B
Summary of 2024-25 General Fund Other Financing Sources/Uses/Indirect Cost
(in millions)

| | Restricted | | | Restricted | | |
|---------------|-------------------|--------------------|----------------------------|------------------|--------------------|----------------------------|
| | Adopted Budget | Modified Budget | Favorable (Unfavorable) | First Interim | Modified Budget | Favorable (Unfavorable) |
| Indirect Cost | \$ 218 | \$ 235 | \$ (16) | \$ 211 | \$ 235 | \$ (23) |
| Transfers In | - | - | - | - | - | - |
| Other Sources | - | - | - | - | - | - |
| | 218 | 235 | (16) | 211 | 235 | (23) |
| Transfer Out | - | - | - | - | - | - |
| Contribution | 1,660 | 1,727 | (66) | 1,529 | 1,727 | (197) |
| | 1,660 | 1,727 | (66) | 1,529 | 1,727 | (197) |
| Net | <u>\$ 1,879</u> | <u>\$ 1,961</u> | <u>\$ (83)</u> | <u>\$ 1,741</u> | <u>\$ 1,961</u> | <u>\$ (221)</u> |

Net Contributions/Transfers ⁴ - Modified Budget to Adopted Budget

There is no variance between Modified Budget and Adopted Budget for Transfers-In and Other Sources for both General Fund (Unrestricted) and General Fund (Restricted).

Net Contributions/Transfers - Modified Budget to First Interim

- Indirect cost recovery in General Fund Unrestricted decreased by \$26 million, driven by lower expenditures projected in restricted programs and other special revenue funds.
- The contribution from General Fund Unrestricted to support General Fund Restricted programs is projected to be \$197 million less than the Modified Budget. This reduction primarily results from reallocating \$195 million in qualified expenditures from the Special Education (SPED) program to the LREBG, thereby decreasing the required contribution from General Fund Unrestricted fund.

Cash flow – The ending cash balance as of June 30, 2025, is projected to be approximately \$4 billion.

⁴ Contributions represent amounts contributed within the General Fund when expenditures incurred for a given restricted resource (e.g., Special Ed program) exceed the amount available for expenditure. Transfers are inflows/outflows of moneys between funds (e.g., Child Development Fund) for various purposes including support for program activities.

Table 4A
Summary of 2024-25 General Fund Ending Balance - Unrestricted
(in millions)

| | Unrestricted | | | Unrestricted | | |
|--|-------------------|--------------------|----------------------------|------------------|--------------------|----------------------------|
| | Adopted Budget | Modified Budget | Favorable (Unfavorable) | First Interim | Modified Budget | Favorable (Unfavorable) |
| Nonspendable | \$ 48 | \$ 49 | \$ 1 | \$ 49 | \$ 49 | \$ - |
| Restricted | - | - | - | - | - | - |
| Committed | 1,797 | - | (1,797) | - | - | - |
| Assigned | 726 | 721 | (5) | 1,211 | 721 | 490 |
| Unassigned-Reserve for Economic Uncertainties | 112 | 133 | 21 | 133 | 133 | - |
| Unrestricted/Unassigned | 225 | 1,405 | 1,180 | 1,924 | 1,405 | 519 |
| Ending Balance | <u>\$ 2,908</u> | <u>\$ 2,308</u> | <u>\$ 600</u> | <u>\$ 3,317</u> | <u>\$ 2,308</u> | <u>\$ 1,009</u> |

Table 4B
Summary of 2024-25 General Fund Ending Balance - Restricted
(in millions)

| | Restricted | | | Restricted | | |
|--|-------------------|--------------------|----------------------------|------------------|--------------------|----------------------------|
| | Adopted Budget | Modified Budget | Favorable (Unfavorable) | First Interim | Modified Budget | Favorable (Unfavorable) |
| Nonspendable | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Restricted | 1,673 | 381 | (1,292) | 757 | 381 | 376 |
| Committed | - | - | - | - | - | - |
| Assigned | - | - | - | - | - | - |
| Unassigned-Reserve for Economic Uncertainties | - | - | - | - | - | - |
| Unrestricted/Unassigned | - | - | - | - | - | - |
| Ending Balance | <u>\$ 1,673</u> | <u>\$ 381</u> | <u>\$ (1,292)</u> | <u>\$ 757</u> | <u>\$ 381</u> | <u>\$ 376</u> |

General Fund Ending Balances – The summary of changes as discussed above resulted in a net increase in the unrestricted and restricted ending balances by \$1,009 million and \$376 million, respectively. The unrestricted ending balance is composed of non-spendable, assigned and unrestricted/unassigned categories, and shall be used to balance future fiscal years.

- Committed Ending Balance: funds are subject to internal policies and constraints. These policies are self-imposed by the LA Unified's highest level of decision-making authority.
- Assigned Ending Balance: Carryover funds that are intended to be used for a specific purpose.
- Unrestricted/Unassigned Ending Balance: The First Interim unrestricted/unassigned ending balance is \$1,009 million higher than the Modified Budget for FY25. This results in an addition to the beginning balance for FY26.

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

- This is primarily comprised of federal grants such as Titles I – IV, Prop 28 (Art and Music, & Instructional Materials Discretionary Block Grant), and ELOP.

APPENDIX II

FY26 AND FY27 UNRESTRICTED/UNASSIGNED GENERAL FUND MULTI-YEAR BUDGET PROJECTIONS

The chart below shows the net changes in unrestricted/unassigned General Fund balance by comparing FY25 First Interim to FY25 Adopted Budget in June. This considers cumulative projected increases and decreases in revenues and expenditures across the three fiscal years:

| Amounts in Millions | FY25 | FY26 | FY27 |
|--|-------------|-------------|-------------|
| Unrestricted/Unassigned Ending Balance at Adopted Budget (June) | \$225 | \$26 | \$13 |
| Changes from Adopted Budget to First Interim | \$1,699 | \$1,344 | \$73 |
| Unrestricted/Unassigned Ending Balance at First Interim (December) | \$1,924 | \$1,370 | \$86 |

The FY25 Unrestricted/Unassigned Ending Balance has been factored into the FY26 and FY27 multi-year projections. The estimated unrestricted/unassigned ending balance by the end of FY27 is \$86 million.

- **Changes in Revenues** – Changes in Revenues and Other Financing Sources in FY26 and FY27 are mostly due to a planned interfund transfer from Special Reserve Fund for Other Than Capital Outlay Projects and higher projection of interest income offset by lower LCFF estimates.
 - Transfer from Fund 17 Special Reserve Fund for Other Than Capital Outlay Projects of \$46 million in FY26 and \$331 million in FY27 to fund general operating expenses.
 - Increased estimates for interest income are due to assumptions of a higher interest rate and average daily cash balance from previous estimates. Projected interest income increased by \$12 million and \$28 million in FY26 and FY27, respectively.
 - The FY25 norm day enrollment is lower than projected, which resulted in decreased funded Average Daily Attendance (ADA) in subsequent years. LCFF revenue decreased by \$5 million in FY26 and \$5 million in FY27. Beginning in FY23, LCFF revenue for LA Unified is calculated based on the average of the three prior years' ADA.
- **Changes in Expenditures, Contributions, and Assignments** – Net changes in estimated expenditures, contribution, and assignments in FY26 and in FY27 are projected to change the estimated ending balance. Major changes include the following:
 - Transfer of expenditures to Expanded Learning Opportunities Programs (ELOP);
 - Higher indirect cost rate to 8.38% from 5.23% for FY26;
 - Higher projected costs for Other Post-Employment Benefits (OPEB) for annual required contribution;
 - Higher projected costs for liability self-insurance based on the latest feasibility study;
 - Release of various assigned balances to unassigned ending balance, mainly for Student Equity Needs Index (SENI). SENI will be partially funded in FY26 with the projected FY25 carryover instead.
 - Updates to contributions to Routine Repair and Maintenance Account (RRMA) and Reserve for Economic Uncertainties to meet statutory requirements.

Assigned Ending Balances

Appendix III shows assigned ending balances by program. Carryovers include the General Fund School Program, Targeted Student Population (TSP) programs, other school site programs. Some of the estimated carryovers also have corresponding matching revenues, such as donations, filming, civic centers' permits, class fees, and other fees for service programs.

ASSIGNED BALANCES

(Amount in millions)

| CATEGORY | PROGRAM | PROGRAM NAME | FY25 Estimates | FY26 Estimates | FY27 Estimates |
|---|---------|---|-------------------|-------------------|-------------------|
| General Fund School Allocation | 13027 | General Fund School Program | \$ 53.5 | \$ - | \$ - |
| General Fund School Allocation Total | | | 53.5 | - | - |
| <i>General Fund School Allocation, Percentage of Total Assigned Balance</i> | | | <i>4%</i> | <i>0%</i> | <i>0%</i> |
| School Site Programs | Various | School Donations | 27.5 | 27.4 | 27.3 |
| School Site Programs | Various | Filming/Non-Filming Rental | 19.7 | 24.5 | 28.9 |
| School Site Programs | 11266 | Community Schools Resolution | 16.2 | 20.2 | 24.1 |
| School Site Programs | 13723 | Charter School Categorical Block Grant | 7.0 | 14.4 | 21.7 |
| School Site Programs | 14503 | Proposition 39 Over-Allocated Space-School | 6.5 | 12.3 | 18.2 |
| School Site Programs | 15891 | Student Attendance Incentive Program | 3.7 | 6.3 | 8.9 |
| School Site Programs | 13990 | Humanizing Education for Equitable Transformation (HEET) | 3.1 | 6.4 | 9.8 |
| School Site Programs | 13724 | Schools Facilities Improvements | 1.5 | 3.6 | 5.7 |
| School Site Programs | 10381 | Charter School Allocation In Lieu Of Economic Impact Aide | 0.8 | 1.8 | 2.8 |
| School Site Programs | 16141 | Lease/Rental Proceeds-Charter Agreement | 0.3 | 0.2 | 0.1 |
| School Site Programs | 10194 | General Fund-Computer Reimbursement | 0.2 | 0.3 | 0.5 |
| School Site Programs | 12702 | Partner Program | 0.2 | 0.3 | 0.4 |
| School Site Programs | 12702 | Verizon Innovative Learning Digital Promise | 0.2 | 0.3 | 0.4 |
| School Site Programs | 10682 | Partnership for Los Angeles Schools (PLAS) Donation | 0.2 | 0.2 | 0.2 |
| 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 |
| School Site Programs | 12711 | Pass-Through Receipts for School Needs | 0.0 | - | - |
| School Site Programs | 16919 | Certificated School Site Vacancies | - | 92.3 | 92.3 |
| School Site Programs | 16972 | Classified School Site Vacancies | - | 49.5 | 49.5 |
| School Site Programs | 15369 | Foreign Student Processing Fee | (0.0) | - | - |
| School Site Programs | 11476 | Civic Center Permit Program | (1.8) | - | - |
| School Site Programs Total | | | 85.1 | 259.6 | 290.3 |
| <i>School Site Programs, Percentage of Total Assigned Balance</i> | | | <i>7%</i> | <i>56%</i> | <i>57%</i> |
| Proportionality | 10544 | TSP (Targeted Student Population)-Pending Allocation | 371.6 | - | - |
| Proportionality | 10552 | TSP (Targeted Student Population)-Student Equity Needs Index (SENI) | 213.2 | - | - |
| Proportionality Total | | | 584.8 | - | - |
| <i>Proportionality, Percentage of Total Assigned Balance</i> | | | <i>48%</i> | <i>0%</i> | <i>0%</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 |
| Districtwide Costs | 16929 | School Programs On-Hold Pending Plan | 59.0 | 59.0 | 59.0 |
| Districtwide Costs | 16928 | Reserve for Workforce Protection Fund | - | 17.0 | 34.0 |
| Districtwide Costs | 10677 | JUUL Settlement | 3.6 | - | - |
| Districtwide Costs | 10593 | Energy Rebate Conservation Administration | 1.1 | 1.5 | 1.8 |
| Districtwide Costs | 10676 | Community Challenge Grant | 1.1 | 1.1 | 1.1 |
| Districtwide Costs Total | | | 482.6 | 196.4 | 213.7 |
| <i>Districtwide Costs, Percentage of Total Assigned Balance</i> | | | <i>40%</i> | <i>43%</i> | <i>42%</i> |
| Central Office | 14423 | Incentive-Breakfast-Discretionary | 3.5 | 4.2 | 4.9 |
| Central Office | 10643 | Verizon/Homelessness and Foster Care Program - Central | 0.6 | 0.6 | 0.6 |
| Central Office | 12654 | Board Members Discretionary Funds | 0.3 | - | - |
| Central Office Total | | | 4.4 | 4.8 | 5.4 |
| <i>Central Office, Percentage of Total Assigned Balance</i> | | | <i>0%</i> | <i>1%</i> | <i>1%</i> |
| Grand Total | | | \$ 1,210.5 | \$ 460.8 | \$ 509.5 |

2024-25 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 6,447,313,744.00 | 6,446,466,652.00 | 1,382,754,713.36 | 6,446,466,652.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 862,803,941.00 | 912,443,457.00 | 468,810,827.40 | 712,107,897.08 | (200,335,559.92) | -22.0% |
| 3) Other State Revenue | | 8300-8599 | 1,694,670,251.00 | 1,759,284,135.00 | 351,191,499.54 | 1,700,971,382.24 | (58,312,752.76) | -3.3% |
| 4) Other Local Revenue | | 8600-8799 | 402,548,094.00 | 401,974,566.00 | 101,352,739.65 | 415,871,727.53 | 13,897,161.53 | 3.5% |
| 5) TOTAL, REVENUES | | | 9,407,336,030.00 | 9,520,168,810.00 | 2,304,109,779.95 | 9,275,417,658.85 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 4,185,706,684.00 | 4,284,484,729.00 | 1,299,361,947.24 | 4,016,878,496.49 | 267,606,232.51 | 6.2% |
| 2) Classified Salaries | | 2000-2999 | 1,574,129,061.00 | 1,625,378,341.00 | 509,722,276.08 | 1,642,388,267.16 | (17,009,926.16) | -1.0% |
| 3) Employee Benefits | | 3000-3999 | 3,069,824,729.08 | 3,093,369,917.00 | 897,282,220.20 | 3,105,992,499.59 | (12,622,582.59) | -0.4% |
| 4) Books and Supplies | | 4000-4999 | 1,196,807,642.98 | 1,873,514,802.17 | 109,673,998.49 | 671,391,282.51 | 1,202,123,519.66 | 64.2% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,069,259,224.04 | 1,514,431,670.00 | 396,103,023.30 | 1,439,778,630.25 | 74,653,039.75 | 4.9% |
| 6) Capital Outlay | | 6000-6999 | 104,250,281.00 | 275,015,679.00 | 19,860,193.91 | 157,811,518.00 | 117,204,161.00 | 42.6% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 6,929,742.00 | 7,653,474.00 | 2,012,066.96 | 7,174,058.00 | 479,416.00 | 6.3% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (43,357,124.00) | (42,253,860.00) | (7,298,752.58) | (39,683,579.08) | (2,570,280.92) | 6.1% |
| 9) TOTAL, EXPENDITURES | | | 11,163,550,240.10 | 12,631,594,752.17 | 3,226,716,973.60 | 11,001,731,172.92 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (1,756,214,210.10) | (3,111,425,942.17) | (922,607,193.65) | (1,726,313,514.07) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 30,000,000.00 | 30,000,000.00 | 57,403.19 | 30,000,000.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 50,170,664.00 | 642,746,403.00 | 39,684,507.78 | 642,740,752.38 | 5,650.62 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 10,000.00 | 10,000.00 | 0.00 | 10,000.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (20,160,664.00) | (612,736,403.00) | (39,627,104.59) | (612,730,752.38) | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (1,776,374,874.10) | (3,724,162,345.17) | (962,234,298.24) | (2,339,044,266.45) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 6,413,618,717.17 | 6,413,618,717.17 | | 6,413,618,717.17 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 6,413,618,717.17 | 6,413,618,717.17 | | 6,413,618,717.17 | | |
| d) Other Restatements | | 9795 | (56,695,075.11) | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 6,356,923,642.06 | 6,413,618,717.17 | | 6,413,618,717.17 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 4,580,548,767.96 | 2,689,456,372.00 | | 4,074,574,450.72 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 2,869,848.00 | 2,920,417.00 | | 2,920,416.91 | | |
| Stores | | 9712 | 34,749,397.00 | 38,594,296.00 | | 38,594,295.83 | | |
| Prepaid Items | | 9713 | 10,362,747.00 | 7,955,509.00 | | 7,956,630.96 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 1,672,606,997.00 | 381,361,903.00 | | 757,425,344.25 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 1,796,856,244.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |

2024-25 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Other Assignments | | 9780 | 726,085,979.00 | 721,164,985.00 | | 1,210,471,121.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 112,240,000.00 | 132,750,000.00 | | 132,750,000.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 224,777,555.96 | 1,404,709,262.00 | | 1,924,456,641.77 | | |
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 3,506,990,501.00 | 3,924,167,285.00 | 1,202,842,544.00 | 3,924,167,285.00 | 0.00 | 0.0% |
| Education Protection Account State Aid - Current Year | | 8012 | 1,218,699,765.00 | 770,896,916.00 | 193,295,464.00 | 770,896,916.00 | 0.00 | 0.0% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 6,254,547.00 | 6,253,151.00 | 0.00 | 6,253,151.00 | 0.00 | 0.0% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 13,000,699.00 | 13,106,352.00 | 10,602,843.94 | 13,106,352.00 | 0.00 | 0.0% |
| County & District Taxes | | | | | | | | |
| Secured Roll Taxes | | 8041 | 1,551,549,127.00 | 1,576,132,062.00 | 0.00 | 1,576,132,062.00 | 0.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 51,223,966.00 | 51,223,966.00 | 40,934,198.73 | 51,223,966.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 46,324,938.00 | 39,767,098.00 | 31,660,643.61 | 39,767,098.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 35,245,140.00 | 33,565,132.00 | 5,408,748.91 | 33,565,132.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 271,509,995.00 | 288,669,186.00 | 1,883,564.27 | 288,669,186.00 | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 137,917,463.00 | 139,160,708.00 | 129,218.17 | 139,160,708.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | (304,894.27) | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 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 | 0.0% |
| Subtotal, LCFF Sources | | | 6,838,716,141.00 | 6,842,941,856.00 | 1,486,452,331.36 | 6,842,941,856.00 | 0.00 | 0.0% |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF | | | | | | | | |
| Transfers - Current Year | 0000 | 8091 | 0.00 | 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 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | (422,975,857.00) | (427,971,857.00) | (104,258,195.00) | (427,971,857.00) | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | 31,573,460.00 | 31,496,653.00 | 560,577.00 | 31,496,653.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 6,447,313,744.00 | 6,446,466,652.00 | 1,382,754,713.36 | 6,446,466,652.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 166,425,392.00 | 169,770,122.00 | 7,676,686.47 | 142,018,993.00 | (27,751,129.00) | -16.3% |
| Special Education Discretionary Grants | | 8182 | 10,691,521.00 | 12,202,668.00 | 2,760.87 | 11,432,524.00 | (770,144.00) | -6.3% |
| Child Nutrition Programs | | 8220 | 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 | 0.0% |
| Forest Reserve Funds | | 8260 | 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 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 16,517.00 | 142,416.89 | 16,517.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 1,334,191.00 | 547,034.99 | 1,339,813.00 | 5,622.00 | 0.4% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

2024-25 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|--|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Title I, Part A, Basic | 3010 | 8290 | 460,065,069.00 | 511,645,891.00 | 87,802,935.14 | 407,436,260.00 | (104,209,631.00) | -20.4% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | 40,361,898.00 | 36,527,805.00 | 6,770,238.02 | 29,523,757.00 | (7,004,048.00) | -19.2% |
| Title III, Immigrant Student Program | 4201 | 8290 | 5,856,692.00 | 5,904,614.00 | 1,549,981.43 | 1,552,068.00 | (4,352,546.00) | -73.7% |
| Title III, English Learner Program | 4203 | 8290 | 22,087,533.00 | 20,993,941.00 | 8,959,954.28 | 20,711,614.00 | (282,327.00) | -1.3% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630 | 8290 | 82,734,049.00 | 85,238,547.00 | 18,441,502.14 | 57,656,405.00 | (27,582,142.00) | -32.4% |
| Career and Technical Education | 3500-3599 | 8290 | 7,394,057.00 | 8,148,479.00 | 317,842.80 | 6,708,418.00 | (1,440,061.00) | -17.7% |
| All Other Federal Revenue | All Other | 8290 | 67,187,730.00 | 60,660,682.00 | 336,599,474.37 | 33,711,528.08 | (26,949,153.92) | -44.4% |
| TOTAL, FEDERAL REVENUE | | | 862,803,941.00 | 912,443,457.00 | 468,810,827.40 | 712,107,897.08 | (200,335,559.92) | -22.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Entitlement | | | | | | | | |
| Prior Years | 6360 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan | | | | | | | | |
| Current Year | 6500 | 8311 | 436,672,220.00 | 436,379,392.00 | 130,459,138.00 | 436,379,392.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 3,637,144.00 | 3,840,430.00 | 1,121,026.00 | 3,840,430.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 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 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 17,855,575.00 | 17,855,575.00 | 0.00 | 17,855,575.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 96,949,146.00 | 106,101,177.00 | 2,775,385.98 | 106,101,177.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 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 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | 104,250,615.00 | 115,418,092.00 | 865,205.07 | 96,156,115.00 | (19,261,977.00) | -16.7% |
| Charter School Facility Grant | 6030 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | 7,839,000.00 | 10,730,999.00 | 13,888,849.07 | 10,730,999.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | 1,786,028.00 | 2,096,043.00 | (501,747.94) | 2,035,960.00 | (60,083.00) | -2.9% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | 0.00 | 50,334.00 | 90,266.27 | 0.00 | (50,334.00) | -100.0% |
| American Indian Early Childhood Education | 7210 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 1,025,680,523.00 | 1,066,812,093.00 | 202,493,377.09 | 1,027,871,734.24 | (38,940,358.76) | -3.7% |
| TOTAL, OTHER STATE REVENUE | | | 1,694,670,251.00 | 1,759,284,135.00 | 351,191,499.54 | 1,700,971,382.24 | (58,312,752.76) | -3.3% |
| 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 | 0.0% |
| Unsecured Roll | | 8616 | 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 | 0.0% |

2024-25 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Supplemental Taxes | | 8618 | 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 | 0.0% |
| Other | | 8622 | 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 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 535,000.00 | 535,000.00 | 275,189.04 | 535,000.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 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 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 20,464,000.00 | 20,512,327.00 | 10,571,244.39 | 32,229,715.17 | 11,717,388.17 | 57.1% |
| Interest | | 8660 | 213,527,147.00 | 194,428,961.00 | 91,776.63 | 194,538,244.68 | 109,283.68 | 0.1% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 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 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 361,905.54 | 0.00 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 40,445,997.00 | 40,457,554.00 | 9,628,887.30 | 40,198,596.86 | (258,957.14) | -0.6% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 127,142,756.00 | 145,607,530.00 | 80,423,736.75 | 147,936,976.82 | 2,329,446.82 | 1.6% |
| Tuition | | 8710 | 433,194.00 | 433,194.00 | 0.00 | 433,194.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 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 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 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 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | 0.00 | 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 | 0.0% |
| From County Offices | All Other | 8792 | 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 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 402,548,094.00 | 401,974,566.00 | 101,352,739.65 | 415,871,727.53 | 13,897,161.53 | 3.5% |
| TOTAL, REVENUES | | | 9,407,336,030.00 | 9,520,168,810.00 | 2,304,109,779.95 | 9,275,417,658.85 | (244,751,151.15) | -2.6% |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 2,872,806,353.00 | 2,779,808,997.00 | 876,620,523.31 | 2,686,490,711.82 | 93,318,285.18 | 3.4% |
| Certificated Pupil Support Salaries | | 1200 | 546,560,720.00 | 728,332,405.00 | 176,798,614.72 | 553,349,907.36 | 174,982,497.64 | 24.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 446,647,148.00 | 411,390,105.00 | 136,506,929.28 | 430,453,346.57 | (19,063,241.57) | -4.6% |
| Other Certificated Salaries | | 1900 | 319,692,463.00 | 364,953,222.00 | 109,435,879.93 | 346,584,530.74 | 18,368,691.26 | 5.0% |

2024-25 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| TOTAL, CERTIFICATED SALARIES | | | 4,185,706,684.00 | 4,284,484,729.00 | 1,299,361,947.24 | 4,016,878,496.49 | 267,606,232.51 | 6.2% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 433,183,320.00 | 403,136,050.00 | 118,436,131.69 | 407,672,107.30 | (4,536,057.30) | -1.1% |
| Classified Support Salaries | | 2200 | 457,197,594.00 | 497,026,789.00 | 161,731,116.37 | 532,933,050.24 | (35,906,261.24) | -7.2% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 47,976,367.00 | 45,681,691.00 | 15,818,762.11 | 49,243,135.38 | (3,561,444.38) | -7.8% |
| Clerical, Technical and Office Salaries | | 2400 | 415,056,546.00 | 429,407,251.00 | 144,335,286.03 | 431,659,610.29 | (2,252,359.29) | -0.5% |
| Other Classified Salaries | | 2900 | 220,715,234.00 | 250,126,560.00 | 69,400,979.88 | 220,880,363.95 | 29,246,196.05 | 11.7% |
| TOTAL, CLASSIFIED SALARIES | | | 1,574,129,061.00 | 1,625,378,341.00 | 509,722,276.08 | 1,642,388,267.16 | (17,009,926.16) | -1.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 1,099,782,784.00 | 1,110,992,743.00 | 242,427,930.38 | 1,045,647,643.15 | 65,345,099.85 | 5.9% |
| PERS | | 3201-3202 | 404,174,572.00 | 398,639,280.00 | 126,224,831.55 | 404,582,128.85 | (5,942,848.85) | -1.5% |
| OASDI/Medicare/Alternative | | 3301-3302 | 180,931,163.08 | 186,712,311.00 | 57,176,530.58 | 203,285,554.82 | (16,573,243.82) | -8.9% |
| Health and Welfare Benefits | | 3401-3402 | 956,020,150.00 | 961,746,114.00 | 333,809,649.44 | 1,020,687,230.11 | (58,941,116.11) | -6.1% |
| Unemployment Insurance | | 3501-3502 | 2,983,256.00 | 2,973,398.00 | 899,080.19 | 3,094,930.65 | (121,532.65) | -4.1% |
| Workers' Compensation | | 3601-3602 | 94,094,446.00 | 96,142,471.00 | 31,674,988.42 | 106,210,758.75 | (10,068,287.75) | -10.5% |
| OPEB, Allocated | | 3701-3702 | 296,502,341.00 | 300,610,454.00 | 95,974,978.93 | 285,207,480.11 | 15,402,973.89 | 5.1% |
| OPEB, Active Employees | | 3751-3752 | 35,336,017.00 | 35,553,146.00 | 9,080,072.98 | 37,276,773.15 | (1,723,627.15) | -4.8% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 14,157.73 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 3,069,824,729.08 | 3,093,369,917.00 | 897,282,220.20 | 3,105,992,499.59 | (12,622,582.59) | -0.4% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 102,675,592.00 | 152,168,688.00 | 40,628,984.84 | 151,546,506.00 | 622,182.00 | 0.4% |
| Books and Other Reference Materials | | 4200 | 783,891.00 | 1,198,132.78 | (48,640.40) | 908,178.45 | 289,954.33 | 24.2% |
| Materials and Supplies | | 4300 | 1,080,960,549.15 | 1,691,009,188.39 | 66,928,121.13 | 473,044,829.41 | 1,217,964,358.98 | 72.0% |
| Noncapitalized Equipment | | 4400 | 12,126,365.83 | 27,748,811.00 | 2,040,334.62 | 45,448,624.65 | (17,699,813.65) | -63.8% |
| Food | | 4700 | 261,245.00 | 1,389,982.00 | 125,198.30 | 443,144.00 | 946,838.00 | 68.1% |
| TOTAL, BOOKS AND SUPPLIES | | | 1,196,807,642.98 | 1,873,514,802.17 | 109,673,998.49 | 671,391,282.51 | 1,202,123,519.66 | 64.2% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 397,995,152.00 | 437,549,637.00 | 51,575,449.74 | 440,271,591.00 | (2,721,954.00) | -0.6% |
| Travel and Conferences | | 5200 | 7,372,910.00 | 9,874,091.00 | 3,157,390.33 | 9,694,011.39 | 180,079.61 | 1.8% |
| Dues and Memberships | | 5300 | 2,479,346.00 | 1,954,019.00 | 415,790.52 | 2,541,592.00 | (587,573.00) | -30.1% |
| Insurance | | 5400-5450 | 114,071,273.00 | 151,578,767.00 | 105,642,637.10 | 150,577,560.00 | 1,001,207.00 | 0.7% |
| Operations and Housekeeping Services | | 5500 | 156,165,184.00 | 155,424,404.00 | 53,790,395.82 | 188,942,970.00 | (33,518,566.00) | -21.6% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 20,273,015.00 | 19,577,829.00 | 10,918,002.48 | 39,708,048.34 | (20,130,219.34) | -102.8% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | (3,105.00) | (13,930,009.00) | 13,930,009.00 | New |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 339,194,963.04 | 696,928,214.00 | 159,882,883.71 | 581,050,002.52 | 115,878,211.48 | 16.6% |
| Communications | | 5900 | 31,707,381.00 | 41,544,709.00 | 10,723,578.60 | 40,922,864.00 | 621,845.00 | 1.5% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 1,069,259,224.04 | 1,514,431,670.00 | 396,103,023.30 | 1,439,778,630.25 | 74,653,039.75 | 4.9% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 6,968.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 113,189.00 | 306,145.00 | 0.00 | 130,448.00 | 175,697.00 | 57.4% |
| Buildings and Improvements of Buildings | | 6200 | 64,800,532.00 | 101,305,141.00 | 8,508,427.99 | 122,147,029.00 | (20,841,888.00) | -20.6% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 33,146,143.00 | 167,220,944.00 | 9,168,223.59 | 33,522,518.00 | 133,698,426.00 | 80.0% |
| Equipment Replacement | | 6500 | 6,183,449.00 | 6,183,449.00 | 0.00 | 15,325.00 | 6,168,124.00 | 99.8% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 2,183,542.33 | 1,996,198.00 | (1,996,198.00) | New |

2024-25 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| TOTAL, CAPITAL OUTLAY | | | 104,250,281.00 | 275,015,679.00 | 19,860,193.91 | 157,811,518.00 | 117,204,161.00 | 42.6% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict | | | | | | | | |
| Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 638,966.00 | 638,966.00 | 47,216.96 | 145,024.00 | 493,942.00 | 77.3% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 11,500.00 | 11,500.00 | 0.00 | 0.00 | 11,500.00 | 100.0% |
| Payments to County Offices | | 7142 | 5,276,268.00 | 6,000,000.00 | 1,738,028.00 | 6,128,469.00 | (128,469.00) | -2.1% |
| Payments to JPAs | | 7143 | 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 | 0.0% |
| To County Offices | | 7212 | 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 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | 0.00 | 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 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 1,003,008.00 | 1,003,008.00 | 226,822.00 | 900,565.00 | 102,443.00 | 10.2% |
| All Other Transfers | | 7281-7283 | 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 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 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 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 6,929,742.00 | 7,653,474.00 | 2,012,066.96 | 7,174,058.00 | 479,416.00 | 6.3% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Transfers of Indirect Costs - Interfund | | 7350 | (43,357,124.00) | (42,253,860.00) | (7,298,752.58) | (39,683,579.08) | (2,570,280.92) | 6.1% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (43,357,124.00) | (42,253,860.00) | (7,298,752.58) | (39,683,579.08) | (2,570,280.92) | 6.1% |
| TOTAL, EXPENDITURES | | | 11,163,550,240.10 | 12,631,594,752.17 | 3,226,716,973.60 | 11,001,731,172.92 | 1,629,863,579.25 | 12.9% |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 30,000,000.00 | 30,000,000.00 | 0.00 | 30,000,000.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 57,403.19 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 30,000,000.00 | 30,000,000.00 | 57,403.19 | 30,000,000.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 6,650.00 | 0.00 | 0.00 | 6,650.00 | 100.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 44,089.00 | 44,088.38 | 44,088.38 | .62 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 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 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 50,170,664.00 | 642,695,664.00 | 39,640,419.40 | 642,696,664.00 | (1,000.00) | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 50,170,664.00 | 642,746,403.00 | 39,684,507.78 | 642,740,752.38 | 5,650.62 | 0.0% |

2024-25 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 10,000.00 | 10,000.00 | 0.00 | 10,000.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 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 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 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 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 10,000.00 | 10,000.00 | 0.00 | 10,000.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 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 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (20,160,664.00) | (612,736,403.00) | (39,627,104.59) | (612,730,752.38) | (5,650.62) | 0.0% |

2024-25 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 6,415,740,284.00 | 6,414,969,999.00 | 1,382,194,136.36 | 6,414,969,999.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 1,920,000.00 | 1,920,000.00 | 546,183.54 | 1,681,123.44 | (238,876.56) | -12.4% |
| 3) Other State Revenue | | 8300-8599 | 125,974,326.00 | 126,084,261.00 | 12,086,219.80 | 139,467,301.24 | 13,383,040.24 | 10.6% |
| 4) Other Local Revenue | | 8600-8799 | 357,779,700.00 | 340,984,849.00 | 73,922,370.98 | 356,490,837.54 | 15,505,988.54 | 4.5% |
| 5) TOTAL, REVENUES | | | 6,901,414,310.00 | 6,883,959,109.00 | 1,468,748,910.68 | 6,912,609,261.22 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 3,124,674,753.00 | 2,854,992,421.00 | 901,489,709.90 | 2,701,443,512.00 | 153,548,909.00 | 5.4% |
| 2) Classified Salaries | | 2000-2999 | 940,781,633.00 | 837,354,711.00 | 313,375,860.49 | 854,943,676.00 | (17,588,965.00) | -2.1% |
| 3) Employee Benefits | | 3000-3999 | 1,884,633,563.00 | 1,768,882,418.00 | 603,235,294.56 | 1,737,861,778.00 | 31,020,640.00 | 1.8% |
| 4) Books and Supplies | | 4000-4999 | 431,553,539.00 | 990,331,078.30 | 62,773,138.67 | 350,376,282.00 | 639,954,796.30 | 64.6% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 567,443,736.00 | 589,215,054.00 | 265,225,370.81 | 589,775,369.00 | (560,315.00) | -0.1% |
| 6) Capital Outlay | | 6000-6999 | 94,498,466.00 | 81,830,363.00 | 8,012,110.42 | 79,536,177.00 | 2,294,186.00 | 2.8% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 6,929,742.00 | 7,653,474.00 | 2,012,066.96 | 7,174,058.00 | 479,416.00 | 6.3% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (261,528,469.00) | (276,714,432.00) | (22,390,429.89) | (250,819,684.64) | (25,894,747.36) | 9.4% |
| 9) TOTAL, EXPENDITURES | | | 6,788,986,963.00 | 6,853,545,087.30 | 2,133,733,121.92 | 6,070,291,167.36 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 112,427,347.00 | 30,414,021.70 | (664,984,211.24) | 842,318,093.86 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 30,000,000.00 | 30,000,000.00 | 4,838.26 | 30,000,000.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 50,170,664.00 | 642,702,314.00 | 39,640,419.40 | 642,696,664.00 | 5,650.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 10,000.00 | 10,000.00 | 0.00 | 10,000.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (1,660,252,416.00) | (1,726,531,572.00) | (553,383,812.00) | (1,529,387,778.16) | 197,143,793.84 | -11.4% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (1,680,413,080.00) | (2,339,223,886.00) | (593,019,393.14) | (2,142,074,442.16) | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (1,567,985,733.00) | (2,308,809,864.30) | (1,258,003,604.38) | (1,299,756,348.30) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 4,616,845,730.30 | 4,616,845,730.30 | | 4,616,845,730.30 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 4,616,845,730.30 | 4,616,845,730.30 | | 4,616,845,730.30 | | |
| d) Other Restatements | | 9795 | (140,983,165.34) | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 4,475,862,564.96 | 4,616,845,730.30 | | 4,616,845,730.30 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,907,876,831.96 | 2,308,035,866.00 | | 3,317,089,382.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 2,869,848.00 | 2,920,417.00 | | 2,920,416.91 | | |
| Stores | | 9712 | 34,749,397.00 | 38,594,296.00 | | 38,594,295.83 | | |
| Prepaid Items | | 9713 | 10,297,808.00 | 7,896,906.00 | | 7,896,906.49 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 1,796,856,244.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 726,085,979.00 | 721,164,985.00 | | 1,210,471,121.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 112,240,000.00 | 132,750,000.00 | | 132,750,000.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 224,777,555.96 | 1,404,709,262.00 | | 1,924,456,641.77 | | |
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 3,506,990,501.00 | 3,924,167,285.00 | 1,202,842,544.00 | 3,924,167,285.00 | 0.00 | 0.0% |
| Education Protection Account State Aid - Current Year | | 8012 | 1,218,699,765.00 | 770,896,916.00 | 193,295,464.00 | 770,896,916.00 | 0.00 | 0.0% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 6,254,547.00 | 6,253,151.00 | 0.00 | 6,253,151.00 | 0.00 | 0.0% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 13,000,699.00 | 13,106,352.00 | 10,602,843.94 | 13,106,352.00 | 0.00 | 0.0% |
| County & District Taxes | | | | | | | | |
| Secured Roll Taxes | | 8041 | 1,551,549,127.00 | 1,576,132,062.00 | 0.00 | 1,576,132,062.00 | 0.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 51,223,966.00 | 51,223,966.00 | 40,934,198.73 | 51,223,966.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 46,324,938.00 | 39,767,098.00 | 31,660,643.61 | 39,767,098.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 35,245,140.00 | 33,565,132.00 | 5,408,748.91 | 33,565,132.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 271,509,995.00 | 288,669,186.00 | 1,883,564.27 | 288,669,186.00 | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 137,917,463.00 | 139,160,708.00 | 129,218.17 | 139,160,708.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | (304,894.27) | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 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 | 0.0% |
| Subtotal, LCFF Sources | | | 6,838,716,141.00 | 6,842,941,856.00 | 1,486,452,331.36 | 6,842,941,856.00 | 0.00 | 0.0% |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF | | | | | | | | |
| Transfers - Current Year | 0000 | 8091 | 0.00 | 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 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | (422,975,857.00) | (427,971,857.00) | (104,258,195.00) | (427,971,857.00) | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 6,415,740,284.00 | 6,414,969,999.00 | 1,382,194,136.36 | 6,414,969,999.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Forest Reserve Funds | | 8260 | 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 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 125,902.68 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|--|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Title I, Part A, Basic | 3010 | 8290 | | | | | | |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | | | | | | |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | | | | | | |
| Title III, Immigrant Student Program | 4201 | 8290 | | | | | | |
| Title III, English Learner Program | 4203 | 8290 | | | | | | |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | | | | | |
| Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630 | 8290 | | | | | | |
| Career and Technical Education | 3500-3599 | 8290 | | | | | | |
| All Other Federal Revenue | All Other | 8290 | 1,920,000.00 | 1,920,000.00 | 420,280.86 | 1,681,123.44 | (238,876.56) | -12.4% |
| TOTAL, FEDERAL REVENUE | | | 1,920,000.00 | 1,920,000.00 | 546,183.54 | 1,681,123.44 | (238,876.56) | -12.4% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Entitlement | | | | | | | | |
| Prior Years | 6360 | 8319 | | | | | | |
| Special Education Master Plan | | | | | | | | |
| Current Year | 6500 | 8311 | | | | | | |
| Prior Years | 6500 | 8319 | | | | | | |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Mandated Costs Reimbursements | | 8550 | 17,855,575.00 | 17,855,575.00 | 0.00 | 17,855,575.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 68,915,658.00 | 74,231,959.00 | 871,233.26 | 74,231,959.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | | | | | | |
| Charter School Facility Grant | 6030 | 8590 | | | | | | |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | | | | | | |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | | | | | | |
| California Clean Energy Jobs Act | 6230 | 8590 | | | | | | |
| Specialized Secondary | 7370 | 8590 | | | | | | |
| American Indian Early Childhood Education | 7210 | 8590 | | | | | | |
| All Other State Revenue | All Other | 8590 | 39,203,093.00 | 33,996,727.00 | 11,214,986.54 | 47,379,767.24 | 13,383,040.24 | 39.4% |
| TOTAL, OTHER STATE REVENUE | | | 125,974,326.00 | 126,084,261.00 | 12,086,219.80 | 139,467,301.24 | 13,383,040.24 | 10.6% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 535,000.00 | 535,000.00 | 275,189.04 | 535,000.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 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 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 20,464,000.00 | 20,512,327.00 | 10,571,244.39 | 32,229,715.17 | 11,717,388.17 | 57.1% |
| Interest | | 8660 | 213,527,147.00 | 194,428,460.00 | 91,275.90 | 194,537,743.95 | 109,283.95 | 0.1% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 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 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 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 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 40,445,997.00 | 40,457,554.00 | 9,628,887.30 | 40,198,596.86 | (258,957.14) | -0.6% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| All Other Local Revenue | | 8699 | 82,807,556.00 | 85,051,508.00 | 53,355,774.35 | 88,989,781.56 | 3,938,273.56 | 4.6% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 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 | | | | | | |
| From County Offices | 6500 | 8792 | | | | | | |
| From JPAs | 6500 | 8793 | | | | | | |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | | | | | | |
| From County Offices | 6360 | 8792 | | | | | | |
| From JPAs | 6360 | 8793 | | | | | | |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 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 | 0.0% |
| From JPAs | All Other | 8793 | 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 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 357,779,700.00 | 340,984,849.00 | 73,922,370.98 | 356,490,837.54 | 15,505,988.54 | 4.5% |
| TOTAL, REVENUES | | | 6,901,414,310.00 | 6,883,959,109.00 | 1,468,748,910.68 | 6,912,609,261.22 | 28,650,152.22 | 0.4% |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 2,255,252,649.00 | 2,069,222,330.00 | 635,908,685.25 | 2,026,123,514.00 | 43,098,816.00 | 2.1% |
| Certificated Pupil Support Salaries | | 1200 | 383,612,827.00 | 346,071,465.00 | 116,929,676.99 | 247,444,691.00 | 98,626,774.00 | 28.5% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 338,621,572.00 | 294,526,977.00 | 99,603,630.40 | 286,844,456.00 | 7,682,521.00 | 2.6% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Other Certificated Salaries | | 1900 | 147,187,705.00 | 145,171,649.00 | 49,047,717.26 | 141,030,851.00 | 4,140,798.00 | 2.9% |
| TOTAL, CERTIFICATED SALARIES | | | 3,124,674,753.00 | 2,854,992,421.00 | 901,489,709.90 | 2,701,443,512.00 | 153,548,909.00 | 5.4% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 59,417,843.00 | 38,032,399.00 | 12,365,299.35 | 46,167,010.00 | (8,134,611.00) | -21.4% |
| Classified Support Salaries | | 2200 | 331,651,910.00 | 288,034,474.00 | 120,385,763.72 | 286,653,472.00 | 1,381,002.00 | 0.5% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 42,785,836.00 | 40,259,334.00 | 14,244,581.46 | 44,211,246.00 | (3,951,912.00) | -9.8% |
| Clerical, Technical and Office Salaries | | 2400 | 351,959,361.00 | 328,021,786.00 | 124,150,735.59 | 345,960,807.00 | (17,939,021.00) | -5.5% |
| Other Classified Salaries | | 2900 | 154,966,683.00 | 143,006,718.00 | 42,229,480.37 | 131,951,141.00 | 11,055,577.00 | 7.7% |
| TOTAL, CLASSIFIED SALARIES | | | 940,781,633.00 | 837,354,711.00 | 313,375,860.49 | 854,943,676.00 | (17,588,965.00) | -2.1% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 593,274,382.00 | 541,411,976.00 | 169,018,051.12 | 503,648,739.00 | 37,763,237.00 | 7.0% |
| PERS | | 3201-3202 | 252,750,769.00 | 214,986,455.00 | 80,436,741.01 | 206,840,347.00 | 8,146,108.00 | 3.8% |
| OASDI/Medicare/Alternative | | 3301-3302 | 116,088,086.00 | 107,931,966.00 | 36,196,525.95 | 113,231,482.00 | (5,299,516.00) | -4.9% |
| Health and Welfare Benefits | | 3401-3402 | 626,731,184.00 | 616,201,013.00 | 225,081,662.82 | 637,577,505.00 | (21,376,492.00) | -3.5% |
| Unemployment Insurance | | 3501-3502 | 2,100,269.00 | 1,849,216.00 | 602,020.69 | 2,100,432.00 | (251,216.00) | -13.6% |
| Workers' Compensation | | 3601-3602 | 64,388,976.00 | 58,020,989.00 | 21,235,733.91 | 68,016,661.00 | (9,995,672.00) | -17.2% |
| OPEB, Allocated | | 3701-3702 | 205,671,970.00 | 205,162,794.00 | 64,539,424.15 | 181,711,536.00 | 23,451,258.00 | 11.4% |
| OPEB, Active Employees | | 3751-3752 | 23,627,927.00 | 23,318,009.00 | 6,110,977.18 | 24,735,076.00 | (1,417,067.00) | -6.1% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 14,157.73 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 1,884,633,563.00 | 1,768,882,418.00 | 603,235,294.56 | 1,737,861,778.00 | 31,020,640.00 | 1.8% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 74,641,854.00 | 120,299,220.00 | 40,628,772.15 | 119,677,075.00 | 622,145.00 | 0.5% |
| Books and Other Reference Materials | | 4200 | 712,297.00 | 799,265.00 | (89,017.66) | 801,308.00 | (2,043.00) | -0.3% |
| Materials and Supplies | | 4300 | 346,095,817.00 | 857,403,170.30 | 21,203,616.71 | 196,434,845.00 | 660,968,325.30 | 77.1% |
| Noncapitalized Equipment | | 4400 | 10,051,572.00 | 11,748,687.00 | 1,010,540.09 | 33,331,127.00 | (21,582,440.00) | -183.7% |
| Food | | 4700 | 51,999.00 | 80,736.00 | 19,227.38 | 131,927.00 | (51,191.00) | -63.4% |
| TOTAL, BOOKS AND SUPPLIES | | | 431,553,539.00 | 990,331,078.30 | 62,773,138.67 | 350,376,282.00 | 639,954,796.30 | 64.6% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | (4,502.73) | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 3,245,531.00 | 4,030,674.00 | 2,045,403.76 | 3,591,522.00 | 439,152.00 | 10.9% |
| Dues and Memberships | | 5300 | 2,478,946.00 | 1,946,669.00 | 293,672.74 | 2,348,124.00 | (401,455.00) | -20.6% |
| Insurance | | 5400-5450 | 114,071,273.00 | 151,578,767.00 | 105,642,637.10 | 150,577,560.00 | 1,001,207.00 | 0.7% |
| Operations and Housekeeping Services | | 5500 | 156,163,184.00 | 155,422,404.00 | 53,750,409.02 | 170,866,106.00 | (15,443,702.00) | -9.9% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 18,715,511.00 | 18,022,204.00 | 5,008,599.06 | 21,535,246.00 | (3,513,042.00) | -19.5% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | (95,605.70) | (14,186,794.00) | 14,186,794.00 | New |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 241,306,717.00 | 216,949,049.00 | 87,867,755.94 | 214,404,392.00 | 2,544,657.00 | 1.2% |
| Communications | | 5900 | 31,462,574.00 | 41,265,287.00 | 10,717,001.62 | 40,639,213.00 | 626,074.00 | 1.5% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 567,443,736.00 | 589,215,054.00 | 265,225,370.81 | 589,775,369.00 | (560,315.00) | -0.1% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 6,968.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 113,189.00 | 164,141.00 | 0.00 | 0.00 | 164,141.00 | 100.0% |
| Buildings and Improvements of Buildings | | 6200 | 59,980,269.00 | 74,019,601.00 | 2,883,755.04 | 57,275,947.00 | 16,743,654.00 | 22.6% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 28,214,591.00 | 1,463,172.00 | 4,193,753.85 | 21,497,649.00 | (20,034,477.00) | -1,369.2% |
| Equipment Replacement | | 6500 | 6,183,449.00 | 6,183,449.00 | 0.00 | 15,325.00 | 6,168,124.00 | 99.8% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Subscription Assets | | 6700 | 0.00 | 0.00 | 934,601.53 | 747,256.00 | (747,256.00) | New |
| TOTAL, CAPITAL OUTLAY | | | 94,498,466.00 | 81,830,363.00 | 8,012,110.42 | 79,536,177.00 | 2,294,186.00 | 2.8% |
| 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 | 0.0% |
| State Special Schools | | 7130 | 638,966.00 | 638,966.00 | 47,216.96 | 145,024.00 | 493,942.00 | 77.3% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 11,500.00 | 11,500.00 | 0.00 | 0.00 | 11,500.00 | 100.0% |
| Payments to County Offices | | 7142 | 5,276,268.00 | 6,000,000.00 | 1,738,028.00 | 6,128,469.00 | (128,469.00) | -2.1% |
| Payments to JPAs | | 7143 | 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 | 0.0% |
| To County Offices | | 7212 | 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 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | | | | | | |
| To County Offices | 6500 | 7222 | | | | | | |
| To JPAs | 6500 | 7223 | | | | | | |
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | | | | | | |
| To County Offices | 6360 | 7222 | | | | | | |
| To JPAs | 6360 | 7223 | | | | | | |
| Other Transfers of Apportionments | All Other | 7221-7223 | 1,003,008.00 | 1,003,008.00 | 226,822.00 | 900,565.00 | 102,443.00 | 10.2% |
| All Other Transfers | | 7281-7283 | 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 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 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 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 6,929,742.00 | 7,653,474.00 | 2,012,066.96 | 7,174,058.00 | 479,416.00 | 6.3% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (218,171,345.00) | (234,460,572.00) | (15,091,677.31) | (211,136,105.56) | (23,324,466.44) | 9.9% |
| Transfers of Indirect Costs - Interfund | | 7350 | (43,357,124.00) | (42,253,860.00) | (7,298,752.58) | (39,683,579.08) | (2,570,280.92) | 6.1% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (261,528,469.00) | (276,714,432.00) | (22,390,429.89) | (250,819,684.64) | (25,894,747.36) | 9.4% |
| TOTAL, EXPENDITURES | | | 6,788,986,963.00 | 6,853,545,087.30 | 2,133,733,121.92 | 6,070,291,167.36 | 783,253,919.94 | 11.4% |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 30,000,000.00 | 30,000,000.00 | 0.00 | 30,000,000.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 4,838.26 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 30,000,000.00 | 30,000,000.00 | 4,838.26 | 30,000,000.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 6,650.00 | 0.00 | 0.00 | 6,650.00 | 100.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 50,170,664.00 | 642,695,664.00 | 39,640,419.40 | 642,696,664.00 | (1,000.00) | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 50,170,664.00 | 642,702,314.00 | 39,640,419.40 | 642,696,664.00 | 5,650.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 10,000.00 | 10,000.00 | 0.00 | 10,000.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 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 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 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 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 10,000.00 | 10,000.00 | 0.00 | 10,000.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 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 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (1,660,252,416.00) | (1,726,531,572.00) | (553,383,812.00) | (1,529,387,778.16) | 197,143,793.84 | -11.4% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (1,660,252,416.00) | (1,726,531,572.00) | (553,383,812.00) | (1,529,387,778.16) | 197,143,793.84 | -11.4% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (1,680,413,080.00) | (2,339,223,886.00) | (593,019,393.14) | (2,142,074,442.16) | 197,149,443.84 | -8.4% |

2024-25 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 31,573,460.00 | 31,496,653.00 | 560,577.00 | 31,496,653.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 860,883,941.00 | 910,523,457.00 | 468,264,643.86 | 710,426,773.64 | (200,096,683.36) | -22.0% |
| 3) Other State Revenue | | 8300-8599 | 1,568,695,925.00 | 1,633,199,874.00 | 339,105,279.74 | 1,561,504,081.00 | (71,695,793.00) | -4.4% |
| 4) Other Local Revenue | | 8600-8799 | 44,768,394.00 | 60,989,717.00 | 27,430,368.67 | 59,380,889.99 | (1,608,827.01) | -2.6% |
| 5) TOTAL, REVENUES | | | 2,505,921,720.00 | 2,636,209,701.00 | 835,360,869.27 | 2,362,808,397.63 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 1,061,031,931.00 | 1,429,492,308.00 | 397,872,237.34 | 1,315,434,984.49 | 114,057,323.51 | 8.0% |
| 2) Classified Salaries | | 2000-2999 | 633,347,428.00 | 788,023,630.00 | 196,346,415.59 | 787,444,591.16 | 579,038.84 | 0.1% |
| 3) Employee Benefits | | 3000-3999 | 1,185,191,166.08 | 1,324,487,499.00 | 294,046,925.64 | 1,368,130,721.59 | (43,643,222.59) | -3.3% |
| 4) Books and Supplies | | 4000-4999 | 765,254,103.98 | 883,183,723.87 | 46,900,859.82 | 321,015,000.51 | 562,168,723.36 | 63.7% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 501,815,488.04 | 925,216,616.00 | 130,877,652.49 | 850,003,261.25 | 75,213,354.75 | 8.1% |
| 6) Capital Outlay | | 6000-6999 | 9,751,815.00 | 193,185,316.00 | 11,848,083.49 | 78,275,341.00 | 114,909,975.00 | 59.5% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 218,171,345.00 | 234,460,572.00 | 15,091,677.31 | 211,136,105.56 | 23,324,466.44 | 9.9% |
| 9) TOTAL, EXPENDITURES | | | 4,374,563,277.10 | 5,778,049,664.87 | 1,092,983,851.68 | 4,931,440,005.56 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (1,868,641,557.10) | (3,141,839,963.87) | (257,622,982.41) | (2,568,631,607.93) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 52,564.93 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 44,089.00 | 44,088.38 | 44,088.38 | .62 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 1,660,252,416.00 | 1,726,531,572.00 | 553,383,812.00 | 1,529,387,778.16 | (197,143,793.84) | -11.4% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 1,660,252,416.00 | 1,726,487,483.00 | 553,392,288.55 | 1,529,343,689.78 | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (208,389,141.10) | (1,415,352,480.87) | 295,769,306.14 | (1,039,287,918.15) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,796,772,986.87 | 1,796,772,986.87 | | 1,796,772,986.87 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,796,772,986.87 | 1,796,772,986.87 | | 1,796,772,986.87 | | |
| d) Other Restatements | | 9795 | 84,288,090.23 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,881,061,077.10 | 1,796,772,986.87 | | 1,796,772,986.87 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,672,671,936.00 | 381,420,506.00 | | 757,485,068.72 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 64,939.00 | 58,603.00 | | 59,724.47 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 1,672,606,997.00 | 381,361,903.00 | | 757,425,344.25 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Education Protection Account State Aid - Current Year | | 8012 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| County & District Taxes | | | | | | | | |
| Secured Roll Taxes | | 8041 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unsecured Roll Taxes | | 8042 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Prior Years' Taxes | | 8043 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Supplemental Taxes | | 8044 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Miscellaneous Funds (EC 41604) | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Less: Non-LCFF | | | | | | | | |
| (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Subtotal, LCFF Sources | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF | | | | | | | | |
| Transfers - Current Year | 0000 | 8091 | | | | | | |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Property Taxes Transfers | | 8097 | 31,573,460.00 | 31,496,653.00 | 560,577.00 | 31,496,653.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 31,573,460.00 | 31,496,653.00 | 560,577.00 | 31,496,653.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 166,425,392.00 | 169,770,122.00 | 7,676,686.47 | 142,018,993.00 | (27,751,129.00) | -16.3% |
| Special Education Discretionary Grants | | 8182 | 10,691,521.00 | 12,202,668.00 | 2,760.87 | 11,432,524.00 | (770,144.00) | -6.3% |
| Child Nutrition Programs | | 8220 | 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 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| FEMA | | 8281 | 0.00 | 16,517.00 | 16,514.21 | 16,517.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 1,334,191.00 | 547,034.99 | 1,339,813.00 | 5,622.00 | 0.4% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|--|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Title I, Part A, Basic | 3010 | 8290 | 460,065,069.00 | 511,645,891.00 | 87,802,935.14 | 407,436,260.00 | (104,209,631.00) | -20.4% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | 40,361,898.00 | 36,527,805.00 | 6,770,238.02 | 29,523,757.00 | (7,004,048.00) | -19.2% |
| Title III, Immigrant Student Program | 4201 | 8290 | 5,856,692.00 | 5,904,614.00 | 1,549,981.43 | 1,552,068.00 | (4,352,546.00) | -73.7% |
| Title III, English Learner Program | 4203 | 8290 | 22,087,533.00 | 20,993,941.00 | 8,959,954.28 | 20,711,614.00 | (282,327.00) | -1.3% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630 | 8290 | 82,734,049.00 | 85,238,547.00 | 18,441,502.14 | 57,656,405.00 | (27,582,142.00) | -32.4% |
| Career and Technical Education | 3500-3599 | 8290 | 7,394,057.00 | 8,148,479.00 | 317,842.80 | 6,708,418.00 | (1,440,061.00) | -17.7% |
| All Other Federal Revenue | All Other | 8290 | 65,267,730.00 | 58,740,682.00 | 336,179,193.51 | 32,030,404.64 | (26,710,277.36) | -45.5% |
| TOTAL, FEDERAL REVENUE | | | 860,883,941.00 | 910,523,457.00 | 468,264,643.86 | 710,426,773.64 | (200,096,683.36) | -22.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Entitlement | | | | | | | | |
| Prior Years | 6360 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan | | | | | | | | |
| Current Year | 6500 | 8311 | 436,672,220.00 | 436,379,392.00 | 130,459,138.00 | 436,379,392.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 3,637,144.00 | 3,840,430.00 | 1,121,026.00 | 3,840,430.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 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 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 28,033,488.00 | 31,869,218.00 | 1,904,152.72 | 31,869,218.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 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 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | 104,250,615.00 | 115,418,092.00 | 865,205.07 | 96,156,115.00 | (19,261,977.00) | -16.7% |
| Charter School Facility Grant | 6030 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | 7,839,000.00 | 10,730,999.00 | 13,888,849.07 | 10,730,999.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | 1,786,028.00 | 2,096,043.00 | (501,747.94) | 2,035,960.00 | (60,083.00) | -2.9% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | 0.00 | 50,334.00 | 90,266.27 | 0.00 | (50,334.00) | -100.0% |
| American Indian Early Childhood Education | 7210 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 986,477,430.00 | 1,032,815,366.00 | 191,278,390.55 | 980,491,967.00 | (52,323,399.00) | -5.1% |
| TOTAL, OTHER STATE REVENUE | | | 1,568,695,925.00 | 1,633,199,874.00 | 339,105,279.74 | 1,561,504,081.00 | (71,695,793.00) | -4.4% |
| 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 | 0.0% |
| Unsecured Roll | | 8616 | 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 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Supplemental Taxes | | 8618 | 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 | 0.0% |
| Other | | 8622 | 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 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 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 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 501.00 | 500.73 | 500.73 | (.27) | -0.1% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 361,905.54 | 0.00 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 44,335,200.00 | 60,556,022.00 | 27,067,962.40 | 58,947,195.26 | (1,608,826.74) | -2.7% |
| Tuition | | 8710 | 433,194.00 | 433,194.00 | 0.00 | 433,194.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 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 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 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 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | 0.00 | 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 | 0.0% |
| From County Offices | All Other | 8792 | 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 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 44,768,394.00 | 60,989,717.00 | 27,430,368.67 | 59,380,889.99 | (1,608,827.01) | -2.6% |
| TOTAL, REVENUES | | | 2,505,921,720.00 | 2,636,209,701.00 | 835,360,869.27 | 2,362,808,397.63 | (273,401,303.37) | -10.4% |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 617,553,704.00 | 710,586,667.00 | 240,711,838.06 | 660,367,197.82 | 50,219,469.18 | 7.1% |
| Certificated Pupil Support Salaries | | 1200 | 162,947,893.00 | 382,260,940.00 | 59,868,937.73 | 305,905,216.36 | 76,355,723.64 | 20.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 108,025,576.00 | 116,863,128.00 | 36,903,298.88 | 143,608,890.57 | (26,745,762.57) | -22.9% |
| Other Certificated Salaries | | 1900 | 172,504,758.00 | 219,781,573.00 | 60,388,162.67 | 205,553,679.74 | 14,227,893.26 | 6.5% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| TOTAL, CERTIFICATED SALARIES | | | 1,061,031,931.00 | 1,429,492,308.00 | 397,872,237.34 | 1,315,434,984.49 | 114,057,323.51 | 8.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 373,765,477.00 | 365,103,651.00 | 106,070,832.34 | 361,505,097.30 | 3,598,553.70 | 1.0% |
| Classified Support Salaries | | 2200 | 125,545,684.00 | 208,992,315.00 | 41,345,352.65 | 246,279,578.24 | (37,287,263.24) | -17.8% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 5,190,531.00 | 5,422,357.00 | 1,574,180.65 | 5,031,889.38 | 390,467.62 | 7.2% |
| Clerical, Technical and Office Salaries | | 2400 | 63,097,185.00 | 101,385,465.00 | 20,184,550.44 | 85,698,803.29 | 15,686,661.71 | 15.5% |
| Other Classified Salaries | | 2900 | 65,748,551.00 | 107,119,842.00 | 27,171,499.51 | 88,929,222.95 | 18,190,619.05 | 17.0% |
| TOTAL, CLASSIFIED SALARIES | | | 633,347,428.00 | 788,023,630.00 | 196,346,415.59 | 787,444,591.16 | 579,038.84 | 0.1% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 506,508,402.00 | 569,580,767.00 | 73,409,879.26 | 541,998,904.15 | 27,581,862.85 | 4.8% |
| PERS | | 3201-3202 | 151,423,803.00 | 183,652,825.00 | 45,788,090.54 | 197,741,781.85 | (14,088,956.85) | -7.7% |
| OASDI/Medicare/Alternative | | 3301-3302 | 64,843,077.08 | 78,780,345.00 | 20,980,004.63 | 90,054,072.82 | (11,273,727.82) | -14.3% |
| Health and Welfare Benefits | | 3401-3402 | 329,288,966.00 | 345,545,101.00 | 108,727,986.62 | 383,109,725.11 | (37,564,624.11) | -10.9% |
| Unemployment Insurance | | 3501-3502 | 882,987.00 | 1,124,182.00 | 297,059.50 | 994,498.65 | 129,683.35 | 11.5% |
| Workers' Compensation | | 3601-3602 | 29,705,470.00 | 38,121,482.00 | 10,439,254.51 | 38,194,097.75 | (72,615.75) | -0.2% |
| OPEB, Allocated | | 3701-3702 | 90,830,371.00 | 95,447,660.00 | 31,435,554.78 | 103,495,944.11 | (8,048,284.11) | -8.4% |
| OPEB, Active Employees | | 3751-3752 | 11,708,090.00 | 12,235,137.00 | 2,969,095.80 | 12,541,697.15 | (306,560.15) | -2.5% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 1,185,191,166.08 | 1,324,487,499.00 | 294,046,925.64 | 1,368,130,721.59 | (43,643,222.59) | -3.3% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 28,033,738.00 | 31,869,468.00 | 212.69 | 31,869,431.00 | 37.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 71,594.00 | 398,867.78 | 40,377.26 | 106,870.45 | 291,997.33 | 73.2% |
| Materials and Supplies | | 4300 | 734,864,732.15 | 833,606,018.09 | 45,724,504.42 | 276,609,984.41 | 556,996,033.68 | 66.8% |
| Noncapitalized Equipment | | 4400 | 2,074,793.83 | 16,000,124.00 | 1,029,794.53 | 12,117,497.65 | 3,882,626.35 | 24.3% |
| Food | | 4700 | 209,246.00 | 1,309,246.00 | 105,970.92 | 311,217.00 | 998,029.00 | 76.2% |
| TOTAL, BOOKS AND SUPPLIES | | | 765,254,103.98 | 883,183,723.87 | 46,900,859.82 | 321,015,000.51 | 562,168,723.36 | 63.7% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 397,995,152.00 | 437,549,637.00 | 51,579,952.47 | 440,271,591.00 | (2,721,954.00) | -0.6% |
| Travel and Conferences | | 5200 | 4,127,379.00 | 5,843,417.00 | 1,111,986.57 | 6,102,489.39 | (259,072.39) | -4.4% |
| Dues and Memberships | | 5300 | 400.00 | 7,350.00 | 122,117.78 | 193,468.00 | (186,118.00) | -2,532.2% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 2,000.00 | 2,000.00 | 39,986.80 | 18,076,864.00 | (18,074,864.00) | -903,743.2% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 1,557,504.00 | 1,555,625.00 | 5,909,403.42 | 18,172,802.34 | (16,617,177.34) | -1,068.2% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 92,500.70 | 256,785.00 | (256,785.00) | New |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 97,888,246.04 | 479,979,165.00 | 72,015,127.77 | 366,645,610.52 | 113,333,554.48 | 23.6% |
| Communications | | 5900 | 244,807.00 | 279,422.00 | 6,576.98 | 283,651.00 | (4,229.00) | -1.5% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 501,815,488.04 | 925,216,616.00 | 130,877,652.49 | 850,003,261.25 | 75,213,354.75 | 8.1% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 142,004.00 | 0.00 | 130,448.00 | 11,556.00 | 8.1% |
| Buildings and Improvements of Buildings | | 6200 | 4,820,263.00 | 27,285,540.00 | 5,624,672.95 | 64,871,082.00 | (37,585,542.00) | -137.7% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 4,931,552.00 | 165,757,772.00 | 4,974,469.74 | 12,024,869.00 | 153,732,903.00 | 92.7% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 1,248,940.80 | 1,248,942.00 | (1,248,942.00) | New |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| TOTAL, CAPITAL OUTLAY | | | 9,751,815.00 | 193,185,316.00 | 11,848,083.49 | 78,275,341.00 | 114,909,975.00 | 59.5% |
| 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 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 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 | 0.0% |
| To County Offices | | 7212 | 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 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | 0.00 | 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 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 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 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 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 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 218,171,345.00 | 234,460,572.00 | 15,091,677.31 | 211,136,105.56 | 23,324,466.44 | 9.9% |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 218,171,345.00 | 234,460,572.00 | 15,091,677.31 | 211,136,105.56 | 23,324,466.44 | 9.9% |
| TOTAL, EXPENDITURES | | | 4,374,563,277.10 | 5,778,049,664.87 | 1,092,983,851.68 | 4,931,440,005.56 | 846,609,659.31 | 14.7% |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 52,564.93 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 52,564.93 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 44,089.00 | 44,088.38 | 44,088.38 | .62 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 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 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 44,089.00 | 44,088.38 | 44,088.38 | .62 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Proceeds | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 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 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 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 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 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 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 1,660,252,416.00 | 1,726,531,572.00 | 553,383,812.00 | 1,529,387,778.16 | (197,143,793.84) | -11.4% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 1,660,252,416.00 | 1,726,531,572.00 | 553,383,812.00 | 1,529,387,778.16 | (197,143,793.84) | -11.4% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 1,660,252,416.00 | 1,726,487,483.00 | 553,392,288.55 | 1,529,343,689.78 | 197,143,793.22 | 11.4% |

| Resource | Description | 2024-25 Projected Totals |
|---------------------------|--|-----------------------------|
| 2600 | Expanded Learning Opportunities Program | 106,586,419.05 |
| 5810 | Other Restricted Federal | 12,698,212.82 |
| 6211 | Literacy Coaches and Reading Specialists Grant Program | 79,936,378.86 |
| 6266 | Educator Effectiveness, FY 2021-22 | 39,999,999.48 |
| 6332 | CA Community Schools Partnership Act - Implementation Grant | 14,086,243.34 |
| 6500 | Special Education | 4,553,038.34 |
| 6547 | Special Education Early Intervention Preschool Grant | 3,437,155.20 |
| 6762 | Arts, Music, and Instructional Materials Discretionary Block Grant | 243,222,099.00 |
| 6770 | Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28) | 41,538,449.78 |
| 7028 | Child Nutrition: Kitchen Infrastructure Upgrade Funds | 43,319.34 |
| 7032 | Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds | 51,751,377.00 |
| 7311 | Classified School Employee Professional Development Block Grant | 845,122.11 |
| 7339 | Dual Enrollment Opportunities | 4,341,575.80 |
| 7399 | LCFF Equity Multiplier | 19,428,167.00 |
| 7412 | A-G Access/Success Grant | 13,995,935.37 |
| 7413 | A-G Learning Loss Mitigation Grant | 7,462,979.87 |
| 7426 | Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff | 20,892.66 |
| 7810 | Other Restricted State | 8,758,891.36 |
| 9010 | Other Restricted Local | 104,719,087.87 |
| Total, Restricted Balance | | 757,425,344.25 |

**GENERAL FUND
FIRST INTERIM FINANCIAL REPORT
2024-25**

Comments on Significant Differences between Budget and Projections

Revenues, Expenditures, and Other Financing Sources/Uses

Revenues

- A-1 The Federal Revenue is lower by \$200.3 million primarily due to the projected lower spending in grants such as: Title I, \$104.2 million; Title II, \$7.0 million; Title III, \$4.6 million; Title IV, \$20.0 million; EPA Clean School, \$19.8m; Gear Up, \$5.9 million; 21st Century, \$6.1 million; and a few smaller grants, \$4.5m; Special Ed Entitlements, \$28.2 million.

- A-2 The \$58.3 million projected lower Other State Revenue is mainly due to lower projected spending in grants such as: California Community Schools Partnership Program, \$38.0 million; After School Education and Safety, \$19.3 million; College Career Pathway, \$7.9 million; Certified Wellness, \$4.7 million and Universal Prekindergarten Grant, \$1.8 million; Offset by a higher revenue projection for Home to School, \$13.4 million.

- A-3 The Other Local Revenue is higher by \$13.9 million primarily due to the projected increase of Lease and Rentals, \$10 million; Insurance Recovery, \$6.5 million, Sales Tax Recovery, \$3.0 million and LA's Best grant, \$1.0 million; Offset by lower projected revenues of \$6.6 million (e.g. Medi-Cal administrative activities, Fiscally Independent Charter Schools and LEA Billing Option).

Expenditures

- B-1 The lower expenditures in Certificated Salaries is primarily due to salary savings from various vacant positions across the District.

- B-2 The increase in Classified Salaries is primarily due to projected increases in classified support salaries and classified instructional salaries, partially offset by lower spending for other classified salaries.

- B-3 The higher expenditure projection in Employee Benefits is primarily due to higher projections for health and welfare benefits and OASDI/Medicare/Alternative, partially offset by lower STRS.

- B-4 The decrease in Books and Supplies is mainly due to projected underspending in materials and supplies in TSP (Targeted Student Population), ELOP (Expanded Learning Opportunities Program) and specially funded programs. The net unspent

portion of these accounts will carry over into the next fiscal year to pay future obligations.

- B-5 The projected under-spending in Services and Other Operating Expenditures is primarily due to lower projected spending in Special Education and specially funded programs, partially offset by higher spending in Learning Recovery Emergency Block Grant and RRMA (Routine Restrictive. Maintenance Account).
- B-6 Capital Outlay is projected to be lower due to decreased spending for equipment, partially offset by increased spending in buildings and improvements of buildings.
- B-7 Other Outgo is projected to be lower due to lower tuition.
- B-8 Transfers of Indirect Costs are projected to be lower due to lower spending in other funds.

Other Financing Sources/Uses

- D-1 Transfers In and Out are projected at budget.

| Description | ESTIMATED FUNDED ADA Original Budget (A) | ESTIMATED FUNDED ADA Board Approved Operating Budget (B) | ESTIMATED P-2 REPORT ADA Projected Year Totals (C) | ESTIMATED FUNDED ADA Projected Year Totals (D) | DIFFERENCE (Col. D - B) (E) | PERCENTAGE DIFFERENCE (Col. E / B) (F) |
|--|---|---|--|---|-----------------------------------|---|
| 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) | 350,752.06 | 350,811.73 | 336,597.23 | 350,811.73 | 0.00 | 0.0% |
| 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) | | | | | 0.00 | |
| 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) | | | | | 0.00 | |
| 4. Total, District Regular ADA (Sum of Lines A1 through A3) | 350,752.06 | 350,811.73 | 336,597.23 | 350,811.73 | 0.00 | 0.0% |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools | 55.96 | 55.96 | 55.96 | 55.96 | 0.00 | 0.0% |
| b. Special Education-Special Day Class | | | | | 0.00 | |
| c. Special Education-NPS/LCI | | | | | 0.00 | |
| d. Special Education Extended Year | | | | | 0.00 | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | 307.98 | 307.98 | 307.98 | 307.98 | 0.00 | 0.0% |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | | | | | 0.00 | |
| g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f) | 363.94 | 363.94 | 363.94 | 363.94 | 0.00 | 0.0% |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 351,116.00 | 351,175.67 | 336,961.17 | 351,175.67 | 0.00 | 0.0% |
| 7. Adults in Correctional Facilities | | | | | 0.00 | |
| 8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

| Description | ESTIMATED FUNDED ADA Original Budget (A) | ESTIMATED FUNDED ADA Board Approved Operating Budget (B) | ESTIMATED P-2 REPORT ADA Projected Year Totals (C) | ESTIMATED FUNDED ADA Projected Year Totals (D) | DIFFERENCE (Col. D - B) (E) | PERCENTAGE DIFFERENCE (Col. E / B) (F) |
|--|---|---|--|---|-----------------------------------|---|
| B. COUNTY OFFICE OF EDUCATION | | | | | | |
| 1. County Program Alternative Education Grant ADA | | | | | | |
| a. County Group Home and Institution Pupils | | | | | 0.00 | |
| b. Juvenile Halls, Homes, and Camps | | | | | 0.00 | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | | | | | 0.00 | |
| d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2. District Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | 0.00 | |
| b. Special Education-Special Day Class | | | | | 0.00 | |
| c. Special Education-NPS/LCI | | | | | 0.00 | |
| d. Special Education Extended Year | | | | | 0.00 | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | 0.00 | |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | | | | | 0.00 | |
| g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4. Adults in Correctional Facilities | | | | | 0.00 | |
| 5. County Operations Grant ADA | | | | | 0.00 | |
| 6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

| Description | ESTIMATED FUNDED ADA Original Budget (A) | ESTIMATED FUNDED ADA Board Approved Operating Budget (B) | ESTIMATED P-2 REPORT ADA Projected Year Totals (C) | ESTIMATED FUNDED ADA Projected Year Totals (D) | DIFFERENCE (Col. D - B) (E) | PERCENTAGE DIFFERENCE (Col. E / B) (F) |
|---|---|---|--|---|-----------------------------------|---|
| 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 | 35,231.96 | 35,301.99 | 35,301.99 | 35,301.99 | 0.00 | 0.0% |
| 2. Charter School County Program Alternative Education ADA | | | | | | |
| a. County Group Home and Institution Pupils | | | | | 0.00 | |
| b. Juvenile Halls, Homes, and Camps | | | | | 0.00 | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | | | | | 0.00 | |
| 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 | 0.0% |
| 3. Charter School Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | 0.00 | |
| b. Special Education-Special Day Class | | | | | 0.00 | |
| c. Special Education-NPS/LCI | | | | | 0.00 | |
| d. Special Education Extended Year | | | | | 0.00 | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | 0.00 | |
| f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f) | 35,231.96 | 35,301.99 | 35,301.99 | 35,301.99 | 0.00 | 0.0% |
| 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 | | | | | 0.00 | |
| 6. Charter School County Program Alternative Education ADA | | | | | | |
| a. County Group Home and Institution Pupils | | | | | 0.00 | |
| b. Juvenile Halls, Homes, and Camps | | | | | 0.00 | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | | | | | 0.00 | |
| 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 | 0.0% |
| 7. Charter School Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | 0.00 | |
| b. Special Education-Special Day Class | | | | | 0.00 | |
| c. Special Education-NPS/LCI | | | | | 0.00 | |
| d. Special Education Extended Year | | | | | 0.00 | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | 0.00 | |
| f. Total, Charter School Funded County Program ADA | | | | | | |

| Description | ESTIMATED FUNDED ADA Original Budget (A) | ESTIMATED FUNDED ADA Board Approved Operating Budget (B) | ESTIMATED P-2 REPORT ADA Projected Year Totals (C) | ESTIMATED FUNDED ADA Projected Year Totals (D) | DIFFERENCE (Col. D - B) (E) | PERCENTAGE DIFFERENCE (Col. E / B) (F) |
|---|---|---|--|---|-----------------------------------|---|
| Program ADA (Sum of Lines C7a through C7e) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8) | 35,231.96 | 35,301.99 | 35,301.99 | 35,301.99 | 0.00 | 0.0% |

**LOS ANGELES UNIFIED SCHOOL DISTRICT
FIRST INTERIM ASSUMPTIONS
Fiscal Year 2024-25**

REVENUES

| | |
|---|--------------------------|
| 1. Norm Enrollment | |
| Non-charter Schools | 364,694 |
| Locally-funded Charter Schools | 37,867 |
| Norm Enrollment | 402,561 |
| Nonpublic Schools (NPS) Enrollment | 1,427 |
| Total Projected Enrollment | 403,988 |
| 2. Estimated Funded Average Daily Attendance | |
| Non-charter Schools | 349,101.71 |
| Community Day Schools | 381.00 |
| Nonpublic Schools | 1,227.83 |
| Nonpublic Schools - Extended Year | 101.19 |
| District Funded County Programs | 363.94 |
| Subtotal | 351,175.67 |
| Locally-funded Charter Schools | 35,301.99 |
| Total Estimated Funded Average Daily Attendance | 386,477.66 |
| 3. Funded COLA | |
| LCFF | 1.07% |
| Special Education (AB602) | 1.07% |
| 4. Adjusted Base Grant Rates Per ADA (includes COLA and K-3 and 9-12 Grade Span Adjustments) | |
| K-3 | \$11,068 |
| 4-6 | \$10,177 |
| 7-8 | \$10,478 |
| 9-12 | \$12,460 |
| 5. Unduplicated student count percentage to enrollment (3-year rolling average) | |
| Non-charter Schools | 0.8572 |
| Fiscally-dependent (locally-funded) charter schools | <i>varies per school</i> |
| 6. GAP Funding Percentage | 100.00% |
| 7. LCFF Revenues (in millions) | |
| Non-charter Schools | \$5,962.0 |
| Fiscally-dependent (locally-funded) charter schools | \$452.9 |
| Total | \$6,414.9 |
| 8. Education Protection Act (in millions) | |
| Non-charter Schools | \$724.0 |
| Fiscally-dependent (locally-funded) charter schools | \$46.9 |
| Total | \$770.9 |
| 9. California State Lottery - Rates Per ADA | |
| Unrestricted | \$191.00 |
| Restricted | \$82.00 |

**LOS ANGELES UNIFIED SCHOOL DISTRICT
FIRST INTERIM ASSUMPTIONS
Fiscal Year 2024-25**

| | |
|--|---------|
| 10. Mandate Block Grant (Rate per ADA) | |
| Non-charter schools – K-8 | \$38.21 |
| Non-charter schools – 9-12 | \$73.62 |
| Locally-funded charter schools – K-8 | \$20.06 |
| Locally-funded charter schools – 9-12 | \$55.76 |

TAX AND REVENUE ANTICIPATION NOTES (TRANs)

The District plans to issue 2024-25 TRANs for purposes of paying obligations of the District payable or accruing during Fiscal Year 2024-25, particularly for refunding a portion of near term involuntary tort liability obligations arising as a result of pending and anticipated litigation brought by application of California Assembly Bill Number 218 and similar childhood sexual assault, abuse and/or molestation claims for tort liability.

EXPENDITURES

CERTIFICATED AND CLASSIFIED SALARIES

Projections of expenditures are primarily based on analysis using current and historical trends with comparison to the budget as of specific periods of time. This includes validation with program staff for projection of future trends and estimates.

EMPLOYEE BENEFITS

Health and welfare benefit costs are not expected to increase by more than 10 percent compared to the prior year.

Employee statutory benefit rates are as follows:

| | | |
|----------------|---------|-----------------------------|
| STRS | 19.100% | |
| PERS | 27.050% | Safety PERS Members 64.580% |
| OASDI | 6.200% | |
| MEDICARE | 1.450% | |
| SUI | 0.050% | |
| Workers' Comp. | 1.740% | |
| PARS | 3.750% | |

RESTRICTED MAINTENANCE ACCOUNT (RMA) CONTRIBUTIONS

The contribution amount for the current fiscal year is projected to be \$385.7 million to fund the projected expenditures of \$385.7 million.

CERTIFICATES OF PARTICIPATION (COPs)

No Certificates of Participation were issued in the current fiscal year. Interfund transfers to Capital Services Fund for COPs debt service payments is projected to be \$50.2 million in General Fund, Object Code 7619.

RESERVE FOR ECONOMIC UNCERTAINTIES

The District is maintaining the reserve of at least one percent (1%) of the District's total expenditures, transfers out and other uses.

PROJECTED CHANGES IN ENDING FUND BALANCES

It is projected that the General Fund will end the fiscal year with a fund balance of \$4,004.6 million, which is \$2,409.0 million lower than the unaudited actual ending balance for 2023-24.

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|---------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 592,525,000.00 | 592,525,000.00 | New |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 592,525,000.00 | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 0.00 | 0.00 | 592,525,000.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 0.00 | | 0.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 0.00 | | 0.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 0.00 | 0.00 | | 592,525,000.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 592,525,000.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 592,525,000.00 | 592,525,000.00 | New |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 592,525,000.00 | 592,525,000.00 | New |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: General Fund/CSSF | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 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 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 592,525,000.00 | | |

| Resource | Description | 2024-25 Projected Totals |
|---------------------------|-------------|-----------------------------|
| Total, Restricted Balance | | 0.00 |

| Description | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|---|-----------|--------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name): | January | | | | | | | | | |
| A. BEGINNING CASH | | | 6,991,808,105.86 | 5,790,766,497.76 | 5,135,520,675.83 | 5,390,434,474.61 | 5,297,369,659.95 | 4,876,016,395.62 | 5,488,633,929.42 | 5,310,094,964.50 |
| B. RECEIPTS | | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | | |
| Principal Apportionment | 8010-8019 | | 215,288,315.00 | 214,717,089.00 | 579,215,000.00 | 386,917,604.00 | 307,307,285.27 | 645,643,022.02 | 310,971,243.06 | 259,294,769.55 |
| Property Taxes | 8020-8079 | | 17,436,084.30 | 75,667,220.16 | (2,786,284.37) | (2,696.73) | 23,656,401.07 | 669,180,305.85 | 199,970,880.19 | 90,410,552.40 |
| Miscellaneous Funds | 8080-8099 | | (24,088,699.00) | (48,115,874.00) | (7,875.00) | (32,407,158.00) | (19,241,718.39) | (33,427,627.07) | (13,723,458.52) | (58,599,509.97) |
| Federal Revenue | 8100-8299 | | 25,936,428.22 | 95,921,007.73 | 354,653,732.12 | 223,321,424.00 | 46,727.95 | 117,555.42 | 2,388,859.20 | 5,923,271.39 |
| Other State Revenue | 8300-8599 | | 64,113,914.55 | 74,669,435.07 | 149,405,782.19 | 131,868,494.90 | 108,876,305.95 | 83,225,783.13 | 130,655,930.30 | 101,321,602.15 |
| Other Local Revenue | 8600-8799 | | 29,317,296.93 | 13,591,182.53 | 9,870,608.57 | 41,881,258.66 | 21,672,063.54 | 17,824,456.86 | 7,298,279.54 | 55,032,201.57 |
| Interfund Transfers In | 8900-8929 | | 138,345,953.00 | 0.00 | 52,564.93 | 138,350,791.26 | 0.00 | 0.00 | 9,784.03 | 0.00 |
| All Other Financing Sources | 8930-8979 | | 24,074,681.71 | 18,428,996.31 | 7,871,545.31 | 50,835,191.40 | 904.08 | 855.01 | 855.07 | 855.01 |
| TOTAL RECEIPTS | | | 490,423,974.71 | 444,879,056.80 | 1,098,275,073.75 | 940,764,909.49 | 442,317,969.47 | 1,382,564,351.22 | 637,572,372.87 | 453,383,742.10 |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | 1,281,627,490.94 | 688,107,672.53 | 692,609,551.20 | 704,787,027.92 | 712,340,138.06 | 622,711,980.31 | 608,005,821.38 | 700,985,008.21 |
| Classified Salaries | 2000-2999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Employee Benefits | 3000-3999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Books and Supplies | 4000-4999 | | 247,971,577.18 | 355,699,179.93 | 138,266,893.52 | 99,238,001.38 | 95,475,373.20 | 94,410,655.65 | 155,280,326.56 | 83,138,225.19 |
| Services | 5000-5999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital Outlay | 6000-6999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Outgo | 7000-7499 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Interfund Transfers Out | 7600-7629 | | 138,345,953.00 | 27,212,241.40 | 12,472,266.38 | 138,345,953.00 | 55,855,722.54 | 52,824,181.46 | 52,825,189.85 | 52,824,181.46 |

| Description | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|--|-----------|--------------------------------|--------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| All Other Financing Uses | 7630-7699 | | 23,520,561.69 | 29,105,784.87 | 12,563.87 | 91,458,741.85 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL DISBURSEMENTS | | | 1,691,465,582.81 | 1,100,124,878.73 | 843,361,274.97 | 1,033,829,724.15 | 863,671,233.80 | 769,946,817.42 | 816,111,337.79 | 836,947,414.86 |
| D. BALANCE SHEET ITEMS | | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | (259,909,538.17) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | 9200-9299 | 907,361,225.42 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due From Other Funds | 9310 | 30,000,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Stores | 9320 | 38,594,295.83 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Prepaid Expenditures | 9330 | 8,475,058.05 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Current Assets | 9340 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Lease Receivable | 9380 | 11,780,559.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deferred Outflows of Resources | 9490 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL | | 736,301,600.33 | 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 | 1,261,530,429.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due To Other Funds | 9610 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Current Loans | 9640 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Unearned Revenues | 9650 | 41,180,000.22 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deferred Inflows of Resources | 9690 | 11,780,559.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL | | 1,314,490,989.02 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <u>Nonoperating</u> | | | | | | | | | | |
| Suspense Clearing | 9910 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL BALANCE SHEET ITEMS | | (578,189,388.69) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| E. NET INCREASE/DECREASE (B - C + D) | | | (1,201,041,608.10) | (655,245,821.93) | 254,913,798.78 | (93,064,814.66) | (421,353,264.33) | 612,617,533.80 | (178,538,964.92) | (383,563,672.76) |
| F. ENDING CASH (A + E) | | | 5,790,766,497.76 | 5,135,520,675.83 | 5,390,434,474.61 | 5,297,369,659.95 | 4,876,016,395.62 | 5,488,633,929.42 | 5,310,094,964.50 | 4,926,531,291.74 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | | |

| Description | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|--|-----------|------------------|------------------|------------------|------------------|------------------|-------------|-------------------|-------------------|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name): | January | | | | | | | | |
| A. BEGINNING CASH | | 4,926,531,291.74 | 4,764,887,112.31 | 4,736,571,113.61 | 4,681,654,946.34 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 551,437,807.30 | 259,294,769.55 | 259,294,769.55 | 683,582,526.70 | 22,100,000.00 | 0.00 | 4,695,064,201.00 | 4,695,064,201.00 |
| Property Taxes | 8020-8079 | 7,133,903.95 | 483,771,258.18 | 403,733,881.83 | 179,706,148.17 | 0.00 | 0.00 | 2,147,877,655.00 | 2,147,877,655.00 |
| Miscellaneous Funds | 8080-8099 | (43,716,144.84) | (46,668,374.65) | (32,026,748.39) | (44,452,016.17) | 0.00 | 0.00 | (396,475,204.00) | (396,475,204.00) |
| Federal Revenue | 8100-8299 | 549,745.71 | 1,189,615.21 | 74,774.82 | 1,984,755.31 | 0.00 | 0.00 | 712,107,897.08 | 712,107,897.08 |
| Other State Revenue | 8300-8599 | 125,913,899.57 | 99,270,114.03 | 149,555,008.54 | 465,085,398.03 | 17,009,713.83 | 0.00 | 1,700,971,382.24 | 1,700,971,382.24 |
| Other Local Revenue | 8600-8799 | 34,885,677.92 | 15,020,507.22 | 57,931,714.11 | 107,387,762.81 | 4,158,717.27 | 0.00 | 415,871,727.53 | 415,871,727.53 |
| Interfund Transfers In | 8900-8929 | 28,078.02 | 0.00 | 0.00 | 29,961,687.45 | (276,748,858.69) | 0.00 | 30,000,000.00 | 30,000,000.00 |
| All Other Financing Sources | 8930-8979 | 709.67 | 709.67 | 709.67 | 785.64 | (101,206,798.55) | 0.00 | 10,000.00 | 10,000.00 |
| TOTAL RECEIPTS | | 676,233,677.30 | 811,878,599.21 | 838,564,110.13 | 1,423,257,047.94 | (334,687,226.14) | 0.00 | 9,305,427,658.85 | 9,305,427,658.85 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 679,620,375.36 | 683,946,901.54 | 693,889,948.58 | 696,627,347.21 | 0.00 | 0.00 | 8,765,259,263.24 | 4,016,878,496.49 |
| Classified Salaries | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,642,388,267.16 |
| Employee Benefits | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,105,992,499.59 |
| Books and Supplies | 4000-4999 | 108,452,705.89 | 112,403,008.10 | 155,745,511.29 | 590,390,451.79 | | 0.00 | 2,236,471,909.68 | 671,391,282.51 |
| Services | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,439,778,630.25 |
| Capital Outlay | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 157,811,518.00 |
| Other Outgo | 7000-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (32,509,521.08) |
| Interfund Transfers Out | 7600-7629 | 49,804,775.48 | 43,844,688.27 | 43,844,817.53 | 36,835,655.35 | (62,294,873.34) | 0.00 | 642,740,752.38 | 642,740,752.38 |
| All Other Financing Uses | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | (144,097,652.28) | 0.00 | 0.00 | 0.00 |
| TOTAL DISBURSEMENTS | | 837,877,856.73 | 840,194,597.91 | 893,480,277.40 | 1,323,853,454.35 | (206,392,525.62) | 0.00 | 11,644,471,925.30 | 11,644,471,925.30 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |

| Description | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|--|-----------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|--------------------|
| <u>Assets and Deferred Outflows</u> | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (259,909,538.17) | (259,909,538.17) | |
| Accounts Receivable | 9200-9299 | 0.00 | 0.00 | 0.00 | 0.00 | 43,268,431.10 | 907,361,225.42 | 950,629,656.52 | |
| Due From Other Funds | 9310 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 30,000,000.00 | 30,000,000.00 | |
| Stores | 9320 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 38,594,295.83 | 38,594,295.83 | |
| Prepaid Expenditures | 9330 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,475,058.05 | 8,475,058.05 | |
| Other Current Assets | 9340 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Lease Receivable | 9380 | 0.00 | 0.00 | 0.00 | 0.00 | | 11,780,559.20 | 11,780,559.20 | |
| Deferred Outflows of Resources | 9490 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 43,268,431.10 | 736,301,600.33 | 779,570,031.43 | |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | |
| Accounts Payable | 9500-9599 | 0.00 | 0.00 | 0.00 | 0.00 | 171,563,131.62 | 1,261,530,429.60 | 1,433,093,561.22 | |
| Due To Other Funds | 9610 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Current Loans | 9640 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Unearned Revenues | 9650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 41,180,000.22 | 41,180,000.22 | |
| Deferred Inflows of Resources | 9690 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 11,780,559.20 | 11,780,559.20 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 171,563,131.62 | 1,314,490,989.02 | 1,486,054,120.64 | |
| <u>Nonoperating</u> | | | | | | | | | |
| Suspense Clearing | 9910 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 | (128,294,700.52) | (578,189,388.69) | (706,484,089.21) | |
| E. NET INCREASE/DECREASE (B - C + D) | | (161,644,179.43) | (28,315,998.70) | (54,916,167.27) | 99,403,593.59 | (256,589,401.04) | (578,189,388.69) | (3,045,528,355.66) | (2,339,044,266.45) |
| F. ENDING CASH (A + E) | | 4,764,887,112.31 | 4,736,571,113.61 | 4,681,654,946.34 | 4,781,058,539.93 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | 3,946,279,750.20 | |

| Description | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|---|-----------|--------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name): | JUNE | | | | | | | | | |
| A. BEGINNING CASH | | | 4,781,058,539.93 | 4,290,947,468.21 | 3,887,667,521.03 | 3,659,410,616.85 | 3,459,120,037.76 | 3,002,614,145.66 | 3,548,521,798.10 | 3,457,372,651.73 |
| B. RECEIPTS | | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | | |
| Principal Apportionment | 8010-8019 | | 204,887,706.89 | 182,275,090.53 | 610,912,568.55 | 328,712,429.56 | 324,616,673.77 | 610,912,569.39 | 328,487,007.63 | 273,899,805.36 |
| Property Taxes | 8020-8079 | | 24,882,572.19 | 69,636,842.25 | 0.00 | 0.00 | 23,619,137.31 | 668,126,207.39 | 199,655,884.38 | 90,268,136.94 |
| Miscellaneous Funds | 8080-8099 | | (22,224,999.63) | (46,847,606.74) | (31,890,059.21) | (30,983,382.30) | (17,927,632.57) | (31,144,734.76) | (12,786,234.42) | (54,597,539.68) |
| Federal Revenue | 8100-8299 | | 58,712.91 | 5,720,309.30 | 1,400,088.25 | 147,309,185.19 | 2,186,624.41 | 5,499,986.03 | 111,774,342.88 | 277,129,056.68 |
| Other State Revenue | 8300-8599 | | 39,358,629.33 | 99,618,549.73 | 132,009,901.43 | 143,153,282.30 | 112,091,992.17 | 85,572,803.61 | 134,719,163.28 | 104,458,923.66 |
| Other Local Revenue | 8600-8799 | | 18,706,201.32 | 7,090,019.17 | 5,705,184.27 | 24,086,688.52 | 20,347,028.93 | 16,567,728.66 | 6,845,194.05 | 51,658,704.36 |
| Interfund Transfers In | 8900-8929 | | 0.00 | 0.00 | 0.00 | 1,141.25 | 0.00 | 0.00 | 24,786.22 | 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 | | | 265,668,823.01 | 317,495,012.24 | 718,138,587.29 | 612,280,248.52 | 464,934,728.02 | 1,355,535,415.32 | 768,720,999.02 | 742,817,942.32 |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | 619,111,786.67 | 603,777,550.77 | 816,251,877.59 | 684,615,131.32 | 809,982,086.98 | 709,659,063.44 | 676,512,055.23 | 791,193,548.69 |
| Classified Salaries | 2000-2999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Employee Benefits | 3000-3999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Books and Supplies | 4000-4999 | | 136,668,108.06 | 108,172,072.76 | 125,441,062.62 | 123,594,822.72 | 107,097,659.57 | 95,844,510.08 | 179,233,483.15 | 102,676,595.20 |
| Services | 5000-5999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital Outlay | 6000-6999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Outgo | 7000-7499 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Interfund Transfers Out | 7600-7629 | | 0.00 | 8,825,335.89 | 4,702,551.26 | 4,360,873.57 | 4,360,873.57 | 4,124,189.36 | 4,124,607.01 | 4,124,189.36 |
| All Other Financing Uses | 7630-7699 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| Description | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|---|-----------|--------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| TOTAL DISBURSEMENTS | | | 755,779,894.73 | 720,774,959.42 | 946,395,491.47 | 812,570,827.61 | 921,440,620.12 | 809,627,762.88 | 859,870,145.39 | 897,994,333.25 |
| D. BALANCE SHEET ITEMS | | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | (259,909,538.17) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | 9200-9299 | 950,629,656.52 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due From Other Funds | 9310 | 30,000,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Stores | 9320 | 38,594,295.83 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Prepaid Expenditures | 9330 | 8,475,058.05 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Current Assets | 9340 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Lease Receivable | 9380 | 11,780,559.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deferred Outflows of Resources | 9490 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL | | 779,570,031.43 | 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 | 1,433,093,561.22 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due To Other Funds | 9610 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Current Loans | 9640 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Unearned Revenues | 9650 | 41,180,000.22 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deferred Inflows of Resources | 9690 | 11,780,559.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL | | 1,486,054,120.64 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <u>Nonoperating</u> | | | | | | | | | | |
| Suspense Clearing | 9910 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL BALANCE SHEET ITEMS | | (706,484,089.21) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| E. NET INCREASE/DECREASE (B - C + D) | | | (490,111,071.72) | (403,279,947.18) | (228,256,904.18) | (200,290,579.09) | (456,505,892.10) | 545,907,652.44 | (91,149,146.37) | (155,176,390.93) |
| F. ENDING CASH (A + E) | | | 4,290,947,468.21 | 3,887,667,521.03 | 3,659,410,616.85 | 3,459,120,037.76 | 3,002,614,145.66 | 3,548,521,798.10 | 3,457,372,651.73 | 3,302,196,260.80 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | | |

| Description | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|--|-----------|------------------|------------------|------------------|------------------|-----------------|-------------|-------------------|-------------------|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name): | JUNE | | | | | | | | |
| A. BEGINNING CASH | | 3,302,196,260.80 | 3,102,922,722.93 | 3,088,254,848.47 | 2,991,145,087.13 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 531,147,274.09 | 273,899,805.36 | 273,899,805.36 | 745,310,020.51 | (22,100,000.00) | 0.00 | 4,666,860,757.00 | 4,666,860,757.00 |
| Property Taxes | 8020-8079 | 7,122,666.57 | 483,009,217.62 | 403,097,916.82 | 179,423,073.53 | 0.00 | 0.00 | 2,148,841,655.00 | 2,148,841,655.00 |
| Miscellaneous Funds | 8080-8099 | (40,252,489.80) | (43,481,224.30) | (29,839,527.11) | (40,942,146.48) | | 0.00 | (402,917,577.00) | (402,917,577.00) |
| Federal Revenue | 8100-8299 | 25,746,649.57 | 55,657,632.21 | 3,508,419.99 | 92,879,075.58 | | 0.00 | 728,870,083.00 | 728,870,083.00 |
| Other State Revenue | 8300-8599 | 129,696,756.04 | 102,353,128.29 | 154,209,681.15 | 479,352,158.01 | 0.00 | 0.00 | 1,716,594,969.00 | 1,716,594,969.00 |
| Other Local Revenue | 8600-8799 | 32,357,745.26 | 14,062,896.34 | 54,431,817.85 | 100,905,851.27 | 0.00 | 0.00 | 352,765,060.00 | 352,765,060.00 |
| Interfund Transfers In | 8900-8929 | 71,130.99 | 0.00 | 0.00 | 75,902,941.54 | 0.00 | 0.00 | 76,000,000.00 | 76,000,000.00 |
| All Other Financing Sources | 8930-8979 | 710.00 | 710.00 | 710.00 | 785.00 | 0.00 | 0.00 | 10,000.00 | 10,000.00 |
| TOTAL RECEIPTS | | 685,890,442.72 | 885,502,165.52 | 859,308,824.06 | 1,632,831,758.96 | (22,100,000.00) | 0.00 | 9,287,024,947.00 | 9,287,024,947.00 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 769,841,645.19 | 776,444,715.55 | 786,402,874.16 | 789,243,350.50 | 0.00 | 0.00 | 8,833,035,686.09 | 8,833,035,686.09 |
| Classified Salaries | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Employee Benefits | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Books and Supplies | 4000-4999 | 111,433,882.81 | 120,302,199.04 | 166,592,564.36 | 838,917,912.59 | 0.00 | 0.00 | 2,215,974,872.96 | 2,215,974,872.96 |
| Services | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital Outlay | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Outgo | 7000-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Interfund Transfers Out | 7600-7629 | 3,888,452.59 | 3,423,125.39 | 3,423,146.88 | 4,864,572.50 | 0.00 | 0.00 | 50,221,917.38 | 50,221,917.38 |
| All Other Financing Uses | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL DISBURSEMENTS | | 885,163,980.59 | 900,170,039.98 | 956,418,585.40 | 1,633,025,835.59 | 0.00 | 0.00 | 11,099,232,476.43 | 11,099,232,476.43 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |

| Description | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|--|-----------|------------------|------------------|------------------|------------------|-----------------|------------------|--------------------|--------------------|
| <u>Assets and Deferred Outflows</u> | | | | | | | | | 0.00 |
| Cash Not In Treasury | 9111-9199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (259,909,538.17) | (259,909,538.17) | |
| Accounts Receivable | 9200-9299 | 0.00 | 0.00 | 0.00 | 0.00 | (22,100,000.00) | 950,629,656.52 | 928,529,656.52 | |
| Due From Other Funds | 9310 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 30,000,000.00 | 30,000,000.00 | |
| Stores | 9320 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 38,594,295.83 | 38,594,295.83 | |
| Prepaid Expenditures | 9330 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,475,058.05 | 8,475,058.05 | |
| Other Current Assets | 9340 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Lease Receivable | 9380 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 11,780,559.20 | 11,780,559.20 | |
| Deferred Outflows of Resources | 9490 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | (22,100,000.00) | 779,570,031.43 | 757,470,031.43 | |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | |
| Accounts Payable | 9500-9599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,433,093,561.22 | 1,433,093,561.22 | |
| Due To Other Funds | 9610 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Current Loans | 9640 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Unearned Revenues | 9650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 41,180,000.22 | 41,180,000.22 | |
| Deferred Inflows of Resources | 9690 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 11,780,559.20 | 11,780,559.20 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,486,054,120.64 | 1,486,054,120.64 | |
| <u>Nonoperating</u> | | | | | | | | | |
| Suspense Clearing | 9910 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 | (22,100,000.00) | (706,484,089.21) | (728,584,089.21) | |
| E. NET INCREASE/DECREASE (B - C + D) | | (199,273,537.87) | (14,667,874.46) | (97,109,761.34) | (194,076.63) | (44,200,000.00) | (706,484,089.21) | (2,540,791,618.64) | (1,812,207,529.43) |
| F. ENDING CASH (A + E) | | 3,102,922,722.93 | 3,088,254,848.47 | 2,991,145,087.13 | 2,990,951,010.50 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | 2,240,266,921.29 | |

**ASSUMPTIONS USED
GENERAL FUND CASH FLOW PROJECTIONS
FIRST INTERIM
FY2024-25**

| | |
|--------------------------------------|--|
| BALANCES | The balances do not include amounts held in the Payroll Agency Fund. |
| RECEIPTS | Revenues and other receipts are primarily based on FY2024-25 Actuals as of October 2024 and then projected forward based on scheduled release of apportionments and property taxes, as well as, expected receipts from various categorical programs. |
| DISBURSEMENTS | Disbursements are projected based on Actuals from July 2024 to October 2024 and then projected forward. |
| SALARIES & BENEFITS | Totals consist of current year-to-date Actuals as of October 2024 and projected salaries and benefits for the rest of FY2024-25. |
| SERVICES, SUPPLIES & EQUIPMENT | Projected totals are based on FY2024-25 Actuals as of October 2024 and projected amounts for the rest of the year. This category also includes Capital Outlay. |
| INTERFUND TRANSFERS IN & OUT | Totals are based primarily on currently available FY2024-25 data. Inter-fund Transfers In and Out include payments of receivables and payables between the General Fund and all other district funds; transfers to the Capital Services Fund for debt repayment; and transfers of contributions to the Self-Insurance Funds, and Child Development Fund. |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2025-26 Projection (C) | % Change (Cols. E-C/C) (D) | 2026-27 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 6,446,466,652.00 | (.52%) | 6,412,784,835.00 | 1.09% | 6,482,401,435.00 |
| 2. Federal Revenues | 8100-8299 | 712,107,897.08 | 2.35% | 728,870,083.00 | (3.82%) | 701,014,031.00 |
| 3. Other State Revenues | 8300-8599 | 1,700,971,382.24 | .92% | 1,716,594,969.00 | .31% | 1,721,970,884.00 |
| 4. Other Local Revenues | 8600-8799 | 415,871,727.53 | (15.17%) | 352,765,060.00 | (10.85%) | 314,483,249.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 30,000,000.00 | 153.33% | 76,000,000.00 | 375.39% | 361,300,000.00 |
| 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% | (.21) | (100.00%) | 0.00 |
| 6. Total (Sum lines A1 thru A5c) | | 9,305,427,658.85 | (.20%) | 9,287,024,946.79 | 3.17% | 9,581,179,599.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 4,016,878,496.49 | | 4,001,826,883.77 |
| b. Step & Column Adjustment | | | | 0.00 | | 0.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (15,051,612.72) | | (118,922,345.37) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 4,016,878,496.49 | (.37%) | 4,001,826,883.77 | (2.97%) | 3,882,904,538.40 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 1,642,388,267.16 | | 1,490,969,343.70 |
| b. Step & Column Adjustment | | | | 0.00 | | 0.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (151,418,923.46) | | (11,914,589.17) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 1,642,388,267.16 | (9.22%) | 1,490,969,343.70 | (.80%) | 1,479,054,754.53 |
| 3. Employee Benefits | 3000-3999 | 3,105,992,499.59 | 7.54% | 3,340,239,458.62 | 3.05% | 3,442,213,273.78 |
| 4. Books and Supplies | 4000-4999 | 671,391,282.51 | 32.31% | 888,320,708.42 | (25.64%) | 660,564,913.35 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 1,439,778,630.25 | (18.92%) | 1,167,427,247.44 | (1.37%) | 1,151,414,705.21 |
| 6. Capital Outlay | 6000-6999 | 157,811,518.00 | 29.81% | 204,848,918.52 | 9.45% | 224,216,275.53 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 7,174,058.00 | 6.68% | 7,653,474.00 | 0.00% | 7,653,474.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (39,683,579.08) | 31.73% | (52,275,475.44) | (49.89%) | (26,193,665.41) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 642,740,752.38 | (92.19%) | 50,221,917.38 | 51.54% | 76,107,375.38 |
| 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) | | 11,644,471,925.30 | (4.68%) | 11,099,232,476.41 | (1.81%) | 10,897,935,644.77 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (2,339,044,266.45) | | (1,812,207,529.62) | | (1,316,756,045.77) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 6,413,618,717.17 | | 4,074,574,450.72 | | 2,262,366,921.10 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 4,074,574,450.72 | | 2,262,366,921.10 | | 945,610,875.33 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 49,471,343.70 | | 49,471,343.70 | | 49,471,343.70 |
| b. Restricted | 9740 | 757,425,344.25 | | 270,863,387.01 | | 191,603,317.06 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |
| d. Assigned | 9780 | 1,210,471,121.00 | | 460,755,514.29 | | 509,520,156.17 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 132,750,000.00 | | 111,100,000.00 | | 109,080,000.00 |
| 2. Unassigned/Unappropriated | 9790 | 1,924,456,641.77 | | 1,370,176,676.10 | | 85,936,058.40 |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2025-26 Projection (C) | % Change (Cols. E-C/C) (D) | 2026-27 Projection (E) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 4,074,574,450.72 | | 2,262,366,921.10 | | 945,610,875.33 |
| E. AVAILABLE RESERVES (Unrestricted except as noted) | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 132,750,000.00 | | 111,100,000.00 | | 109,080,000.00 |
| c. Unassigned/Unappropriated | 9790 | 1,924,456,641.77 | | 1,370,176,676.10 | | 85,936,058.40 |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999) | 979Z | | | 0.00 | | 0.00 |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves - by Amount (Sum lines E1 thru E2c) | | 2,057,206,641.77 | | 1,481,276,676.10 | | 195,016,058.40 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 17.67% | | 13.35% | | 1.79% |
| 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? b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): | No | | | | | |
| 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 AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections) | | 371,899.22 | | 362,117.00 | | 352,864.00 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 11,644,471,925.30 | | 11,099,232,476.41 | | 10,897,935,644.77 |
| 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) | | 11,644,471,925.30 | | 11,099,232,476.41 | | 10,897,935,644.77 |
| d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) | | 1% | | 1% | | 1% |
| e. Reserve Standard - By Percent (Line F3c times F3d) | | 116,444,719.25 | | 110,992,324.76 | | 108,979,356.45 |
| f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details) | | 0.00 | | 0.00 | | 0.00 |
| g. Reserve Standard (Greater of Line F3e or F3f) | | 116,444,719.25 | | 110,992,324.76 | | 108,979,356.45 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2025-26 Projection (C) | % Change (Cols. E-C/C) (D) | 2026-27 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 6,414,969,999.00 | (.53%) | 6,381,288,182.00 | 1.09% | 6,450,904,782.00 |
| 2. Federal Revenues | 8100-8299 | 1,681,123.44 | 15.40% | 1,940,000.00 | 1.03% | 1,960,000.00 |
| 3. Other State Revenues | 8300-8599 | 139,467,301.24 | (10.80%) | 124,400,041.00 | (3.31%) | 120,281,241.00 |
| 4. Other Local Revenues | 8600-8799 | 356,490,837.54 | (15.80%) | 300,168,761.00 | (12.75%) | 261,886,950.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 30,000,000.00 | 153.33% | 76,000,000.00 | 375.39% | 361,300,000.00 |
| b. Other Sources | 8930-8979 | 10,000.00 | 0.00% | 10,000.00 | 0.00% | 10,000.00 |
| c. Contributions | 8980-8999 | (1,529,387,778.16) | 9.98% | (1,682,089,876.00) | (2.10%) | (1,646,733,838.44) |
| 6. Total (Sum lines A1 thru A5c) | | 5,413,231,483.06 | (3.91%) | 5,201,717,108.00 | 6.69% | 5,549,609,134.56 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 2,701,443,512.00 | | 2,963,490,250.03 |
| b. Step & Column Adjustment | | | | | | |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | 262,046,738.03 | | (92,499,713.14) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 2,701,443,512.00 | 9.70% | 2,963,490,250.03 | (3.12%) | 2,870,990,536.89 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 854,943,676.00 | | 676,808,622.17 |
| b. Step & Column Adjustment | | | | | | |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (178,135,053.83) | | 166,429,528.67 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 854,943,676.00 | (20.84%) | 676,808,622.17 | 24.59% | 843,238,150.84 |
| 3. Employee Benefits | 3000-3999 | 1,737,861,778.00 | 17.31% | 2,038,620,426.78 | 5.60% | 2,152,725,000.02 |
| 4. Books and Supplies | 4000-4999 | 350,376,282.00 | 35.33% | 474,148,113.90 | (32.78%) | 318,700,873.16 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 589,775,369.00 | (10.78%) | 526,197,777.96 | .74% | 530,094,769.69 |
| 6. Capital Outlay | 6000-6999 | 79,536,177.00 | 34.72% | 107,148,742.05 | 29.93% | 139,221,479.66 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 7,174,058.00 | 6.68% | 7,653,474.00 | 0.00% | 7,653,474.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (250,819,684.64) | 26.34% | (316,882,555.51) | (52.16%) | (151,582,460.88) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 642,696,664.00 | (92.19%) | 50,177,829.00 | 51.59% | 76,063,287.00 |
| 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) | | 6,712,987,831.36 | (2.77%) | 6,527,362,680.38 | 3.98% | 6,787,105,110.38 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (1,299,756,348.30) | | (1,325,645,572.38) | | (1,237,495,975.82) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 4,616,845,730.30 | | 3,317,089,382.00 | | 1,991,443,809.62 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 3,317,089,382.00 | | 1,991,443,809.62 | | 753,947,833.80 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 49,411,619.23 | | 49,411,619.23 | | 49,411,619.23 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | | | |
| d. Assigned | 9780 | 1,210,471,121.00 | | 460,755,514.29 | | 509,520,156.17 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 132,750,000.00 | | 111,100,000.00 | | 109,080,000.00 |
| 2. Unassigned/Unappropriated | 9790 | 1,924,456,641.77 | | 1,370,176,676.10 | | 85,936,058.40 |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2025-26 Projection (C) | % Change (Cols. E-C/C) (D) | 2026-27 Projection (E) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 3,317,089,382.00 | | 1,991,443,809.62 | | 753,947,833.80 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 132,750,000.00 | | 111,100,000.00 | | 109,080,000.00 |
| c. Unassigned/Unappropriated | 9790 | 1,924,456,641.77 | | 1,370,176,676.10 | | 85,936,058.40 |
| (Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | | | |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | | | |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | 2,057,206,641.77 | | 1,481,276,676.10 | | 195,016,058.40 |
| 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. | | | | | | |
| See attached | | | | | | |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2025-26 Projection (C) | % Change (Cols. E-C/C) (D) | 2026-27 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 31,496,653.00 | 0.00% | 31,496,653.00 | 0.00% | 31,496,653.00 |
| 2. Federal Revenues | 8100-8299 | 710,426,773.64 | 2.32% | 726,930,083.00 | (3.83%) | 699,054,031.00 |
| 3. Other State Revenues | 8300-8599 | 1,561,504,081.00 | 1.97% | 1,592,194,928.00 | .60% | 1,601,689,643.00 |
| 4. Other Local Revenues | 8600-8799 | 59,380,889.99 | (11.43%) | 52,596,299.00 | 0.00% | 52,596,299.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | 1,529,387,778.16 | 9.98% | 1,682,089,875.79 | (2.10%) | 1,646,733,838.44 |
| 6. Total (Sum lines A1 thru A5c) | | 3,892,196,175.79 | 4.96% | 4,085,307,838.79 | (1.32%) | 4,031,570,464.44 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 1,315,434,984.49 | | 1,038,336,633.74 |
| b. Step & Column Adjustment | | | | | | |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (277,098,350.75) | | (26,422,632.23) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 1,315,434,984.49 | (21.07%) | 1,038,336,633.74 | (2.54%) | 1,011,914,001.51 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 787,444,591.16 | | 814,160,721.53 |
| b. Step & Column Adjustment | | | | | | |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | 26,716,130.37 | | (178,344,117.84) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 787,444,591.16 | 3.39% | 814,160,721.53 | (21.91%) | 635,816,603.69 |
| 3. Employee Benefits | 3000-3999 | 1,368,130,721.59 | (4.86%) | 1,301,619,031.84 | (.93%) | 1,289,488,273.76 |
| 4. Books and Supplies | 4000-4999 | 321,015,000.51 | 29.02% | 414,172,594.52 | (17.46%) | 341,864,040.19 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 850,003,261.25 | (24.56%) | 641,229,469.48 | (3.10%) | 621,319,935.52 |
| 6. Capital Outlay | 6000-6999 | 78,275,341.00 | 24.82% | 97,700,176.47 | (13.00%) | 84,994,795.87 |
| 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 | 211,136,105.56 | 25.33% | 264,607,080.07 | (52.61%) | 125,388,795.47 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 44,088.38 | 0.00% | 44,088.38 | 0.00% | 44,088.38 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 4,931,484,093.94 | (7.29%) | 4,571,869,796.03 | (10.08%) | 4,110,830,534.39 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (1,039,287,918.15) | | (486,561,957.24) | | (79,260,069.95) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 1,796,772,986.87 | | 757,485,068.72 | | 270,923,111.48 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 757,485,068.72 | | 270,923,111.48 | | 191,663,041.53 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 59,724.47 | | 59,724.47 | | 59,724.47 |
| b. Restricted | 9740 | 757,425,344.25 | | 270,863,387.01 | | 191,603,317.06 |
| 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 |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2025-26 Projection (C) | % Change (Cols. E-C/C) (D) | 2026-27 Projection (E) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 757,485,068.72 | | 270,923,111.48 | | 191,663,041.53 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated Amount | 9790 | | | | | |
| (Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2) | | | | | | |
| 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. | | | | | | |
| See attached | | | | | | |

FY25 First Interim

**GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
FY26 and FY27**

Major Revenue Assumptions

| | <u>FY26</u> | <u>FY27</u> |
|--|--------------------|--------------------|
| 1. Projected Enrollment | | |
| Non-charter schools | 354,744 | 345,155 |
| Locally-funded charter schools | 37,279 | 36,769 |
| Norm Enrollment | 392,023 | 381,924 |
| Nonpublic Schools (NPS) Enrollment | 1,379 | 1,332 |
| Total Projected Enrollment | 393,402 | 383,256 |
| 2. Estimated Funded Average Daily Attendance (ADA) | | |
| Non-charter schools | 336,905.13 | 330,169.87 |
| Nonpublic Schools | 1,288.23 | 1,247.77 |
| District Subtotal without County Programs | 338,193.36 | 331,417.64 |
| Locally-funded charter schools | 34,746.65 | 34,271.35 |
| Total Funded ADA without County Programs | 372,940.01 | 365,688.99 |
| County Programs | 363.94 | 363.94 |
| Total Funded ADA with County Programs | 373,303.95 | 366,052.93 |
| 3. Funded COLA | | |
| LCFF | 2.93% | 3.08% |
| Special Education (AB602) | 2.93% | 3.08% |
| 4. Adjusted Base Grant Rates Per ADA (includes COLA and K-3 and 9-12 Grade Span Adjustments) | | |
| Grades K-3 | \$11,392 | \$11,743 |
| Grades 4-6 | \$10,475 | \$10,978 |
| Grades 7-8 | \$10,785 | \$11,117 |
| Grades 9-12 | \$12,825 | \$13,220 |
| 5. Unduplicated student count percentage to enrollment (3-year rolling average) per LCFF calculation | | |
| Non-charter schools (includes County Program students) | 85.55% | 85.70% |
| Locally-funded charter schools (total) | 48.29% | 47.72% |
| 6. LCFF Revenue (in millions) | | |
| Non-charter schools | \$5,922.1 | \$5,984.8 |
| Locally-funded charter schools | 459.2 | \$466.1 |
| | \$6,381.3 | \$6,450.9 |

FY25 First Interim

**GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
FY26 and FY27**

Major Revenue Assumptions (continued)

| | <u>FY26</u> | <u>FY27</u> |
|--|--------------------|--------------------|
| 7. Education Protection Act (in millions) | | |
| Non-charter schools | \$724.0 | \$724.0 |
| Locally-funded charter schools | \$46.9 | \$46.9 |
| Total | \$770.9 | \$770.9 |
| 8. California State Lottery – Rates Per ADA | | |
| Unrestricted | \$191.00 | \$191.00 |
| Restricted | \$82.00 | \$82.00 |
| 9. Mandate Block Grant | | |
| Non-charter schools – K-8 | \$39.33 | \$40.54 |
| Non-charter schools – 9-12 | \$75.78 | \$78.11 |
| Locally-funded charter schools – K-8 | \$20.65 | \$21.29 |
| Locally-funded charter schools – 9-12 | \$57.39 | \$59.16 |
| 10. Other State Revenues include funding for Expanded Learning Opportunities Program of \$468.3 million, Home-to-School Reimbursement Funding of \$31.6 million, Proposition 28 (Arts and Music in Schools) of \$71.9 million, and LCFF Equity Multiplier of \$22.1 million in FY26. For FY27, funding for Expanded Learning Opportunities Program of \$468.3 million, Home-to-School Reimbursement Funding of \$29.4 million, Proposition 28 (Arts and Music in Schools) of \$71.9 million, and LCFF Equity Multiplier of \$22.8 million. | | |
| 11. Transfer from Special Reserve Fund for Capital Outlay Projects - Community Redevelopment Agency (Fund 40) of \$30.0 million in FY26 and FY27 to fund the Routine Repair and Major Maintenance Account. | | |
| 12. Transfer from Special Reserve Fund for Other Than Capital Outlay (Fund 17) of \$46.0 million and \$331.3 million in FY26 and FY27, respectively, to fund general operating expenses. | | |

FY25 First Interim

GENERAL FUND

ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS

FY26 and FY27

Major Expenditure Assumptions for FY26

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

| | Amounts (in millions) |
|-------------------------------------|--------------------------|
| <u>Certificated Salaries</u> | |
| Bargaining Agreements | \$8.5 |
| Step and Column Salary Adjustment | 6.9 |
| COVID-19 | (0.7) |
| School Staff and Resources | (29.7) |
| Total FY26 Known Changes | \$(15.0) |

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

| | Amounts (in millions) |
|-----------------------------------|--------------------------|
| <u>Classified Salaries</u> | |
| Bargaining Agreements | \$1.8 |
| COVID-19 | (0.5) |
| School Staff and Resources | (152.7) |
| Total FY26 Known Changes | \$(151.4) |

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 27.4%, an increase of 0.35% from prior year. Workers' Compensation rate is 1.74%, which is the same as the prior year. Unemployment insurance rate of 0.05%, which is the same as the prior year. Funding for Employee Health and Medical Benefits is at the Per Participant rate pursuant to the 2024-2025 Health Benefits Agreement. OPEB Trust contribution of \$103.3 million for FY26. An additional OPEB expenditure of \$213.1 million is included to meet the annual required contribution.

FY25 First Interim

**GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
FY26 and FY27**

Major Expenditure Assumptions for FY26 (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 2.70% California CPI for FY26. 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 \$1.1 million.
 - c. Lower projected spending in the Routine Repair and Maintenance Account due to lower projected contribution.
5. **Routine Repair 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 \$111.1 million is 1% of total General Fund Expenditures and Other Financing Uses.
7. **Indirect Cost Rate** is at 8.38%.
8. **Undesignated Balance** of \$1,370.2 million is a result of using projected ending balances from FY25.

Major Expenditure Assumptions for FY27

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 | (17.6) |
| School Staff and Resources | (108.2) |
| Total FY27 Known Changes | <u><u>\$(118.9)</u></u> |

FY25 First Interim

GENERAL FUND

ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS

FY26 and FY27

Major Expenditure Assumptions for FY27 (continued)

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

| <u>Classified Salaries</u> | Amounts (in millions) |
|------------------------------------|--------------------------|
| Federal, State, and Local Grants | \$(4.9) |
| School Staff and Resources | (7.0) |
| Total 2026-27 Known Changes | <u>\$(11.9)</u> |

3. Apart from Health and Medical costs, **Employee Benefits** are based on salary estimates and appropriate rates for retirement, workers' compensation, and unemployment. Employer contribution rate to CalSTRS is 19.10%, which is the same as the prior year. Employer contribution rate to CalPERS is 27.50%, an increase of 0.10% from prior year. Workers' Compensation rate of 1.77%, which is 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 \$155 million for FY27. An additional OPEB expenditure of \$183 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 2.72% California CPI for FY27. Utilities is projected to remain the same as prior year.
 - Includes additional distribution of direct-funded charter schools' share of the Special Education AB602 and Federal IDEA of \$1.1 million.
 - Increase in cybersecurity non-capital projects of \$29.9 million.
 - Exclusion of FY26 onetime items, mostly spending carryover of Expanded Learning Opportunities Program (ELOP) of \$66 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 \$109.1 million is 1% of total General Fund Expenditures and Other Financing Uses.
7. **Indirect Cost Rate** is at 3.78%.

FY25 First Interim

**GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
FY26 and FY27**

Major Expenditure Assumptions for FY27 (continued)

9. **Undesignated Balance** of \$85.9 million is a result of using projected ending balances from FY26.

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 interim certification.

CRITERIA AND STANDARDS

1. **CRITERION: Average Daily Attendance**

STANDARD: Projected funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's ADA Standard Percentage Range: **-2.0% to +2.0%**

1A. Calculating the District's ADA Variances

DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA

| Fiscal Year | | Budget Adoption | First Interim | Percent Change | Status |
|-------------------------------|------------------|--------------------------------|---|----------------|--------|
| | | Budget (Form 01CS, Item 1A) | Projected Year Totals (Form AI, Lines A4 and C4) | | |
| Current Year (2024-25) | District Regular | 350,752.06 | 350,811.73 | 0.0% | Met |
| | Charter School | 35,231.96 | 35,301.99 | | |
| | Total ADA | 385,984.02 | 386,113.72 | | |
| 1st Subsequent Year (2025-26) | District Regular | 338,743.70 | 338,193.36 | (.1%) | Met |
| | Charter School | 34,746.65 | 34,746.65 | | |
| | Total ADA | 373,490.35 | 372,940.01 | | |
| 2nd Subsequent Year (2026-27) | District Regular | 331,967.97 | 331,417.64 | (.2%) | Met |
| | Charter School | 34,271.35 | 34,271.35 | | |
| | Total ADA | 366,239.32 | 365,688.99 | | |

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 changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption

District's Enrollment Standard Percentage Range: -2.0% to +2.0%

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

| Enrollment | | | | |
|-------------------------------|----------------------|------------|-------------------|--------|
| Fiscal Year | Budget Adoption | | First Interim | Status |
| | (Form 01CS, Item 3B) | | CALPADS/Projected | |
| Current Year (2024-25) | | | | |
| District Regular | 367,083.00 | 366,121.00 | | |
| Charter School | 37,797.00 | 37,867.00 | | |
| Total Enrollment | 404,880.00 | 403,988.00 | (.2%) | Met |
| 1st Subsequent Year (2025-26) | | | | |
| District Regular | 356,123.00 | 356,123.00 | | |
| Charter School | 37,279.00 | 37,279.00 | | |
| Total Enrollment | 393,402.00 | 393,402.00 | 0.0% | Met |
| 2nd Subsequent Year (2026-27) | | | | |
| District Regular | 346,487.00 | 346,487.00 | | |
| Charter School | 36,769.00 | 36,769.00 | | |
| Total Enrollment | 383,256.00 | 383,256.00 | 0.0% | Met |

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD MET - Enrollment projections have not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

Projected Enrollment = Norm Day enrollment + nonpublic schools' enrollment

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal 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: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal 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.

| Fiscal Year | P-2 ADA | Enrollment | Historical Ratio of ADA to Enrollment |
|--|--|---|--|
| | Unaudited Actuals (Form A, Lines A4 and C4) | CALPADS Actual (Form 01CS, Item 2A) | |
| Third Prior Year (2021-22) | | | |
| District Regular | 343,359 | 393,168 | |
| Charter School | 35,242 | 38,370 | |
| Total ADA/Enrollment | 378,601 | 431,538 | 87.7% |
| Second Prior Year (2022-23) | | | |
| District Regular | 347,653 | 385,698 | |
| Charter School | 35,523 | 38,395 | |
| Total ADA/Enrollment | 383,176 | 424,093 | 90.4% |
| First Prior Year (2023-24) | | | |
| District Regular | 345,139 | 376,673 | |
| Charter School | 35,720 | 38,322 | |
| Total ADA/Enrollment | 380,859 | 414,995 | 91.8% |
| Historical Average Ratio: | | | 90.0% |
| District's ADA to Enrollment Standard (historical average ratio plus 0.5%): | | | 90.5% |

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

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal 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.

| Fiscal Year | Estimated P-2 ADA | Enrollment | Ratio of ADA to Enrollment | Status |
|-------------------------------|----------------------------|---|----------------------------|----------------|
| | (Form AI, Lines A4 and C4) | CALPADS/Projected (Criterion 2, Item 2A) | | |
| Current Year (2024-25) | | | | |
| District Regular | 336,597 | 366,121 | | |
| Charter School | 35,302 | 37,867 | | |
| Total ADA/Enrollment | 371,899 | 403,988 | 92.1% | Not Met |
| 1st Subsequent Year (2025-26) | | | | |
| District Regular | 327,371 | 356,123 | | |
| Charter School | 34,747 | 37,279 | | |
| Total ADA/Enrollment | 362,117 | 393,402 | 92.0% | Not Met |
| 2nd Subsequent Year (2026-27) | | | | |
| District Regular | 318,593 | 346,487 | | |
| Charter School | 34,271 | 36,769 | | |
| Total ADA/Enrollment | 352,864 | 383,256 | 92.1% | Not Met |

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year 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)

The recent FY24 P-2 attendance as shown above has a 92% ratio of ADA to Enrollment. The 92% ratio of ADA to Enrollment in FY24 was used to estimate P-2 ADA for FY25 through FY27. LA Unified's pre-pandemic ratio of ADA to Enrollment was at 95%.

4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted; enter data for the two subsequent years.

| LCFF Revenue | | | | |
|--|----------------------|-----------------------|----------------|--------|
| (Fund 01, Objects 8011, 8012, 8020-8089) | | | | |
| Fiscal Year | Budget Adoption | First Interim | Percent Change | Status |
| | (Form 01CS, Item 4B) | Projected Year Totals | | |
| Current Year (2024-25) | 6,838,716,141.00 | 6,842,941,856.00 | .1% | Met |
| 1st Subsequent Year (2025-26) | 6,814,473,696.00 | 6,815,702,412.00 | 0.0% | Met |
| 2nd Subsequent Year (2026-27) | 6,885,641,689.00 | 6,886,778,514.00 | 0.0% | Met |

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD MET - LCFF revenue has not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal 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: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

| Fiscal Year | Unaudited Actuals - Unrestricted (Resources 0000-1999) | | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures |
|-----------------------------|---|--|--|
| | Salaries and Benefits (Form 01, Objects 1000- 3999) | Total Expenditures (Form 01, Objects 1000- 7499) | |
| | | | |
| Third Prior Year (2021-22) | 3,854,664,113.02 | 4,873,882,020.55 | 79.1% |
| Second Prior Year (2022-23) | 4,013,325,243.11 | 4,757,760,685.96 | 84.4% |
| First Prior Year (2023-24) | 4,872,168,030.93 | 5,763,531,773.42 | 84.5% |
| | Historical Average Ratio: | | 82.7% |

| District's Reserve Standard Percentage (Criterion 10B, Line 4) District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage): | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---------------------------|----------------------------------|----------------------------------|
| | 1% | 1% | 1% |
| | 79.7% to 85.7% | 79.7% to 85.7% | 79.7% to 85.7% |

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

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

| Fiscal Year | Projected Year Totals - Unrestricted (Resources 0000-1999) | | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures | Status |
|-------------------------------|---|---|--|---------|
| | Salaries and Benefits (Form 011, Objects 1000- 3999) | Total Expenditures (Form 011, Objects 1000- 7499) | | |
| | (Form MYPI, Lines B1-B3) | (Form MYPI, Lines B1-B8, B10) | | |
| Current Year (2024-25) | 5,294,248,966.00 | 6,070,291,167.36 | 87.2% | Not Met |
| 1st Subsequent Year (2025-26) | 5,678,919,298.98 | 6,477,184,851.38 | 87.7% | Not Met |
| 2nd Subsequent Year (2026-27) | 5,866,953,687.75 | 6,711,041,823.38 | 87.4% | Not Met |

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

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

- 1a. STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

For FY25, the ratio is slightly higher than the historical average due to salary increases and transferring salary increases to one-time grants. FY26 and FY27 are higher than the standard due to ongoing impact of salary increases, higher percentage of ELOP spending in salaries and benefits, and increasing costs of Other Post-Employment Benefits (OPEB).

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 current fiscal year or two subsequent fiscal years, have not changed by more than five percent since budget adoption. Changes that exceed five percent in any major object category must be explained.

| | |
|--|----------------|
| District's Other Revenues and Expenditures Standard Percentage Range: | -5.0% to +5.0% |
| District's Other Revenues and Expenditures Explanation Percentage Range: | -5.0% to +5.0% |

6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column. 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 | Budget Adoption Budget (Form 01CS, Item 6B) | First Interim Projected Year Totals (Fund 01) (Form MYPI) | Percent Change | Change Is Outside Explanation Range |
|----------------------------|---|---|----------------|--|
|----------------------------|---|---|----------------|--|

Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

| | | | | |
|-------------------------------|----------------|----------------|--------|-----|
| Current Year (2024-25) | 862,803,941.00 | 712,107,897.08 | -17.5% | Yes |
| 1st Subsequent Year (2025-26) | 824,071,164.00 | 728,870,083.00 | -11.6% | Yes |
| 2nd Subsequent Year (2026-27) | 823,947,688.00 | 701,014,031.00 | -14.9% | Yes |

Explanation:

(required if Yes)

The change in FY25 is primarily due to the full recognition of the Title I through IV, 21st CCLC, EPA Clean School Buses, and grants at Budget Adoption. The decrease between the Final Budget and First Interim for FY25 through FY27 is primarily due to adjustments for multi-year grants, which are budgeted in full but earned only based on estimated expenditures.

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

| | | | | |
|-------------------------------|------------------|------------------|------|----|
| Current Year (2024-25) | 1,694,670,251.00 | 1,700,971,382.24 | .4% | No |
| 1st Subsequent Year (2025-26) | 1,680,858,330.00 | 1,716,594,969.00 | 2.1% | No |
| 2nd Subsequent Year (2026-27) | 1,681,326,460.00 | 1,721,970,884.00 | 2.4% | No |

Explanation:

(required if Yes)

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

| | | | | |
|-------------------------------|----------------|----------------|------|-----|
| Current Year (2024-25) | 402,548,094.00 | 415,871,727.53 | 3.3% | No |
| 1st Subsequent Year (2025-26) | 343,709,529.00 | 352,765,060.00 | 2.6% | No |
| 2nd Subsequent Year (2026-27) | 289,500,453.00 | 314,483,249.00 | 8.6% | Yes |

Explanation:

(required if Yes)

Change for Other Local Revenue in FY27 is mostly due to increased estimate for interest income resulting from assumptions of a higher interest rate and average daily cash balance from previous estimates.

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

| | | | | |
|-------------------------------|------------------|----------------|--------|-----|
| Current Year (2024-25) | 1,196,807,642.98 | 671,391,282.51 | -43.9% | Yes |
| 1st Subsequent Year (2025-26) | 904,339,030.00 | 888,320,708.42 | -1.8% | No |
| 2nd Subsequent Year (2026-27) | 808,951,720.00 | 660,564,913.35 | -18.3% | Yes |

Explanation:

(required if Yes)

For FY25, projections are lower mainly due to lower projected ELOP-related, TSP and specially funded program expenditures in the 4000 objects. FY27 is lower mainly due to updated spending pattern for ELOP. The ELOP resources at Adopted Budget were temporarily placed in Objects 4000-4999 but are now projected to be spent in other objects of expenditures.

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

| | | | | |
|-------------------------------|------------------|------------------|-------|-----|
| Current Year (2024-25) | 1,069,259,224.04 | 1,439,778,630.25 | 34.7% | Yes |
| 1st Subsequent Year (2025-26) | 1,085,255,220.00 | 1,167,427,247.44 | 7.6% | Yes |
| 2nd Subsequent Year (2026-27) | 1,175,210,801.00 | 1,151,414,705.21 | -2.0% | No |

Explanation:

(required if Yes)

For FY25, projections are higher mainly due to higher projected Learning Recovery Emergency Block Grant (LREBG)-related and ELOP-related expenditures in the 5000 objects. FY26 is higher mainly due to updated spending pattern for ELOP. The ELOP resources at Adopted Budget were temporarily placed in Objects 4000-4999 but are now projected to be spent in other objects of expenditures including Objects 5000-5999.

6B. Calculating the District's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year | Budget Adoption | First Interim | Percent Change | Status |
|--|------------------|-----------------------|----------------|---------|
| | Budget | Projected Year Totals | | |
| Total Federal, Other State, and Other Local Revenue (Section 6A) | | | | |
| Current Year (2024-25) | 2,960,022,286.00 | 2,828,951,006.85 | -4.4% | Met |
| 1st Subsequent Year (2025-26) | 2,848,639,023.00 | 2,798,230,112.00 | -1.8% | Met |
| 2nd Subsequent Year (2026-27) | 2,794,774,601.00 | 2,737,468,164.00 | -2.1% | Met |
| Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A) | | | | |
| Current Year (2024-25) | 2,266,066,867.02 | 2,111,169,912.76 | -6.8% | Not Met |
| 1st Subsequent Year (2025-26) | 1,989,594,250.00 | 2,055,747,955.86 | 3.3% | Met |
| 2nd Subsequent Year (2026-27) | 1,984,162,521.00 | 1,811,979,618.56 | -8.7% | Not Met |

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

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

Books and Supplies
(linked from 6A
if NOT met)

For FY25, projections are lower mainly due to lower projected ELOP-related, TSP and specially funded program expenditures in the 4000 objects. FY27 is lower mainly due to updated spending pattern for ELOP. The ELOP resources at Adopted Budget were temporarily placed in Objects 4000-4999 but are now projected to be spent in other objects of expenditures.

Explanation:

Services and Other Exps
(linked from 6A
if NOT met)

For FY25, projections are higher mainly due to higher projected Learning Recovery Emergency Block Grant (LREBG)-related and ELOP-related expenditures in the 5000 objects. FY26 is higher mainly due to updated spending pattern for ELOP. The ELOP resources at Adopted Budget were temporarily placed in Objects 4000-4999 but are now projected to be spent in other objects of expenditures including Objects 5000-5999.

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how 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: Enter the Required Minimum Contribution if Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

| | | First Interim Contribution | |
|------------------|--|----------------------------|-----------------------|
| | | Projected Year Totals | |
| | | (Fund 01, Resource 8150, | |
| | | Objects 8900-8999) | Status |
| Required Minimum | Contribution | | |
| 1. | OMMA/RMA Contribution | 339,475,107.00 | 385,654,606.00 Met |
| 2. | Budget Adoption Contribution (information only) (Form 01CS, Criterion 7) | | 326,911,000.00 |

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

| | |
|--------------------------|---|
| <input type="checkbox"/> | Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998) |
| <input type="checkbox"/> | Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)]) |
| <input type="checkbox"/> | 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 any of the current fiscal year or two subsequent fiscal years.

¹Available 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.

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.

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

DATA ENTRY: All data are extracted or calculated.

| | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|--|---------------------------|----------------------------------|----------------------------------|
| District's Available Reserve Percentages (Criterion 10C, Line 9) | 17.7% | 13.3% | 1.8% |
| District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage): | 5.9% | 4.4% | .6% |

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

| Fiscal Year | Projected Year Totals | | | |
|-------------------------------|--|---|---|---------|
| | Net Change in | Total Unrestricted | Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) | Status |
| | Unrestricted Fund Balance (Form 011, Section E) | Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999) | | |
| | (Form MYPI, Line C) | (Form MYPI, Line B11) | | |
| Current Year (2024-25) | (1,299,756,348.30) | 6,712,987,831.36 | 19.4% | Not Met |
| 1st Subsequent Year (2025-26) | (1,325,645,572.38) | 6,527,362,680.38 | 20.3% | Not Met |
| 2nd Subsequent Year (2026-27) | (1,237,495,975.82) | 6,787,105,110.38 | 18.2% | Not Met |

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

The deficit spending for all years are a combination of decreasing revenues as a result of declining enrollment, higher expenditures from bargaining agreements and for OPEB, and projected spending of carry over. The multi-year projection remains balanced with the use of ending balances.

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

| Fiscal Year | Ending Fund Balance | |
|-------------------------------|---|--------|
| | General Fund | |
| | Projected Year Totals | |
| | (Form 011, Line F2) (Form MYPI, Line D2) | Status |
| Current Year (2024-25) | 4,074,574,450.72 | Met |
| 1st Subsequent Year (2025-26) | 2,262,366,921.10 | Met |
| 2nd Subsequent Year (2026-27) | 945,610,875.33 | Met |

9A-2. Comparison of the District's Ending Fund Balance to the Standard

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

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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 (2024-25) | 4,781,058,539.93 | Met |

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal 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: Current Year data are extracted. If Form MYPI exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

| Percentage Level | District ADA | |
|-----------------------------|--------------|------------|
| 5% or \$87,000 (greater of) | 0 | to 300 |
| 4% or \$87,000 (greater of) | 301 | to 1,000 |
| 3% | 1,001 | to 30,000 |
| 2% | 30,001 | to 250,000 |
| 1% | 250,001 | and over |

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and 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 (Education Code Section 42238), 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.

| | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---------------------------|----------------------------------|----------------------------------|
| District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.) | 371,899 | 362,117 | 352,864 |
| District's Reserve Standard Percentage Level: | 1% | 1% | 1% |

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYPI 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; Current Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s):

No

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

| Current Year Projected Year Totals (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|--|----------------------------------|----------------------------------|
| 0.00 | 0.00 | 0.00 |

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

| | Current Year Projected Year Totals (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---|--|----------------------------------|
| 1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11) | 11,644,471,925.30 | 11,099,232,476.41 | 10,897,935,644.77 |
| 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) | 11,644,471,925.30 | 11,099,232,476.41 | 10,897,935,644.77 |

| | | | | |
|----|--|-----------------------|-----------------------|-----------------------|
| 4. | Reserve Standard Percentage Level | 1% | 1% | 1% |
| 5. | Reserve Standard - by Percent (Line B3 times Line B4) | 116,444,719.25 | 110,992,324.76 | 108,979,356.45 |
| 6. | Reserve Standard - by Amount (\$87,000 for districts with 0 to 1,000 ADA, else 0) | 0.00 | 0.00 | 0.00 |
| 7. | District's Reserve Standard (Greater of Line B5 or Line B6) | 116,444,719.25 | 110,992,324.76 | 108,979,356.45 |

10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

| Reserve Amounts (Unrestricted resources 0000-1999 except Line 4) | Current Year | 1st Subsequent Year | 2nd Subsequent Year |
|--|-----------------------|-----------------------|-----------------------|
| | Projected Year Totals | | |
| | (2024-25) | (2025-26) | (2026-27) |
| 1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a) | 0.00 | | |
| 2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b) | 132,750,000.00 | 111,100,000.00 | 109,080,000.00 |
| 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c) | 1,924,456,641.77 | 1,370,176,676.10 | 85,936,058.40 |
| 4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d) | 0.00 | 0.00 | 0.00 |
| 5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a) | 0.00 | | |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b) | 0.00 | | |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c) | 0.00 | | |
| 8. District's Available Reserve Amount (Lines C1 thru C7) | 2,057,206,641.77 | 1,481,276,676.10 | 195,016,058.40 |
| 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 17.67% | 13.35% | 1.79% |
| District's Reserve Standard (Section 10B, Line 7): | 116,444,719.25 | 110,992,324.76 | 108,979,356.45 |
| Status: | Met | Met | Met |

10D. Comparison of District Reserve Amount to the Standard

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

1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

The positive reserves are a result of using ending balances to balance the multi-year budget.

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 have occurred since budget adoption 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 funded with one-time revenues that have changed since budget adoption by more than five percent?

Yes

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

Salary increases are transferred with one-time resources and will be covered by the ongoing unrestricted funds in the outyears.

S3. Temporary Interfund Borrowings

- 1a. Does your district have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)

No

- 1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

- 1a. Does your district have projected revenues for the current fiscal 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 current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the general fund budget.

District's Contributions and Transfers Standard:

-5.0% to +5.0% 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: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the First Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the First Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

| Description / Fiscal Year | Budget Adoption (Form 01CS, Item S5A) | First Interim Projected Year Totals | Percent Change | Amount of Change | Status |
|--|--|--|-------------------|---------------------|---------|
| 1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980) | | | | | |
| Current Year (2024-25) | (1,660,252,416.00) | (1,529,387,778.16) | -7.9% | (130,864,637.84) | Not Met |
| 1st Subsequent Year (2025-26) | (1,631,959,146.00) | (1,682,089,876.00) | 3.1% | 50,130,730.00 | Met |
| 2nd Subsequent Year (2026-27) | (1,630,130,977.00) | (1,646,733,838.00) | 1.0% | 16,602,861.00 | Met |
| 1b. Transfers In, General Fund * | | | | | |
| Current Year (2024-25) | 30,000,000.00 | 30,000,000.00 | 0.0% | 0.00 | Met |
| 1st Subsequent Year (2025-26) | 30,000,000.00 | 76,000,000.00 | 153.3% | 46,000,000.00 | Not Met |
| 2nd Subsequent Year (2026-27) | 30,000,000.00 | 361,300,000.00 | 1,104.3% | 331,300,000.00 | Not Met |
| 1c. Transfers Out, General Fund * | | | | | |
| Current Year (2024-25) | 50,170,664.00 | 642,740,752.38 | 1,181.1% | 592,570,088.38 | Not Met |
| 1st Subsequent Year (2025-26) | 76,056,479.00 | 50,221,917.38 | -34.0% | (25,834,561.62) | Not Met |
| 2nd Subsequent Year (2026-27) | 76,058,637.00 | 76,107,375.38 | .1% | 48,738.38 | Met |

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption 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 since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

The lower contribution in FY25 is primarily due to lower contribution from General Fund Unrestricted to Special Education program as the result from reallocating qualified expenditures from the Special Education program to the LREBG.

- 1b. NOT MET - The projected transfers in to the general fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

The change is due to a planned transfer from Special Reserve Fund for Other Than Capital Outlay (Fund 17) of \$46 million in FY26 and \$331.3 million in FY27 to fund general operating expenses.

- 1c. NOT MET - The projected transfers out of the general fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts 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)

For FY25, transfers out are higher due to interfund transfers to Fund 17-Special Reserve Fund for Other Than Capital Outlay Projects for future year commitments. The lower transfers out in FY26 is due to a timing shift in the debt service for Judgment Obligation Bonds (JOBS). Adopted budget assumed the debt service to start in FY26 but First Interim now assumes the debt service to start in FY27.

- 1d. YES - Capital project cost overruns have occurred since budget adoption 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 cost overrun, identifying the source of funds that will be used to cover the cost overrun.

Project Information:

(required if YES)

Delivery of Districtwide cybersecurity enhancements that address vulnerabilities identified in the 2021 Information Security Audit as well as recommendations from the Cybersecurity Task Force, which was convened in the wake of the September 2022 cyber-attack. The Cybersecurity Improvement Program includes augmentation of people, processes, and technology tools to identify and mitigate the risk of future cyber-attacks and disruption to District operations, requiring capital and reoccurring operational expenditures. • Estimated completion date – Project is estimated to be completed by the end of FY26 • 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 (FY25 only) – \$41,116,953.

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal 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: If Budget Adoption data exist (Form 01CSI, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments?

(If No, skip items 1b and 2 and sections S6B and S6C)

Yes

- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?

No

2. If Yes to Item 1a, list (or update) 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 | SACS Fund and Object Codes Used For: | | Principal Balance |
|-------------------------------|------------|--------------------------------------|-------------------------------|-----------------------|
| | Remaining | Funding Sources (Revenues) | Debt Service (Expenditures) | as of July 1, 2024-25 |
| Capital Leases | 60 | Various Funds | Fund 01 - Objects 7438 & 7439 | 51,393,464 |
| Certificates of Participation | 14 | General Fund | Fund 56 - Objects 7438 & 7439 | 511,478,121 |
| General Obligation Bonds | 24 | Tax Levy | Fund 51 - Objects 7433 & 7434 | 11,720,100,479 |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | Various Funds | Various | 108,954,369 |

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

| | | | | |
|--|---|---------------|-------------------------------|----------------|
| Retirement Bonus | | Various Funds | Various | 24,176,890 |
| Subscription-Based Information Technology Arrangements | 4 | Various Funds | Fund 01 - Objects 7438 & 7439 | 41,808,430 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL: | | | | 12,457,911,753 |

| Type of Commitment (continued) | Prior Year | Current Year | 1st Subsequent Year | 2nd Subsequent Year |
|--------------------------------|----------------|----------------|---------------------|---------------------|
| | (2023-24) | (2024-25) | (2025-26) | (2026-27) |
| | Annual Payment | Annual Payment | Annual Payment | Annual Payment |
| | (P & I) | (P & I) | (P & I) | (P & I) |
| Capital Leases | 5,449,616 | 5,438,098 | 2,221,702 | 1,344,812 |
| Certificates of Participation | 25,032,228 | 50,176,664 | 50,166,678 | 50,165,837 |
| General Obligation Bonds | 1,162,095,745 | 1,141,767,349 | 1,629,678,254 | 1,435,569,805 |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | 111,947,571 | 107,863,362 | 106,406,631 | 108,739,188 |

Other Long-term Commitments (continued):

| | | | | |
|--|------------|------------|------------|-----------|
| Retirement Bonus | 713,694 | 3,164,386 | 2,860,611 | 2,246,230 |
| Subscription-Based Information Technology Arrangements | 27,407,801 | 22,286,677 | 11,066,571 | 6,803,955 |
| | | | | |
| | | | | |

| | | | | |
|---|---------------|---------------|---------------|---------------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Annual Payments: | 1,332,646,655 | 1,330,696,536 | 1,802,400,447 | 1,604,869,827 |
| Has total annual payment increased over prior year (2023-24)? | No | Yes | Yes | |

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 current 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 retirement bonus payments will be funded by general fund unrestricted revenues.

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

- 1 a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes

- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

No

- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

Yes

2 OPEB Liabilities

- a. Total OPEB liability
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 2a minus Line 2b)

Budget Adoption
(Form 01CS, Item S7A) First Interim

| | |
|------------------|------------------|
| 9,491,120,614.00 | 9,491,120,614.00 |
| 499,889,641.00 | 499,889,641.00 |
| 8,991,230,973.00 | 8,991,230,973.00 |

- d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

| | |
|--------------|--------------|
| Actuarial | Actuarial |
| Jun 30, 2023 | Jun 30, 2023 |

- e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

3 OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

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

Budget Adoption
(Form 01CS, Item S7A) First Interim

| | |
|------|------|
| 0.00 | 0.00 |
| 0.00 | 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)

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

| | |
|----------------|----------------|
| 371,818,017.00 | 322,484,253.26 |
| 260,627,568.00 | 349,845,568.00 |
| 287,415,654.00 | 437,917,654.00 |

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

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

| | |
|----------------|----------------|
| 219,894,205.00 | 0.00 |
| 227,277,568.00 | 227,277,568.00 |
| 254,065,654.00 | 254,065,654.00 |

- d. Number of retirees receiving OPEB benefits

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

| | |
|--------|--------|
| 37,220 | 39,637 |
| 37,220 | 39,637 |
| 37,220 | 39,637 |

4. Comments:

S7B. Identification of the District's Unfunded Liability for Self-insurance Programs

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

- 1 a. 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 1b-4)

Yes

- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?

Yes

- c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

Yes

- 2 Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs

- b. Unfunded liability for self-insurance programs

Budget Adoption
(Form 01CS, Item S7B) First Interim

| | |
|----------------|----------------|
| 611,990,685.00 | 975,200,292.00 |
| 0.00 | 0.00 |

- 3 Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

Budget Adoption
(Form 01CS, Item S7B) First Interim

| | |
|----------------|----------------|
| 195,098,884.00 | 233,986,053.00 |
| 196,098,884.00 | 236,441,448.00 |
| 196,098,884.00 | 240,474,691.00 |

- b. Amount contributed (funded) for self-insurance programs

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

| | |
|----------------|----------------|
| 195,098,884.00 | 233,986,053.00 |
| 196,098,884.00 | 236,441,448.00 |
| 196,098,884.00 | 240,474,691.00 |

- 4 Comments:

| |
|--|
| |
|--|

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, 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, 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: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

Yes

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2023-24) | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 35,810.4 | 34,567.3 | 34,185.3 | 33,879.3 |

1a. Have any salary and benefit negotiations been settled since budget adoption?

n/a

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, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

May 09, 2023

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

Yes

If Yes, date of Superintendent and CBO certification:

May 09, 2023

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jul 01, 2022

End Date: Jun 30, 2025

5. Salary settlement:

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

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

967,984,289

1,147,069,710

1,147,089,710

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

0

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

7. Amount included for any tentative salary schedule increases

| | | |
|---|---|---|
| 0 | 0 | 0 |
|---|---|---|

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

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

| | | |
|-------------|-------------|-------------|
| Yes | Yes | Yes |
| 640,509,846 | 647,146,505 | 696,805,574 |
| 100.0% | 100.0% | 100.0% |
| | | |

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

| | | |
|----|--|--|
| No | | |
| | | |

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

If Yes, explain the nature of the new costs:

| |
|--|
| |
|--|

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

Certificated (Non-management) Step and Column Adjustments

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

| | | |
|------------|------------|------------|
| Yes | Yes | Yes |
| 10,787,945 | 10,787,945 | 10,787,945 |
| | | |

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

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

| | | |
|-----|-----|-----|
| Yes | Yes | Yes |
| Yes | Yes | Yes |

Certificated (Non-management) - Other

List other significant contract changes that have occurred since budget adoption 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: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2023-24) | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management) FTE positions | 23,518.0 | 24,240.8 | 24,228.8 | 24,217.8 |

1a. Have any salary and benefit negotiations been settled since budget adoption?

n/a

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, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Jan 23, 2024

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

Yes

If Yes, date of Superintendent and CBO certification:

Jan 12, 2024

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jun 01, 2023

End Date: Jun 30, 2025

5. Salary settlement:

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

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

53,331,867

53,781,857

53,921,382

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

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

7. Amount included for any tentative salary schedule increases

| | | |
|--|--|--|
| | | |
|--|--|--|

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

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

| Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 449,154,447 | 458,665,517 | 498,095,765 |
| 100.0% | 100.0% | 100.0% |
| | | |

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

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

If Yes, explain the nature of the new costs:

| | | |
|--|--|--|
| | | |
| | | |

| |
|--|
| |
|--|

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

| |
|--|
| |
| |
| |
| |
| |
| |
| |

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of budget adoption?

Yes

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2023-24) | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 6,207.4 | 5,695.0 | 5,695.0 | 5,695.0 |

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 3 and 4.

No

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

4. Amount included for any tentative salary schedule increases

| | | |
|--|--|--|
| | | |
|--|--|--|

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

1. Are costs of H&W benefit changes included in the interim and MYPs?

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

| | | |
|-------------|-------------|-------------|
| Yes | Yes | Yes |
| 105,520,771 | 107,808,594 | 117,129,789 |
| 100.0% | 100.0% | 100.0% |
| | | |

Management/Supervisor/Confidential

Step and Column Adjustments

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

1. Are step & column adjustments included in the interim and MYPs?

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

| | | |
|----|----|----|
| No | No | No |
| | | |
| | | |

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

1. Are costs of other benefits included in the interim and MYPs?

2. Total cost of other benefits

| | | |
|----|----|----|
| No | No | No |
| | | |

3. Percent change in cost of other benefits over prior year

| | | |
|--|--|--|
| | | |
|--|--|--|

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1.

Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2.

If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

California Dept of Education
SACS Financial Reporting Software - SACS V11
File: CSI_District, Version 7

Page 33

Page 101

Printed: 11/25/2024 11:31 A

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 A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

| | | |
|-----|--|-----|
| A1. | Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No) | No |
| A2. | Is the system of personnel position control independent from the payroll system? | Yes |
| A3. | Is enrollment decreasing in both the prior and current fiscal years? | Yes |
| A4. | Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year? | Yes |
| A5. | Has the district entered into a bargaining agreement where any of the current 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? | 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 First Interim Criteria and Standards Review

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

RESOLUTION TO RELEASE COMMITTED FUND BALANCE

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

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

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

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

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

WHEREAS, on August 30, 2022, the Board adopted a Resolution that committed General Fund ending balance of \$801 million for Inflation Protection of which \$378 million remains as a balance and will be released (amounts rounded to nearest million); and

WHEREAS, on June 20, 2023, the Board adopted a Resolution that committed General Fund ending balance of \$579 million for Labor Agreements of which \$413 million remains as a balance and will be released (amounts rounded to nearest million); and

WHEREAS, on September 26, 2023, the Board adopted a Resolution that committed General Fund ending balance of \$614 million for Compensation and will be released (amounts rounded to nearest million);

NOW, THEREFORE, BE IT RESOLVED, for Fiscal Year 2024-25 the Los Angeles Unified School District Board of Education, hereby releases the commitment of its General Fund ending balance, as indicated by the committed fund classification in its financial statements, for the following purposes:

| Date of Board Resolution to Commit Funds | Purpose | Justification | Amount Committed | Amount to be Released |
|--|----------------------|---|------------------|-----------------------|
| August 30, 2022 | Inflation Protection | Funds set-aside to protect LA Unified from economic uncertainties | \$800,791,099 | \$377,492,217 |
| June 20, 2023 | Labor Agreements | Funds set-aside to meet the District's labor agreements | \$578,700,000 | \$412,827,587 |
| September 26, 2023 | Compensation | To fund compensation | \$613,500,000 | \$613,500,000 |

Approved, passed and adopted by the Board of Education of the Los Angeles Unified School District on December 10, 2024:

AYES: _____

NOES: _____

ABSTENTIONS: _____

Board President

Attested to: _____
Michael McLean, Executive Officer of the Board

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

**RESOLUTION TO RELEASE COMMITTED FUND BALANCE
TO ASSIGNED BALANCE**

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

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

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

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

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

WHEREAS, on June 21, 2022, the Board adopted a Resolution that committed an estimated \$429 million of assigned balances in General Fund ending balance for unspent resources from supplemental and concentration grant funds for the Student Equity Needs Index (SENI) and to meet a statutory reserve cap at the time (amounts rounded to nearest million); and

WHEREAS, on September 26, 2023, the Board adopted a Resolution that committed an estimated \$40 million of assigned balances in General Fund ending balance for resources that are intended to be used for specific purposes and to meet a statutory reserve cap at the time (amounts rounded to nearest million); and

WHEREAS, for Fiscal Year 2024-25 the statutory reserve cap is no longer in effect and the committed balances will be released to assigned balances;

NOW, THEREFORE, BE IT RESOLVED, that the Los Angeles Unified School District Board of Education, hereby releases the commitment of its General Fund ending balance, as indicated by

the committed fund classification in its financial statements, and releases the funds to assigned balances to be used for the following purposes:

| Date of Board Resolution to Commit Funds | Purpose | Justification | Estimated Amount Committed | Amounts released to Assigned Balance |
|--|--|---|----------------------------|--------------------------------------|
| June 21, 2022 | Carryover of unspent supplemental and concentration grants | Supplemental and concentration grant carryover calculations for the Student Equity Needs Index (SENI) | \$429,262,992 | \$143,771,706 |
| September 26, 2023 | Donation Program Needs | For resources that are intended to be used from donations | \$28,874,788 | \$28,874,788 |
| September 26, 2023 | Filming and Non-Filming Rental Program Needs | For resources that are intended to be used from filming and non-filming rentals | \$5,367,124 | \$5,367,124 |
| September 26, 2023 | Proposition 39 School Space Allocation Program Needs | For resources that are intended to be used for space allocation at school sites. | \$5,631,483 | \$5,631,483 |

Approved, passed and adopted by the Board of Education of the Los Angeles Unified School District on December 10, 2024:

AYES: _____

NOES: _____

ABSTENTIONS: _____

Board President

Attested to:

Michael McLean, Executive Officer of the Board

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

**RESOLUTION TO COMMIT FUND BALANCE
IN THE 2024-25 FISCAL YEAR AND
TRANSFER FUNDS TO THE SPECIAL RESERVE FUND**

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

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

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

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

WHEREAS, the board desires committed funds to be held in the special reserve fund ("Fund 17; and

WHEREAS, transferring funds from the general fund to Fund 17 or transferring funds from Fund 17 to the general fund requires Board approval; and

WHEREAS, funds in Fund 17 may not be expended from Fund 17, but first must be transferred back to the general fund to be expended; and

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

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 and authorizes the transfer of funds between the General Fund and Fund 17:

| Purpose | Justification | Estimated Amount Committed | Estimated Amount of Transfer to General Fund in FY26 | Estimated Amount of Transfer to General Fund in FY27 |
|---------------|---|----------------------------|--|--|
| Local reserve | Reserve calculated at 5% of projected expenditures as of FY25 First Interim | \$592,525,000 | (\$46,000,000) | (\$331,300,000) |

Approved, passed and adopted by the Board of Education of the Los Angeles Unified School District on December 10, 2024:

AYES: _____

NOES: _____

ABSTENTIONS: _____

Board President

Attested to: _____
Michael McLean, Executive Officer of the Board

TAB 6



Board of Education Report

File #: Rep-133-24/25, **Version:** 1

FY24 Capital Facilities Fund (School Impact Fees) Annual Accounting Report

December 10, 2024

Office of the Chief Financial Officer

Action Proposed:

Adopt the attached resolution (Attachment A) regarding the Capital Facilities Fund Annual Accounting Report (Attachment B) in accordance with Government Code Sections 66000 et seq.

Background:

Education Code Section 17620 allows school districts to assess fees on residential and commercial construction within their respective boundaries when a reasonable relationship exists between the need for new or reconstructed school facilities and resident, commercial, and industrial development. These fees are paid by property owners and developers to school districts to mitigate the impact created by new development within a school district's boundaries on the school facilities.

School impact fees may be used only for the (a) construction and reconstruction of school facilities, (b) costs associated with conducting any study, finding, needs analysis or determination required as part of the process to adopt the school impact fees, (c) costs for administering the fee, and (d) costs associated with conducting the meeting(s) required for levying a fee. Education Code section 17620 clarifies that the "construction or reconstruction of school facilities" does not encompass: (a) regular maintenance or routine repair of school buildings and facilities, (b) the inspection, sampling, analysis, encapsulation, or removal of asbestos-containing materials except where incidental to school facilities construction or reconstruction, or (c) or deferred maintenance.

Per policy (Board Report No. 240-23/24), once the costs related to administering the school impact fees and fulfilling the required analysis and reporting duties have been subtracted, the adjusted school impact fees shall be used on permissible projects that have already been approved by the Board of Education. These projects and associated funding shall be incorporated into the Facilities Services Division (Facilities) Strategic Execution Plan (SEP) unless the project's budget does not include bond funding.

Attachment C lists the FY24 expenditures for construction and reconstruction of school facilities expenditures on permissible projects that have been approved by the Board and incorporated into the Facilities SEP.

Per Government Code section 66000 et seq., a school district that collects school impact fees is obliged to provide an annual financial report of fees collected, including starting and ending balances, collected fee amounts, and interest earned. This report must be submitted within 180 days after the conclusion of each fiscal year (refer to Attachments B and C).

File #: Rep-133-24/25, **Version:** 1

Expected Outcomes:

The District shall be in compliance with Government Code Sections 66000 et seq.

Board Options and Consequences:

If the Board does not adopt the resolution regarding the annual accounting report, the District shall be out of compliance with the requirements of Government Code Sections 66000 et seq. This may negatively impact the District's ability to assess school impact fees or require the refunding of unspent school impact fees proceeds.

Policy Implications:

In accordance with the School Impact Fees Policy, the Chief Financial Officer is presenting the annual accounting report of the Capital Facilities Fund's beginning and ending balances, fees collected, interest and other income received, expenditures by project and refunds made for fiscal year 2024.

Budget Impact:

None.

Student Impact:

School impact fees assessed upon new residential, commercial or industrial development projects located within District boundaries are used to provide funds for construction and reconstruction of school facilities to accommodate students generated from new development projects. School impact fees are only allocated to permissible projects that have already been approved by the Board. These projects are incorporated into the Facilities SEP unless the project's budget does not include local bond funding. Projects funded in full or partially by School Impact Fee revenue, may provide additional capacity to accommodate an increase in students in a certain neighborhood(s) and/or provide reconstructed/modernized school facilities to ensure schools are safe and can be occupied, and that the District can maintain existing levels of service for students, and has facilities in place to accommodate additional students from residential developments.

Equity Impact:

Not applicable.

Issues and Analysis:

None.

Attachments:

Attachment A - Resolution of the Board of Education of Los Angeles Unified School District
Adopting the Annual Accounting Report
Attachment B - Description of the Fund and Financial Information
Attachment C - Detailed Listing of Expenditures

Informatives:

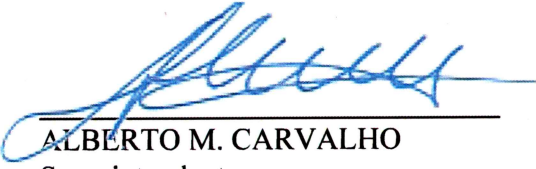
None

Submitted:

12/05/24, Revision # 1

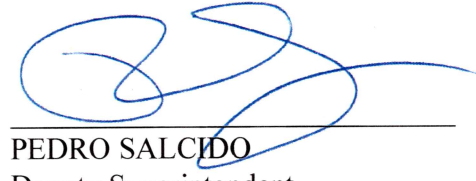
File #: Rep-133-24/25, Version: 1

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:



CHRIS MOUNT-BENITES
Interim Chief Financial Officer
Office of the Chief Financial Officer

REVIEWED BY:



NOLBERTO DELGADILLO
Deputy Chief Financial Officer

☒ Approved as to budget impact statement.

Attachment A

RESOLUTION OF THE BOARD OF EDUCATION OF THE LOS ANGELES UNIFIED SCHOOL DISTRICT ADOPTING THE ANNUAL ACCOUNTING REPORT

WHEREAS, pursuant to its authority under Education Code Sections 17620 et seq. and Government Code Sections 65995 et seq., the District has assessed residential school impact fees and commercial/industrial school impact fees on construction and reconstruction projects within its boundaries; and

WHEREAS, the District has placed all fees it has received from such assessments in a separate non-co-mingled capital facilities fund (hereinafter the “Capital Facilities Fund”) established for such purposes pursuant to Government Code Section 66000 et seq; and

WHEREAS, the District has made available to the public within one hundred and eighty (180) days after the last day of its fiscal year, an Annual Capital Facilities Fund Accounting Report (hereinafter “Annual Accounting Report”) which describes the type of Capital Facilities Fund into which school impact fees were placed, the amount of the fee, the beginning and ending balances of this Fund, the amount of fees collected and interest earned, the identification of expenditures made by project; and

WHEREAS, the Annual Accounting Report has determined that in FY24, no refunds were made due to unexpended school impact fees; and

WHEREAS, the District has, at least 15 days prior to the Board of Education meeting, made the Annual Accounting Report available to the public by making it available at the Board Secretariat’s Office, the Controller’s Office, and the Developer Fee Program Office; and

WHEREAS, the District has not received any written requests from interested parties for a mailed notice of this meeting; therefore, be it

RESOLVED, that the Board adopts the Capital Facilities Fund (School Impact Fees) Annual Accounting Report which is attached as Attachment B.

ADOPTED this ____ day of _____ 2024.

Board President

ATTEST:

Michael McLean, Executive Officer of the Board

ATTACHMENT B
Description of the Fund and Financial Information
LOS ANGELES UNIFIED SCHOOL DISTRICT
CAPITAL FACILITIES FUND
FY24 ANNUAL ACCOUNTING REPORT

I. DESCRIPTION OF FUND

The Capital Facilities Fund is used to account for resources received from school impact fees assessed upon residential and commercial/industrial construction or reconstruction projects located within the boundaries of Los Angeles Unified School District (the “District”) in order to provide funds to help relieve overcrowded conditions at District schools.

The rates assessed for FY24 are as follows:

| Type | Rate Per Assessable Square Foot | | Period in Force |
|-------------------------------|---------------------------------|-------------------|---------------------|
| | FY23 | FY24 ¹ | |
| Level 1 Residential | \$4.79 | \$5.17 | 7/1/2023-06/30/2024 |
| Level 1 Commercial/Industrial | \$0.78 | \$0.84 | 7/1/2023-06/30/2024 |
| Self-Storage | \$0.24 | \$0.28 | 7/1/2023-06/30/2024 |
| Parking Structures | \$0.34 | \$0.39 | 7/1/2023-06/30/2024 |

¹The new rates were effective on June 8, 2024.

II. FINANCIAL INFORMATION

| Revenues and Other Sources | | |
|---|-----------------------|--------------------------|
| Beginning Fund Balance - July 1, 2023 | | \$ 39,703,611.99 |
| Gross School Impact Fees Collection | \$ 92,973,501.34 | |
| Less: Refunds* | <u>(8,813,304.00)</u> | |
| Net School Impact Fees Collection | 84,160,197.34 | |
| Unrealized Gain/(Loss) on Investment | 58,089.71 | |
| Interest Income | 1,843,379.95 | |
| Interfund Transfer In | <u>1,648,536.77</u> | |
| Total Revenues | | 87,710,203.77 |
| Total Revenues and Beginning Balance | | \$ 127,413,815.76 |
| Expenditures and Other Uses | | |
| Less: Total Expenditures** | | (86,699,997.06) |
| ENDING FUND BALANCE - June 30, 2024 | | \$ 40,713,818.70 |

*Refunds are issued for certain exemptions under the School Impact Fees Policy, such as demolition credit and senior citizen housing. This amount does not represent unexpended School Impact Fees.

**See Attachment C for a detailed listing of expenditures.

**LOS ANGELES UNIFIED SCHOOL DISTRICT
CAPITAL FACILITIES FUND (SCHOOL IMPACT FEES)
DETAILED LISTING OF FY24 EXPENDITURES**

| SAP Project Number | Project Name | Estimated Construction Start*** | Actual Construction Start*** | Estimated Construction Completion | % of School Impact Fees to Total Budget | School Impact Fees Expenditures FY24 |
|---|--|---------------------------------|------------------------------|-----------------------------------|---|--------------------------------------|
| Priority III, School Impact Fees Policy | | | | | | |
| a) New Construction | | | | | | |
| F-300285 | Central Los Angeles HS #11 | Construction Completed ** | | | 65.9% | 12,285.93 |
| F-307759 | International Studies Learning Center Addition | Construction Completed ** | | | 100.0% | 178,443.25 |
| F-308220 | South Gate MS - Phased Portable Removal * | Construction Completed ** | | | 100.0% | 2,040,730.66 |
| b) Modernization | | | | | | |
| F-308140 | Venice HS - Comprehensive Modernization | Construction Completed ** | | | 38.5% | 83,576.43 |
| F-308143 | Cleveland HS - Comprehensive Modernization | Construction Completed ** | | | 39.9% | 75,527.33 |
| F-308810 | 156th St. ES - Classroom Replacement | Construction Completed ** | | | 42.4% | - |
| F-308813 | Ascot ES - Comprehensive Modernization | 2020 - Q1 | 2021 - Q2 | 2025 - Q2 | 0.1% | - |
| F-308105 | Sherman Oaks Center for Enriched Studies - Comprehensive Modernization | 2018 - Q3 | 2019 - Q1 | 2025 - Q3 | 42.7% | 189,941.00 |
| F-309776 | South Shores Magnet ES - Classroom Replacement | 2021 - Q4 | 2021 - Q4 | 2025 - Q3 | 13.5% | 83,987.74 |
| F-308814 | Belvedere MS - Comprehensive Modernization | 2020 - Q1 | 2021 - Q3 | 2025 - Q4 | 22.9% | 3,033,364.15 |
| F-308815 | Shenandoah ES - Comprehensive Modernization | 2020 - Q1 | 2021 - Q3 | 2025 - Q4 | 18.0% | 4,252,821.74 |
| F-308795 | McKinley ES - Comprehensive Modernization | 2020 - Q1 | 2021 - Q1 | 2026 - Q1 | 14.2% | 4,042,806.42 |
| F-308104 | Roosevelt HS - Comprehensive Modernization | 2018 - Q3 | 2019 - Q1 | 2026 - Q2 | 23.7% | - |
| F-308802 | Reseda HS - Comprehensive Modernization | 2020 - Q1 | 2022 - Q1 | 2026 - Q3 | 18.4% | 10,092,129.95 |
| F-308241 | Grant HS - Comprehensive Modernization | 2018 - Q3 | 2020 - Q3 | 2026 - Q4 | 36.0% | - |
| F-308243 | Polytechnic HS - Comprehensive Modernization | 2019 - Q1 | 2020 - Q3 | 2026 - Q4 | 27.2% | 3,557,248.86 |
| F-308101 | Jefferson HS - Comprehensive Modernization | 2018 - Q3 | 2022 - Q3 | 2026- Q2 | 4.0% | - |
| F-308103 | Huntington Park HS - Comprehensive Modernization | 2018 - Q3 | 2020 - Q4 | 2027 - Q1 | 13.1% | 61,611.64 |
| F-308793 | 92nd St. ES - Comprehensive Modernization | 2020 - Q1 | 2021 - Q3 | 2027 - Q1 | 8.3% | 4,486,621.40 |
| F-308244 | North Hollywood HS - Comprehensive Modernization | 2019 - Q1 | 2021 - Q1 | 2027 - Q2 | 18.3% | 6,780,496.80 |
| F-309775 | Dixie Canyon Community Charter ES - Classroom Replacement | 2022 - Q2 | 2022 - Q2 | 2027 - Q2 | 4.1% | 60,960.09 |
| F-309773 | Canyon Charter ES - Classroom Replacement | 2022 - Q2 | 2024 - Q1 | 2028 - Q1 | 3.5% | 92,287.06 |
| F-308139 | Burroughs MS - Comprehensive Modernization | 2018 - Q4 | 2022 - Q2 | 2028 - Q2 | 12.8% | 10,934,512.56 |
| F-308794 | Elizabeth Learning Center - Comprehensive Modernization | 2020 - Q1 | 2022 - Q1 | 2028 - Q2 | 1.9% | 11,147.07 |
| F-309777 | Delevan ES - Classroom Replacement | 2022 - Q3 | 2023 - Q4 | 2028 - Q2 | 4.1% | 251,124.02 |
| F-308819 | Hamilton HS - Comprehensive Modernization | 2020 - Q1 | 2026 - Q1 | 2028 - Q3 | 0.9% | - |
| F-309774 | Castle Heights ES - Classroom Replacement | 2022 - Q3 | 2024 - Q2 | 2028 - Q4 | 3.4% | 20,715.38 |
| F-309778 | Franklin ES - Classroom Replacement | 2022 - Q4 | 2024 - Q1 | 2028 - Q4 | 5.2% | 131,429.13 |
| F-308788 | Lincoln HS - Comprehensive Modernization | 2020 - Q1 | 2023 - Q3 | 2029 - Q1 | 4.3% | 7,597,309.03 |
| F-308801 | Kennedy HS - Comprehensive Modernization | 2020 - Q1 | 2023 - Q1 | 2029 - Q1 | 9.5% | 15,967,942.26 |
| F-308102 | San Pedro HS - Comprehensive Modernization | 2018 - Q3 | 2021 - Q2 | 2029 - Q2 | 22.8% | 4,971,992.79 |
| F-308789 | Taft HS - Comprehensive Modernization | 2020 - Q1 | 2021 - Q4 | 2029 - Q2 | 4.3% | 5,933,923.64 |
| Priority III, School Impact Fees Policy Total | | | | | | \$ 84,944,936.33 |
| | | | | | | |
| Other Expenditures | | | | | | |
| Admin | Collection Costs | | | | 100.0% | 832,883.98 |
| Admin | Fee Studies/Audit Costs/CLA/Other Costs | | | | 100.0% | 922,176.75 |
| Other Expenditures Total | | | | | | \$ 1,755,060.73 |
| GRAND TOTAL | | | | | | \$ 86,699,997.06 |

* The project at South Gate MS is part of the scope of the International Studies Learning Center Addition project.

** Construction completed, pending closeout. The completion date typically refers to the conclusion of the main construction contract or scope of the project at which point the school is ready for student occupancy. After this date, trailing charges may persist related to punchlist items, entitlement work, permit closeout and legal and labor compliance issues that need to be paid before the project can be completely closed out.

*** Due to updated disclosure requirements beginning January 1, 2024, the methodology for determining the start date of each project has been updated in FY24 to use the Notice to Proceed date instead of the DSA Approval date. This date most accurately portrays the actual start date of the project. The estimated construction start date represents the construction start date that appears on the Board Report for each project. Apart from this update in methodology, actual construction start dates differ from the estimated start dates due to additional scope added to the project.

TAB 7



Board of Education Report

File #: Rep-125-24/25, **Version:** 1

Approval of Routine Personnel Actions December 10, 2024 Human Resources Division

Action Proposed:

Approve 2,454 routine personnel actions (including, but not limited to elections, promotions, transfers, leaves, terminations, separations, permits and approval of senior management contracts) according to the following breakdown:

Classified: 1,476
Certificated: 880
Unclassified: 98

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

SAP transaction numbers: 3797933 to 3906500

ROUTINE PERSONNEL ACTIONS

| | Total (this report) (10/16/2024 to 11/03/2024) | Total (Year-to-date) |
|-----------------|---|-------------------------|
| 1. Classified | 1,476 | 88,821 |
| 2. Certificated | 880 | 84,066 |
| 3. Unclassified | <u>98</u> | <u>11,757</u> |
| TOTAL | 2,454 | 184,644 |

BREAKDOWN OF ACTIONS:

| Actions | Classified | Certificated | Unclassified | Total |
|--------------------------|------------|--------------|--------------|-------|
| Hires | 261 | 127 | 84 | 472 |
| Leaves/Paid | 133 | 67 | 0 | 200 |
| Leaves/Unpaid | 1 | 5 | 0 | 6 |
| Reassignments/Demotions | 1 | 1 | 0 | 2 |
| Reassignments/Promotions | 49 | 56 | 0 | 105 |
| Reassignments/Transfers | 115 | 144 | 1 | 260 |
| Retirements | 15 | 10 | 0 | 25 |

File #: Rep-125-24/25, **Version:** 1

| Actions | Classified | Certificated | Unclassified | Total |
|------------------------------|------------|--------------|--------------|-------|
| Separations/Non-Resignations | 86 | 52 | 2 | 140 |
| Separations/Resignations | 132 | 31 | 0 | 163 |
| Other Actions* | 683 | 387 | 11 | 1,081 |

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

Background:

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

Expected Outcomes:

Not applicable

Board Options and Consequences:

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

Policy Implications:

Not applicable

Budget Impact:

Cost Neutral

Student Impact:

Not applicable

Equity Impact:

Not applicable

Issues and Analysis:

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

File #: Rep-125-24/25, **Version:** 1

Attachments:

Attachment A: Administrative Regulations 4214

Attachment B: Number of Routine Personnel Actions

Attachment C: Routine Personnel Actions

Attachment D: Senior Management Contracts


Informatives:

Not applicable

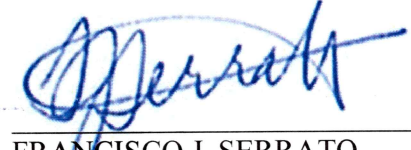
Submitted:

11/06/24

File #: Rep-125-24/25, Version: 1

RESPECTFULLY SUBMITTED:


ALBERTO M. CARVALHO
Superintendent

APPROVED & PRESENTED BY:

FRANCISCO J. SERRATO
Chief Human Resources Officer
Human Resources Division

REVIEWED BY:

DEVORA NAVERA REED
General Counsel

APPROVED BY:

KRISTEN K. MURPHY
Associate Superintendent
Talent & Labor Relations

☒ Approved as to form.

REVIEWED BY:

NOLBERTO DELGADILLO
Deputy Chief Business Officer, Finance

APPROVED BY:

PEDRO SALCIDO
Deputy Superintendent
Business Services & Operations

☒ Approved as to budget impact statement.

CERTIFIED BY:

DAVID GRECO
Personnel Director
Personnel Commission

Los Angeles Unified School District
Human Resources Division

ATTACHMENT A

DATE: 11/05/2024

ADMINISTRATIVE REGULATION: 4214 SAP Transaction #3797933-3906500

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

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

NONE

Reasons For ESC Selection:

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

LOS ANGELES UNIFIED SCHOOL DISTRICT
Personnel Commission

ATTACHMENT B

NUMBER OF ROUTINE PERSONNEL ACTIONS

This attachment addresses the total number of classified personnel actions (1,476) on the Board of Education Routine Personnel Actions Report for the December 10, 2024 meeting.

The following table represents a breakdown of the new hire, reassignment, and rehire actions for the December 10, 2024 board report for the period of October 16, 2024 to November 3, 2024.

Hire Data:

As presented in the attached table, the total number of classified hire and reassignment actions for the period of October 16, 2024 to November 3, 2024, is 853 of which 650 (76%) are rehires or reassignments, and 203 (24%) are new hires (comprised of regular/permanent, restricted, returnee retirees, substitutes, and temporary positions). With the exception of 85 assignments, all of the actions are for positions which are school-based or provide direct support to the schools or their operations.

All new hires to regular/permanent positions are for A, B, C, or E basis positions. The 22 regular/permanent new hires consist of: Assistant Director of Labor Relations, Associate Building/Construction Inspector, Athletic Trainer, Class "A" Commercial Truck Driver, Compressor & Pneumatic Tool Operator, Environmental Health Specialist, Food Service Worker (2), Heating and Air Conditioning Fitter, Instructional Aide-Computer Lab, IT Support Technician, Legal Secretary, Maintenance Worker (2), Office Technician (3), Pest Management Technician, Police Officer, School Facilities Attendant (Restricted), Senior Office Technician, and Translator-Interpreter (Spanish Language).

The following regular/permanent positions have been filled by promotional employees: Administrative Staff Aide, Assignment Technician, Assistant Plant Manager I (3), Associate HR Representative (CPOS) (2), Chief Information Security Officer, Class "A" Commercial Truck Driver, Contract Administration Manager, Deputy Chief Information Security Officer, Financial Analyst, Financial Manager, Fiscal Specialist (3), Food Service Manager I, Food Service Worker II (Driving), Gardener, Maintenance Worker (7), Office Technician, Out-of-School Regional Director (4), Plant Manager I, Plant Manager II (2), SAP Functional Analyst (Procurement), Senior Developer, Senior Financial Analyst, Senior Food Service Worker (4), Senior Office Technician (2), and Special Education Assistant (5).

| Hire Data of All Classified Employees | | | | | | | | |
|---|------|------------|-------|----------------|------|-----------|------|-------------|
| From October 16, 2024 to December 3, 2024 | | | | | | | | |
| By New Hire, Reassignment, and Rehire | | | | | | | | |
| Classification | Prov | Reg / Perm | Restr | Return Retiree | Subs | Temp 1GXX | Temp | Grand Total |
| NEW HIRE | | | | | | | | |
| Assistant Director of Labor Relations | | 1 | | | | | | 1 |
| Associate Building/Construction Inspector | | 1 | | | | | | 1 |
| Athletic Trainer | | 1 | | | | | | 1 |
| Athletics Assistant | | | | | 17 | | | 17 |
| Building and Grounds Worker | | | | | 2 | | | 2 |
| Campus Aide (Female/Restricted) | | | 1 | | | | | 1 |
| Campus Aide (Restricted) | | | 8 | | | | | 8 |
| Class "A" Commercial Truck Driver | | 1 | | | | | | 1 |
| Communication Support Assistant | | | | | 2 | | | 2 |
| Community Representative A and (Restricted) | | | 1 | | | | | 1 |
| Community Representative C and (Restricted) | | | 2 | | | | | 2 |
| Compressor & Pneumatic Tool Operator | | 1 | | | | | | 1 |
| Digital Library Assistant | | | | | 1 | | | 1 |
| Early Education Center Aide I & (Restricted) | | | | | 13 | | | 13 |
| Education Aide III & (Restricted) | | | 2 | | | | | 2 |
| Environmental Health Specialist | | 1 | | | | | | 1 |
| Food Service Worker | | 2 | | | 1 | | | 3 |
| Heating and Air Conditioning Fitter | | 1 | | | | | | 1 |
| Instructional Aide (Math) & (Restricted) | | | 1 | | | | | 1 |
| Instructional Aide (Music) | | | 1 | | | | | 1 |
| Instructional Aide (Transitional Kindergarten) & (Restricted) | | | 2 | | | | | 2 |
| Instructional Aide I & (Restricted) | | | 10 | | | | | 10 |
| Instructional Aide-Computer Lab | | 1 | | | | | | 1 |
| IT Support Technician | | 1 | | | | | | 1 |
| Legal Secretary | | 1 | | | | | | 1 |
| Library Aide | | | | | 1 | | | 1 |
| Maintenance Worker | | 2 | | | | | | 2 |
| Office Technician | | 3 | | | | | | 3 |
| Out-of-School Program Supervisor and (Restricted) | | | | | | 12 | | 12 |
| Out-of-School Program Worker and (Restricted) | | | | | | 34 | | 34 |
| Pest Management Technician | | 1 | | | | | | 1 |
| Police Officer | | 1 | | | | | | 1 |
| School Facilities Attendant (Restricted) | | 1 | | | 2 | | | 3 |

| Hire Data of All Classified Employees | | | | | | | | |
|---|------|---------------|-----------|-------------------|-----------|--------------|------|----------------|
| From October 16, 2024 to December 3, 2024 | | | | | | | | |
| By New Hire, Reassignment, and Rehire | | | | | | | | |
| Classification | Prov | Reg / Perm | Restr | Return Retiree | Subs | Temp 1GXX | Temp | Grand Total |
| School Supervision Aide and (Restricted) | | | 15 | | | 2 | | 17 |
| Senior Office Technician | | 1 | | | | | | 1 |
| Special Education Assistant | | | | | 32 | | | 32 |
| Special Education Trainee | | | | | 19 | | | 19 |
| Translator - Interpreter (Spanish Language) | | 1 | | | | | | 1 |
| New Hire Total | | 22 | 43 | | 90 | 48 | | 203 |
| REASSIGNMENT | | | | | | | | |
| Accounting Technician II | 1 | 2 | | | | | | 3 |
| Administrative Assistant | 1 | 1 | | | | | | 2 |
| Administrative Staff Aide | | 1 | | | | | | 1 |
| Area Operations Supervisor | 2 | | | | | | 2 | 4 |
| Assignment Technician | | 2 | | | | | | 2 |
| Assistant Plant Manager I | | 3 | | | | | 2 | 5 |
| Associate HR Representative (CPOS) | | 2 | | | | | | 2 |
| Building and Grounds Worker | | 10 | | | | | | 10 |
| Campus Aide (Female/Restricted) | | | 2 | | | | | 2 |
| Campus Aide (Male/Restricted) | | 1 | | | | | | 1 |
| Campus Aide (Restricted) | | 3 | 7 | | | | 2 | 12 |
| Charter Schools Fiscal Oversight Manager | | | | | | | 1 | 1 |
| Chief Information Security Officer | | 1 | | | | | | 1 |
| Class "A" Commercial Truck Driver | | 1 | | | | | | 1 |
| Complex Project Manager | 1 | | | | | | | 1 |
| Contract Administration Analyst | | 2 | | | | | | 2 |
| Contract Administration Manager | | 1 | | | | | | 1 |
| Deputy Chief Information Security Officer | | 1 | | | | | | 1 |
| Early Education Center Aide I & (Restricted) | | 4 | 10 | | 2 | | | 16 |
| Early Education Center Attendant | | 2 | | | | | | 2 |
| Education Aide III & (Restricted) | | | 1 | | | | | 1 |
| Enterprise Cloud Administrator | | 1 | | | | | | 1 |
| Financial Analyst | | 1 | | | | | | 1 |
| Financial Manager | | 1 | | | | | | 1 |
| Fiscal Specialist | | 3 | | | | | 1 | 4 |
| Food Service Manager I | 15 | 8 | | | | | 1 | 24 |
| Food Service Manager II | 2 | 3 | | | | | | 5 |
| Food Service Manager IV | 1 | 1 | | | | | | 2 |
| Food Service Manager V | 2 | 1 | | | | | | 3 |
| Food Service Manager VI | 1 | | | | | | | 1 |
| Food Service Manager VII | 1 | | | | | | | 1 |

| Hire Data of All Classified Employees | | | | | | | | |
|--|-----------|---------------|------------|-------------------|------------|--------------|-----------|----------------|
| From October 16, 2024 to December 3, 2024 | | | | | | | | |
| By New Hire, Reassignment, and Rehire | | | | | | | | |
| Classification | Prov | Reg / Perm | Restr | Return Retiree | Subs | Temp 1GXX | Temp | Grand Total |
| Food Service Worker | 1 | 43 | | | 1 | | 1 | 46 |
| Food Service Worker II (Driving) | | 1 | | | | | | 1 |
| Gardener | | 1 | | | | | | 1 |
| Health Care Assistant | | 1 | | | | | | 1 |
| Heavy Bus Driver | | 1 | | | | | | 1 |
| Reassignment Total | 40 | 241 | 107 | 3 | 157 | 7 | 37 | 592 |
| REHIRE | | | | | | | | |
| Accounting Technician II | | | | | 1 | | | 1 |
| Athletics Assistant | | | | | 3 | | | 3 |
| Building and Grounds Worker | | 1 | | | | | | 1 |
| Campus Aide (Female/Restricted) | | | 1 | | | | | 1 |
| Campus Aide (Restricted) | | | 2 | | | | | 2 |
| Class "A" Commercial Truck Driver | | 1 | | | | | | 1 |
| Community Representative A and (Restricted) | | | 1 | | | | | 1 |
| Community Representative C and (Restricted) | | | 1 | | | | | 1 |
| CTEIG-Linked Learning Coordinator | | | | | 2 | | | 2 |
| Early Education Center Aide I & (Restricted) | | | | | 2 | | | 2 |
| Food Service Worker | | 1 | | | | | | 1 |
| Instructional Aide I & (Restricted) | | | 3 | | | | | 3 |
| Library Aide | | 1 | | | | | | 1 |
| Light Bus Driver | | 1 | | | | | | 1 |
| Out-of-School Program Supervisor and (Restricted) | | | | | | 4 | | 4 |
| Out-of-School Program Worker and (Restricted) | | | | | | 5 | | 5 |
| Police Officer | | 2 | | | | | | 2 |
| School Supervision Aide and (Restricted) | | | 3 | | | 1 | | 4 |
| Senior Floor Covering Installer | | 1 | | | | | | 1 |
| Special Education Assistant | | 5 | | | 5 | | | 10 |
| Special Education Trainee | | | | | 11 | | | 11 |
| Rehire Total | | 13 | 11 | | 24 | 10 | | 58 |
| GRAND TOTAL | 40 | 276 | 161 | 3 | 271 | 65 | 37 | 853 |

Summary

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

LOS ANGELES UNIFIED SCHOOL DISTRICT
Human Resources Division

ATTACHMENT C

ROUTINE PERSONNEL ACTIONS

The Human Resources Division reports 127 certificated new hires during the time period covered by this report and a summary list of hires appears below. The 127 certificated new hires serve at schools and programs throughout the District and are comprised of both former employees selected from rehire lists and newly employed certificated employees. Substitute teachers continue to be hired to ensure increased coverage capacity for teacher absences.

| | |
|---|----|
| Arts Education Itinerant | 5 |
| Counselor, Pupil Services & Attendance | 5 |
| Early Childhood Ed Teacher | 1 |
| Elementary Teacher | 7 |
| Elementary Teacher, Day-to-Day Substitute | 72 |
| ROC/ROP Teacher | 1 |
| Secondary Teacher | 10 |
| Special Education Teacher | 5 |
| Speech & Language Pathologist | 3 |
| Teacher Assistant-Degree Track | 18 |

LOS ANGELES UNIFIED SCHOOL DISTRICT
Human Resources Division

ATTACHMENT D

ROUTINE PERSONNEL ACTIONS – SENIOR MANAGEMENT

Approval of contract of employment for a senior management employee appointed by the Board of Education in closed session on November 20, 2024. See the attached list.

CLOSED SESSION
November 20, 2024
Senior Management Contracts

206

| NAME | TITLE | SERVICE | START DATE | END DATE | **STEP | ANNUAL SALARY | AUTO ALLOWANCE / OTHER |
|------------------|--|------------|------------|-----------|--------|---------------|------------------------|
| Scott Singletary | Deputy Director of Facilities Planning and Development | Classified | 12/11/2024 | 6/30/2026 | 5 of 5 | \$229,149.96 | \$250 per month |

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

TAB 8



Board of Education Report

File #: Rep-126-24/25, **Version:** 1

Provisional Internship Permits

December 10, 2024

Human Resources Division

Action Proposed:

Approve request for 21 teachers to be employed under the Provisional Internship Permit pursuant to Title 5 California Code of Regulations, Section 80021.1.

Background:

The Provisional Internship Permit became effective on July 1, 2005 in anticipation of the phasing out of the former authorizing document. The Provisional Internship Permit is valid for one year and may not be renewed. During the first year of employment, the Provisional Intern teacher must meet all requirements for entrance into an accredited intern program.

The Los Angeles County Office of Education grants authority to the District to employ potential Provisional Interns on a Temporary County Certificate until such time that the Board of Education approves their employment under the Provisional Internship Permit. Commission on Teacher Credentialing (CTC) regulations require that the request to employ Provisional Interns be approved by the Board and submitted to the CTC within three months of the teachers beginning their assignment.

The CTC requires that the governing board be presented with a list of teachers to be employed under the Provisional Internship Permit (Attachment A).

Expected Outcomes:

The approval of Provisional Internship Permits will enable the District to continue to staff teacher vacancies in shortage subject fields with individuals committed to completing the requirements to enter into an intern program and subsequently earn a full credential.

Board Options and Consequences:

Approval of Provisional Internship Permits will afford the District the opportunity to hire new multiple subject, special education, biological science, and English teachers who will be required to follow a prescribed and rigorous pathway that results in the earning of both full state and federal teacher certification.

If the Provisional Internship Permits are not approved, and a full-time teacher cannot be hired, classroom vacancies would be staffed by a series of individuals in possession of only Emergency 30-Day Substitute Teaching Permits. Day-to-day substitutes are not required to be enrolled in a teacher education program, and may only remain in a special education classroom for a maximum of twenty days, after which time they are deemed by the State as inappropriately assigned.

Policy Implications:

This action does not change District policy.

File #: Rep-126-24/25, **Version:** 1

Budget Impact:

There is no impact on the District's budget.

Student Impact:

The goal of Human Resources Division is to insure that there is an appropriately authorized teacher in every classroom. In areas of high need such as multiple subject, special education, biological science, and English teachers where there might be a teacher shortage, the District may approve the use of Provisional Internship Permits, which authorize a teacher candidate to step into the classroom as the teacher of record while they take the necessary steps to enroll in a credential program.

Equity Impact:

Not applicable

Issues and Analysis:

Not applicable

Attachments:

Attachment A - Teachers with Provisional Intern Permits


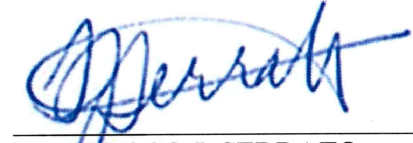
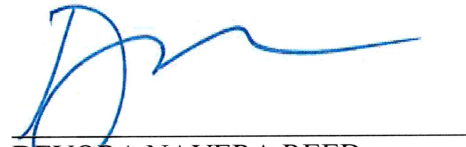
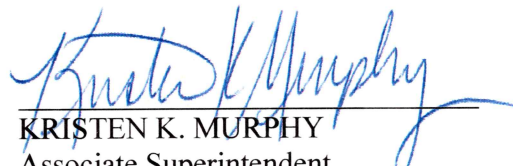
Informatives:

Not applicable

Submitted:

11/06/24

File #: Rep-126-24/25, Version: 1

RESPECTFULLY SUBMITTED:
ALBERTO M. CARVALHO
Superintendent**APPROVED & PRESENTED BY:**
FRANCISCO J. SERRATO
Chief Human Resources Officer
Human Resources Division**REVIEWED BY:**
DEVORA NAVERA REED
General Counsel**APPROVED BY:**
KRISTEN K. MURPHY
Associate Superintendent
Talent & Labor Relations

☒ Approved as to form.

REVIEWED BY:
NOLBERTO DELGADILLO
Deputy Chief Business Officer, Finance**APPROVED BY:**
PEDRO SALCIDO
Deputy Superintendent
Business Services & Operations

☒ Approved as to budget impact statement.

Teachers with Provisional
Intern Permits

Attachment A

| No. | Name | School | Region | BD | Subject | Effective |
|-----|---------------------|---|--------|----|---|------------|
| 1 | Malcolm Chanaiwa | Washington Prep SH | South | 1 | English | 8/20/2024 |
| 2 | Selene Joo | Kim Elementary | West | 1 | Multiple Subject | 9/23/2024 |
| 3 | Joy Sanchez | Canfield Elementary | West | 1 | Mild/Moderate & Extensive Support Needs | 10/1/2024 |
| 4 | Phillip Lambert Jr. | Foshay LC | South | 1 | English | 10/21/2024 |
| 5 | Kamaji Haylock | Foshay LC | South | 1 | Mild/Moderate Support Needs | 10/29/2024 |
| 6 | Christian Ramirez | Barret Elementary | South | 1 | Extensive Support Needs | 11/5/2024 |
| 7 | Leslie Lopez | 24th St Elementary | South | 1 | Mild/Moderate Support Needs & Extensive Support Needs | 11/4/2024 |
| 8 | Jeffrey Casey | Widney Career Preparatory & Tran Center | South | 1 | Mild/Moderate Support Needs & Extensive Support Needs | 10/21/2024 |
| 9 | Amanda Watts | 54th St Elementary | West | 1 | Multiple Subject | 10/10/2024 |
| 10 | Dominique Smith | Crescent HTS L/A/S/J | West | 1 | Multiple Subject | 11/5/2024 |
| 11 | Alexandra Jacobo | Revere Middle School | West | 4 | English | 8/19/2024 |
| 12 | Diana Serrano | Mar Vista Elementary | West | 4 | Mild/Moderate Support Needs & Extensive Support Needs | 10/10/2024 |
| 13 | David Berberian | Grant Elementary | West | 5 | Multiple Subject | 10/11/2024 |
| 14 | Jennifer Franco | Sun Valley Et Magnet | North | 6 | Mild/Moderate & Extensive Support Needs | 10/10/2024 |
| 15 | Maria Gonzalez | Vena Elementary | North | 6 | Extensive Support Needs | 10/18/2024 |
| 16 | Olin Gonzalez | San Fernando Middle School | North | 6 | Multiple Subject | 10/31/2024 |
| 17 | Arizbe Cohan | Victory Elementary | North | 6 | Mild/Moderate Support Needs | 10/31/2024 |
| 18 | Kaisy Ceja | Stonehurst Ave Steam Magnet | North | 6 | Multiple Subject | 8/21/2024 |

Teachers with Provisional
Intern Permits

Attachment A

| No. | Name | School | Region | BD | Subject | Effective |
|-----|------------------|--|--------|----|--|------------|
| 19 | Bileko Wissa | Valley Oaks Center for ENR Studies Magnet | North | 6 | Biological Science | 11/4/2024 |
| 20 | Claudia Blandino | Banneker Career & Transition Center | South | 7 | Extensive Support Needs | 10/25/2024 |
| 21 | Corie Cyriaque | 109th St Elementary | South | 7 | Mild/Moderate Support Needs & Extensive Support Needs | 10/30/2024 |

TAB 9



Board of Education Report

File #: Rep-134-24/25, **Version:** 1

Approval of the California Community Schools Partnership Program Grant Award

December 10, 2024

Division of Instruction

Action Proposed:

Ratification for the California Community Schools Partnership Program (CCSPP) Implementation Grant, Cohort 3 for a total grant award of \$8,550,000 over a five-year period. The grant award continues through June 30, 2029.

Background:

In the winter of 2023, the State of California announced a competitive grant opportunity for all California LEAs to support and expand the implementation of existing community schools. Los Angeles Unified School District, in conjunction with United Teachers Los Angeles and UNITE-LA, submitted an application on February 9, 2024. In May 2024, a total of \$8,550,000 was awarded.

Expected Outcomes:

- Increased attendance
- Increased academic achievement
- Increased parent engagement
- Increased whole child wellness

Board Options and Consequences:

The Board has the option of voting “yes” to receive these funds or voting “no” to decline these funds.

A “NO” vote would impede progress toward transformational change within seven (7) schools and hinder the ability of the Community Schools Initiative to provide the full experience of an evidence-informed school improvement framework centering on four pillars that, when combined, create the conditions necessary for students to thrive academically, socially, and emotionally.

A “YES” vote would allow seven (7) schools access to supplementary funds for the purpose of providing enriched learning opportunities to increase student agency and achievement, increase collaborative leadership practices, enhance parent engagement, and expand integrated student supports.

Policy Implications:

There are no policy implications.

Budget Impact:

Matching and/or in-kind funds equal to 33% (or a total of \$2,821,500 over the life of the grant) must be provided annually through June 30, 2029. The District currently allocates \$250,000 of general funds annually to each community school (projected to 70 schools in 2025-26), or \$17.5 million across all community schools

File #: Rep-134-24/25, **Version:** 1

annually. As the District's existing investments in community schools already exceed the matching requirement, there is no new budget impact to receiving this grant.

Student Impact:

The California Community School Partnership Program Grant (CCSPP) will strengthen the development of community partnerships and engagement integral in improving student learning outcomes under the Community School model at seven (7) Community Schools (CS) which became LAUSD Community Schools in 2024.

Equity Impact:

| Component | Score | Score Rationale |
|--------------------------------|-----------|--|
| Recognition | 4 | This grant affirmatively recognizes historical inequities by supporting work at 7 designated Community Schools selected based on a rubric recognizing historical inequities. |
| Resource Prioritization | 4 | This grant effectively prioritizes resources based on student need as all Community Schools approved by the Calif. Dept. of Ed. have a high “unduplicated count” rate. |
| Results | 3 | The grant’s support of LAUSD’s Community Schools effort is likely to result in closing the achievement gap as the monies will be utilized in support of evidence-based strategies that will help drive the District’s Community Schools initiative. Based on national data, Community Schools have greater achievement gains than non-community schools. |
| TOTAL | 11 | |

Issues and Analysis:

None

Attachments:

Attachment A - List of Community Schools Receiving CCSPP Implementation Grant, Cohort 3 Funding




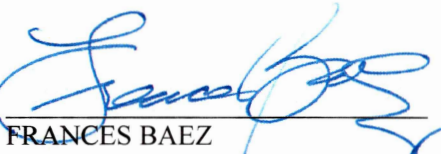
Informatives:

Not applicable

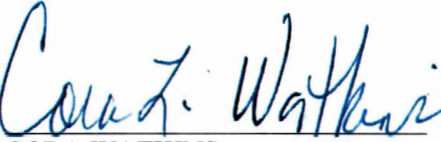
Submitted:

11/14/24

File #: Rep-134-24/25, Version: 1

RESPECTFULLY SUBMITTED,**APPROVED & PRESENTED BY:**
ALBERTO M. CARVALHO
Superintendent
KARLA V. ESTRADA
Deputy Superintendent of Instruction**REVIEWED BY:****APPROVED & PRESENTED BY:**
DEVORA NAVERA REED
General Counsel
FRANCES BAEZ
Chief Academic Officer
Division of Instruction

☒ Approved as to form.

REVIEWED BY:**APPROVED & PRESENTED BY:**
NOLBERTO DELGADILLO
Deputy Chief Business Officer, Finance
CORA WATKINS
Director
Community Schools Initiative

☒ Approved as to budget impact statement.

ATTACHMENT A



Los Angeles Unified School District
Division of Instruction

Schools in Receipt of CCSPP Cohort 3, Implementation Grant Funding

| School Name | Location Code | Region | Board District |
|--|---------------|--------|----------------|
| 24 th Street ES | 7301 | S | 1 |
| Charnock Road ES | 3002 | E | 1 |
| Cheremoya ES | 3041 | W | 5 |
| Coliseum ES | 3178 | S | 1 |
| Lexington Ave PC | 5170 | W | 2 |
| Public Service Community School at Diego Rivera LC | 8867 | S | 7 |
| Woodland Hills Academy | 8344 | N | 4 |

Rev. 111424

TAB 10

Board of Education Report No. 111-24/25
POSTPONED TO JANUARY 14, 2025

POSTPONED TO JANUARY 14, 2025

POSTPONED TO JANUARY 14, 2025

POSTPONED TO JANUARY 14, 2025

POSTPONED TO JANUARY 14, 2025

POSTPONED TO JANUARY 14, 2025

POSTPONED TO JANUARY 14, 2025

POSTPONED TO JANUARY 14, 2025

POSTPONED TO JANUARY 14, 2025

TAB 11



Board of Education Report

File #: Res-031-24/25, Version: 1

Ms. Gonez - Readers to Leaders: Advancing Literacy for Every Child in Los Angeles (Res-031-24/25) (Noticed November 19, 2024)

Whereas, The Los Angeles Unified School District (District) has included in its 2022-2026 Strategic Plan a focus on Reading and English Language Arts within its first pillar, Academic Excellence, and the Governing Board of the Los Angeles Unified School District set a District goal to move third-grade students, on average, 30 points closer to proficiency in reading/English Language Arts on the Smarter Balanced Summative Assessments, using 2021-22 data as baseline data;

Whereas, The District has embraced evidence-based literacy instruction aligned to the science of reading - a comprehensive body of research across education and neuroscience that tells us how children learn to read;

Whereas, The District is continuously monitoring and analyzing the strategies, supports, and resources that are attributable to student progress by studying how coaching, instructional practices, culturally relevant curriculum, professional development, tutoring, and other activities most effectively support student academic growth;

Whereas, 45.43 % of all LAUSD third graders met or exceeded standards in English Language Arts, according to the 2024 California Assessment of Student Performance and Progress (CAASPP) Smarter Balanced Summative Assessments, and, all student groups made positive progress during the 2023-24 school year as compared with 2022-2023;

Whereas, 37.6% of students from low-income backgrounds met or exceeded standards in English Language Arts, according to the 2024 CAASPP, a gain of more than 5 percentage points from the 2022-23 school year;

Whereas, The District further saw progress for English Learners in English Language Arts, doubling the percentage of students meeting and exceeding standards to nearly 9% and exceeding pre-pandemic levels of achievement, according to the 2024 CAASPP;

Whereas, The District has explicitly committed to evidence-based literacy/structured literacy instruction, for all students;

Whereas, The Board passed the resolution, "Recognizing and Addressing the Educational Implications of Dyslexia in LAUSD Schools," in 2017

<<https://www.lausd>.

, as required by AB 1369, such as those used by Intensive Diagnostic Educational Centers (IDEC);"

Whereas, The District is one of only a handful of districts across the state that has invested time and resources to support and equip teachers, coaches, instructional aide, and other educators with

professional development and ongoing support to implement evidence-based literacy instruction and adopt instructional materials aligned to such instruction; and

Whereas, There is more work to be done to ensuring proficiency in Reading/English Language Arts for all students, and the District is committed to continuing its work to ensure all students are proficient readers by end of third grade; now, therefore, be it:

Resolved, That the Los Angeles Unified School District shall provide an annual progress report on English Language Arts (ELA)/literacy student performance and efforts based on beginning-of-year, middle-of-year, and end-of-year data, across all student groups (including English Learners, Latina/os, African-American/Black students, students with disabilities and students in foster care), and include updates on:

- Implementation of evidence-based literacy instruction, including curriculum changes, staffing changes, percentage of teachers and principals receiving professional development on evidence-based literacy instruction, percentage of teachers receiving ongoing coaching and support, and percentage of schools using evidence-based literacy instruction;
- Implementation of the Interventionist Program;
- Tutoring opportunities, participation rates, and effectiveness;
- Implementation of the 2017 resolution on Dyslexia;
- Family engagement on literacy, including efforts to ensure families understand the data on their child's reading proficiency levels, build parent/caregiver knowledge on how children, including children with disabilities and multilingual learners, learn to read and how to support their children's literacy at home; and be it finally,

Resolved, That in order to ensure families can be active participants in their students' learning, the District shall (1) ensure families receive timely updates on their students' beginning-of-year, middle-of-year, and end-of-year data after each assessment period in an accessible and culturally/linguistically responsive way and (2) develop a family-friendly guide that shares information on how to support their students' language and literacy development at home and includes components of the literacy progress reports noted above in a manner that is accessible and digestible to parents in their home language.

TAB 12



Board of Education Report

File #: Res-037-24/25, Version: 1

Ms. Gonez - Celebrating and Accelerating Access to Computer Science Education in the Los Angeles Unified School District (Res - 037- 24/25)(Waiver of Board Rule 72)

Whereas, The Los Angeles Unified School District is committed to preparing all students for success in college, careers, and life by equipping them with 21st-century skills;

Whereas, Computer science and coding are disciplines that foster critical thinking, creativity, and problem-solving and prepare students for high-demand careers in an increasingly digital and technology-driven global economy;

Whereas, California leads the nation in open computing jobs, with 45,245 positions available as of January 2023, yet only 9,339 students graduated in computer science in 2020, underscoring a critical gap that highlights the urgent need for early and widespread exposure to computer science;

Whereas, Just 5% of California high school students are enrolled in a computer science course, demonstrating the need for broader access;

Whereas, Only 40% of California high schools offer computer science courses, well below the national average of 53%;

Whereas, A lack of qualified teachers plays a significant role in stalling efforts to expand access to computer science courses, and to address this issue, Governor Newsom signed [Assembly Bill 1251 \(Rivas, 2023\)](https://leginfo.legislature.ca.gov/faces/billTextClient.xhtml?bill_id=202320240AB1251) [to explore ways to streamline the process of becoming a computer science teacher;](https://leginfo.legislature.ca.gov/faces/billTextClient.xhtml?bill_id=202320240AB1251)

Whereas, The District recognizes the importance of addressing equity gaps in computer science education and supports programs like "Girls Who Code" to ensure all students, particularly girls and underrepresented groups, have access to high-quality learning opportunities;

Whereas, The District has committed to providing computer science education for all students by 2025, including ensuring every student receives 20 hours of computer science instruction annually from Pre-kindergarten to 5th grade, completes at least one rigorous and relevant computer science course in grades 6-8, and has access to a comprehensive computer science pathway in grades 9-12; and

Whereas, Schools such as Valley Oaks Center for Enriched Studies (VOCES) are leading by example, hosting events like Teen Tech Live 5.0 during this year's Computer Science Education Week, which highlight the transformative power of coding to inspire students to explore careers in technology; now, therefore be it;

File #: Res-037-24/25, Version: 1

Resolved, That the Los Angeles Unified School District reaffirms its commitment to expanding access to computer science education, particularly for underrepresented student groups, and promoting initiatives that close equity gaps in technology fields;

Resolved further, That the District acknowledges the importance of coding and computer science in preparing students for the workforce of the future and commits to integrating these skills into a well-rounded education for all students;

Resolved further, That the Governing Board of the Los Angeles Unified School District hereby reaffirms and promotes the week of December 9 through 15, 2024, as Computer Science Education Week;

Resolved further, That the District provide an update during a meeting of the Board's Committee of the Whole as well as an informative on the implementation of [Board Resolution \[Res-039-17/18\]](https://www.lausd.org/cms/lib/CA01000043/Centricity/Domain/21/Res-039-17-18%20Empowering%20Todays%20Learners%20for%20Tomorrows%20Increasingly%20Digital%20World.pdf) [20Todays%20Learners%20for%20Tomorrows%20Increasingly%20Digital%20World.pdf](https://www.lausd.org/cms/lib/CA01000043/Centricity/Domain/21/Res-039-17-18%20Empowering%20Todays%20Learners%20for%20Tomorrows%20Increasingly%20Digital%20World.pdf) [20Empowering%20Todays%20Learners%20for%20Tomorrows%20Increasingly%20Digital%20World.pdf](https://www.lausd.org/cms/lib/CA01000043/Centricity/Domain/21/Res-039-17-18%20Empowering%20Todays%20Learners%20for%20Tomorrows%20Increasingly%20Digital%20World.pdf) *Empowering Today's Learners for Tomorrow's Increasingly Digital World through Access and Equity of Digital Tools and Resources (5/8/18)* and the District's progress toward achieving the goal of computer science education for all students by 2025;

Resolved further, That these updates shall heretofore be provided in the form of an annual report to the Board to ensure continued progress toward the equitable expansion of computer science education districtwide;

Resolved further, That the District compile and share a guide of digital resources and tools available for educators, organized thematically and by grade level, to support enhanced digital equity, the effective use of instructional technology, and expanded access to computer science instruction;

Resolved further, That the District encourages the state to continue to take steps to close the computer science teacher shortage and invest in building a diverse, qualified pipeline of computer science educators; and, be it finally,

Resolved, That the District encourages all schools, educators, and students to participate in Computer Science Education Week activities such as Hour of Code, where students have the opportunity to explore the world of coding through engaging activities, December 9 through 13, 2024.

TAB 13



Board of Education Report

File #: 024-24/25, Version: 1

**Charter Petitions for Public Hearing
December 10, 2024
Charter Schools Division**

Crete Academy (Board District 1, Region South)

Consideration of the level of support for a renewal start-up independent charter petition requesting to serve up to 355 students in grades TK-6 beginning its next term in the 2025-2026 school year, with a proposed location of 6103 Crenshaw Blvd., Los Angeles, CA 90043 and 1729 W. Martin Luther King Jr. Blvd., Los Angeles, CA 90062.

KIPP Scholar Academy (Board District 1, Region South)

Consideration of the level of support for a renewal start-up independent charter petition requesting to serve up to 450 students in grades 5-8 beginning its next term in the 2025-2026 school year, with a proposed location of 6100 S. Hoover St., Los Angeles, CA 90044.

KIPP Sol Academy (Board District 2, Region East)

Consideration of the level of support for a renewal start-up independent charter petition requesting to serve up to 485 students in grades 5-8 beginning its next term in the 2025-2026 school year, with a proposed location of 4800 E. Cesar Chavez Ave., Los Angeles, CA 90022.

Los Angeles Leadership Academy (Board District 2, Region East)

Consideration of the level of support for a renewal start-up independent charter petition requesting to serve up to 490 students in grades 6-12 beginning its next term in the 2025-2026 school year, with a proposed location of 234 E. Ave. 33 Los Angeles, CA 90031 and 2670 Griffin Ave., Los Angeles, CA 90031.

Ivy Bound Academy of Math, Science, and Technology Charter Middle (Board District 3, Region North)

Consideration of the level of support for a renewal start-up independent charter petition requesting to serve up to 180 students in grades 5-8 beginning its next term in the 2025-2026 school year, with a proposed location of 15355 Morrison St., Sherman Oaks, CA 91403.

KIPP Corazon Academy (Board District 5, Region East)

Consideration of the level of support for a renewal start-up independent charter petition requesting to serve up to 1142 students in grades TK-8 beginning its next term in the 2025-2026 school year, with a proposed location of 9325 Long Beach Blvd., South Gate, CA 90280 and 8616 Long Beach Blvd., South Gate, CA 90280.

Future is Now Career Technical Education Preparatory (Board District 5, Region West)

Consideration of the level of support for a new start-up independent charter petition requesting to serve up to 525 students in grades 9-12 beginning in the 2025-2026 school year, with a proposed location of 400 W. Washington Blvd., Los Angeles, CA 90015.

File #: 024-24/25, Version: 1

Discovery Charter Preparatory 2 (Board District 6, Region North)

Consideration of the level of support for a renewal start-up independent charter petition requesting to serve up to 350 students in grades 9-12 beginning its next term in the 2025-2026 school year, with a proposed location of 13570 Eldridge Ave., Sylmar, CA 91342.

Montague Charter Academy for the Arts and Sciences (Board District 6, Region North)

Consideration of the level of support for a renewal conversion independent charter petition requesting to serve up to 990 students in grades TK-5 beginning its next term in the 2025-2026 school year, with a proposed location of 13000 Montague St., Pacoima, CA 91331.

KIPP Philosophers Academy (Board District 7, Region South)

Consideration of the level of support for a renewal start-up independent charter petition requesting to serve up to 450 students in grades 5-8 beginning its next term in the 2025-2026 school year, with a proposed location of 1999 E. 102nd St., Los Angeles, CA 90002.

Watts Learning Center (Board District 7, Region South)

Consideration of the level of support for a renewal start-up independent charter petition requesting to serve up to 375 students in grades TK-5 beginning its next term in the 2025-2026 school year, with a proposed location of 310 W. 95th St., Los Angeles, CA 90003.

LIST OF CHARTER PETITIONS FOR PUBLIC HEARING

BOARD OF EDUCATION MEETING

DECEMBER 10, 2024

| | PETITION NAME | TYPE OF CHARTER | PROP. 39 (Y/N) | PERFORMANCE CATEGORY (H/M/L ¹) | ACTION TYPE | BD | REGION | PROPOSED ADDRESS OR TARGET LOCATION | PROPOSED GRADE LEVELS | ENROLLMENT | PROPOSED # OF STUDENTS | TERM REQUESTED (By Petitioner) |
|----|----------------------|----------------------|----------------|--|-------------|----|--------|--|-----------------------|------------|------------------------|--------------------------------|
| 1. | Crete Academy | Start-Up Independent | N | L | Renewal | 1 | S | 6103 Crenshaw Blvd. Los Angeles, CA 90043 and 1729 W. Martin Luther King Jr. Blvd. Los Angeles, CA 90062 | TK-6 | 283 | 355 | 2025-2027 |
| 2. | KIPP Scholar Academy | Start-Up Independent | N | M | Renewal | 1 | S | 6100 S. Hoover St. Los Angeles, CA, 90044 | 5-8 | 437 | 450 | 2025-2030 |
| 3. | KIPP Sol Academy | Start-Up Independent | N | M | Renewal | 2 | E | 4800 E. Cesar Chavez Ave. Los Angeles, CA 90022 | 5-8 | 461 | 485 | 2025-2030 |

¹ H = High, M = Medium, L = Low

| | PETITION NAME | TYPE OF CHARTER | PROP. 39 (Y/N) | PERFORMANCE CATEGORY (H/M/L ¹) | ACTION TYPE | BD | REGION | PROPOSED ADDRESS OR TARGET LOCATION | PROPOSED GRADE LEVELS | ENROLLMENT | PROPOSED # OF STUDENTS | TERM REQUESTED (By Petitioner) |
|----|---|----------------------|----------------|--|--------------------|----|--------|--|-----------------------|------------|------------------------|--------------------------------|
| 4. | Los Angeles Leadership Academy | Start-Up Independent | N | M | Renewal | 2 | E | 234 E. Ave 33 Los Angeles, CA 90031 and 2670 Griffin Ave. Los Angeles, CA 90031 | 6-12 | 324 | 490 | 2025-2030 |
| 5. | Ivy Bound Academy of Math, Science, and Technology Charter Middle | Start-Up Independent | N | M | Renewal | 3 | N | 15355 Morrison St. Sherman Oaks, CA 91403 | 5-8 | 86 | 180 | 2025-2030 |
| 6. | KIPP Corazon Academy | Start-Up Independent | N | M | Renewal | 5 | E | 9325 Long Beach Blvd. South Gate, CA 90280 and 8616 Long Beach Blvd. South Gate, CA 90280 | TK-8 | 1055 | 1142 | 2025-2030 |
| 7. | Future is Now Career Technical Education Preparatory | Start-Up Independent | N | N/A | New Charter School | 5 | W | 400 W. Washington Blvd. Los Angeles, CA 90015 | 9-12 | N/A | 525 | 2025-2030 |
| 8. | Discovery Charter Preparatory 2 | Start-Up Independent | N | M | Renewal | 6 | N | 13570 Eldridge Ave., Sylmar, CA 91342 | 9-12 | 205 | 350 | 2025-2030 |

| | PETITION NAME | TYPE OF CHARTER | PROP. 39 (Y/N) | PERFORMANCE CATEGORY (H/M/L ¹) | ACTION TYPE | BD | REGION | PROPOSED ADDRESS OR TARGET LOCATION | PROPOSED GRADE LEVELS | ENROLLMENT | PROPOSED # OF STUDENTS | TERM REQUESTED (By Petitioner) |
|----|--|------------------------|----------------|--|-------------|----|--------|--|-----------------------|------------|------------------------|--------------------------------|
| 9. | Montague Charter Academy for the Arts and Sciences | Conversion Independent | N | M | Renewal | 6 | N | 13000 Montague St. Pacoima, CA 91331 | TK-5 | 843 | 990 | 2025-2030 |
| 10 | KIPP Philosophers Academy | Start-Up Independent | N | M | Renewal | 7 | S | 1999 E. 102nd St., Los Angeles, CA 90002 | 5-8 | 395 | 450 | 2025-2030 |
| 11 | Watts Learning Center | Start-Up Independent | N | M | Renewal | 7 | S | 310 W. 95th St., Los Angeles, CA 90003 | TK-5 | 367 | 375 | 2025-2030 |

TAB 14



Los Angeles Unified School District

240
333 South Beaudry Ave,
Los Angeles, CA 90017

Board of Education Report

File #: ROC-006-24/25, **Version:** 1

Report of Correspondence (ROC-006-24/25)

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

December 10, 2024

REPORT OF CORRESPONDENCE

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

| FROM | LEGAL ACTION |
|-------------------------------|--|
| 1. A&M Law, APC | Summons and Complaint: 1) General Negligence; and 2) Premises Liability; Case No. 24VECV03918; Superior Court of the State of California, County of Los Angeles; Marianna Terghazaryan, a minor, by and through her Guardian ad Litem, Arman Terghazaryan, Plaintiff, v. Los Angeles Unified School District, a public entity and Does 1-25, inclusive, Defendants. |
| 2. Aroustamian and Associates | Summons and Complaint for Damages: 1. Negligence (Against all Defendants); 2. Negligent Infliction of Emotional Distress (Against all Defendants); 3. Violation of California Code § 44807 (Against all Defendants); 4. Negligent Supervision (Against all Defendants); 5. Premises Liability (Against all Defendants); Case No. 24NNCV05584; Superior Court of the State of California, for the County of Los Angeles – Burbank; N.B., a minor, by and through her Guardian Ad Litem Mariet Baghalian, Plaintiff, v. Los Angeles Unified School District, et al., Defendants. |
| 3. Downtown LA Law Group | Summons and Complaint for Personal Injury, General Negligence, Premises Liability; Case No. 24STCV25347; Superior Court of the State of California, County of Los Angeles; Autumn Sanders, a minor, by and through her GAL Desiree Bell, Plaintiff, v. Los Angeles Unified School District, a public entity, and Does 1 to 50, inclusive, Defendants. |
| 4. Koron & Podolsky, LLP | Summons and First Amended Complaint; Case No. 24STCV28331; Superior Court of the State of California, for the County of Los Angeles; Dionne Ash, Plaintiff, v. Los Angeles Unified School District; and Does 1 through 50, inclusive, Defendants. |

5. LA Century Law
Summons and Complaint for 1) Premises Liability; 2) General Negligence.; Case No. 24STCV12975; Superior Court of the State of California, County of Los Angeles; Betsaida Marinero, Plaintiff, v. Los Angeles Unified School District, et al., Defendants.
6. Law Office of Angel J. Horacek, PC
Summons and Complaint for 1) Unlawful Discrimination; 2) Unlawful Harassment; 3) Unlawful Retaliation; 4) Failure to Prevent Discrimination; 5) Retaliation; Case No. 24STCV28528; Superior Court of the State of California, County of Los Angeles; Wendy Sarnoff, an individual, Plaintiff, v. Los Angeles Unified School District, a governmental entity, and Does 1 to 20 inclusive, Defendants.
7. Law Office of Jacob Emrani
Summons and Complaint for Property Damage, Personal Injury, Other Damages; Case No. 24CHCV04086; Superior Court of the State of California, for the County of Los Angeles; Elizabeth Chacon Flores, Plaintiff, v. Los Angeles Unified School District, et al. Defendants.
8. Law Offices of Sergio F. Benedetto
Summons and Complaint for Damages; Case No. 24STCV28724; Superior Court of the State of California for the County of Los Angeles; Wendy Servellon Vasquez; Plaintiff, v. Los Angeles Unified School District; and Does 1-25, Inclusive, Defendants.
9. Law Offices of Sharona Eslamboly Hakim
Summons and Complaint for Property Damage, Personal Injury, Other Damages; Case No. 24STCV05126; Superior Court of the State of California, for the County of Los Angeles; Scarlett Martinez, a minor by and through her Guardian Ad Litem Stephanie De Jesus, Plaintiff, v. Los Angeles Unified School District; and Does 1 to 25, Inclusive, Defendants.
10. Law Offices of Victor O. Moses
Summons and Complaint for Damages for: 1) Negligence; and 2) Negligent Hiring, Supervision, Retention; Case No. 24STLC06043; Superior Court of the State of California, for the County of Los Angeles; Bleu Spruill, a minor, by and through his Guardian ad Litem, Lyle Spruill, Plaintiff, v. Los Angeles Unified School District, and Does 1-20, inclusive, Defendants.
11. Ledezma Law, APLC
Summons and Complaint for Negligence; Case No. 24SMCV04223; Superior Court of the State of California, County of Los Angeles; Rigoberto Flores, a minor by and through his Guardian Ad Litem, Viviana Grammatico, Plaintiff, v. Los Angeles Unified School District, a public entity, et al., Defendants.

12. Liu & Naime
Summons and Complaint for Damages; Case No. 24STCV23485; Superior Court of the State of California, for the County of Los Angeles; Sophia Palma, a minor, by and through her Guardian Ad Litem, Verence Cruz, Plaintiff, v. Los Angeles Unified School District, a public entity; and Does 1-50, inclusive, Defendants.

13. Madlyn Prudhomme
Petition for Writ of Administrative Mandamus; Case No. 24STCP02370; Los Angeles Superior Court, Central District; Madlyn Prudhomme, Petitioner, v. Los Angeles Unified School District, Administrative Agency.

14. Manly, Stewart & Finaldi
The Senators (Ret.) Firms, LLP
Summons and Complaint for Damages; 1) Negligence, Negligent Supervision, Negligent Hiring and/or Retention, Negligent Failure to Warn Train or Educate; 2) Constructive Fraud; 3) Intentional Infliction of Emotional Distress; 4) Breach of Fiduciary Duty; 5) Sexual Harassment; 6) Sexual Battery; 7) Gender Violence; 8) Failure to Report Suspected Child Abuse; Case No. 24STCV30014; Superior Court of the State of California, in and for the County of Los Angeles; Jane DM Doe, an individual, Plaintiff, v. Los Angeles Unified School District, a California public entity, et al., Defendants

15. Manly, Stewart & Finaldi
The Senators (Ret.) Firms, LLP
Summons and Complaint for Damages; 1) Negligence, Negligent Supervision, Negligent Hiring and/or Retention, Negligent Failure to Warn Train or Educate; 2) Constructive Fraud; 3) Intentional Infliction of Emotional Distress; 4) Breach of Fiduciary Duty; 5) Sexual Harassment; 6) Sexual Battery; 7) Gender Violence; 8) Failure to Report Suspected Child Abuse; Case No. 24STCV30342; Superior Court of the State of California, in and for the County of Los Angeles; Jane LG Doe, an individual, Plaintiff, v. Los Angeles Unified School District, a California public entity, et al., Defendants.

16. Manly, Stewart & Finaldi
The Senators (Ret.) Firms, LLP
Summons and Complaint for Damages; 1) Negligence, Negligent Supervision, Negligent Hiring and/or Retention, Negligent Failure to Warn Train or Educate; 2) Constructive Fraud; 3) Intentional Infliction of Emotional Distress; 4) Breach of Fiduciary Duty; 5) Sexual Harassment; 6) Sexual Battery; 7) Gender Violence; 8) Failure to Report Suspected Child Abuse; Case No. 24STCV30338; Superior Court of the State of California, for the County of Los Angeles; Jane MS Doe, an individual, Plaintiff, v. Los Angeles Unified School District, a California public entity, et al., Defendants.

17. Manly, Stewart & Finaldi
The Senators (Ret.) Firms, LLP
Summons and Complaint for Damages; 1) Negligence, Negligent Supervision, Negligent Hiring and/or Retention, Negligent Failure to Warn Train or Educate; 2) Constructive Fraud; (C.C. Section 1573 3) Intentional Infliction of Emotional Distress; 4) Breach of Fiduciary Duty; 5) Sexual Harassment; (C.C. Section 51.9 6) Sexual Battery; 7) Gender Violence; 8) Failure to Report Suspected Child Abuse (Pen. Code Section 11166 et seq.); Case No. 24STCV30320; Superior Court of the State of California, for the County of Los Angeles; Jane RE Doe, an individual, Plaintiff, v. Los Angeles Unified School District, a California public entity, et al., Defendants.
18. Pacific Justice Institute
Summons and Verified Complaint for Violation of Rights Under Title VII of the Civil Rights Act of 1964 [42 U.S.C. 2000e et seq.]; Case No. 2:24-cv-06910-AB (AJRx); United States District Court for the Central District of California; Brian Clasen, an individual, Plaintiff, v. Los Angeles Unified School District; and Does 1-10, inclusive, Defendants.
19. PLC Law Group, APC
Summons and Complaint for Damages; Case No. 2:24 cv-09362 GW (SSCx); United States District Court for the Central District of California; N.M., a minor, by and through her GAL Ivonne Morales, Plaintiff, v. Los Angeles Unified School District, and Does through 10, inclusive, Defendants.
20. Ravan Law, PC
Summons and Complaint for Motor Vehicle Property Damage, Personal Injury; Case No. 24LBCV01750; Superior Court of the State of California, County of Los Angeles; Giovanni Sanchez Arias; Alicia Arias, Guardian ad Litem; Angeline Sanchez Arias, a minor, Plaintiffs, v. Los Angeles Unified School District, and Does 1 to 100, Defendants.
21. Reese Law Group
Summons and Complaint; Case No. 24STLC07724; Superior Court of California, County of Los Angeles – Stanley Mosk Courthouse – Limited Civil Case; State Farm Mutual Automobile Insurance Company, Plaintiff, v. Los Angeles Unified School District, et al., Defendants.
22. Sarukhanyan Law
Summons and Complaint for 1) Motor Vehicle; 2) General Negligence; Case No. 24STCV26148; Superior Court of the State of California, County of Los Angeles; Avo Garapet Kamarzari, Plaintiff, v. Los Angeles Unified School District, et al., Defendants.

23. Stephan Filip P.C. Summons and Plaintiff's Complaint for Damages for: 1. Negligent Failure to Supervise [California Constitution Art. I, §28, Education Code §§48200, 44807, Government Code §§ 815.2, 820, 835, Cal. Code Regs., tit. 5, § 5552]; 2. Negligence [Government Code § 815.61]; 3. Negligence; Case No. 24CHCV03883; Superior Court of the State of California, County of Los Angeles; Allison Hernandez-Huesca, an individual, Plaintiff, v. Los Angeles Unified School District, a public entity, et al., Defendants.
24. Taylor & Ring LLP Summons and Complaint for Personal Injuries and Damages Arising from Childhood Sexual Abuse; Case No. 24STCV27797; Superior Court of the State of California, County of Los Angeles; John Doe 2, Plaintiff, v. Los Angeles Unified School District, a public school district, et al., Defendants.
25. Wilshire Law Firm Summons and Complaint for Damages: 1) Negligence; 2) Premise Liability; Case No. 24STCV19168; Superior Court of the State of California, for the County of Los Angeles; K.A., a minor, by and through her GAL Madelyn Lance, Plaintiff v. Los Angeles Unified School District; and Does 1-50, Inclusive, Defendants.
26. Wilshire Law Firm, PLC Summons and Complaint for Damages: 1. Negligence; Case No. 24CMCV01634; Superior Court of the State of California, County of Los Angeles; Zayne Livas, a minor by through his Guardian Ad Litem, Ashlei Livas, Plaintiff, v. Los Angeles Unified School District, a public entity, et al., Defendants.
27. Yepremyan Law Firm Summons and Complaint for Property Damage, Personal Injury; Case No. 23STCV13315; Superior Court of the State of California, for the County of Los Angeles; Rodante Castillo Faustino, Plaintiff, v. Los Angeles Unified School District; and Does 1 to 25, Defendants.

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

| <u>No.</u> | <u>Received From</u> | <u>Type of Damage</u> | <u>Claimant</u> | <u>Date of Damage</u> |
|------------|--|-----------------------|--------------------------------|-----------------------|
| 28. | Raquel Olivo | Damages | Alessandra Rae Tencza | 05-08-24 |
| 29. | Marianna Oustinovskaya Custodio Dubey, LLP | Damages | Aria Benguche | 10-28-24 |
| 30. | Alan B. Blanco Rafii & Associates | Damages | Brian Emilio Lizama | 05-24-24 |
| 31. | Marianna Oustinovskaya Custodio & Dubey LLP | Damages | Bryson Garcia | 10-08-24 |
| 32. | Carla Justice | Damages | Carla Justice | No date provided |
| 33. | Daisy Garcia / Maria Torres | Damages | Daisy Garcia / Maria Torres | 10-23-24 |
| 34. | Francisco Valdez | Damages | Giancarlo Valdez | 05-17-24 |
| 35. | Cecilia Baldenegro | Damages | Jaslin Martinez | 06-05-24 |
| 36. | Lina Kang | Damages | Jesse Hwang | 03-19-14 |
| 37. | Joel Perez Torres | Damages | Joel Perez Torres | 07-24-24 |
| 38. | Juan Jose Flores | Damages | Juan Jose Flores | 10-28-72 |
| 39. | DTLA Law Group | Damages | Mariah Medrano | 05-20-24 |

| | | | | |
|-----|--|-----------------|--|---------------------------|
| 40. | Hazel Kim Greenslade Cronk LLP | Damages | Marlene Patino, a minor by and through mother, Jazmin Patino | 05-07-24 and 05-16-24 |
| 41. | Islem | Damages | Mohammad Alam | 11-05-24 |
| 42. | DTLA Law Group | Damages | Nickolas Dunn | 05-16-24 |
| 43. | Olga Rita Lloja | Damages | Olga Rita Lloja | 05-16-24 |
| 44. | Caleb Blumenshine Downtown LA Law Group | Damages | Princeton Hope | 05-01-24 |
| 45. | Caleb Blumenshine Downtown LA Law Group | Damages | Quiave Wallace | 05-03-24 |
| 46. | Ruiz Claritza | Damages | Ruiz Claritza | 10-28-24 |
| 47. | Steve Martinez | Damages | Steve Martinez | 10-21-24 |
| 48. | Carol Attaman The City of Los Angeles | Damages | The City of Los Angeles | City served on 9/27/24 |
| 49. | Alec Martinez | Vehicle Damages | Alec Martinez | 11-07-24 |
| 50. | The Law Firm of Roh & Associates | Vehicle Damages | Jonathan Ahn | 11-12-24 |
| 51. | Joshua B. Adelpour NMF Law Group, APC | Vehicle Damages | Julio Sandoval | 05-30-24 |
| 52. | Ashot Manukyan Beloryan & Manukyan LLP | Vehicle Damages | Leonardo Joseph Suh | 05-23-24 |

| | | | | |
|-----|--|-----------------|--|----------|
| 53. | Mercury Insurance | Vehicle Damages | Robert Allan | 09-13-24 |
| 54. | Subro Claims | Vehicle Damages | Subro Claims, Inc. o/b/o AAA Ins a/s/o Tyrol Dumaran | 07-18-24 |
| 55. | Andrew Bachelier | Vehicle Damages | Andrew Bachelier | 11-07-24 |
| 56. | Denise Duarte | Vehicle Damages | Denise Duarte | 10-28-24 |
| 57. | Howan Leung | Vehicle Damages | Howan Leung | 10-07-24 |
| 58. | Mahbanoo Sabet-Peyman | Vehicle Damages | Mahbanoo Sabet-Peyman | 11-13-24 |
| 59. | Mastaneh Mahboob | Vehicle Damages | Mastaneh Mahboob | 11-19-24 |
| 60. | Melissa Trockey | Vehicle Damages | Melissa Trockey | 07-24-24 |
| 61. | Mira Schiff | Vehicle Damages | Mira Schiff | 08-15-24 |
| 62. | Kaitlyn Miyawaki | Vehicle Damages | Subro Claims, Inc. o/b/o Geico Ins a/s/o Steven Earl Money | 09-27-24 |
| 63. | Edward Y. Lee Law Offices of Edward Y. Lee | Vehicle Damages | Yinzhen Wang | 08-01-24 |

TAB 15



Board of Education Report

File #: Res-038-24/25, Version: 1

Dr. Rivas, Mr. Schmerelson - Community-Centered Greening Initiatives: Strengthening Equity Through Parent Engagement and External Partnerships (2024) (Res-038-24/25)

Whereas, In alignment with the Los Angeles Unified School District (District) 2022-2026 Strategic Plan, Pillar 3: Engagement and Collaboration, the District is committed to fostering strong relationships and honoring diverse perspectives by engaging students, parents, and community partners in greening initiatives that center equity and inclusion;

Whereas, Consistent with Pillar 2: Joy and Wellness, the District recognizes that creating welcoming, green learning environments promotes whole-child well-being, strengthens social-emotional skills, and enhances students' ability to thrive academically and personally;

Whereas, The District is committed to increasing green space on campuses to 30% by 2035, prioritizing low-income communities and communities of color, through converting asphalt to green space, addressing soil contamination, and ensuring ADA compliance (Res 002-22/23);

Whereas, The District recognizes that strong external partnerships are critical to mitigating the financial costs of greening initiatives while amplifying their impact;

Whereas, The District acknowledges that meaningful engagement with Black and brown communities is essential to ensuring equity in greening initiatives and recognizes the need for robust, ongoing parent and community participation;

Whereas, The emerging green economy presents significant opportunities to create pathways for Black and brown students and families into sustainable, high-wage jobs that address climate challenges;

Whereas, Strong partnerships with labor organizations are essential to ensuring these pathways are accessible, lead to high-quality careers, and support family-sustaining wages; and

Whereas, Research demonstrates that community involvement in the design and implementation of green infrastructure projects is a key factor in their long-term success and sustainability; now, therefore, be it

Resolved, That the Governing Board of the Los Angeles Unified School District (Board) expresses its sincere gratitude to all community partners, parents, and students for their dedication to fostering equitable, sustainable, and thriving learning environments, and commits to accelerating efforts to strengthen these vital relationships;

Resolved further, That the Board directs the Superintendent, in collaboration with the Office of Eco-Sustainability, to invest in and strengthen external partnerships to advance greening initiatives by mitigating costs for partners through District resources, including but not limited to eligible bond funds. This includes costs associated with ADA retrofits, district staff time, project fees, and testing requirements, thereby incentivizing collaboration and maximizing the impact of greening projects. Furthermore, the Superintendent shall ensure that staffing time dedicated to these initiatives reflects the scale and complexity of each project, with a focus on streamlining processes and promoting equitable access to greening projects in underserved and marginalized communities;

Resolved, That the District shall strengthen community engagement in greening initiatives prioritizing the leadership of Black and brown communities, by (1) expanding the Office of Eco-Sustainability to include culturally reflective and regional support systems, and (2) creating more opportunities for parent-led collaboration in school-based greening and climate resilience efforts;

Resolved further, That the Superintendent shall conduct a Green Jobs Pathways Study centered on Black and brown communities to augment partnerships with local businesses, trade unions, and educational institutions, mapping pathways into the green economy for students and families with an emphasis on creating and incentivizing opportunities that lead to high-paying careers. The study will identify emerging green sectors, such as renewable energy and sustainable construction, among others, and align existing District programs to enhance career readiness by expanding pilot initiatives and partnerships that provide internships, apprenticeships, and certifications; and, be it finally

Resolved, That the Superintendent shall present to the Board within 90 days a comprehensive plan outlining the steps, timelines, and responsible parties for implementing the directives in this resolution, including clear, measurable benchmarks and goals to assess progress.