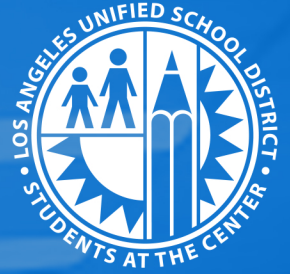
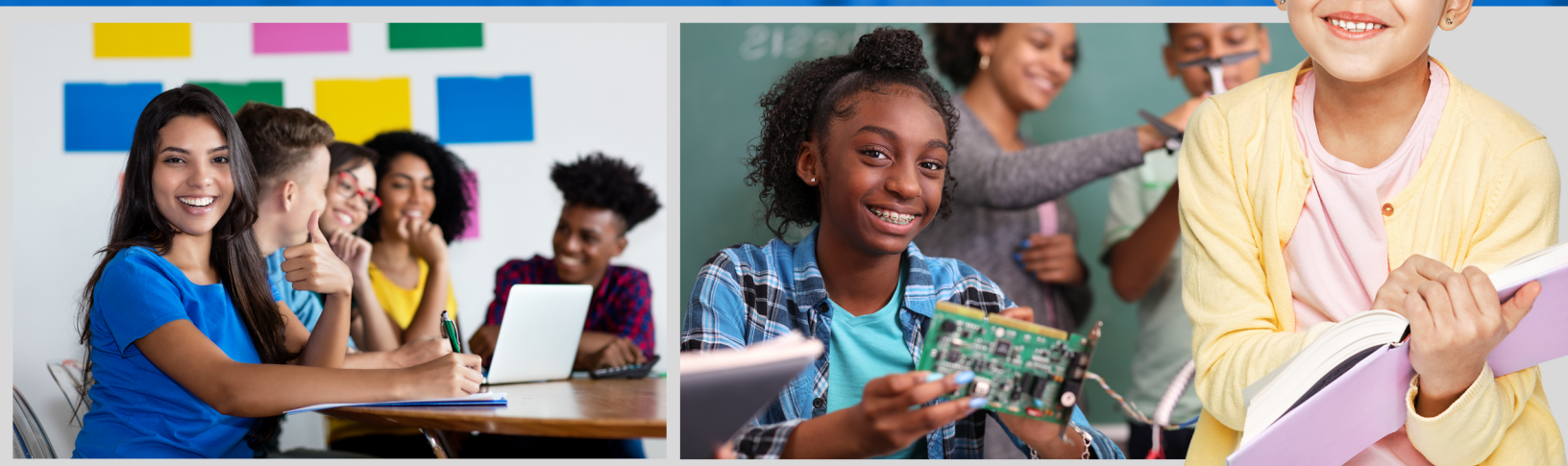


# LOS ANGELES UNIFIED SCHOOL DISTRICT



Budget Services & Financial Planning Division



# REVISED BUDGET

## 2022-23

# LOS ANGELES UNIFIED SCHOOL DISTRICT

## REVISED 2022-23 BUDGET

### BOARD OF EDUCATION

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Director, Budget Services and Financial Planning Division

Prepared by:  
Budget Services and Financial Planning Division  
June 2022



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# Section I



**SUPERINTENDENT'S MESSAGE**

Dear Los Angeles Unified Family,

As guided by our Board of Education, the Los Angeles Unified School District, and supported through the incredible efforts of our employees, families, and school communities, is delighted to start the 2022-23 Fiscal Year with an intense focus and continued commitment to student achievement and success.

This year's budget is the roadmap designed and informed by the priorities we have invested in to accelerate student learning. Our budget is reflective of our work to mitigate the tremendous impact COVID-19 has had on our investments and school communities. We are proud of the continued investments in our most needed communities as evidenced through commitments in the Early Education, extended learning opportunities, the Black Student Achievement Program, arts education, dual-language program expansion, the greening of schools, socio-emotional learning and an augmented focus of resources and support for targeted high-need schools. The District has also strategically allocated the necessary funds (the Elementary and Secondary School Emergency Relief Fund – ESSER – and the American Rescue Plan – ARP) to help our classrooms directly.

Our budget reflects our values and priorities, but it will only be successful if it is effectively managed and implemented by all schools and offices throughout Los Angeles Unified. Our school and district leaders must proactively identify challenges and opportunities, shifting strategies when necessary to meet the needs of our students.

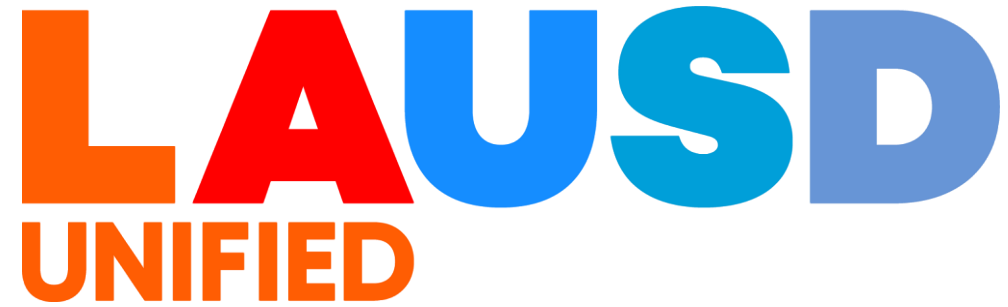
There is no easy path toward financial stability, but our budget workshops, ongoing conversations, and the 100-Day Plan and Strategic Plan implementation will help us get there. We remain committed to making hard decisions that will ultimately protect and benefit our students and the highly effective workforce of Los Angeles Unified.

I am proud of the collaboration that went into developing this budget and very excited for the hard work ahead.

Thank you for your continued partnership and support.



Alberto M. Carvalho, Superintendent



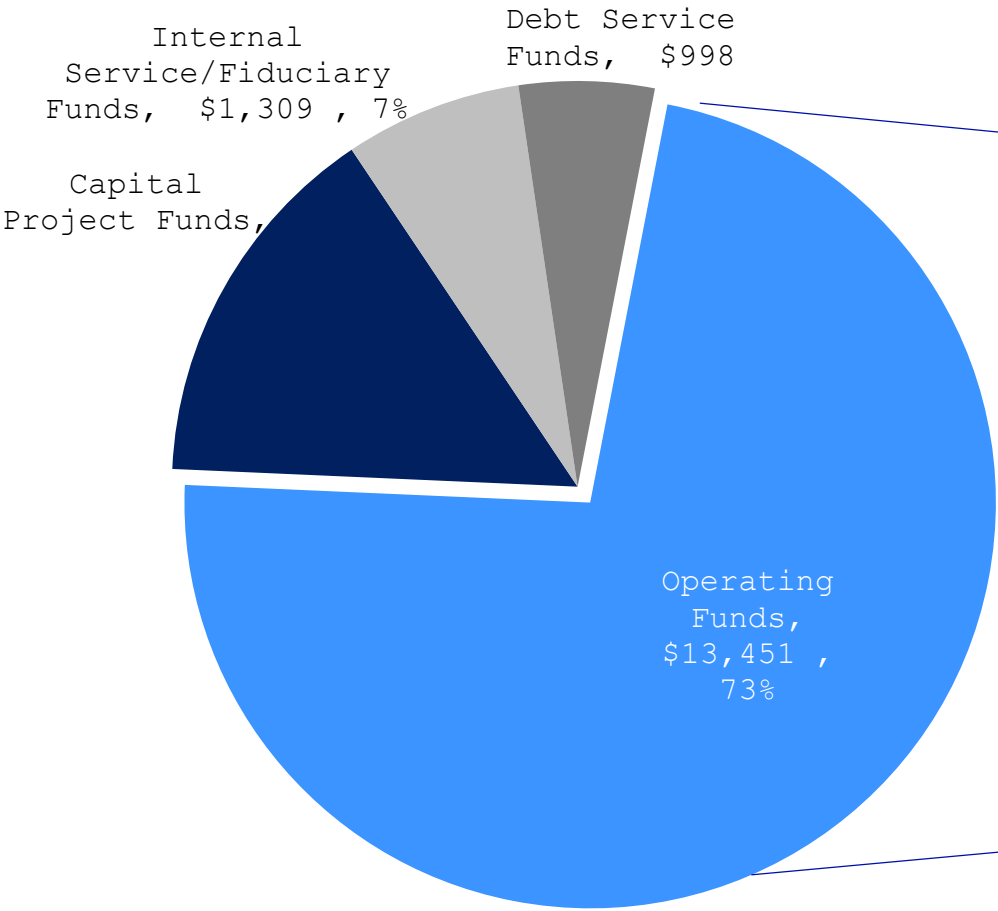
# 2022-23 Revised Budget

As presented to Board of Education

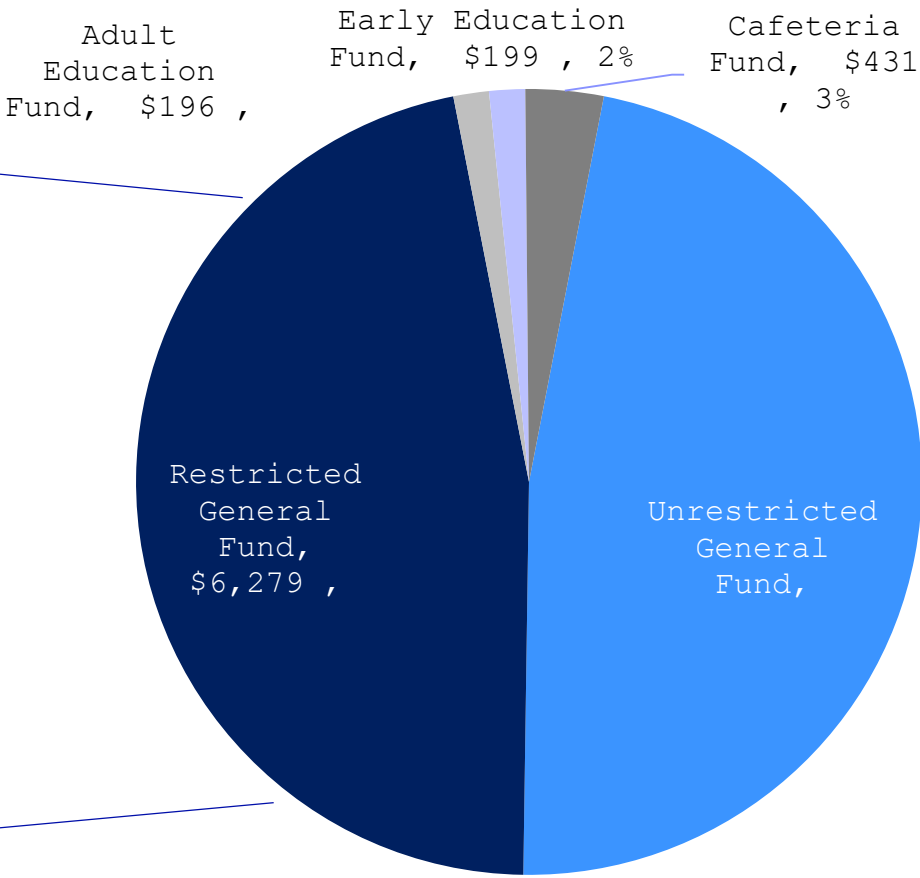
On August 30, 2022

# June Adopted 2022-23 Budget

All Funds \$18.5B



Operating Funds \$13.5B

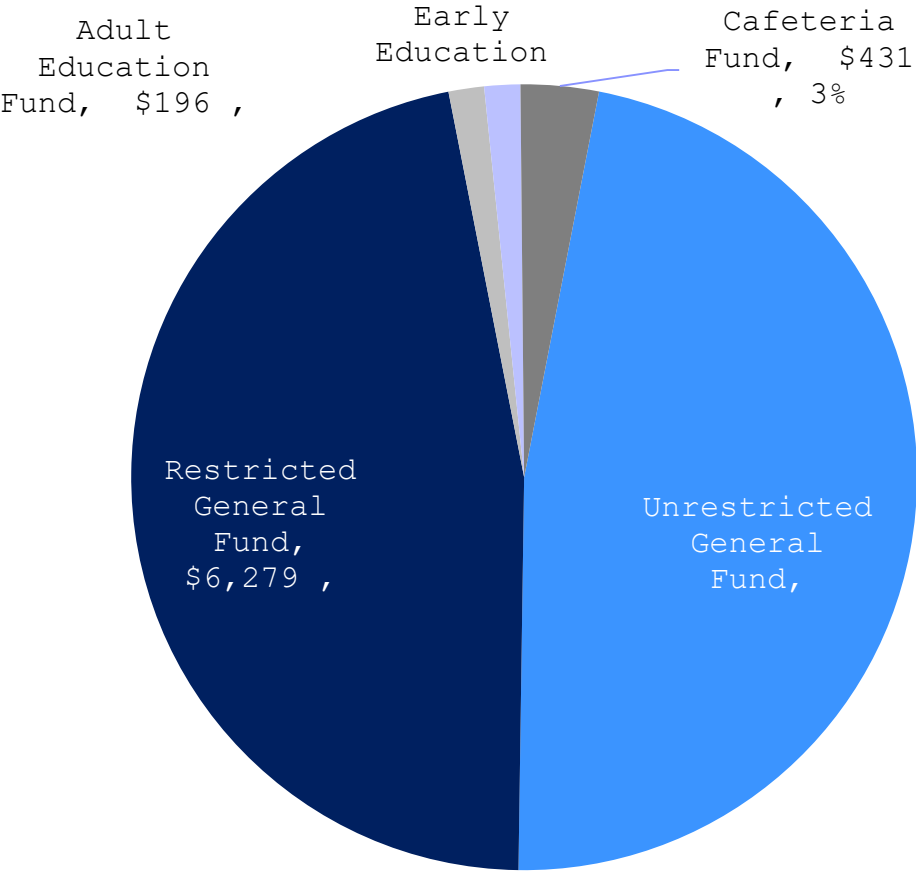


Amounts in millions

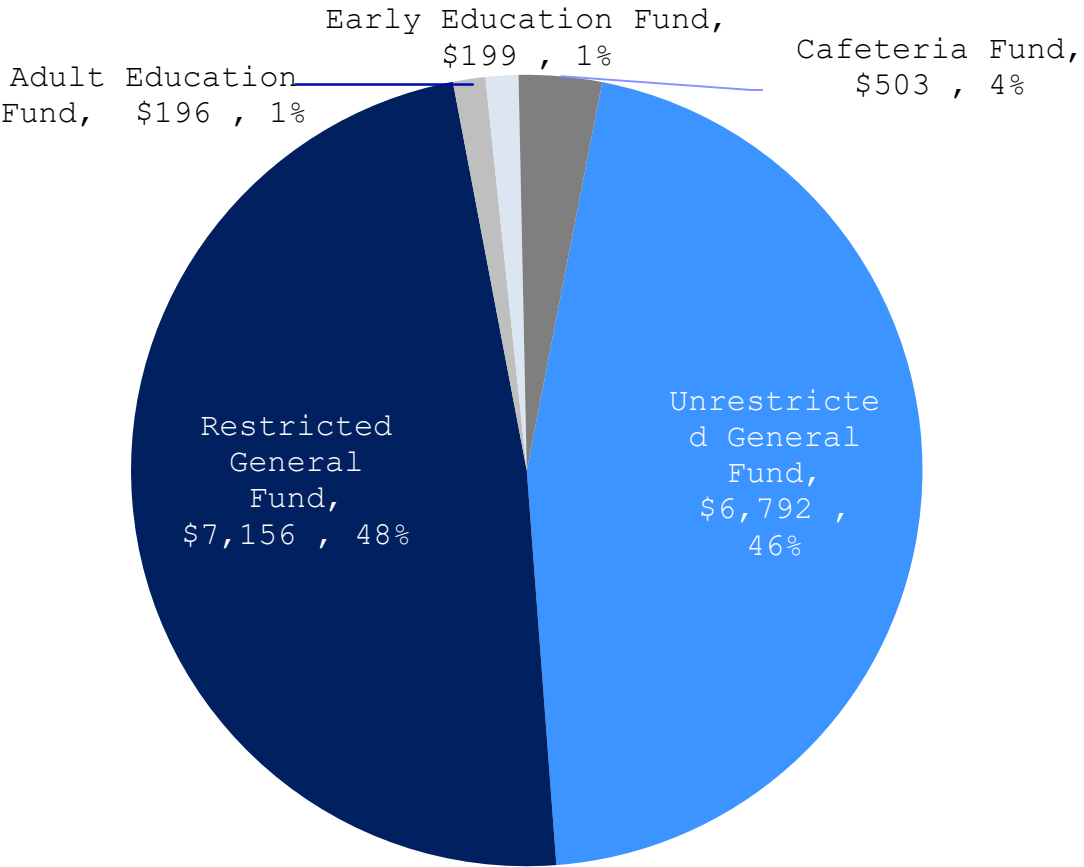


# Operating Funds - June to August

June  
Operating Funds \$13.5B



August  
Operating Funds \$14.8B



Amounts in millions

# Operating Funds: Restricted

FY 2022-23 Revenue	June Adopted Budget	Adjustments	August Revised Budget
ONGOING FUNDING			
Expanded Learning Opportunities Program (ELOP)	\$580	(\$100)	\$480
ONETIME FUNDING			
Learning Recovery Block Grant	0	667	667
Arts, Music, & Instructional Materials Discretionary Block Grant	0	256	256
<b>Total FY 2022-23 Impact</b>	<b>\$580</b>	<b>\$823</b>	<b>\$1,403</b>

Amounts in millions

# Operating Funds: Unrestricted

FY 2022-23 Revenue	June Adopted Budget	Adjustments	August Revised Budget
ONGOING FUNDING			
LCFF with Statutory COLA	\$204	\$328	\$532
Transitional Kindergarten	0	18	18
COVID ADA Relief*	0	101	101
ONETIME FUNDING			
COVID ADA Relief	0	15	15
Total FY 2022-23 Impact	\$204	\$462	\$666

Amounts in millions

\*additional revenue through 2024-25



# Operating Funds: Other

FY 2022-23 Revenue	June Adopted Budget	Adjustments	August Revised Budget
ONGOING FUNDING			
Cafeteria Fund	\$431	\$72	\$503

Amounts in millions

# \$1.9B in Targeted Investments

SENI Plus

+\$100M

Black Student  
Achievement Plan

+\$24M of SENI Plus  
+\$20M

English Learners

+\$6M

Extended Instructional  
Days

+\$122M

Special Education  
+\$100M

+\$1M Dyslexia PD  
+\$5M Deaf & Hard of  
Hearing

Tutoring

+\$4M

Early Education

+\$13M

College Board Exams

+\$1M

American Indian &  
Indigenous Students

+\$200K

Expanded Learning  
Opportunities Program

+\$723M

Social Emotional  
Learning, Wellness, &  
Mental Health

+\$50M

Greening & Outdoor  
Education

+\$58M

Arts

+\$21M  
+\$2M

Dual Language

+\$10M

Professional  
Development

+\$8M

HR/PC Support

+\$5M

OPEB Trust

+\$211M

STRS/PERS

+\$256M

R2 Ratio

+\$36M

Parent Engagement

+\$5M

Technology/  
Digital Divide

+\$50M

Safety/Security

+\$50M

Transportation

+\$6M Electric Busses

Co-Location Grants

+\$1M

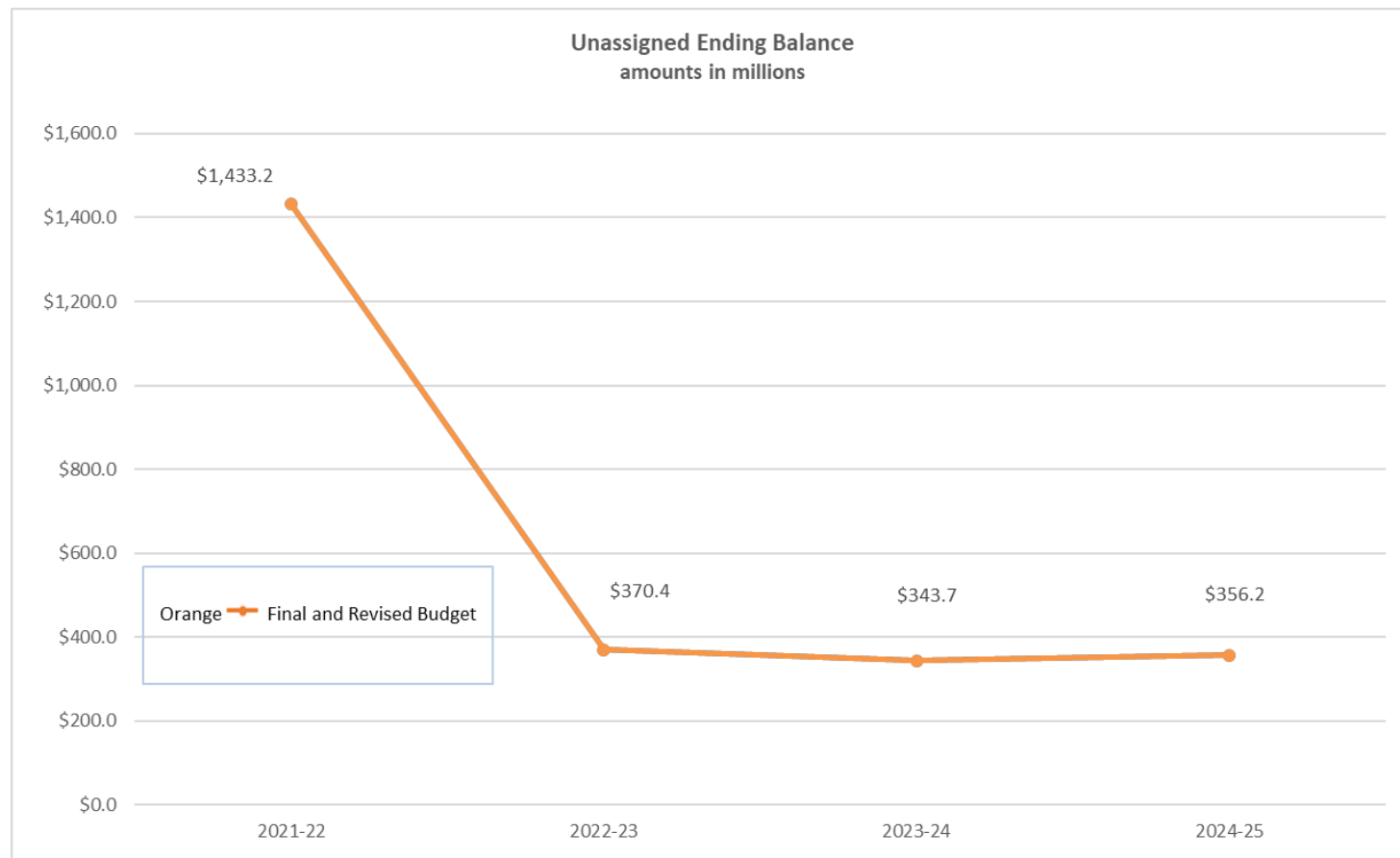
# Unassigned Ending Balances – June to August

(Dollars in Millions)	2022-23	2023-24	2024-25
Unassigned Ending Balances -June	\$370.4	\$343.7	\$356.2
Enacted State Budget Changes	462.0	452.0	446.1
Other Changes	(462.0 )	(452.0)	(446.1)
Net Changes	0	0	0
Unassigned Ending Balances – August	\$370.4	\$343.7	\$356.2

# Unassigned Ending Balances – Other Changes

(Dollars in Millions)	2022-23	2023-24	2024-25
Inflation Protection Fund	(\$244.6)	(\$288.5 )	(\$267.7 )
Proportionality Requirements	(112.9 )	(123.4)	(135.0)
CSEA & District Represented Salary Increases	(36.5)	(19.9)	(19.9)
Mental Health Funding	(50)	0	0
Miscellaneous	(\$18)	(\$19.6)	(\$23.5)

# Multi-Year Projection (MYP)



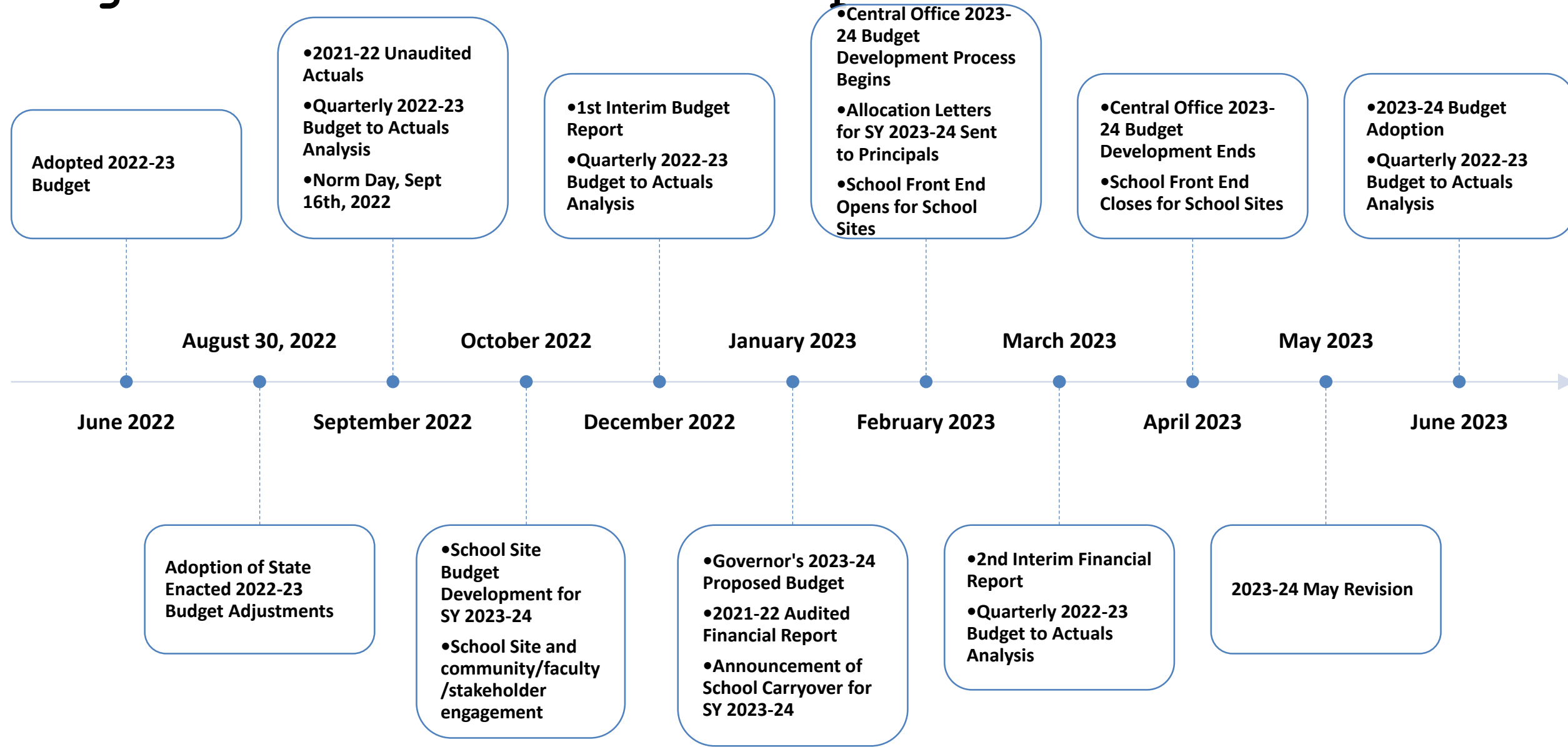
MYP includes all additional funds from Enacted State Budget

Reserve Cap cannot exceed 10% per State statute and in June we were at 10%

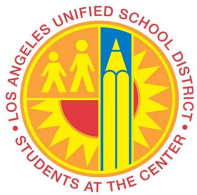
In August, the Reserve Cap is below 10%

MYP does not include future changes in compensation

# Budget Timeline – Next Steps







## Board of Education Report

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**File #:** Rep-019-22/23, **Version:** 2

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### **2022-23 Revised Budget**

**August 30, 2022**

**Office of the Chief Financial Officer**

#### **Action Proposed:**

Authorization for the following actions:

1. Implement revenue and expenditure budget revisions as a result of the Enacted State Budget to LA Unified's 2022-23 Final Budget adopted by the Board of Education on June 21, 2022.
2. Approval to commit fund balance for specific use of programs that meet various obligations.
3. Delegation of authority to the Budget Services and Financial Planning Division to implement the provisions of this Board Report through the preparation and submission of budget adjustments to the Los Angeles County Office of Education (LACOE).

#### **Background:**

The 2022-23 Budget Act was signed into law by the Governor on June 27, 2022. Revisions to LA Unified's revenues and expenditures as a result of the Enacted State Budget are reflected in the revised budget.

#### **Expected Outcomes:**

The outcome of this Board action shall enable LA Unified to implement revenue and expenditure revisions and commit fund balance for specific uses. Furthermore, LA Unified shall be able to submit Budget Adjustment Summaries to LACOE.

#### **Board Options and Consequences:**

Should the Board vote to approve, LA Unified shall implement the provisions of this board report. Should the Board vote not to approve, LA Unified shall not implement the provisions of this board report.

#### **Policy Implications:**

None

#### **Budget Impact:**

Approval of Budget Adjustment Summaries for submission to LACOE.

#### **Student Impact:**

Implementation of revenue and expenditure revisions ensures that LA Unified shall continue to operate and serve its student population.

#### **Equity Impact:**

See Attached

#### **Issues and Analysis:**

None

**Attachments:**

Attachment A - Executive Summary

Attachment B - Budget Assumptions and Policies

Attachment C - Resolution to Commit Fund Balance

Attachment D - Budget Adjustment Summaries


**Informatives:**

None


**Submitted:**

08/15/22

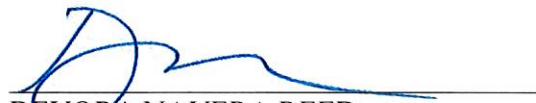
RESPECTFULLY SUBMITTED,

  
ALBERTO M. CARVALHO  
Superintendent

APPROVED AND PRESENTED BY:

  
MEGAN K. REILLY  
Deputy Superintendent  
Office of the Deputy Superintendent

REVIEWED BY:

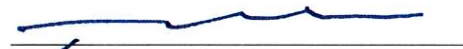
  
DEVORA NAVERA REED  
General Counsel

☒ Approved as to form.

APPROVED AND PRESENTED BY:

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

REVIEWED BY:

  
TONY ATIENZA  
Director, Budget Services and Financial Planning

☒ Approved as to budget impact statement.

## **EXECUTIVE SUMMARY –2022-23 REVISED BUDGET**

In June, the Board adopted a budget based on assumptions from the Governor’s May Revision. The Revised Budget is based upon the Enacted State Budget which was signed by the Governor on June 27, 2022. This budget reflects changes as a result of the main budget bill Assembly Bill (AB) 154, as well as the passage of both the education budget trailer bills AB 181, and the “budget bill junior” AB 178 which reflects the budget agreement between the Administration and the Legislature. The impact of the changes to LA Unified’s multi-year projection is a positive estimated General Fund (GF) unrestricted/ unassigned ending balance in the third Fiscal Year 2024-25.

The Enacted State Budget provided nearly \$1.4 billion of new ongoing and onetime investments that changed LA Unified’s financial condition. The preponderance of funds from the Enacted State Budget is from the additional investment of 6.28% in the Local Control Funding Formula (LCFF), COVID-19 ADA relief funding, and increased funding for Home-to-School Transportation and Transitional Kindergarten. The August revision also reflects two new major State programs in GF restricted, namely the Learning Recovery Emergency Block Grant (\$667 million) and the Arts, Music, and Instructional Materials Discretionary Block Grant (\$256 million).

### **Revised Multi-Year Projection from the Adopted Budget**

The following table shows the unassigned ending balance changes from the 2022-23 Adopted Final Budget (June 2022) to the Revised Multi-Year Projection (August 2022).

#### **GENERAL FUND UNRESTRICTED/UNASSIGNED MULTI-YEAR PROJECTION**

<b>Amounts in Millions</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
Unassigned Ending Balances - Adopted Final Budget (June 2022)	<b>\$370.4</b>	<b>\$343.7</b>	<b>\$356.2</b>
Enacted State Budget Changes	462.0	452.0	446.1
Other Changes	(462.0)	(452.0)	(446.1)
Net Changes	0.0	0.0	0.0
Unassigned Ending Balances - Revised Budget (August 2022)	<b>\$370.4</b>	<b>\$343.7</b>	<b>\$356.2</b>

**Enacted State Budget Changes** - the following are major changes that impact the GF unrestricted/unassigned ending balance:

- LCFF investment of 6.28% in addition to the 6.56% statutory cost-of-living-adjustment (COLA) for a total LCFF increase of 12.84%.
- COVID-19 ADA relief funding by adjusting the 2021-22 attendance yield to 2019-20 levels.
- LCFF add-on funding of \$2,813 per Transitional Kindergarten (TK) ADA to fund lower classroom ratios in TK beginning 2022-23. The rate per TK ADA is subject to the annual COLA adjustment.
- One-time funding for the Learning Recovery Block Grant and the Arts, Music, and Instructional Materials Discretionary Block Grant.
- Home-to-School Transportation shall receive COLA beginning 2023-24.

**Other Changes** – the following are other major changes since the Adopted Final Budget in June 2022:

- Higher LCFF revenues generate additional allocations to the School Staffing Equity Grant, Student Equity Needs Index (SENI), and Home-to-School Transportation
- 5% salary increases to California Schools Employees Association (CSEA) and District-represented employees
- 2022-23 Health Benefits Agreement
- Committed fund balance for inflation protection
- Updates to contributions for Routine Restricted Maintenance Account and Reserve for Economic Uncertainties to meet statutory requirements

### **Next Steps**

The 2022-23 Enacted State Budget provides additional funding that is intended to help school districts address ongoing fiscal pressures, staffing shortages, and other operational needs. LA Unified has the opportunity to enhance base programs; expand early childhood educational opportunities; and improve school climate and digital literacy. These investments, among others, are outlined and guided by the Strategic Plan which provides the blueprint to enhance academic excellence, promote joy and wellness, encourage engagement and collaboration, and improve operational effectiveness. Beginning in FY 2022-23, a successful implementation of the plan shall lead to positive behavioral change throughout LA Unified, which includes maximizing the amount of learning that takes place for our students.

The Unaudited Actuals for the prior fiscal year 2021-22 is the next State statutory report and is scheduled to be presented to the Board September 13, 2022. The audited actuals shall be part of the Audited Annual Financial Report in December 2022.

## BUDGET ASSUMPTIONS AND POLICIES

### 2022-23 Fiscal Year:

1. The Enacted State Budget provides a 12.84% increase for the Local Control Funding Formula (LCFF).<sup>1</sup>
2. 6.56% statutory COLA for selected categorical programs outside of LCFF and Special Education.
3. LCFF-funded ADA of 397,663.07 for non-charter schools is based on the computed average of three prior years' ADA and 34,227.73 for locally-funded (affiliated) charter schools is based on the current year ADA. The 2021-22 ADA adjusted with COVID-19 attendance relief was used to calculate the average of the three prior years' ADA for 2022-23.<sup>1</sup>
4. Estimated unduplicated pupil count (UPC) and three-year rolling average unduplicated pupil percentage (UPP) of 322,228 and 85.78% for non-charter schools (including County Program students) and 17,980 and 47.19% on average for locally-funded (affiliated) charter schools.
5. Education Protection Account (EPA) portion of LCFF of \$874.4 million to be spent for instruction.
6. LCFF supplemental and concentration expenditure of \$1,551.2 million.<sup>1</sup>
7. State Special Education (AB 602) funding reflects increased base rate of \$820 per ADA.
8. Lottery unrestricted rate per ADA is estimated at \$163 per ADA. Restricted (Proposition 20) rate per ADA is estimated at \$65 per ADA.
9. The District estimates to receive approximately \$1.8 billion from the American Rescue Plan (ARP) Act - Elementary and Secondary School Emergency Relief (ESSER) III and approximately \$480.0 million from the Expanded Learning Opportunities Program.<sup>1</sup>
10. One-time State funding for the Learning Recovery Block Grant and for the Arts, Music, and Instructional Materials Discretionary Block Grant, of approximately \$667.0 million and \$255.6 million, respectively.<sup>1</sup>
11. A net enrollment decline of 17,852 from 2021-22 for non-charter and locally-funded (affiliated) charter schools. Direct-funded (independent) charter school enrollment increased by 1,116.

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<sup>1</sup> Updated to reflect impact of the Enacted State Budget.

12. Funding for employee health and medical benefits at the per participant rate set forth in the 2022-2023 Health and Welfare agreement.<sup>1</sup>
13. Contribution to the Other Post-Employment Benefit Plans (OPEB) Trust of \$211 million.
14. Increase of 2.18% in California State Teachers' Retirement System (CalSTRS) rates for 2022-23 from 16.92% to 19.10%.
15. Increase of 2.46% in California Public Employees' Retirement System (CalPERS) rates for 2022-23 from 22.91% to 25.37%.

**Summary of Selected Employee Benefits in General Fund Regular Programs<sup>1</sup>:**

(in millions)	2021-22	2022-23	2023-24	2024-25
CalSTRS (Employer)	\$504.8	\$661.0	\$591.7	\$548.0
CalSTRS (On Behalf) <sup>2</sup>	\$305.5	\$305.5	\$305.5	\$305.5
CalPERS	\$210.2	\$311.0	\$272.6	\$254.6
Health and Welfare	\$908.2	\$915.6	\$932.1	\$941.9
Workers' Compensation	\$102.9	\$104.3	\$98.6	\$84.5
OPEB Trust	\$0.0	\$211.0	\$211.0	\$211.0

16. A California Consumer Price Index (CPI) of 5.75% on other operating expenditures, except utilities which is projected to increase by 1.44%.<sup>1</sup>
17. The District anticipates using monies received from ESSER II, ESSER III, and Expanded Learning Opportunities Program for schools, operations, and continuity of learning of \$2.75 billion for 2022-23.<sup>1</sup>
18. Ongoing and major maintenance resources totaling \$290.4 million, reflecting approximately 3% of budgeted General Fund expenditures and other financing uses, excluding CalSTRS on Behalf expenditures and COVID-19 expenditures related to ESSER II and ESSER III.<sup>1</sup>
19. Cafeteria Program support of \$9.3 million (\$9.3 million in General Fund for unallowed expenses in Cafeteria Fund) and Child Development support of \$11.4 million.<sup>1</sup>
20. Contribution from all funds of \$126.4 million to the Workers' Compensation fund. Inclusion of total Workers' Compensation actuarially determined funded liability of \$443.9 million.

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<sup>2</sup> State funding portion of the CalSTRS pension liability; this includes a corresponding revenue from the State.

21. Inclusion of bond measure, debt service, COPs proceeds funds and other financing sources/uses.

Summary of Selected Other Operating Costs in General Fund Regular Program<sup>1</sup>  
(Updated)

(in millions)	2021-22	2022-23	2023-24	2024-25
Utilities	\$140.2	\$142.2	\$142.2	\$142.2
Maintenance (RRGM)	\$235.8	\$290.4	\$274.2	\$264.5
Debt Service <sup>3</sup>	\$13.3	\$16.3	\$15.6	\$15.0
Child Development Fund Support	\$8.0	\$11.4	\$38.1	\$32.3
Cafeteria Support*	\$0.0	\$0.0	\$0.0	\$0.0
Liability Self-Insurance Contribution	\$69.1	\$58.2	\$66.6	\$65.3
Special Education (Net Contribution)**	\$873.5	\$925.2	\$1,007.3	\$1,013.4

\* \$9.3 million of Cafeteria-related support is in General Fund for unallowed expenses in Cafeteria Fund.

\*\*The Special Education Support is still inclusive of the LCFF base revenue and does not assume any disproportionality finding in the outyears.

22. The District anticipates using monies received from Learning Recovery Block Grant and Arts, Music, and Instructional Materials Discretionary Block Grant of \$111.2 million and \$63.9 million, respectively, for 2022-23.<sup>1</sup>
23. A Reserve for Economic Uncertainties totaling \$240.2 million, reflecting the statutory 2% budgeted expenditure requirement and other financing uses.<sup>1</sup>
24. Inclusion of 2022-23 beginning balances in the General Fund and other funds, reflecting the updated estimated actual ending balance as of June 30, 2021, which includes expenditures related to COVID-19.
25. Estimated 2022-23 ending balances for the General Fund and other funds, reflecting the difference between estimated 2022-23 revenue and expenditure levels.
26. Commitment of portions of the General Fund ending balance for inflation protection.
27. Authority to transfer amounts, as necessary, to implement technical adjustments related to the 2022-23 budget.
28. Authority to implement new 2022-23 revenues, if any, and increase budgeted appropriations accordingly.

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<sup>3</sup> Debt Service is comprised of \$10.7 million in principal and \$5.6 million in interest payments. It is mostly attributable to Administration Building Projects (2012A&B) and Refunding Lease (2020A). The total debt service for all District funds is \$16.3 million.



29. No set-aside for potential disproportionality finding for 2022-23.

30. A transfer from the Community Redevelopment Agency Fund to repay the General Fund initially allocated for the Ongoing and Major Maintenance resources of \$30 million.

2023-24 and 2024-25 Fiscal Years:

1. Based on the School Services of California's Financial Projection Dartboard on the 2022-23 Enacted State Budget, the 2023-24 and 2024-25 Local Control Funding Formula (LCFF) revenue calculation assumes the following:<sup>1</sup>

	2021-22	2022-23	2023-24	2024-25
Statutory COLA	1.70%	6.56%	5.38%	4.02%
LCFF Funded COLA	5.07%*	12.84%	5.38%	4.02%

\* *Mega COLA*

2. LCFF-funded ADA of 371,169.12 and 339,617.11 after using the average of the three prior years' ADA for non-charter schools in 2023-24 and 2024-25, respectively and 32,715.92 and 31,388.67 for locally-funded (affiliated) charter schools in 2023-24 and 2024-25, respectively. The 2021-22 ADA adjusted with COVID-19 attendance relief was used to calculate the average of the three prior years' ADA for the 2023-24 and 2024-25 Funded ADA.<sup>1</sup>
3. For 2023-24 and 2024-25, three-year rolling average of 85.56% on both years for non-charter schools (includes County Program students), 47.21% and 47.50% on average for locally-funded (affiliated) charter schools. Estimated unduplicated pupil count of 307,894 and 295,442 for non-charter schools, for 2023-24 and 2024-25 respectively. Estimated unduplicated pupil count of 17,187 and 16,493 for locally-funded (affiliated) charter schools for 2023-24 and 2024-25, respectively.
4. EPA portion of the LCFF revenue of \$874.4 million in both 2023-24 and 2024-25, for instruction.
5. District spending on supplemental and concentration of \$1,859.1 million and \$1,475.4 million in 2023-24 and 2024-25, respectively.<sup>1</sup>
6. For 2023-24 and 2024-25, 5.38% and 4.02% statutory COLA on the State portion of Special Education (AB 602 funding).
7. Statutory COLA of 5.38% for 2023-24 and 4.02% for 2024-25 for categorical programs outside of LCFF.

8. For 2023-24, an enrollment decline of 18,284 for non-charter and locally-funded (affiliated) charter schools; direct-funded (independent) charter school enrollment is estimated to increase by 1,420. For 2024-25, an enrollment decline of 15,952 for non-charter and locally-funded (affiliated) charter schools; direct-funded (independent) charter school enrollment is estimated to increase by 1,210.
  9. CPI of 2.58% in 2023-24 and 2.20% in 2024-25 on other operating expenditures, except utilities which are projected to remain the same for each fiscal year.<sup>1</sup>
  10. No change in CalSTRS rates for 2023-24 and 2024-25 for estimated rates of 19.10% for both years.
  11. Decrease in CalPERS rate of 0.17% and 0.60% for 2023-24 and 2024-25, respectively, for estimated rates of 25.2% and 24.6%.
  12. Funding for employee health and medical benefits at the per participant rate pursuant to the 2022-2023 Health and Welfare agreement.<sup>1</sup>
  13. OPEB contribution in 2023-24 and 2024-25 of \$211 million each for both years.
  14. The District anticipates using monies received from ESSER III and Expanded Learning Opportunities Program for schools, operations, and continuity of learning of \$773.0 million and \$480.0 million for 2023-24 and 2024-25, respectively.<sup>1</sup>
  15. Ongoing and major maintenance resources of \$274.2 million in 2023-24 and \$264.5 million in 2024-25 reflect 3% of General Fund estimated expenditures and other financing uses, excluding CalSTRS State on Behalf expenditures and COVID-19 expenditures related to ESSER III.<sup>1</sup>
  16. The District anticipates using monies received from Learning Recovery Block Grant and Arts, Music, and Instructional Materials Discretionary Block Grant of \$111.2 million and \$63.9 million, respectively, for 2023-24 and 2024-25.<sup>1</sup>
  17. A Reserve for Economic Uncertainties totaling \$194.8 million and \$182.5 million for 2023-24 and 2024-25, respectively, reflecting the statutory 2% budgeted expenditure requirement and other financing uses.<sup>1</sup>
  18. Inclusion of the 2022-23 unassigned/unappropriated ending balances in the General Fund of \$370.4 million results in an unassigned/unappropriated ending balance of \$356.2 million in 2024-25.<sup>1</sup>
-

Major Budget Assumption Changes Between June Adopted Budget and August Revised Budget  
(Amounts in Millions)

Budget Assumption	June Adopted Budget	Adjustments	August Revised Budget
<b>Local Control Funding Formula (LCFF) Additional Investments</b>	6.56% (statutory COLA)		12.84% (6.56% statutory COLA plus 6.28% additional investments)
2022-23	\$204	\$328	\$532
2023-24	317	322	639
2024-25	335	309	643
<b>COVID-19 ADA Relief</b>			
2022-23	0	101	101
2023-24	0	106	106
2024-25	0	111	111
<b>Supplemental and Concentration Expenditure</b>			
2022-23	1,438	113	1,551
2023-24	1,738	121	1,859
2024-25	1,343	132	1,475
<b>Learning Recovery Block Grant</b>			
2022-23 Revenue	0	667	667
2022-23 Expenditure	0	111	111
2023-24 Expenditure	0	111	111
2024-25 Expenditure	0	111	111
<b>Arts, Music, and Instructional Materials Discretionary Block Grant</b>			
2022-23 Revenue	0	256	256
2022-23 Expenditure	0	64	64
2023-24 Expenditure	0	64	64
2024-25 Expenditure	0	64	64
<b>Committed Fund Balance for Inflation Protection</b>			
2022-23	0	245	245
2023-24 (Non-cumulative)	0	288	288
2024-25 (Non-cumulative)	\$0	\$268	\$268

At such time the Los Angeles County Office of Education dashboard is materially different from below School Services of California, Inc., an updated dashboard shall be published.

### SSC School District and Charter School Financial Projection Dashboard 2022-23 Enacted State Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dashboard is based on the 2022–23 Enacted State Budget. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2021-22	2022-23	2023-24	2024-25	2025-26
Department of Finance Statutory COLA <sup>1</sup>	1.70%	6.56%	5.38%	4.02%	3.72%
Planning COLA	5.07% <sup>2</sup>	6.56%	5.38%	4.02%	3.72%

LCFF GRADE SPAN FACTORS FOR 2022-23				
Entitlement Factors per ADA*	K-3	4-6	7-8	9-12
2021-22 Base Grants	\$8,093	\$8,215	\$8,458	\$9,802
Statutory COLA of 6.56%	\$531	\$539	\$555	\$643
Additional LCFF Investment of 6.28% <sup>3</sup>	\$508	\$516	\$531	\$616
2022-23 Base Grants	\$9,132	\$9,270	\$9,544	\$11,061
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$950	–	–	\$288
2022-23 Adjusted Base Grants <sup>4</sup>	\$10,082	\$9,270	\$9,544	\$11,349

\*Average daily attendance (ADA)

OTHER PLANNING FACTORS					
Factors	2021-22	2022-23	2023-24	2024-25	2025-26
California CPI	6.56%	5.75%	2.58%	2.20%	2.38%
California Lottery	Unrestricted per ADA	\$176.94	\$170	\$170	\$170
	Restricted per ADA	\$81.94	\$67	\$67	\$67
Mandate Block Grant (District)	Grades K-8 per ADA	\$32.79	\$34.94	\$36.82	\$38.30
	Grades 9-12 per ADA	\$63.17	\$67.31	\$70.93	\$73.78
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$17.21	\$18.34	\$19.33	\$20.11
	Grades 9-12 per ADA	\$47.84	\$50.98	\$53.72	\$55.88
Interest Rate for Ten-Year Treasuries	2.08%	3.20%	2.85%	2.68%	2.80%
CalSTRS Employer Rate <sup>5</sup>	16.92%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate <sup>5</sup>	22.91%	25.37%	25.20%	24.60%	23.70%
Unemployment Insurance Rate <sup>6</sup>	0.50%	0.50%	0.20%	0.20%	0.20%
Minimum Wage <sup>7</sup>	\$15.00	\$15.50	\$16.00	\$16.40	\$16.80

STATE MINIMUM RESERVE REQUIREMENTS	
Reserve Requirement	District ADA Range
The greater of 5% or \$76,000	0 to 300
The greater of 4% or \$76,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

<sup>1</sup>Applies to Special Education, Child Nutrition, Foster Youth, Adults in Correctional Facilities Program, American Indian Education Centers/American Indian Early Childhood Education, and Mandate Block Grant.

<sup>2</sup>Amount represents the 2021-22 statutory COLA of 1.70% plus an augmentation of 1.00%, compounded with the 2020-21 unfunded statutory COLA of 2.31%.

<sup>3</sup>Percentage is separate and distinct from the statutory COLA and codified in Education Code Section 42238.02(d)(5)

<sup>4</sup>Additional funding is provided for students who are designated as eligible for free and reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

<sup>5</sup>California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates in 2021-22 were brought down by a prior year \$2.3 billion payment from the state of California. Rates in the following years are subject to change based on determination by the respective governing boards.

<sup>6</sup>Unemployment rate in 2021-22 and 2022-23 are final based on the 2021 Enacted State Budget, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2)

<sup>7</sup>Minimum wage increases are effective January 1 of the respective year.



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

**RESOLUTION TO COMMIT FUND BALANCE FOR THE 2022-23 FISCAL YEAR**

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

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

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

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

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

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

Purpose	Justification	Estimated Amounts (in millions)
Inflation Protection	Funds set-aside to protect LA Unified from economic uncertainties	\$801

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

BE IT FURTHER RESOLVED, that the District's Superintendent, or designee, is hereby authorized and directed to finalize the amounts to be committed for the purposes directed above for fiscal year 2022-23.

Approved, passed and adopted by the Board of Education of the Los Angeles Unified School District on the 30<sup>th</sup> day of August 2022:

AYES: \_\_\_\_\_

NOES: \_\_\_\_\_

ABSTENTIONS: \_\_\_\_\_

\_\_\_\_\_  
Kelly Gonez, President of the Governing Board of the  
Los Angeles Unified School District

Attested to:

\_\_\_\_\_  
Michael McLean, Clerk of the Governing Board of the  
Los Angeles Unified School District



**Los Angeles County  
Office of Education**

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## Budget Adjustment Summary K-12/ROPs/JPA's

PERIOD AFFECTED:

- ☒ Adopted Budget  
☐ First Interim  
☐ Second Interim  
☐ Third Interim  
☐ Unaudited Actuals

Submit via e-mail a copy of the signed form.

DISTRICT NUMBER 64733	GL JOURNAL ID NUMBER BR 23 007	FUND NUMBER 01.0
FISCAL YEAR 22-23	FUND NAME GENERAL FUND-UNRESTRICTED	<input checked="" type="checkbox"/> Unrestricted <input type="checkbox"/> Restricted

DATE OF SUMMARY 08/11/2022	NAME OF SCHOOL DISTRICT LOS ANGELES UNIFIED SCHOOL DISTRICT
-------------------------------	--

A. Revenues/Other Financing Sources	Object Code	Specific Object Code	Specific Resource Code	Budget Adjustment Increase (Decrease)
1. LCFF Sources	8010-8099			\$ 461,953,240.00
2. Federal Revenue	8100-8299			0.00
3. Other State Revenue	8300-8599			0.00
4. Other Local Revenue	8600-8799			0.00
5. Interfund Transfers In	8900-8929			0.00
6. All Other Financing Sources	8930-8979			0.00
7. Contributions	8980-8999			-9,109,000.00
<b>8. Total Revenues/Other Financing Sources</b>				\$ 452,844,240.00

B. Expenditures/Other Financing Uses	Object Code	Resource Code (Optional)	Budget Adjustment Increase (Decrease)
1. Certificated Personnel Salaries	1000-1999		\$ 6,993,839.00
2. Classified Personnel Salaries	2000-2999		29,073,937.00
3. Employee Benefits	3000-3999		18,134,098.00
4. Books and Supplies	4000-4999		160,535,812.00
5. Services and Other Operating Expenditures	5000-5999		-361,825.00
6. Capital Outlay	6000-6999		-57,561.00
7. Tuition	7100-7199		0.00
8. Interagency Transfers Out	7200-7299		0.00
9. Transfers of Indirect Costs	7300-7399		-4,252,690.00
10. Debt Service	7430-7439		0.00
11. Interfund Transfers Out	7600-7629		-8,004,998.00
12. All Other Financing Uses	7630-7699		0.00
<b>13. Total Expenditures/Other Financing Uses</b>			\$ 202,060,612.00


<b>C. Subtotal A8 - B13 [This amount will Increase (Decrease) Ending Fund Balance]</b>	\$ 250,783,628.00
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**NOTES:** Line A5 - Interfund Transfers In and Line B11 - Interfund Transfers Out must equal.  
Line A7 - Contributions must net to zero at the total fund level.

**D. Narrative Explanation for this Revision - Must be Completed**

Reflect adjustments based on updated information from the Enacted State Budget and budget amendments adopted by the Board

**E. School District Certification - Must be Completed**

NAME OF SCHOOL DISTRICT CONTACT PERSON Gi Lee		TELEPHONE NUMBER OF CONTACT PERSON (213) 241-2190	EMAIL ADDRESS OF CONTACT PERSON gi.lee@lausd.net
DATE OF BOARD APPROVAL Brd report 366-21/22 06/21/22	SIGNATURE OF AUTHORIZED SIGNATORY OR DESIGNEE OF THE BOA 	PRINT NAME AND TITLE Reyes, Victoria Deputy Budget Director	DATE SIGNED August 12, 2022

Submit one (1) copy via e-mail: SFSAccountingGroup@lacoed.edu





**Los Angeles County  
Office of Education**

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## Budget Adjustment Summary K-12/ROPs/JPA's

PERIOD AFFECTED:

☒ Adopted Budget

☐ First Interim

☐ Second Interim

☐ Third Interim

☐ Unaudited Actuals

Submit via e-mail a copy of the signed form.

DISTRICT NUMBER 64733	GL JOURNAL ID NUMBER BR 23 007	FUND NUMBER 01.0
FISCAL YEAR 22-23	FUND NAME GENERAL FUND-RESTRICTED	<input type="checkbox"/> Unrestricted <input checked="" type="checkbox"/> Restricted

DATE OF SUMMARY 08/11/2022	NAME OF SCHOOL DISTRICT LOS ANGELES UNIFIED SCHOOL DISTRICT
-------------------------------	--

A. Revenues/Other Financing Sources	Object Code	Specific Object Code	Specific Resource Code	Budget Adjustment Increase (Decrease)
1. LCFF Sources	8010-8099			\$ 0.00
2. Federal Revenue	8100-8299			0.00
3. Other State Revenue	8300-8599			867,135,154.00
4. Other Local Revenue	8600-8799			0.00
5. Interfund Transfers In	8900-8929			0.00
6. All Other Financing Sources	8930-8979			0.00
7. Contributions	8980-8999			9,109,000.00
<b>8. Total Revenues/Other Financing Sources</b>				<b>\$ 876,244,154.00</b>

B. Expenditures/Other Financing Uses	Object Code	Resource Code (Optional)	Budget Adjustment Increase (Decrease)
1. Certificated Personnel Salaries	1000-1999		\$ 36,343.00
2. Classified Personnel Salaries	2000-2999		520,607.00
3. Employee Benefits	3000-3999		455,800.00
4. Books and Supplies	4000-4999		100,251,595.00
5. Services and Other Operating Expenditures	5000-5999		-151,512.00
6. Capital Outlay	6000-6999		0.00
7. Tuition	7100-7199		0.00
8. Interagency Transfers Out	7200-7299		0.00
9. Transfers of Indirect Costs	7300-7399		448,190.00
10. Debt Service	7430-7439		0.00
11. Interfund Transfers Out	7600-7629		0.00
12. All Other Financing Uses	7630-7699		0.00
<b>13. Total Expenditures/Other Financing Uses</b>			<b>\$ 101,561,023.00</b>


<b>C. Subtotal A8 - B13 [This amount will Increase (Decrease) Ending Fund Balance]</b>	<b>\$ 774,683,131.00</b>
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**NOTES:** Line A5 - Interfund Transfers In and Line B11 - Interfund Transfers Out must equal.  
Line A7 - Contributions must net to zero at the total fund level.

### D. Narrative Explanation for this Revision - Must be Completed

Reflect adjustments based on updated information from the Enacted State Budget and budget amendments adopted by the Board

### E. School District Certification - Must be Completed

NAME OF SCHOOL DISTRICT CONTACT PERSON Gi Lee		TELEPHONE NUMBER OF CONTACT PERSON (213) 241-2190	EMAIL ADDRESS OF CONTACT PERSON gi.lee@lausd.net	
DATE OF BOARD APPROVAL Brd report 366-21/22 06/21/22	SIGNATURE OF AUTHORIZED SIGNATORY OR DESIGNEE OF THE BOARD 	PRINT NAME AND TITLE Reyes, Victoria Deputy Budget Director		DATE SIGNED August 12, 2022

Submit one (1) copy via e-mail: SFSAccountingGroup@lacoed.edu



**Los Angeles County  
Office of Education**

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## Budget Adjustment Summary K-12/ROPs/JPA's

PERIOD AFFECTED:

☒ Adopted Budget

☐ First Interim

☐ Second Interim

☐ Third Interim

☐ Unaudited Actuals

Submit via e-mail a copy of the signed form.

DISTRICT NUMBER 64733	GL JOURNAL ID NUMBER BR 23 007	FUND NUMBER 11.0
FISCAL YEAR 22-23	FUND NAME ADULT EDUCATION FUND	<input type="checkbox"/> Unrestricted <input checked="" type="checkbox"/> Restricted

DATE OF SUMMARY 08/11/2022	NAME OF SCHOOL DISTRICT LOS ANGELES UNIFIED SCHOOL DISTRICT
-------------------------------	--

A. Revenues/Other Financing Sources	Object Code	Specific Object Code	Specific Resource Code	Budget Adjustment Increase (Decrease)
1. LCFF Sources	8010-8099			\$ 0.00
2. Federal Revenue	8100-8299			0.00
3. Other State Revenue	8300-8599			0.00
4. Other Local Revenue	8600-8799			0.00
5. Interfund Transfers In	8900-8929			0.00
6. All Other Financing Sources	8930-8979			0.00
7. Contributions	8980-8999			0.00
<b>8. Total Revenues/Other Financing Sources</b>			\$	0.00

B. Expenditures/Other Financing Uses	Object Code	Resource Code (Optional)	Budget Adjustment Increase (Decrease)
1. Certificated Personnel Salaries	1000-1999		\$ 31,039.00
2. Classified Personnel Salaries	2000-2999		664,808.00
3. Employee Benefits	3000-3999		394,124.00
4. Books and Supplies	4000-4999		-1,159,896.00
5. Services and Other Operating Expenditures	5000-5999		0.00
6. Capital Outlay	6000-6999		0.00
7. Tuition	7100-7199		0.00
8. Interagency Transfers Out	7200-7299		0.00
9. Transfers of Indirect Costs	7300-7399		51,619.00
10. Debt Service	7430-7439		0.00
11. Interfund Transfers Out	7600-7629		0.00
12. All Other Financing Uses	7630-7699		0.00
<b>13. Total Expenditures/Other Financing Uses</b>			\$ -18,306.00


<b>C. Subtotal A8 - B13 [This amount will Increase (Decrease) Ending Fund Balance]</b>	\$ 18,306.00
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**NOTES:** Line A5 - Interfund Transfers In and Line B11 - Interfund Transfers Out must equal.  
Line A7 - Contributions must net to zero at the total fund level.

#### D. Narrative Explanation for this Revision - Must be Completed

Reflect adjustments based on updated information from the Enacted State Budget and budget amendments adopted by the Board

#### E. School District Certification - Must be Completed

NAME OF SCHOOL DISTRICT CONTACT PERSON Gi Lee		TELEPHONE NUMBER OF CONTACT PERSON (213) 241-2190	EMAIL ADDRESS OF CONTACT PERSON gi.lee@lausd.net	
DATE OF BOARD APPROVAL Brd report 366-21/22 06/21/22	SIGNATURE OF AUTHORIZED SIGNATORY OR DESIGNEE OF THE BOARD 	PRINT NAME AND TITLE Reyes, Victoria Deputy Budget Director		DATE SIGNED August 12, 2022

Submit one (1) copy via e-mail: SFSAccountingGroup@laoe.edu



**Los Angeles County  
Office of Education**

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## Budget Adjustment Summary K-12/ROPs/JPA's

PERIOD AFFECTED:

☒ Adopted Budget

☐ First Interim

☐ Second Interim

☐ Third Interim

☐ Unaudited Actuals

Submit via e-mail a copy of the signed form.

DISTRICT NUMBER 64733	GL JOURNAL ID NUMBER BR 23 007	FUND NUMBER 12.0
FISCAL YEAR 22-23	FUND NAME CHILD DEVELOPMENT FUND	<input type="checkbox"/> Unrestricted <input checked="" type="checkbox"/> Restricted

DATE OF SUMMARY 08/11/2022	NAME OF SCHOOL DISTRICT LOS ANGELES UNIFIED SCHOOL DISTRICT
-------------------------------	--

A. Revenues/Other Financing Sources	Object Code	Specific Object Code	Specific Resource Code	Budget Adjustment Increase (Decrease)
1. LCFF Sources	8010-8099			\$ 0.00
2. Federal Revenue	8100-8299			-924,766.00
3. Other State Revenue	8300-8599			8,929,764.00
4. Other Local Revenue	8600-8799			0.00
5. Interfund Transfers In	8900-8929			-8,004,998.00
6. All Other Financing Sources	8930-8979			0.00
7. Contributions	8980-8999			0.00
<b>8. Total Revenues/Other Financing Sources</b>				\$ 0.00

B. Expenditures/Other Financing Uses	Object Code	Resource Code (Optional)	Budget Adjustment Increase (Decrease)
1. Certificated Personnel Salaries	1000-1999		\$ 8,359.00
2. Classified Personnel Salaries	2000-2999		242,540.00
3. Employee Benefits	3000-3999		-154,352.00
4. Books and Supplies	4000-4999		-1,056,785.00
5. Services and Other Operating Expenditures	5000-5999		171,674.00
6. Capital Outlay	6000-6999		0.00
7. Tuition	7100-7199		0.00
8. Interagency Transfers Out	7200-7299		0.00
9. Transfers of Indirect Costs	7300-7399		788,564.00
10. Debt Service	7430-7439		0.00
11. Interfund Transfers Out	7600-7629		0.00
12. All Other Financing Uses	7630-7699		0.00
<b>13. Total Expenditures/Other Financing Uses</b>			\$ 0.00


<b>C. Subtotal A8 - B13 [This amount will Increase (Decrease) Ending Fund Balance]</b>	\$ 0.00
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**NOTES:** Line A5 - Interfund Transfers In and Line B11 - Interfund Transfers Out must equal.  
Line A7 - Contributions must net to zero at the total fund level.

### D. Narrative Explanation for this Revision - Must be Completed

Reflect adjustments based on updated information from the Enacted State Budget and budget amendments adopted by the Board

### E. School District Certification - Must be Completed

NAME OF SCHOOL DISTRICT CONTACT PERSON Gi Lee		TELEPHONE NUMBER OF CONTACT PERSON (213) 241-2190	EMAIL ADDRESS OF CONTACT PERSON gi.lee@lausd.net	
DATE OF BOARD APPROVAL Brd report 366-21/22 06/21/22	SIGNATURE OF AUTHORIZED SIGNATORY OR DESIGNEE OF THE BOARD 	PRINT NAME AND TITLE Reyes, Victoria Deputy Budget Director		DATE SIGNED August 12, 2022

Submit one (1) copy via e-mail: SFSAccountingGroup@lacoed.edu



**Los Angeles County  
Office of Education**

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## Budget Adjustment Summary K-12/ROPs/JPA's

PERIOD AFFECTED:

☒ Adopted Budget

☐ First Interim

☐ Second Interim

☐ Third Interim

☐ Unaudited Actuals

Submit via e-mail a copy of the signed form.

DISTRICT NUMBER 64733	GL JOURNAL ID NUMBER BR 23 007	FUND NUMBER 13.0
FISCAL YEAR 22-23	FUND NAME CAFETERIA FUND	<input type="checkbox"/> Unrestricted <input checked="" type="checkbox"/> Restricted

DATE OF SUMMARY 08/11/2022	NAME OF SCHOOL DISTRICT LOS ANGELES UNIFIED SCHOOL DISTRICT
-------------------------------	--

A. Revenues/Other Financing Sources	Object Code	Specific Object Code	Specific Resource Code	Budget Adjustment Increase (Decrease)
1. LCFF Sources	8010-8099			\$ 0.00
2. Federal Revenue	8100-8299			86,919,494.00
3. Other State Revenue	8300-8599			45,724,299.00
4. Other Local Revenue	8600-8799			0.00
5. Interfund Transfers In	8900-8929			0.00
6. All Other Financing Sources	8930-8979			0.00
7. Contributions	8980-8999			0.00
<b>8. Total Revenues/Other Financing Sources</b>				<b>\$ 132,643,793.00</b>

B. Expenditures/Other Financing Uses	Object Code	Resource Code (Optional)	Budget Adjustment Increase (Decrease)
1. Certificated Personnel Salaries	1000-1999		\$ 0.00
2. Classified Personnel Salaries	2000-2999		1,101,695.00
3. Employee Benefits	3000-3999		867,417.00
4. Books and Supplies	4000-4999		66,566,104.00
5. Services and Other Operating Expenditures	5000-5999		89,122.00
6. Capital Outlay	6000-6999		0.00
7. Tuition	7100-7199		0.00
8. Interagency Transfers Out	7200-7299		0.00
9. Transfers of Indirect Costs	7300-7399		2,964,317.00
10. Debt Service	7430-7439		0.00
11. Interfund Transfers Out	7600-7629		0.00
12. All Other Financing Uses	7630-7699		0.00
<b>13. Total Expenditures/Other Financing Uses</b>			<b>\$ 71,588,655.00</b>


<b>C. Subtotal A8 - B13 [This amount will Increase (Decrease) Ending Fund Balance]</b>	<b>\$ 61,055,138.00</b>
--	-------------------------

**NOTES:** Line A5 - Interfund Transfers In and Line B11 - Interfund Transfers Out must equal.  
Line A7 - Contributions must net to zero at the total fund level.

#### D. Narrative Explanation for this Revision - Must be Completed

Reflect adjustments based on updated information from the Enacted State Budget and budget amendments adopted by the Board

#### E. School District Certification - Must be Completed

NAME OF SCHOOL DISTRICT CONTACT PERSON Gi Lee		TELEPHONE NUMBER OF CONTACT PERSON (213) 241-2190	EMAIL ADDRESS OF CONTACT PERSON gi.lee@lausd.net	
DATE OF BOARD APPROVAL Brd report 366-21/22 06/21/22	SIGNATURE OF AUTHORIZED SIGNATORY OR DESIGNEE OF THE BOARD 	PRINT NAME AND TITLE Reyes, Victoria Deputy Budget Director		DATE SIGNED August 12, 2022

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**Los Angeles County  
Office of Education**

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## Budget Adjustment Summary K-12/ROPs/JPA's

PERIOD AFFECTED:

☒ Adopted Budget

☐ First Interim

☐ Second Interim

☐ Third Interim

☐ Unaudited Actuals

Submit via e-mail a copy of the signed form.

DISTRICT NUMBER 64733	GL JOURNAL ID NUMBER BR 23 007	FUND NUMBER 21.5
FISCAL YEAR 22-23	FUND NAME BUILDING FUND - MEASURE Q	<input type="checkbox"/> Unrestricted <input checked="" type="checkbox"/> Restricted

DATE OF SUMMARY 08/11/2022	NAME OF SCHOOL DISTRICT LOS ANGELES UNIFIED SCHOOL DISTRICT
-------------------------------	--

A. Revenues/Other Financing Sources	Object Code	Specific Object Code	Specific Resource Code	Budget Adjustment Increase (Decrease)
1. LCFF Sources	8010-8099			\$ 0.00
2. Federal Revenue	8100-8299			0.00
3. Other State Revenue	8300-8599			0.00
4. Other Local Revenue	8600-8799			0.00
5. Interfund Transfers In	8900-8929			0.00
6. All Other Financing Sources	8930-8979			0.00
7. Contributions	8980-8999			0.00
<b>8. Total Revenues/Other Financing Sources</b>			\$	0.00

B. Expenditures/Other Financing Uses	Object Code	Resource Code (Optional)	Budget Adjustment Increase (Decrease)
1. Certificated Personnel Salaries	1000-1999		\$ 0.00
2. Classified Personnel Salaries	2000-2999		0.00
3. Employee Benefits	3000-3999		146,514.00
4. Books and Supplies	4000-4999		0.00
5. Services and Other Operating Expenditures	5000-5999		0.00
6. Capital Outlay	6000-6999		-146,514.00
7. Tuition	7100-7199		0.00
8. Interagency Transfers Out	7200-7299		0.00
9. Transfers of Indirect Costs	7300-7399		0.00
10. Debt Service	7430-7439		0.00
11. Interfund Transfers Out	7600-7629		0.00
12. All Other Financing Uses	7630-7699		0.00
<b>13. Total Expenditures/Other Financing Uses</b>			\$ 0.00


<b>C. Subtotal A8 - B13 [This amount will Increase (Decrease) Ending Fund Balance]</b>	\$ 0.00
--	---------

**NOTES:** Line A5 - Interfund Transfers In and Line B11 - Interfund Transfers Out must equal.  
Line A7 - Contributions must net to zero at the total fund level.

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Office of Education**

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## Budget Adjustment Summary K-12/ROPs/JPA's

PERIOD AFFECTED:

☒ Adopted Budget

☐ First Interim

☐ Second Interim

☐ Third Interim

☐ Unaudited Actuals

Submit via e-mail a copy of the signed form.

DISTRICT NUMBER 64733	GL JOURNAL ID NUMBER BR 23 007	FUND NUMBER 25.0
FISCAL YEAR 22-23	FUND NAME CAPITAL FACILITIES FUND	<input type="checkbox"/> Unrestricted <input checked="" type="checkbox"/> Restricted

DATE OF SUMMARY 08/11/2022	NAME OF SCHOOL DISTRICT LOS ANGELES UNIFIED SCHOOL DISTRICT
-------------------------------	--

A. Revenues/Other Financing Sources	Object Code	Specific Object Code	Specific Resource Code	Budget Adjustment Increase (Decrease)
1. LCFF Sources	8010-8099			\$ 0.00
2. Federal Revenue	8100-8299			0.00
3. Other State Revenue	8300-8599			0.00
4. Other Local Revenue	8600-8799			0.00
5. Interfund Transfers In	8900-8929			0.00
6. All Other Financing Sources	8930-8979			0.00
7. Contributions	8980-8999			0.00
<b>8. Total Revenues/Other Financing Sources</b>			\$	0.00

B. Expenditures/Other Financing Uses	Object Code	Resource Code (Optional)	Budget Adjustment Increase (Decrease)
1. Certificated Personnel Salaries	1000-1999		\$ 0.00
2. Classified Personnel Salaries	2000-2999		0.00
3. Employee Benefits	3000-3999		569.00
4. Books and Supplies	4000-4999		0.00
5. Services and Other Operating Expenditures	5000-5999		0.00
6. Capital Outlay	6000-6999		-569.00
7. Tuition	7100-7199		0.00
8. Interagency Transfers Out	7200-7299		0.00
9. Transfers of Indirect Costs	7300-7399		0.00
10. Debt Service	7430-7439		0.00
11. Interfund Transfers Out	7600-7629		0.00
12. All Other Financing Uses	7630-7699		0.00
<b>13. Total Expenditures/Other Financing Uses</b>			\$ 0.00


<b>C. Subtotal A8 - B13 [This amount will Increase (Decrease) Ending Fund Balance]</b>	\$ 0.00
--	---------

**NOTES:** Line A5 - Interfund Transfers In and Line B11 - Interfund Transfers Out must equal.  
Line A7 - Contributions must net to zero at the total fund level.

### D. Narrative Explanation for this Revision - Must be Completed

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Office of Education**

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## Budget Adjustment Summary K-12/ROPs/JPA's

PERIOD AFFECTED:

☒ Adopted Budget

☐ First Interim

☐ Second Interim

☐ Third Interim

☐ Unaudited Actuals

Submit via e-mail a copy of the signed form.

DISTRICT NUMBER 64733	GL JOURNAL ID NUMBER BR 23 007	FUND NUMBER 40.0
FISCAL YEAR 22-23	FUND NAME SPECIAL RESERVE FUND - CRA	<input type="checkbox"/> Unrestricted <input checked="" type="checkbox"/> Restricted

DATE OF SUMMARY 08/11/2022	NAME OF SCHOOL DISTRICT LOS ANGELES UNIFIED SCHOOL DISTRICT
-------------------------------	--

A. Revenues/Other Financing Sources	Object Code	Specific Object Code	Specific Resource Code	Budget Adjustment Increase (Decrease)
1. LCFF Sources	8010-8099			\$ 0.00
2. Federal Revenue	8100-8299			0.00
3. Other State Revenue	8300-8599			0.00
4. Other Local Revenue	8600-8799			0.00
5. Interfund Transfers In	8900-8929			0.00
6. All Other Financing Sources	8930-8979			0.00
7. Contributions	8980-8999			0.00
<b>8. Total Revenues/Other Financing Sources</b>			\$	0.00

B. Expenditures/Other Financing Uses	Object Code	Resource Code (Optional)	Budget Adjustment Increase (Decrease)
1. Certificated Personnel Salaries	1000-1999		\$ 0.00
2. Classified Personnel Salaries	2000-2999		0.00
3. Employee Benefits	3000-3999		142.00
4. Books and Supplies	4000-4999		0.00
5. Services and Other Operating Expenditures	5000-5999		-142.00
6. Capital Outlay	6000-6999		0.00
7. Tuition	7100-7199		0.00
8. Interagency Transfers Out	7200-7299		0.00
9. Transfers of Indirect Costs	7300-7399		0.00
10. Debt Service	7430-7439		0.00
11. Interfund Transfers Out	7600-7629		0.00
12. All Other Financing Uses	7630-7699		0.00
<b>13. Total Expenditures/Other Financing Uses</b>			\$ 0.00


<b>C. Subtotal A8 - B13 [This amount will Increase (Decrease) Ending Fund Balance]</b>	\$ 0.00
--	---------

**NOTES:** Line A5 - Interfund Transfers In and Line B11 - Interfund Transfers Out must equal.  
Line A7 - Contributions must net to zero at the total fund level.

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Reflect adjustments based on updated information from the Enacted State Budget and budget amendments adopted by the Board

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DATE OF BOARD APPROVAL Brd report 366-21/22 06/21/22	SIGNATURE OF AUTHORIZED SIGNATORY OR DESIGNEE OF THE BOARD 	PRINT NAME AND TITLE Reyes, Victoria Deputy Budget Director		DATE SIGNED August 12, 2022

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## Budget Adjustment Summary K-12/ROPs/JPA's

PERIOD AFFECTED:

☒ Adopted Budget

☐ First Interim

☐ Second Interim

☐ Third Interim

☐ Unaudited Actuals

Submit via e-mail a copy of the signed form.

DISTRICT NUMBER 64733	GL JOURNAL ID NUMBER BR 23 007	FUND NUMBER 67.0
FISCAL YEAR 22-23	FUND NAME HEALTH AND WELFARE BENEFITS FUND	<input type="checkbox"/> Unrestricted <input checked="" type="checkbox"/> Restricted

DATE OF SUMMARY 08/11/2022	NAME OF SCHOOL DISTRICT LOS ANGELES UNIFIED SCHOOL DISTRICT
-------------------------------	--

A. Revenues/Other Financing Sources	Object Code	Specific Object Code	Specific Resource Code	Budget Adjustment Increase (Decrease)
1. LCFF Sources	8010-8099			\$ 0.00
2. Federal Revenue	8100-8299			0.00
3. Other State Revenue	8300-8599			0.00
4. Other Local Revenue	8600-8799			8,599,120.00
5. Interfund Transfers In	8900-8929			0.00
6. All Other Financing Sources	8930-8979			0.00
7. Contributions	8980-8999			0.00
<b>8. Total Revenues/Other Financing Sources</b>				\$ 8,599,120.00

B. Expenditures/Other Financing Uses	Object Code	Resource Code (Optional)	Budget Adjustment Increase (Decrease)
1. Certificated Personnel Salaries	1000-1999		\$ 0.00
2. Classified Personnel Salaries	2000-2999		0.00
3. Employee Benefits	3000-3999		4,254.00
4. Books and Supplies	4000-4999		0.00
5. Services and Other Operating Expenditures	5000-5999		0.00
6. Capital Outlay	6000-6999		0.00
7. Tuition	7100-7199		0.00
8. Interagency Transfers Out	7200-7299		0.00
9. Transfers of Indirect Costs	7300-7399		0.00
10. Debt Service	7430-7439		0.00
11. Interfund Transfers Out	7600-7629		0.00
12. All Other Financing Uses	7630-7699		0.00
<b>13. Total Expenditures/Other Financing Uses</b>			\$ 4,254.00


<b>C. Subtotal A8 - B13 [This amount will Increase (Decrease) Ending Fund Balance]</b>	<b>\$ 8,594,866.00</b>
--	------------------------

**NOTES:** Line A5 - Interfund Transfers In and Line B11 - Interfund Transfers Out must equal.  
Line A7 - Contributions must net to zero at the total fund level.

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## Budget Adjustment Summary K-12/ROPs/JPA's

PERIOD AFFECTED:

☒ Adopted Budget

☐ First Interim

☐ Second Interim

☐ Third Interim

☐ Unaudited Actuals

**Submit via e-mail a copy of the signed form.**

DISTRICT NUMBER 64733	GL JOURNAL ID NUMBER BR 23 007	FUND NUMBER 67.1
FISCAL YEAR 22-23	FUND NAME WORKERS' COMPENSATION FUND	<input type="checkbox"/> Unrestricted <input checked="" type="checkbox"/> Restricted

DATE OF SUMMARY 08/11/2022	NAME OF SCHOOL DISTRICT LOS ANGELES UNIFIED SCHOOL DISTRICT
-------------------------------	--

A. Revenues/Other Financing Sources	Object Code	Specific Object Code	Specific Resource Code	Budget Adjustment Increase (Decrease)
1. LCFF Sources	8010-8099			\$ 0.00
2. Federal Revenue	8100-8299			0.00
3. Other State Revenue	8300-8599			0.00
4. Other Local Revenue	8600-8799			0.00
5. Interfund Transfers In	8900-8929			0.00
6. All Other Financing Sources	8930-8979			0.00
7. Contributions	8980-8999			0.00
<b>8. Total Revenues/Other Financing Sources</b>			\$	0.00

B. Expenditures/Other Financing Uses	Object Code	Resource Code (Optional)	Budget Adjustment Increase (Decrease)
1. Certificated Personnel Salaries	1000-1999		\$ 0.00
2. Classified Personnel Salaries	2000-2999		0.00
3. Employee Benefits	3000-3999		2,411.00
4. Books and Supplies	4000-4999		0.00
5. Services and Other Operating Expenditures	5000-5999		0.00
6. Capital Outlay	6000-6999		0.00
7. Tuition	7100-7199		0.00
8. Interagency Transfers Out	7200-7299		0.00
9. Transfers of Indirect Costs	7300-7399		0.00
10. Debt Service	7430-7439		0.00
11. Interfund Transfers Out	7600-7629		0.00
12. All Other Financing Uses	7630-7699		0.00
<b>13. Total Expenditures/Other Financing Uses</b>			\$ 2,411.00


<b>C. Subtotal A8 - B13 [This amount will Increase (Decrease) Ending Fund Balance]</b>	\$ -2,411.00
--	--------------

**NOTES:** Line A5 - Interfund Transfers In and Line B11 - Interfund Transfers Out must equal.  
Line A7 - Contributions must net to zero at the total fund level.

#### D. Narrative Explanation for this Revision - Must be Completed

Reflect adjustments based on updated information from the Enacted State Budget and budget amendments adopted by the Board

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Gi Lee		(213) 241-2190		gi.lee@lausd.net	
DATE OF BOARD APPROVAL	SIGNATURE OF AUTHORIZED SIGNATORY OR DESIGNEE OF THE BOARD		PRINT NAME AND TITLE		DATE SIGNED
Brd report 366-21/22 06/21/22			Reyes, Victoria Deputy Budget Director		August 12, 2022

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PERIOD AFFECTED:

☒ Adopted Budget

☐ First Interim

☐ Second Interim

☐ Third Interim

☐ Unaudited Actuals

Submit via e-mail a copy of the signed form.

DISTRICT NUMBER 64733	GL JOURNAL ID NUMBER BR 23 007	FUND NUMBER 67.2
FISCAL YEAR 22-23	FUND NAME LIABILITY SELF-INSURANCE FUND	<input type="checkbox"/> Unrestricted <input checked="" type="checkbox"/> Restricted

DATE OF SUMMARY 08/11/2022	NAME OF SCHOOL DISTRICT LOS ANGELES UNIFIED SCHOOL DISTRICT
-------------------------------	--

A. Revenues/Other Financing Sources	Object Code	Specific Object Code	Specific Resource Code	Budget Adjustment Increase (Decrease)
1. LCFF Sources	8010-8099			\$ 0.00
2. Federal Revenue	8100-8299			0.00
3. Other State Revenue	8300-8599			0.00
4. Other Local Revenue	8600-8799			0.00
5. Interfund Transfers In	8900-8929			0.00
6. All Other Financing Sources	8930-8979			0.00
7. Contributions	8980-8999			0.00
<b>8. Total Revenues/Other Financing Sources</b>			\$	0.00

B. Expenditures/Other Financing Uses	Object Code	Resource Code (Optional)	Budget Adjustment Increase (Decrease)
1. Certificated Personnel Salaries	1000-1999		\$ 0.00
2. Classified Personnel Salaries	2000-2999		0.00
3. Employee Benefits	3000-3999		2,978.00
4. Books and Supplies	4000-4999		0.00
5. Services and Other Operating Expenditures	5000-5999		0.00
6. Capital Outlay	6000-6999		0.00
7. Tuition	7100-7199		0.00
8. Interagency Transfers Out	7200-7299		0.00
9. Transfers of Indirect Costs	7300-7399		0.00
10. Debt Service	7430-7439		0.00
11. Interfund Transfers Out	7600-7629		0.00
12. All Other Financing Uses	7630-7699		0.00
<b>13. Total Expenditures/Other Financing Uses</b>			\$ 2,978.00


<b>C. Subtotal A8 - B13 [This amount will Increase (Decrease) Ending Fund Balance]</b>	\$ -2,978.00
--	--------------

**NOTES:** Line A5 - Interfund Transfers In and Line B11 - Interfund Transfers Out must equal.  
Line A7 - Contributions must net to zero at the total fund level.

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# **Section II**

**WHAT'S NEW**

In comparison to the 2021-22 Final Budget Book, listed below are new pages added to the 2022-23 Proposed Budget Book.

- **Section II – Operating Budget Amount by Categories, page II – 1**
  - This section provides information on the District's Operating Budget by major category and subcategory, and shows changes in dollars and FTEs from FY 22 to FY 23. The District's Operating Budget includes General Fund, Cafeteria, Adult, and Child Development resources.
- **Section II – Staffing by Division Summary, page II – 16**
  - This section provides a summary of staffing. The table reflects the number of positions budgeted for F22 and FY23 for each division and includes positions from all funding sources.
- **Section IV – Financial Pages, page IV – 1**
  - The section presents LAUSD's budget information in detail and are shown based on the Standardized Account Code Structure (SACS)
- **Section IV – Capital Planning and Budgeting, page IV – 33**
  - The section defines capital funds and presents LAUSD's capital projects funding.



# 2022-2023 Budget

## OTHER FUNDS

## UNRESTRICTED GENERAL FUND

Capital Projects Funds, \$2.8B, 14%

Debt Service Funds, \$1.0B, 5%

Internal Service /Fiduciary Funds, \$1.3B, 7%

Student Body Fund, \$27M, 0%

Cafeteria Fund, \$503M, 2%

Early Education Fund, \$199M, 1%

Adult Education Fund, \$196M, 1%

Unrestricted General Fund, \$6.8B, 34%

Restricted General Fund, \$7.2B, 36%

## RESTRICTED GENERAL FUND

## Description of Budgeted Expenditure Categories

### UNRESTRICTED BUDGET

Funds that can be used for any general education purpose.

### RESTRICTED BUDGET

Funds that must be used for a specific purpose.

### CAPITAL PROJECTS FUNDS

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

### DEBT SERVICE FUNDS

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

### INTERNAL SERVICE/ FIDUCIARY FUNDS

Account for the payment of employee health & welfare benefits, worker's compensation, liability insurance and other post-employment benefits.

### CAFETERIA FUND

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

### EARLY EDUCATION FUND

Resources used to operate the District's Early Education Centers.

### ADULT EDUCATION FUND

Resources used to operate the District's Adult Education programs.

### STUDENT BODY FUND

Student Body Funds at the school sites account for cash held by the District on behalf of the student bodies.

Governmental Accounting Standards Board (GASB) Statement No.84, Fiduciary Activities necessitates the inclusion of the Student Body Budget in the Overall LA Unified Budget.

## Summary (all amounts in millions\*)

Budget By Fund	Expenditure	% of Budget
Unrestricted General Fund	\$6,792.06	34.06%
Restricted General Fund	\$7,155.70	35.89%
Adult Education Fund	\$196.34	0.98%
Early Education Fund	\$198.78	1.00%
Cafeteria Fund	\$502.62	2.52%
Student Body Fund	\$27.16	0.14%
Internal Service /Fiduciary Funds	\$1,308.55	6.56%
Debt Service Funds	\$997.99	5.01%
Capital Projects Funds	\$2,759.92	13.84%
<b>Total Authorized Budget for FY 2022-2023</b>	<b>\$19,939.12</b>	<b>100%</b>

\*Amounts may differ due to rounding.

\*\*These funds are separately set out as required by law for accounting purposes and are also reflected elsewhere in the budget.

# LAUSD Budget Summary

## Fiscal Year 2022-23

### Revised Budget as of August 30, 2022

- Total Budget - \$19.9 Billion
- Operating Funds Budget  
(General Fund, Adult Fund, Child Development Fund, and Cafeteria Fund) - \$14.8 Billion
- General Fund Budget - \$13.9 Billion
- General Fund Support
  - Special Education (Net Contribution)– \$925.2 Million
  - Cafeteria Program - \$9.3 Million (in General Fund for unallowed expenses in Cafeteria Fund)
  - Child Development (Early Childhood Education) - \$11.4 Million

- Per Pupil Revenue Rate

<b>Revenue</b>	<b>Per Enrollment</b>	<b>Per Funded ADA</b>
Local Control Funding Formula	\$15,765	\$15,057
Other Revenue	\$13,628	\$13,014
<b>Per Pupil Revenue Rate Total:</b>	<b>\$29,393</b>	<b>\$28,071</b>

- LCFF Revenue (amounts in millions)

<b>Description</b>	<b>Traditional Schools (Non-Charter)</b>	<b>Affiliated Charter Schools</b>	<b>Total</b>
Base	\$4,046.8	\$348.3	\$4,395.1
Supplemental/Concentration	1,503.9	47.3	1,551.2
Targeted Instructional Improvement Grant (TIIG)	460.4	0.0	460.4
Home-to-School Transportation	77.6	0.0	77.6
Transitional Kindergarten	15.9	1.6	17.5
Economic Recovery Target	0.0	1.0	1.0
<b>LCFF Revenue Total</b>	<b>\$6,104.6</b>	<b>\$398.2</b>	<b>\$6,502.8</b>

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

<b>Description</b>	<b>Traditional Schools (Non-Charter)</b>	<b>Affiliated Charter Schools</b>
Unduplicated Pupil Count (Estimated)	322,228	17,980
Unduplicated Pupil Percentage (3-year rolling average)	85.78%	47.19%

- Enrollment decline from 2021-22 is projected at 17,852 students; average loss in LCFF revenue is approximately \$242 Million
  - A 1% decline in enrollment is approximately \$58 Million
- Projected Unassigned Ending Balances:
  - Fiscal Year 2022-23 – \$370.4 Million
  - Fiscal Year 2023-24 – \$343.7 Million
  - Fiscal Year 2024-25 – \$356.2 Million

#### Online Resources:

- 2022-23 Final Budget: <https://achieve.lausd.net/Page/1679>

#### Websites:

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



GENERAL FUND MULTI-YEAR PROJECTION

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

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

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

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

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

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

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

Los Angeles Unified School District

**2022-23 BUDGET**

**General Fund – Unrestricted and Restricted  
Multi-Year Projection**

(Amount in millions)		2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
		Actual	Actual	Actual	Estimated	Estimated	Estimated	Estimated
		Amounts	Amounts	Amounts	Amounts	Amounts	Amounts	Amounts
<b>Beginning Balance</b>		<b>\$1,999.0</b>	<b>\$2,220.8</b>	<b>\$2,105.6</b>	<b>\$2,856.6</b>	<b>\$3,567.6</b>	<b>\$3,728.1</b>	<b>\$3,213.5</b>
<b>Audit Adjustments/Other Restatements</b>		<b>\$11.8</b>	<b>-\$4.0</b>	<b>-\$56.1</b>	<b>-\$1.3</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>
<b>Revenues and Other Financing Sources</b>								
LCFF	8010-8099	\$5,649.7	\$5,651.9	\$5,655.9	\$6,030.7	\$6,547.3	\$6,448.7	\$6,197.7
Federal Revenues	8100-8299	\$636.5	\$631.0	\$1,685.4	\$1,998.8	\$2,823.3	\$1,035.2	\$742.0
Other State Revenues	8300-8599	\$1,037.4	\$1,134.2	\$1,223.8	\$1,811.6	\$2,585.0	\$1,538.5	\$1,543.2
Other Local Revenues	8600-8799	\$218.0	\$170.1	\$190.8	\$162.0	\$168.1	\$167.5	\$165.6
Other Financing Sources								
Transfers In	8900-8929	\$25.4	\$22.1	\$265.0	\$45.1	\$40.4	\$30.0	\$30.0
Other Sources	8930-8979	\$30.7	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Contribution to Restricted Programs	8980-8999	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<b>Total Revenues and Other Financing Sources</b>		<b>\$7,597.6</b>	<b>\$7,609.3</b>	<b>\$9,021.0</b>	<b>\$10,048.2</b>	<b>\$12,164.1</b>	<b>\$9,219.9</b>	<b>\$8,678.5</b>
<b>Total Sources of Funds</b>		<b>\$9,608.4</b>	<b>\$9,826.2</b>	<b>\$11,070.4</b>	<b>\$12,903.5</b>	<b>\$15,731.7</b>	<b>\$12,948.0</b>	<b>\$11,892.1</b>
<b>Expenditures and Other Financing Uses</b>								
Certificated Salaries	1000-1999	\$2,980.3	\$2,999.3	\$3,086.7	\$3,407.6	\$3,779.5	\$3,416.7	\$3,189.3
Classified Salaries	2000-2999	\$1,046.7	\$1,077.0	\$1,159.8	\$1,131.2	\$1,290.4	\$1,129.7	\$1,076.3
Employee Benefits	3000-3999	\$2,083.1	\$2,300.8	\$2,151.4	\$2,296.5	\$2,817.0	\$2,691.1	\$2,616.8
Books & Supplies	4000-4999	\$341.1	\$267.0	\$621.3	\$618.8	\$3,054.6	\$1,447.7	\$1,205.7
Services, Other Operating Expenses	5000-5999	\$855.2	\$924.0	\$1,079.1	\$1,853.5	\$1,045.4	\$1,009.1	\$1,006.4
Capital Outlay	6000-6999	\$65.6	\$118.9	\$94.1	\$37.2	\$17.9	\$14.5	\$9.8
Other Outgo	7100-7299	\$4.9	\$5.6	\$5.5	\$4.9	\$5.3	\$5.3	\$5.3
Other Outgo	7400-7499	\$0.4	\$0.3	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
Direct Support/Indirect Costs	7300-7399	-\$30.1	-\$23.2	-\$22.3	-\$35.2	-\$34.2	-\$33.4	-\$38.6
Other Financing Uses	7610-7699	\$40.4	\$50.8	\$38.2	\$21.3	\$27.7	\$53.6	\$47.3
<b>Total Expenditures and Other Financing Uses</b>		<b>\$7,387.6</b>	<b>\$7,720.6</b>	<b>\$8,213.9</b>	<b>\$9,335.9</b>	<b>\$12,003.6</b>	<b>\$9,734.5</b>	<b>\$9,118.4</b>
<b>Ending Fund Balance</b>		<b>\$2,220.8</b>	<b>\$2,105.6</b>	<b>\$2,856.6</b>	<b>\$3,567.6</b>	<b>\$3,728.1</b>	<b>\$3,213.5</b>	<b>\$2,773.7</b>
<b>Total Uses of Funds</b>		<b>\$9,608.4</b>	<b>\$9,826.2</b>	<b>\$11,070.4</b>	<b>\$12,903.5</b>	<b>\$15,731.7</b>	<b>\$12,948.0</b>	<b>\$11,892.1</b>
<b>Change in Fund Balance</b>		<b>\$210.0</b>	<b>-\$111.3</b>	<b>\$807.1</b>	<b>\$712.3</b>	<b>\$160.5</b>	<b>-\$514.6</b>	<b>-\$439.8</b>
<b>Components of Ending Balance:</b>								
Non Spendable-Inventories/Cash/Others		\$27.3	\$37.7	\$42.5	\$46.6	\$46.6	\$46.6	\$46.6
Restricted Ending Balances		\$123.7	\$113.6	\$203.1	\$501.0	\$983.3	\$749.4	\$547.4
Committed Ending Balances		\$174.6	\$87.6	\$0.0	\$0.0	\$1,735.8	\$1,527.3	\$1,289.3
Assigned Ending Balances								
Other Designations/Carryovers		\$916.1	\$1,248.9	\$1,064.1	\$1,386.9	\$351.7	\$351.7	\$351.7
Unassigned Ending Balances								
Reserve for Economic Uncertainties		\$75.6	\$79.0	\$92.0	\$199.9	\$240.2	\$194.8	\$182.5
Undesignated/Unassigned Ending Balances		\$903.4	\$538.8	\$1,454.8	\$1,433.2	\$370.4	\$343.7	\$356.2
<b>Total Ending Balance</b>		<b>\$2,220.8</b>	<b>\$2,105.6</b>	<b>\$2,856.6</b>	<b>\$3,567.6</b>	<b>\$3,728.1</b>	<b>\$3,213.5</b>	<b>\$2,773.7</b>

## General Fund – Unrestricted Multi-Year Projection

(Amount in millions)		2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
		Actual	Actual	Actual	Estimated	Estimated	Estimated	Estimated
		Amounts	Amounts	Amounts	Amounts	Amounts	Amounts	Amounts
<b>Beginning Balance</b>		<b>\$1,863.3</b>	<b>\$2,097.0</b>	<b>\$2,117.2</b>	<b>\$2,653.4</b>	<b>\$3,066.6</b>	<b>\$2,744.8</b>	<b>\$2,464.2</b>
<b>Audit Adjustments/Other Restatements</b>		<b>\$11.8</b>	<b>\$5.2</b>	<b>\$66.2</b>	<b>-\$7.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>
<b>Revenues and Other Financing Sources</b>								
LCFF	8010-8099	\$5,649.7	\$5,626.2	\$5,627.7	\$6,002.8	\$6,518.2	\$6,419.6	\$6,168.5
Federal Revenues	8100-8299	\$8.6	\$9.9	\$10.6	\$2.8	\$3.0	\$3.2	\$3.3
Other State Revenues	8300-8599	\$198.5	\$165.5	\$104.1	\$89.8	\$84.2	\$80.5	\$77.8
Other Local Revenues	8600-8799	\$203.2	\$154.4	\$173.8	\$138.1	\$144.2	\$143.9	\$142.1
Other Financing Sources								
Transfers In	8900-8929	\$23.8	\$20.6	\$264.5	\$45.0	\$40.4	\$30.0	\$30.0
Other Sources	8930-8979	\$30.7	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Contribution to Restricted Programs	8980-8999	-\$1,207.5	-\$1,142.2	-\$1,205.6	-\$1,120.8	-\$1,272.2	-\$1,281.5	-\$1,277.9
<b>Total Revenues and Other Financing Sources</b>		<b>\$4,906.9</b>	<b>\$4,834.4</b>	<b>\$4,975.2</b>	<b>\$5,157.7</b>	<b>\$5,517.8</b>	<b>\$5,395.8</b>	<b>\$5,143.9</b>
<b>Total Sources of Funds</b>		<b>\$6,781.9</b>	<b>\$6,936.7</b>	<b>\$7,158.6</b>	<b>\$7,804.1</b>	<b>\$8,584.4</b>	<b>\$8,140.6</b>	<b>\$7,608.1</b>
<b>Expenditures and Other Financing Uses</b>								
Certificated Salaries	1000-1999	\$2,215.1	\$2,234.6	\$2,125.3	\$2,237.5	\$2,540.8	\$2,557.3	\$2,382.4
Classified Salaries	2000-2999	\$626.8	\$667.0	\$594.1	\$643.1	\$715.5	\$689.6	\$657.5
Employee Benefits	3000-3999	\$1,268.0	\$1,298.1	\$1,186.0	\$1,271.6	\$1,594.9	\$1,658.7	\$1,624.3
Books & Supplies	4000-4999	\$193.5	\$154.7	\$225.4	\$256.6	\$664.8	\$324.9	\$289.6
Services, Other Operating Expenses	5000-5999	\$432.6	\$490.0	\$400.6	\$461.5	\$491.4	\$513.6	\$508.9
Capital Outlay	6000-6999	\$26.3	\$20.1	\$57.4	\$31.8	\$8.5	\$10.0	\$5.4
Other Outgo	7100-7299	\$4.9	\$5.6	\$5.5	\$4.9	\$5.3	\$5.3	\$5.3
Other Outgo	7400-7499	\$0.4	\$0.3	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
Direct Support/Indirect Costs	7300-7399	-\$123.2	-\$98.6	-\$126.1	-\$190.9	-\$209.4	-\$136.8	-\$138.9
Other Financing Uses	7610-7699	\$40.4	\$47.7	\$36.9	\$21.3	\$27.7	\$53.6	\$47.3
<b>Total Expenditures and Other Financing Uses</b>		<b>\$4,684.8</b>	<b>\$4,819.4</b>	<b>\$4,505.2</b>	<b>\$4,737.5</b>	<b>\$5,839.6</b>	<b>\$5,676.5</b>	<b>\$5,381.8</b>
<b>Ending Fund Balance</b>		<b>\$2,097.0</b>	<b>\$2,117.2</b>	<b>\$2,653.4</b>	<b>\$3,066.6</b>	<b>\$2,744.8</b>	<b>\$2,464.2</b>	<b>\$2,226.3</b>
<b>Total Uses of Funds</b>		<b>\$6,781.9</b>	<b>\$6,936.7</b>	<b>\$7,158.6</b>	<b>\$7,804.1</b>	<b>\$8,584.4</b>	<b>\$8,140.6</b>	<b>\$7,608.1</b>
<b>Change in Fund Balance</b>		<b>\$222.0</b>	<b>\$15.0</b>	<b>\$470.0</b>	<b>\$420.2</b>	<b>-\$321.8</b>	<b>-\$280.6</b>	<b>-\$237.9</b>
<b>Components of Ending Balance:</b>								
Non Spendable-Inventories/Cash/Others		\$27.3	\$37.7	\$42.5	\$46.6	\$46.6	\$46.6	\$46.6
Restricted Ending Balances		\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Committed Ending Balances		\$174.6	\$87.6	\$0.0	\$0.0	\$1,735.8	\$1,527.3	\$1,289.3
Assigned Ending Balances								
Other Designations/Carryovers		\$916.1	\$1,248.9	\$1,064.1	\$1,386.9	\$351.7	\$351.7	\$351.7
Unassigned Ending Balances								
Reserve for Economic Uncertainties		\$75.6	\$79.0	\$92.0	\$199.9	\$240.2	\$194.8	\$182.5
Undesignated/Unassigned Ending Balances		\$903.4	\$664.1	\$1,454.8	\$1,433.2	\$370.4	\$343.7	\$356.2
<b>Total Ending Balance</b>		<b>\$2,097.0</b>	<b>\$2,117.2</b>	<b>\$2,653.4</b>	<b>\$3,066.6</b>	<b>\$2,744.8</b>	<b>\$2,464.2</b>	<b>\$2,226.3</b>

**2022-23 BUDGET****General Fund – Restricted  
Multi-Year Projection**

(Amount in millions)		2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
		Actual	Actual	Actual	Estimated	Estimated	Estimated	Estimated
		Amounts	Amounts	Amounts	Amounts	Amounts	Amounts	Amounts
<b>Beginning Balance</b>		<b>\$135.8</b>	<b>\$123.8</b>	<b>-\$11.7</b>	<b>\$203.1</b>	<b>\$501.0</b>	<b>\$983.3</b>	<b>\$749.4</b>
<b>Audit Adjustments/Other Restatements</b>		<b>\$0.0</b>	<b>-\$9.2</b>	<b>-\$122.3</b>	<b>\$5.7</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>
<b>Revenues and Other Financing Sources</b>								
LCFF	8010-8099	\$0.0	\$25.7	\$28.2	\$28.0	\$29.1	\$29.1	\$29.1
Federal Revenues	8100-8299	\$627.9	\$621.0	\$1,674.9	\$1,996.0	\$2,820.2	\$1,032.0	\$738.7
Other State Revenues	8300-8599	\$838.9	\$968.7	\$1,119.7	\$1,721.8	\$2,500.9	\$1,457.9	\$1,465.4
Other Local Revenues	8600-8799	\$14.9	\$15.7	\$17.0	\$23.9	\$23.9	\$23.5	\$23.5
Other Financing Sources								
Transfers In	8900-8929	\$1.6	\$1.6	\$0.5	\$0.0	\$0.0	\$0.0	\$0.0
Other Sources	8930-8979	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Contribution to Restricted Programs	8980-8999	\$1,207.5	\$1,142.2	\$1,205.6	\$1,120.8	\$1,272.2	\$1,281.5	\$1,277.9
<b>Total Revenues and Other Financing Sources</b>		<b>\$2,690.8</b>	<b>\$2,774.9</b>	<b>\$4,045.8</b>	<b>\$4,890.5</b>	<b>\$6,646.3</b>	<b>\$3,824.1</b>	<b>\$3,534.6</b>
<b>Total Sources of Funds</b>		<b>\$2,826.5</b>	<b>\$2,889.5</b>	<b>\$3,911.9</b>	<b>\$5,099.3</b>	<b>\$7,147.4</b>	<b>\$4,807.4</b>	<b>\$4,284.0</b>
<b>Expenditures and Other Financing Uses</b>								
Certificated Salaries	1000-1999	\$765.2	\$764.6	\$961.5	\$1,170.1	\$1,238.7	\$859.4	\$807.0
Classified Salaries	2000-2999	\$419.9	\$410.1	\$565.7	\$488.0	\$575.0	\$440.0	\$418.8
Employee Benefits	3000-3999	\$815.1	\$1,002.8	\$965.4	\$1,025.0	\$1,222.1	\$1,032.4	\$992.5
Books & Supplies	4000-4999	\$147.6	\$112.3	\$395.9	\$362.1	\$2,389.7	\$1,122.8	\$916.2
Services, Other Operating Expenses	5000-5999	\$422.5	\$434.0	\$678.5	\$1,391.9	\$554.0	\$495.5	\$497.5
Capital Outlay	6000-6999	\$39.3	\$98.9	\$36.7	\$5.4	\$9.4	\$4.5	\$4.3
Other Outgo	7100-7299	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Outgo	7400-7499	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Direct Support/Indirect Costs	7300-7399	\$93.1	\$75.4	\$103.8	\$155.7	\$175.2	\$103.4	\$100.3
Other Financing Uses	7610-7699	\$0.0	\$3.1	\$1.3	\$0.0	\$0.0	\$0.0	\$0.0
<b>Total Expenditures and Other Financing Uses</b>		<b>\$2,702.8</b>	<b>\$2,901.2</b>	<b>\$3,708.7</b>	<b>\$4,598.3</b>	<b>\$6,164.0</b>	<b>\$4,058.0</b>	<b>\$3,736.6</b>
<b>Ending Fund Balance</b>		<b>\$123.8</b>	<b>-\$11.7</b>	<b>\$203.1</b>	<b>\$501.0</b>	<b>\$983.3</b>	<b>\$749.4</b>	<b>\$547.4</b>
<b>Total Uses of Funds</b>		<b>\$2,826.5</b>	<b>\$2,889.5</b>	<b>\$3,911.9</b>	<b>\$5,099.3</b>	<b>\$7,147.4</b>	<b>\$4,807.4</b>	<b>\$4,284.0</b>
<b>Change in Fund Balance</b>		<b>-\$12.0</b>	<b>-\$126.2</b>	<b>\$337.1</b>	<b>\$292.2</b>	<b>\$482.3</b>	<b>-\$234.0</b>	<b>-\$201.9</b>
<b>Components of Ending Balance:</b>								
Non Spendable-Inventories/Cash/Others		\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Restricted Ending Balances		\$123.7	\$113.6	\$203.1	\$501.0	\$983.3	\$749.4	\$547.4
Committed Ending Balances		\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Assigned Ending Balances								
Other Designations/Carryovers		\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Unassigned Ending Balances								
Reserve for Economic Uncertainties		\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Undesignated/Unassigned Ending Balances		\$0.0	-\$125.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<b>Total Ending Balance</b>		<b>\$123.8</b>	<b>-\$11.7</b>	<b>\$203.1</b>	<b>\$501.0</b>	<b>\$983.3</b>	<b>\$749.4</b>	<b>\$547.4</b>

Los Angeles Unified School District

**2022-23 BUDGET**

**OPERATING BUDGET AMOUNT BY CATEGORIES**

The Operating Budget amounts only include General Fund, Cafeteria, Adult, and Child Development resources. It excludes voter approved bond funds.

CATEGORIES	SUB CATEGORIES	OPERATING BUDGET AMOUNT			FTE		
		22-23	21-22	CHANGE	22-23	21-22	CHANGE
<b>K-12 INSTRUCTION</b>	ADMINISTRATORS & PROGRAM SUPPORT	\$159.5M	\$170.6M	-\$11.2M	846	907	-62
	AIDES	\$22.3M	\$11.6M	\$10.7M	481	291	189
	ARTS EDUCATION	\$54.0M	\$38.8M	\$15.2M	390	261	129
	CONTRACTED SERVICES	\$75.2M	\$73.4M	\$1.8M	0	0	0
	CURRICULAR TRIPS	\$4.1M	\$3.5M	\$648.3k	0	0	0
	DUAL LANGUAGE EDUCATION	\$124.1M	\$111.9M	\$12.2M	1,009	925	84
	ENGLISH LEARNER PROGRAM	\$41.8M	\$35.7M	\$6.1M	187	179	8
	GIFTED EDUCATION	\$1.7M	\$1.7M	-\$2.8k	11	11	0
	INSTRUCTIONAL MATERIALS	\$2.2B	\$1.0B	\$1.3B	0	0	0
	PROFESSIONAL DEVELOPMENT, SUPPLIES & ADDITIONAL TIME	\$433.2M	\$286.3M	\$146.9M	97	106	-9
	SCHOOL ADMINISTRATION	\$255.3M	\$260.2M	-\$4.8M	1,400	1,462	-62
	SCHOOL INSTRUCTIONAL SUPPORT	\$296.1M	\$281.3M	\$14.8M	2,277	2,123	154
	SECONDARY CONTENT PROGRAMS	\$7.1M	\$7.0M	\$83.0k	0	0	0
	TEACHER ASSISTANTS	\$64.4M	\$51.4M	\$13.0M	3,049	2,603	446
	TEACHERS	\$2.4B	\$2.3B	\$148.0M	17,884	16,757	1,128
<b>K-12 INSTRUCTION TOTAL</b>		<b>\$6.2B</b>	<b>\$4.6B</b>	<b>\$1.6B</b>	<b>27,631</b>	<b>25,627</b>	<b>2,005</b>
<b>DISTRICTWIDE OPERATIONS &amp; FACILITIES MAINTENANCE</b>	ADDITIONAL FACILITIES SUPPORT SERVICES	\$1.7M	\$5.8M	-\$4.1M	0	0	0
	AUDIT, LEGAL COSTS & OTHER FEES	\$39.4M	\$46.3M	-\$6.9M	5	4	1
	CAPITAL PROJECTS	\$40.4M	\$14.3M	\$26.1M	0	0	0
	COVID-19 RESPONSE	\$2.0B	\$2.1B	-\$119.5M	7,607	7,558	48
	CUSTODIAL	\$260.1M	\$257.7M	\$2.3M	3,033	3,042	-10
	FACILITIES CAPITAL PROGRAM	\$4.6M	\$5.7M	-\$1.1M	0	0	0
	INSURANCE, VACATION, & OTHER EMPLOYEE SUPPORTS	\$510.1M	\$272.3M	\$237.8M	0	8	-8
	LCFF-COUNTY OFFICE TRANSFERS	\$6.0M	\$6.0M	\$0	0	0	0
	MAINTENANCE	\$284.8M	\$273.9M	\$10.8M	1,695	1,697	-2
	NON-ACADEMIC FACILITIES	\$30.0M	\$39.9M	-\$9.9M	0	0	0
	PROCUREMENT	\$7.7M	\$20.3M	-\$12.6M	313	314	-1
	RUBBISH & ENVIRONMENTAL HEALTH SAFETY	\$20.5M	\$19.6M	\$896.2k	0	0	0
	SOFTWARE & HARDWARE	\$130.1M	\$128.7M	\$1.4M	479	483	-5
	TELECOMMUNICATIONS	\$35.3M	\$37.9M	-\$2.6M	31	32	-1
	UTILITIES & SUSTAINABILITY	\$149.2M	\$140.8M	\$8.5M	0	0	0
<b>DISTRICTWIDE OPERATIONS &amp; FACILITIES MAINTENANCE TOTAL</b>		<b>\$3.5B</b>	<b>\$3.4B</b>	<b>\$131.1M</b>	<b>13,162</b>	<b>13,139</b>	<b>23</b>
<b>SPECIAL EDUCATION</b>	ADMINISTRATORS & PROGRAM SUPPORT	\$81.1M	\$77.9M	\$3.2M	540	529	11
	CONTRACTED IEP SERVICES	\$248.8M	\$239.5M	\$9.3M	0	0	0
	EXTENDED SCHOOL YEAR (SUMMER PROGRAM)	\$14.8M	\$9.0M	\$5.8M	0	0	0
	FISCALLY INDEPENDENT CHARTER PROGRAMS	\$121.8M	\$111.6M	\$10.2M	14	15	0
	PROFESSIONAL DEVELOPMENT, SUPPLIES & ADDITIONAL TIME	\$27.3M	\$46.8M	-\$19.6M	0	0	0
	REIMBURSEMENT FOR DISPUTE RESOLUTION	\$29.9M	\$30.9M	-\$1.0M	0	0	0
	RELATED SERVICES	\$212.5M	\$230.3M	-\$17.8M	1,611	1,744	-132
	SPECIAL EDUCATION INTERDISTRICT EXCESS COST PAYMENT	\$639.0k	\$639.0k	\$0	0	0	0
	SPED ASSISTANTS	\$435.0M	\$434.3M	\$740.2k	5,501	5,740	-239
	SPED TEACHERS	\$543.7M	\$521.4M	\$22.3M	4,378	4,358	20

Los Angeles Unified School District

**2022-23 BUDGET**

CATEGORIES	SUB CATEGORIES	OPERATING BUDGET AMOUNT			FTE		
		22-23	21-22	CHANGE	22-23	21-22	CHANGE
<b>SPECIAL EDUCATION TOTAL</b>		<b>\$1.7B</b>	<b>\$1.7B</b>	<b>\$13.2M</b>	<b>12,045</b>	<b>12,386</b>	<b>-341</b>
<b>WHOLE STUDENT</b>	ACADEMIC COUNSELORS	\$145.8M	\$126.0M	\$19.8M	1,105	961	144
	ADMINISTRATORS & PROGRAM SUPPORT	\$25.7M	\$27.6M	-\$1.9M	155	172	-17
	AFTER SCHOOL PROGRAMS	\$186.3M	\$189.5M	-\$3.1M	322	324	-1
	HEALTH SERVICES	\$121.5M	\$120.4M	\$1.2M	916	897	20
	MENTAL HEALTH & PSYCHOLOGICAL SERVICES	\$182.6M	\$167.8M	\$14.8M	927	1,191	-265
	PUPIL SERVICES & ATTENDANCE COUNSELORS	\$118.9M	\$115.5M	\$3.4M	858	774	84
	SCHOOL OPERATIONAL SUPPORT	\$231.5M	\$242.3M	-\$10.8M	2,694	2,709	-15
	SCHOOL SAFETY	\$183.8M	\$175.1M	\$8.7M	3,210	3,213	-3
	SUMMER PROGRAM	\$723.2M	\$114.4M	\$608.9M	0	0	0
<b>WHOLE STUDENT TOTAL</b>		<b>\$1.9B</b>	<b>\$1.3B</b>	<b>\$640.9M</b>	<b>10,186</b>	<b>10,240</b>	<b>-54</b>
<b>FOOD SERVICES</b>	FACILITIES & EQUIPMENT MAINTENANCE	\$5.0M	\$5.1M	-\$108.0k	3	3	0
	FOOD AND SUPPLIES	\$233.8M	\$243.7M	-\$9.9M	0	0	0
	LABOR	\$224.1M	\$210.0M	\$14.1M	2,866	2,867	-1
	OTHER OPERATING EXPENSES	\$12.7M	\$28.1M	-\$15.4M	0	0	0
<b>FOOD SERVICES TOTAL</b>		<b>\$475.5M</b>	<b>\$486.9M</b>	<b>-\$11.3M</b>	<b>2,869</b>	<b>2,870</b>	<b>-1</b>
<b>EARLY EDUCATION</b>	ADMINISTRATORS & PROGRAM SUPPORT	\$17.4M	\$17.0M	\$316.3k	96	96	0
	AIDES	\$91.9M	\$85.5M	\$6.4M	1,875	1,867	8
	CONTRACTED SERVICES	\$2.5M	\$2.3M	\$282.5k	0	0	0
	INSTRUCTIONAL MATERIALS	\$31.6M	\$23.1M	\$8.4M	0	0	0
	SCHOOL OPERATIONS, CLERICAL & OTHER CLASSIFIED SUPPORT	\$31.4M	\$31.7M	-\$299.2k	227	227	0
	TEACHERS	\$123.0M	\$98.6M	\$24.4M	979	977	2
<b>EARLY EDUCATION TOTAL</b>		<b>\$297.8M</b>	<b>\$258.2M</b>	<b>\$39.5M</b>	<b>3,177</b>	<b>3,167</b>	<b>10</b>
<b>TRANSPORTATION</b>	TRANSPORTATION	\$197.7M	\$205.9M	-\$8.2M	1,068	1,073	-5
<b>TRANSPORTATION TOTAL</b>		<b>\$197.7M</b>	<b>\$205.9M</b>	<b>-\$8.2M</b>	<b>1,068</b>	<b>1,073</b>	<b>-5</b>
<b>ADULT EDUCATION</b>	ADULT EDUCATION TEACHERS	\$52.9M	\$52.5M	\$414.4k	461	472	-11
	APPRENTICESHIP	\$16.1M	\$11.9M	\$4.2M	3	3	0
	SCHOOL ADMINISTRATION	\$7.3M	\$7.5M	-\$230.3k	45	45	0
	SCHOOL CLASSIFIED SUPPORT	\$16.5M	\$15.9M	\$596.4k	213	213	0
	SCHOOL INSTRUCTIONAL SUPPORT	\$45.5M	\$50.7M	-\$5.2M	0	0	0
	SCHOOL OPERATIONS & MAINTENANCE	\$16.6M	\$16.0M	\$553.8k	77	76	0
	TEACHER ADVISORS & COUNSELORS	\$20.0M	\$20.0M	-\$16.1k	172	163	9
	TEACHER ASSISTANTS	\$1.6M	\$1.4M	\$153.5k	76	76	0
<b>ADULT EDUCATION TOTAL</b>		<b>\$176.5M</b>	<b>\$176.0M</b>	<b>\$427.3k</b>	<b>1,046</b>	<b>1,048</b>	<b>-2</b>
<b>INTER-FUND TRANSFERS</b>	EARLY CHILDHOOD DEVELOPMENT - INTER-FUND TRANSFER	\$11.4M	\$19.4M	-\$8.0M	0	0	0
	INTER-FUND TRANSFER CERTIFICATE OF PARTICIPATION (COPS)	\$16.3M	\$13.3M	\$3.0M	0	0	0
	INTER-FUND TRANSFERS	\$30.0k	\$300.8k	-\$270.8k	0	0	0
<b>INTER-FUND TRANSFERS TOTAL</b>		<b>\$27.7M</b>	<b>\$33.0M</b>	<b>-\$5.2M</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>INDIRECT COST</b>	INDIRECT COST	\$0	\$14.1k	-\$14.1k	0	0	0
<b>INDIRECT COST TOTAL</b>		<b>\$0</b>	<b>\$14.1k</b>	<b>-\$14.1k</b>	<b>0</b>	<b>0</b>	<b>0</b>

Los Angeles Unified School District

2022-23 BUDGET

CATEGORIES	SUB CATEGORIES	OPERATING BUDGET AMOUNT			FTE		
		22-23	21-22	CHANGE	22-23	21-22	CHANGE
CENTRAL ADMINISTRATION	ACCOUNTING AND DISBURSEMENTS DIVISION	\$18.7M	\$18.3M	\$315.3k	157	160	-3
	ADVANCED LEARNING OPTIONS	\$260.0k	\$363.3k	-\$103.3k	0	0	0
	A-G INTERVENTION OFFICE	\$784.0k	\$2.1M	-\$1.3M	5	4	1
	ARTS EDUCATION PROGRAM	\$291.8k	\$299.5k	-\$7.7k	2	2	0
	BEYOND THE BELL	\$3.6M	\$3.4M	\$276.9k	40	39	1
	BOARD OF EDUCATION	\$7.1M	\$9.3M	-\$2.2M	49	50	-1
	BOARD SECRETARIAT	\$926.0k	\$1.1M	-\$172.0k	8	7	1
	BROADCASTING SERVICE	\$3.8M	\$5.7M	-\$1.9M	22	22	0
	BUDGET SERVICES AND FINANCIAL PLANNING DIVISION	\$18.9M	\$18.8M	\$107.4k	126	129	-3
	CHARTER SCHOOLS DIVISION	\$5.2M	\$5.7M	-\$526.6k	34	31	3
	COMMUNICATIONS	\$3.4M	\$3.4M	-\$65.4k	21	24	-3
	CURRICULUM AND INSTRUCTION	\$47.7k	\$22.8k	\$24.9k	0	0	0
	CURRICULUM AND INSTRUCTION PRE K - 12	\$1.5M	\$4.7M	-\$3.1M	0	2	-2
	DIVISION OF ADULT AND OCCUPATIONAL EDUCATION	\$11.4M	\$10.5M	\$863.2k	57	59	-2
	DIVISION OF CHIEF OF SCHOOLS	\$1.3M	\$1.3M	\$32.4k	6	6	0
	DIVISION OF DEPUTY SUPT, BUSINESS SERVICES AND OPERATIONS	\$2.4M	\$2.7M	-\$261.2k	8	8	0
	DIVISION OF EMPLOYEE SUPPORT & LABOR RELATIONS	\$12.8M	\$13.1M	-\$283.7k	76	75	1
	DIVISION OF EQUITY AND ACCESS	\$12.0M	\$4.2M	\$7.8M	43	32	11
	DIVISION OF FEDERAL AND STATE ACCOUNTABILITY	\$3.0M	\$3.0M	\$4.1k	0	0	0
	DIVISION OF LEADERSHIP DEVELOPMENT & PARTNERSHIPS	\$471.8k	\$463.7k	\$8.1k	2	2	0
	DIVISION OF SCHOOL CULTURE, CLIMATE & SAFETY	\$4.3M	\$4.8M	-\$512.8k	7	7	0
	DIVISION RISK MANAGEMENT AND INSURANCE SERVICES	\$440.9k	\$1.0M	-\$543.5k	3	3	0
	EARLY CHILDHOOD EDUCATION	\$347.6k	\$355.2k	-\$7.6k	2	2	0
	ENVIRONMENTAL HEALTH & SAFETY	\$5.2M	\$5.4M	-\$188.6k	37	37	0
	FACILITIES SERVICES DIVISION	\$31.7M	\$31.6M	\$184.3k	268	274	-6
	FOOD SERVICES	\$11.0M	\$11.8M	-\$825.1k	74	74	0
	GENERAL SUPERINTENDENT	\$5.4M	\$4.8M	\$613.6k	19	18	1
	GOVERNMENT RELATIONS	\$1.3M	\$1.2M	\$31.3k	6	6	0
	HUMAN RESOURCES DIVISION	\$18.6M	\$22.8M	-\$4.2M	117	119	-2
	INDEPENDENT ANALYSIS UNIT	\$1.3M	\$1.8M	-\$470.9k	7	7	0
	INFORMATION TECHNOLOGY DIVISION	\$9.6M	\$10.0M	-\$395.1k	133	137	-5
	INNOVATION	\$112.1k	\$262.0k	-\$149.9k	1	3	-2
	INSTRUCTIONAL TECHNOLOGY INITIATIVE	\$575.7k	\$713.5k	-\$137.8k	3	3	0
	INTENSIVE SUPPORT & INTERVENTION	\$1.0M	\$1.2M	-\$137.7k	4	4	0
	LANGUAGE ACQUISITION	\$149.9k	\$1.0M	-\$879.3k	2	2	0
	LEGAL ADVISER AND GENERAL COUNSEL	\$18.8M	\$18.3M	\$576.4k	98	98	-1
	LINKED LEARNING	\$2.2M	\$6.4M	-\$4.2M	17	37	-20
	OFFICE OF CHIEF ACADEMIC OFFICER - INSTRUCTION	\$1.7M	\$1.8M	-\$68.5k	7	7	0
	OFFICE OF CHIEF FINANCIAL OFFICER	\$2.0M	\$1.8M	\$108.1k	7	7	0
	OFFICE OF CHIEF STRATEGY OFFICER	\$6.2M	\$4.4M	\$1.8M	35	35	0
	OFFICE OF DATA AND ACCOUNTABILITY	\$6.7M	\$8.1M	-\$1.4M	45	46	-1
	OFFICE OF INSPECTOR GENERAL	\$5.2M	\$5.2M	-\$4.0k	28	26	1
	OFFICE OF THE BUSINESS MANAGER	\$1.6M	\$1.6M	-\$6.1k	6	8	-2
	PERSONNEL COMMISSION	\$18.3M	\$19.0M	-\$739.3k	153	153	0
	PROCUREMENT SERVICES	\$8.3M	\$8.6M	-\$287.4k	71	71	0
	SCHOOL FAMILY AND COMMUNITY AND PARENT SERVICES	\$1.8M	\$2.2M	-\$400.1k	8	9	-1
	SCHOOL POLICE	\$13.2M	\$13.9M	-\$706.0k	89	96	-7
	SECONDARY EDUCATION PROGRAMS	\$343.3k	\$433.3k	-\$90.0k	0	0	0
	SPECIAL EDUCATION DIVISION	\$14.7M	\$16.9M	-\$2.2M	123	102	21



Los Angeles Unified School District

**2022-23 BUDGET**

CATEGORIES	SUB CATEGORIES	OPERATING BUDGET AMOUNT			FTE		
		22-23	21-22	CHANGE	22-23	21-22	CHANGE
	STUDENT HEALTH AND HUMAN SERVICES	\$7.0M	\$7.1M	-\$161.3k	38	39	0
	STUDENT INTEGRATION SERVICES	\$1.0M	\$1.1M	-\$35.7k	8	8	0
	TRANSPORTATION SERVICES	\$6.4M	\$6.2M	\$167.5k	61	62	-1
<b>CENTRAL ADMINISTRATION TOTAL</b>		<b>\$314.3M</b>	<b>\$330.2M</b>	<b>-\$15.8M</b>	<b>2,132</b>	<b>2,152</b>	<b>-21</b>
<b>GRAND TOTAL</b>		<b>\$14.8B</b>	<b>\$12.4B</b>	<b>\$2.4B</b>	<b>73,316</b>	<b>71,701</b>	<b>1,615</b>

Source: Budget data for FY 2023 and FY 2022 is as of August 2022

Note: All resources funded by COVID dollars (including ESSER SENI) are included in the COVID-19 response subgroup. In addition, all resources funded by the Expanded Learning Opportunities Program (ELO-P) are included in the Summer Program subgroup.



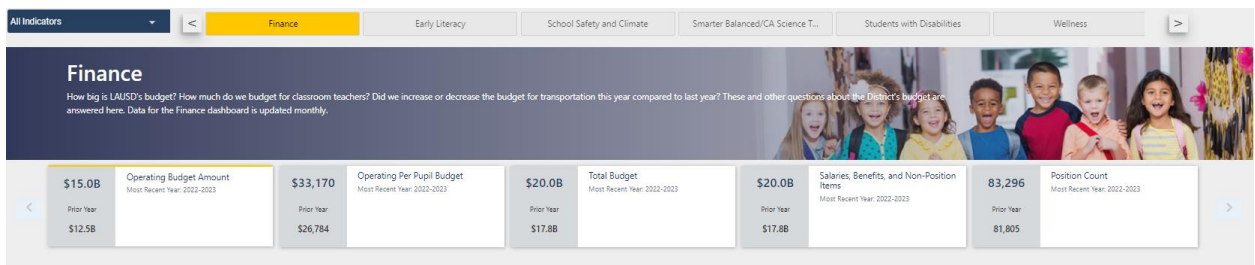
## OPEN DATA PORTAL

As part of our efforts to improve budget transparency, LA Unified has launched a budget tool available to staff, students, and the public in the Open Data Portal. This tool is available in the Open Data Portal at <https://my.lausd.net/opendata/dashboard>.

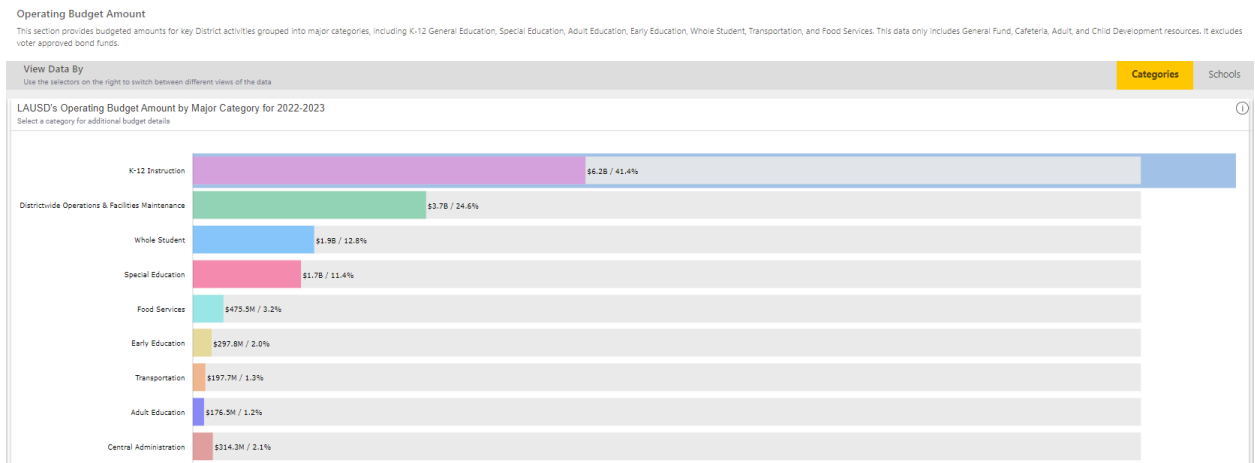
The budget tool has the following summaries and features:

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

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



### 1. Total budgeted dollars by major category:



# Los Angeles Unified School District

## 2022-23 BUDGET

### 2. School Budget Reports

View Data By										Categories	Schools
Use the selectors on the right to switch between different views of the data.											
Schools											
Budget by Schools. Click on Program Profile to see actual school expenditures.											
Campus Name	School Name	Program Profile	Cost Center	School Type	Local District	Board District	School Configuration	2022-2023	2022-2023	2022-2023	2022-2023
Search...	Search...	Search...	Search...	Search...	Search...	Search...	Search...	Search...	Search...	Search...	Search...
102nd Street Early Education Center	102nd Street Early Education Center	<a href="#">Program Profile</a>	1954501	Early Education Centers	South	Board District 7	Not Reported	<a href="#">Current Year Modified Budget</a>	<a href="#">Initial Budget</a>	<a href="#">School Approved Budget</a>	<a href="#">Board Approved Budget</a>
107th Street Cal State Preschool Program	107th Street Cal State Preschool Program	<a href="#">Program Profile</a>	1223101	State Pre-schools	South	Board District 7	Not Reported	<a href="#">Current Year Modified Budget</a>	<a href="#">Initial Budget</a>	<a href="#">School Approved Budget</a>	<a href="#">Board Approved Budget</a>
107th Street Elementary	107th Street Elementary	<a href="#">Program Profile</a>	1585701	Elementary Schools	South	Board District 7	Grades K-5	<a href="#">Current Year Modified Budget</a>	<a href="#">Initial Budget</a>	<a href="#">School Approved Budget</a>	<a href="#">Board Approved Budget</a>
107th Street Elementary	107th Street Elementary Science/Tech/Eng/Arts/Math Magnet	<a href="#">Program Profile</a>	1585702	Elementary Schools	South	Board District 7	Grades 1-5	<a href="#">Current Year Modified Budget</a>	<a href="#">Initial Budget</a>	<a href="#">School Approved Budget</a>	<a href="#">Board Approved Budget</a>
109th Street Elementary	109th Street Elementary	<a href="#">Program Profile</a>	1583601	Elementary Schools	South	Board District 7	Grades K-5	<a href="#">Current Year Modified Budget</a>	<a href="#">Initial Budget</a>	<a href="#">School Approved Budget</a>	<a href="#">Board Approved Budget</a>
10th Street Elementary	10th Street Elementary	<a href="#">Program Profile</a>	1708201	Elementary Schools	Central	Board District 2	Grades 1-5	<a href="#">Current Year Modified Budget</a>	<a href="#">Initial Budget</a>	<a href="#">School Approved Budget</a>	<a href="#">Board Approved Budget</a>
112th Street Early Education Center	112th Street Early Education Center	<a href="#">Program Profile</a>	1954601	Early Education Centers	South	Board District 7	Not Reported	<a href="#">Current Year Modified Budget</a>	<a href="#">Initial Budget</a>	<a href="#">School Approved Budget</a>	<a href="#">Board Approved Budget</a>
112th Street Elementary	112th Street Elementary	<a href="#">Program Profile</a>	1588401	Elementary Schools	South	Board District 7	Grades K-5	<a href="#">Current Year Modified Budget</a>	<a href="#">Initial Budget</a>	<a href="#">School Approved Budget</a>	<a href="#">Board Approved Budget</a>
116th Street Elementary	116th Street Elementary	<a href="#">Program Profile</a>	1586301	Elementary Schools	South	Board District 7	Grades K-5	<a href="#">Current Year Modified Budget</a>	<a href="#">Initial Budget</a>	<a href="#">School Approved Budget</a>	<a href="#">Board Approved Budget</a>
116th Street Elementary	116th Street Elementary DL Two-Way Im Spanish	<a href="#">Program Profile</a>	1586302	Elementary Schools	South	Board District 7	Grades K-K	<a href="#">Current Year Modified Budget</a>	<a href="#">Initial Budget</a>	<a href="#">School Approved Budget</a>	<a href="#">Board Approved Budget</a>

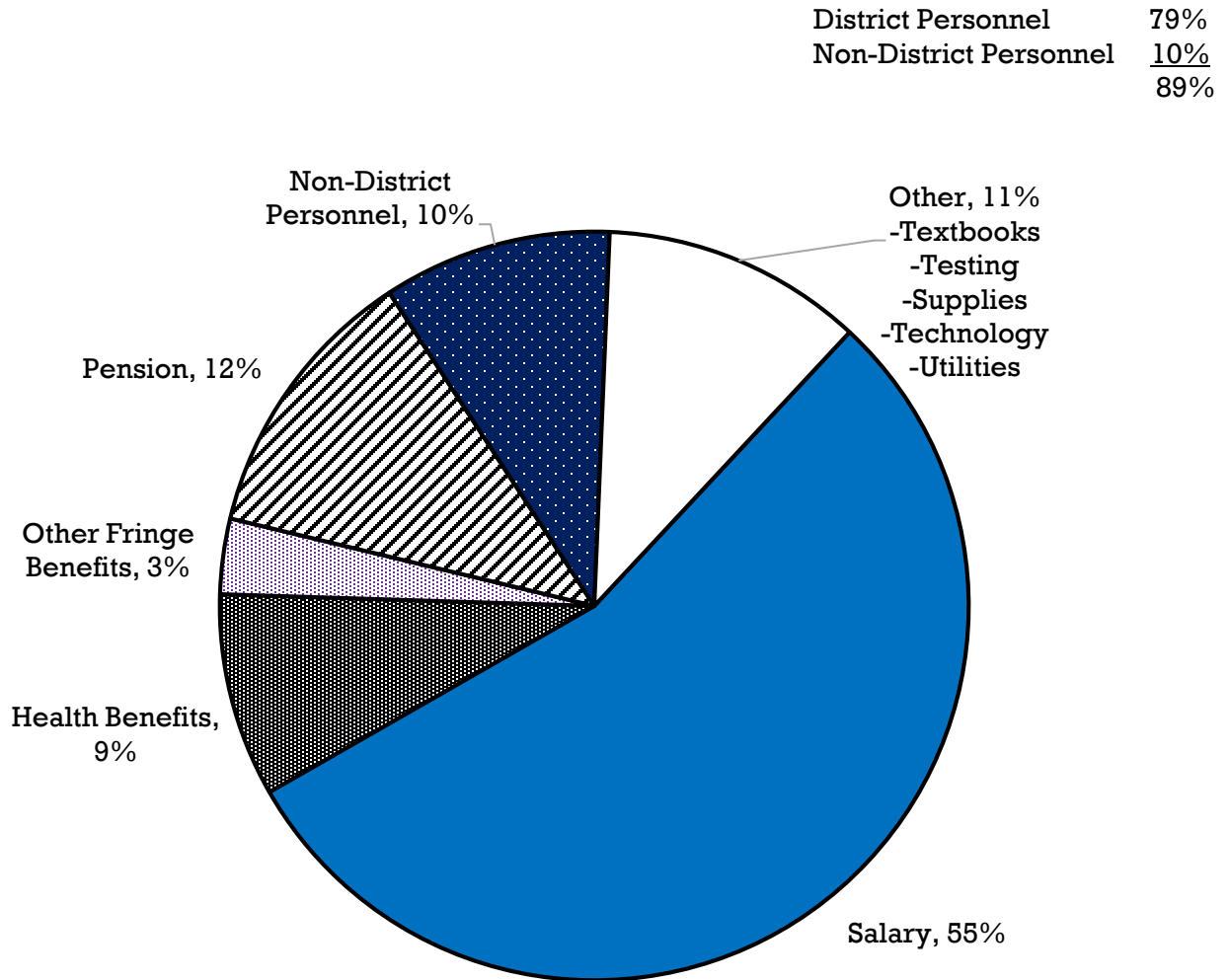
### 3. Total Budget by Fund

View Data By								Summary Table	Revenue Analysis by Fiscal Year
Use the selectors on the right to switch between different views of the data.									
Summary Table								Year Selection	
								2022-2023	
	General Fund	Adult Education Fund	Child Development Fund	California Fund	All Other Funds	Total			
Beginning Balance	3.6B	47.1M	285.491	110.3M	3.9B	7.6B			
Revenue	12.1B	149.3M	187.3M	511.4M	2.8B	15.7B			
Interfund Transfers, Other Sources, and Adjustments	222.2M	-5.0M	2.4M	-20.2M	475.9M	675.3M			
Total, Beginning Balance, Interfund Transfers, Other Sources, and Adjustments, Revenue	15.9B	191.3M	189.9M	601.5M	7.1B	24.0B			
Budgeted Expenditure	14.1B	191.3M	189.7M	482.5M	5.1B	20.0B			
Ending Balance	1.8B	16.500	185.400	119.1M	2.1B	4.0B			
Total, Budgeted Expenditure, Ending Balance	15.9B	191.3M	189.9M	601.5M	7.1B	24.0B			
Ending Balance Less Beginning Balance	-1.8B	-47.0M	-100.091	8.8M	-1.8B	-3.6B			

### 4. Summary of Budgeted Positions and Vacancy Counts

View Data By							By Job Title
Use the selectors on the right to switch between different views of the data.							
Class descriptions for certificated jobs can be found <a href="#">here</a> , and for classified jobs can be found <a href="#">here</a> .							
Staffing By Job Title							School Year
							2022-2023
Job Code	Job Title	Union	Budgeted Position Count	Filled Position Count	Vacant Position Count		
Search...	Search...	Search...	Search...	Search...	Search...		
11100731	ELEMENTARY TEACHER	UTLA	11,017	10,203	814		
11100736	SECONDARY TEACHER	UTLA	9,001	7,664	1,337		
11100740	SPECIAL EDUCATION TEACHER	UTLA	2,529	2,308	221		
11100741	Special ED Teacher: Moder	UTLA	742	692	50		
11100753	TCHRMATHEMATICS FOUNDATI	UTLA	27	25	2		
11100757	TCHRESP EDTRANSITION SER	UTLA	90	81	9		
11100777	Arts Education Itinerant	UTLA	249	221	28		
11100778	TCHRMK-12ADPT PE	UTLA	189	178	11		
11100782	TCHRHOMESCHOOL	UTLA	58	41	17		
11100790	TCHRESP ED, RES SPST PRG	UTLA	1,365	1,249	116		

GENERAL FUND SPENDING BY CATEGORY



Source: YTD 2021-22 Actual Expenditures,  
General Fund Restricted and Unrestricted

**ENROLLMENT FORECAST**

The table below provides the estimated districtwide enrollment count for 2022-23 school year, including affiliated and independent charter schools, early education centers, California State Pre-school Programs, pre-K special education, transitional kindergarten expansion program, and community adult schools. The enrollment projection took into account the expansion of TK eligibility beginning FY 2022-23, as well as the impact of COVID-19.

<b>Grade Level/Description</b>	<b>2022-23 Estimated</b>
TK-3 Enrollment	152,036
4-6 Enrollment	113,327
7-8 Enrollment	75,692
9-12 Enrollment	161,795
<b>Total Graded Enrollment</b>	<b>502,850</b>
Special Day Classes in Regular Schools	18,235
Special Day Classes in Special Education Schools	1,783
Continuation and Opportunity Schools	3,076
<b>Total Other Enrollments</b>	<b>23,094</b>
<b>Total Graded and Other Enrollment</b>	<b>525,944</b>
Early Education	9,402
Pre-K Special Education	2,393
Adult Education	27,740
<b>Total Graded, Other, Early Ed and Adult Enrollment</b>	<b>565,479</b>

Total Graded & Other Enrollment (excluding independent charter schools)	412,470
Projected Unduplicated Pupil Count	340,208
% of Unduplicated Pupil Count to Enrollment	82.48%

Please refer to Section V of the 2022-23 Final Budget for historical enrollment trends and projections by grade.

**STAFFING BY DIVISION SUMMARY, BUDGETED FTE**

This staffing table reflects positions from all funding sources.

<b>Super Division</b>	<b>Division Description</b>	<b>2022 FTE</b>	<b>2023 FTE</b>
Board of Education	Board of Education	52	50
	Independent Analysis Unit	7	7
	Office of Inspector General	55	55
	Board Secretariat	8	8
<b>Board of Education Total FTE</b>		<b>122</b>	<b>120</b>
Chief Financial Officer	Transportation Services	1,424	1,417
	Division Risk Management and Insurance Services	74	74
	Budget Services and Financial Planning	162	158
	Office of the Business Manager	8	7
	Food Services	131	131
	Procurement Services	523	522
	Accounting and Disbursements Division	182	175
	Office of Chief Financial Officer	7	7
<b>Chief Financial Officer Total FTE</b>		<b>2,511</b>	<b>2,491</b>
Chief Strategy Officer	Intensive Support & Intervention	13	13
	Charter Schools Division	53	57
	Office of Data and Accountability	75	75
	Student Integration Services	13	13
	Office of Chief Strategy Officer	43	41
<b>Chief Strategy Officer Total FTE</b>		<b>197</b>	<b>199</b>
Division of Chief of Schools	Division of Independent Study & Virtual Education Programs	12	809
	Division of Chief of Schools	6	6
<b>Division of Chief of Schools Total FTE</b>		<b>18</b>	<b>815</b>
Deputy Supt, Business Services and Ops	Human Resources Division	515	490
	Division of Employee Support & Labor Relations	3	3
	Division of Deputy Supt, Business Services and Operations	8	8
	Office of the Building	86	86
<b>Deputy Supt, Business Services and Operations Total FTE</b>		<b>612</b>	<b>587</b>
Division of Instruction	Language Acquisition	36	35
	Curriculum and Instruction	9	9
	Division of Adult and Occupational Education	1,454	1,457
	Early Childhood Education	12	12

\*Data as of 05/02/2022

**2022-23 BUDGET****STAFFING BY DIVISION SUMMARY, BUDGETED FTE**

<b>Super Division</b>	<b>Division Description</b>	<b>2022 FTE</b>	<b>2023 FTE</b>
	Advanced Learning Options	80	80
	Linked Learning	61	54
	Instructional Technology Initiative	28	26
	Integrated Library and Textbook Support Services	18	17
	Curriculum and Instruction Pre-K - 12	107	107
	Secondary Education Programs	6	6
	Office of Chief Academic Officer - Instruction	58	56
	A-G Intervention Office	35	34
	Arts Education Program	263	263
<b>Division of Instruction Total FTE</b>		<b>2,167</b>	<b>2,156</b>
Equity and Access	Division of Federal and State Accountability	25	25
	Student Health and Human Services	3,954	3,505
	Special Education Division	3,360	3,407
	Innovation	3	2
	Division of Equity and Access	111	61
<b>Equity and Access Total FTE</b>		<b>7,453</b>	<b>7,000</b>
Facilities Services Division	Facilities Services Division	3,423	3,403
<b>Facilities Services Division Total FTE</b>		<b>3,423</b>	<b>3,403</b>
General Superintendent	General Superintendent	51	46
	Communications	24	23
	Broadcasting Service	23	23
	Government Relations	6	6
	School Family and Community and Parent Services	19	18
	Division of Leadership Development & Partnerships	3	3
<b>General Superintendent Total FTE</b>		<b>126</b>	<b>119</b>
Information Technology Division	Information Technology Division	948	943
<b>Information Technology Division Total FTE</b>		<b>948</b>	<b>943</b>
Local District Central	Local District Central	11,053	11,254
	Downtown CoS	6	6
	Eagle Rock/Highland Park CoS	6	6
	Glassell Park/Los Feliz CoS	6	6
	Historic Central Avenue CoS	7	6

\*Data as of 05/02/2022

Los Angeles Unified School District

**2022-23 BUDGET**

**STAFFING BY DIVISION SUMMARY, BUDGETED FTE**

<b>Super Division</b>	<b>Division Description</b>	<b>2022 FTE</b>	<b>2023 FTE</b>
	Koreatown/Pico-Union CoS	8	8
	MacArthur Park CoS	7	6
	Manual Arts/Vermont Square CoS	8	7
	<b>Local District Central Total FTE</b>	<b>11,101</b>	<b>11,299</b>
Local District East	Local District East	12,431	11,850
	Bell/Cudahy/Maywood CoS	9	9
	Boyle Heights CoS	7	7
	East Los Angeles CoS	7	7
	Huntington Park/Vernon CoS	8	8
	Lincoln Heights/El Sereno CoS	10	9
	South Gate CoS	9	8
	<b>Local District East Total FTE</b>	<b>12,481</b>	<b>11,898</b>
Local District Northeast	Local District Northeast	9,698	9,962
	North Hollywood/Valley Village CoS	5	5
	Panorama City CoS	5	4
	San Fernando/Sylmar CoS	9	7
	Sun Valley CoS	6	5
	Sunland/Tujunga CoS	5	3
	Van Nuys/Valley Glen CoS	7	6
	<b>Local District Northeast Total FTE</b>	<b>9,735</b>	<b>9,992</b>
Local District Northwest	Local District Northwest	9,772	9,991
	Canoga Park/Chatsworth CoS	4	4
	Cleveland CoS	5	5
	Kennedy/NAHS/VAAS CoS	5	5
	Monroe CoS	5	5
	Reseda CoS	4	4
	Taft CoS	4	4
	<b>Local District Northwest Total FTE</b>	<b>9,799</b>	<b>10,018</b>
Local District South	Local District South	10,707	11,109
	Carson CoS	5	5
	Fremont CoS	5	5
	Gardena CoS	5	5
	Harbor City/Lomita CoS	5	4
	Rivera CoS	5	5
	San Pedro CoS	4	4

\*Data as of 05/02/2022

Los Angeles Unified School District

**2022-23 BUDGET**

**STAFFING BY DIVISION SUMMARY, BUDGETED FTE**

<b>Super Division</b>	<b>Division Description</b>	<b>2022 FTE</b>	<b>2023 FTE</b>
	Wilmington CoS	5	5
<b>Local District South Total FTE</b>		<b>10,741</b>	<b>11,142</b>
Local District West	Local District West	9,754	9,749
	Fairfax CoS	5	5
	H.E.E.T. (C/D) CoS	2	1
	H.E.E.T. (W) CoS	4	2
	Hamilton CoS	5	5
	Hollywood CoS	5	5
	LA Mid-City CoS	5	5
	South Mid-City CoS	6	5
	Venice CoS	5	5
	West LA CoS	5	4
	Westchester CoS	5	4
<b>Local District West Total FTE</b>		<b>9,801</b>	<b>9,790</b>
Office Of General Counsel	Legal Adviser and General Counsel	154	152
<b>Office Of General Counsel Total FTE</b>		<b>154</b>	<b>152</b>
Personnel Commission	Personnel Commission	177	177
<b>Personnel Commission Total FTE</b>		<b>177</b>	<b>177</b>
School Culture, Climate & Safety	Environmental Health & Safety	52	52
	Beyond the Bell	554	552
	School Police	395	384
	Division of District Operations	10	10
	Division of School Culture, Climate & Safety	5	5
<b>School Culture, Climate &amp; Safety Total FTE</b>		<b>1,016</b>	<b>1,003</b>
<b>Grand Total FTE</b>		<b>82,574</b>	<b>83,304</b>

\*Data as of 05/02/2022



# Section III

**SCHOOL STAFFING AND OTHER RESOURCES**

**Introduction**

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

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

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

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

**SELECT K-12 SCHOOL RESOURCES AND BASIS OF ALLOCATION**

Resource	Basis of Allocation	
	2021-22	2022-23
<b>Administrators</b>	Norm Day enrollment; staffing ratios	Same
<b>Arts</b>	Based on Student Equity Needs Index, E-CAST enrollment, and Arts Equity data	Same
<b>Campus Aides</b>	Three (3) to eight (8) hours of supervision support per day; number of personnel varies based upon security considerations	Same
<b>Carryovers</b>	For accounts with carryover, the basis is prior year's actual year-end balance; during budget development, 80% of "projected" carryovers were allocated to schools	Same
<b>Clerical Support</b>	Norm Day enrollment; staffing ratios	Same
<b>Coaches</b>	Allocated by Local Districts based on school needs	Same
<b>Counselors</b>	Norm Day enrollment; staffing ratios	Same
<b>Custodial Support</b>	Norm Day enrollment and square footage of campus	Same
<b>Day-to-day Substitute Teachers</b>	10 days of substitute time per in-classroom teacher	Same
<b>Financial Managers/Senior Financial Managers</b>	One full-time financial manager per 2 middle schools; one full-time senior financial manager for each high school	Same
<b>General Supplies</b>	Norm Day enrollment <i>times</i> the rate per student: \$17 per K-12 student	Same
<b>Instructional Materials</b>	Norm Day enrollment <i>times</i> the rate per student: \$18 per K-6 student; \$22 per 7-8 student; \$24 per 9-12 student	Same
<b>Librarians</b>	One full-time librarian for each secondary school with a library	Same
<b>Library Aides</b>	One 6-hour library aide per elementary school with grades K-5 including span schools and special education centers	Same

**2022-23 BUDGET**

<b>Resource</b>	<b>Basis of Allocation</b>	
	<b>2021-22</b>	<b>2022-23</b>
<b>Nurses</b>	One full-time position for each campus	Same
<b>Psychologists</b>	Norm Day enrollment and staffing ratio	Same
<b>Special Education</b>	Based on IEP (Individualized Education Plans) program counts and staffing ratios	Same
<b>Student Equity Needs Index (SENI)</b>	Ranks schools using a variety of indicators, including targeted student population (low- income, English learners, foster youth), academic assessments, suspension rates, chronic absenteeism, and asthma severity rate, to name a few.	Same
<b>Teachers</b>	Norm Day enrollment; staffing ratios; Gr. 4-12 staffing ratio is lower by two compared to 2020-21	Norm Day enrollment; staffing ratios; Gr. 4-12 staffing ratio is lower by three compared to 2021-22
<b>Title I</b>	Resources allocated based on the Title I Ranking (percentage of low-income students); the minimum eligibility threshold was 45%.	Same

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

**ONLINE LINKS TO SCHOOL-LEVEL BUDGETS**

- **School Allocation Summaries** - <https://achieve.lausd.net/Page/18003>  
This shows the summaries of resources by school for select program codes.
- **SENI Ranking and Allocation Summary** - <https://bit.ly/3vb4Xur>  
A summary of Student Equity Needs Index (SENI) ranking and corresponding allocation for each school can be viewed from the link above.
- **Title I Allocations**  
A summary of Title I school ranking, per pupil rate, and corresponding allocations perschool can be accessed from the links below:
  - Title I Program Allocation Summary - <https://achieve.lausd.net/Page/18003>
  - Comparative Title I School Data - <https://bit.ly/3JtAbC9>
  - Title I School Ranking By Alpha Order - <https://bit.ly/3vem7Hs>
  - Title I School Ranking By Rank Order - <https://bit.ly/3M0mPzc>
- **Staffing Bulletins** – <https://achieve.lausd.net/Page/18003>  
This link will take you to the staffing ratios for various types of schools.  
Users may use this link <https://achieve.lausd.net/Page/18003> to estimate staffing allocations by using the Position Simulator (Norm Allocation).
- **Class Size Table By Type of School** - <https://bit.ly/3jv5qCd>  
This document shows class size averages and class size maximums by type of school and grade level.
- **General Fund School Programs Manual** - <https://bit.ly/37z5BK9>  
This document provides information about school resources which includes items such as basis of allocation of resources, and guidelines on how to spend funds for position and non-position items. This also includes guidance on budget development for schools.
- **School Budget Reports** - <https://schooldirectory.lausd.net/schooldirectory/>  
School budgets at different points in time can be viewed as follows:
  - Allocations/resources before school budget development
  - Allocations/resources after school budget development
  - Allocations/resources after Board of Education approval
- **School Fiscal Services Branch Website** – <https://achieve.lausd.net/Page/18003>  
This website takes you to documents and other references for school budgeting and more.

**SCHOOL STAFFING NORMS****Regular Elementary Schools**

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

**ELEMENTARY SCHOOL NORMS****Certificated Staff:**

1	Teacher per 24 students in grades TK-3
1	Teacher per 35.5 students in grades 4-6*
1	Principal per school
1	Assistant Principal for schools with 1,000 to 1,809 students
2	Assistant Principals for schools with 1,810 to 2,419 students
3	Assistant Principals for schools with 2,420 or more students

Continuing for fiscal year 2022-23, elementary students enrolled in an approved Dual Language Programs such as Dual Language Two-Way Immersion, Dual Language One-Way Immersion, and World Language Immersion Programs (e.g., Spanish, Korean, Mandarin, French, etc.) will be normed separately from the non-dual language classes. Grades K-3 will be normed based on a 24:1 student teacher ratio for each program language; and grades 4-5/6 will be normed separately based on the applicable grade 4-5/6 norm table.

\*The district norm in grades 4-5 for targeted high needs and non-high needs elementary schools will be the same in FY 2022-23.

**Substitute days – 10 days per norm register-carrying teacher****Classified Staff:**

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

\* Designated schools involved in the court-ordered integration programs receive additional positions to provide an overall ratio of one teacher for every 27.0 students in grades 4-6 for Predominantly Hispanic, Black, Asian and other Non-Anglo (PHBAO) schools; and 32.5 students for non-PHBAO schools.

**Regular Secondary Schools**

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

**SECONDARY SCHOOL NORMS****Certificated Staff:**

1	Teacher per 35.5 students in middle schools*
1	Teacher per 35.5 students in senior high schools**
1	Principal per school
1	Assistant Principal, Secondary Counseling Services per school with enrollment of 700 to 1,354
1	Assistant Principal per school with enrollment of 1,355 to 1,749
2	Assistant Principals per school with enrollment of 1,750 to 2,088
3	Assistant Principals per school with enrollment of 2,089 to 4,233
4	Assistant Principals per school with enrollment of at least 4,234

Continuing for fiscal year 2022-23, secondary schools with students enrolled in an approved Dual Language Program will be allocated 6 auxiliary periods for each program language. e.g., Dual Language Program and World Language Immersion Programs.

The counselor staffing for all norm categories has been consolidated into one norm table since 2021-22. The staffing ratio has been reduced to generate an additional counselor position when a school has exceeded 50% of a 500:1 ratio.

\*The district norm in grades 6-8 for targeted high needs and non-high needs middle schools will be the same in FY 2022-23.

**Substitute days – 10 days per norm register-carrying teacher****Classified Staff:**

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

\*Designated middle schools involved in the court-ordered integration programs receive additional positions to provide an overall ratio of one teacher for every 27.0 students in academic classes for Predominantly Hispanic, Black, Asian and other Non-Anglo (PHBAO) schools; and 32.5 students in academic classes for Non-PHBAO schools.

\*\*Designated senior high schools involved in the court-ordered integration programs received additional positions to provide an overall ratio of one teacher for every 27.0 students for academic classes in grades 9<sup>th</sup> and 10<sup>th</sup> for Predominantly Hispanic, Black, Asian and other Non-Anglo (PHBAO) schools; and 32.5 students in academic classes in grades 9<sup>th</sup> and 10<sup>th</sup> for Non-PHBAO schools.

**Magnet Schools**

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

**MAGNET SCHOOL & CENTER NORMS****Magnet schools and centers identified as serving Predominantly Hispanic, Black, Asian, and Other Non-Anglo students (PHBAO):**

1	Teacher per 24 students in grades TK- 3
1	Teacher Per 27.0 students in grades 4-5
1	Teacher per 27.0 students in grades 6-8
1	Teacher per 27.0 students in grades 9- 12

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

1	Teacher per 24 students in grades TK- 3
1	Teacher Per 29.5 students in grades 4-5
1	Teacher per 29.5 students in grades 6-8
1	Teacher per 29.5 students in grades 9- 12

**Substitute days – 10 days per norm register-carrying teacher**



**Options Schools**

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

**OPTIONS SCHOOL NORMS****Continuation Schools**

1	Teacher per 29 students
1	Principal per school
1	School Office Manager per school

**Opportunity and Community Day Schools**

1	Teacher per 21 students
1	Principal per school
1	Assistant Principal per school
1	School Administrative Assistant per school

**Independent Study Schools**

1	Teacher per 30 students
1	Principal per school
2	Assistant Principal per school
1	School Administrative Assistant per school

## Early Childhood Education Programs

**Early Childhood Education Centers (EEC)** – There are 87 EECs across the district. The EECs can provide service 242-246 days of the year and are open for extended hours from 7:00AM-5:30PM. They can serve 2–5-year-old children. They are staffed based on the guidelines and staffing ratios established by Education Code 8264.8, 5CCR 18290, 18291, and 18292 for administrative, certificated, and classified personnel. In addition, all of the centers are licensed through the Department of Social Services Community Care Licensing Division and must follow guidelines established in Title 22 and Title 5 regulations. The Los Angeles Unified School District maintains the following minimum ratios in all early education centers.

California State Preschool Program (CSPP) 36 months to enrollment in kindergarten		General Child Care and Development (CCTR) 18 months to 36 months old	
Adult to child ratio	1:8	Adult to child ratio	1:4
Teacher to child ratio	1:24	Teacher to child ratio	1:16

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

## EARLY CHILDHOOD EDUCATION CENTER NORMS

**Certificated Staff**

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

**Classified Staff**

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

\*Based on individual school needs

**California State Preschool Program @ Elementary Sites**

**California State Preschool Programs (CSPP)** are also located on elementary campuses and serve 3–4-year-old children in part-day or full-day programs for 180 days. Part-day CSPP programs serve income-eligible families at the elementary schools in a 3-hour AM session or a 3-hour PM session. Full-day CSPP programs are for income-eligible families **WITH** an identified need for longer care in a 6-hour program. They are staffed based on the guidelines and staffing ratios established by Education Code 8264.8, 5CCR 18290, 18291, and 18292 for administrative, certificated, and classified personnel. In addition, all of the centers are licensed through the Department of Social Services Community Care Licensing Division and must follow guidelines established in Title 22 and Title 5 regulations. Each of these classrooms serves up to 24 children with a 1:8 adult to child ratio.

California State Preschool Program (CSPP) 36 months to enrollment in kindergarten	
Adult to child ratio	1:8
Teacher to child ratio	1:24

Staffing is allocated based on enrollment capacity per classroom. Compliance with these ratios shall be determined based on actual attendance.

**CALIFORNIA STATE PRESCHOOL PROGRAM NORMS****Certificated Staff**

- |   |   |
|---|---|
| 1 | Teacher per 24 students per classroom in California State Preschool (CSPP). |
|---|---|

**Classified Staff**

- |   |   |
|---|---|
| 4 | 3.5-hour aides for California State Preschool Program Full Day with enrollment capacity of 24 per classroom           |
| 4 | 3-hour aides for California State Preschool Part Day (a.m. & p.m. class) with enrollment capacity of 24 per classroom |

\*CSPP FULL DAY based on eligibility and needs

**Infant Care Centers**

**Infant Care (IC)** programs serve teen mothers at neighboring high schools so they can graduate from high school. The four ICs are located next to Cleveland High School, Locke High School, Ramona High School, and Roosevelt High School. They are staffed based on the guidelines and staffing ratios established by Education Code 8264.8, 5CCR 18290, 18291, and 18292 for administrative, certificated, and classified personnel. In addition, all the centers are licensed through the Department of Social Services Community Care Licensing Division and must follow guidelines established in Title 22 and Title 5 regulations. The infant programs maintain a 1:3 adult to infant ratio. Each of these programs is open 180 days a year.

Infant Center birth to 18 months old	
Adult to child ratio	1:3
Teacher to child ratio	1:18

Staffing is allocated based on enrollment capacity per classroom. Compliance with these ratios shall be determined based on actual attendance.

**INFANT CENTER NORMS****Certificated Staff**

1	Teacher per 18 infants per classroom
---	--------------------------------------

**Classified Staff**

6	3-hour aides for Infant Care Center with enrollment capacity of 18 per classroom
2	6-hour aides for Infant Care Center with enrollment capacity of 18 per classroom

\*Based on eligibility and needs

**Transitional Kindergarten (TK) and Universal Transitional Kindergarten (UTK)**

**Transitional Kindergarten (TK)** and **Universal Transitional kindergarten (UTK)** both serve children who will turn 5-years old between September 2 and September 1. There are 329 elementary schools who will offer UTK in the 2022-23 school year. Each of these programs operates 180 days a year for 6-hours a day. The certificated teaching staff in each of these programs must meet TK teacher requirements as outlined in Assembly Bill 130 (AB130). In addition, they must meet a 1:12 adult to child ratio with a maximum of 24 children in each classroom.

Transitional Kindergarten (TK) and Universal Transitional kindergarten (UTK)	
Adult to child ratio	1:12
Teacher to child ratio	1:24

Staffing is allocated based on enrollment capacity per classroom. Compliance with these ratios shall be determined based on actual attendance.

**TRANSITIONAL KINDERGARTEN (TK) AND UNIVERSAL TRANSITIONAL  
KINDERGARTEN (UTK) NORMS**
***Certificated Staff***

1 Teacher per 24 students per classroom in TK/UTK

***Classified Staff***

1 6-hour aides per TK/UTK classroom with enrollment capacity of 24

For more information on any of these programs, please visit <https://achieve.lausd.net/eced> or call the Early Childhood Education Division (ECED) at (844) EARLY ED

**Community Adult School, Regional Occupational Centers, and Skills Center**

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

**ADULT EDUCATION SCHOOLS NORMS****Certificated Staff**

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

**Classified Staff**

1	Accounting Technician II
1	Occupational Center Financial Manager
1	School Administrative Assistant
1	School Office Computer Coordinator
*	Building and Grounds Worker
*	Campus Aide
*	IT Support Technician
*	Office Technicians

\*Based on individual school needs

\*\* Based on enrollment

**SUPPORT PERSONNEL ALLOCATIONS****Custodial Personnel – K – 12 Schools**

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

- The minimum staffing allocation for a K-12 school is 16 hours and each school is allocated a Plant Manager within the allocation. Schools may also be allocated an Assistant Plant Manager based on the number of custodial hours on the night shift. The Plant Manager level is determined by the size of the campus. The placement of an Assistant Plant Manager as well as the levels of both the Plant Manager and Assistant Plant Manager can only be changed after review by Personnel Commission.
- Square footage area of interior space and exterior area hardscape and planted areas are used to determine a time value to clean the spaces daily.
- A Budget reduction factor is applied based on available funding for custodial staffing.
- An Enrollment factor of .41 minute per enrolled student is added back in after the above reduction.
- Custodial time is rounded to the nearest 4-hour increment to determine the amount of staffing budgeted for the school site.
- High schools and middle schools are also allocated School Facilities Attendant(s) whose main duty is to service restrooms and provide other miscellaneous duties within their job classification description when the school is in session.
- Pool custodians will be assigned to the Maintenance and Operations (M&O) Areas and will service schools' swimming pools in their respective M&O areas.

Custodial allocations are also augmented based on enrollment at schools using the criteria below. These criteria and allocations are subject to change based on availability of funds in Program 11694 Operations-school positions.

- Elementary schools with an enrollment greater than 606 students that are allocated 16 hours of custodial time will receive an additional 4-hour custodial allocation.
- Middle schools with an enrollment greater than 1,744 will receive an additional 4-hour custodial allocation.

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

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

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

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

### **Custodial Personnel – Option Schools**

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

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

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

### **Custodial Personnel – Adult Education Sites**

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

### **Campus Aides**

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



**Teacher Librarians**

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

**School Nurses**

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

There is no flexibility allowed on this resource.

**School Psychologists**

School Psychologists and related personnel are allocated to schools based on student needs and type of school. The following allocations represent minimum requirements for general education K-12 schools.

Elementary Schools	.25 day per week
Middle Schools	.4 day per week
Senior High Schools	.5 day per week

In addition to special education and general education allocations, schools purchase additional psychological services based on the needs of their students and the schools' ability to fund the positions.

**Pupil Services and Attendance Counselors**

Schools purchase Pupil Services and Attendance Counselors services based on their needs for attendance services and the schools' ability to fund the positions.

Black Students Achievement PSA Counselors are allocated at Elementary schools based on the criteria below:

**Group 1 Schools**

- Greater than 200 Black student total enrollment with at least 1 of the following  
OR
- Greater than 100 Black student total enrollment with 2 or more of the following:
  - Referral and suspension rates were greater than their percentage of enrollment at the school
  - Greater than 10 percentage points more Black students disagreed with the school experience survey items than the district average
  - Experienced more chronic absenteeism than the district average  
AND
  - Percentage of students that met/exceed grade level standards in English Language Art and Math below district average  
OR
  - Humanizing Education for Equitable Transformation (HEET) School

**Group 2 Schools**

Schools with greater than 100 black student enrollment count that may include one of the following:

- Referral and suspension rates were greater than their percentage of enrollment at the school
- Greater than 10 percentage points more Black students disagreed with the school experience survey items than the district average  
AND
- Percentage of students that met/exceed grade level standards in English Language Arts and Math below district average

**Material and Supply Allocation Rates**

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

<b>INSTRUCTIONAL MATERIALS</b>		
<b>General Education Program</b>	<b>2021-2022 Rate</b>	<b>2022-2023 Rate</b>
K-6	\$18 per student	\$18 per student
7-8	\$22 per student	\$22 per student
9-12	\$24 per student	\$24 per student
Instructional Materials Block Grant	*	*
Community Adult Schools	*	*
Options Schools	\$739 per teacher	\$739 per teacher
Regional Occupational Centers and Skills Centers	*	*
Regional Occupational Program	*	*

*\*Allocations are determined based on school needs*

<b>OPERATIONAL SUPPLIES</b>		
<b>School Type</b>	<b>2021-2022 Rate</b>	<b>2022-2023 Rate</b>
Community Adult Schools	\$112.50 per custodial hour (Separate site) + \$3.20 per student (all sites)	\$112.50 per custodial hour (Separate site) + \$3.20 per student (all sites)
Continuation Schools	\$32.65 per custodial hour + \$7.49 per student	\$32.65 per custodial hour + \$7.49 per student
Opportunity Schools	\$75.50 per custodial hour + \$6.14 per student	\$75.50 per custodial hour + \$6.14 per student
Regular Schools	\$132.60 per custodial hour + \$6.00 per student	\$132.60 per custodial hour + \$6.00 per student
Special Education	\$132.60 per custodial hour + \$6.00 per student	\$132.60 per custodial hour + \$6.00 per student
Administrative Sites	\$204.00 per custodial hour	\$204.00 per custodial hour

**SCHOOL STAFF AND RESOURCES – SPECIAL EDUCATION**

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

Acronym	Name	Teacher Norm for Students Up to 8 Years Old	Teacher Norm for Students 9 Years Old & Above	Notes
AUT A	Autism – Alternate Curriculum	8	8	
AUT C	Autism – General Education Curriculum	10	10	
DHH	Deaf and Hard of Hearing	6	8	
ED	Emotional Disturbance	8	8	
IDM	Intellectual Disability Moderate	12	12	
IDS	Intellectual Disability Severe	10	10	
INC	Inclusion	20	20	Supports SWDs in GE classroom settings. Replaces GE Curriculum Special Day & RSP Programs at select schools.
MD	Multiple Disabilities	8	8	
PAL	Preschool for All Learners	10	-	
PAL/CC	Preschool for All Learners Collaborative Classroom	10	-	Part of instructional day is spent with 14-24 GE students and 1 GE teacher
PCC	Preschool Collaborative Classroom Early Education Centers	10	-	Also 1 GE Teacher, only at EECs.
PCC/ETK	Preschool Collaborative Classroom with Expanded Transitional Kindergarten	10	-	Total class norms at 24 with 8 SWD and 16 GE children. Also receives 1 GE Teacher. To replace PCC program at non-EEC locations.
PSC	Preschool Comprehensive Program	8	-	
RSP	Resource Specialist Program	28	28	

**SCHOOL STAFF AND RESOURCES – SPECIAL EDUCATION**

Acronym	Name	Teacher Norm for Students Up to 8 Years Old	Teacher Norm for Students 9 Years Old & Above	Notes
SLD	Specific Learning Disability	12	12	
UTK/CC	Universal Transitional Kindergarten Collaborative Classroom	8	-	Total class norms at 24 with 8 SWD and 16 GE children. Also receives 1 GE Teacher. Children born between 9/2/17 and 9/1/18 are eligible.
VI	Visually Impaired	6	8	
Special Education Centers and Career Transition Centers		10	10	

**2022-23 LCAP SUPPLEMENTAL AND CONCENTRATION FUND**

The 2022 LCAP, as adopted in June 2022, is currently under review and pending approval by the Los Angeles County Office of Education. In addition, specific allocations of new LCFF funds are still being determined.

- The 2023 LCAP, which will be brought to the Board for approval in June 2023, will report spending for all LCFF revenues for the 2022-23 school year.
- The 2023 LCAP will also continue to summarize and explain major differences between actual and planned expenditures. Please refer to the [2022 LCAP Table of Contents](#) to navigate to these expenditure gap descriptions for the 2021-22 year.
- Note that the LCAP is a point-in-time document reflecting the budget at the time of adoption.
  - For more information on the 2022 LCAP planned expenditures (both Base and Supplemental/Concentration) at the time of adoption, please see pages 481-486 of the [Adopted 2022 LCAP](#).

For more information on the 2022 LCAP planned expenditures (just Supplemental/Concentration) at the time of adoption, please see pages 487-490 of the [Adopted 2022 LCAP](#).

**STUDENT EQUITY NEEDS INDEX (SENI)**

The District uses the Student Equity Needs Index score to determine the Targeted Student Population (TSP) and ESSER-SENI allocations to schools.

Overview

There are four fundamental principles in designing an equity-based funding formula:

- Equity – funds should be allocated according to need.
- Transparency – the methodology for allocating funds is clear, simple, and understandable.
- Fairness – schools with similar needs should receive similar funds per TSP student (English Learners, students in foster care, and students designated as low income).
- Stability and Feasibility – funds should be allocated in a manner that causes minimal disruption to school planning.

Equity-Based Funding Formula

- Based on the school's SENI score, there are five rankings: Highest, High, Moderate, Low, and Lowest.
- Funds are allocated on a continuous per pupil rate based on the school's Student Equity Needs Index score.
- Starting in school year 2020-21, it was necessary to establish five new program codes to align and track budgeted expenditures to LAUSD's Local Control Accountability Plan (LCAP) goals. Funds that were originally allocated in program code 10552, SENI, were transferred to the new LCAP program codes below:
  - Program 10983, 100% Graduation
  - Program 10984, Proficiency for All
  - Program 10985, Excellent Attendance
  - Program 10987, Parent, Student and Community Engagement
  - Program 10988, School Safety and Climate.

**STUDENT EQUITY NEEDS INDEX (SENI)**

<b>SENI 2.0 (2018) Indicators</b> (Account for 85% of a School's SENI Score)	<b>Index Weight</b>		
	<b>HS</b>	<b>MS</b>	<b>ES</b>
Percent LCFF Target Student Groups	20%	20%	20%
Percent English Learners	5%	5%	5%
Percent Foster Youth	5%	5%	5%
Percent Homeless Youth	5%	5%	5%
Percent Standard English Learners	5%	5%	5%
Percent Low-Income Students with Disabilities	5%	5%	5%
1st Grade Primary Literacy Test	-	-	30%
Incoming 6th/9th Grade Math State Test	10%	15%	-
Incoming 6th/9th Grade ELA State Test	10%	15%	-
A-G Completion Rate (High School Only)	10%	-	-
Chronic Absenteeism	5%	5%	5%
Suspension Rates	5%	5%	5%
I-Star Reports	5%	5%	5%
Asthma Severity Rate in School Neighborhood	5%	5%	5%
Non-Fatal Gunshot Injuries in School Neighborhood	5%	5%	5%

<b>2020 COVID Indicators</b> (Account for 15% of a School's SENI Score)	<b>Index Weight</b>		
	<b>HS</b>	<b>MS</b>	<b>ES</b>
COVID Case Rate	5%	5%	5%
COVID Death Rate	5%	5%	5%
Chronic Absenteeism	5%	5%	5%



Los Angeles Unified School District

**2022-23 BUDGET**

**STUDENT EQUITY NEEDS INDEX (SENI+) / ESSER III PER PUPIL RATES**

SENI+/ESSER 2022 Quintile	School Type	Number of Schools	Number of Unduplicated Students	New Allocation	Carryover	Total Allocation
1 - HIGHEST	Elementary	101	44,369	119,130,721	62,644,993	181,775,714
	Middle School	18	10,395	27,816,983	17,987,249	45,804,232
	High School	23	17,227	46,724,215	28,929,860	75,654,075
	Span School	2	1,527	3,928,694	2,172,866	6,101,560
<b>1 - HIGHEST Total</b>		<b>144</b>	<b>73,518</b>	<b>197,600,613</b>	<b>111,734,968</b>	<b>309,335,581</b>
2 - HIGH	Elementary	97	36,414	84,129,057	44,177,835	128,306,892
	Middle School	18	12,347	28,554,853	16,968,551	45,523,404
	High School	21	18,068	41,734,493	23,717,221	65,451,714
	Span School	6	3,237	7,105,012	5,866,881	12,971,893
<b>2 - HIGH Total</b>		<b>142</b>	<b>70,066</b>	<b>161,523,415</b>	<b>90,730,488</b>	<b>252,253,903</b>
3 - MODERATE	Elementary	96	33,142	63,781,929	32,254,203	96,036,132
	Middle School	17	13,386	25,716,226	17,680,585	43,396,811
	High School	20	17,570	33,392,431	17,832,139	51,224,570
	Span School	8	6,852	13,686,183	6,720,747	20,406,930
<b>3 - MODERATE Total</b>		<b>141</b>	<b>70,950</b>	<b>136,576,769</b>	<b>74,487,674</b>	<b>211,064,443</b>
4 - LOW	Elementary	99	28,798	44,721,651	27,110,110	71,831,761
	Middle School	17	14,133	22,173,689	14,166,722	36,340,411
	High School	22	23,513	37,275,682	25,443,212	62,718,894
	Span School	5	2,616	3,881,160	2,462,090	6,343,250
<b>4 - LOW Total</b>		<b>143</b>	<b>69,060</b>	<b>108,052,182</b>	<b>69,182,134</b>	<b>177,234,316</b>
5 - LOWEST	Elementary	99	17,743	21,095,097	12,221,809	33,316,906
	Middle School	18	12,320	14,559,535	11,762,698	26,322,233
	High School	18	17,166	20,670,014	10,047,980	30,717,994
	Span School	8	5,709	6,350,646	4,614,524	10,965,170
<b>5 - LOWEST Total</b>		<b>143</b>	<b>52,938</b>	<b>62,675,292</b>	<b>38,647,011</b>	<b>101,322,303</b>
6- Option School	Community Day School	9	485	960,438	639,251	1,599,689
	Continuation High School	39	2,754	5,453,699	3,238,381	8,692,080
	Independent Study	1	1,160	2,297,127	1,398,210	3,695,337
	Opportunity School	4	262	518,833	539,958	1,058,791
<b>6- Option School Total</b>		<b>53</b>	<b>4,661</b>	<b>9,230,097</b>	<b>5,815,800</b>	<b>15,045,897</b>
7-Spec. Educ	Special Education School	12	1,718	3,402,125	1,805,121	5,207,246
<b>7-Spec. Educ Total</b>		<b>12</b>	<b>1,718</b>	<b>3,402,125</b>	<b>1,805,121</b>	<b>5,207,246</b>
8-Virtual Academies	Independent Study		10,574	20,939,507	-	20,939,507
<b>8-Virtual Academies Total</b>			<b>10,574</b>	<b>20,939,507</b>	<b>-</b>	<b>20,939,507</b>
<b>Grand Total</b>		<b>778</b>	<b>353,485</b>	<b>700,000,000</b>	<b>392,403,196</b>	<b>1,092,403,196</b>

**PATH TO RECOVERY AND ESSER III**

<b>Services PTR</b>	<b>PTR Budget 2020-22</b>	<b>PTR Projected Exp. 2020-22</b>	<b>ESSER III 2022-23</b>
Child Care	-	\$1	-
COVID-19 Testing, Contact Tracing & Vaccinations	403	681	272
Custodial and Facility Costs	101	108	104
PPE	53	40	7
Transportation	13	11	-
College & Career Readiness	20	2	17
Computers, Internet Access & Helpdesk Support	196	188	142
Humanizing Education for Equitable Transformation	21	11	21
Instruction and Online Learning Technology & Content	148	225	69
Primary Promise	201	82	132
Professional Development	14	1	21
Summer & Enrichment	183	83	34
Tutoring & Small Group Instruction	24	6	-
Learning Supports	2	92	85
Extended School Calendar	-	-	122
English Learner Supports	-	-	6
Student Attendance and Enrollment	-	-	4
A-G Intervention and Support	-	-	99
Mental Health Supports	94	41	107
Special Education	85	48	99
SENI	300	303	305
Other - (COS, Family Engagement, Support Network & Other)	48	195	10
Other - Stipend	-	100	-
Other – Reopening Cost Labor	-	159	-
Technology Systems and Applications	-	-	25
Library Resources	-	-	17
Social Emotional Learning	-	-	4
Employee Wellness	-	-	4

*Amounts in Millions*

**2022-23 BUDGET**

**PATH TO RECOVERY AND ESSER III**

<b>Services PTR</b>	<b>PTR Budget 2020-22</b>	<b>PTR Projected Exp. 2020-22</b>	<b>ESSER III 2022-23</b>
Strategic Data and Program Evaluation	-	-	4
Indirect Costs	-	-	73
<b>Grand Total</b>	<b>\$1,906</b>	<b>\$2,377</b>	<b>\$1,783</b>

**ESSER III PROPOSED PLAN – SCHOOL YEAR 2022-24**

<b>Plan Section Items</b>	<b>Proposed 22-23</b>	<b>Proposed 23-24</b>
Strategies for Continuous and Safe In-Person Learning	\$383	\$69
Addressing Lost Instructional Time	1,135	482
Use of Any Remaining Funds	192	154
Indirect Costs	73	
<b>Total</b>	<b>\$1,783</b>	<b>\$705</b>

*Amounts in Millions*

**ESSER III PROPOSED PLAN – SCHOOL YEAR 2022-24****I. Strategies for Continuous and Safe In-Person Learning**

<b>Action Items</b>	<b>Proposed 22-23</b>	<b>Proposed 23-24</b>
COVID-19 Testing, Contact Tracing, and Vaccinations	\$272	\$62
Facility Upgrades and Custodial Staffing	104	4
Personal Protective Equipment	7	3
<b>Total</b>	<b>\$383</b>	<b>\$69</b>

*Amounts in Millions*

**ESSER III PROPOSED PLAN – SCHOOL YEAR 2022-24****II. Strategies for Addressing Lost Instructional Time**

<b>Action Items</b>	<b>Proposed 22-23</b>	<b>Proposed 23-24</b>
School-Site Funding to Address Student Needs	\$305	\$5
Technology Devices, Internet Access, and Technical Support	142	3
Primary Promise	132	38
Extended School Calendar	122	122
A-G Intervention and Support	99	87
Special Education	99	49
Online Learning Technology and Content	69	67
Additional Learning Supports	64	23
Enrichment Programs	34	34
Additional Targeted Literacy Support	21	20
Humanizing Education for Equitable Transformation	21	16
College and Career Readiness	17	12
English Learner Supports	6	6
Student Attendance and Enrollment	4	1
Summer School	0.2	0.2
<b>Total</b>	<b>\$1,135</b>	<b>\$482</b>

*Amounts in Millions*

**ESSER III PROPOSED PLAN – SCHOOL YEAR 2022-24****III. Use of Remaining Funds**

<b>Action Items</b>	<b>Proposed 22-23</b>	<b>Proposed 23-24</b>
Student Wellness and Mental Health Supports	\$107	\$107
Technology Systems and Applications	25	13
Professional Development and Staffing Support	21	21
Library Resources	17	0
Family Engagement	10	1
Social Emotional Learning	4	4
Employee Wellness	4	4
Strategic Data and Program Evaluation	4	4
<b>Total</b>	<b>\$192</b>	<b>\$154</b>

*Amounts in Millions*

**EXPANDED LEARNING OPPORTUNITIES PROGRAM (ELO-P)**

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

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

<b>Program</b>	<b>Amount</b>
<b>Expansion of After School Program</b>	<b>\$ 69,642,194</b>
Work with District and agency partners to increase capacity to 50% of TK-6 students until 6:00 p.m. at 449 Elementary and Span grant-funded sites.	
<b>After School Program Non-Grant Funded Elementary Sites</b>	<b>\$ 22,963,637</b>
Provide a comprehensive after school program until 6:00 p.m. at 66 TK-6 sites that do not currently have after school enrichment programs via After School Education and Safety (ASES) or 21st Century Community Learning Centers (CCLC).	
<b>Summer Enrichment Programs June/July 22 and June 2023</b>	<b>\$ 28,172,208</b>
Provide all day enrichment at Title I sites, and afternoon enrichment at Community of School Summer School sites to ensure that participating families have high quality programming until 6:00 p.m.	
<b>BTB Professional Development</b>	<b>\$ 3,097,060</b>
Provide training for District and agency partner staff in various expanded learning programmatic areas.	
<b>BTB Social Emotional Wellness Support</b>	<b>\$ 335,072</b>
Address social-emotional wellness and provide trauma-informed supports for students who participate in before/after school programs (2 FTEs).	
<b>Outdoor Education Field Trip Programs</b>	<b>\$ 300,000</b>
Provide educational trips for up to 5410 students to visit venues such as Heal the Bay Aquarium, Cabrillo Aquarium, Friends of the Los Angeles River, Los Angeles Maritime Institute, and Battleship USS Iowa.	
<b>Elementary Enhanced Enrichment Programs</b>	<b>\$ 5,375,000</b>
Provide after school performing arts, visual arts, music and cultural experiences at 215 Elementary and Span schools.	
<b>Summer K-8 COS Academics with focused supports</b>	<b>\$ 84,400,000</b>
Summer academic program for 3.5 hours at 184 sites:	
• Teachers will be rostered at 1:20 students with additional classroom supports to ensure targeted and small group instruction.	
• Social emotional wellness and attendance staff to support mental health and high levels of engagement.	
• Cultural experiences (e.g., field trips or other activities).	
• Supervision and office support staff to ensure campus safety and clerical support.	



**2022-23 BUDGET****EXPANDED LEARNING OPPORTUNITIES PROGRAM (ELO-P)**

<b>Program</b>	<b>Amount</b>
<b>High-Dosage Tutoring</b>	<b>\$ 23,000,000</b>
Small-group and high-dosage tutoring for students throughout the year provided by teachers, contracts and/or Teacher Assistants or other paraprofessionals.	
<b>2022-23 Expenditure Plan</b>	<b>\$ 237,285,171</b>
Add: Affiliated Charter Schools Portion	<b>5,954,406</b>
<b>Subtotal</b>	<b>\$ 243,239,577</b>
Add: Estimated Entitlement	<b>480,000,000</b>
<b>TOTAL ELO-P BUDGET</b>	<b>\$ 723,239,577</b>

**BLACK STUDENT ACHIEVEMENT PLAN**

The Black Student Achievement Plan (BSAP) provides supplemental services and supports to 110 schools (groups 1 and 2) that have high numbers of Black students and high need indicators, specifically Math and English Language Arts proficiency rates below the district average, higher than average referral and suspension rates, or identified as a Humanizing Education for Equitable Transformation (HEET) School.

The goals of the Black Student Achievement Plan are to:

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

Humanizing Education for Equitable Transformation (HEET) resources are intended to meet the academic and social-emotional needs of students at the targeted 16 HEET community of schools.

The goals of the HEET initiative include the following:

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

The table on the next page shows the investment details for both BSAP and BSAP-HEET.

**2022-23 BUDGET****BSAP FUNDS**

Resource	Amount
Administrative Support	\$1,395,983
Climate and Wellness Grant	3,999,998
Community Partnerships	15,155,015
Community Representatives	1,082,739
Counselors, Secondary	9,354,072
Culturally Responsive Curriculum – Professional Development	5,000,000
Curriculum Grant	2,000,023
Office of School Culture, Climate, and Safety – Safe Passages	14,080,000
Office of School Culture, Climate, and Safety – School Climate Advocates	12,609,942
Psychiatric Social Workers	10,130,802
Pupil Services and Attendance (PSA) Counselors	8,828,268
Restorative Justice Teachers	7,615,838
Salary and Benefit Adjustments	20,214
School Climate Advocates	5,370,891
Teacher, Auxiliary	941,514
Teacher, Supplemental Time – X-time	6,150,396
Teacher University Residency Development Pipeline	500,000
Total	\$104,235,695

**BSAP-HEET FUNDS**

Resource	Amount
Administrative Coordinators of Instruction and HR Director	\$3,553,959
A-G / College Counselor and Differential	490,432
Assistant Principal, Elementary Instructional Specialist	295,196
Athletic Stipend	7,000,000
Class Size Reduction Teacher, ELA, & Substitute Days	768,746
Community Partnership Grant	145,745
Community Representatives	179,472
HEET Coaches and Differential	2,237,680
Intervention Support Coordinators and Differential	261,316
Intervention/Prevention Support Coordinators and Differential	522,632
Math. Instructional Coaches (Elementary and Secondary) and Differential	2,488,548
Salary Increase Set Aside	797,012
School Beautification and Gardeners	15,000,000
School Principal – A-basis	127,948
School Psychologists	1,572,077
Senior Fiscal Specialist	154,637
Stipends – Pipeline, Assistant Principals, Principals	404,600
Total	\$36,000,000

**TITLE I, PART A - SOCIOECONOMICALLY DISADVANTAGED STUDENTS**

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

Estimated Entitlement	\$ 339,501,123
Estimated Carryover	70,844,717
<b>Total</b>	<b>\$ 410,345,840</b>

<b>Budgeted Expenditures</b>	<b>No. of Students</b>	<b>Rate</b>	<b>Amount</b>
<b>School Discretionary Per Pupil Allocations</b>			
Poverty % = 100% -65%	287,326	\$ 913	\$ 262,328,638
Poverty % = 64.99% -50%	23,810	\$ 690	16,428,900
Poverty % = 49.99% -45%	5,055	\$ 522	2,638,710
Hold Harmless	288	\$ 362	104,256
<b>Subtotal</b>	<b>316,479</b>		<b>\$ 281,500,504</b>

**Parent Involvement Reservation**

Per Pupil Allocations			
Poverty % = 100% -65%	287,326	\$ 12	\$ 3,447,912
Poverty % = 64.99% -50%	23,810	\$ 10	238,100
Poverty % = 49.99% -45%	5,055	\$ 8	40,440
Hold Harmless	288	\$ 6	1,728
	<b>316,479</b>		<b>\$ 3,728,180</b>
Community Representatives			27,042
District Parent Educator Coaches			916,275
LD Administrator of PCE			235,967
LD Pending Distribution			438,736
Mileage for Parents			500
Parent Community Facilitator			27,044
Parent Community Student Services Branch			1,290,188
Private Schools Proportionate Share			42,098
<b>Subtotal</b>			<b>\$ 6,706,030</b>

**Private Schools**

Per Pupil Allocations	<b>\$ 2,677,242</b>
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**Mandatory Reservations (Reservation Required)**

Homeless Program	\$ 1,223,687
Neglected Program	1,579,677
<b>Subtotal</b>	<b>\$ 2,803,364</b>

**TITLE I, PART A - SOCIOECONOMICALLY DISADVANTAGED STUDENTS****Other Reservation Allowed**

2023 Summer Programs	\$ 29,000,000
2022 Summer Programs	15,500,000
A-G Diploma Counselor	13,748,970
College and Career Coach (Middle School)	9,407,464
Fall and Spring Programs	7,500,000
Equity in Math	2,986,057
Read Education for Acceleration and Differentiation (READ)	2,348,585
Early Literacy	2,272,803
Newcomer Coaches/Counselors	1,501,646
Newcomer Summer Program	1,020,000
LTEL/Spec Ed PD/AVID Excel	900,000
Winter Spring Plus-Credit Recovery	623,670
Support for Option Schools	575,652
Prior Year Adjustment	500,000
Middle School Student Aspirations Training	320,040
SSC Training	185,000
<b>Subtotal</b>	<b>\$ 88,389,887</b>

**Administration and Indirect Cost**

Administration-Basic	\$ 5,037,067
Administration-Neglected	162,002
Administration-Private School	1,290,089
District Title I Coordinators	2,136,941
Indirect Cost	16,783,232
Reserve-New and Reconf Schools/Carryover/Entitlement Adjustments	2,859,482
<b>Subtotal</b>	<b>\$ 28,268,813</b>
<b>Total Expenditures</b>	<b>\$ 410,345,840</b>

**TITLE II, PART A - SUPPORTING EFFECTIVE INSTRUCTION**

These funds are intended to increase the academic achievement of all students by helping schools improve teacher and principal quality through professional development and provide low-income and minority students greater access to effective teachers and principals.

Estimated Entitlement			\$ 26,002,006
Estimated Carryover			11,304,891
<b>Total</b>			<b>\$ 37,306,897</b>
<b>Administration and Indirect Cost</b>			
Administrative Cost (Incl. Private Schools)	\$ 3,836,617	14.75%	
Indirect Cost	1,086,324	4.36%	1,086,324
	<b>\$ 4,922,941</b>		<b>\$ 1,086,324</b>
<b>Private School Proportionate Share - Net of Admin</b>		7.66%	<b>\$ 1,614,533</b>
<b>Bilingual Differentials</b>			
HR-Cert Wkfrce Mgt-AS			<b>\$ 2,400,000</b>
<b>Local District</b>			
Local District - Northeast			\$ 1,395,764
Local District - Northwest			1,514,506
Local District - West			1,700,766
Local District - East			1,839,302
Local District - South			1,541,071
Local District - Central			1,508,683
<b>Subtotal Local District</b>			<b>\$ 9,500,092</b>
<b>Division of Instruction</b>			
A-G Intervention			\$ 2,460,575
Curr & Instr, Secondary			691,098
Deputy Supt/Instruction			6,887,630
Curr., Instruc/Sch Support			163,643
Integ Lib & Txbk Services			105,394
Personalized Learning System			561,544
<b>Subtotal Division of Instruction</b>			<b>\$ 10,869,884</b>
<b>Human Resources</b>			
HR-Credentials, Contracts			\$ 1,725,220
HR-Educator Dev't & Support			1,662,933
HR-Off of Deputy Chief Officer			2,928,720
HR-Cred Svcs Unit			334,970
HR Cert. Workfrce Mgt Q			621,675
HR-Peer Assistance & Rev			83,000
HR-Tchr Growth & Induction			490,929
HR-Intern Credntl Added Auth Prog (ICAAP)			2,448,489
NBC Tchr Dev't Sup&NBC			573,947
<b>Subtotals Human Resources</b>			<b>\$ 10,869,883</b>
<b>Potential Funding Variance</b>			<b>\$ 966,181</b>
<b>Total Proposed Expenditures</b>			<b>\$ 37,306,897</b>

**TITLE III, PART A - LIMITED ENGLISH PROFICIENCY**

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

Estimated Entitlement	\$ 10,667,007
Estimated Carryover	7,478,683
<b>Total</b>	<b>\$ 18,145,690</b>

<b>Budgeted Expenditures</b>	<b>No. of LEP Students</b>	<b>Rate</b>	<b>Amount</b>
<b>Resources to Support Schools</b>			
Local District Support to Schools			\$ 13,045,137
Multilingual and Multicultural Education Department			
Professional Development			3,762,845
<b>Subtotal</b>			<b>\$ 16,807,982</b>
<b>Private Schools Equitable Share</b>	125	\$ 117	\$ 14,625
<b>Private School Initial Assessment</b>			\$ 60,000
<b>Indirect Cost ( 2% Cap)</b>			\$ 355,798
<b>Reserve for Carryover and Entitlement Adjustment</b>			\$ 907,285
<b>Total Expenditures</b>			<b>\$ 18,145,690</b>

**TITLE IV, PART A - STUDENT SUPPORT AND ACADEMIC ENRICHMENT**

These funds are intended to increase capacity by providing all students with access to a well-rounded education, improving school conditions for student learning, and improving the use of technology to advance the academic and digital literacy of all students.

Estimated Entitlement	\$ 24,035,129
<b>Total</b>	<b>\$ 24,035,129</b>
<b>Budgeted Expenditures</b>	<b>Amount</b>
Access to Well-Rounded Education	\$ 6,374,704
SEL Advisors	874,714
PE Specialist	81,002
College & Counseling Coordinators	796,516
Safe and Healthy Schools	\$ 5,710,922
Psychiatric Social Workers	868,356
Pupil Services & Attendance	144,726
College Empowerment Counselors	635,412
Newcomer Counselors	767,520
Improve use of Technology	\$ 4,063,467
Private Schools Equitable Share	\$ 1,511,882
Other	
Potential Funding Variance	\$ 721,054
Indirect Cost	1,004,151
Administrative Service Cost	480,703
<b>Subtotal</b>	<b>\$ 2,205,908</b>
<b>Total Expenditures</b>	<b>\$ 24,035,129</b>



# **Section IV**

# FINANCIAL PAGES



**INTRODUCTION TO FINANCIAL STATEMENTS**

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

The 2022-23 Budget includes Authorized and Estimated amounts. Authorized Budget refers to the maximum budget authority granted by the governing board. Estimated amount refers to estimated projection of revenues and/or expenditures which is typically less than the authorized amount.

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

- **Description of Funds**
  - Operating Funds
  - Capital Projects Funds
  - Debt Service Funds
  - Internal Service Funds
  - Fiduciary Funds
  - Special Revenue Funds
- **Sources and Uses of Funds**
  - Introduction
  - Summary of Sources and Uses By Fund Type
  - Summary of Revenues By Fund
  - Summary of Expenditures By Fund
- **Operating Funds:**
  - Fund 010-General Fund Summary – Unrestricted and Restricted
    - General Fund Summary – Unrestricted
    - General Fund Summary – Restricted
    - General Fund Revenue Detail
    - General Fund Budgeted Expenditure Detail by Sub-Object
  - Fund 110-Adult Education Fund
  - Fund 120-Child Development Fund
  - Fund 130-Cafeteria Fund
- **Capital Projects Funds:**
  - Capital Planning and Budgeting
  - Fund 210-Building Fund– Measure R
  - Fund 211-Building Fund – Proposition BB
  - Fund 212-Building Fund
  - Fund 213-Building Fund – Measure K
  - Fund 214-Building Fund – Measure Y
  - Fund 215-Building Fund – Measure Q
  - Fund 216-Building Fund – Measure RR
  - Fund 250-Capital Facilities Account Fund

**INTRODUCTION TO FINANCIAL STATEMENTS**

- **Capital Projects Funds (continued):**
  - Fund 300-State School Building Lease-Purchase Fund
  - Fund 351-County School Facilities Fund
  - Fund 400-Special Reserve Fund– Community Redevelopment Agency
  - Fund 401-Special Reserve Fund
  - Fund 402-Special Reserve Fund – FEMA-Earthquake
  - Fund 403-Special Reserve Fund – FEMA-Hazard Mitigation
- **Debt Service Funds:**
  - Fund 510-Bond Interest and Redemption Fund
  - Fund 530-Tax Override Fund
  - Fund 560-Capital Services Fund
- **Internal Service Funds:**
  - Fund 670-Health and Welfare Benefits Fund
  - Fund 671-Workers' Compensation Fund
  - Fund 672-Liability Self-Insurance Fund
- **Fiduciary Funds:**
  - Fund 713-Other Post-Employment Benefit (OPEB) Fund
- **Special Revenue Funds:**
  - Fund 080-Student Body

## DESCRIPTION OF FUNDS

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

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

## OPERATING FUNDS

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

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

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

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

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

## DESCRIPTION OF FUNDS

## CAPITAL PROJECTS FUNDS

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

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

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

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

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

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

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

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

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

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

DESCRIPTION OF FUNDS

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

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

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

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

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

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

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

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

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

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

## DESCRIPTION OF FUNDS

## DEBT SERVICE FUNDS

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

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

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

## INTERNAL SERVICE FUNDS

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

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

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

## FIDUCIARY FUNDS

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

## SPECIAL REVENUE FUNDS

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



## SOURCES AND USES OF FUNDS

### SOURCES OF FUNDS

#### Beginning Balance

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

#### Revenue

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

### USES OF FUNDS

#### Expenditure

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

- *Certificated Salaries* include salaries for positions that require a credential or permit issued by the Commission on Teacher Credentialing such as salaries of school administrators, teachers, librarians, counselors, nurses, and certificated central office administrators.
- *Classified Salaries* include salaries for positions that do not require a credential or permit issued by the Commission on Teacher Credentialing such as salaries of instructional aides, school administrative assistants, bus drivers, carpenters, custodians, plumbers, and those non-certificated employees who supervise their work.
- *Employee Benefits* include employers' contributions to retirement plans and health and welfare benefits for employees, their dependents, retired employees, and board members; and other post-employment benefits.
- *Books and Supplies* include the cost of textbooks, instructional materials, general supplies, and fuel.

## SOURCES AND USES OF FUNDS

- *Services and Other Operating Expenses* include the cost of contracts, travel and conferences, dues and memberships, utilities, rentals, leases, repairs, and professional or consulting services.
- *Capital Outlay* includes the cost of facilities (land and buildings), books and media for new libraries or major expansion of school libraries, equipment, and equipment replacement. Most of LAUSD's capital outlay costs are in bond funds devoted specifically to school construction and modernization.
- *Other Outgo* includes pass through of apportionments to county-educated LAUSD-resident students, transfers of taxes to direct-funded (fiscally-independent) charter schools, bond redemptions, and bond interest and other service charges.

### Ending Balance

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

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

Los Angeles Unified School District

**2022-23 BUDGET**

**SUMMARY OF SOURCES AND USES BY FUND TYPE**

	2018-19	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23
(Amounts in millions)	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated Actuals</u>	<u>Authorized Final Budget</u>	<u>Estimated Final Budget</u>	<u>Authorized Revised Budget</u>	<u>Estimated Revised Budget</u>
<b>Operating Funds</b>								
Beginning Balance	\$ 2,113.9	\$ 2,340.1	\$ 2,188.7	\$ 2,982.6	\$ 3,725.2	\$ 3,725.2	\$ 3,725.2	\$ 3,725.2
Revenues	8,295.8	8,266.7	9,596.3	10,875.3	11,561.8	11,561.8	13,023.5	13,023.5
Total Sources of Funds	\$ 10,409.6	\$ 10,606.9	\$ 11,784.9	\$ 13,857.9	\$ 15,287.0	\$ 15,287.0	\$ 16,748.7	\$ 16,748.7
Expenditures	\$ 8,065.6	\$ 8,362.1	\$ 8,801.1	\$ 10,132.7	\$ 13,451.1	\$ 12,488.3	\$ 14,845.5	\$ 12,863.5
Ending Balance	2,344.1	2,244.8	2,983.9	3,725.2	1,835.9	2,798.7	1,903.2	3,885.3
Total Uses of Funds	\$ 10,409.6	\$ 10,606.9	\$ 11,784.9	\$ 13,857.9	\$ 15,287.0	\$ 15,287.0	\$ 16,748.7	\$ 16,748.7
<b>Capital Projects Funds</b>								
Beginning Balance	\$ 2,116.3	\$ 1,393.9	\$ 1,511.5	\$ 1,977.2	\$ 1,990.9	\$ 1,990.9	\$ 1,990.9	\$ 1,990.9
Revenues	434.0	1,266.3	1,592.8	1,117.5	772.0	772.0	772.0	772.0
Total Sources of Funds	\$ 2,550.3	\$ 2,660.2	\$ 3,104.3	\$ 3,094.7	\$ 2,762.9	\$ 2,762.9	\$ 2,762.9	\$ 2,762.9
Expenditures	\$ 1,114.4	\$ 1,119.6	\$ 1,093.3	\$ 1,103.8	\$ 2,759.9	\$ 1,743.8	\$ 2,759.9	\$ 1,743.8
Ending Balance	1,435.9	1,540.6	2,011.0	1,990.9	2.9	1,019.0	2.9	1,019.0
Total Uses of Funds	\$ 2,550.3	\$ 2,660.2	\$ 3,104.3	\$ 3,094.7	\$ 2,762.9	\$ 2,762.9	\$ 2,762.9	\$ 2,762.9
<b>Debt Service Funds</b>								
Beginning Balance	\$ 851.1	\$ 883.1	\$ 1,078.0	\$ 1,240.8	\$ 1,023.1	\$ 1,023.1	\$ 1,023.1	\$ 1,023.1
Revenues	1,688.4	1,167.4	2,072.4	995.0	998.0	998.0	998.0	998.0
Total Sources of Funds	\$ 2,539.6	\$ 2,050.6	\$ 3,150.4	\$ 2,235.7	\$ 2,021.0	\$ 2,021.0	\$ 2,021.0	\$ 2,021.0
Expenditures	\$ 1,656.4	\$ 946.1	\$ 1,909.6	\$ 1,212.7	\$ 998.0	\$ 998.0	\$ 998.0	\$ 998.0
Ending Balance	883.1	1,104.4	1,240.8	1,023.1	1,023.1	1,023.1	1,023.1	1,023.1
Total Uses of Funds	\$ 2,539.6	\$ 2,050.6	\$ 3,150.4	\$ 2,235.7	\$ 2,021.0	\$ 2,021.0	\$ 2,021.0	\$ 2,021.0
<b>Internal Service Funds</b>								
Beginning Balance	\$ 349.4	\$ 438.7	\$ 475.0	\$ 318.7	\$ 289.5	\$ 289.5	\$ 289.5	\$ 289.5
Revenues	1,313.7	1,301.7	1,220.9	1,253.2	1,273.7	1,273.7	1,282.3	1,282.3
Total Sources of Funds	\$ 1,663.2	\$ 1,740.4	\$ 1,695.8	\$ 1,571.9	\$ 1,563.2	\$ 1,563.2	\$ 1,571.8	\$ 1,571.8
Expenditures	\$ 1,224.4	\$ 1,265.5	\$ 1,377.1	\$ 1,282.4	\$ 1,308.1	\$ 1,308.1	\$ 1,308.1	\$ 1,308.1
Ending Balance	438.7	475.0	318.7	289.5	255.1	255.1	263.7	263.7
Total Uses of Funds	\$ 1,663.2	\$ 1,740.4	\$ 1,695.8	\$ 1,571.9	\$ 1,563.2	\$ 1,563.2	\$ 1,571.8	\$ 1,571.8
<b>Fiduciary Service Fund</b>								
Beginning Balance	\$ 387.9	\$ 411.6	\$ 426.0	\$ 542.8	\$ 527.3	\$ 527.3	\$ 527.3	\$ 527.3
Revenues	24.1	14.7	117.3	(15.0)	211.0	211.0	211.0	211.0
Total Sources of Funds	\$ 412.0	\$ 426.3	\$ 543.2	\$ 527.8	\$ 738.3	\$ 738.3	\$ 738.3	\$ 738.3
Expenditures	\$ 0.3	\$ 0.4	\$ 0.4	\$ 0.5	\$ 0.5	\$ 0.5	\$ 0.5	\$ 0.5
Ending Balance	411.6	426.0	542.8	527.3	737.8	737.8	737.8	737.8
Total Uses of Funds	\$ 412.0	\$ 426.3	\$ 543.2	\$ 527.8	\$ 738.3	\$ 738.3	\$ 738.3	\$ 738.3

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

Los Angeles Unified School District

**2022-23 BUDGET**

**SUMMARY OF REVENUES BY FUND**

	2018-19	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23
(Amounts in millions)	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated Actuals</u>	<u>Authorized Final Budget</u>	<u>Estimated Final Budget</u>	<u>Authorized Revised Budget</u>	<u>Estimated Revised Budget</u>
<b>Operating Funds</b>								
General Fund - Unrestricted	\$ 4,906.9	\$ 4,834.4	\$ 4,975.2	\$ 5,157.7	\$ 5,056.6	\$ 5,064.9	\$ 5,509.4	\$ 5,517.8
General Fund - Restricted	2,690.8	2,774.9	4,045.8	4,890.5	5,778.4	5,770.1	6,654.7	6,646.3
Adult Education Fund	129.6	129.2	137.5	140.6	149.3	149.3	149.3	149.3
Child Development	167.8	164.5	176.0	178.0	198.7	198.7	198.7	198.7
Cafeteria Fund	400.7	363.6	261.8	508.4	378.8	378.8	511.4	511.4
Subtotal	\$ 8,295.8	\$ 8,266.7	\$ 9,596.3	\$ 10,875.3	\$ 11,561.8	\$ 11,561.8	\$ 13,023.5	\$ 13,023.5
<b>Capital Projects Funds</b>								
Building Fund - Measure R	\$ 13.8	\$ 42.4	\$ 2.9	\$ 132.2	\$ 0.3	\$ 0.3	\$ 0.3	\$ 0.3
Building Fund - Proposition BB	4.5	0.5	0.0	0.0	-	-	-	-
Building Fund	0.8	0.6	0.5	0.6	0.9	0.9	0.9	0.9
Building Fund - Measure K	28.8	15.5	72.9	31.1	0.8	0.8	0.8	0.8
Building Fund - Measure Y	16.3	186.0	1.3	74.1	0.2	0.2	0.2	0.2
Building Fund - Measure Q	215.2	874.7	1,258.3	218.1	1.6	1.6	1.6	1.6
Building Fund - Measure RR	-	-	-	300.9	501.9	501.9	501.9	501.9
Capital Facilities Account Fund	87.5	83.0	82.4	82.9	83.2	83.2	83.2	83.2
State School Building Lease-Purchase Fund	0.2	0.2	0.1	0.1	-	-	-	-
County School Facilities Fund	11.2	10.2	104.1	215.3	120.9	120.9	120.9	120.9
Special Reserve Fund - CRA	38.3	40.2	50.0	51.0	48.4	48.4	48.4	48.4
Special Reserve Fund	17.2	13.0	20.4	11.1	13.9	13.9	13.9	13.9
Special Reserve Fund-FEMA-Earthquake	0.1	0.1	0.0	0.0	-	-	-	-
Special Reserve Fund-FEMA-Hazard Mitigation	0.0	0.0	0.0	0.0	-	-	-	-
Subtotal	\$ 434.0	\$ 1,266.3	\$ 1,592.8	\$ 1,117.5	\$ 772.0	\$ 772.0	\$ 772.0	\$ 772.0
<b>Debt Service Funds</b>								
Bond Interest and Redemption Fund	\$ 1,671.0	\$ 1,141.8	\$ 2,021.5	\$ 981.6	\$ 981.6	\$ 981.6	\$ 981.6	\$ 981.6
Tax Override Fund	0.0	0.0	0.0	0.0	-	-	-	-
Capital Services Fund	17.5	25.6	51.0	13.3	16.3	16.3	16.3	16.3
Subtotal	\$ 1,688.4	\$ 1,167.4	\$ 2,072.4	\$ 995.0	\$ 998.0	\$ 998.0	\$ 998.0	\$ 998.0
<b>Internal Service Funds</b>								
Health and Welfare Benefits Fund	\$ 1,111.9	\$ 1,083.3	\$ 1,093.6	\$ 1,078.5	\$ 1,101.0	\$ 1,101.0	\$ 1,109.6	\$ 1,109.6
Workers' Compensation Fund	147.2	133.3	90.0	121.4	129.0	129.0	129.0	129.0
Liability Self-Insurance Fund	54.6	85.1	37.3	53.3	43.7	43.7	43.7	43.7
Subtotal	\$ 1,313.7	\$ 1,301.7	\$ 1,220.9	\$ 1,253.2	\$ 1,273.7	\$ 1,273.7	\$ 1,282.3	\$ 1,282.3
<b>Fiduciary Fund</b>								
Other Post-employment Benefit Fund	\$ 24.1	\$ 14.7	\$ 117.3	\$ (15.0)	\$ 211.0	\$ 211.0	\$ 211.0	\$ 211.0
Subtotal	\$ 24.1	\$ 14.7	\$ 117.3	\$ (15.0)	\$ 211.0	\$ 211.0	\$ 211.0	\$ 211.0
<b>Special Revenue Fund</b>								
Student Body	\$ -	\$ -	\$ 4.7	\$ 28.8	\$ 29.9	\$ 29.9	\$ 29.9	\$ 29.9
Subtotal	\$ -	\$ -	\$ 4.7	\$ 28.8	\$ 29.9	\$ 29.9	\$ 29.9	\$ 29.9
<b>Total Revenue - All Funds</b>	<b>\$ 11,756.0</b>	<b>\$ 12,016.9</b>	<b>\$ 14,604.4</b>	<b>\$ 14,254.7</b>	<b>\$ 14,846.3</b>	<b>\$ 14,846.3</b>	<b>\$ 16,316.6</b>	<b>\$ 16,316.6</b>

Los Angeles Unified School District

**2022-23 BUDGET**

**SUMMARY OF EXPENDITURES BY FUND**

	2018-19	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23
(Amounts in millions)	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated Actuals</u>	<u>Authorized Final Budget</u>	<u>Estimated Final Budget</u>	<u>Authorized Revised Budget</u>	<u>Estimated Revised Budget</u>
<b>Operating Funds</b>								
General Fund - Unrestricted	\$ 4,684.8	\$ 4,819.4	\$ 4,505.2	\$ 4,737.5	\$ 6,345.5	\$ 5,637.5	\$ 6,792.1	\$ 5,839.6
General Fund - Restricted	2,702.8	2,901.2	3,708.7	4,598.3	6,279.5	6,062.5	7,155.7	6,164.0
Adult Education Fund	138.4	122.9	121.8	131.4	196.3	158.5	196.3	158.4
Child Development	167.9	164.6	172.1	181.9	198.8	198.8	198.8	198.8
Cafeteria Fund	371.7	354.0	293.4	483.6	431.0	431.0	502.6	502.6
Subtotal	\$ 8,065.6	\$ 8,362.1	\$ 8,801.1	\$ 10,132.7	\$ 13,451.1	\$ 12,488.3	\$ 14,845.5	\$ 12,863.5
<b>Capital Projects Funds</b>								
Building Fund - Measure R	\$ 55.6	\$ 55.2	\$ 54.6	\$ 53.3	\$ 115.6	\$ 66.0	\$ 115.6	\$ 66.0
Building Fund - Proposition BB	8.5	1.3	1.0	3.5	-	-	-	-
Building Fund	0.0	-	0.7	0.9	11.3	1.3	11.3	1.3
Building Fund - Measure K	137.2	48.0	19.1	16.9	211.4	67.6	211.4	67.6
Building Fund - Measure Y	31.0	118.3	54.6	45.7	92.6	74.8	92.6	74.8
Building Fund - Measure Q	569.3	723.0	679.2	680.9	794.9	754.9	794.9	754.9
Building Fund - Measure RR	-	-	-	14.2	788.6	473.2	788.6	473.2
Capital Facilities Account Fund	163.1	88.3	131.0	134.8	133.6	133.6	133.6	133.6
State School Building Lease-Purchase Fund	-	0.0	0.0	0.0	6.2	0.0	6.2	0.0
County School Facilities Fund	113.2	42.5	121.9	75.7	349.7	106.2	349.7	106.2
Special Reserve Fund - CRA	20.7	27.5	20.3	59.6	160.6	46.4	160.6	46.4
Special Reserve Fund	15.8	15.6	10.1	18.2	93.1	17.3	93.1	17.3
Special Reserve Fund-FEMA-Earthquake	0.0	0.0	0.9	0.0	2.3	2.3	2.3	2.3
Special Reserve Fund-FEMA-Hazard Mitigation	-	-	-	-	-	-	-	-
Subtotal	\$ 1,114.4	\$ 1,119.6	\$ 1,093.3	\$ 1,103.8	\$ 2,759.9	\$ 1,743.8	\$ 2,759.9	\$ 1,743.8
<b>Debt Service Funds</b>								
Bond Interest and Redemption Fund	\$ 1,631.9	\$ 921.7	\$ 1,839.9	\$ 1,196.3	\$ 981.6	\$ 981.6	\$ 981.6	\$ 981.6
Tax Override Fund	-	-	-	-	-	-	-	-
Capital Services Fund	24.5	24.4	69.7	16.4	16.3	16.3	16.3	16.3
Subtotal	\$ 1,656.4	\$ 946.1	\$ 1,909.6	\$ 1,212.7	\$ 998.0	\$ 998.0	\$ 998.0	\$ 998.0
<b>Internal Service Funds</b>								
Health and Welfare Benefits Fund	\$ 1,067.4	\$ 1,043.3	\$ 1,323.2	\$ 1,118.5	\$ 1,141.3	\$ 1,141.3	\$ 1,141.3	\$ 1,141.3
Workers' Compensation Fund	103.5	139.7	19.6	110.8	127.9	127.9	127.9	127.9
Liability Self-Insurance Fund	53.5	82.5	34.3	53.0	38.9	38.9	38.9	38.9
Subtotal	\$ 1,224.4	\$ 1,265.5	\$ 1,377.1	\$ 1,282.4	\$ 1,308.1	\$ 1,308.1	\$ 1,308.1	\$ 1,308.1
<b>Fiduciary Fund</b>								
Other Post-employment Benefit Fund	\$ 0.3	\$ 0.4	\$ 0.4	\$ 0.5	\$ 0.5	\$ 0.5	\$ 0.5	\$ 0.5
Subtotal	\$ 0.3	\$ 0.4	\$ 0.4	\$ 0.5	\$ 0.5	\$ 0.5	\$ 0.5	\$ 0.5
<b>Special Revenue Fund</b>								
Student Body	\$ -	\$ -	\$ 6.4	\$ 23.6	\$ 27.2	\$ 27.2	\$ 27.2	\$ 27.2
Subtotal	\$ -	\$ -	\$ 6.4	\$ 23.6	\$ 27.2	\$ 27.2	\$ 27.2	\$ 27.2
<b>Total Expenditure - All Funds</b>	<b>\$ 12,061.2</b>	<b>\$ 11,693.7</b>	<b>\$ 13,187.9</b>	<b>\$ 13,755.6</b>	<b>\$ 18,544.7</b>	<b>\$ 16,565.8</b>	<b>\$ 19,939.1</b>	<b>\$ 16,941.0</b>

# OPERATING FUNDS



Fund 010-General Fund

Fund 110-Adult Education Fund

Fund 120-Child Development Fund

Fund 130-Cafeteria Fund

Los Angeles Unified School District

**2022-23 BUDGET**

**FUND 010 - GENERAL FUND – UNRESTRICTED AND RESTRICTED**

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

	2018-19	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23
(Amounts in millions)	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u> <u>Actuals</u>	<u>Authorized</u> <u>Final Budget</u>	<u>Estimated</u> <u>Final Budget</u>	<u>Authorized</u> <u>Revised</u> <u>Budget</u>	<u>Estimated</u> <u>Revised</u> <u>Budget</u>
<b><u>Sources of Funds</u></b>								
<i>Beginning Balance</i>								
Non-spendable - Cash, Inventories, Others	\$ 27.6	\$ 27.3	\$ 37.7	\$ 42.5	\$ 46.6	\$ 46.6	\$ 46.6	\$ 46.6
Restricted	135.8	123.7	113.6	203.1	501.0	501.0	501.0	501.0
Committed	-	174.6	87.6	-	-	-	-	-
Assigned	1,057.4	916.1	1,248.9	1,064.1	1,386.9	1,386.9	1,386.9	1,386.9
Reserve For Economic Uncertainties	75.4	75.6	79.0	92.0	199.9	199.9	199.9	199.9
Unassigned/Unappropriated	702.9	903.4	538.8	1,454.8	1,433.2	1,433.2	1,433.2	1,433.2
Audit Adjustments	11.8	(4.0)	(56.1)	(1.3)	-	-	-	-
Other Restatements	-	-	-	-	-	-	-	-
Total Beginning Balance	\$ 2,010.8	\$ 2,216.9	\$ 2,049.5	\$ 2,855.3	\$ 3,567.6	\$ 3,567.6	\$ 3,567.6	\$ 3,567.6
<i>Revenue</i>								
Local Control Funding Formula	\$ 5,649.7	\$ 5,651.9	\$ 5,655.9	\$ 6,030.7	\$ 6,085.4	\$ 6,085.4	\$ 6,547.3	\$ 6,547.3
Federal Revenue	636.5	631.0	1,685.4	1,998.8	2,823.3	2,823.3	2,823.3	2,823.3
Other State Revenue	1,037.4	1,134.2	1,223.8	1,811.6	1,717.9	1,717.9	2,585.0	2,585.0
Other Local Revenue	218.0	170.1	190.8	162.0	168.1	168.1	168.1	168.1
Inter-program Transfers	-	(0.0)	-	-	-	-	-	-
Interfund Transfers-In	25.4	22.1	265.0	45.1	40.4	40.4	40.4	40.4
Other Financing Sources	30.7	-	-	-	-	-	-	-
Total Revenue	\$ 7,597.6	\$ 7,609.3	\$ 9,021.0	\$ 10,048.2	\$ 10,835.0	\$ 10,835.0	\$ 12,164.1	\$ 12,164.1
<b>Total Sources of Funds</b>	<b>\$ 9,608.4</b>	<b>\$ 9,826.2</b>	<b>\$ 11,070.4</b>	<b>\$ 12,903.5</b>	<b>\$ 14,402.6</b>	<b>\$ 14,402.6</b>	<b>\$ 15,731.7</b>	<b>\$ 15,731.7</b>
<b><u>Uses of Funds</u></b>								
<i>Expenditure</i>								
Certificated Salaries	\$ 2,980.3	\$ 2,999.3	\$ 3,086.7	\$ 3,407.6	\$ 3,951.3	\$ 3,772.5	\$ 3,951.3	\$ 3,779.5
Classified Salaries	1,046.7	1,077.0	1,159.8	1,131.2	1,313.9	1,260.8	1,342.0	1,290.4
Employee Benefits	2,083.1	2,300.8	2,151.4	2,296.5	2,827.8	2,798.4	2,844.7	2,817.0
Books and Supplies	341.1	267.0	621.3	618.8	3,407.6	2,793.8	4,698.6	3,054.6
Services and Other Operating Expenditures	855.2	924.0	1,079.1	1,853.5	1,029.2	1,045.9	1,029.4	1,045.4
Capital Outlay	65.6	118.9	94.1	37.2	82.3	17.9	80.5	17.9
Direct Support/Indirect Costs	(30.1)	(23.2)	(22.3)	(35.2)	(30.4)	(30.4)	(34.2)	(34.2)
Other Financing Uses	40.4	50.8	38.2	21.3	35.7	35.7	27.7	27.7
Other Outgo	5.3	5.9	5.6	5.0	7.7	5.4	7.7	5.4
Total Expenditure	\$ 7,387.6	\$ 7,720.6	\$ 8,213.9	\$ 9,335.9	\$ 12,625.0	\$ 11,700.0	\$ 13,947.8	\$ 12,003.6
<i>Ending Balance</i>								
Non-spendable - Cash, Inventories, Others	\$ 27.3	\$ 37.7	\$ 42.5	\$ 46.6	\$ 46.6	\$ 46.6	\$ 46.6	\$ 46.6
Restricted	123.7	113.6	203.1	501.0	-	208.6	-	983.3
Committed	174.6	87.6	-	-	1,307.0	1,491.3	1,306.6	1,735.8
Assigned	916.1	1,248.9	1,064.1	1,386.9	28.7	351.6	28.7	351.7
Reserve For Economic Uncertainties	75.6	79.0	92.0	199.9	234.1	234.1	240.2	240.2
Unassigned/Unappropriated	903.4	538.8	1,454.8	1,433.2	161.3	370.4	161.9	370.4
Total Ending Balance	\$ 2,220.8	\$ 2,105.6	\$ 2,856.6	\$ 3,567.6	\$ 1,777.7	\$ 2,702.6	\$ 1,784.0	\$ 3,728.1
<b>Total Uses of Funds</b>	<b>\$ 9,608.4</b>	<b>\$ 9,826.2</b>	<b>\$ 11,070.4</b>	<b>\$ 12,903.5</b>	<b>\$ 14,402.6</b>	<b>\$ 14,402.6</b>	<b>\$ 15,731.7</b>	<b>\$ 15,731.7</b>

Los Angeles Unified School District

**2022-23 BUDGET**

**FUND 010 - GENERAL FUND – UNRESTRICTED**

	2018-19	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23
				<u>Estimated</u>	<u>Authorized</u>	<u>Estimated</u>	<u>Authorized</u>	<u>Estimated</u>
(Amounts in millions)	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actuals</u>	<u>Final Budget</u>	<u>Final Budget</u>	<u>Revised Budget</u>	<u>Revised Budget</u>
<b><u>Sources of Funds</u></b>								
<i>Beginning Balance</i>								
Non-spendable - Cash, Inventories, Others	\$ 27.6	\$ 27.3	\$ 37.7	\$ 42.5	\$ 46.6	\$ 46.6	\$ 46.6	\$ 46.6
Restricted	-	-	-	-	-	-	-	-
Committed	-	174.6	87.6	-	-	-	-	-
Assigned	1,057.4	916.1	1,248.9	1,064.1	1,386.9	1,386.9	1,386.9	1,386.9
Reserve For Economic Uncertainties	75.4	75.6	79.0	92.0	199.9	199.9	199.9	199.9
Unassigned/Unappropriated	702.9	903.4	664.1	1,454.8	1,433.2	1,433.2	1,433.2	1,433.2
Audit Adjustments	11.8	5.2	66.2	(7.0)	-	-	-	-
Other Restatements	-	-	-	-	-	-	-	-
Total Beginning Balance	\$ 1,875.0	\$ 2,102.3	\$ 2,183.4	\$ 2,646.4	\$ 3,066.6	\$ 3,066.6	\$ 3,066.6	\$ 3,066.6
<i>Revenue</i>								
Local Control Funding Formula	\$ 5,649.7	\$ 5,626.2	\$ 5,627.7	\$ 6,002.8	\$ 6,056.2	\$ 6,056.2	\$ 6,518.2	\$ 6,518.2
Federal Revenue	8.6	9.9	10.6	2.8	3.0	3.0	3.0	3.0
Other State Revenue	198.5	165.5	104.1	89.8	84.2	84.2	84.2	84.2
Other Local Revenue	203.2	154.4	173.8	138.1	144.2	144.2	144.2	144.2
Inter-program Transfers	(1,207.5)	(1,142.2)	(1,205.6)	(1,120.8)	(1,271.4)	(1,263.1)	(1,280.5)	(1,272.2)
Interfund Transfers-In	23.8	20.6	264.5	45.0	40.4	40.4	40.4	40.4
Other Financing Sources	30.7	-	-	-	-	-	-	-
Total Revenue	\$ 4,906.9	\$ 4,834.4	\$ 4,975.2	\$ 5,157.7	\$ 5,056.6	\$ 5,064.9	\$ 5,509.4	\$ 5,517.8
<b>Total Sources of Funds</b>	<b>\$ 6,781.9</b>	<b>\$ 6,936.7</b>	<b>\$ 7,158.6</b>	<b>\$ 7,804.1</b>	<b>\$ 8,123.2</b>	<b>\$ 8,131.5</b>	<b>\$ 8,576.0</b>	<b>\$ 8,584.4</b>
<b><u>Uses of Funds</u></b>								
<i>Expenditure</i>								
Certificated Salaries	\$ 2,215.1	\$ 2,234.6	\$ 2,125.3	\$ 2,237.5	\$ 2,688.5	\$ 2,533.8	\$ 2,688.5	\$ 2,540.8
Classified Salaries	626.8	667.0	594.1	643.1	715.1	686.4	742.8	715.5
Employee Benefits	1,268.0	1,298.1	1,186.0	1,271.6	1,596.2	1,576.7	1,612.7	1,594.9
Books and Supplies	193.5	154.7	225.4	256.6	941.3	504.3	1,357.5	664.8
Services and Other Operating Expenditures	432.6	490.0	400.6	461.5	493.8	491.7	494.0	491.4
Capital Outlay	26.3	20.1	57.4	31.8	72.4	8.5	70.6	8.5
Direct Support/Indirect Costs	(123.2)	(98.6)	(126.1)	(190.9)	(205.1)	(205.1)	(209.4)	(209.4)
Other Financing Uses	40.4	47.7	36.9	21.3	35.7	35.7	27.7	27.7
Other Outgo	5.3	5.9	5.6	5.0	7.7	5.4	7.7	5.4
Total Expenditure	\$ 4,684.8	\$ 4,819.4	\$ 4,505.2	\$ 4,737.5	\$ 6,345.5	\$ 5,637.5	\$ 6,792.1	\$ 5,839.6
<i>Ending Balance</i>								
Non-spendable - Cash, Inventories, Others	\$ 27.3	\$ 37.7	\$ 42.5	\$ 46.6	\$ 46.6	\$ 46.6	\$ 46.6	\$ 46.6
Restricted	-	-	-	-	-	-	-	-
Committed	174.6	87.6	-	-	1,307.0	1,491.3	1,306.6	1,735.8
Assigned	916.1	1,248.9	1,064.1	1,386.9	28.7	351.6	28.7	351.7
Reserve For Economic Uncertainties	75.6	79.0	92.0	199.9	234.1	234.1	240.2	240.2
Unassigned/Unappropriated	903.4	664.1	1,454.8	1,433.2	161.3	370.4	161.9	370.4
Total Ending Balance	\$ 2,097.0	\$ 2,117.2	\$ 2,653.4	\$ 3,066.6	\$ 1,777.7	\$ 2,494.0	\$ 1,784.0	\$ 2,744.8
<b>Total Uses of Funds</b>	<b>\$ 6,781.9</b>	<b>\$ 6,936.7</b>	<b>\$ 7,158.6</b>	<b>\$ 7,804.1</b>	<b>\$ 8,123.2</b>	<b>\$ 8,131.5</b>	<b>\$ 8,576.0</b>	<b>\$ 8,584.4</b>



Los Angeles Unified School District

**2022-23 BUDGET**

**FUND 010 - GENERAL FUND – RESTRICTED**

	2018-19	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23
				<u>Estimated</u>	<u>Authorized</u>	<u>Estimated</u>	<u>Authorized</u>	<u>Estimated</u>
(Amounts in millions)	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actuals</u>	<u>Final</u>	<u>Final</u>	<u>Revised</u>	<u>Revised</u>
					<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
<b><u>Sources of Funds</u></b>								
<b>Beginning Balance</b>								
Non-spendable - Cash, Inventories, Others	\$ -	\$ 0.0	\$ 0.0	\$ 0.0	\$ -	\$ -	\$ -	\$ -
Restricted	135.8	123.7	113.6	203.1	501.0	501.0	501.0	501.0
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Reserve For Economic Uncertainties	-	-	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	(125.3)	-	-	-	-	-
Audit Adjustments	-	(9.2)	(122.3)	5.7	-	-	-	-
Other Restatements	-	-	-	-	-	-	-	-
<b>Total Beginning Balance</b>	<b>\$ 135.8</b>	<b>\$ 114.6</b>	<b>\$ (133.9)</b>	<b>\$ 208.9</b>	<b>\$ 501.0</b>	<b>\$ 501.0</b>	<b>\$ 501.0</b>	<b>\$ 501.0</b>
<b>Revenue</b>								
Local Control Funding Formula	\$ -	\$ 25.7	\$ 28.2	\$ 28.0	\$ 29.1	\$ 29.1	\$ 29.1	\$ 29.1
Federal Revenue	627.9	621.0	1,674.9	1,996.0	2,820.2	2,820.2	2,820.2	2,820.2
Other State Revenue	838.9	968.7	1,119.7	1,721.8	1,633.7	1,633.7	2,500.9	2,500.9
Other Local Revenue	14.9	15.7	17.0	23.9	23.9	23.9	23.9	23.9
Inter-program Transfers	1,207.5	1,142.2	1,205.6	1,120.8	1,271.4	1,263.1	1,280.5	1,272.2
Interfund Transfers-In	1.6	1.6	0.5	0.0	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 2,690.8</b>	<b>\$ 2,774.9</b>	<b>\$ 4,045.8</b>	<b>\$ 4,890.5</b>	<b>\$ 5,778.4</b>	<b>\$ 5,770.1</b>	<b>\$ 6,654.7</b>	<b>\$ 6,646.3</b>
<b>Total Sources of Funds</b>	<b>\$ 2,826.5</b>	<b>\$ 2,889.5</b>	<b>\$ 3,911.9</b>	<b>\$ 5,099.3</b>	<b>\$ 6,279.5</b>	<b>\$ 6,271.1</b>	<b>\$ 7,155.7</b>	<b>\$ 7,147.4</b>
<b><u>Uses of Funds</u></b>								
<b>Expenditure</b>								
Certificated Salaries	\$ 765.2	\$ 764.6	\$ 961.5	\$ 1,170.1	\$ 1,262.7	\$ 1,238.6	\$ 1,262.8	\$ 1,238.7
Classified Salaries	419.9	410.1	565.7	488.0	598.7	574.4	599.2	575.0
Employee Benefits	815.1	1,002.8	965.4	1,025.0	1,231.6	1,221.7	1,232.0	1,222.1
Books and Supplies	147.6	112.3	395.9	362.1	2,466.3	2,289.5	3,341.1	2,389.7
Services and Other Operating Expenditures	422.5	434.0	678.5	1,391.9	535.5	554.2	535.5	554.0
Capital Outlay	39.3	98.9	36.7	5.4	9.9	9.4	9.9	9.4
Direct Support/Indirect Costs	93.1	75.4	103.8	155.7	174.7	174.7	175.2	175.2
Other Financing Uses	0.0	3.1	1.3	-	-	-	-	-
Other Outgo	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>\$ 2,702.8</b>	<b>\$ 2,901.2</b>	<b>\$ 3,708.7</b>	<b>\$ 4,598.3</b>	<b>\$ 6,279.5</b>	<b>\$ 6,062.5</b>	<b>\$ 7,155.7</b>	<b>\$ 6,164.0</b>
<b>Ending Balance</b>								
Non-spendable - Cash, Inventories, Others	\$ 0.0	\$ 0.0	\$ 0.0	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	123.7	113.6	203.1	501.0	-	208.6	-	983.3
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Reserve For Economic Uncertainties	-	-	-	-	-	-	-	-
Unassigned/Unappropriated	-	(125.3)	-	-	-	-	-	-
<b>Total Ending Balance</b>	<b>\$ 123.8</b>	<b>\$ (11.7)</b>	<b>\$ 203.1</b>	<b>\$ 501.0</b>	<b>\$ -</b>	<b>\$ 208.6</b>	<b>\$ -</b>	<b>\$ 983.3</b>
<b>Total Uses of Funds</b>	<b>\$ 2,826.5</b>	<b>\$ 2,889.5</b>	<b>\$ 3,911.9</b>	<b>\$ 5,099.3</b>	<b>\$ 6,279.5</b>	<b>\$ 6,271.1</b>	<b>\$ 7,155.7</b>	<b>\$ 7,147.4</b>

# Los Angeles Unified School District

## 2022-23 BUDGET

### GENERAL FUND-UNRESTRICTED REVENUE BY SOURCE

	2018-19	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Authorized</u>	<u>Estimated</u>	<u>Authorized</u>	<u>Estimated</u>
Amounts in millions	<u>Amounts</u>	<u>Amounts</u>	<u>Amounts</u>	<u>Amounts</u>	<u>Final</u> <u>Amounts</u>	<u>Final</u> <u>Amounts</u>	<u>Revised</u> <u>Amounts</u>	<u>Revised</u> <u>Amounts</u>
<b>UNRESTRICTED PROGRAMS</b>								
<b>Local Control Funding Formula (LCFF)</b>								
State Aid	\$ 3,554.5	\$ 3,880.8	\$ 3,173.7	\$ 3,547.4	\$ 3,699.4	\$ 3,699.4	\$ 4,141.0	\$ 4,141.0
Local Revenue (Property Taxes)	1,342.2	1,358.0	1,492.7	1,495.4	1,482.5	1,482.5	\$ 1,502.8	\$ 1,502.8
Education Protection Account (EPA) Entitlement	752.9	387.4	961.4	960.0	874.4	874.4	\$ 874.4	\$ 874.4
<b>Total LCFF Sources</b>	<b>\$ 5,649.7</b>	<b>\$ 5,626.2</b>	<b>\$ 5,627.7</b>	<b>\$ 6,002.8</b>	<b>\$ 6,056.2</b>	<b>\$ 6,056.2</b>	<b>\$ 6,518.2</b>	<b>\$ 6,518.2</b>
<b>Federal Revenues</b>								
Medi-Cal Admin Activity	\$ 6.6	\$ 7.9	\$ 8.6	\$ -	\$ -	\$ -	\$ -	\$ -
All Other Federal Revenues	2.0	2.0	1.9	2.8	3.0	3.0	\$ 3.0	\$ 3.0
<b>Total Federal Revenues</b>	<b>\$ 8.6</b>	<b>\$ 9.9</b>	<b>\$ 10.6</b>	<b>\$ 2.8</b>	<b>\$ 3.0</b>	<b>\$ 3.0</b>	<b>\$ 3.0</b>	<b>\$ 3.0</b>
<b>State Revenues</b>								
California State Lottery	\$ 79.2	\$ 70.6	\$ 81.4	\$ 66.0	\$ 63.4	\$ 63.4	\$ 63.4	\$ 63.4
Mandated Cost Reimbursement	105.5	17.6	17.7	18.1	16.6	16.6	\$ 16.6	\$ 16.6
Pupil Assessment	2.0	1.8	1.9	2.5	3.2	3.2	\$ 3.2	\$ 3.2
ROC/P Apprenticeship Program	8.5	7.2	-	-	-	-	\$ -	\$ -
Special Education Preschool Funds	-	68.3	-	-	-	-	\$ -	\$ -
All Other State Revenue	3.3	0.1	3.1	3.2	1.0	1.0	\$ 1.0	\$ 1.0
<b>Total State Revenues</b>	<b>\$ 198.5</b>	<b>\$ 165.5</b>	<b>\$ 104.1</b>	<b>\$ 89.8</b>	<b>\$ 84.2</b>	<b>\$ 84.2</b>	<b>\$ 84.2</b>	<b>\$ 84.2</b>
<b>Local Revenue</b>								
Leases and Rentals	\$ 30.5	\$ 25.7	\$ 15.7	\$ 22.9	\$ 23.3	\$ 23.3	\$ 23.3	\$ 23.3
Interest	38.5	34.2	9.0	9.9	8.5	8.5	\$ 8.5	\$ 8.5
Legal Settlements/Restitutions	35.8	0.4	0.7	0.0	-	-	\$ -	\$ -
Fees and Contracts	41.3	37.5	39.9	38.5	39.8	39.8	\$ 39.8	\$ 39.8
E-Rate Reimbursement	15.3	8.3	10.7	18.4	22.2	22.2	\$ 22.2	\$ 22.2
Donations	13.9	19.2	59.8	5.0	13.0	13.0	\$ 13.0	\$ 13.0
Medi-Cal Admin Activity	-	-	-	8.0	8.0	8.0	\$ 8.0	\$ 8.0
All Other Local Revenue	28.0	29.1	37.9	35.4	29.5	29.5	\$ 29.5	\$ 29.5
<b>Total Local Revenues</b>	<b>\$ 203.2</b>	<b>\$ 154.4</b>	<b>\$ 173.8</b>	<b>\$ 138.1</b>	<b>\$ 144.2</b>	<b>\$ 144.2</b>	<b>\$ 144.2</b>	<b>\$ 144.2</b>
<b>Other Financing Sources</b>								
Interfund Transfers	\$ 23.8	\$ 20.6	\$ 264.5	\$ 45.0	\$ 40.4	\$ 40.4	\$ 40.4	\$ 40.4
Proceeds from Disposal of Capital Assets	30.5	-	-	-	-	-	\$ -	\$ -
Inter-program Transfers	(1,207.5)	(1,142.2)	(1,205.6)	(1,120.8)	(1,271.4)	(1,263.1)	\$ (1,280.5)	\$ (1,272.2)
All Other Financing Sources	0.2	-	-	-	-	-	\$ -	\$ -
<b>Total Other Financing Sources</b>	<b>\$ (1,153.0)</b>	<b>\$ (1,121.6)</b>	<b>\$ (941.0)</b>	<b>\$ (1,075.8)</b>	<b>\$ (1,231.0)</b>	<b>\$ (1,222.7)</b>	<b>\$ (1,240.1)</b>	<b>\$ (1,231.8)</b>
<b>Total Unrestricted Resources</b>	<b>\$ 4,906.9</b>	<b>\$ 4,834.4</b>	<b>\$ 4,975.2</b>	<b>\$ 5,157.7</b>	<b>\$ 5,056.6</b>	<b>\$ 5,064.9</b>	<b>\$ 5,509.4</b>	<b>\$ 5,517.8</b>

# Los Angeles Unified School District

## 2022-23 BUDGET

### GENERAL FUND-RESTRICTED REVENUE BY SOURCE

		2018-19	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Authorized</u>	<u>Estimated</u>	<u>Authorized</u>	<u>Estimated</u>
Amounts in millions		<u>Amounts</u>	<u>Amounts</u>	<u>Amounts</u>	<u>Amounts</u>	<u>Final</u> <u>Amounts</u>	<u>Final</u> <u>Amounts</u>	<u>Revised</u> <u>Amounts</u>	<u>Revised</u> <u>Amounts</u>
<b>RESTRICTED PROGRAMS</b>									
SACS									
Resource	SACS Resource Name								
<b>Local Control Funding Formula (LCFF) - Property Taxes Transfer</b>									
6500	Special Education	\$ -	\$ 25.7	\$ 28.2	\$ 28.0	\$ 29.1	\$ 29.1	\$ 29.1	\$ 29.1
<b>Federal Revenues</b>									
3010	Every Student Succeeds Act (ESSA): Title I, Part A, Basic Grants Low Income and Neglected	\$ 362.1	\$ 347.3	\$ 338.2	\$ 367.5	\$ 410.3	\$ 410.3	\$ 410.3	\$ 410.3
3025	ESSA: Title I Part D, Local Delinquent Programs	1.0	0.6	0.2	0.0	0.2	0.2	\$ 0.2	\$ 0.2
3060	ESSA: Title I, Part C, Migrant Ed (Regular and Summer Program)	0.9	0.9	0.9	1.2	1.0	1.0	\$ 1.0	\$ 1.0
3110	ESSA: Title I, Part C, Migrant Education (MESRP)	0.1	0.0	0.0	0.0	0.1	0.1	\$ 0.1	\$ 0.1
3180	NCLB: Title I, School Improvement Grant	8.9	8.7	8.6	1.3	-	-	\$ -	\$ -
3182	ESSA: School Improvement Funding for LEAs	-	5.8	7.1	7.1	11.6	11.6	\$ 11.6	\$ 11.6
3210	Elementary and Secondary School Emergency Relief Fund (ESSER) Fund	-	-	286.9	2.8	-	-	\$ -	\$ -
3211	ESSER - California Community Schools Partnership Program	-	-	-	4.3	1.7	1.7	\$ 1.7	\$ 1.7
3212	Elementary and Secondary School Relief II (ESSER II) Fund	-	-	253.3	627.7	269.1	269.1	\$ 269.1	\$ 269.1
3213	Elementary and Secondary School Emergency Relief III (ESSER III) Fund	-	-	-	532.1	1,753.0	1,753.0	\$ 1,753.0	\$ 1,753.0
3215	Governor's Emergency Education Relief Fund: Learning Loss Mitigation	-	-	31.6	7.1	-	-	\$ -	\$ -
3220	Coronavirus Relief Fund: Learning Loss Mitigation	-	-	488.6	-	-	-	\$ -	\$ -
3305	Special Ed: ARP IDEA Part B, Sec. 611, Local Assistance Entitlement	-	-	-	-	26.5	26.5	\$ 26.5	\$ 26.5
3310	Special Ed: Individuals with Disabilities Act (IDEA) Basic Local Assistance Entitlement, Part B, Sec 611	128.0	128.9	108.6	121.5	164.0	164.0	\$ 164.0	\$ 164.0
3311	Special Ed: IDEA Local Assistance, Part B, Sec 611, Private School Individual Service Plans (ISPs)	1.8	1.5	1.6	1.9	-	-	\$ -	\$ -
3315	Special Ed: IDEA Preschool Grants, Part B, Sec 619	3.4	6.5	4.9	6.2	5.6	5.6	\$ 5.6	\$ 5.6
3320	Special Ed: IDEA Preschool Local Entitlement, Part B, Sec 611 (17-18)	8.0	(0.0)	-	-	-	-	\$ -	\$ -
3326	Special Ed: IDEA Preschool Capacity Building, Part B, Sec 619	0.2	0.1	0.0	0.0	-	-	\$ -	\$ -
3327	Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 611	6.8	6.5	6.5	5.8	6.4	6.4	\$ 6.4	\$ 6.4
3345	Special Ed: IDEA Preschool Staff Development, Part B, Sec 619	0.1	0.0	0.0	0.0	-	-	\$ -	\$ -
3385	Special Ed: IDEA Early Intervention Grants	1.2	1.2	1.2	1.2	1.1	1.1	\$ 1.1	\$ 1.1
3386	Special Ed: IDEA Quality Assurance & Focused Monitoring	-	-	0.1	0.1	-	-	\$ -	\$ -
3395	Special Ed: Alternative Dispute Resolution	0.1	0.0	0.0	0.1	-	-	\$ -	\$ -
3410	Department of Rehab: Workability II, Transition Partnership	1.4	1.4	1.3	1.9	-	-	\$ -	\$ -
3550	Carl D. Perkins Career and Technical Education: Secondary, Section 131	6.1	5.9	5.2	6.3	6.4	6.4	\$ 6.4	\$ 6.4
4035	ESSA: Title II, Part A, Supporting Effective Instruction	33.2	22.9	24.3	28.1	37.2	37.2	\$ 37.2	\$ 37.2
4124	ESSA: Title IV, Part B, 21st Century Community Learning Centers Program	16.9	18.3	20.8	24.3	23.7	23.7	\$ 23.7	\$ 23.7
4127	ESSA: Title IV, Part A, Student Support and Academic Enrichment	2.8	16.5	32.4	30.1	24.0	24.0	\$ 24.0	\$ 24.0
4201	ESSA: Title III, Immigrant Education Program	2.3	2.3	1.6	0.5	-	-	\$ -	\$ -
4203	ESSA: Title III, English Learner Student Program	11.3	11.1	10.2	14.6	18.1	18.1	\$ 18.1	\$ 18.1
4510	Indian Education	0.1	0.1	0.1	0.1	-	-	\$ -	\$ -
5610	Workforce Innovation and Opportunity Act (WIOA) from Other Agencies (Local Areas)	1.2	1.0	1.1	1.0	-	-	\$ -	\$ -
5630	ESSA: Title IX, Part A, McKinney-Vento Homeless Assistance Grants	0.2	0.2	0.2	0.3	-	-	\$ -	\$ -
5640	Medi-Cal Billing Option	12.9	12.7	8.6	-	-	-	\$ -	\$ -
5810	Other Restricted Federal	15.9	19.7	30.2	200.3	60.1	60.1	\$ 60.1	\$ 60.1
9010	Other Restricted Local	1.3	0.7	0.6	0.4	-	-	\$ -	\$ -
	<b>Total Federal Revenues</b>	<b>\$ 627.9</b>	<b>\$ 621.0</b>	<b>\$ 1,674.9</b>	<b>\$ 1,996.0</b>	<b>\$ 2,820.2</b>	<b>\$ 2,820.2</b>	<b>\$ 2,820.2</b>	<b>\$ 2,820.2</b>

# Los Angeles Unified School District

## 2022-23 BUDGET

### GENERAL FUND-RESTRICTED REVENUE BY SOURCE

		2018-19	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Authorized</u>	<u>Estimated</u>	<u>Authorized</u>	<u>Estimated</u>
Amounts in millions		<u>Amounts</u>	<u>Amounts</u>	<u>Amounts</u>	<u>Amounts</u>	<u>Final</u> <u>Amounts</u>	<u>Final</u> <u>Amounts</u>	<u>Revised</u> <u>Amounts</u>	<u>Revised</u> <u>Amounts</u>
<b>RESTRICTED PROGRAMS</b>									
SACS									
Resource	SACS Resource Name								
<b>State Revenues</b>									
2600	Expanded Learning Opportunities Program	\$ -	\$ -	\$ -	\$ 243.2	\$ 579.9	\$ 579.9	\$ 480.0	\$ 480.0
6010	After School Education and Safety (ASES)	81.7	76.4	69.4	73.0	138.8	138.8	\$ 138.8	\$ 138.8
6011	After School Kids Code Grant Pilot Program	0.1	0.4	0.2	0.3	-	-	\$ -	\$ -
6225	Emergency Repair Program - Williams Case	0.0	0.0	0.2	0.1	-	-	\$ -	\$ -
6266	Educator Effectiveness, FY 2021-22	-	-	-	138.6	-	-	\$ -	\$ -
6300	Lottery: Instructional Materials	33.7	23.0	36.6	26.3	25.3	25.3	\$ 25.3	\$ 25.3
6385	Governor's Career Technical Education (CTE) Initiative: California Partnership Academies	0.9	0.7	1.0	0.8	1.0	1.0	\$ 1.0	\$ 1.0
6386	California Partnership Academies: Green and Clean Academies	0.2	0.2	0.3	0.2	-	-	\$ -	\$ -
6387	Career Technical Education Incentive Grant Program	48.7	12.6	6.9	8.9	3.6	3.6	\$ 3.6	\$ 3.6
6388	K-12 Strong Workforce Program	-	0.3	1.2	3.2	2.0	2.0	\$ 2.0	\$ 2.0
6500	Special Education	373.2	339.7	360.1	414.1	466.4	466.4	\$ 466.4	\$ 466.4
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	3.2	3.3	3.3	3.1	3.4	3.4	\$ 3.4	\$ 3.4
6512	Special Ed: Mental Health Services (19-20)	35.1	36.5	-	-	-	-	\$ -	\$ -
6515	Special Ed: Infant Discretionary Funds	0.1	0.1	-	-	-	-	\$ -	\$ -
6520	Special Ed: Project Workability ILEA	0.7	0.6	1.1	0.1	-	-	\$ -	\$ -
6536	Special Ed: Dispute Prevention and Dispute Resolution	-	-	-	10.1	-	-	\$ -	\$ -
6537	Special Ed: Learning Recovery Support	-	-	-	45.7	-	-	\$ -	\$ -
6546	Mental Health-Related Services	-	-	36.0	37.5	25.0	25.0	\$ 25.0	\$ 25.0
6547	Special Education Early Intervention Preschool Grant	-	-	-	-	24.9	24.9	\$ 24.9	\$ 24.9
6690	Tobacco-Use Prevention Education: Grades Six Through Twelve	0.6	0.7	0.1	-	-	-	\$ -	\$ -
6695	Tobacco Use Prevention Education (Prop. 56): Local Assistance	0.5	0.7	1.5	2.5	2.8	2.8	\$ 2.8	\$ 2.8
7085	Learning Communities for School Success Program	0.6	0.6	-	(0.0)	-	-	\$ -	\$ -
7220	Partnership Academies Program	2.0	1.7	2.6	1.8	2.5	2.5	\$ 2.5	\$ 2.5
7311	Classified School Employee Professional Development Block Grant	4.3	-	-	-	-	-	\$ -	\$ -
7370	Supplementary Programs-Specialized Secondary	0.2	0.2	0.3	0.2	-	-	\$ -	\$ -
7388	SB 117 COVID-19 LEA Response Funds.	-	7.9	-	-	-	-	\$ -	\$ -
7415	Classified School Employee Summer Assistance Program	-	6.5	9.8	12.6	10.5	10.5	\$ 10.5	\$ 10.5
7420	State Learning Loss Mitigation Funds	-	-	47.9	-	-	-	\$ -	\$ -
7422	In-Person Instruction (IPI) Grant	-	-	31.1	146.5	-	-	\$ -	\$ -
7425	Expanded Learning Opportunities (ELO) Grant	-	-	161.4	177.2	17.3	17.3	\$ 17.3	\$ 17.3
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	-	-	39.0	-	-	-	\$ -	\$ -
7510	Low-Performing Students Block Grant	7.2	7.3	-	-	-	-	\$ -	\$ -
7690	California State Teachers' Retirement System (STRS) On-Behalf Pension Contribution	243.7	441.9	308.5	305.5	305.5	305.5	\$ 305.5	\$ 308.5
7810	Learning Recovery Emergency Block Grant	-	-	-	-	-	-	\$ 667.0	\$ 667.0
7810	Arts, Music, and Instructional Materials Discretionary Block Grant	-	-	-	-	-	-	\$ 255.6	\$ 255.6
7810	Other Restricted State	2.2	7.3	4.2	70.2	24.9	24.9	\$ 69.3	\$ 69.3
9010	Other Restricted Local	0.1	-	-	-	-	-	\$ -	\$ -
<b>Total State Revenues</b>		<b>\$ 838.9</b>	<b>\$ 968.7</b>	<b>\$ 1,119.7</b>	<b>\$ 1,721.8</b>	<b>\$ 1,633.7</b>	<b>\$ 1,633.7</b>	<b>\$ 2,500.9</b>	<b>\$ 2,500.9</b>

Los Angeles Unified School District

**2022-23 BUDGET**

**GENERAL FUND-RESTRICTED REVENUE BY SOURCE**

		2018-19	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Authorized</u>	<u>Estimated</u>	<u>Authorized</u>	<u>Estimated</u>
Amounts in millions		<u>Amounts</u>	<u>Amounts</u>	<u>Amounts</u>	<u>Amounts</u>	<u>Final</u> <u>Amounts</u>	<u>Final</u> <u>Amounts</u>	<u>Revised</u> <u>Amounts</u>	<u>Revised</u> <u>Amounts</u>
<b>RESTRICTED PROGRAMS</b>									
SACS									
Resource	SACS Resource Name								
<b>Local Revenues</b>									
3220	Coronavirus Relief Fund: Learning Loss Mitigation	\$ -	\$ -	\$ 0.5	\$ -	\$ -	\$ -	\$ -	\$ -
5810	Other Restricted Federal	-	0.1	-	0.4	-	-	\$ -	\$ -
6230	California Clean Energy Jobs Act	2.0	1.2	0.2	-	-	-	\$ -	\$ -
6500	Special Education	0.3	0.3	0.2	0.1	0.4	0.4	\$ 0.4	\$ 0.4
9010	Other Restricted Local	12.6	14.1	16.1	23.4	23.5	23.5	\$ 23.5	\$ 23.5
	<b>Total Local Revenues</b>	<b>\$ 14.9</b>	<b>\$ 15.7</b>	<b>\$ 17.0</b>	<b>\$ 23.9</b>	<b>\$ 23.9</b>	<b>\$ 23.9</b>	<b>\$ 23.9</b>	<b>\$ 23.9</b>
<b>Other Financing Sources</b>									
	Interfund Transfers	\$ 1.6	\$ 1.6	\$ 0.5	\$ 0.0	\$ -	\$ -	\$ -	\$ -
	Inter-program Transfers	1,207.5	1,142.2	1,205.6	1,120.8	1,271.4	1,263.1	\$ 1,280.5	\$ 1,272.2
	<b>Total Other Financing Sources</b>	<b>\$ 1,209.1</b>	<b>\$ 1,143.8</b>	<b>\$ 1,206.0</b>	<b>\$ 1,120.8</b>	<b>\$ 1,271.4</b>	<b>\$ 1,263.1</b>	<b>\$ 1,280.5</b>	<b>\$ 1,272.2</b>
	<b>Total Restricted Resources</b>	<b>\$ 2,690.8</b>	<b>\$ 2,774.9</b>	<b>\$ 4,045.8</b>	<b>\$ 4,890.5</b>	<b>\$ 5,778.4</b>	<b>\$ 5,770.1</b>	<b>\$ 6,654.7</b>	<b>\$ 6,646.3</b>

Los Angeles Unified School District

**2022-23 BUDGET**

**General Fund – Unrestricted and Restricted  
EXPENDITURES BY SUB-OBJECT**

	2018-19 <u>Actual</u> <u>Amounts</u>	2019-20 <u>Actual</u> <u>Amounts</u>	2020-21 <u>Actual</u> <u>Amounts</u>	2021-22 <u>Estimated</u> <u>Actuals</u>	2022-23 <u>Authorized</u> <u>Final</u> <u>Amounts</u>	2022-23 <u>Estimated</u> <u>Final</u> <u>Amounts</u>	2022-23 <u>Authorized</u> <u>Revised</u> <u>Amounts</u>	2022-23 <u>Estimated</u> <u>Revised</u> <u>Amounts</u>
(Amounts in millions)								
<b>SACS Object</b>								
<i>Certificated Salaries</i>								
1100 Salaries - Teachers	\$ 2,123.7	\$ 2,138.4	\$ 2,163.8	\$ 2,295.1	\$ 2,571.6	\$ 2,454.3	\$ 2,571.6	\$ 2,461.3
1100 Salaries - Teacher Assistants	51.1	49.9	55.5	55.3	78.6	78.6	78.6	78.6
1200 Salaries - Librarians	9.7	14.1	15.5	16.3	19.3	19.4	19.3	19.4
1200 Salaries - Counselors	217.2	225.9	236.7	299.1	381.3	371.1	381.3	371.1
1200 Salaries - Nurses & Health Employees	66.8	68.7	72.9	77.6	113.2	76.7	113.2	76.7
1300 Salaries - School Administrators	206.0	200.1	208.9	237.9	273.7	261.0	273.7	261.0
1300 Salaries - Supervisors	127.5	119.1	131.9	152.6	193.0	188.3	193.0	188.3
1300 Salaries - Superintendents	2.4	2.0	2.1	2.3	2.3	2.3	2.3	2.3
1300 Salaries - Non-school Administrators	6.2	5.9	6.5	7.2	2.6	8.0	2.7	8.1
1900 Other Certificated Employees	169.7	175.2	192.7	264.2	315.5	312.6	315.5	312.6
<i>Total Certificated Salaries</i>	<b>\$ 2,980.3</b>	<b>\$ 2,999.3</b>	<b>\$ 3,086.7</b>	<b>\$ 3,407.6</b>	<b>\$ 3,951.3</b>	<b>\$ 3,772.5</b>	<b>\$ 3,951.3</b>	<b>\$ 3,779.5</b>
<i>Classified Salaries</i>								
2100 Instructional Aides	\$ 247.7	\$ 254.5	\$ 276.2	\$ 252.8	\$ 294.1	\$ 294.4	\$ 294.2	\$ 294.5
2200 Food Service Employees	0.5	9.7	13.7	5.9	0.0	2.7	0.0	2.7
2200 Maintenance & Operations Employees	279.1	290.7	310.7	294.5	324.5	304.2	324.5	304.2
2200 Transportation Employees	79.4	79.1	78.7	61.4	75.0	76.5	75.0	76.5
2300 Classified Administrators	29.2	30.4	33.2	36.4	38.3	38.3	43.9	43.9
2400 Clerical and Office Employees	288.8	285.5	300.7	326.5	400.0	370.9	422.2	394.5
2900 Other Classified Employees	121.9	127.2	146.6	153.7	182.1	174.0	182.2	174.1
<i>Total Classified Salaries</i>	<b>\$ 1,046.7</b>	<b>\$ 1,077.0</b>	<b>\$ 1,159.8</b>	<b>\$ 1,131.2</b>	<b>\$ 1,313.9</b>	<b>\$ 1,260.8</b>	<b>\$ 1,342.0</b>	<b>\$ 1,290.4</b>
<i>Employee Benefits</i>								
3100 State Teachers Retirement System	\$ 710.6	\$ 864.5	\$ 785.9	\$ 856.0	\$ 1,045.0	\$ 1,032.0	\$ 1,045.0	\$ 1,033.6
3200 Public Employees Retirement System	170.7	258.5	202.5	216.9	304.2	297.1	311.4	304.3
3300 Social Security, Medicare, PARS	122.1	123.3	132.1	135.2	158.0	149.9	160.2	152.0
3400 Benefits - Employee Health Benefits	726.5	745.1	740.4	731.3	734.1	734.1	740.0	740.0
3500 Benefits - Unemployment Insurance	2.6	2.5	2.7	25.6	26.5	25.6	26.6	25.8
3600 Benefits - Workers Compensation	123.4	112.8	79.5	112.5	115.4	115.2	115.4	115.2
3700 Benefits - Retiree Health Benefits	227.2	194.1	208.3	219.1	444.5	444.5	446.1	446.1
3800 Benefits - PERS Recapture	-	-	-	-	-	-	-	-
3900 Benefits - General	-	0.0	0.0	-	-	-	-	-
<i>Total Employee Benefits</i>	<b>\$ 2,083.1</b>	<b>\$ 2,300.8</b>	<b>\$ 2,151.4</b>	<b>\$ 2,296.5</b>	<b>\$ 2,827.8</b>	<b>\$ 2,798.4</b>	<b>\$ 2,844.7</b>	<b>\$ 2,817.0</b>
<i>Books and Supplies</i>								
4100 Textbooks	\$ 100.2	\$ 66.8	\$ 146.7	\$ 120.4	\$ 132.4	\$ 132.0	\$ 132.4	\$ 132.0
4200 Other Books	3.6	2.1	7.5	14.5	14.7	1.8	14.7	1.8
4300 Instructional Materials & Supplies	178.8	172.0	410.9	437.6	3,201.1	2,601.6	4,492.0	2,862.4
4300 Pupil Transportation Supplies	8.7	(0.4)	3.0	8.6	11.1	11.2	11.1	11.2
4400 Non-Capitalized Equipment	49.7	26.4	52.6	37.5	48.3	47.0	48.3	47.0
4700 Food Services Supplies	0.2	0.2	0.6	0.1	0.2	0.1	0.2	0.1
<i>Total Books and Supplies</i>	<b>\$ 341.1</b>	<b>\$ 267.0</b>	<b>\$ 621.3</b>	<b>\$ 618.8</b>	<b>\$ 3,407.6</b>	<b>\$ 2,793.8</b>	<b>\$ 4,698.6</b>	<b>\$ 3,054.6</b>

Los Angeles Unified School District

**2022-23 BUDGET**

**General Fund – Unrestricted and Restricted  
EXPENDITURES BY SUB-OBJECT**

	2018-19 <u>Actual</u> <u>Amounts</u>	2019-20 <u>Actual</u> <u>Amounts</u>	2020-21 <u>Actual</u> <u>Amounts</u>	2021-22 <u>Estimated</u> <u>Actuals</u>	2022-23 <u>Authorized</u> <u>Final</u> <u>Amounts</u>	2022-23 <u>Estimated</u> <u>Final</u> <u>Amounts</u>	2022-23 <u>Authorized</u> <u>Revised</u> <u>Amounts</u>	2022-23 <u>Estimated</u> <u>Revised</u> <u>Amounts</u>
(Amounts in millions)								
SACS Object								
<i>Other Operating Expense</i>								
5100 Subagreements	\$ 390.8	\$ 407.1	\$ 370.3	\$ 349.8	\$ 385.4	\$ 385.4	\$ 385.4	\$ 385.4
5200 Travel & Conference Expenses	13.4	9.8	6.7	5.6	9.7	8.7	9.7	8.7
5300 Dues and Memberships	2.2	2.3	1.8	1.5	2.2	1.4	2.2	1.4
5400 Insurance	44.1	58.7	16.6	65.1	58.2	58.2	58.2	58.2
5500 Utilities & Housekeeping Services	140.1	134.1	125.4	154.7	158.1	158.7	158.1	158.7
5600 Rentals, Leases & Repairs	14.8	13.1	20.8	20.6	19.0	16.6	19.0	16.6
5700 Transfer of Direct Cost	-	26.3	48.1	(0.0)	-	-	-	-
5800 Instructional Services	42.2	35.2	34.1	88.8	80.4	77.6	80.6	77.8
5800 Other Services & Operating Expenses	189.8	212.9	401.9	1,034.0	284.6	304.3	284.6	303.6
5900 Telephone, Pager & Postage	17.6	24.6	53.5	133.3	31.8	34.9	31.8	34.9
<i>Total Operating Expense</i>	<b>\$ 855.2</b>	<b>\$ 924.0</b>	<b>\$ 1,079.1</b>	<b>\$ 1,853.5</b>	<b>\$ 1,029.2</b>	<b>\$ 1,045.9</b>	<b>\$ 1,029.4</b>	<b>\$ 1,045.4</b>
<i>Capital Outlay</i>								
6100 Sites & Improvement of Sites	\$ 0.2	\$ 0.1	\$ 0.1	\$ 0.0	\$ 0.1	\$ 0.2	\$ 0.1	\$ 0.2
6200 Buildings & Improvement of Buildings	32.2	33.9	60.4	9.6	46.9	10.9	45.2	9.2
6300 Books & Media for Libraries	-	-	-	-	-	-	-	-
6400 Equipment	33.2	84.9	33.6	26.3	28.6	5.5	28.6	7.2
6500 Equipment Replacement	-	-	-	1.4	6.6	1.4	6.6	1.4
<i>Total Capital Outlay</i>	<b>\$ 65.6</b>	<b>\$ 118.9</b>	<b>\$ 94.1</b>	<b>\$ 37.2</b>	<b>\$ 82.3</b>	<b>\$ 17.9</b>	<b>\$ 80.5</b>	<b>\$ 17.9</b>
<i>Other Outgo</i>								
7100 Other Outgo-Tuition	\$ 3.9	\$ 4.6	\$ 4.5	\$ 4.4	\$ 6.7	\$ 4.3	\$ 6.7	\$ 4.3
7200 Other Outgo-Other Transfer Out	1.0	1.0	1.0	0.5	1.0	1.0	1.0	1.0
7300 Direct Support/Indirect Costs	(30.1)	(23.2)	(22.3)	(35.2)	(30.4)	(30.4)	(34.2)	(34.2)
7400 Other Uses	0.4	0.3	0.1	0.1	-	0.1	-	0.1
7600 Other Financing Uses	40.4	50.8	38.2	21.3	35.7	35.7	27.7	27.7
7900 Undistributed Reserves	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0		
<i>Total Other Outgo</i>	<b>\$ 15.6</b>	<b>\$ 33.5</b>	<b>\$ 21.5</b>	<b>\$ (8.8)</b>	<b>\$ 13.0</b>	<b>\$ 10.7</b>	<b>\$ 1.2</b>	<b>\$ (1.1)</b>
<b>Total Expenditures</b>	<b>\$ 7,387.6</b>	<b>\$ 7,720.6</b>	<b>\$ 8,213.9</b>	<b>\$ 9,335.9</b>	<b>\$ 12,625.0</b>	<b>\$ 11,700.0</b>	<b>\$ 13,947.8</b>	<b>\$ 12,003.6</b>

Los Angeles Unified School District

**2022-23 BUDGET**

**General Fund – Unrestricted  
EXPENDITURES BY SUB-OBJECT**

	2018-19 <u>Actual</u> <u>Amounts</u>	2019-20 <u>Actual</u> <u>Amounts</u>	2020-21 <u>Actual</u> <u>Amounts</u>	2021-22 <u>Estimated</u> <u>Actuals</u>	2022-23 <u>Authorized</u> <u>Final</u> <u>Amounts</u>	2022-23 <u>Estimated</u> <u>Final</u> <u>Amounts</u>	2022-23 <u>Authorized</u> <u>Revised</u> <u>Amounts</u>	2022-23 <u>Estimated</u> <u>Revised</u> <u>Amounts</u>
(Amounts in millions)								
<b>SACS Object</b>								
<i>Certificated Salaries</i>								
1100 Salaries - Teachers	\$ 1,685.4	\$ 1,701.2	\$ 1,583.5	\$ 1,627.3	\$ 1,932.4	\$ 1,834.2	\$ 1,932.4	\$ 1,841.2
1100 Salaries - Teacher Assistants	23.3	23.5	23.8	18.9	47.5	47.5	47.5	47.5
1200 Salaries - Librarians	9.2	13.8	15.1	15.4	18.9	19.0	18.9	19.0
1200 Salaries - Counselors	124.6	129.4	120.4	158.4	212.1	201.9	212.1	201.9
1200 Salaries - Nurses & Health Employees	21.2	26.7	31.6	37.1	72.2	37.3	72.2	37.3
1300 Salaries - School Administrators	179.7	172.2	176.4	184.6	197.2	184.6	197.2	184.6
1300 Salaries - Supervisors	88.8	83.7	89.5	96.3	104.8	103.4	104.8	103.4
1300 Salaries - Superintendents	2.4	2.0	2.1	2.3	2.3	2.3	2.3	2.3
1300 Salaries - Nonschool Administrators	4.4	4.9	5.1	5.6	1.4	6.8	1.4	6.8
1900 Other Certificated Employees	76.2	77.3	77.7	91.6	99.8	96.9	99.8	96.9
<b>Total Certificated Salaries</b>	<b>\$ 2,215.1</b>	<b>\$ 2,234.6</b>	<b>\$ 2,125.3</b>	<b>\$ 2,237.5</b>	<b>\$ 2,688.5</b>	<b>\$ 2,533.8</b>	<b>\$ 2,688.5</b>	<b>\$ 2,540.8</b>
<i>Classified Salaries</i>								
2100 Instructional Aides	\$ 8.6	\$ 24.0	\$ 9.6	\$ 17.2	\$ 17.6	\$ 17.9	\$ 17.7	\$ 18.0
2200 Food Service Employees	0.5	8.0	0.9	2.7	0.0	2.7	0.0	2.7
2200 Maintenance & Operations Employees	193.7	204.1	180.3	186.3	187.1	188.6	187.1	188.6
2200 Transportation Employees	79.2	78.8	69.5	59.9	73.4	74.9	73.4	74.9
2300 Classified Administrators	27.0	27.7	29.8	32.9	33.7	33.7	39.3	39.3
2400 Clerical and Office Employees	249.6	247.6	240.6	266.9	304.6	278.0	326.4	301.2
2900 Other Classified Employees	68.2	76.7	63.4	77.4	98.7	90.6	98.9	90.8
<b>Total Classified Salaries</b>	<b>\$ 626.8</b>	<b>\$ 667.0</b>	<b>\$ 594.1</b>	<b>\$ 643.1</b>	<b>\$ 715.1</b>	<b>\$ 686.4</b>	<b>\$ 742.8</b>	<b>\$ 715.5</b>
<i>Employee Benefits</i>								
3100 State Teachers Retirement System	\$ 350.7	\$ 371.8	\$ 335.2	\$ 369.8	\$ 504.4	\$ 494.1	\$ 504.4	\$ 495.7
3200 Public Employees Retirement System	104.9	116.2	116.9	128.4	171.9	171.6	178.8	178.7
3300 Social Security, Medicare, PARS	77.9	80.8	75.8	79.0	94.3	86.2	96.4	88.4
3400 Benefits - Employee Health Benefits	492.3	517.1	476.6	467.9	396.0	396.0	401.7	401.7
3500 Benefits - Unemployment Insurance	1.8	1.7	1.6	16.6	17.2	16.3	17.3	16.5
3600 Benefits - Workers Compensation	87.2	80.4	51.1	71.9	66.1	66.1	66.1	66.1
3700 Benefits - Retiree Health Benefits	153.2	129.9	128.7	138.1	346.3	346.3	347.9	347.9
3800 Benefits - PERS Recapture	-	-	-	-	-	-	-	-
3900 Benefits - General	-	0.0	0.0	-	-	-	-	-
<b>Total Employee Benefits</b>	<b>\$ 1,268.0</b>	<b>\$ 1,298.1</b>	<b>\$ 1,186.0</b>	<b>\$ 1,271.6</b>	<b>\$ 1,596.2</b>	<b>\$ 1,576.7</b>	<b>\$ 1,612.7</b>	<b>\$ 1,594.9</b>
<i>Books and Supplies</i>								
4100 Textbooks	\$ 66.5	\$ 43.8	\$ 110.1	\$ 93.7	\$ 107.1	\$ 106.7	\$ 107.1	\$ 106.7
4200 Other Books	2.1	1.1	0.7	13.1	13.8	1.0	13.8	1.0
4300 Instructional Materials & Supplies	95.4	97.4	92.4	126.9	786.4	363.8	1,202.6	524.4
4300 Pupil Transportation Supplies	8.7	(0.4)	3.0	8.3	11.1	11.2	11.1	11.2
4400 Non-Capitalized Equipment	20.8	12.7	19.1	14.6	22.8	21.5	22.8	21.5
4700 Food Services Supplies	0.1	0.2	0.0	-	0.1	-	0.1	-
<b>Total Books and Supplies</b>	<b>\$ 193.5</b>	<b>\$ 154.7</b>	<b>\$ 225.4</b>	<b>\$ 256.6</b>	<b>\$ 941.3</b>	<b>\$ 504.3</b>	<b>\$ 1,357.5</b>	<b>\$ 664.8</b>



Los Angeles Unified School District

**2022-23 BUDGET**

**General Fund – Unrestricted  
EXPENDITURES BY SUB-OBJECT**

	2018-19 <u>Actual</u> <u>Amounts</u>	2019-20 <u>Actual</u> <u>Amounts</u>	2020-21 <u>Actual</u> <u>Amounts</u>	2021-22 <u>Estimated</u> <u>Actuals</u>	2022-23 <u>Authorized</u> <u>Final</u> <u>Amounts</u>	2022-23 <u>Estimated</u> <u>Final</u> <u>Amounts</u>	2022-23 <u>Authorized</u> <u>Revised</u> <u>Amounts</u>	2022-23 <u>Estimated</u> <u>Revised</u> <u>Amounts</u>
(Amounts in millions)								
SACS Object								
<i>Other Operating Expense</i>								
5100 Subagreements	\$ 57.7	\$ 68.2	\$ 24.6	\$ 10.4	\$ -	\$ -	\$ -	\$ -
5200 Travel & Conference Expenses	5.7	3.9	2.1	1.9	4.8	3.8	4.8	3.8
5300 Dues and Memberships	2.2	2.2	1.7	1.4	2.1	1.4	2.1	1.4
5400 Insurance	44.1	58.7	16.6	65.1	58.2	58.2	58.2	58.2
5500 Utilities & Housekeeping Services	140.1	134.1	125.3	154.7	158.1	158.7	158.1	158.7
5600 Rentals, Leases & Repairs	11.5	9.6	10.4	13.9	16.8	14.4	16.8	14.4
5700 Transfer of Direct Cost	-	26.3	48.0	(0.1)	-	-	-	-
5800 Instructional Services	24.2	20.1	10.2	35.9	38.5	38.0	38.7	38.2
5800 Other Services & Operating Expenses	130.3	145.7	132.8	144.8	183.8	182.7	183.8	182.1
5900 Telephone, Pager & Postage	16.8	21.2	28.9	33.5	31.4	34.6	31.4	34.6
<i>Total Operating Expense</i>	\$ 432.6	\$ 490.0	\$ 400.6	\$ 461.5	\$ 493.8	\$ 491.7	\$ 494.0	\$ 491.4
<i>Capital Outlay</i>								
6100 Sites & Improvement of Sites	\$ 0.2	\$ 0.0	\$ 0.1	\$ 0.0	\$ 0.1	\$ 0.2	\$ 0.1	\$ 0.2
6200 Buildings & Improvement of Buildings	4.6	3.7	27.0	9.0	40.5	4.9	38.8	3.2
6300 Books & Media for Libraries	-	-	-	-	-	-	-	-
6400 Equipment	21.4	16.3	30.4	21.4	25.1	2.0	25.1	3.7
6500 Equipment Replacement	-	-	-	1.4	6.6	1.4	6.6	1.4
<i>Total Capital Outlay</i>	\$ 26.3	\$ 20.1	\$ 57.4	\$ 31.8	\$ 72.4	\$ 8.5	\$ 70.6	\$ 8.5
<i>Other Outgo</i>								
7100 Other Outgo-Tuition	\$ 3.9	\$ 4.6	\$ 4.5	\$ 4.4	\$ 6.7	\$ 4.3	\$ 6.7	\$ 4.3
7200 Other Outgo-Other Transfer Out	1.0	1.0	1.0	0.5	1.0	1.0	1.0	1.0
7300 Direct Support/Indirect Costs	(123.2)	(98.6)	(126.1)	(190.9)	(205.1)	(205.1)	(209.4)	(209.4)
7400 Other Uses	0.4	0.3	0.1	0.1	-	0.1	-	0.1
7600 Other Financing Uses	40.4	47.7	36.9	21.3	35.7	35.7	27.7	27.7
<i>Total Other Outgo</i>	\$ (77.5)	\$ (45.0)	\$ (83.5)	\$ (164.6)	\$ (161.8)	\$ (164.0)	\$ (174.0)	\$ (176.2)
<b>Total Expenditures</b>	<b>\$ 4,684.8</b>	<b>\$ 4,819.4</b>	<b>\$ 4,505.2</b>	<b>\$ 4,737.5</b>	<b>\$ 6,345.5</b>	<b>\$ 5,637.5</b>	<b>\$ 6,792.1</b>	<b>\$ 5,839.6</b>

Los Angeles Unified School District

**2022-23 BUDGET**

**General Fund – Restricted  
EXPENDITURES BY SUB-OBJECT**

	2018-19 <u>Actual</u> <u>Amounts</u>	2019-20 <u>Actual</u> <u>Amounts</u>	2020-21 <u>Actual</u> <u>Amounts</u>	2021-22 <u>Estimated</u> <u>Actuals</u>	2022-23 <u>Authorized</u> <u>Final</u> <u>Amounts</u>	2022-23 <u>Estimated</u> <u>Final</u> <u>Amounts</u>	2022-23 <u>Authorized</u> <u>Revised</u> <u>Amounts</u>	2022-23 <u>Estimated</u> <u>Revised</u> <u>Amounts</u>
(Amounts in millions)								
<b>SACS Object</b>								
<i>Certificated Salaries</i>								
1100 Salaries - Teachers	\$ 438.2	\$ 437.2	\$ 580.4	\$ 667.8	\$ 639.2	\$ 620.1	\$ 639.2	\$ 620.1
1100 Salaries - Teacher Assistants	27.9	26.4	31.7	36.4	31.2	31.2	31.2	31.2
1200 Salaries - Librarians	0.6	0.3	0.4	0.9	0.4	0.4	0.4	0.4
1200 Salaries - Counselors	92.6	96.5	116.3	140.7	169.3	169.2	169.3	169.3
1200 Salaries - Nurses & Health Employees	45.7	41.9	41.3	40.5	41.0	39.4	41.0	39.4
1300 Salaries - School Administrators	26.3	27.9	32.5	53.3	76.4	76.4	76.4	76.4
1300 Salaries - Supervisors	38.7	35.5	42.4	56.3	88.3	84.9	88.3	84.9
1300 Salaries - Superintendents	-	0.0	-	-	-	-	-	-
1300 Salaries - Nonschool Administrators	1.7	1.0	1.4	1.6	1.2	1.2	1.2	1.2
1900 Other Certificated Employees	93.5	97.9	115.0	172.5	215.7	215.7	215.7	215.7
<i>Total Certificated Salaries</i>	\$ 765.2	\$ 764.6	\$ 961.5	\$ 1,170.1	\$ 1,262.7	\$ 1,238.6	\$ 1,262.8	\$ 1,238.7
<i>Classified Salaries</i>								
2100 Instructional Aides	\$ 239.1	\$ 230.5	\$ 266.6	\$ 235.6	\$ 276.5	\$ 276.5	\$ 276.5	\$ 276.5
2200 Food Service Employees	0.0	1.7	12.8	3.2	0.0	0.0	0.0	0.0
2200 Maintenance & Operations Employees	85.4	86.6	130.5	108.2	137.4	115.6	137.4	115.6
2200 Transportation Employees	0.2	0.2	9.2	1.6	1.6	1.6	1.6	1.6
2300 Classified Administrators	2.3	2.7	3.4	3.5	4.6	4.6	4.6	4.6
2400 Clerical and Office Employees	39.2	37.9	60.1	59.6	95.4	92.9	95.8	93.4
2900 Other Classified Employees	53.7	50.5	83.2	76.4	83.4	83.4	83.4	83.4
<i>Total Classified Salaries</i>	\$ 419.9	\$ 410.1	\$ 565.7	\$ 488.0	\$ 598.7	\$ 574.4	\$ 599.2	\$ 575.0
<i>Employee Benefits</i>								
3100 State Teachers Retirement System	\$ 359.8	\$ 492.7	\$ 450.6	\$ 486.2	\$ 540.6	\$ 537.8	\$ 540.6	\$ 537.9
3200 Public Employees Retirement System	65.8	142.3	85.6	88.5	132.4	125.5	132.5	125.6
3300 Social Security, Medicare, PARS	44.3	42.5	56.3	56.2	63.7	63.6	63.8	63.7
3400 Benefits - Employee Health Benefits	234.2	228.0	263.8	263.4	338.0	338.0	338.3	338.3
3500 Benefits - Unemployment Insurance	0.8	0.7	1.1	9.0	9.3	9.3	9.3	9.3
3600 Benefits - Workers Compensation	36.2	32.4	28.4	40.6	49.3	49.1	49.3	49.1
3700 Benefits - Retiree Health Benefits	74.0	64.2	79.6	81.0	98.2	98.2	98.3	98.3
3800 Benefits - PERS Recapture	-	-	-	-	-	-	-	-
3900 Benefits - General	-	-	-	-	-	-	-	-
<i>Total Employee Benefits</i>	\$ 815.1	\$ 1,002.8	\$ 965.4	\$ 1,025.0	\$ 1,231.6	\$ 1,221.7	\$ 1,232.0	\$ 1,222.1
<i>Books and Supplies</i>								
4100 Textbooks	\$ 33.7	\$ 23.0	\$ 36.6	\$ 26.7	\$ 25.3	\$ 25.3	\$ 25.3	\$ 25.3
4200 Other Books	1.6	1.1	6.8	1.4	0.8	0.8	0.8	0.8
4300 Instructional Materials & Supplies	83.4	74.6	318.5	310.7	2,414.6	2,237.8	3,289.4	2,338.0
4300 Pupil Transportation Supplies	0.0	0.0	0.1	0.3	-	-	-	-
4400 Non-Capitalized Equipment	28.9	13.7	33.4	23.0	25.5	25.5	25.5	25.5
4700 Food Services Supplies	0.1	0.0	0.6	0.1	0.1	0.1	0.1	0.1
<i>Total Books and Supplies</i>	\$ 147.6	\$ 112.3	\$ 395.9	\$ 362.1	\$ 2,466.3	\$ 2,289.5	\$ 3,341.1	\$ 2,389.7

Los Angeles Unified School District

**2022-23 BUDGET**

**General Fund – Restricted  
EXPENDITURES BY SUB-OBJECT**

	2018-19 <u>Actual</u> <u>Amounts</u>	2019-20 <u>Actual</u> <u>Amounts</u>	2020-21 <u>Actual</u> <u>Amounts</u>	2021-22 <u>Estimated</u> <u>Actuals</u>	2022-23 <u>Authorized</u> <u>Final</u> <u>Amounts</u>	2022-23 <u>Estimated</u> <u>Final</u> <u>Amounts</u>	2022-23 <u>Authorized</u> <u>Revised</u> <u>Amounts</u>	2022-23 <u>Estimated</u> <u>Revised</u> <u>Amounts</u>
(Amounts in millions)								
SACS Object								
<i>Other Operating Expense</i>								
5100 Subagreement for Services	\$ 333.1	\$ 338.9	\$ 345.6	\$ 339.4	\$ 385.4	\$ 385.4	\$ 385.4	\$ 385.4
5200 Travel & Conference Expenses	7.7	5.9	4.5	3.7	4.9	4.9	4.9	4.9
5300 Dues and Memberships	0.1	0.0	0.0	0.0	0.1	0.1	0.1	0.1
5400 Insurance	-	-	-	-	-	-	-	-
5500 Utilities & Housekeeping Services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5600 Rentals, Leases & Repairs	3.3	3.5	10.5	6.8	2.2	2.2	2.2	2.2
5700 Transfer of Direct Cost	-	-	0.1	0.1	-	-	-	-
5800 Instructional Services	18.0	15.1	23.9	52.9	41.8	39.6	41.8	39.6
5800 Other Services & Operating Expenses	59.5	67.2	269.0	889.1	100.8	121.7	100.8	121.5
5900 Telephone, Pager & Postage	0.8	3.5	24.7	99.8	0.3	0.3	0.3	0.3
<i>Total Operating Expense</i>	<b>\$ 422.5</b>	<b>\$ 434.0</b>	<b>\$ 678.5</b>	<b>\$ 1,391.9</b>	<b>\$ 535.5</b>	<b>\$ 554.2</b>	<b>\$ 535.5</b>	<b>\$ 554.0</b>
<i>Capital Outlay</i>								
6100 Sites & Improvement of Sites	\$ 0.0	\$ 0.1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6200 Buildings & Improvement of Buildings	27.6	30.2	33.5	0.5	6.5	5.9	6.5	5.9
6300 Books & Media for Libraries	-	-	-	-	-	-	-	-
6400 Equipment	11.7	68.6	3.2	4.9	3.4	3.4	3.4	3.4
6500 Equipment Replacement	-	-	-	-	-	-	-	-
<i>Total Capital Outlay</i>	<b>\$ 39.3</b>	<b>\$ 98.9</b>	<b>\$ 36.7</b>	<b>\$ 5.4</b>	<b>\$ 9.9</b>	<b>\$ 9.4</b>	<b>\$ 9.9</b>	<b>\$ 9.4</b>
<i>Other Outgo</i>								
7100 Other Outgo-Tuition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7200 Other Outgo-Other Transfer Out	-	-	-	-	-	-	-	-
7300 Direct Support/Indirect Costs	93.1	75.4	103.8	155.7	174.7	174.7	175.2	175.2
7400 Other Uses	-	-	-	-	-	-	-	-
7600 Other Financing Uses	0.0	3.1	1.3	-	-	-	-	-
7900 Undistributed Reserves	-	-	-	-	-	-	-	-
<i>Total Other Outgo</i>	<b>\$ 93.1</b>	<b>\$ 78.5</b>	<b>\$ 105.0</b>	<b>\$ 155.7</b>	<b>\$ 174.7</b>	<b>\$ 174.7</b>	<b>\$ 175.2</b>	<b>\$ 175.2</b>
<b>Total Expenditures</b>	<b>\$ 2,702.8</b>	<b>\$ 2,901.2</b>	<b>\$ 3,708.7</b>	<b>\$ 4,598.3</b>	<b>\$ 6,279.5</b>	<b>\$ 6,062.5</b>	<b>\$ 7,155.7</b>	<b>\$ 6,164.0</b>

Los Angeles Unified School District

**2022-23 BUDGET**

**FUND 110 - ADULT EDUCATION FUND**

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

	2018-19	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23
				<u>Estimated</u>	<u>Authorized</u>	<u>Estimated</u>	<u>Authorized</u>	<u>Estimated</u>
(Amounts in millions)	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actuals</u>	<u>Final</u>	<u>Final</u>	<u>Revised</u>	<u>Revised</u>
					<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
<b><u>Sources of Funds</u></b>								
<i>Beginning Balance</i>								
Non-spendable - Cash, Inventories, Others	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
Restricted	9.7	7.9	14.7	29.8	39.4	39.4	39.4	39.4
Committed	-	-	-	-	-	-	-	-
Assigned	14.7	7.7	7.3	8.0	7.6	7.6	7.6	7.6
Unassigned/Unappropriated	-	-	-	-	-	-	-	-
Audit Adjustments	-	-	-	-	-	-	-	-
Other Restatements	-	-	-	-	-	-	-	-
Total Beginning Balance	\$ 24.4	\$ 15.7	\$ 22.0	\$ 37.8	\$ 47.1	\$ 47.1	\$ 47.1	\$ 47.1
<i>Revenue</i>								
Local Control Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	16.7	18.8	18.6	19.6	18.5	18.5	18.5	18.5
Other State Revenue	108.2	106.6	113.3	120.0	129.6	129.6	129.6	129.6
Other Local Revenue	4.4	3.2	1.3	1.0	1.2	1.2	1.2	1.2
Interfund Transfers-In	0.4	0.7	4.3	0.0	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Total Revenue	\$ 129.6	\$ 129.2	\$ 137.5	\$ 140.6	\$ 149.3	\$ 149.3	\$ 149.3	\$ 149.3
<b>Total Sources of Funds</b>	<b>\$ 154.0</b>	<b>\$ 144.9</b>	<b>\$ 159.5</b>	<b>\$ 178.4</b>	<b>\$ 196.4</b>	<b>\$ 196.4</b>	<b>\$ 196.4</b>	<b>\$ 196.4</b>
<b><u>Uses of Funds</u></b>								
<i>Expenditure</i>								
Certificated Salaries	\$ 61.0	\$ 57.3	\$ 55.8	\$ 57.4	\$ 61.6	\$ 61.6	\$ 61.7	\$ 61.7
Classified Salaries	17.1	15.4	15.4	17.2	17.8	17.8	18.5	18.5
Employee Benefits	41.4	34.5	32.6	34.5	37.2	37.2	37.6	37.6
Books and Supplies	6.3	4.8	2.4	4.0	60.5	22.6	59.4	21.5
Services and Other Operating Expenditures	6.2	5.5	10.4	12.4	13.8	13.8	13.8	13.8
Capital Outlay	1.2	1.5	1.1	0.8	0.4	0.4	0.4	0.4
Direct Support/Indirect Costs	5.1	4.0	3.9	4.9	5.0	5.0	5.0	5.0
Other Financing Uses	-	-	0.0	-	0.0	0.0	0.0	0.0
Other Outgo	0.0	-	-	0.1	-	-	-	-
Total Expenditure	\$ 138.4	\$ 122.9	\$ 121.8	\$ 131.4	\$ 196.3	\$ 158.5	\$ 196.3	\$ 158.4
<i>Ending Balance</i>								
Non-spendable - Cash, Inventories, Others	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
Restricted	7.9	14.7	29.8	39.4	-	37.9	-	37.9
Committed	-	-	-	-	-	-	-	-
Assigned	7.7	7.3	8.0	7.6	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-	-	-
Total Ending Balance	\$ 15.7	\$ 22.0	\$ 37.8	\$ 47.1	\$ 0.0	\$ 37.9	\$ 0.0	\$ 37.9
<b>Total Uses of Funds</b>	<b>\$ 154.0</b>	<b>\$ 144.9</b>	<b>\$ 159.5</b>	<b>\$ 178.4</b>	<b>\$ 196.4</b>	<b>\$ 196.4</b>	<b>\$ 196.4</b>	<b>\$ 196.4</b>

Los Angeles Unified School District

**2022-23 BUDGET**

**FUND 120 - CHILD DEVELOPMENT FUND**

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

	2018-19	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23
				<i>Estimated</i>	<i>Authorized</i>	<i>Estimated</i>	<i>Authorized</i>	<i>Estimated</i>
<i>(Amounts in millions)</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actuals</i>	<i>Final</i>	<i>Final</i>	<i>Revised</i>	<i>Revised</i>
					<i>Budget</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>
<b><u>Sources of Funds</u></b>								
<i>Beginning Balance</i>								
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	4.0	0.2	0.2	0.2	0.2
Committed	-	-	-	-	-	-	-	-
Assigned	0.3	0.2	0.2	0.1	0.1	0.1	0.1	0.1
Unassigned/Unappropriated	-	-	-	-	-	-	-	-
Audit Adjustments	-	-	-	-	-	-	-	-
Other Restatements	-	-	-	-	-	-	-	-
Total Beginning Balance	\$ 0.3	\$ 0.2	\$ 0.2	\$ 4.1	\$ 0.3	\$ 0.3	\$ 0.3	\$ 0.3
<i>Revenue</i>								
Local Control Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	5.4	2.8	9.0	5.0	5.6	5.6	4.7	4.7
Other State Revenue	137.2	137.6	149.0	164.0	173.7	173.7	182.6	182.6
Other Local Revenue	2.8	2.4	0.9	1.0	-	-	-	-
Interfund Transfers-In	22.3	21.8	17.1	8.0	19.4	19.4	11.4	11.4
Other Financing Sources	-	-	-	-	-	-	-	-
Total Revenue	\$ 167.8	\$ 164.5	\$ 176.0	\$ 178.0	\$ 198.7	\$ 198.7	\$ 198.7	\$ 198.7
<b>Total Sources of Funds</b>	<b>\$ 168.2</b>	<b>\$ 164.8</b>	<b>\$ 176.2</b>	<b>\$ 182.1</b>	<b>\$ 199.0</b>	<b>\$ 199.0</b>	<b>\$ 199.0</b>	<b>\$ 199.0</b>
<b><u>Uses of Funds</u></b>								
<i>Expenditure</i>								
Certificated Salaries	\$ 43.5	\$ 44.3	\$ 44.9	\$ 49.2	\$ 51.8	\$ 51.8	\$ 51.9	\$ 51.9
Classified Salaries	52.1	52.1	56.1	54.6	60.4	60.4	60.6	60.6
Employee Benefits	58.4	55.5	57.6	58.9	63.3	63.3	63.1	63.1
Books and Supplies	2.8	3.0	3.0	6.8	10.8	10.8	9.7	9.7
Services and Other Operating Expenditures	2.9	3.0	3.3	3.8	4.3	4.3	4.4	4.4
Capital Outlay	-	-	-	-	-	-	-	-
Direct Support/Indirect Costs	7.9	6.6	7.0	8.6	8.3	8.3	9.0	9.0
Other Financing Uses	0.2	-	0.0	-	-	-	-	-
Other Outgo	0.1	0.1	0.1	-	-	-	-	-
Total Expenditure	\$ 167.9	\$ 164.6	\$ 172.1	\$ 181.9	\$ 198.8	\$ 198.8	\$ 198.8	\$ 198.8
<i>Ending Balance</i>								
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	4.0	0.2	0.2	0.2	0.2	0.2
Committed	-	-	-	-	-	-	-	-
Assigned	0.2	0.2	0.1	0.1	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-	-	-
Total Ending Balance	\$ 0.2	\$ 0.2	\$ 4.1	\$ 0.3	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2
<b>Total Uses of Funds</b>	<b>\$ 168.2</b>	<b>\$ 164.8</b>	<b>\$ 176.2</b>	<b>\$ 182.1</b>	<b>\$ 199.0</b>	<b>\$ 199.0</b>	<b>\$ 199.0</b>	<b>\$ 199.0</b>

Los Angeles Unified School District

**2022-23 BUDGET**

**FUND 130 - CAFETERIA FUND**

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

	2018-19	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23
				<i>Estimated</i>	<i>Authorized</i>	<i>Estimated</i>	<i>Authorized</i>	<i>Estimated</i>
<i>(Amounts in millions)</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actuals</i>	<i>Final</i>	<i>Final</i>	<i>Revised</i>	<i>Revised</i>
<u>Sources of Funds</u>					<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
<i>Beginning Balance</i>								
Non-spendable - Cash, Inventories, Others	\$ 7.1	\$ 9.1	\$ 16.8	\$ 20.6	\$ 17.5	\$ 17.5	\$ 17.5	\$ 17.5
Restricted	71.3	98.3	100.2	64.9	92.7	92.7	92.7	92.7
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-	-	-
Audit Adjustments	-	-	-	-	-	-	-	-
Other Restatements	-	-	-	-	-	-	-	-
Total Beginning Balance	\$ 78.4	\$ 107.4	\$ 117.0	\$ 85.4	\$ 110.3	\$ 110.3	\$ 110.3	\$ 110.3
<i>Revenue</i>								
Local Control Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	364.2	323.2	260.2	489.3	342.1	342.1	429.0	429.0
Other State Revenue	24.4	16.8	0.4	17.6	35.0	35.0	80.7	80.7
Other Local Revenue	10.9	22.6	1.1	1.4	1.7	1.7	1.7	1.7
Interfund Transfers-In	1.2	1.0	0.1	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Total Revenue	\$ 400.7	\$ 363.6	\$ 261.8	\$ 508.4	\$ 378.8	\$ 378.8	\$ 511.4	\$ 511.4
<b>Total Sources of Funds</b>	<b>\$ 479.0</b>	<b>\$ 471.0</b>	<b>\$ 378.8</b>	<b>\$ 593.8</b>	<b>\$ 489.0</b>	<b>\$ 489.0</b>	<b>\$ 621.7</b>	<b>\$ 621.7</b>
<u>Uses of Funds</u>								
<i>Expenditure</i>								
Certificated Salaries	\$ -	\$ -	\$ -	\$ 0.0	\$ -	\$ -	\$ -	\$ -
Classified Salaries	102.3	105.9	112.5	115.9	125.4	125.4	126.5	126.5
Employee Benefits	93.6	97.3	98.4	101.9	108.2	108.2	109.1	109.1
Books and Supplies	155.2	161.5	117.8	240.7	176.9	176.9	243.4	243.4
Services and Other Operating Expenditures	3.5	(23.4)	(46.7)	3.2	3.2	3.2	3.3	3.3
Capital Outlay	-	-	-	0.2	0.2	0.2	0.2	0.2
Direct Support/Indirect Costs	17.0	12.7	11.4	21.7	17.2	17.2	20.2	20.2
Other Financing Uses	-	-	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-	-	-
Total Expenditure	\$ 371.7	\$ 354.0	\$ 293.4	\$ 483.6	\$ 431.0	\$ 431.0	\$ 502.6	\$ 502.6
<i>Ending Balance</i>								
Non-spendable - Cash, Inventories, Others	\$ 9.1	\$ 16.8	\$ 20.6	\$ 17.5	\$ 14.5	\$ 14.5	\$ 14.5	\$ 14.5
Restricted	98.3	100.2	64.9	92.7	43.5	43.5	104.5	104.5
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-	-	-
Total Ending Balance	\$ 107.4	\$ 117.0	\$ 85.4	\$ 110.3	\$ 58.0	\$ 58.0	\$ 119.1	\$ 119.1
<b>Total Uses of Funds</b>	<b>\$ 479.0</b>	<b>\$ 471.0</b>	<b>\$ 378.8</b>	<b>\$ 593.8</b>	<b>\$ 489.0</b>	<b>\$ 489.0</b>	<b>\$ 621.7</b>	<b>\$ 621.7</b>

# CAPITAL PROJECTS FUNDS



Fund 210-Building Fund-Measure R

Fund 211- Building Fund-Proposition BB

Fund 212-Building Fund

Fund 213-Building Fund-Measure K

Fund 214- Building Fund-Measure Y

Fund 215- Building Fund-Measure Q

Fund 216- Building Fund-Measure RR

Fund 250-Capital Facilities Account Fund

Fund 300-State School Building Lease-Purchase Fund

Fund 351-County School Facilities Fund

Fund 400-Special Reserve Fund-Community Redevelopment  
Agency

Fund 401-Special Reserve Fund

Fund 402-Special Reserve Fund-FEMA-Earthquake

Fund

Fund 403-Special Reserve Fund-FEMA-Hazard Mitigation

**CAPITAL PLANNING AND BUDGETING**

The Superintendent's 100-day plan includes an evaluation and assessment of how investments, both facilities and other district assets, are currently leveraged and how they can be further optimized and effectively sustained. This would include identifying all land, infrastructure, and equipment needs in support of sustainability efforts.

**Capital Funds Defined**

Capital funds are used to acquire capital assets or improve the useful life of existing capital assets i.e., land acquisition, building and construction, equipment, additions, and renovations. Capital assets have useful lives extending beyond a single reporting period, are not physically consumed by use, and have economic usefulness that declines over time. With over 79 million feet of square footage of building space to maintain, LAUSD is challenged with ensuring that capital resources are sufficient to ensure a safe and healthy learning environment for all District students and employees.

**Benefits of Capital Improvement Planning**

A complete properly developed Capital Improvement Plan delivers the following benefits:

- Informs the public of the district's investment in infrastructure
- Synchronizes capital and operating budgets including the accounting for debt service and any ongoing operating budget impacts from Capital Projects
- Systematically evaluates competing demands for resources based on a prioritization matrix that reflects the districts' long-term goals and objectives
- Identifies, prioritizes, and optimizes the financing of capital projects
- Links strategic and comprehensive plans with fiscal capacity

**Best Practices (Per GFOA-Government Finance Officers Association)**

GFOA recommends that school districts prepare and adopt a comprehensive, fiscally sustainable, and multi-year capital plan to ensure effective management of capital assets. A prudent multi-year capital plan identifies and prioritizes expected needs based on a strategic plan, establishes project scope and cost, details estimated amounts of funding from various sources, and projects future operating and maintenance costs. A capital plan should cover a period of at least three years, preferably five or more.



**CAPITAL PLANNING AND BUDGETING**

As the second largest school district in the country, LAUSD comprises 710 square miles with more than 79 million square feet of space. Listed below are some LAUSD Facilities key facts with respect to the size and breadth of capital assets and space LAUSD manages.

Los Angeles Unified School District Facilities Services Division

## FACILITIES KEY FACTS

Source: LAUSD Fixed Asset Inventory. Data as of Aug 08, 2022 02:00 AM

Asset Type	Amount	Description
Acres Owned	6,382	Total area of property owned by LAUSD measured in acres. Based on Los Angeles County Assessor parcel data
Building Square Footage	79,346,501	Total area of building interior space measured in square footage. Includes only those structures where interior spaces are tracked i.e. does not include shelters, enclosures or storage containers
Properties Owned	772	Number of distinct properties owned by LAUSD
Structures Owned	25,550	Number of structures located on LAUSD property or owned by LAUSD
Permanent Buildings	6,939	Number of buildings with permanent foundations located on LAUSD property or owned by LAUSD
Portable Buildings	5,325	Number of buildings with non-permanent foundations located on LAUSD property or owned by LAUSD
Arcade Structures	2,810	Structures designed to provide protection from the elements along designated walkways connecting one or more buildings
Shelters	1,696	Structures designed to provide protection from the elements
Enclosures	2,996	Structures designed to prevent general access to critical infrastructure e.g. HVAC, electrical equipment, etc.
Storage Containers	4,913	Metal storage containers
Number of Spaces	210,167	Distinct designated areas within a building

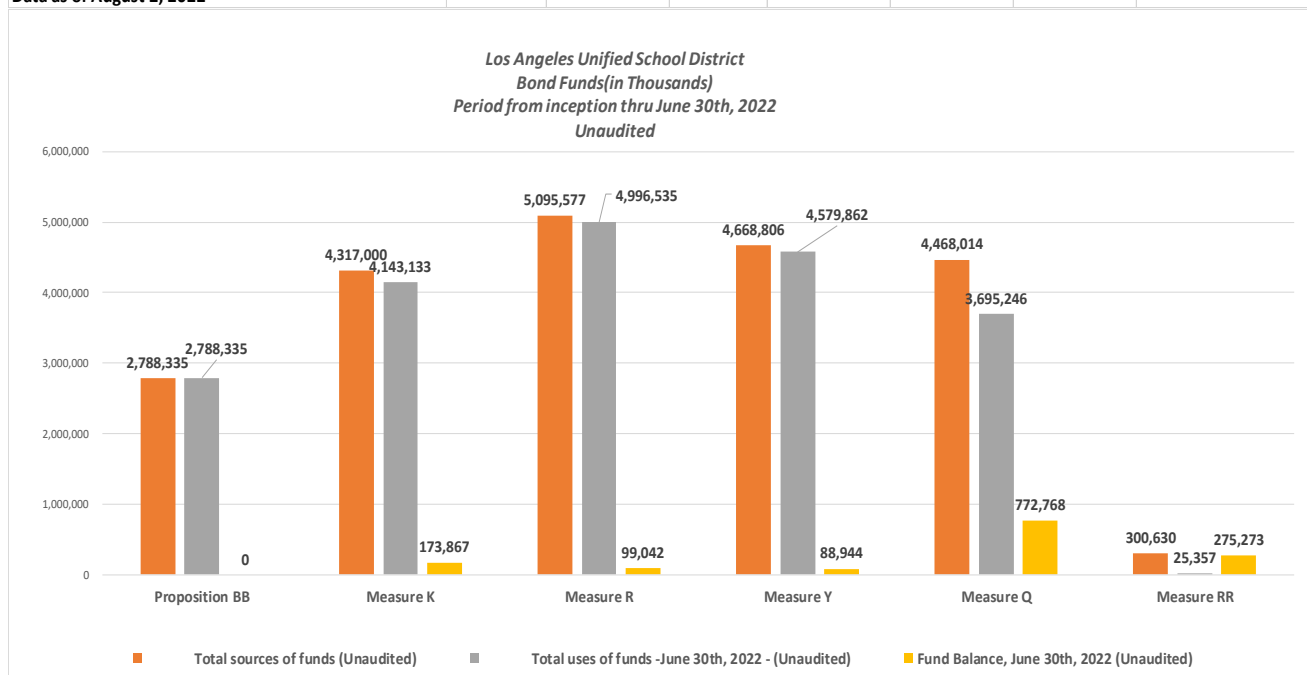
Note: This report is generated from an actively maintained data source and represents the best available information as of the time and date shown on the report. These totals do not include leased space.

**CAPITAL PLANNING AND BUDGETING****Capital Funding Sources**

LAUSD's Capital Investments are primarily funded from local bond funds. The LAUSD's voter-approved Bond Program is currently valued at \$27.6 billion. LAUSD is managing a multi-billion program to build new schools to reduce overcrowding and modernize existing campuses throughout the district. The table below summarizes local bonds that have been voter approved since 1997 and unaudited financial status as of June 30<sup>th</sup>, 2022(subject to change pending year end closing adjustments).

**Local Bonds issued since April 1997**

Bond Measure ----->	Proposition BB	Measure K	Measure R	Measure Y	Measure Q	Measure RR	Total District Bond Funds
Voter Approved Bond Authorization	\$ 2,400,000	\$ 3,350,000	\$ 3,870,000	\$ 3,985,000	\$ 7,000,000	\$ 7,000,000	\$ 27,605,000
Date of Election	April 8, 1997	November 5, 2002	March 2, 2004	November 8, 2005	November 4, 2008	November 3, 2020	
Percentage Approval (1)	71%	68%	63%	66%	69%	71%	
<b>Sources of Funds</b>							
Issuance of Bonds	2,400,000	3,350,000	3,870,000	3,985,000	3,650,955	300,000	17,555,955
Amounts Unissued (to be issued)	0	0	0	0	3,349,045	6,700,000	10,049,045
Adjustments-bond premium and cost of issuance/underwriter's discount		4,370	8,635	5,948	0		18,953
Federal Income (FY2015 FEMA Reimbursements)	0	0	1,752	0	0	0	1,752
Other Local Revenues	179,812	159,115	199,118	140,804	56,116	630	735,595
Other Financing Sources - Transfers in	208,523	803,515	1,016,072	537,054	760,943	0	3,326,107
<b>Total sources of funds (Unaudited)</b>	<b>2,788,335</b>	<b>4,317,000</b>	<b>5,095,577</b>	<b>4,668,806</b>	<b>4,468,014</b>	<b>300,630</b>	<b>21,638,362</b>
<b>Uses of Funds</b>							
Facilities Services Division Capital Programs	2,761,476	3,909,373	4,191,332	3,885,196	2,641,189		17,388,566
Information Technology Division Capital Programs		128,671	494,154	183,147	258,901		1,064,873
Library Services		37,949	51,402	3,934			93,285
Transportation (Buses)				23,673			23,673
Other Costs	7,991	20,688	34,926	53,935	26,867		144,407
Other Financing Sources (Uses) - Transfers out	15,345		156,359	383,489	63,718		618,911
<b>Total uses of funds - June 30th, 2021</b>	<b>2,784,812</b>	<b>4,096,681</b>	<b>4,928,173</b>	<b>4,533,374</b>	<b>2,990,675</b>		<b>19,333,715</b>
Total uses of funds, FY 21-22, Unaudited	3,523	46,452	68,362	46,488	704,571	25,357	894,753
<b>Total uses of funds - June 30th, 2022 - (Unaudited)</b>	<b>2,788,335</b>	<b>4,143,133</b>	<b>4,996,535</b>	<b>4,579,862</b>	<b>3,695,246</b>	<b>25,357</b>	<b>20,228,468</b>
<b>Fund Balance, June 30th, 2022 (Unaudited)</b>	<b>0</b>	<b>173,867</b>	<b>99,042</b>	<b>88,944</b>	<b>772,768</b>	<b>275,273</b>	<b>1,409,894</b>
<b>Note: Unaudited, subject to change pending the close of FY 2021-22</b>							
<b>Data as of August 2, 2022</b>							



**CAPITAL PLANNING AND BUDGETING****Capital Assets not eligible for Bond Funds**

The District shall invest resources other than bond funds in facilities and equipment. Included in this requirement are over 520 non-academic sites that provide direct support services to our schools.

As part of the Superintendent's commitment in his 100-day plan, LAUSD shall allocate 2.5 million to perform a Facilities Condition Assessment (FCA) and address the needs of these non-academic sites. The District shall utilize CRA (Community Redevelopment Agency) funds as well as General Fund capital reserves to fund these critical needs.

**What is a Facilities Condition Assessment (FCA)?**

- An FCA is the process of developing a comprehensive picture of physical conditions and the functional performance of buildings and infrastructure; analyzing the results of data collection and observations; and reporting and presenting findings.
- The main objective of the FCA is to measure the condition and functionality of the building and its infrastructure as suitable and appropriate for intended functions.
- Specific objectives of the comprehensive assessment methodology include determining needs for renewal or replacement of building and infrastructure systems (e.g., Heating/cooling, electrical, exterior envelope, etc.) and system components (e.g., cooling tower, heat exchanger, chiller, pumps, etc.), and guiding the analysis of good decision capital project options, including renovation or modernization.

Periodic condition assessments are essential steps in effective management of capital assets. With over \$15 billion in assets (net of accumulated depreciation), the District's investment in performing Facilities Condition Assessments is a vital first step. See table below.

**Data as of August 2, 2022<sup>1</sup>:**

<b>Capital assets:</b>	<b>Amounts (in thousands)</b>
Sites	3,100,670
Improvement of Sites	876,249
Buildings & Improvements	17,391,508
Equipment	2,567,522
Construction in Progress	2,152,044
Less Accumulated depreciation	(10,816,505)
<b>Total Capital Assets, (Net of Depreciation)</b>	<b>15,271,488</b>

For additional information on Facilities Capital Projects, please see links below:

Facilities Services Division Capital Projects Dashboard - <https://www.laschools.org/new-site/fsd-projects/>

Facilities Services Division Strategic Execution Plan - <https://www.laschools.org/new-site/sep/>

<sup>1</sup> Source: SAP Asset Balance Report as of August 2nd, 2022

Los Angeles Unified School District

**2022-23 BUDGET**

**FUND 210 - MEASURE R**

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

	2018-19	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23
				<u>Estimated</u>	<u>Authorized</u>	<u>Estimated</u>	<u>Authorized</u>	<u>Estimated</u>
(Amounts in millions)	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actuals</u>	<u>Final</u>	<u>Final</u>	<u>Revised</u>	<u>Revised</u>
					<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
<b><u>Sources of Funds</u></b>								
<i>Beginning Balance</i>								
Non-spendable - Cash, Inventories, Others	\$ 0.6	\$ 0.3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	145.0	102.0	88.9	36.8	115.3	115.3	115.3	115.3
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-	-	-
Audit Adjustments	(1.4)	(0.7)	(0.4)	(0.3)	-	-	-	-
Other Restatements	-	-	-	-	-	-	-	-
Total Beginning Balance	\$ 144.2	\$ 101.7	\$ 88.5	\$ 36.5	\$ 115.3	\$ 115.3	\$ 115.3	\$ 115.3
<i>Revenue</i>								
Local Control Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	-	-	-	-	-	-	-	-
Other State Revenue	-	-	-	-	-	-	-	-
Other Local Revenue	4.8	2.9	0.4	0.5	0.3	0.3	0.3	0.3
Interfund Transfers-In	8.9	3.5	2.5	7.7	-	-	-	-
Other Financing Sources	-	36.0	-	124.0	-	-	-	-
Total Revenue	\$ 13.8	\$ 42.4	\$ 2.9	\$ 132.2	\$ 0.3	\$ 0.3	\$ 0.3	\$ 0.3
<b>Total Sources of Funds</b>	<b>\$ 158.0</b>	<b>\$ 144.1</b>	<b>\$ 91.4</b>	<b>\$ 168.7</b>	<b>\$ 115.6</b>	<b>\$ 115.6</b>	<b>\$ 115.6</b>	<b>\$ 115.6</b>
<b><u>Uses of Funds</u></b>								
<i>Expenditure</i>								
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	2.1	0.5	0.6	0.5	-	-	-	-
Employee Benefits	1.0	0.2	0.3	0.2	-	-	-	-
Books and Supplies	0.1	0.1	0.0	0.1	-	-	-	-
Services and Other Operating Expenditures	(4.0)	2.9	1.4	1.9	0.3	0.3	0.3	0.3
Capital Outlay	39.3	20.8	6.6	2.0	115.3	65.8	115.3	65.8
Direct Support/Indirect Costs	-	-	-	-	-	-	-	-
Other Financing Uses	17.1	30.6	45.7	48.7	-	-	-	-
Other Outgo	-	-	-	-	-	-	-	-
Total Expenditure	\$ 55.6	\$ 55.2	\$ 54.6	\$ 53.3	\$ 115.6	\$ 66.0	\$ 115.6	\$ 66.0
<i>Ending Balance</i>								
Non-spendable - Cash, Inventories, Others	\$ 0.3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	102.0	88.9	36.8	115.3	-	49.6	-	49.6
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-	-	-
Total Ending Balance	\$ 102.4	\$ 88.9	\$ 36.8	\$ 115.3	\$ -	\$ 49.6	\$ -	\$ 49.6
<b>Total Uses of Funds</b>	<b>\$ 158.0</b>	<b>\$ 144.1</b>	<b>\$ 91.4</b>	<b>\$ 168.7</b>	<b>\$ 115.6</b>	<b>\$ 115.6</b>	<b>\$ 115.6</b>	<b>\$ 115.6</b>

Los Angeles Unified School District

**2022-23 BUDGET**

**FUND 211 – BUILDING FUND-PROPOSITION BB**

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

	2018-19	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23
				<u>Estimated</u>	<u>Authorized</u>	<u>Estimated</u>	<u>Authorized</u>	<u>Estimated</u>
(Amounts in millions)	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actuals</u>	<u>Final</u>	<u>Final</u>	<u>Revised</u>	<u>Revised</u>
					<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
<b><u>Sources of Funds</u></b>								
<i>Beginning Balance</i>								
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	9.4	5.4	4.6	3.5	-	-	-	-
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-	-	-
Audit Adjustments	(0.0)	(0.0)	(0.0)	(0.0)	-	-	-	-
Other Restatements	-	-	-	-	-	-	-	-
Total Beginning Balance	\$ 9.4	\$ 5.4	\$ 4.5	\$ 3.5	\$ -	\$ -	\$ -	\$ -
<i>Revenue</i>								
Local Control Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	-	-	-	-	-	-	-	-
Other State Revenue	-	-	-	-	-	-	-	-
Other Local Revenue	0.2	0.1	0.0	0.0	-	-	-	-
Interfund Transfers-In	4.3	0.4	-	0.0	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Total Revenue	\$ 4.5	\$ 0.5	\$ 0.0	\$ 0.0	\$ -	\$ -	\$ -	\$ -
<b>Total Sources of Funds</b>	<b>\$ 13.9</b>	<b>\$ 5.8</b>	<b>\$ 4.5</b>	<b>\$ 3.5</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Uses of Funds</u></b>								
<i>Expenditure</i>								
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	0.1	0.2	0.1	0.0	-	-	-	-
Employee Benefits	0.0	0.1	0.0	0.0	-	-	-	-
Books and Supplies	0.0	0.0	0.0	0.0	-	-	-	-
Services and Other Operating Expenditures	1.1	0.0	0.8	1.5	-	-	-	-
Capital Outlay	0.1	0.2	0.1	0.0	-	-	-	-
Direct Support/Indirect Costs	-	-	-	-	-	-	-	-
Other Financing Uses	7.2	0.8	0.0	2.0	-	-	-	-
Other Outgo	-	-	-	-	-	-	-	-
Total Expenditure	\$ 8.5	\$ 1.3	\$ 1.0	\$ 3.5	\$ -	\$ -	\$ -	\$ -
<i>Ending Balance</i>								
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	5.4	4.6	3.5	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-	-	-
Total Ending Balance	\$ 5.4	\$ 4.6	\$ 3.5	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Uses of Funds</b>	<b>\$ 13.9</b>	<b>\$ 5.8</b>	<b>\$ 4.5</b>	<b>\$ 3.5</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Los Angeles Unified School District

**2022-23 BUDGET**

**FUND 212 – BUILDING FUND**

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

	2018-19	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23
				<i>Estimated</i>	<i>Authorized</i>	<i>Estimated</i>	<i>Authorized</i>	<i>Estimated</i>
(Amounts in millions)	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actuals</i>	<i>Final</i>	<i>Final</i>	<i>Revised</i>	<i>Revised</i>
					<i>Budget</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>
<b><u>Sources of Funds</u></b>								
<i>Beginning Balance</i>								
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	9.5	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-
Assigned	-	10.3	10.9	10.8	10.4	10.4	10.4	10.4
Unassigned/Unappropriated	-	-	-	-	-	-	-	-
Audit Adjustments	-	-	-	-	-	-	-	-
Other Restatements	-	-	-	-	-	-	-	-
Total Beginning Balance	\$ 9.5	\$ 10.3	\$ 10.9	\$ 10.8	\$ 10.4	\$ 10.4	\$ 10.4	\$ 10.4
<i>Revenue</i>								
Local Control Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	-	-	-	-	-	-	-	-
Other State Revenue	-	-	-	-	-	-	-	-
Other Local Revenue	0.8	0.6	0.5	0.6	0.9	0.9	0.9	0.9
Interfund Transfers-In	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Total Revenue	\$ 0.8	\$ 0.6	\$ 0.5	\$ 0.6	\$ 0.9	\$ 0.9	\$ 0.9	\$ 0.9
<b>Total Sources of Funds</b>	<b>\$ 10.3</b>	<b>\$ 10.9</b>	<b>\$ 11.4</b>	<b>\$ 11.3</b>	<b>\$ 11.3</b>	<b>\$ 11.3</b>	<b>\$ 11.3</b>	<b>\$ 11.3</b>
<b><u>Uses of Funds</u></b>								
<i>Expenditure</i>								
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	0.0	-	0.3	0.3	0.8	0.8	0.8	0.8
Employee Benefits	0.0	-	0.1	0.2	0.4	0.4	0.4	0.4
Books and Supplies	0.0	-	-	-	-	-	-	-
Services and Other Operating Expenditures	-	-	0.3	0.5	-	-	-	-
Capital Outlay	-	-	-	-	10.0	0.0	10.0	0.0
Direct Support/Indirect Costs	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	0.0	-	-	-	-
Other Outgo	-	-	-	-	-	-	-	-
Total Expenditure	\$ 0.0	\$ -	\$ 0.7	\$ 0.9	\$ 11.3	\$ 1.3	\$ 11.3	\$ 1.3
<i>Ending Balance</i>								
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted Ending Balance	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-
Assigned	10.3	10.9	10.8	10.4	-	10.0	-	10.0
Unassigned/Unappropriated	-	-	-	-	-	-	-	-
Total Ending Balance	\$ 10.3	\$ 10.9	\$ 10.8	\$ 10.4	\$ -	\$ 10.0	\$ -	\$ 10.0
<b>Total Uses of Funds</b>	<b>\$ 10.3</b>	<b>\$ 10.9</b>	<b>\$ 11.4</b>	<b>\$ 11.3</b>	<b>\$ 11.3</b>	<b>\$ 11.3</b>	<b>\$ 11.3</b>	<b>\$ 11.3</b>

Los Angeles Unified School District

**2022-23 BUDGET**

**FUND 213 – MEASURE K**

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

	2018-19	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23
				<u>Estimated</u>	<u>Authorized</u>	<u>Estimated</u>	<u>Authorized</u>	<u>Estimated</u>
(Amounts in millions)	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actuals</u>	<u>Final</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Revised</u> <u>Budget</u>	<u>Revised</u> <u>Budget</u>
<b><u>Sources of Funds</u></b>								
<i>Beginning Balance</i>								
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ 0.2	\$ 0.2	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
Restricted	288.8	179.4	144.1	197.5	210.6	210.6	210.6	210.6
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-	-	-
Audit Adjustments	(1.0)	(2.5)	(0.4)	(1.3)	-	-	-	-
Other Restatements	-	-	-	-	-	-	-	-
Total Beginning Balance	\$ 287.8	\$ 176.9	\$ 143.9	\$ 196.4	\$ 210.6	\$ 210.6	\$ 210.6	\$ 210.6
<i>Revenue</i>								
Local Control Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	-	-	-	-	-	-	-	-
Other State Revenue	-	-	-	-	-	-	-	-
Other Local Revenue	5.0	3.1	0.8	1.0	0.8	0.8	0.8	0.8
Interfund Transfers-In	23.8	12.4	72.1	30.1	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Total Revenue	\$ 28.8	\$ 15.5	\$ 72.9	\$ 31.1	\$ 0.8	\$ 0.8	\$ 0.8	\$ 0.8
<b>Total Sources of Funds</b>	<b>\$ 316.6</b>	<b>\$ 192.3</b>	<b>\$ 216.8</b>	<b>\$ 227.5</b>	<b>\$ 211.4</b>	<b>\$ 211.4</b>	<b>\$ 211.4</b>	<b>\$ 211.4</b>
<b><u>Uses of Funds</u></b>								
<i>Expenditure</i>								
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	5.3	0.1	0.2	0.6	0.3	0.3	0.3	0.3
Employee Benefits	2.4	0.1	0.1	0.7	0.2	0.2	0.2	0.2
Books and Supplies	0.8	0.9	0.9	0.7	-	-	-	-
Services and Other Operating Expenditures	8.2	3.1	1.7	5.7	-	-	-	-
Capital Outlay	17.7	37.5	15.5	8.4	210.9	67.2	210.9	67.2
Direct Support/Indirect Costs	-	-	-	-	-	-	-	-
Other Financing Uses	102.7	6.3	0.8	0.7	-	-	-	-
Other Outgo	-	-	-	-	-	-	-	-
Total Expenditure	\$ 137.2	\$ 48.0	\$ 19.1	\$ 16.9	\$ 211.4	\$ 67.6	\$ 211.4	\$ 67.6
<i>Ending Balance</i>								
Non-spendable - Cash, Inventories, Others	\$ -	\$ 0.2	\$ 0.2	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
Restricted	179.4	144.1	197.5	210.6	-	143.7	-	143.7
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-	-	-
Total Ending Balance	\$ 179.4	\$ 144.3	\$ 197.7	\$ 210.6	\$ 0.0	\$ 143.7	\$ 0.0	\$ 143.7
<b>Total Uses of Funds</b>	<b>\$ 316.6</b>	<b>\$ 192.3</b>	<b>\$ 216.8</b>	<b>\$ 227.5</b>	<b>\$ 211.4</b>	<b>\$ 211.4</b>	<b>\$ 211.4</b>	<b>\$ 211.4</b>

Los Angeles Unified School District

**2022-23 BUDGET**

**FUND 214 – MEASURE Y**

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

	2018-19	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23
				<i>Estimated</i>	<i>Authorized</i>	<i>Estimated</i>	<i>Authorized</i>	<i>Estimated</i>
<i>(Amounts in millions)</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actuals</i>	<i>Final Budget</i>	<i>Final Budget</i>	<i>Revised Budget</i>	<i>Revised Budget</i>
<b><u>Sources of Funds</u></b>								
<b><i>Beginning Balance</i></b>								
Non-spendable - Cash, Inventories, Others	\$ 0.0	\$ 0.3	\$ 0.3	\$ 0.4	\$ 0.5	\$ 0.5	\$ 0.5	\$ 0.5
Restricted	67.6	51.2	118.3	64.1	92.4	92.4	92.4	92.4
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-	-	-
Audit Adjustments	(1.5)	(0.6)	(0.7)	(0.1)	-	-	-	-
Other Restatements	-	-	-	-	-	-	-	-
<b>Total Beginning Balance</b>	<b>\$ 66.2</b>	<b>\$ 50.9</b>	<b>\$ 117.9</b>	<b>\$ 64.5</b>	<b>\$ 92.9</b>	<b>\$ 92.9</b>	<b>\$ 92.9</b>	<b>\$ 92.9</b>
<b><i>Revenue</i></b>								
Local Control Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	-	-	-	-	-	-	-	-
Other State Revenue	-	-	-	-	-	-	-	-
Other Local Revenue	1.2	0.7	0.5	0.5	0.2	0.2	0.2	0.2
Interfund Transfers-In	15.1	3.3	0.8	3.5	-	-	-	-
Other Financing Sources	-	182.0	-	70.2	-	-	-	-
<b>Total Revenue</b>	<b>\$ 16.3</b>	<b>\$ 186.0</b>	<b>\$ 1.3</b>	<b>\$ 74.1</b>	<b>\$ 0.2</b>	<b>\$ 0.2</b>	<b>\$ 0.2</b>	<b>\$ 0.2</b>
<b>Total Sources of Funds</b>	<b>\$ 82.5</b>	<b>\$ 236.8</b>	<b>\$ 119.2</b>	<b>\$ 138.6</b>	<b>\$ 93.1</b>	<b>\$ 93.1</b>	<b>\$ 93.1</b>	<b>\$ 93.1</b>
<b><u>Uses of Funds</u></b>								
<b><i>Expenditure</i></b>								
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	0.3	6.2	0.0	1.4	-	-	-	-
Employee Benefits	0.1	0.1	0.0	0.7	-	-	-	-
Books and Supplies	0.3	0.1	0.1	0.4	-	-	-	-
Services and Other Operating Expenditures	0.5	7.7	5.2	0.9	-	-	-	-
Capital Outlay	27.9	14.6	1.7	4.2	92.6	74.8	92.6	74.8
Direct Support/Indirect Costs	-	-	-	-	-	-	-	-
Other Financing Uses	2.0	89.6	47.4	38.2	-	-	-	-
Other Outgo	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>\$ 31.0</b>	<b>\$ 118.3</b>	<b>\$ 54.6</b>	<b>\$ 45.7</b>	<b>\$ 92.6</b>	<b>\$ 74.8</b>	<b>\$ 92.6</b>	<b>\$ 74.8</b>
<b><i>Ending Balance</i></b>								
Non-spendable - Cash, Inventories, Others	\$ 0.3	\$ 0.3	\$ 0.4	\$ 0.5	\$ 0.5	\$ 0.5	\$ 0.5	\$ 0.5
Restricted	51.2	118.3	64.1	92.4	-	17.8	-	17.8
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	<b>\$ 51.5</b>	<b>\$ 118.6</b>	<b>\$ 64.5</b>	<b>\$ 92.9</b>	<b>\$ 0.5</b>	<b>\$ 18.3</b>	<b>\$ 0.5</b>	<b>\$ 18.3</b>
<b>Total Uses of Funds</b>	<b>\$ 82.5</b>	<b>\$ 236.8</b>	<b>\$ 119.2</b>	<b>\$ 138.6</b>	<b>\$ 93.1</b>	<b>\$ 93.1</b>	<b>\$ 93.1</b>	<b>\$ 93.1</b>



Los Angeles Unified School District

**2022-23 BUDGET**

**FUND 215 – MEASURE Q**

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

	2018-19	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23
				<i>Estimated</i>	<i>Authorized</i>	<i>Estimated</i>	<i>Authorized</i>	<i>Estimated</i>
<i>(Amounts in millions)</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actuals</i>	<i>Final</i>	<i>Final</i>	<i>Revised</i>	<i>Revised</i>
					<i>Budget</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>
<b><u>Sources of Funds</u></b>								
<i>Beginning Balance</i>								
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	988.8	615.9	734.3	1,287.3	793.3	793.3	793.3	793.3
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-	-	-
Audit Adjustments	(18.7)	(33.4)	(26.0)	(31.2)	-	-	-	-
Other Restatements	-	-	-	-	-	-	-	-
Total Beginning Balance	\$ 970.1	\$ 582.5	\$ 708.2	\$ 1,256.1	\$ 793.3	\$ 793.3	\$ 793.3	\$ 793.3
<i>Revenue</i>								
Local Control Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	-	-	-	-	-	-	-	-
Other State Revenue	-	-	-	-	-	-	-	-
Other Local Revenue	17.8	8.4	6.5	5.3	1.6	1.6	1.6	1.6
Interfund Transfers-In	197.4	141.4	194.7	212.8	-	-	-	-
Other Financing Sources	-	724.9	1,057.1	-	-	-	-	-
Total Revenue	\$ 215.2	\$ 874.7	\$ 1,258.3	\$ 218.1	\$ 1.6	\$ 1.6	\$ 1.6	\$ 1.6
<b>Total Sources of Funds</b>	<b>\$ 1,185.3</b>	<b>\$ 1,457.2</b>	<b>\$ 1,966.5</b>	<b>\$ 1,474.2</b>	<b>\$ 794.9</b>	<b>\$ 794.9</b>	<b>\$ 794.9</b>	<b>\$ 794.9</b>
<b><u>Uses of Funds</u></b>								
<i>Expenditure</i>								
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	49.5	42.9	46.4	57.0	119.7	119.7	119.7	119.7
Employee Benefits	23.3	24.0	22.3	33.0	61.0	61.0	61.1	61.1
Books and Supplies	1.4	0.6	11.8	2.6	1.3	1.3	1.3	1.3
Services and Other Operating Expenditures	33.2	9.5	20.8	128.2	-	-	-	-
Capital Outlay	455.7	639.7	529.2	458.8	612.8	572.9	612.6	572.7
Direct Support/Indirect Costs	-	-	-	-	-	-	-	-
Other Financing Uses	6.2	6.2	48.8	1.3	0.1	0.1	0.1	0.1
Other Outgo	-	-	-	-	-	-	-	-
Total Expenditure	\$ 569.3	\$ 723.0	\$ 679.2	\$ 680.9	\$ 794.9	\$ 754.9	\$ 794.9	\$ 754.9
<i>Ending Balance</i>								
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	615.9	734.3	1,287.3	793.3	-	39.9	-	39.9
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-	-	-
Total Ending Balance	\$ 615.9	\$ 734.3	\$ 1,287.3	\$ 793.3	\$ -	\$ 39.9	\$ -	\$ 39.9
<b>Total Uses of Funds</b>	<b>\$ 1,185.3</b>	<b>\$ 1,457.2</b>	<b>\$ 1,966.5</b>	<b>\$ 1,474.2</b>	<b>\$ 794.9</b>	<b>\$ 794.9</b>	<b>\$ 794.9</b>	<b>\$ 794.9</b>

Los Angeles Unified School District

**2022-23 BUDGET**

**FUND 216 – MEASURE RR**

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

	2018-19	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23
				<u>Estimated</u>	<u>Authorized</u>	<u>Estimated</u>	<u>Authorized</u>	<u>Estimated</u>
(Amounts in millions)	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actuals</u>	<u>Final</u>	<u>Final</u>	<u>Revised</u>	<u>Revised</u>
					<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
<b><u>Sources of Funds</u></b>								
<i>Beginning Balance</i>								
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	286.7	286.7	286.7	286.7
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-	-	-
Audit Adjustments	-	-	-	-	-	-	-	-
Other Restatements	-	-	-	-	-	-	-	-
Total Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ 286.7	\$ 286.7	\$ 286.7	\$ 286.7
<i>Revenue</i>								
Local Control Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	-	-	-	-	-	-	-	-
Other State Revenue	-	-	-	-	-	-	-	-
Other Local Revenue	-	-	-	0.9	1.9	1.9	1.9	1.9
Interfund Transfers-In	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	300.0	500.0	500.0	500.0	500.0
Total Revenue	\$ -	\$ -	\$ -	\$ 300.9	\$ 501.9	\$ 501.9	\$ 501.9	\$ 501.9
<b>Total Sources of Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 300.9</b>	<b>\$ 788.6</b>	<b>\$ 788.6</b>	<b>\$ 788.6</b>	<b>\$ 788.6</b>
<b><u>Uses of Funds</u></b>								
<i>Expenditure</i>								
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	1.1	2.9	2.9	2.9	2.9
Employee Benefits	-	-	-	0.4	1.6	1.6	1.6	1.6
Books and Supplies	-	-	-	0.2	-	-	-	-
Services and Other Operating Expenditures	-	-	-	2.6	1.5	1.5	1.5	1.5
Capital Outlay	-	-	-	5.7	772.3	456.9	772.3	456.9
Direct Support/Indirect Costs	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	4.2	10.3	10.3	10.3	10.3
Other Outgo	-	-	-	-	-	-	-	-
Total Expenditure	\$ -	\$ -	\$ -	\$ 14.2	\$ 788.6	\$ 473.2	\$ 788.6	\$ 473.2
<i>Ending Balance</i>								
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	286.7	-	315.4	-	315.4
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-	-	-
Total Ending Balance	\$ -	\$ -	\$ -	\$ 286.7	\$ -	\$ 315.4	\$ -	\$ 315.4
<b>Total Uses of Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 300.9</b>	<b>\$ 788.6</b>	<b>\$ 788.6</b>	<b>\$ 788.6</b>	<b>\$ 788.6</b>

Los Angeles Unified School District

**2022-23 BUDGET**

**FUND 250 – CAPITAL FACILITIES FUND**

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

	2018-19	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23
				<u>Estimated</u>	<u>Authorized</u>	<u>Estimated</u>	<u>Authorized</u>	<u>Estimated</u>
(Amounts in millions)	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actuals</u>	<u>Final</u>	<u>Final</u>	<u>Revised</u>	<u>Revised</u>
					<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
<b><u>Sources of Funds</u></b>								
<i>Beginning Balance</i>								
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	237.1	-	151.9	102.7	50.4	50.4	50.4	50.4
Committed	-	-	-	-	-	-	-	-
Assigned	-	161.5	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-	-	-
Audit Adjustments	-	(4.4)	(0.6)	(0.5)	-	-	-	-
Other Restatements	-	-	-	-	-	-	-	-
<b>Total Beginning Balance</b>	<b>\$ 237.1</b>	<b>\$ 157.2</b>	<b>\$ 151.3</b>	<b>\$ 102.2</b>	<b>\$ 50.4</b>	<b>\$ 50.4</b>	<b>\$ 50.4</b>	<b>\$ 50.4</b>
<i>Revenue</i>								
Local Control Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	-	-	-	-	-	-	-	-
Other State Revenue	-	-	-	-	-	-	-	-
Other Local Revenue	87.5	79.9	77.4	82.6	83.2	83.2	83.2	83.2
Interfund Transfers-In	0.0	3.1	5.0	0.3	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 87.5</b>	<b>\$ 83.0</b>	<b>\$ 82.4</b>	<b>\$ 82.9</b>	<b>\$ 83.2</b>	<b>\$ 83.2</b>	<b>\$ 83.2</b>	<b>\$ 83.2</b>
<b>Total Sources of Funds</b>	<b>\$ 324.6</b>	<b>\$ 240.2</b>	<b>\$ 233.8</b>	<b>\$ 185.1</b>	<b>\$ 133.6</b>	<b>\$ 133.6</b>	<b>\$ 133.6</b>	<b>\$ 133.6</b>
<b><u>Uses of Funds</u></b>								
<i>Expenditure</i>								
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	0.5	0.7	0.6	0.6	0.6	0.6	0.6	0.6
Employee Benefits	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3
Books and Supplies	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1
Services and Other Operating Expenditures	0.8	1.4	0.8	20.5	31.5	31.5	31.5	31.5
Capital Outlay	126.6	75.7	32.0	41.0	101.1	101.1	101.1	101.1
Direct Support/Indirect Costs	-	-	-	-	-	-	-	-
Other Financing Uses	34.8	10.1	97.4	72.3	-	-	-	-
Other Outgo	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>\$ 163.1</b>	<b>\$ 88.3</b>	<b>\$ 131.0</b>	<b>\$ 134.8</b>	<b>\$ 133.6</b>	<b>\$ 133.6</b>	<b>\$ 133.6</b>	<b>\$ 133.6</b>
<i>Ending Balance</i>								
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	151.9	102.7	50.4	-	-	-	-
Committed	-	-	-	-	-	-	-	-
Assigned	161.5	-	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	<b>\$ 161.5</b>	<b>\$ 151.9</b>	<b>\$ 102.7</b>	<b>\$ 50.4</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Uses of Funds</b>	<b>\$ 324.6</b>	<b>\$ 240.2</b>	<b>\$ 233.8</b>	<b>\$ 185.1</b>	<b>\$ 133.6</b>	<b>\$ 133.6</b>	<b>\$ 133.6</b>	<b>\$ 133.6</b>

Los Angeles Unified School District

**2022-23 BUDGET**

**FUND 300 – STATE SCHOOL BUILDING LEASE/PURCHASE FUND**

This is used for school construction projects to relieve overcrowding.

	2018-19	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23
				<u>Estimated</u>	<u>Authorized</u>	<u>Estimated</u>	<u>Authorized</u>	<u>Estimated</u>
(Amounts in millions)	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actuals</u>	<u>Final</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Revised</u> <u>Budget</u>	<u>Revised</u> <u>Budget</u>
<b><u>Sources of Funds</u></b>								
<i>Beginning Balance</i>								
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	5.7	5.9	6.1	6.2	6.2	6.2	6.2	6.2
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-	-	-
Audit Adjustments	-	-	-	-	-	-	-	-
Other Restatements	-	-	-	-	-	-	-	-
Total Beginning Balance	\$ 5.7	\$ 5.9	\$ 6.1	\$ 6.2	\$ 6.2	\$ 6.2	\$ 6.2	\$ 6.2
<i>Revenue</i>								
Local Control Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	-	-	-	-	-	-	-	-
Other State Revenue	-	-	-	-	-	-	-	-
Other Local Revenue	0.2	0.2	0.1	0.1	-	-	-	-
Interfund Transfers-In	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Total Revenue	\$ 0.2	\$ 0.2	\$ 0.1	\$ 0.1	\$ -	\$ -	\$ -	\$ -
<b>Total Sources of Funds</b>	<b>\$ 5.9</b>	<b>\$ 6.1</b>	<b>\$ 6.2</b>	<b>\$ 6.2</b>	<b>\$ 6.2</b>	<b>\$ 6.2</b>	<b>\$ 6.2</b>	<b>\$ 6.2</b>
<b><u>Uses of Funds</u></b>								
<i>Expenditure</i>								
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	0.0	0.0	0.0	-	-	-	-
Employee Benefits	-	0.0	0.0	0.0	-	-	-	-
Books and Supplies	-	0.0	0.0	0.0	-	-	-	-
Services and Other Operating Expenditures	-	0.0	0.0	0.0	-	-	-	-
Capital Outlay	-	-	-	-	6.2	0.0	6.2	0.0
Direct Support/Indirect Costs	-	-	-	-	-	-	-	-
Other Financing Uses	-	0.0	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-	-	-
Total Expenditure	\$ -	\$ 0.0	\$ 0.0	\$ 0.0	\$ 6.2	\$ 0.0	\$ 6.2	\$ 0.0
<i>Ending Balance</i>								
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	5.9	6.1	6.2	6.2	-	6.2	-	6.2
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-	-	-
Total Ending Balance	\$ 5.9	\$ 6.1	\$ 6.2	\$ 6.2	\$ -	\$ 6.2	\$ -	\$ 6.2
<b>Total Uses of Funds</b>	<b>\$ 5.9</b>	<b>\$ 6.1</b>	<b>\$ 6.2</b>	<b>\$ 6.2</b>	<b>\$ 6.2</b>	<b>\$ 6.2</b>	<b>\$ 6.2</b>	<b>\$ 6.2</b>

Los Angeles Unified School District

**2022-23 BUDGET**

**FUND 351 – COUNTY SCHOOLS FACILITIES FUND**

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

	2018-19	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23
				<i>Estimated</i>	<i>Authorized</i>	<i>Estimated</i>	<i>Authorized</i>	<i>Estimated</i>
<i>(Amounts in millions)</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actuals</i>	<i>Final</i>	<i>Final</i>	<i>Revised</i>	<i>Revised</i>
					<i>Budget</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>
<b><u>Sources of Funds</u></b>								
<i>Beginning Balance</i>								
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	242.3	140.2	107.5	89.4	228.8	228.8	228.8	228.8
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-	-	-
Audit Adjustments	-	(0.3)	(0.3)	(0.2)	-	-	-	-
Other Restatements	-	-	-	-	-	-	-	-
Total Beginning Balance	\$ 242.3	\$ 139.9	\$ 107.2	\$ 89.2	\$ 228.8	\$ 228.8	\$ 228.8	\$ 228.8
<i>Revenue</i>								
Local Control Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	-	-	-	-	-	-	-	-
Other State Revenue	4.1	6.2	77.0	214.1	119.3	119.3	119.3	119.3
Other Local Revenue	3.9	2.2	0.6	0.7	1.5	1.5	1.5	1.5
Interfund Transfers-In	3.1	1.8	26.4	0.5	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Total Revenue	\$ 11.2	\$ 10.2	\$ 104.1	\$ 215.3	\$ 120.9	\$ 120.9	\$ 120.9	\$ 120.9
<b>Total Sources of Funds</b>	<b>\$ 253.5</b>	<b>\$ 150.0</b>	<b>\$ 211.3</b>	<b>\$ 304.5</b>	<b>\$ 349.7</b>	<b>\$ 349.7</b>	<b>\$ 349.7</b>	<b>\$ 349.7</b>
<b><u>Uses of Funds</u></b>								
<i>Expenditure</i>								
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	0.1	0.2	0.0	0.0	-	-	-	-
Employee Benefits	0.1	0.1	0.0	0.0	-	-	-	-
Books and Supplies	0.0	0.8	0.3	0.0	-	-	-	-
Services and Other Operating Expenditures	0.3	0.2	0.1	0.1	-	-	-	-
Capital Outlay	30.1	22.6	46.2	0.8	349.7	106.2	349.7	106.2
Direct Support/Indirect Costs	-	-	-	-	-	-	-	-
Other Financing Uses	82.8	18.5	75.3	74.7	-	-	-	-
Other Outgo	-	-	-	-	-	-	-	-
Total Expenditure	\$ 113.2	\$ 42.5	\$ 121.9	\$ 75.7	\$ 349.7	\$ 106.2	\$ 349.7	\$ 106.2
<i>Ending Balance</i>								
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	140.2	107.5	89.4	228.8	-	243.5	-	243.5
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-	-	-
Total Ending Balance	\$ 140.2	\$ 107.5	\$ 89.4	\$ 228.8	\$ -	\$ 243.5	\$ -	\$ 243.5
<b>Total Uses of Funds</b>	<b>\$ 253.5</b>	<b>\$ 150.0</b>	<b>\$ 211.3</b>	<b>\$ 304.5</b>	<b>\$ 349.7</b>	<b>\$ 349.7</b>	<b>\$ 349.7</b>	<b>\$ 349.7</b>

Los Angeles Unified School District

**2022-23 BUDGET**

**FUND 400 – SPECIAL RESERVE FUND-CRA**

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

	2018-19	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23
				<u>Estimated</u>	<u>Authorized</u>	<u>Estimated</u>	<u>Authorized</u>	<u>Estimated</u>
(Amounts in millions)	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actuals</u>	<u>Final</u>	<u>Final</u>	<u>Revised</u>	<u>Revised</u>
					<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
<b><u>Sources of Funds</u></b>								
<i>Beginning Balance</i>								
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	60.7	78.4	91.1	120.8	112.2	112.2	112.2	112.2
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-	-	-
Audit Adjustments	-	-	-	-	-	-	-	-
Other Restatements	-	-	-	-	-	-	-	-
Total Beginning Balance	\$ 60.7	\$ 78.4	\$ 91.1	\$ 120.8	\$ 112.2	\$ 112.2	\$ 112.2	\$ 112.2
<i>Revenue</i>								
Local Control Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	-	-	-	-	-	-	-	-
Other State Revenue	-	-	-	-	-	-	-	-
Other Local Revenue	38.3	40.2	50.0	51.0	48.4	48.4	48.4	48.4
Interfund Transfers-In	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Total Revenue	\$ 38.3	\$ 40.2	\$ 50.0	\$ 51.0	\$ 48.4	\$ 48.4	\$ 48.4	\$ 48.4
<b>Total Sources of Funds</b>	<b>\$ 99.0</b>	<b>\$ 118.6</b>	<b>\$ 141.1</b>	<b>\$ 171.8</b>	<b>\$ 160.6</b>	<b>\$ 160.6</b>	<b>\$ 160.6</b>	<b>\$ 160.6</b>
<b><u>Uses of Funds</u></b>								
<i>Expenditure</i>								
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	0.2	4.3	0.2	0.2	0.2	0.2	0.2	0.2
Employee Benefits	0.1	2.6	0.1	0.1	0.1	0.1	0.1	0.1
Books and Supplies	-	0.4	-	-	0.2	0.2	0.2	0.2
Services and Other Operating Expenditures	0.4	0.2	(0.0)	0.0	15.9	15.9	15.9	15.9
Capital Outlay	-	-	-	14.3	114.2	0.0	114.2	0.0
Direct Support/Indirect Costs	-	-	-	-	-	-	-	-
Other Financing Uses	20.0	20.0	20.0	45.0	30.0	30.0	30.0	30.0
Other Outgo	-	-	-	-	-	-	-	-
Total Expenditure	\$ 20.7	\$ 27.5	\$ 20.3	\$ 59.6	\$ 160.6	\$ 46.4	\$ 160.6	\$ 46.4
<i>Ending Balance</i>								
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	78.4	91.1	120.8	112.2	-	114.2	-	114.2
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-	-	-
Total Ending Balance	\$ 78.4	\$ 91.1	\$ 120.8	\$ 112.2	\$ -	\$ 114.2	\$ -	\$ 114.2
<b>Total Uses of Funds</b>	<b>\$ 99.0</b>	<b>\$ 118.6</b>	<b>\$ 141.1</b>	<b>\$ 171.8</b>	<b>\$ 160.6</b>	<b>\$ 160.6</b>	<b>\$ 160.6</b>	<b>\$ 160.6</b>

Los Angeles Unified School District

**2022-23 BUDGET**

**FUND 401 – SPECIAL RESERVE FUND**

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

	2018-19	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23
				<u>Estimated</u>	<u>Authorized</u>	<u>Estimated</u>	<u>Authorized</u>	<u>Estimated</u>
(Amounts in millions)	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actuals</u>	<u>Final</u>	<u>Final</u>	<u>Revised</u>	<u>Revised</u>
					<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
<b><u>Sources of Funds</u></b>								
<i>Beginning Balance</i>								
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	77.9	79.3	76.7	86.4	79.2	79.2	79.2	79.2
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-	-	-
Audit Adjustments	-	-	(0.7)	(0.1)	-	-	-	-
Other Restatements	-	-	-	-	-	-	-	-
Total Beginning Balance	\$ 77.9	\$ 79.3	\$ 76.1	\$ 86.3	\$ 79.2	\$ 79.2	\$ 79.2	\$ 79.2
<i>Revenue</i>								
Local Control Funding Formula	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Federal Revenue	2.5	2.6	5.2	1.4	2.3	2.3	2.3	2.3
Other State Revenue	1.4	2.2	1.1	0.4	0.7	0.7	0.7	0.7
Other Local Revenue	12.3	8.1	14.0	8.8	10.8	10.8	10.8	10.8
Interfund Transfers-In	0.1	0.1	0.1	0.6	-	-	-	-
Other Financing Sources	1.0	-	-	-	-	-	-	-
Total Revenue	\$ 17.2	\$ 13.0	\$ 20.4	\$ 11.1	\$ 13.9	\$ 13.9	\$ 13.9	\$ 13.9
<b>Total Sources of Funds</b>	<b>\$ 95.1</b>	<b>\$ 92.3</b>	<b>\$ 96.5</b>	<b>\$ 97.4</b>	<b>\$ 93.1</b>	<b>\$ 93.1</b>	<b>\$ 93.1</b>	<b>\$ 93.1</b>
<b><u>Uses of Funds</u></b>								
<i>Expenditure</i>								
Certificated Salaries	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Classified Salaries	1.8	1.3	0.3	0.2	-	-	-	-
Employee Benefits	0.9	0.6	0.2	0.1	-	-	-	-
Books and Supplies	0.3	0.3	0.2	0.8	-	-	-	-
Services and Other Operating Expenditures	2.8	2.2	1.8	2.8	-	-	-	-
Capital Outlay	5.3	8.3	4.2	0.9	93.1	17.3	93.1	17.3
Direct Support/Indirect Costs	-	-	-	-	-	-	-	-
Other Financing Uses	4.7	2.8	3.4	13.5	-	-	-	-
Other Outgo	-	-	-	-	-	-	-	-
Total Expenditure	\$ 15.8	\$ 15.6	\$ 10.1	\$ 18.2	\$ 93.1	\$ 17.3	\$ 93.1	\$ 17.3
<i>Ending Balance</i>								
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Restricted	79.3	76.7	86.4	79.2	-	75.8	-	75.8
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-	-	-
Total Ending Balance	\$ 79.3	\$ 76.7	\$ 86.4	\$ 79.2	\$ -	\$ 75.8	\$ -	\$ 75.8
<b>Total Uses of Funds</b>	<b>\$ 95.1</b>	<b>\$ 92.3</b>	<b>\$ 96.5</b>	<b>\$ 97.4</b>	<b>\$ 93.1</b>	<b>\$ 93.1</b>	<b>\$ 93.1</b>	<b>\$ 93.1</b>

Los Angeles Unified School District

**2022-23 BUDGET**

**FUND 402 – SPECIAL RESERVE FUND-FEMA**

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

	2018-19	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23
				<u>Estimated</u>	<u>Authorized</u>	<u>Estimated</u>	<u>Authorized</u>	<u>Estimated</u>
(Amounts in millions)	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actuals</u>	<u>Final</u>	<u>Final</u>	<u>Revised</u>	<u>Revised</u>
					<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
<b><u>Sources of Funds</u></b>								
<i>Beginning Balance</i>								
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	3.2	3.2	3.3	2.4	2.3	2.3	2.3	2.3
Committed	-	-	-	-	-	-	-	-
Assigned	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Unassigned/Unappropriated	-	-	-	-	-	-	-	-
Audit Adjustments	-	-	-	(0.0)	-	-	-	-
Other Restatements	-	-	-	-	-	-	-	-
Total Beginning Balance	\$ 3.4	\$ 3.4	\$ 3.5	\$ 2.6	\$ 2.6	\$ 2.6	\$ 2.6	\$ 2.6
<i>Revenue</i>								
Local Control Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	-	-	-	-	-	-	-	-
Other State Revenue	-	-	-	-	-	-	-	-
Other Local Revenue	0.1	0.1	0.0	0.0	-	-	-	-
Interfund Transfers-In	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Total Revenue	\$ 0.1	\$ 0.1	\$ 0.0	\$ 0.0	\$ -	\$ -	\$ -	\$ -
<b>Total Sources of Funds</b>	<b>\$ 3.5</b>	<b>\$ 3.5</b>	<b>\$ 3.5</b>	<b>\$ 2.6</b>	<b>\$ 2.6</b>	<b>\$ 2.6</b>	<b>\$ 2.6</b>	<b>\$ 2.6</b>
<b><u>Uses of Funds</u></b>								
<i>Expenditure</i>								
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	0.0	0.0	(0.0)	0.0	-	-	-	-
Employee Benefits	0.0	(0.0)	(0.0)	0.0	-	-	-	-
Books and Supplies	-	-	-	-	-	-	-	-
Services and Other Operating Expenditures	0.0	0.0	-	-	-	-	-	-
Capital Outlay	0.0	0.0	0.9	0.0	2.3	2.3	2.3	2.3
Direct Support/Indirect Costs	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-	-	-
Total Expenditure	\$ 0.0	\$ 0.0	\$ 0.9	\$ 0.0	\$ 2.3	\$ 2.3	\$ 2.3	\$ 2.3
<i>Ending Balance</i>								
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Restricted	3.2	3.3	2.4	2.3	-	-	-	-
Committed	-	-	-	-	-	-	-	-
Assigned	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Unassigned/Unappropriated	-	-	-	-	-	-	-	-
Total Ending Balance	\$ 3.4	\$ 3.5	\$ 2.6	\$ 2.6	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2
<b>Total Uses of Funds</b>	<b>\$ 3.5</b>	<b>\$ 3.5</b>	<b>\$ 3.5</b>	<b>\$ 2.6</b>	<b>\$ 2.6</b>	<b>\$ 2.6</b>	<b>\$ 2.6</b>	<b>\$ 2.6</b>



Los Angeles Unified School District

**2022-23 BUDGET**

**FUND 403 – SPECIAL RESERVE FUND-FEMA-HAZARD MITIGATION**

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

	2018-19	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23
				<u>Estimated</u>	<u>Authorized</u>	<u>Estimated</u>	<u>Authorized</u>	<u>Estimated</u>
(Amounts in millions)	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actuals</u>	<u>Final</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Revised</u> <u>Budget</u>	<u>Revised</u> <u>Budget</u>
<b><u>Sources of Funds</u></b>								
<i>Beginning Balance</i>								
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-
Assigned	2.1	2.2	2.2	2.2	2.2	2.2	2.2	2.2
Unassigned/Unappropriated	-	-	-	-	-	-	-	-
Audit Adjustments	-	-	-	-	-	-	-	-
Other Restatements	-	-	-	-	-	-	-	-
Total Beginning Balance	\$ 2.1	\$ 2.2	\$ 2.2	\$ 2.2	\$ 2.2	\$ 2.2	\$ 2.2	\$ 2.2
<i>Revenue</i>								
Local Control Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	-	-	-	-	-	-	-	-
Other State Revenue	-	-	-	-	-	-	-	-
Other Local Revenue	0.0	0.0	0.0	0.0	-	-	-	-
Interfund Transfers-In	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Total Revenue	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ -	\$ -	\$ -	\$ -
<b>Total Sources of Funds</b>	<b>\$ 2.2</b>	<b>\$ 2.2</b>	<b>\$ 2.2</b>	<b>\$ 2.2</b>	<b>\$ 2.2</b>	<b>\$ 2.2</b>	<b>\$ 2.2</b>	<b>\$ 2.2</b>
<b><u>Uses of Funds</u></b>								
<i>Expenditure</i>								
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-
Books and Supplies	-	-	-	-	-	-	-	-
Services and Other Operating Expenditures	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Direct Support/Indirect Costs	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-	-	-
Total Expenditure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Ending Balance</i>								
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-
Assigned	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2
Unassigned/Unappropriated	-	-	-	-	-	-	-	-
Total Ending Balance	\$ 2.2	\$ 2.2	\$ 2.2	\$ 2.2	\$ 2.2	\$ 2.2	\$ 2.2	\$ 2.2
<b>Total Uses of Funds</b>	<b>\$ 2.2</b>	<b>\$ 2.2</b>	<b>\$ 2.2</b>	<b>\$ 2.2</b>	<b>\$ 2.2</b>	<b>\$ 2.2</b>	<b>\$ 2.2</b>	<b>\$ 2.2</b>

# DEBT SERVICE FUNDS



Fund 510-Bond Interest and Redemption Fund

Fund 530-Tax Override Fund

Fund 560-Capital Services Fund

Los Angeles Unified School District

**2022-23 BUDGET**

**FUND 510 – BOND INTEREST AND REDEMPTION FUND**

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

	2018-19	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23
				<u>Estimated</u>	<u>Authorized</u>	<u>Estimated</u>	<u>Authorized</u>	<u>Estimated</u>
(Amounts in millions)	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actuals</u>	<u>Final</u>	<u>Final</u>	<u>Revised</u>	<u>Revised</u>
					<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
<b><u>Sources of Funds</u></b>								
<i>Beginning Balance</i>								
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	810.1	849.2	1,069.3	1,224.3	1,009.7	1,009.7	1,009.7	1,009.7
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-	-	-
Audit Adjustments	-	-	(26.5)	-	-	-	-	-
Other Restatements	-	-	-	-	-	-	-	-
Total Beginning Balance	\$ 810.1	\$ 849.2	\$ 1,042.8	\$ 1,224.3	\$ 1,009.7	\$ 1,009.7	\$ 1,009.7	\$ 1,009.7
<i>Revenue</i>								
Local Control Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	69.0	69.3	95.9	69.5	69.5	69.5	69.5	69.5
Other State Revenue	3.4	3.5	3.7	-	-	-	-	-
Other Local Revenue	893.5	947.4	1,131.9	912.1	912.1	912.1	912.1	912.1
Interfund Transfers-In	-	-	-	-	-	-	-	-
Other Financing Sources	704.9	121.7	789.9	-	-	-	-	-
Total Revenue	\$ 1,671.0	\$ 1,141.8	\$ 2,021.5	\$ 981.6	\$ 981.6	\$ 981.6	\$ 981.6	\$ 981.6
<b>Total Sources of Funds</b>	<b>\$ 2,481.1</b>	<b>\$ 1,991.0</b>	<b>\$ 3,064.3</b>	<b>\$ 2,206.0</b>	<b>\$ 1,991.3</b>	<b>\$ 1,991.3</b>	<b>\$ 1,991.3</b>	<b>\$ 1,991.3</b>
<b><u>Uses of Funds</u></b>								
<i>Expenditure</i>								
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-
Books and Supplies	-	-	-	-	-	-	-	-
Services and Other Operating Expenditures	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Direct Support/Indirect Costs	-	-	-	-	-	-	-	-
Other Financing Uses	703.6	-	631.5	-	-	-	-	-
Other Outgo	928.3	921.7	1,208.4	1,196.3	981.6	981.6	981.6	981.6
Total Expenditure	\$ 1,631.9	\$ 921.7	\$ 1,839.9	\$ 1,196.3	\$ 981.6	\$ 981.6	\$ 981.6	\$ 981.6
<i>Ending Balance</i>								
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	849.2	1,069.3	1,224.3	1,009.7	1,009.7	1,009.7	1,009.7	1,009.7
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-	-	-
Total Ending Balance	\$ 849.2	\$ 1,069.3	\$ 1,224.3	\$ 1,009.7	\$ 1,009.7	\$ 1,009.7	\$ 1,009.7	\$ 1,009.7
<b>Total Uses of Funds</b>	<b>\$ 2,481.1</b>	<b>\$ 1,991.0</b>	<b>\$ 3,064.3</b>	<b>\$ 2,206.0</b>	<b>\$ 1,991.3</b>	<b>\$ 1,991.3</b>	<b>\$ 1,991.3</b>	<b>\$ 1,991.3</b>

Los Angeles Unified School District

**2022-23 BUDGET**

**FUND 530 – TAX OVERRIDE FUND**

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

	2018-19	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23
				<u>Estimated</u>	<u>Authorized</u>	<u>Estimated</u>	<u>Authorized</u>	<u>Estimated</u>
(Amounts in millions)	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actuals</u>	<u>Final</u>	<u>Final</u>	<u>Revised</u>	<u>Revised</u>
					<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
<b><u>Sources of Funds</u></b>								
<i>Beginning Balance</i>								
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-	-	-
Audit Adjustments	-	-	-	-	-	-	-	-
Other Restatements	-	-	-	-	-	-	-	-
Total Beginning Balance	\$ 0.4	\$ 0.4	\$ 0.4	\$ 0.4	\$ 0.4	\$ 0.4	\$ 0.4	\$ 0.4
<i>Revenue</i>								
Local Control Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	-	-	-	-	-	-	-	-
Other State Revenue	-	-	-	-	-	-	-	-
Other Local Revenue	0.0	0.0	0.0	0.0	-	-	-	-
Interfund Transfers-In	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Total Revenue	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ -	\$ -	\$ -	\$ -
<b>Total Sources of Funds</b>	<b>\$ 0.4</b>	<b>\$ 0.4</b>	<b>\$ 0.4</b>	<b>\$ 0.4</b>	<b>\$ 0.4</b>	<b>\$ 0.4</b>	<b>\$ 0.4</b>	<b>\$ 0.4</b>
<b><u>Uses of Funds</u></b>								
<i>Expenditure</i>								
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-
Books and Supplies	-	-	-	-	-	-	-	-
Services and Other Operating Expenditures	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Direct Support/Indirect Costs	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-	-	-
Total Expenditure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Ending Balance</i>								
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-	-	-
Total Ending Balance	\$ 0.4	\$ 0.4	\$ 0.4	\$ 0.4	\$ 0.4	\$ 0.4	\$ 0.4	\$ 0.4
<b>Total Uses of Funds</b>	<b>\$ 0.4</b>	<b>\$ 0.4</b>	<b>\$ 0.4</b>	<b>\$ 0.4</b>	<b>\$ 0.4</b>	<b>\$ 0.4</b>	<b>\$ 0.4</b>	<b>\$ 0.4</b>

Los Angeles Unified School District

**2022-23 BUDGET**

**FUND 560 – CAPITAL SERVICES FUND**

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

	2018-19	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23
				<u>Estimated</u>	<u>Authorized</u>	<u>Estimated</u>	<u>Authorized</u>	<u>Estimated</u>
(Amounts in millions)	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actuals</u>	<u>Final</u>	<u>Final</u>	<u>Revised</u>	<u>Revised</u>
					<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
<b><u>Sources of Funds</u></b>								
<b><u>Beginning Balance</u></b>								
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	40.6	33.6	34.7	16.0	13.0	13.0	13.0	13.0
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-	-	-
Audit Adjustments	-	-	-	-	-	-	-	-
Other Restatements	-	-	-	-	-	-	-	-
Total Beginning Balance	\$ 40.6	\$ 33.6	\$ 34.7	\$ 16.0	\$ 13.0	\$ 13.0	\$ 13.0	\$ 13.0
<b><u>Revenue</u></b>								
Local Control Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	0.6	0.6	0.2	-	-	-	-	-
Other State Revenue	-	-	-	-	-	-	-	-
Other Local Revenue	0.8	0.8	0.3	0.1	0.1	0.1	0.1	0.1
Interfund Transfers-In	16.1	24.3	16.4	13.3	16.3	16.3	16.3	16.3
Other Financing Sources	-	-	34.0	-	-	-	-	-
Total Revenue	\$ 17.5	\$ 25.6	\$ 51.0	\$ 13.3	\$ 16.3	\$ 16.3	\$ 16.3	\$ 16.3
<b>Total Sources of Funds</b>	<b>\$ 58.1</b>	<b>\$ 59.2</b>	<b>\$ 85.7</b>	<b>\$ 29.4</b>	<b>\$ 29.3</b>	<b>\$ 29.3</b>	<b>\$ 29.3</b>	<b>\$ 29.3</b>
<b><u>Uses of Funds</u></b>								
<b><u>Expenditure</u></b>								
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-
Books and Supplies	-	-	-	-	-	-	-	-
Services and Other Operating Expenditures	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Direct Support/Indirect Costs	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	34.3	-	-	-	-	-
Other Outgo	24.5	24.4	35.4	16.4	16.3	16.3	16.3	16.3
Total Expenditure	\$ 24.5	\$ 24.4	\$ 69.7	\$ 16.4	\$ 16.3	\$ 16.3	\$ 16.3	\$ 16.3
<b><u>Ending Balance</u></b>								
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	33.6	34.7	16.0	13.0	13.0	13.0	13.0	13.0
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-	-	-
Total Ending Balance	\$ 33.6	\$ 34.7	\$ 16.0	\$ 13.0	\$ 13.0	\$ 13.0	\$ 13.0	\$ 13.0
<b>Total Uses of Funds</b>	<b>\$ 58.1</b>	<b>\$ 59.2</b>	<b>\$ 85.7</b>	<b>\$ 29.4</b>	<b>\$ 29.3</b>	<b>\$ 29.3</b>	<b>\$ 29.3</b>	<b>\$ 29.3</b>

# INTERNAL SERVICE FUNDS



Fund 670-Health & Welfare Benefits Fund

Fund 671-Workers' Compensation Fund

Fund 672-Liability Self-Insurance Fund

Los Angeles Unified School District

**2022-23 BUDGET**

**FUND 670 – HEALTH AND WELFARE BENEFITS FUND**

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

	2018-19	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23
				<u>Estimated</u>	<u>Authorized</u>	<u>Estimated</u>	<u>Authorized</u>	<u>Estimated</u>
(Amounts in millions)	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actuals</u>	<u>Final</u>	<u>Final</u>	<u>Revised</u>	<u>Revised</u>
					<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
<b><u>Sources of Funds</u></b>								
<i>Beginning Balance</i>								
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned/Unappropriated	309.0	353.5	393.5	163.9	123.9	123.9	123.9	123.9
Audit Adjustments	-	-	-	-	-	-	-	-
Other Restatements	-	-	-	-	-	-	-	-
Total Beginning Balance	\$ 309.0	\$ 353.5	\$ 393.5	\$ 163.9	\$ 123.9	\$ 123.9	\$ 123.9	\$ 123.9
<i>Revenue</i>								
Local Control Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	-	-	-	-	-	-	-	-
Other State Revenue	-	-	-	-	-	-	-	-
Other Local Revenue	1,111.9	1,083.3	1,093.6	1,078.5	1,101.0	1,101.0	1,109.6	1,109.6
Interfund Transfers-In	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Total Revenue	\$ 1,111.9	\$ 1,083.3	\$ 1,093.6	\$ 1,078.5	\$ 1,101.0	\$ 1,101.0	\$ 1,109.6	\$ 1,109.6
<b>Total Sources of Funds</b>	<b>\$ 1,420.9</b>	<b>\$ 1,436.8</b>	<b>\$ 1,487.1</b>	<b>\$ 1,242.4</b>	<b>\$ 1,224.8</b>	<b>\$ 1,224.8</b>	<b>\$ 1,233.4</b>	<b>\$ 1,233.4</b>
<b><u>Uses of Funds</u></b>								
<i>Expenditure</i>								
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	2.4	2.3	2.4	2.6	2.6	2.6	2.6	2.6
Employee Benefits	(0.3)	(2.9)	1.6	1.5	1.5	1.5	1.5	1.5
Books and Supplies	0.2	0.2	0.2	0.2	0.5	0.5	0.5	0.5
Services and Other Operating Expenditures	1,065.1	1,043.7	1,092.0	1,114.3	1,136.7	1,136.7	1,136.7	1,136.7
Capital Outlay	-	-	-	-	-	-	-	-
Direct Support/Indirect Costs	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	227.0	-	-	-	-	-
Other Outgo	-	-	-	-	-	-	-	-
Total Expenditure	\$ 1,067.4	\$ 1,043.3	\$ 1,323.2	\$ 1,118.5	\$ 1,141.3	\$ 1,141.3	\$ 1,141.3	\$ 1,141.3
<i>Ending Balance</i>								
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned/Unappropriated	353.5	393.5	163.9	123.9	83.6	83.6	92.2	92.2
Total Ending Balance	\$ 353.5	\$ 393.5	\$ 163.9	\$ 123.9	\$ 83.6	\$ 83.6	\$ 92.2	\$ 92.2
<b>Total Uses of Funds</b>	<b>\$ 1,420.9</b>	<b>\$ 1,436.8</b>	<b>\$ 1,487.1</b>	<b>\$ 1,242.4</b>	<b>\$ 1,224.8</b>	<b>\$ 1,224.8</b>	<b>\$ 1,233.4</b>	<b>\$ 1,233.4</b>

Los Angeles Unified School District

**2022-23 BUDGET**

**FUND 671 – WORKERS’ COMPENSATION FUND**

This fund pays for medical and other payments to employees who were injured in the course of their employment with the District and the necessary cost of administering the fund.

Revenues come from each fund that has positions.

	2018-19	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23
				<u>Estimated</u>	<u>Authorized</u>	<u>Estimated</u>	<u>Authorized</u>	<u>Estimated</u>
(Amounts in millions)	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actuals</u>	<u>Final</u>	<u>Final</u>	<u>Revised</u>	<u>Revised</u>
					<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
<b><u>Sources of Funds</u></b>								
<b><u>Beginning Balance</u></b>								
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ 2.0	\$ 2.0	\$ 2.0	\$ 2.0
Restricted	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned/Unappropriated	46.4	90.1	83.8	154.1	162.7	162.7	162.7	162.7
Audit Adjustments	-	-	-	-	-	-	-	-
Other Restatements	-	-	-	-	-	-	-	-
<b>Total Beginning Balance</b>	<b>\$ 46.4</b>	<b>\$ 90.1</b>	<b>\$ 83.8</b>	<b>\$ 154.1</b>	<b>\$ 164.7</b>	<b>\$ 164.7</b>	<b>\$ 164.7</b>	<b>\$ 164.7</b>
<b><u>Revenue</u></b>								
Local Control Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	-	-	-	-	-	-	-	-
Other State Revenue	-	-	-	-	-	-	-	-
Other Local Revenue	147.2	133.3	90.0	121.4	129.0	129.0	129.0	129.0
Interfund Transfers-In	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 147.2</b>	<b>\$ 133.3</b>	<b>\$ 90.0</b>	<b>\$ 121.4</b>	<b>\$ 129.0</b>	<b>\$ 129.0</b>	<b>\$ 129.0</b>	<b>\$ 129.0</b>
<b>Total Sources of Funds</b>	<b>\$ 193.6</b>	<b>\$ 223.4</b>	<b>\$ 173.7</b>	<b>\$ 275.5</b>	<b>\$ 293.7</b>	<b>\$ 293.7</b>	<b>\$ 293.7</b>	<b>\$ 293.7</b>
<b><u>Uses of Funds</u></b>								
<b><u>Expenditure</u></b>								
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	3.4	1.3	1.4	1.4	1.6	1.6	1.6	1.6
Employee Benefits	0.1	(1.3)	1.0	0.8	0.9	0.9	0.9	0.9
Books and Supplies	0.0	0.0	0.0	1.5	1.6	1.6	1.6	1.6
Services and Other Operating Expenditures	100.0	139.6	17.1	107.1	123.8	123.8	123.8	123.8
Capital Outlay	-	-	-	-	-	-	-	-
Direct Support/Indirect Costs	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>\$ 103.5</b>	<b>\$ 139.7</b>	<b>\$ 19.6</b>	<b>\$ 110.8</b>	<b>\$ 127.9</b>	<b>\$ 127.9</b>	<b>\$ 127.9</b>	<b>\$ 127.9</b>
<b><u>Ending Balance</u></b>								
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ 2.0	\$ 2.0	\$ 2.0	\$ 2.0
Restricted	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned/Unappropriated	90.1	83.8	154.1	164.7	163.8	163.8	163.8	163.8
<b>Total Ending Balance</b>	<b>\$ 90.1</b>	<b>\$ 83.8</b>	<b>\$ 154.1</b>	<b>\$ 164.7</b>	<b>\$ 165.8</b>	<b>\$ 165.8</b>	<b>\$ 165.8</b>	<b>\$ 165.8</b>
<b>Total Uses of Funds</b>	<b>\$ 193.6</b>	<b>\$ 223.4</b>	<b>\$ 173.7</b>	<b>\$ 275.5</b>	<b>\$ 293.7</b>	<b>\$ 293.7</b>	<b>\$ 293.7</b>	<b>\$ 293.7</b>



Los Angeles Unified School District

**2022-23 BUDGET**

**FUND 672 – LIABILITY SELF INSURANCE**

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

	2018-19	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23
				<u>Estimated</u>	<u>Authorized</u>	<u>Estimated</u>	<u>Authorized</u>	<u>Estimated</u>
(Amounts in millions)	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actuals</u>	<u>Final</u>	<u>Final</u>	<u>Revised</u>	<u>Revised</u>
					<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
<b><u>Sources of Funds</u></b>								
<i>Beginning Balance</i>								
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0
Restricted	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned/Unappropriated	(6.0)	(4.9)	(2.3)	0.7	-	-	-	-
Audit Adjustments	-	-	-	-	-	-	-	-
Other Restatements	-	-	-	-	-	-	-	-
Total Beginning Balance	\$ (6.0)	\$ (4.9)	\$ (2.3)	\$ 0.7	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0
<i>Revenue</i>								
Local Control Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	-	-	-	-	-	-	-	-
Other State Revenue	-	-	-	-	-	-	-	-
Other Local Revenue	54.6	85.1	37.3	53.3	43.7	43.7	43.7	43.7
Interfund Transfers-In	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Total Revenue	\$ 54.6	\$ 85.1	\$ 37.3	\$ 53.3	\$ 43.7	\$ 43.7	\$ 43.7	\$ 43.7
<b>Total Sources of Funds</b>	<b>\$ 48.7</b>	<b>\$ 80.2</b>	<b>\$ 35.0</b>	<b>\$ 54.0</b>	<b>\$ 44.7</b>	<b>\$ 44.7</b>	<b>\$ 44.7</b>	<b>\$ 44.7</b>
<b><u>Uses of Funds</u></b>								
<i>Expenditure</i>								
Certificated Salaries	\$ 0.2	\$ 0.2	\$ 0.2	0.1	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2
Classified Salaries	1.8	1.7	1.8	1.8	2.8	2.8	2.8	2.8
Employee Benefits	(0.0)	(1.7)	1.2	1.0	1.4	1.4	1.4	1.4
Books and Supplies	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Services and Other Operating Expenditures	51.6	82.3	31.1	50.1	34.4	34.4	34.4	34.4
Capital Outlay	-	-	-	-	-	-	-	-
Direct Support/Indirect Costs	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-	-	-
Total Expenditure	\$ 53.5	\$ 82.5	\$ 34.3	\$ 53.0	\$ 38.9	\$ 38.9	\$ 38.9	\$ 38.9
<i>Ending Balance</i>								
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	-	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0
Restricted	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned/Unappropriated	(4.9)	(2.3)	0.7	1.0	4.8	4.8	4.8	4.8
Total Ending Balance	\$ (4.9)	\$ (2.3)	\$ 0.7	\$ 1.0	\$ 5.8	\$ 5.8	\$ 5.8	\$ 5.8
<b>Total Uses of Funds</b>	<b>\$ 48.7</b>	<b>\$ 80.2</b>	<b>\$ 35.0</b>	<b>\$ 54.0</b>	<b>\$ 44.7</b>	<b>\$ 44.7</b>	<b>\$ 44.7</b>	<b>\$ 44.7</b>

# FIDUCIARY FUNDS



Fund 713-Other Post-Employment Benefits Fund

Los Angeles Unified School District

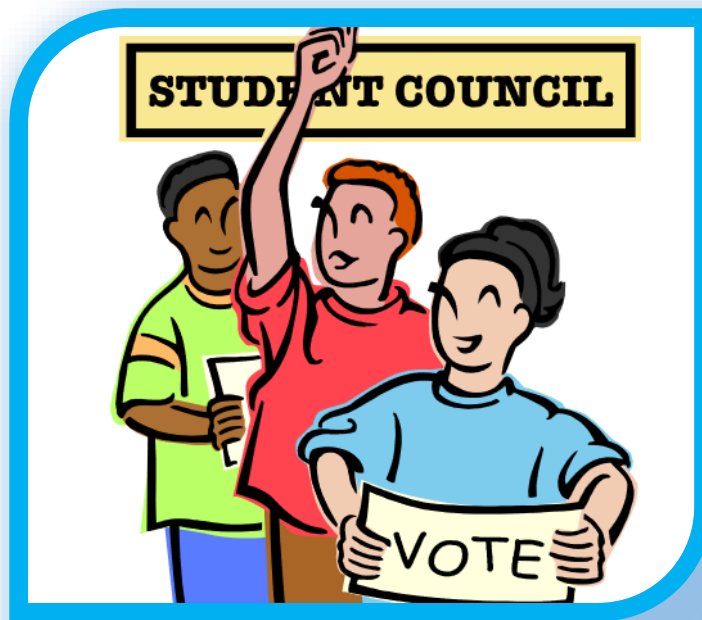
**2022-23 BUDGET**

**FUND 713 - OTHER POST-EMPLOYMENT BENEFITS FUND**

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

	2018-19	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23
				<i>Estimated</i>	<i>Authorized</i>	<i>Estimated</i>	<i>Authorized</i>	<i>Estimated</i>
(Amounts in millions)	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actuals</i>	<i>Final</i>	<i>Final</i>	<i>Revised</i>	<i>Revised</i>
					<i>Budget</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>
<b><u>Sources of Funds</u></b>								
<i>Beginning Balance</i>								
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	387.9	411.6	426.0	542.8	527.3	527.3	527.3	527.3
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-	-	-
Audit Adjustments	-	-	-	-	-	-	-	-
Other Restatements	-	-	-	-	-	-	-	-
Total Beginning Balance	\$ 387.9	\$ 411.6	\$ 426.0	\$ 542.8	\$ 527.3	\$ 527.3	\$ 527.3	\$ 527.3
<i>Revenue</i>								
Local Control Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	-	-	-	-	-	-	-	-
Other State Revenue	-	-	-	-	-	-	-	-
Other Local Revenue	24.1	14.7	117.3	(15.0)	211.0	211.0	211.0	211.0
Interfund Transfers-In	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Total Revenue	\$ 24.1	\$ 14.7	\$ 117.3	\$ (15.0)	\$ 211.0	\$ 211.0	\$ 211.0	\$ 211.0
<b>Total Sources of Funds</b>	<b>\$ 412.0</b>	<b>\$ 426.3</b>	<b>\$ 543.2</b>	<b>\$ 527.8</b>	<b>\$ 738.3</b>	<b>\$ 738.3</b>	<b>\$ 738.3</b>	<b>\$ 738.3</b>
<b><u>Uses of Funds</u></b>								
<i>Expenditure</i>								
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-
Books and Supplies	-	-	-	-	-	-	-	-
Services and Other Operating Expenditures	0.3	0.4	0.4	0.5	0.5	0.5	0.5	0.5
Capital Outlay	-	-	-	-	-	-	-	-
Direct Support/Indirect Costs	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-	-	-
Total Expenditure	\$ 0.3	\$ 0.4	\$ 0.4	\$ 0.5	\$ 0.5	\$ 0.5	\$ 0.5	\$ 0.5
<i>Ending Balance</i>								
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	411.6	426.0	542.8	527.3	737.8	737.8	737.8	737.8
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-	-	-
Total Ending Balance	\$ 411.6	\$ 426.0	\$ 542.8	\$ 527.3	\$ 737.8	\$ 737.8	\$ 737.8	\$ 737.8
<b>Total Uses of Funds</b>	<b>\$ 412.0</b>	<b>\$ 426.3</b>	<b>\$ 543.2</b>	<b>\$ 527.8</b>	<b>\$ 738.3</b>	<b>\$ 738.3</b>	<b>\$ 738.3</b>	<b>\$ 738.3</b>

# SPECIAL REVENUE FUNDS



Fund 080-Student Body

Los Angeles Unified School District

**2022-23 BUDGET**

**FUND 080 – STUDENT BODY**

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

	2018-19	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23
				<u>Estimated</u>	<u>Authorized</u>	<u>Estimated</u>	<u>Authorized</u>	<u>Estimated</u>
(Amounts in millions)	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actuals</u>	<u>Final</u>	<u>Final</u>	<u>Revised</u>	<u>Revised</u>
					<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
<b><u>Sources of Funds</u></b>								
<i>Beginning Balance</i>								
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ 3.7	\$ 3.7	\$ 3.7	\$ 3.7
Restricted	-	-	-	44.8	46.0	46.0	46.0	46.0
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-	-	-
Audit Adjustments	-	-	-	-	-	-	-	-
Other Restatements	-	-	46.4	(0.4)	-	-	-	-
Total Beginning Balance	\$ -	\$ -	\$ 46.4	\$ 44.4	\$ 49.6	\$ 49.6	\$ 49.6	\$ 49.6
<i>Revenue</i>								
Local Control Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	-	-	-	-	-	-	-	-
Other State Revenue	-	-	-	-	-	-	-	-
Other Local Revenue	-	-	4.7	28.8	29.9	29.9	29.9	29.9
Interfund Transfers-In	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Total Revenue	\$ -	\$ -	\$ 4.7	\$ 28.8	\$ 29.9	\$ 29.9	\$ 29.9	\$ 29.9
<b>Total Sources of Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 51.2</b>	<b>\$ 73.2</b>	<b>\$ 79.5</b>	<b>\$ 79.5</b>	<b>\$ 79.5</b>	<b>\$ 79.5</b>
<b><u>Uses of Funds</u></b>								
<i>Expenditure</i>								
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-
Books and Supplies	-	-	5.4	19.0	23.0	23.0	23.0	23.0
Services and Other Operating Expenditures	-	-	0.9	4.3	3.8	3.8	3.8	3.8
Capital Outlay	-	-	0.1	0.4	0.3	0.3	0.3	0.3
Direct Support/Indirect Costs	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-	-	-
Total Expenditure	\$ -	\$ -	\$ 6.4	\$ 23.6	\$ 27.2	\$ 27.2	\$ 27.2	\$ 27.2
<i>Ending Balance</i>								
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ 3.7	\$ 3.7	\$ 3.7	\$ 3.7	\$ 3.7
Restricted	-	-	44.8	46.0	48.7	48.7	48.7	48.7
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-	-	-
Total Ending Balance	\$ -	\$ -	\$ 44.8	\$ 49.6	\$ 52.3	\$ 52.3	\$ 52.3	\$ 52.3
<b>Total Uses of Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 51.2</b>	<b>\$ 73.2</b>	<b>\$ 79.5</b>	<b>\$ 79.5</b>	<b>\$ 79.5</b>	<b>\$ 79.5</b>

# **Section V**

**DISTRICT CLASS SIZE**

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

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

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

Los Angeles Unified School District

2022-23 BUDGET

DISTRICT CLASS SIZE

					2019-20		2020-21		2021-22		2022-23	
					Target High Needs Sch	Targeted Non-High Needs Sch	Targeted High Needs Sch	Targeted Non-High Needs Sch	Targeted High Needs Sch	Targeted Non-High Needs Sch	Targeted High Needs Sch	Targeted Non-High Needs Sch
Type of School	Subject(s)	Grade Level	2017-18	2018-19								
Elementary District Norm - All	All	K	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50
Elementary District Norm - All	All	1-3	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
Elementary District Norm – PHBAO and Non PHBAO & PHBAO Magnets	All	4-5/(6)	39.00	39.00	36.00	38.00	35.50	37.00	35.50	35.50	35.50	35.50
Elementary District Norm – Non-PHBAO Magnet	All	4-5/(6)	39.00	39.00	36.00	38.00	35.00	37.00	34.50	35.00	34.50	34.50
Elementary PHBAO	All	K	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00
Elementary PHBAO	All	1-3	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00
Elementary PHBAO	All	4-5/(6)	30.50	30.50	27.50	29.50	27.00	28.50	27.00	27.00	27.00	27.00
Elementary Non-PHBAO	All	K	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00
Elementary Non-PHBAO	All	1-3	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00
Elementary Non-PHBAO	All	4-5/(6)	36.00	36.00	33.00	35.00	32.50	34.00	32.50	32.50	32.50	32.50
Elementary PHBAO Magnet	All	K-3	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00
Elementary PHBAO Magnet	All	4-5/(6)	30.50	30.50	27.50	29.50	27.00	28.50	27.00	27.00	27.00	27.00
Elem Non-PHBAO Magnet	All	K-3	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00
Elem Non-PHBAO Magnet	All	4-5/(6)	34.00	34.00	31.00	33.00	30.00	32.00	29.50	30.00	29.50	29.50



Los Angeles Unified School District

2022-23 BUDGET

DISTRICT CLASS SIZE

					2019-20		2020-21		2021-22		2022-23	
Type of School	Subject(s)	Grade Level	2017-18	2018-19	Target High Needs Sch	Targeted Non-High Needs Sch	Targeted High Needs sch	Targeted Non-High Needs Sch	Targeted High Needs Sch	Targeted Non-High Needs Sch	Targeted High Needs Sch	Targeted Non-High Needs Sch
Middle School District Norm - PHBAO and Non-PHBAO	Academic	6-8	42.50	42.50	39.50	41.50	38.50	40.50	36.50	38.50	35.50	35.50
Middle School District Norm PHBAO and Non-PHBAO	Non-acad	6-8	42.50	42.50	39.50	41.50	38.50	40.50	36.50	38.50	36.25	36.25
Middle PHBAO	Academic	6-8	34.00	34.00	31.00	33.00	30.00	32.00	28.00	30.00	27.00	27.00
Middle PHBAO	Non-acad	6-8	42.50	42.50	39.50	41.50	38.50	40.50	36.50	38.50	36.25	36.25
Middle PHBAO	Combined	6-8	36.43	36.43	33.40	35.42	32.38	34.41	30.36	32.38	29.51	29.51
Middle Non-PHBAO	Academic	6-8	39.50	39.50	36.50	38.50	35.50	37.50	33.50	35.50	32.50	32.50
Middle Non-PHBAO	Non-acad	6-8	42.50	42.50	39.50	41.50	38.50	40.50	36.50	38.50	36.25	36.25
Middle Non-PHBAO	Combined	6-8	40.45	40.45	37.45	39.45	36.45	38.45	34.44	36.45	33.66	33.66
Middle School District Norm - PHBAO & Non PHBAO Magnet	All	6-8	42.50	42.50	39.50	41.50	38.50	40.50	36.50	38.50	35.50	35.50
Middle PHBAO Magnet	All	6-8	34.00	34.00	31.00	33.00	30.00	32.00	28.00	30.00	27.00	27.00
Middle Non-PHBAO Magnet	All	6-8	36.50	36.50	33.50	35.50	32.50	34.50	30.50	32.50	29.50	29.50

Los Angeles Unified School District

2022-23 BUDGET

DISTRICT CLASS SIZE

					2019-20		2020-21		2021-22		2022-23	
Type of School	Subject(s)	Grade Level	2017-18	2018-19	Target High Needs Sch	Targeted Non-High Needs Sch	Targeted High Needs Sch	Targeted Non-High Needs Sch	Targeted High Needs Sch	Targeted Non-High Needs Sch	Targeted High Needs Sch	Targeted Non-High Needs Sch
High School District Norm	All		42.50	42.50	41.50	41.50	40.50	40.50	38.50	38.50	35.50	35.50
High School PHBAO	Academic	9-10	34.00	34.00	33.00	33.00	32.00	32.00	30.00	30.00	27.00	27.00
High School PHBAO	Non-Aacad	9-10	42.50	42.50	41.50	41.50	40.50	40.50	38.50	38.50	35.50	35.50
High School PHBAO	Academic	11-12	42.50	42.50	41.50	41.50	40.50	40.50	38.50	38.50	35.50	35.50
High School PHBAO	Non-acad	11-12	42.50	42.50	41.50	41.50	40.50	40.50	38.50	38.50	35.50	35.50
High School Non-PHBAO	Academic	9-10	39.50	39.50	38.50	38.50	37.50	37.50	35.50	35.50	32.50	32.50
High School Non-PHBAO	Non-acad	9-10	42.50	42.50	41.50	41.50	40.50	40.50	38.50	38.50	35.50	35.50
High School Non-PHBAO	Academic	11-12	42.50	42.50	41.50	41.50	40.50	40.50	38.50	38.50	35.50	35.50
High School Non-PHBAO	Non-acad	11-12	42.50	42.50	41.50	41.50	40.50	40.50	38.50	38.50	35.50	35.50
High School PHBAO Magnet	All	9-12	34.00	34.00	33.00	33.00	32.00	32.00	30.00	30.00	27.00	27.00
High School Non-PHBAO Magnet	All	9-12	36.50	36.50	35.50	35.50	34.50	34.50	32.50	32.50	29.50	29.50
Community Day Schools, Opportunity Schools and Pregnant Minors			21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00
Continuation Schools			29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00
Independent Study - City of Angels			30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00

**DISTRICT ENROLLMENT TRENDS**

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

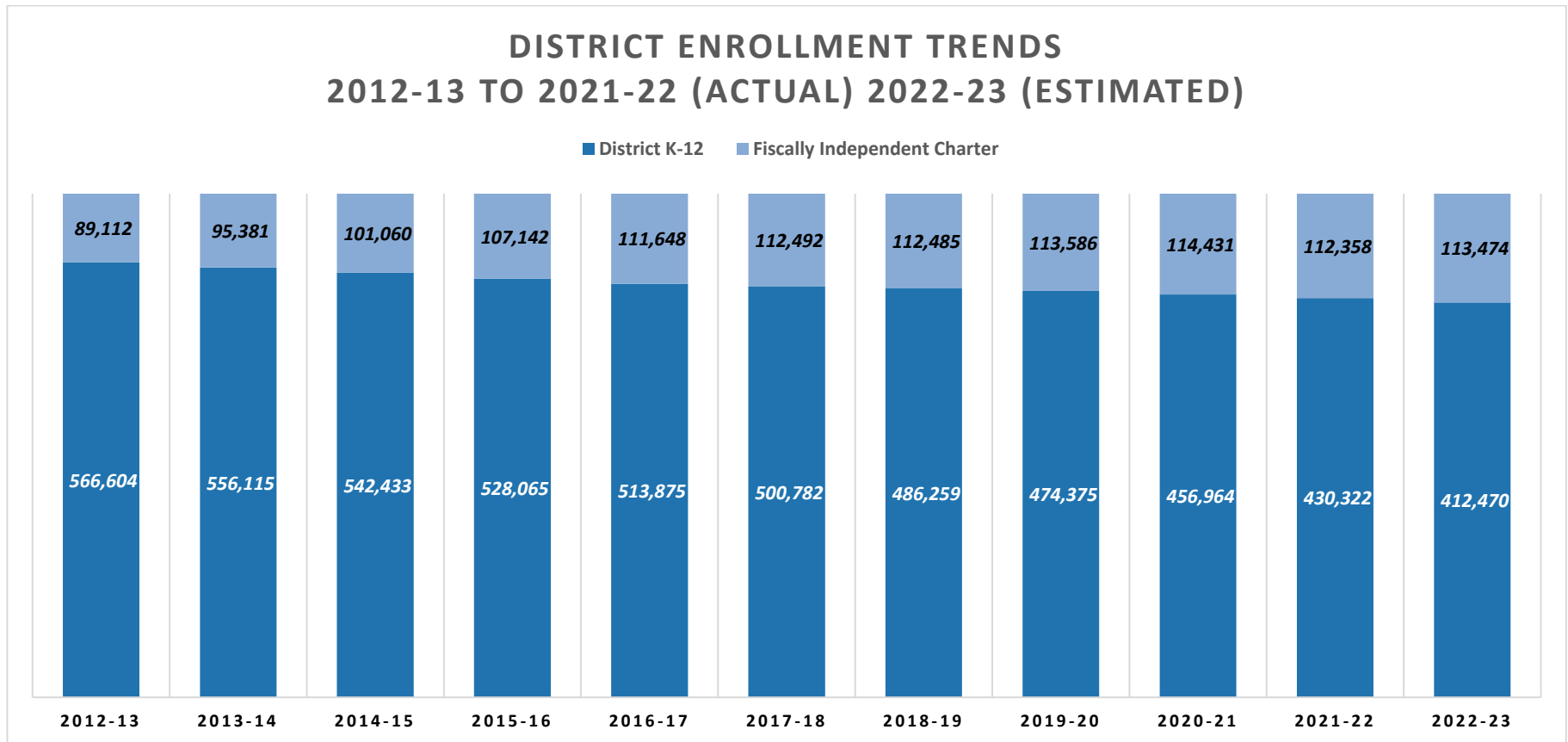
To project enrollment, the Los Angeles Unified School District uses data on live births in Los Angeles County, historical grade retention rates, and other relevant information. The grade retention ratios measure the percentage of students expected to progress to the next grade level from one year to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

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

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

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

The chart below shows the district enrollment trends for the past decade. The chart depicts the increase in the number of students enrolled in the independent charter schools in contrast with the decline in the district enrollment in K-12 schools.



Los Angeles Unified School District

**2022-23 BUDGET**

**ENROLLMENT TRENDS AND PROJECTIONS**

**Norm Day Enrollment - Excluding Independent Charter Schools**

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Estimated	2023-24 Estimated	2024-25 Estimated
<b>LA County - Live Births Lagged 5 Years</b>	<b>133,160</b>	<b>130,312</b>	<b>131,697</b>	<b>128,523</b>	<b>130,150</b>	<b>124,440</b>	<b>122,940</b>	<b>116,850</b>	<b>110,177</b>	<b>106,987</b>
<b>Graded Enrollment</b>										
Kindergarten	49,289	48,255	45,903	43,581	42,091	36,281	34,492	36,464	37,659	35,846
Grade 1	40,999	40,363	39,426	37,672	36,045	34,300	31,065	28,859	30,471	31,509
Grade 2	42,830	40,147	39,399	38,503	36,905	34,959	32,185	29,856	27,702	29,250
Grade 3	43,083	41,699	38,962	38,220	37,611	35,804	32,897	30,922	28,684	26,615
Grade 4	43,323	41,611	40,558	37,872	37,345	36,543	33,591	31,143	29,273	27,155
Grade 5	41,349	41,567	40,066	38,970	36,538	36,075	34,293	31,718	29,406	27,641
Grade 6	35,125	34,239	34,814	33,239	32,361	30,740	29,081	27,851	25,724	23,849
Grade 7	34,583	34,007	33,177	33,551	32,111	31,422	28,726	27,929	26,725	24,705
Grade 8	35,017	34,261	33,425	32,746	33,209	31,774	30,425	28,276	27,491	26,306
Grade 9	36,876	35,937	34,904	34,838	35,287	32,164	32,572	30,112	27,985	27,209
Grade 10	36,440	33,817	32,959	31,843	31,832	33,761	30,807	30,831	28,502	26,489
Grade 11	29,971	30,274	29,562	28,760	27,604	29,592	30,052	27,668	27,690	25,598
Grade 12	27,903	27,293	27,526	26,665	26,419	26,611	27,042	27,747	25,546	25,566
<b>Total graded enrollment</b>	<b>496,788</b>	<b>483,470</b>	<b>470,681</b>	<b>456,460</b>	<b>445,358</b>	<b>430,026</b>	<b>407,228</b>	<b>389,376</b>	<b>372,858</b>	<b>357,738</b>
K-3 enrollment	176,201	170,464	163,690	157,976	152,652	141,344	130,639	126,101	124,516	123,220
4-6 enrollment	119,797	117,417	115,438	110,081	106,244	103,358	96,965	90,712	84,403	78,645
7-8 enrollment	69,600	68,268	66,602	66,297	65,320	63,196	59,151	56,205	54,216	51,011
9-12 enrollment	131,190	127,321	124,951	122,106	121,142	122,128	120,473	116,358	109,723	104,862
<b>Total graded enrollment</b>	<b>496,788</b>	<b>483,470</b>	<b>470,681</b>	<b>456,460</b>	<b>445,358</b>	<b>430,026</b>	<b>407,228</b>	<b>389,376</b>	<b>372,858</b>	<b>357,738</b>
<b>Other Enrollment</b>										
Special day classes in regular schools	24,588	24,057	23,813	23,553	22,911	20,966	18,235	18,235	16,912	16,287
Special day classes in special ed schools	2,338	2,098	2,061	2,037	2,056	2,033	1,783	1,783	1,654	1,592
Continuation and opportunity schools	4,351	4,250	4,227	4,209	4,050	3,939	3,076	3,076	2,762	2,617
<b>Total other enrollment</b>	<b>31,277</b>	<b>30,405</b>	<b>30,101</b>	<b>29,799</b>	<b>29,017</b>	<b>26,938</b>	<b>23,094</b>	<b>23,094</b>	<b>21,328</b>	<b>20,496</b>
<b>Total graded and other enrollment</b>	<b>528,065</b>	<b>513,875</b>	<b>500,782</b>	<b>486,259</b>	<b>474,375</b>	<b>456,964</b>	<b>430,322</b>	<b>412,470</b>	<b>394,186</b>	<b>378,234</b>
<b>Enrollment Change from Prior Year</b>	<b>-14,368</b>	<b>-14,190</b>	<b>-13,093</b>	<b>-14,523</b>	<b>-11,884</b>	<b>-17,411</b>	<b>-26,642</b>	<b>-17,852</b>	<b>-18,284</b>	<b>-15,952</b>
<b>% Change</b>	<b>-2.65%</b>	<b>-2.69%</b>	<b>-2.55%</b>	<b>-2.90%</b>	<b>-2.44%</b>	<b>-3.67%</b>	<b>-5.83%</b>	<b>-4.15%</b>	<b>-4.43%</b>	<b>-4.05%</b>

Los Angeles Unified School District

**2022-23 BUDGET**

**ENROLLMENT TRENDS AND PROJECTIONS**

**Norm Day Enrollment - Independent Charter Schools Only**

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Estimated	2023-24 Estimated	2024-25 Estimated
<b>LA County - Live Births Lagged 5 Years</b>	<b>133,160</b>	<b>130,312</b>	<b>131,697</b>	<b>128,523</b>	<b>130,150</b>	<b>124,440</b>	<b>122,940</b>	<b>116,850</b>	<b>110,177</b>	<b>106,987</b>
<b>Graded Enrollment</b>										
Kindergarten	7,131	7,344	7,509	7,221	7,429	6,992	6,840	6,990	7,009	7,032
Grade 1	5,871	6,262	6,357	6,371	6,436	6,429	6,174	6,615	6,715	6,753
Grade 2	5,917	5,702	6,039	6,109	6,207	6,432	6,197	6,204	6,605	6,677
Grade 3	5,563	5,919	5,515	5,849	6,067	6,233	6,178	6,126	6,176	6,473
Grade 4	5,292	5,684	5,744	5,455	5,867	6,063	6,077	6,189	6,176	6,226
Grade 5	5,692	6,209	6,235	6,374	6,009	6,353	6,292	6,366	6,449	6,501
Grade 6	9,759	10,563	10,300	10,144	10,373	9,653	9,777	10,060	10,217	10,284
Grade 7	9,533	9,840	10,253	10,144	10,264	10,466	9,733	9,767	10,006	10,095
Grade 8	8,393	9,280	9,398	9,763	9,986	10,141	10,069	9,720	9,777	10,029
Grade 9	12,478	12,501	12,298	12,108	12,257	12,163	11,880	11,805	11,743	11,839
Grade 10	11,386	11,905	11,816	11,611	11,556	11,804	11,425	11,503	11,547	11,520
Grade 11	10,296	10,632	10,924	10,932	10,867	11,128	11,015	11,238	11,230	11,452
Grade 12	9,831	9,807	10,104	10,404	10,268	10,574	10,701	10,891	11,244	11,223
<b>Total graded enrollment</b>	<b>107,142</b>	<b>111,648</b>	<b>112,492</b>	<b>112,485</b>	<b>113,586</b>	<b>114,431</b>	<b>112,358</b>	<b>113,474</b>	<b>114,894</b>	<b>116,104</b>
K-3 enrollment	24,482	25,227	25,420	25,550	26,139	26,086	25,389	25,935	26,505	26,935
4-6 enrollment	20,743	22,456	22,279	21,973	22,249	22,069	22,146	22,615	22,842	23,011
7-8 enrollment	17,926	19,120	19,651	19,907	20,250	20,607	19,802	19,487	19,783	20,124
9-12 enrollment	43,991	44,845	45,142	45,055	44,948	45,669	45,021	45,437	45,764	46,034
<b>Total graded enrollment</b>	<b>107,142</b>	<b>111,648</b>	<b>112,492</b>	<b>112,485</b>	<b>113,586</b>	<b>114,431</b>	<b>112,358</b>	<b>113,474</b>	<b>114,894</b>	<b>116,104</b>
<b>Other Enrollment</b>										
Special Day Classes in regular schools	0	0	0	0	0	0	0	0	0	0
Special day classes in special ed schools	0	0	0	0	0	0	0	0	0	0
Continuation and Opportunity schools	0	0	0	0	0	0	0	0	0	0
<b>Total other enrollment</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total graded and other enrollment</b>	<b>107,142</b>	<b>111,648</b>	<b>112,492</b>	<b>112,485</b>	<b>113,586</b>	<b>114,431</b>	<b>112,358</b>	<b>113,474</b>	<b>114,894</b>	<b>116,104</b>
<b>Enrollment Change from Prior Year</b>	<b>6,082</b>	<b>4,506</b>	<b>844</b>	<b>-7</b>	<b>1,101</b>	<b>845</b>	<b>-2,073</b>	<b>1,116</b>	<b>1,420</b>	<b>1,210</b>
<b>% Change</b>	<b>6.02%</b>	<b>4.21%</b>	<b>0.76%</b>	<b>-0.01%</b>	<b>0.98%</b>	<b>0.74%</b>	<b>-1.81%</b>	<b>0.99%</b>	<b>1.25%</b>	<b>1.05%</b>

Los Angeles Unified School District

**2022-23 | BUDGET**

**ENROLLMENT TRENDS AND PROJECTION**

**Norm Day Enrollment - Districtwide Including Independent Charter Schools**

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Estimated	2023-24 Estimated	2024-25 Estimated
<b>LA County - Live Births Lagged 5 Years</b>	<b>133,160</b>	<b>130,312</b>	<b>131,697</b>	<b>128,523</b>	<b>130,150</b>	<b>124,440</b>	<b>122,940</b>	<b>116,850</b>	<b>110,177</b>	<b>106,187</b>
<b>Graded Enrollment</b>										
Kindergarten	56,420	55,599	53,412	50,802	49,520	43,273	41,332	43,454	44,668	42,878
Grade 1	46,870	46,625	45,783	44,043	42,481	40,729	37,239	35,474	37,186	38,262
Grade 2	48,747	45,849	45,438	44,612	43,112	41,391	38,382	36,060	34,307	35,927
Grade 3	48,646	47,618	44,477	44,069	43,678	42,037	39,075	37,048	34,860	33,088
Grade 4	48,615	47,295	46,302	43,327	43,212	42,606	39,668	37,332	35,449	33,381
Grade 5	47,041	47,776	46,301	45,344	42,547	42,428	40,585	38,084	35,855	34,142
Grade 6	44,884	44,802	45,114	43,383	42,734	40,393	38,858	37,911	35,941	34,133
Grade 7	44,116	43,847	43,430	43,695	42,375	41,888	38,459	37,696	36,731	34,800
Grade 8	43,410	43,541	42,823	42,509	43,195	41,915	40,494	37,996	37,268	36,335
Grade 9	49,354	48,438	47,202	46,946	47,544	44,327	44,452	41,917	39,728	39,048
Grade 10	47,826	45,722	44,775	43,454	43,388	45,565	42,232	42,334	40,049	38,009
Grade 11	40,267	40,906	40,486	39,692	38,471	40,720	41,067	38,906	38,920	37,050
Grade 12	37,734	37,100	37,630	37,069	36,687	37,185	37,743	38,638	36,790	36,789
<b>Total graded enrollment</b>	<b>603,930</b>	<b>595,118</b>	<b>583,173</b>	<b>568,945</b>	<b>558,944</b>	<b>544,457</b>	<b>519,586</b>	<b>502,850</b>	<b>487,752</b>	<b>473,842</b>
K-3 enrollment	200,683	195,691	189,110	183,526	178,791	167,430	156,028	152,036	151,021	150,155
4-6 enrollment	140,540	139,873	137,717	132,054	128,493	125,427	119,111	113,327	107,245	101,656
7-8 enrollment	87,526	87,388	86,253	86,204	85,570	83,803	78,953	75,692	73,999	71,135
9-12 enrollment	175,181	172,166	170,093	167,161	166,090	167,797	165,494	161,795	155,487	150,896
<b>Total graded enrollment</b>	<b>603,930</b>	<b>595,118</b>	<b>583,173</b>	<b>568,945</b>	<b>558,944</b>	<b>544,457</b>	<b>519,586</b>	<b>502,850</b>	<b>487,752</b>	<b>473,842</b>
<b>Other Enrollment</b>										
Special day classes in regular schools	24,588	24,057	23,813	23,553	22,911	20,966	18,235	18,235	16,912	16,287
Special day classes in special ed schools	2,338	2,098	2,061	2,037	2,056	2,033	1,783	1,783	1,654	1,592
Continuation and opportunity schools	4,351	4,250	4,227	4,209	4,050	3,939	3,076	3,076	2,762	2,617
<b>Total other enrollment</b>	<b>31,277</b>	<b>30,405</b>	<b>30,101</b>	<b>29,799</b>	<b>29,017</b>	<b>26,938</b>	<b>23,094</b>	<b>23,094</b>	<b>21,328</b>	<b>20,496</b>
<b>Total districtwide graded and other enrollment</b>	<b>635,207</b>	<b>625,523</b>	<b>613,274</b>	<b>598,744</b>	<b>587,961</b>	<b>571,395</b>	<b>542,680</b>	<b>525,944</b>	<b>509,080</b>	<b>494,338</b>
<b>Enrollment Change from Prior Year</b>	<b>-8,286</b>	<b>-9,684</b>	<b>-12,249</b>	<b>-14,530</b>	<b>-10,783</b>	<b>-16,566</b>	<b>-28,715</b>	<b>-16,736</b>	<b>-16,864</b>	<b>-14,742</b>
<b>% Change</b>	<b>-1.29%</b>	<b>-1.52%</b>	<b>-1.96%</b>	<b>-2.37%</b>	<b>-1.80%</b>	<b>-2.82%</b>	<b>-5.03%</b>	<b>-3.08%</b>	<b>-3.21%</b>	<b>-2.90%</b>

Los Angeles Unified School District

**2022-23 BUDGET**

**ENROLLMENT TRENDS AND PROJECTION**

**Adult and Early Education Enrollment**

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Estimated	2023-24 Estimated	2024-25 Estimated
Early Education:										
Early Education Centers	9,174	8,674	8,495	8,977	8,977	5,630	3,832	3,600	3,382	3,178
Transitional Kindergarten Expansion program	8,143	6,221	6,391	6,539	6,519	4,553	4,600	4,207	3,847	3,518
California State Pre-school program	4,173	3,970	3,620	3,529	3,445	1,498	1,650	1,568	1,490	1,416
Pre-K Special Day program	2,917	3,003	2,975	2,919	3,100	3,214	2,441	2,393	2,346	2,300
Infant Centers (Cal-Safe program)	47	47	47	47	47	21	28	27	26	25
<b>Total Early Education</b>	<b>24,454</b>	<b>21,915</b>	<b>21,528</b>	<b>22,011</b>	<b>22,088</b>	<b>14,916</b>	<b>12,551</b>	<b>11,795</b>	<b>11,093</b>	<b>10,439</b>
Adult Education (excludes concurrently enrolled students)	63,628	66,824	67,702	62,968	54,629	23,781	25,218	27,740	30,514	33,565
<b>Total adult and early education enrollment</b>	<b>88,082</b>	<b>88,739</b>	<b>89,230</b>	<b>85,035</b>	<b>76,717</b>	<b>38,697</b>	<b>37,769</b>	<b>39,535</b>	<b>41,605</b>	<b>44,002</b>
<b>Enrollment Change from Prior Year</b>	<b>-13,828</b>	<b>657</b>	<b>491</b>	<b>-4,251</b>	<b>-8,262</b>	<b>-38,020</b>	<b>-928</b>	<b>1,766</b>	<b>2,070</b>	<b>2,397</b>
<b>% Change</b>	<b>-13.57%</b>	<b>0.75%</b>	<b>0.55%</b>	<b>-4.76%</b>	<b>-9.72%</b>	<b>-49.56%</b>	<b>-2.40%</b>	<b>4.68%</b>	<b>5.24%</b>	<b>5.76%</b>
<b>Total Enrollment (including affiliated, independent charter schools, adult, and early education schools)</b>	<b>723,289</b>	<b>714,262</b>	<b>702,504</b>	<b>683,779</b>	<b>664,678</b>	<b>610,092</b>	<b>580,449</b>	<b>565,479</b>	<b>550,685</b>	<b>538,340</b>
<b>Enrollment Change from Prior Year</b>	<b>-22,114</b>	<b>-9,027</b>	<b>-11,758</b>	<b>-18,781</b>	<b>-19,045</b>	<b>-54,586</b>	<b>-29,643</b>	<b>-14,970</b>	<b>-14,794</b>	<b>-12,345</b>
<b>% Change</b>	<b>-2.97%</b>	<b>-1.25%</b>	<b>-1.65%</b>	<b>-2.67%</b>	<b>-2.79%</b>	<b>-8.21%</b>	<b>-4.86%</b>	<b>-2.58%</b>	<b>-2.62%</b>	<b>-2.24%</b>

**Unduplicated Pupil Count:**

Unduplicated TK-12 Pupil Count (excluding independent charter schools)	429,646	423,485	418,387	395,941	389,292	377,282	354,219	340,208	325,081	311,935
% of Unduplicated Pupil Count to Enrollment	81.36%	82.41%	83.55%	81.43%	82.06%	82.56%	82.31%	82.48%	82.47%	82.47%



# Los Angeles Unified School District

## 2022-23 BUDGET

### SPECIAL EDUCATION ENROLLMENT DATA REPORT BY DISABILITY

#### Students with Disabilities - Including Fiscally Independent Charter Schools

	ID	HH	DEAF	SLI	VI	ED	OI	OHI	SLD	DB	AUT	TBI	Total
Dec 2009	4,511	1,140	437	8,836	498	2,298	2,422	6,463	46,445	11	9,322	149	82,532
Dec 2010	4,543	1,248	422	12,264	495	2,076	2,419	7,067	40,961	23	10,555	142	82,215
Dec 2011	4,455	1,251	422	12,772	530	2,080	2,372	7,617	39,689	21	10,902	146	82,257
Dec 2012	4,388	1,265	391	12,536	508	1,862	2,242	8,185	39,010	19	12,225	134	82,765
Dec 2013	4,257	1,331	364	12,250	502	1,775	2,276	8,409	38,360	16	12,695	129	82,364
Dec 2014	4,251	1,312	341	11,881	486	1,683	2,263	9,021	37,899	18	13,494	110	82,759
Dec 2015	4,332	1,331	339	12,037	473	1,637	2,197	9,540	37,584	13	14,315	116	83,914
Dec 2016	4,321	1,389	342	12,481	463	1,716	2,148	10,260	37,198	16	15,133	117	85,584
Dec 2017	4,347	1,418	352	12,629	442	1,673	2,059	10,582	36,243	16	15,561	109	85,431
Dec 2018	4,271	1,447	338	12,579	423	1,569	1,970	10,833	35,116	15	16,067	102	84,730
Oct 2019	4,023	1,187	288	15,120	329	1,423	1,784	10,462	31,801	5	16,098	85	82,605
Oct 2020	3,862	1,164	263	12,289	311	1,514	1,702	11,138	32,547	3	15,812	71	80,676
Oct 2021	3,619	1,378	283	16,502	347	1,282	1,539	10,264	29,376	11	15,674	71	80,346

#### Students with Disabilities - Excluding Fiscally Independent Charter Schools

	ID	HH	DEAF	SLI	VI	ED	OI	OHI	SLD	DB	AUT	TBI	Total
Dec 2009	4,425	1,070	425	8,243	480	2,247	2,378	6,017	43,364	11	9,028	139	77,827
Dec 2010	4,460	1,178	412	11,488	476	2,034	2,374	6,486	37,856	23	10,200	132	77,119
Dec 2011	4,342	1,173	412	11,806	514	2,009	2,304	6,777	35,917	21	10,389	135	75,799
Dec 2012	4,274	1,180	382	11,468	494	1,780	2,175	7,139	34,747	19	11,544	123	75,325
Dec 2013	4,144	1,239	355	11,171	490	1,697	2,208	7,287	34,000	16	11,928	118	74,653
Dec 2014	4,107	1,205	329	10,606	471	1,562	2,185	7,562	32,623	18	12,530	102	73,300
Dec 2015	4,156	1,207	324	10,675	457	1,493	2,113	7,842	31,434	13	13,149	110	72,973
Dec 2016	4,115	1,266	319	11,054	446	1,565	2,065	8,253	30,538	16	13,814	110	73,561
Dec 2017	4,148	1,291	325	11,434	423	1,518	1,970	8,390	29,357	16	14,114	99	73,085
Dec 2018	4,052	1,311	311	11,427	405	1,389	1,885	8,617	28,280	15	14,564	90	72,346
Oct 2019	3,812	1,053	263	13,779	309	1,256	1,716	8,316	25,519	5	14,663	75	70,766
Oct 2020	3,611	1,010	234	10,630	287	1,296	1,612	8,516	25,401	3	14,110	60	66,770
Oct 2021	3,373	1,225	257	14,416	318	1,088	1,454	7,809	22,769	11	14,016	60	66,796

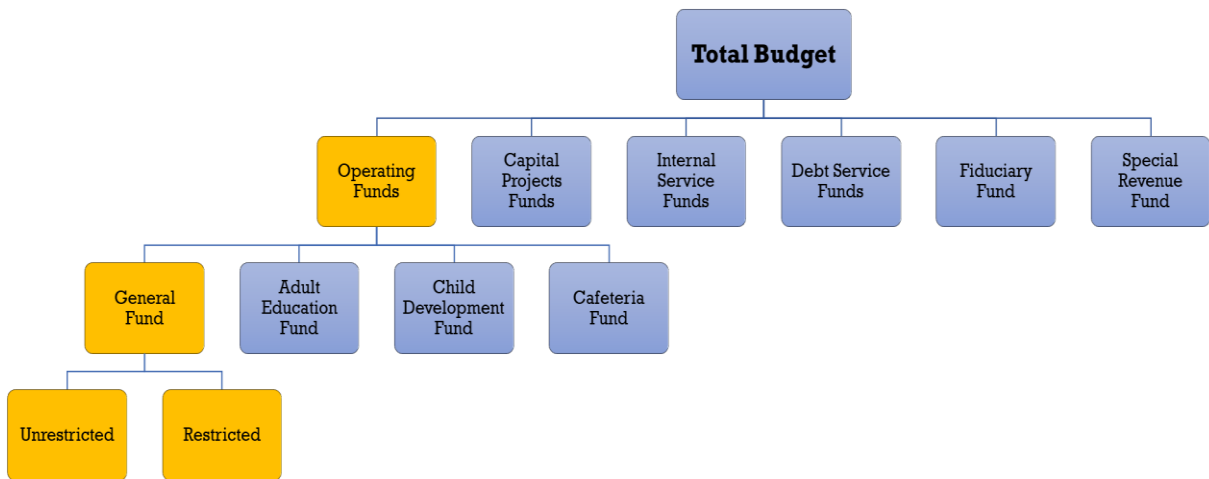
#### Students with Disabilities - Fiscally Independent Charter Schools Only

	ID	HH	DEAF	SLI	VI	ED	OI	OHI	SLD	DB	AUT	TBI	Total
Dec 2009	86	70	12	593	18	51	44	446	3,081	0	294	10	4,705
Dec 2010	83	70	10	776	19	42	45	581	3,105	0	355	10	5,096
Dec 2011	113	78	10	966	16	71	68	840	3,772	0	513	11	6,458
Dec 2012	114	85	9	1,068	14	82	67	1,046	4,263	0	681	11	7,440
Dec 2013	113	92	9	1,079	12	78	68	1,122	4,360	0	767	11	7,711
Dec 2014	144	107	12	1,275	15	121	78	1,459	5,276	0	964	8	9,459
Dec 2015	176	124	15	1,362	16	144	84	1,698	6,150	0	1,166	6	10,941
Dec 2016	206	123	23	1,427	17	151	83	2,007	6,660	0	1,319	7	12,023
Dec 2017	199	127	27	1,195	19	155	89	2,192	6,886	0	1,447	10	12,346
Dec 2018	219	136	27	1,152	18	180	85	2,216	6,836	0	1,503	12	12,384
Oct 2019	211	134	25	1,341	20	167	68	2,146	6,282	0	1,435	10	11,839
Oct 2020	251	154	29	1,659	24	218	90	2,622	7,146	0	1,702	11	13,906
Oct 2021	246	153	26	2,086	29	194	85	2,455	6,607	0	1,658	11	13,550

\*Note: Historically, Students with Disability (SWD) counts were reported using CASEMIS (California Special Education Management Information System) each December. Starting in 2019-20 school year, the California Dept of Education integrated CASEMIS into CALPADS (California Longitudinal Pupil Achievement Data System). CALPADS is submitted in October. Students with EMD (4) and MD (3) disabilities were included in OHI above.

**BREAKING DOWN LAUSD'S BUDGET**

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



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

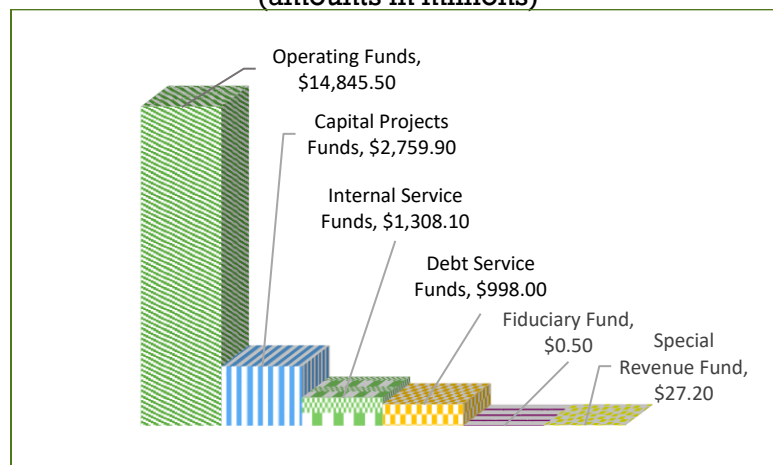
**THE TOTAL BUDGET**

As required by California law, LAUSD's budget is classified and reported by "fund". The funds are categorized and grouped based on the use of the funds as follows:

1. **Operating Funds**, as discussed further below, is composed of the General Fund, Adult Education Fund, Child Development Fund, and Cafeteria Fund. The total Operating Funds for fiscal year 2022-23 is \$14,845.5 million. These funds are used for the day-to-day operation of LAUSD schools and offices.
2. **Capital Projects Funds** total to \$2,759.9 million and account for the acquisition, construction, or upgrade of facilities. The funding comes primarily from the sale of voter-approved bonds. These funds may not be used for the general day-to-day operations, as voters approved them for specific capitalized projects which will benefit current and future students.
3. **Internal Service Funds** total to \$1,308.1 million and are used for the payment of employee health and welfare benefits, workers' compensation, and liability insurance. The majority of funds accumulated in the Internal Service Funds come from funds generated by positions funded in the other funds. For example, *the cost of a teacher's health and welfare benefits* funded by the General Fund is transferred from the General Fund to the Health and Welfare Fund, which is one of the Internal Service Funds.
4. **Debt Service Funds** total to \$998.0 million and are used for the payment of interest and principal of long-term bonds.
5. **Fiduciary Fund** total to \$.50 million and is composed of the Other Post-Employment Benefit (OPEB) Fund. This fund is dedicated for the health and welfare benefits of future retirees of LAUSD.
6. **Special Revenue Fund** total to \$27.2 million and is composed of the Student Body Fund.

**Figure 1: 2022-23 TOTAL BUDGET (ALL FUNDS) = \$19.9 BILLION**

(amounts in millions)



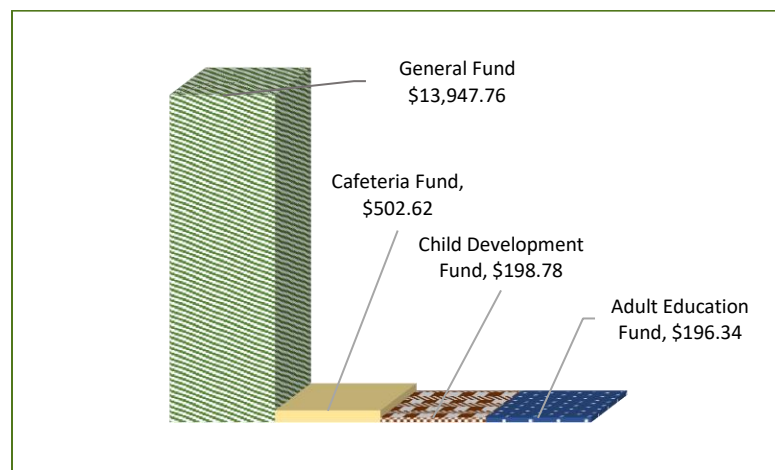
**OPERATING FUNDS**

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

1. **General Fund** - \$13,947.76 million includes funds for the basic instructional and administrative expenditures of the District
2. **Cafeteria Fund** - \$502.62 million includes funds for the food service programs
3. **Child Development Fund** - \$198.78 million includes funds dedicated for the operation of the Early Childhood Education program
4. **Adult Education Fund** - \$196.34 million includes funds dedicated for the operation of the Adult Education program.

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

**Figure 2: 2022-23 OPERATING FUNDS = \$14.8 BILLION**  
(amounts in millions)



**GENERAL FUND**

The \$13.9 billion General Fund includes “unrestricted” and “restricted” funds.

- Unrestricted General Fund – These are funds such as the Local Control Funding Formula (LCFF) Base, Supplemental, and Concentration Grants, and one-time Mandated Cost Block Grants that can be used for any general-purpose expenditure.
- Restricted General Fund – These are funds such as the AB 602 Special Education and Title I funds that must be used for specific purposes.

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

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

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

**HOW EDUCATION IS FUNDED IN CALIFORNIA**

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

In 1978, voters approved Proposition 13. The new law limited property tax rates to 1 percent of a property's assessed value at the time of acquisition. Proposition 13 reduced property tax revenues available for local governments and school districts. To cushion the impact to school districts, the state Legislature shifted state dollars to schools.

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

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

In 2013, the Governor revising the state's allocation formula for school districts to increase flexibility at the local level. This proposal is known as the Local Control Funding Formula

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<sup>1</sup> California Budget Project, *School Finance in California and the Proposition 98 Guarantee* (April 2006).

(LCFF). Under LCFF, the state provides a base grant for all students and additional grants for high-need students such as English Learners and socio-economically disadvantaged pupils.

The following provides information on legislation and court rulings that have significantly affected California's funding for education.<sup>2</sup>

**Senate Bill 90 (1972)** – In 1972, the Legislature established revenue limits for California public schools. The legislation placed ceilings on the amount of tax money each district could receive per pupil. This was in order to help reduce the wide differences in school funding between high and low property-wealth districts. The 1972-73 general purpose spending level became the base amount in determining each district's annual revenue limit.

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

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

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

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

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

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

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<sup>2</sup> Many of these rulings have been amended by subsequent legislations.



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

**Proposition 98 (1988)** – This constitutional amendment guarantees a minimum funding level from State and property taxes for K-14 public schools in a complex formula based on State tax revenues. It also requires each school to prepare and publicize an annual School Accountability Report Card (SARC) that covers at least 13 required topics. A 2/3 vote of the Legislature and the Governor's signature are required to suspend Proposition 98 for a year.

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

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

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

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

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

**Assembly Bill 1115 (1999)** – Under the terms of this bill, an independent charter school is deemed a school of the chartering school district for the purposes of establishing its special education local plan ("SELPA") status unless it designates otherwise in its charter petition.



As such, independent charter schools which are members of a school district's SELPA are entitled to an equitable share of special education services and funding.

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

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

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

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

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

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

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

**Local Control Funding Formula (2013)** – This legislation simplified the state's funding allocation formula for school districts. The funding formula intends to increase transparency for state funding to schools and increase decision-making as to expenditure of funds at the

local education agency level. Under LCFF, the state provides a base grant for all students and additional grants for high-need students such as English learners, low income, and foster youth.

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

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

*Source:* This section of the budget relies heavily on information found in the *State Funding of K-12 Education* section of the State Funding of Education website, from *EdSource*.

**LOCAL CONTROL FUNDING FORMULA**

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

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

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

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

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

Below are the various LCFF terminologies and their brief definitions.

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

<b>Base Grant Per ADA</b>	Each Base Grant Per ADA is composed of a base rate per ADA plus COLA. The Base Grant Per ADA is unique for each of the grade span and is applied to the respective grade span ADA to calculate the initial Base Grant Funding. For grades K-3, the Base Grant Per ADA includes the K-3 Grade Span Adjustment. The State provides an additional 10.4% of the initial K-3 Base Grant as funding for K-3 Class Size Reduction. For grades 9-12, the Base Grant Per ADA includes the 9-12 Career Technical Education (CTE) Adjustment. The State provides an additional 2.6% of the initial 9-12 Base Grant as funding for CTE.
<b>Base Grant Funding</b>	The Base Grant Funding is the result of multiplying the Base Grant Per ADA of each grade span by the funded ADAs of each respective grade span.
<b>Enrollment</b>	This refers to the total count of K-12 students enrolled as of the fall Census Day (first Wednesday in October).
<b>Targeted Disadvantaged Students/Unduplicated Pupils</b>	The unduplicated student count refers to pupils who are identified as either English Learner, met the requirements for free or reduced-priced meals, or in foster care. A student falling into one or more of the criteria mentioned is counted once even if the student meets more than one of the criteria; hence, the term unduplicated pupil count. All pupil counts are based on Fall 1 certified enrollment reported in the California Longitudinal Pupil Achievement Data System (CALPADS) as of fall Census Day (first Wednesday in October).
<b>Unduplicated Pupil Percentage</b>	This is calculated by dividing the total unduplicated pupil count by the total enrollment and is used in the calculation of the Supplemental and Concentration Grant Funding. With the assumption of LCFF beginning in fiscal year 2013-14, this is expressed as an "average" percentage, i.e., for fiscal year 2014-15, 2-year average; for fiscal year 2015-16, a 3-year average; and for fiscal years 2016-17 and on, a 3-year average of the last three fiscal years including the current fiscal year.
<b>Supplemental Grant Funding</b>	Every Targeted Disadvantaged Student generates additional funding above the Base Grant Funding through the Supplemental Grant Funding. For each grade span, this is calculated by multiplying the Base Grant Funding by the Unduplicated Pupil Percentage times 20%.

<b>Concentration Grant Funding</b>	In addition to the Supplemental Grant Funding, school districts that have unduplicated pupil percentage greater than 55% are entitled to the Concentration Grant Funding. For each grade span, this is calculated by multiplying the Base Grant Funding by the Unduplicated Pupil Percentage in excess of 55% times 65%.
<b>Allowance and Add-On Funding</b>	For LAUSD, this includes the Targeted Instructional Improvement Block Grant (TIIBG) and the Home-To-School Transportation in the amounts received in fiscal year 2012-13 and beginning in 2022-23, funding for Transitional Kindergarten to fund lower student-to-adult classroom ratios.
<b>LCFF Target Entitlement</b>	The LCFF Target Entitlement is the sum of the Base Grant Funding, Supplemental Grant Funding, Concentration Grant Funding, and Allowance and Add-on Funding. It is recalculated for each of the implementation year based on the current fiscal year's funded ADA and COLA.
<b>Floor Entitlement</b>	This represents the minimum amount an LEA may receive for a LCFF fiscal year. This is composed of the following: 1) the 2012-13 Revenue Limit per ADA times the current year funded ADA, 2) total amount of the 2012-13 Categorical Programs that were folded into LCFF, and 3) the prior year cumulative gap rates per ADA times the current year funded ADA.
<b>Current Year Gap</b>	This is the difference between the Target Entitlement and the Floor Entitlement. If the Target Entitlement is greater than the Floor Entitlement, the LEA has not reached its full LCFF implementation entitlement. Hence, there is still a gap or a need to reach full implementation. Otherwise, the LEA will be funded based on the Target Entitlement and is deemed to have reached the full implementation amount of LCFF.
<b>Statewide Gap Funding Rate</b>	Based on the State's available resources, the Gap Funding Rate is set at the State level and is used to calculate the Current Year Gap Funding.
<b>Current Year Gap Funding</b>	This represents the "funded" portion of the gap between the Target Entitlement and the Floor Entitlement and is funded incrementally each fiscal year until full funding of the Target Entitlement is realized.

**Economic Recovery  
Target**

It is the difference between the amount a school district or charter school would have received under the old funding system (Revenue Limit, Charter School Block Grants, and Categorical Programs) and the estimated amount it would receive for LCFF funding, based on certain criteria. This is not applicable to LAUSD because only school districts and charter schools that were at, or below, the 90th percentile of per-pupil funding rates of school districts under the old funding system as determined at the 2013-14 P-2 certification, are eligible for ERT payments.

**Transition Funding**

This represents the amount of LCFF entitlement a LEA receives for the fiscal year. If the Target Entitlement has not been realized, each current year's Transition Funding is composed of the Floor Entitlement and the Current Year Gap Funding. If the Target Entitlement has been realized, the Transition Funding is the Target Entitlement. The Transition Funding is funded through: 1) local property taxes, 2) the Education Protection Act (EPA) which was enacted by Proposition 30 in November 2012, and 3) state aid. The portion of the Transition Funding that is not funded by local property taxes and EPA is funded by state aid.

The 2018-19 Enacted State Budget fully implemented the LCFF and closed the funding gap. Since then, local educational agencies are funded on their Target Entitlement.

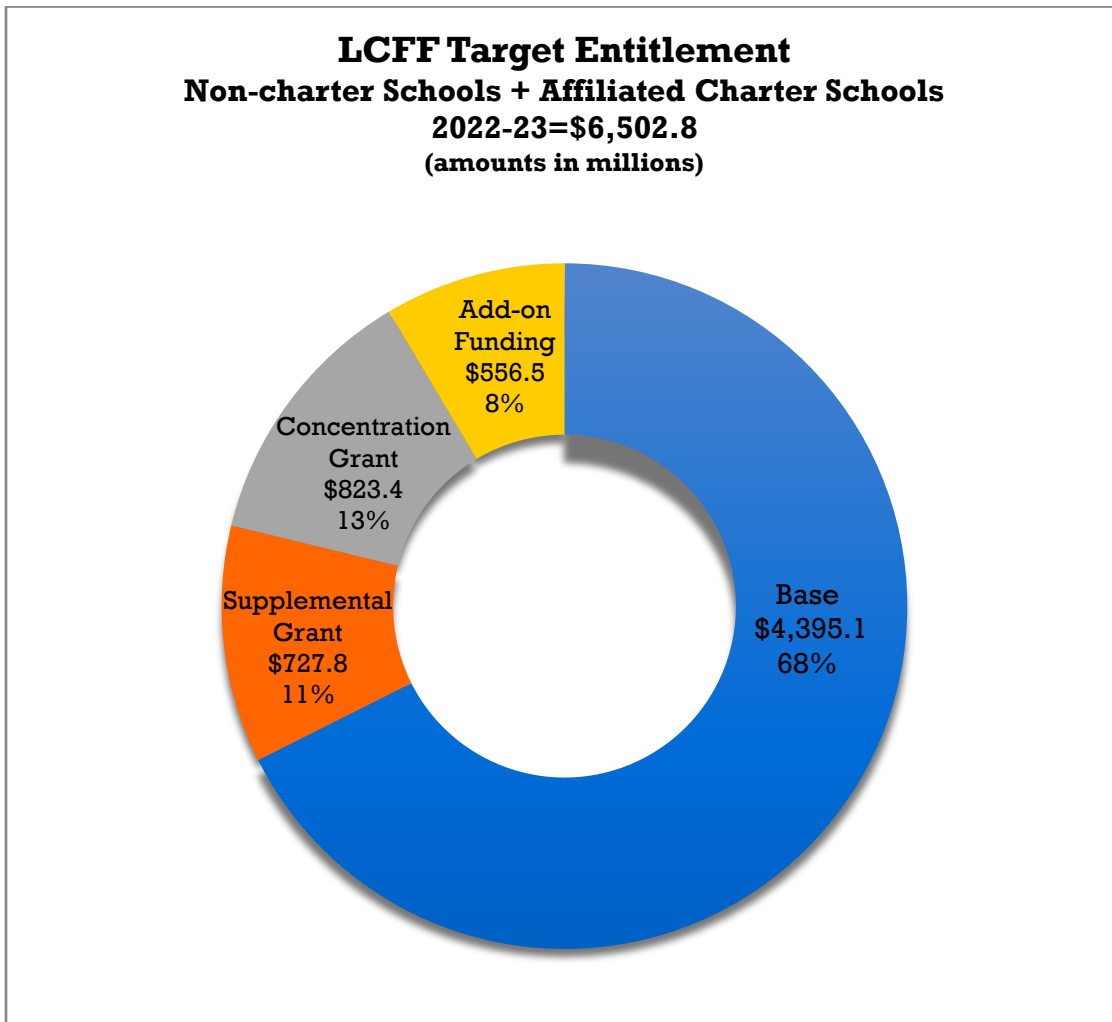
As a condition of receiving the K-3 Grade Span Adjustment, LAUSD is required to maintain an average K-3 class size enrollment of not more than 24 pupils or a collectively bargained alternative class size at each school site. Failure of one school site to maintain the maximum average K-3 class size of 24:1, will jeopardize the whole K-3 Grade Span Adjustment funding. On the other hand, charter schools do not have to maintain or make progress toward the required average class size of 24 pupils.

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



The 2022-23 Enacted State Budget provides for a 6.56% statutory COLA and an additional investment of 6.28% for a total increase of 12.84% for LCFF. Also, the State amended the LCFF calculation to consider the greater of the current year, prior year, or the average of the three prior years' ADA in the determination of the funded ADA. The change in funded LCFF ADA is to mitigate the impact of declining enrollment and attendance that can result to substantial funding loss for school districts. Prior to the amendment, school districts experiencing an enrollment decline from one year to the next are allowed to use the greater of the current year or prior year ADA as the funded LCFF ADA. Another ADA loss mitigation measure provided by the 2022-23 Enacted State Budget is the COVID-19 ADA relief funding which adjusts the 2021-22 attendance yield to 2019-20 levels if independent study conditions in 2021-22 are met. The 2021-22 adjusted ADA will be used in calculating the average of the three prior years' ADA for fiscal years 2022-23 through 2024-25. LCFF revenue for non-charter schools is projected to be funded on the average of the three prior years' ADA beginning in fiscal year 2022-23. Locally-funded (affiliated) charter schools are funded at the current year P-2 ADA.

Below is a graph that shows LA Unified's LCFF Target Entitlement by component for the K-12 schools including affiliated charter schools.





## BUDGET PRINCIPLES AND PROCESS

**A. Principles of Budgeting and Accounting**

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

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

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

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

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

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

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

## **B. Budget Process**

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

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

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

## **C. Budget Revision Process**

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

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

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

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

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

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

**BUDGET AND FINANCE POLICY****I. Purpose of the Budget and Finance Policy**

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

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

**Legal Requirements for Budget**

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

**Administrative Regulations for Budget**

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

**Oversight Processes for Budget**

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

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

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

**Timetable of LAUSD Budget Process**

<b>Timing</b>	<b>Activity</b>
October/November	<ul style="list-style-type: none"> <li>Board discussions on budget priorities and investments for the next fiscal year</li> </ul>
December	<ul style="list-style-type: none"> <li>First Interim Report released projecting current and future year's revenues, expenditures, and balances.</li> <li>Board decisions on investments for implementation during budget development</li> </ul>
January	<ul style="list-style-type: none"> <li>Governor proposes the State Budget to the Legislature for the next fiscal year</li> <li>District Staff analyzes Governor's Proposed State Budget for Board</li> <li>Materials and allocations for budget development finalized</li> </ul>
February/March/April	<ul style="list-style-type: none"> <li>Schools and Offices Budget Development</li> </ul>
March	<ul style="list-style-type: none"> <li>Second Interim Report released projecting current year revenues, expenditures, &amp; balances</li> <li>Budget Services &amp; Financial Planning Division presents District's 3-year multi-year projection to the Board</li> <li>General Fund - funding levels presented</li> </ul>
May	<ul style="list-style-type: none"> <li>Governor releases May Revision of proposed State Budget</li> <li>Categorical Funding levels presented to the Board</li> </ul>
June	<ul style="list-style-type: none"> <li>Board adopts Final Budget for coming year</li> </ul>
June/July/August	<ul style="list-style-type: none"> <li>State budget adopted</li> <li>If necessary, Board holds special meetings to consider changes to Final Budget</li> </ul>

## **II. Finance and Budget Policy**

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

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

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

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

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

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

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

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

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

**A) STRUCTURALLY BALANCED OPERATING BUDGET**

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

The Office of the Chief Financial Officer shall prepare the First and Second Period Interim Financial Reports in accordance with the law and make appropriate recommendations to the Board if financial adjustments are necessary. Annual appropriations shall be made to responsibly address all identified liabilities, including pension, vacation accrual, workers’ compensation, and retiree health needs.

**B) APPROPRIATE USE OF ONE-TIME REVENUES**

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

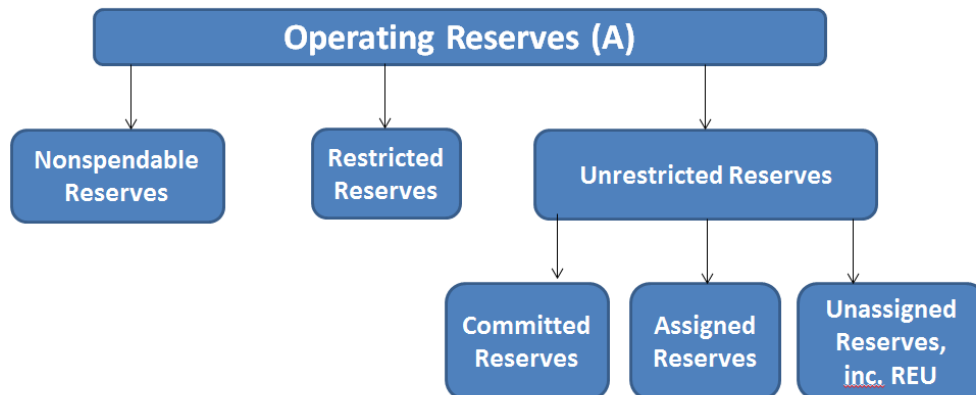
Any new or unanticipated unrestricted revenues recognized during the current fiscal year should also be applied to reduce any operating deficit or unplanned one-time mandatory cost before being used for other purposes.

**C) ALIGNMENT OF BUDGET WITH EXPECTED EXPENDITURES**

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

**D) MAINTENANCE OF APPROPRIATE AND ADEQUATE FUND BALANCES AND RESERVES**

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



**A. Operating Reserves:**

The purpose of operating reserves is to set aside monies and to meet the minimum reserves policy target in the Three-Year Sustainability Plan.

The current classifications of fund balances<sup>1</sup> are as follows:

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

**General Fund Balance Policy:**

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

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

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

**Reserve for Economic Uncertainties:**

A legally required reserve that mandates Districts whose average daily attendance is below 400,001 to reserve 2% of total General Fund expenditures and other financing uses.

**Reserves for Revolving Cash, Stores, and Prepaid Expenditures:**

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

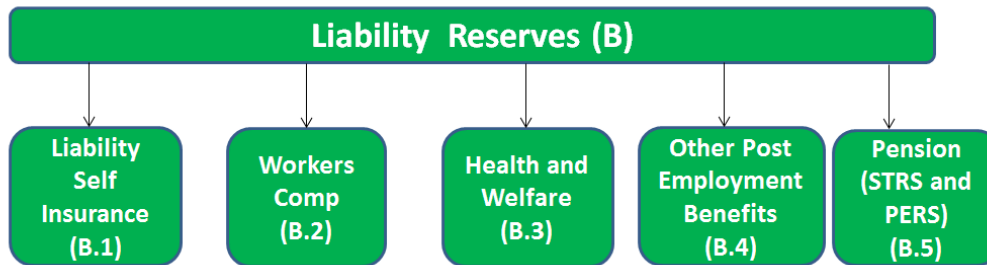
**B. Liability Reserves:**

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

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<sup>1</sup> Under GASB Statement No. 54, Fund Balance Reporting and Government Fund Type Definitions.





**B.1 Liability Self-Insurance Fund:**

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

**B.2 Worker's Compensation Fund:**

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

**B.3 Health and Welfare Fund:**

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

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

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

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

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

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

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



shall be made from all appropriate funding sources. The annual OPEB per employee growth rates shall continue until such time that the District shall be able to meet its unfunded liability in accordance with GASB standards.<sup>2</sup>

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

#### **E) REVENUE MAXIMIZATION**

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

#### **F) REVENUE AND EXPENDITURE ESTIMATION**

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

##### Reserve for Anticipated Balances:

This is a non-budget add reserve requested by the Los Angeles County of Education to allow for technical adjustment for expenditure.

#### **G) COST RECOVERY THROUGH FEES AND CHARGES**

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

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<sup>2</sup> Beginning in 2017-18 as part of the fiscal stabilization plan, there is no OPEB contribution in FY 2018-19 through FY 2020-21.

**H) CAPITAL PLAN**

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

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

**I) ASSET MANAGEMENT**

The District shall strive to:

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

**J) PRUDENT DEBT MANAGEMENT**

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

**K) PROGRAM SUSTAINABILITY**

To achieve sustainability, LAUSD shall strive to:

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

**L) GASB STANDARDS FOR FINANCIAL ACCOUNTING AND REPORTING**

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

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

A broad cross-section of stakeholders in the District relies on LAUSD's budget and related financial documents for crucial financial information. These stakeholders include parents, teachers, community groups, administrators, and oversight bodies. LAUSD's budget shall be organized and presented in such a way that both lay persons and experts can understand:

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

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

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

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

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

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

***Principle Five: The budget process should inform stakeholders.***

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

**III. FUND BALANCE POLICY AND PROCEDURES****A. PURPOSE**

This Fund Balance Policy establishes the policy and procedures for reporting and maintaining fund balance in the District's financial statements. The policy also authorizes and directs the Chief Financial Officer to prepare financial reports which accurately categorize fund balance as per Governmental Accounting Standards Board (GASB)

Statement No. 54, Fund Balance Reporting and Government Fund Type Definitions, effective beginning the 2010-11 fiscal year.

## **B. GENERAL POLICY**

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

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

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

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

## **C. PROVISIONS**

### **Committed Fund Balance**

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

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

### **Assigned Fund Balance**

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

**Unassigned Fund Balance**

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

- **Reserve For Economic Uncertainty** – The District shall maintain an economic uncertainty reserve, consisting of unassigned amounts, of at least 2% of total General Fund expenditures and other financing uses in accordance with Section 15450 of the California Code of Regulations. The primary purpose of this reserve is to avoid the need for service level reductions if an economic downturn causes revenues to be lower than budgeted. If the District must expend all or part of this reserve, the District shall identify and implement a budgetary plan to replenish this reserve the following year. This reserve may be increased by legal requirement.

Los Angeles Unified School District

# DEBT MANAGEMENT POLICY



## ***LINK TO DEBT MANAGEMENT POLICY***

<https://bit.ly/3d9bCdx>

GLOSSARY AND ABBREVIATIONS

GLOSSARY

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

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

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

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

**Allocation** – Appropriation earmarking expenditures for a specific purpose

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

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

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

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

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

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

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

**Authorized (budgeted) Amount** – The maximum budget authority granted by the governing board, as opposed to the “estimated amount”. “Authorized” and “estimated” amounts will differ when, for example, actual grant revenues or expenditures are projected to be less than the authorized amount.

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

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

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

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

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

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

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

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

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



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

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

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

**Career Technology Education** – Program of study that involves a multiyear sequence of courses that integrates core academic knowledge with technical and occupational knowledge to provide students with a pathway to postsecondary education and careers.

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

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

**Categorical Programs** – Programs that fund activities that are supplemental to the District's basic instructional program. These programs may be included in the General Fund Restricted, Unrestricted, or in a number of special funds.

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

**Certificates of Participation (COPs)** – Financing technique which provides funding through the sale of papers backed by a specific capital asset for capital cost items.

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

**Child Days of Enrollment** – Children's centers generate revenue based on Child Days of Enrollment as opposed to K-12 schools which uses average daily attendance as the basis for revenue.

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

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

**COLA** – See “Cost of Living Adjustment”

**Common Core State Standards (CCSS)** – Common standards across all states for English and Math. This is a change from the previous state-by-state systems. Instead of taking the California Standards Test in May, students will take the new test, called the Smarter Balanced Assessment.

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

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

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

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

**Continuous** – See “Ongoing.”

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Encumbrance** – An obligation such as a salary, purchase order, contract, or other commitment to spend, that has been recognized in the accounting records but not yet finalized as a formal expenditure.

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

**Entitlement** – Apportionment that is based on specific qualifications or a formula defined in statute.

**Estimated (Budgeted) Amount** – The estimated amount of revenues or expenditures, as opposed to the “authorized” amount, which is the maximum budget authority granted by the governing board. “Authorized” and “estimated” amounts will differ when, for example, actual grant revenues or expenditures are projected to be less than the authorized amount.

**Every Student Succeeds Act (ESSA)** – ESSA was signed by President Obama on December 20, 2015, and reauthorizes the 50-year-old Elementary and Secondary Education Act (ESEA), the nation’s national education law. See “Elementary and Secondary Education Act (ESEA)”

**Expenditure** – The cost of goods received, or services rendered.

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

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

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

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

**Fiduciary Funds** – District funds utilized as holding accounts for amounts owed to employees under various agreements.

**Final Budget** – Official operating budget upon board adoption, which must occur prior to June 30 of the preceding budget year. The Final Budget is submitted to the Los Angeles County Office of Education (LACOE) for approval in accordance with guidelines provided in the Education Code.

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

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

**Function** – Under the Standardized Account Code Structure (SACS), function refers to activities or services performed to accomplish a goal.

**Fund** – A sum of money or other resources set aside for the purpose of carrying on specific activities or attaining certain objectives.

**Fund Balance** – According to the California School Accounting Manual (Procedure No. 207), the fund balance is determined by subtracting the fund's total liabilities from the total assets. The difference is the fund balance. Fund Balance Classification - GASB 54 implements a five-tier fund balance classification that depicts the extent to which the district is bound by spending constraint imposed on the use of its resources.

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

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

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

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

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

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

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

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

**Hold Harmless** – Formula providing a guarantee of no loss in funding for an agency when a change in law or data would otherwise require a loss in funding

**Implemented Budget** – Budget for restricted programs that has been allocated to specific appropriations for expenditure.

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

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

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

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

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

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



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

**LCAP – Local Control Accountability Plan** – See “Local Control Accountability Plan” below.

**LCFF – Local Control Funding Formula** – See “Local Control Funding Formula” below.

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

**Limited** – See “One-time.”

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

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

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

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

**May Revision (or “May Revise”)** – Published each May, this State document updates the Governor’s Budget published in January with regard to the Governor’s State revenue projections and spending priorities for the coming fiscal year.

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

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

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

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

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

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

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

**Next Generation Science Standards (NGSS)** – New K–12 science standards have been developed that are rich in content and practice, arranged in a coherent manner across disciplines and grades to provide all students an internationally benchmarked science education.

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

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

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



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

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

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

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

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

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

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

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

**Proposition 20** – The “Cardenas Textbook Act of 2000” – changed the way the portion of the state's annual lottery revenues are distributed to public education by mandating that of the future growth in lottery funds, 50-percent of that increase must go to K-14 public schools to be spent on instructional materials. Passed by 53% the **California** voters; March 2000.  
[http://ballotpedia.org/California Proposition 20, Lottery Funds for Textbooks \(2000\)](http://ballotpedia.org/California_Proposition_20_Lottery_Funds_for_Textbooks_(2000))

**Proposition 30** – Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012, temporarily increases the state's sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers. This partly funds the LCFF.

**Proposition 39** – California Energy Conservation Grant, provides funding to support energy efficiency and alternative energy projects, along with related improvements and repairs that contribute to reduced operating costs and improved health and safety conditions in public schools.

**Proposition 47** – The “Kindergarten-University Public Education Facilities Bond Act of 2002” Authorized California to issue \$13.05 billion in bonds to provide funding for necessary education facilities to relieve overcrowding and to repair older schools. Funds will be targeted to areas of the greatest need and must be spent according to strict accountability measures. Passed by 59% of the California voters; November 2002.

[http://ballotpedia.org/California Proposition 47, Bonds for School Construction \(2002\)](http://ballotpedia.org/California Proposition 47, Bonds for School Construction (2002))

**Proposition 49** – The “Before and After School Programs Act,” increased funding for before and after school programs in California. Starting in 2004-2005, it permanently earmarked a portion of the state's general fund for before and after school programs. Passed by 56.7% of the California voters; November 2002.

[http://ballotpedia.org/California Proposition 49, Funding for Before and After School Programs \(2002\)](http://ballotpedia.org/California Proposition 49, Funding for Before and After School Programs (2002))

**Proposition 55** – The “State Kindergarten-University Public Education Facilities Bond Act of 2004” authorized the State of California to issue \$10 billion of general obligation bonds for construction and renovation of K-12 school facilities and \$2.3 billion of general obligation bonds for construction and renovation of higher education facilities. Passed by 50.1-percent of the California voters; March of 2004.

[http://ballotpedia.org/California Proposition 55, Bonds for Schools \(March 2004\)](http://ballotpedia.org/California Proposition 55, Bonds for Schools (March 2004))

**Proposition 98** – The “Classroom Instructional Improvement and Accountability Act (of 1988): requires a minimum percentage of the state budget to be spent on K-14 education, guaranteeing an annual increase in education in the California budget. As a result of Proposition 98, a minimum of 40% of California's general fund spending is mandated to be spent on education. Passed by 50.7-percent of the California voters; November 1988.

[http://ballotpedia.org/California Proposition 98, Mandatory Education Spending \(1988\)](http://ballotpedia.org/California Proposition 98, Mandatory Education Spending (1988))

**Proposition BB** – School bond measure that authorizes LAUSD to use \$2.4 billion in bonds for the construction of new schools and the repair and modernization of existing schools through the district to improve local schools and relieve classroom overcrowding. Passed by 71% of the Los Angeles County voters; April 1997. <http://www.laschools.org/bond/faq>

**Proportionality Requirement** – Local Control Funding Formula calculation that identifies the minimum level of increased or improved services for students in need that must be demonstrated by the District each year.

**Public Employees’ Retirement System (PERS)** – Unless exempted by state law, classified employees, their district, and the State contribute to this retirement fund.

**RAB** – See “Reserve for Anticipated Balances”

**Regional Occupational Centers (ROC)** – Provide vocational training classes for high school youth and adults in a variety of occupations.

**Requisition** – Document submitted initiating a purchase order to secure specified articles, services, or issuance of materials from stores, a warehouse, or a vendor.

**Reserve** – Account used to earmark a portion of a Fund, to indicate that it is not currently available for expenditure or is set aside for future use at the Board’s discretion. Amounts held in reserve cannot be expended without the Board’s formal approval.

**Reserve for Anticipated Balances (RAB)** – The Reserve for Anticipated Balances serves to identify the difference between the estimated and authorized budgeted revenues and/or authorized and estimated expenditures in the adopted budget.

**Reserve for Economic Uncertainties (REU)** – Districts are required to maintain a reserve to offset the potential impact of unanticipated expenditures or revenue shortfalls. For LAUSD, it is a minimum of 2% of General Fund total expenditures and other financing uses.

**Restricted** – Program funding that is limited to specific students or types of expenditure, e.g., Title I, AB 602 Special Education funds, etc. See “Categorical” and “Unrestricted.”

**Revenues** – The funding available to an organization from outside sources. Revenues are the primary financial resource of a fund.

**Routine Restricted Maintenance Account or Routine Repair and General Maintenance Program** – Provides for the repair of school district buildings, equipment, and grounds, as well as for planning and implementation of alterations and improvements of existing structures. School districts are required to commit 3% of their budgeted total General Fund expenditures and other financing uses for purposes of routine repair and general maintenance as a condition of participating in the State building program. The General Fund transfer to the Deferred Maintenance Fund, if any, can comprise half of one percent. Maintenance costs to other funds such as the Adult Education Fund or Child Development Fund can also be applied toward the 3% requirement.

**SACS-2022** – Form used by local school districts to report financial information to the County Office of Education. “SACS” is the abbreviation commonly used for Standardized Account Code Structure.

**Smarter Balanced Assessments** – Next-generation assessments that are aligned to the Common Core State Standards (CCSS). (<http://www.corestandards.org/>) in English language arts/literacy and mathematics for grades 3-8 and 11. The Smarter Balanced Assessment System will give parents and students more accurate and actionable information about what students are learning. Because these assessments are computer adaptive (<http://www.smarterbalanced.org/assessments/>), they will also provide better information about the needs and successes of individual students.

**Special Education Program** – School-based program providing instruction and support services based on an Individualized Education Program (IEP). To qualify for an IEP, a student must be assessed and determined to have a disability as defined by the Individuals with Disabilities Education Act (IDEA) and have a need for specialized services in order to access the instructional program.

**Special Education Local Plan Area (SELPA)** – IDEA requires that each State organize in a way that allows effective programming and services be provided to students with disabilities. In the State of California, the mechanism used to meet this requirement is the Special Education Local Planning Area or SELPA. Each SELPA develops and maintains a local plan describing how special education programs and services are provided to students with disabilities within the boundaries of the SELPA. Due to its size, the Los Angeles Unified School District is a single-district SELPA.

**Special Education – Low Incidence** – In order to ensure students with certain disabilities have access to highly specialized equipment and materials, the State of California provides restricted funding to support the needs of students who are Deaf or Hard of Hearing, Blind or Visually Impaired and/or who have serious physical disability. The state refers to these disabilities as “low incidence.”

**Special Funds** – Separate financial entities within the budget which provide for specified activities, as defined in the California Education Code. Examples are Adult Education Fund, Building Fund, Cafeteria Fund, etc.

**Standardized Account Code Structure (SACS)** – Statewide standardization of school district budgeting and accounting codes in order to increase uniformity of accounting and facilitate statewide data collection and analysis.

**State Teachers’ Retirement System (STRS)** – State law requires certificated employees, school districts, and the State to contribute to this retirement fund.

**Statutory COLA** – See “Cost of Living Adjustment”

**Student Body Fund** – An agency fund to control the receipts and the disbursements of student association activities. Student body funds are not the property of the school district and are not reflected in the District budget or accounts.

**Student Equity Needs Index (SENI)** – Index of school needs that includes community indicators such as suspension rates and English language arts and math assessments, as well as traditional indicators such as low-income and English learner student populations.

**Student Integration Program** – Combined the Court-Ordered and Voluntary Desegregation Programs to create a wide variety of programs to address the harms of racial isolation in District schools. The *Crawford v. LAUSD* legal decision formally created this program.

**Supplemental Grant Funding** – In LCFF, every student identified as either English Learner, eligible for free or reduced-priced meal, or foster youth, generate this funding. This is calculated by multiplying the Base Grant Funding by the Unduplicated Pupil Percentage times 20%. This funding is dedicated to students identified as indicated above.

**Targeted Instructional Improvement Block Grant (TIIBG)** – Funds the costs of ongoing desegregation efforts and, if funds remain, the needs of underachieving schools. It replaces Student Integration funding in the 2002-03 State Budget.

**Targeted Student Population** – Under the Local Control Funding Formula, targeted pupils are those classified as English learners (EL), meet income requirements to receive free or reduced-price meal (FRPM), foster youth, or any combination of these factors.

**Tax and Revenue Anticipation Notes (TRANS)** – Short-term notes issued in anticipation of receipt of revenues, typically for cash flow purposes.

**Teachers As A Priority (TAP) Program** – State-funded program intended to enhance the ability of low-performing schools to attract and retain quality teaching staff.

**Undesignated Ending Balance** – The portion of the current fiscal year's ending balance that is uncommitted and available for discretionary use for the following fiscal year. All balances are one-time in nature.

**Ungraded** – Some programs, such as special education, group children into classes based on ability level rather than grade level. Such programs are reflected in the “Ungraded” section of attendance/enrollment reports.

**Unimplemented Budget** – Reflects Restricted Program income that has not yet been received but is anticipated in the budget. As grants are received during the year, the budgets of these programs will be implemented, or placed into expendable appropriations.

**Unrestricted** – Refers to programs which provide funding that may be used for any educational purpose at the discretion of the Board of Education.

**Weighted Student Formula** – A method of allocating resources based on the characteristics of student populations. Weighted student formulas provide a basic per pupil allocation with additional resources – based on student weights – for economically-disadvantaged, English learners, special education, or other defined student populations.

**ABBREVIATIONS**

**A&I** – Alterations and Improvements of Buildings or Sites

**AB** – Assembly Bill. Applies to State legislation (e.g., Assembly Bill 602 would be abbreviated as AB 602)

**ABE** - Adult Basic Education Program

**ACA** – Assembly Concurrent Amendment

**ACR** – Assembly Concurrent Resolution

**ADA** – Average Daily Attendance

**AEP** – Adult Education Program

**AEWC** – Alternative Education and Work Center

**AFDC** – Aid for Dependent Children

**AP** – Advanced Placement

**ARP(A)** – American Rescue Plan Act

**BA** – Budget Adjustment (“Budget Transfer”)

**BSAP** – Black Student Achievement Plan

**BTSA** – Beginning Teacher Support and Assessment

**CE** – Certificated Salaries

**CAEP** – California Adult Education Program

**CAH** – California High School Exit Examination

**CALPADS** – California Longitudinal Pupil Achievement Data System

**CalWORKs** – California Work Opportunity and Responsibility to Kids

**CARES** – Coronavirus Aid, Relief, and Economic Security Act

**CAP** – Capacity Adjustment Program; a TIIBG/Student Integration Program

**CBEDS** – California Basic Education Data System

**CBEST** – California Basic Education Skills Test

**CBET** – Community-Based English Tutoring Program

**CDE** – Child Days of Enrollment (used in Child Development Fund)

**CDE** – California Department of Education

**CDS** – Community Day Schools

**COA** – City of Angels (Virtual Academy)

**COLA** – Cost of Living Adjustment

**Comp. Ed.** – Compensatory Education

**COPs** – Certificates of Participation

**COVID-19** – Coronavirus 2019

**CPI** – Consumer Price Index

**CPR** – California Performance Review

**CRA** – Community Redevelopment Agency

**CRF** – Coronavirus Relief Fund

**CRRSA** – Coronavirus Response and Relief Supplemental Appropriations Act

**CSAM** – California School Accounting Manual

**CSR** – Class Size Reduction

**CSR** – Comprehensive School Reform

**CST** – California Standards Test

**CTA** – California Teachers' Association

**CTE** – Career Technology Education

**CTEIG** – Career Technology Education Incentive Grant

**CY** – Current Year

**DDP** – District-Defined Program

**DIS** – Designated Instructional Services (or Designated Instruction and Services); a Special Education program

**DOF** – California Department of Finance

**DRS** – Desegregated Receiver Schools; a TIIBG/Student Integration Program

**E.C.** – Education Code

**EIA** – Economic Impact Aid. This program had two components: EIA-Limited English Proficient and EIA-Compensatory Education

**ELAP** – English Language Acquisition Program

**ELO** – Expanded Learning Opportunities Grant

**ELO-P** – Expanded Learning Opportunities Program

**EL** – English Learner

**ELL** – English Language Literacy Program

**EPA** – Education Protection Act

**ERAF** – Education Revenue Augmentation Fund

**ERP** – Enterprise Resource Planning

**ESEA** – Elementary and Secondary Education Act

**ESF** – Education Stabilization Fund

**ESSA** – Every Student Succeeds Act

**ESSER** – Elementary and Secondary School Emergency Relief Fund

**ESL** – English as Second Language

**ESY** – Extended School Year

**FEMA** – Federal Emergency Management Act, or Federal Emergency Management Agency

**FRPM** – Free or Reduced Price Meal

**FSEP** – Federal and State Education Programs

**FTE** – Full-time Equivalent

**GAAP** – Generally Accepted Accounting Principles

**GSA** – Grade Span Adjustment

**GASB** – Governmental Accounting Standards Board

**GATE** – Gifted and Talented Education Program

**GED** – General Educational Development

**GEER** – Governor’s Emergency Education Relief Fund

**GFOA** – Government Finance Officers’ Association

**GO** – General Obligation (Bond)

**HEET** – Humanizing Education for Equitable Transformation

**IASA** – Improving America’s Schools Act



**IDEA** – Individuals with Disabilities Education Act

**IEP** – Individualized Education Program

**IMA** – Instructional Materials (or “Materiel”)

**ITD** – Information Technology Division

**KLCS – TV** – The District-owned and operated television station

**LACOE** – Los Angeles County Office of Education

**LAEP** – Los Angeles Educational Partnership

**LAO** – Legislative Analyst’s Office

**LCAP** – Local Control Accountability Plan

**LCFF** – Local Control Funding Formula

**LCI** – Licensed Children’s Institution

**LEA** – Local Educational Agency

**LEP** – Limited English Proficient or Proficiency

**LLMF** – Learning Loss Mitigation Funding

**LRE** – Least Restrictive Environment; a Special Education program

**NC** – Non-Certificated (Classified) Salaries

**NCLB** – No Child Left Behind

**NPA** – Nonpublic Agency; a Special Education program

**NPS** – Nonpublic School; a Special Education program

**NSF** – National Science Foundation

**OASDHI** - Old Age, Survivors’, Disability and Health Insurance (Social Security)

**OPEB** – Other Post-Employment Benefits

**P-1** – The First Principal Apportionment period (for attendance accounting and State allocation purposes)

**P-2** – The Second Principal Apportionment period (for attendance accounting and State allocation purposes)

**PD** – Pending Distribution

**PARS** – Public Agency Retirement System

**PERS** – Public Employees' Retirement System

**PHBAO** –Primarily Latino, Black, Asian, and Other Non-Anglo; a TIIBG/Student Integration Program

**PL** – Public Law. Applies to federal legislation (e.g., Public Law 94-142 would be abbreviated as PL 94-142)

**PPF** – Per Pupil Funding

**PSP** – Priority Staffing Program; a TIIBG/Student Integration Program

**PWT** – Permits With Transportation; a TIIBG/Student Integration Program

**PYA** – Prior Year Adjustment

**QEIA** – Quality Education Investment Act

**QZAB** – Qualified Zone Academy Bonds

**RIF** – Reduction in force

**ROC/P** – Regional Occupational Centers/Programs

**RRGM** – Routine Repair and General Maintenance

**RSP** – Resource Specialist Program; a Special Education Program

**RSY** – Regular school Year

**SACS** – Standardized Account Code Structure

**SARB** – School Attendance Review Board

**SARC** – School Accountability Report Card

**SB** – Senate Bill. Applies to State legislation (e.g., Senate Bill 602 would be abbreviated SB 602)

**SBE** – State Board of Education

**SCA** – Senate Constitutional Amendment

**SDC** – Special Day Class; a Special Education program

**SCF** – Student Centered Funding

**SELPA** – Special Education Local Plan Area

**SENI** – Student Equity Needs Index

**SFP (or SFEP)** – Specially-Funded Programs (or Specially-Funded Educational Programs).  
Now referred to as restricted programs.

**SI** – School Improvement Program

**SRLDP** – School Readiness Language Development Program; a TIIBG/Student Integration Program

**STAR** – Standardized Testing and Reporting

**STRS** – State Teachers’ Retirement System

**SY** – School Year

**TAP (or TAAP)** – Teachers As A Priority

**TIIBG** – Targeted Instructional Improvement Block Grant

**TRANS** – Tax and Revenue Anticipation Notes

**TSP** – Targeted Student Population

**TUPE** – Tobacco Use Prevention Education

**UCTP** – Urban Classroom Teacher Program; a TIIBG/Student Integration Program

**WIA** – Workforce Investment Act

**WIOA** – Workforce Investment and Opportunity Act (replaced WIA)

**WSF** – Weighted Student Funding Formula