

# Budget Services & Financial Planning Division



REVISED
BUDGET
2023-24

## LOS ANGELES UNIFIED SCHOOL DISTRICT REVISED 2023-24 BUDGET

## **BOARD OF EDUCATION**

Jackie Goldberg, Board District 5
Board President

Dr. George McKenna, Board District 1 Dr. Rocio Rivas, Board District 2 Scott Schmerelson, Board District 3

Nick Melvoin, Board District 4
Kelly Gonez, Board District 6
Tanya Ortiz Franklin, Board District 7

Alberto M. Carvalho Superintendent of Schools

Pedro Salcido
Deputy Superintendent, Business Services and Operations

David D. Hart Chief Business Officer

V. Luis Buendia Deputy Chief Business Officer, Finance

Saman Bravo-Karimi
Senior Executive Director of Finance Policy, Budget Services and Operations

Tony Atienza
Director, Budget Services and Financial Planning Division

Prepared by: Budget Services and Financial Planning Division August 2023

## TABLE OF CONTENTS

sect	non 1
	Superintendent's Message I – 1
	Board Report
Sect	tion II
	Budget at a Glance II – 1
	LAUSD Budget Summary II – 2
	General Fund Multi-Year Projection II – 3
	General Fund – Unrestricted and Restricted II – 4
	General Fund – Unrestricted II – 5
	General Fund – Restricted II – 6
	Operating Budget Amount by Categories II – 7
	Open Data PortalII – 12
	General Fund Spending by CategoryII – 14
	Enrollment Forecast
	Staffing by Division SummaryII – 16
Sect	tion III
	School Staff and Other Resources Introduction III – 1
	School Resources and Basis of Allocation III – 2
	Links to School Level Budget Reports III – 4
	School Staffing Norms III – 5
	Regular Elementary Schools III – 5
	Regular Secondary SchoolsIII – 6
	Magnet Schools & Centers III – 8
	Options Schools III – 9
	Early Childhood Education Center III – 10
	Community Adult School, ROC, and Skill Center III – 11

Support Personnel	III – 12
Material and Supply Allocation Rates for Schools	III – 16
School Staff and Resources – Special Ed	III – 17
LCAP Supplemental Concentration Fund Expenditures	III – 19
Student Equity Needs Index	III - 22
Student Equity Needs Index Per Pupil Rates	III – 23
Expanded Learning Opportunities (ELO-P)	III – 26
Black Student Achievement Plan (BSAP)	III – 29
California Community Schools Partnership Program (CCSPP)	III – 31
Title I, Part A, Socioeconomically-Disadvantaged Students	III – 33
Title II, Part A, Supporting Effective Instruction	III - 35
Title III, Part A, Limited English Proficiency	III - 37
Title IV, Part A, Student Support and Academic Enrichment	III – 38
Section IV	
Financial Pages	IV - 1
Introduction	IV – 2
Description of Funds	IV – 4
Operating Funds	IV – 4
Capital Project Funds	IV – 5
Debt Service Funds	IV – 7
Internal Service Funds	IV – 7
Fiduciary Funds	IV – 7
Special Revenue Funds	IV – 7
Sources and Uses of Funds	IV – 8
Summary of Sources and Uses by Fund Type	IV – 10
Summary of Revenues by Fund	IV – 11
Summary of Expenditures by Fund	IV – 12

Or	perating Funds	IV – 13
	Fund 010 – General Fund (GF) – Unrestricted and Restricted	IV – 14
	Fund 010 – General Fund (GF) - Unrestricted	IV – 15
	Fund 010 – General Fund (GF) - Restricted	IV – 16
	General Fund – Unrestricted Revenue by Source	IV – 17
	General Fund – Restricted Revenue by Source	IV – 18
	GF – Unrestricted and Restricted Expenditures by Sub-Object	IV – 20
	GF – Unrestricted Expenditures by Sub-Object	IV – 22
	GF – Restricted Expenditures by Sub-Object	IV – 24
	Fund 110 – Adult Education Fund	IV – 26
	Fund 120 – Child Development Fund	IV – 27
	Fund 130 – Cafeteria Fund	IV – 28
Ca	apital Projects Funds	IV – 29
	Capital Planning and Budgeting	IV – 30
	Fund 210 – Measure R	IV – 35
	Fund 211 – Building Fund – Proposition BB	IV – 36
	Fund 212 – Building Fund	IV – 37
	Fund 213 – Measure K	IV – 38
	Fund 214 – Measure Y	IV – 39
	Fund 215 – Measure Q	IV – 40
	Fund 216 – Measure RR	IV – 41
	Fund 250 – Capital Facilities Fund.	IV – 42
	Fund 300 – State School Building Lease/Purchase Fund	IV – 43
	Fund 351 – County Schools Facilities Fund	IV – 44
	Fund 400 – Special Reserve Fund - CRA	IV – 45
	Fund 401 – Special Reserve Fund	IV – 46
	Fund 402 – Special Reserve Fund - FEMA	IV – 47

	Fund 403 – Special Reserve Fund – FEMA - Hazard Mitigation	IV – 48
	Debt Service Funds	IV – 49
	Fund 510 – Bond Interest and Redemption Fund	IV – 50
	Fund 530 – Tax Override Fund	IV – 51
	Fund 560 – Capital Services Fund	IV – 52
	Internal Service Funds	IV – 53
	Fund 670 – Health and Welfare Benefits Fund	
	Fund 671 – Workers' Compensation Fund	
	<u>-</u>	
	Fund 672 – Liability Self-Insurance	
	Fiduciary Funds	IV – 57
	Fund 713 – Other Post-Employment Benefits Fund (OPEB)	IV – 58
	Special Revenue Funds	IV – 59
	Fund 080 – Student Body	IV – 60
Sec	tion V	
	District Class Size	v-1
	District Enrollment Trends and Projections	V – 5
	Special Education Enrollment Data Report by Disability	V – 11
	Breaking Down LAUSD's Budget (Fund Hierarchy)	V – 12
	How Education is Funded in California	V – 16
	Local Control Funding Formula	V – 21
	Budget Principles and Processes	V – 27
	Budget and Finance Policy	V – 29
	Debt Management Policy (Adopted June 2021)	V – 40
	Glossary and Abbreviations	V – 41
Sec	tion VI	
	Standardized Account Code Structure (SACS)	SACS Page - 1
	General Fund Assumptions for Multi-Year Projections	SACS Page – 110
	Assumptions for Estimated Revenues	SACS Page – 150

## Section I

#### SUPERINTENDENT'S MESSAGE

Dear Los Angeles Unified Family,

The Los Angeles Unified School District is a large and diverse family, bonded together by our shared commitment to student success. Through the leadership of our Board of Education, commitment from our labor partners and incredible support of our families/communities, we have made gains in student achievement, stemmed declining enrollment and fostered safe learning environments for all students. It is through these efforts that we have laid the groundwork for our path forward to sustainability and academic success. I am honored to start the 2023-24 Fiscal Year with continued focus and commitment to our entire Los Angeles Unified family.

It was critical that our direct investments into the classroom began with our priority schools as a necessary demonstration of equity for schools that have been historically under resourced. Only when our most fragile populations are adequately resourced will we begin to see changes on the macro level. We then deployed investments to reduce class size, address mental health support by increasing the number of Psychiatric Social Workers on campuses and increase support staff for special education students. These investments reflect the guiding mission of the District and reflects the overall spending goals delineated in the Strategic Plan by focusing on student achievement. Importantly, this year's budget reflects the historic labor agreements the District and our labor partners have tirelessly worked to achieve – a contract that addresses decades of pay inequity and establishes the District as an unparalleled employer to recruit the best educators and employees across the nation.

The path forward to remain financially stable will be challenging and with the sunsetting one-time federal funds we are actively working together to make the hard decisions that will protect our students and their futures. We are steadfast in our resolve and laser-focused on ensuring we provide the best environments possible for student achievement.

I am looking forward to continuing to collaborate on the hard work ahead, while realizing the student-centered investments this budget represents.

Thank you for your continued efforts and support.

Sincerely,

Alberto M. Carvalho



333 South Beaudry Ave, Los Angeles, CA 90017

## **Board of Education Report**

File #: Rep-017-23/24, Version: 1

2023-24 Revised Budget August 22, 2023 Office of the Chief Business Officer

### **Action Proposed:**

Approval to implement projected revenue and expenditure changes in the 2023-24 Revised Budget predicated on the recent adoption of the 2023-24 State Budget Act and labor agreements approved by the Board of Education in June 2023.

#### **Background:**

The 2023-24 State Budget Act was signed into law by the Governor on June 27, 2023. Revisions to LA Unified's revenues and expenditures as a result of the Enacted State Budget are reflected in the revised budget. Labor agreements approved by the Board of Education in June 2023 with California School Employees Association, Building Council "Trades", School Police, and School Police Management as well as labor agreements related to the revised instructional calendar are reflected as expenditures in the revised budget.

### **Expected Outcomes:**

The outcome of this Board action shall enable LA Unified to implement projected revenue and expenditure changes to the 2023-24 Budget.

#### **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:**

Projected changes to revenues and expenditures shall be reflected in the 2023-24 Budget.

#### **Student Impact:**

Proper alignment of projected revenue and expenditure changes ensures that LA Unified shall continue to operate and serve its student population with fiscal responsibility.

#### **Equity Impact:**

File #: Rep-017-23/24, Version: 1

Component	Score	Score Rationale
Recognition	4	The 2023-24 Revised Budget is LA Unified's plan related to anticipated revenues and expenditures for all funds and actively recognizes historical inequities. Students learn in different ways depending on the student's background, language, race, economic profile, etc. Therefore, resources are allocated using metrics that recognize these differences. Programs with funding models that use various indicators include, but are not limited to, the Student Equity Needs Index (SENI), Black Student Achievement Plan (BSAP), Arts Program, Staffing Equity Grant, and Title I.
Resource Prioritization	4	The 2023-24 Revised Budget effectively prioritizes resources based on student need. Programs are established and funds are allocated by applying various metrics to address the unique needs for specific student groups such as low-income students, English Learners, and students in foster care as well as to provide additional support to accelerate gains in closing opportunity and outcome gaps.
Results	4	The 2023-24 Revised Budget includes investments in schools that are allocated to improve student achievement and equity across all student groups. The goal is to build fairness and inclusion and ensure every student has the opportunity to achieve their academic goals.
TOTAL	12	

## **Issues and Analysis:**

None

## **Attachments:**

Attachment A - Executive Summary

Attachment B - Budget Assumptions and Policies

#### **Informatives:**

None

## **Submitted:**

07/26/23, Revision #

File #: Rep-017-23/24, Version: 1

RESPECTFULLY SUBMITTED,

**APPROVED & PRESENTED BY:** 

Superintendent

Deputy Superintendent, **Business Services & Operations** 

**REVIEWED BY:** 

**APPROVED & PRESENTED BY:** 

DEVORA NAVERA REED

General Counsel

✓ Approved as to form.

Chief Business Officer

Office of the Chief Business Officer

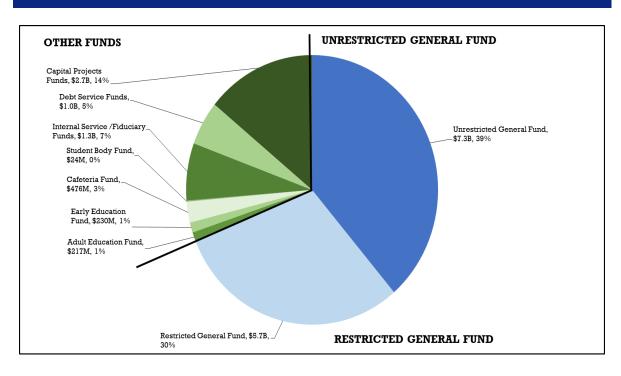
**REVIEWED BY:** 

LBERTO DELGADILLO Deputy Chief Business Officer, Finance

Approved as to budget impact statement.

## Section II

#### 2023-24 REVISED BUDGET AT A GLANCE



#### Summary (all amounts in millions\*)

		% of
Budget By Fund	Expenditure	Budget
Unrestricted General Fund	\$7,349.93	38.73%
Restricted General Fund	\$5,694.39	30.01%
Adult Education Fund	\$216.78	1.14%
Early Education Fund	\$229.92	1.21%
Cafeteria Fund	\$476.21	2.51%
Student Body Fund	\$24.03	0.13%
Internal Service /Fiduciary Funds**	\$1,305.81	6.88%
Debt Service Funds**	\$1,007.34	5.31%
Capital Projects Funds	\$2,673.21	14.09%
Total Authorized Budget for		
FY 2023-2024	\$18,977.62	100%

#### \*Amounts may differ due to rounding.

## Description of Budgeted Expenditure Categories

#### UNRESTRICTED BUDGET

Funds that can be used for any general education purpose.

#### RESTRICTED BUDGET

Funds that must be used for a specific purpose.

## 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 postemployment 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.

<sup>\*\*</sup>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 2023-24 Revised Budget as of August 22, 2023

- Total Budget \$19.0 Billion
- General Fund Budget \$13.0 Billion
- General Fund Operating Budget, Adult Fund, Child Development Fund, and Cafeteria Fund \$14.0 Billion
- General Fund Support
  - o Special Education (Net Contribution) \$1,090.1 Million
  - o Cafeteria Program \$11.6 Million (in General Fund for unallowed expenses in Cafeteria Fund)

#### General Fund Per Pupil Revenue Rate

Revenue	Per Enrollment	Per Funded ADA
Local Control Funding Formula	\$16,280	\$16,434
Other Revenue	\$9,244	\$9,333
Per Pupil Revenue Rate Total:	\$25,524	\$25,767

LCFF Revenue (amounts in millions)

	Traditional Schools	Locally-funded (Affiliated)	
Description	(Non-Charter)	Charter Schools	Total
Base	\$4,157.9	\$375.2	\$4,533.1
Supplemental/Concentration	1,550.5	50.0	1,600.5
Targeted Instructional Improvement	460.4	0.0	460.4
Grant (TIIG)	400.4	0.0	400.4
Home-to-School Transportation	84.0	0.0	84.0
Equity Multiplier	26.9	0.0	26.9
Transitional Kindergarten Ratio	28.2	2.8	31.0
Economic Recovery Target	0.0	1.0	1.0
LCFF Revenue Total	\$6,307.9	\$429.0	\$6,736.9

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

Description	Traditional Schools (Non-Charter)	Locally-funded (Affiliated) Charter Schools
Unduplicated Pupil Count (Estimated)	325,422	17,663
Unduplicated Pupil Percentage (3-year rolling average)	85.93%	46.93%

- Enrollment decline from 2022-23 is projected at 8,453 students; average loss in LCFF revenue is approximately \$125 Million
  - o A 1% decline in enrollment is approximately \$60 Million
- Projected Unassigned Ending Balances:
  - o Fiscal Year 2023-24 \$127.2 Million
  - o Fiscal Year 2024-25 \$110.6 Million
  - o Fiscal Year 2025-26 \$22.6 Million

#### **Online Resources:**

2023-24 Proposed Budget: <a href="https://achieve.lausd.net/Page/1679">https://achieve.lausd.net/Page/1679</a>

Websites:

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

### 2023-24 BUDGET

#### 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 include guidelines from an oversight agency like LACOE that may or may not happen.

## 2023-24 REVISED BUDGET

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

(Amount in millions)		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
		Actual	Actual	Actual	Estimated	Estimated	Estimated	Estimated
		Amounts	Amounts	Amounts	Amounts	Amounts	Amounts	Amounts
Beginning Balance		\$2,220.8	\$2,105.6	\$2,856.6	\$3,400.1	\$5,179.3	\$3,909.1	\$2,640.9
Audit Adjustments/Other Restatement	s	-\$4.0	-\$56.1	-\$1.3	-\$75.9	-\$55.7	\$0.0	\$0.0
Revenues and Other Financing Source	s							
LCFF	8010-8099	\$5,651.9	\$5,655.9	\$6,036.4	\$6,590.9	\$6,765.2	\$6,602.8	\$6,551.1
Federal Revenues	8100-8299	\$631.0	\$1,685.4	\$1,855.9	\$2,138.7	\$1,840.5	\$864.5	\$799.3
Other State Revenues	8300-8599	\$1,134.2	\$1,223.8	\$1,748.8	\$2,649.8	\$1,682.7	\$1,648.4	\$1,643.2
Other Local Revenues	8600-8799	\$170.1	\$190.8	\$32.8	\$178.4	\$274.2	\$262.5	\$250.6
Other Financing Sources								
Transfers In	8900-8929	\$22.1	\$265.0	\$46.6	\$41.0	\$30.0	\$30.0	\$30.0
Other Sources	8930-8979	\$0.0	\$0.0	\$62.0	\$0.3	\$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
Total Revenues and Other Financing S	ources	\$7,609.3	\$9,021.0	\$9,782.4	\$11,599.1	\$10,592.6	\$9,408.2	\$9,274.1
Total Sources of Funds		\$9,826.2	\$11,070.4	\$12,637.7	\$14,923.2	\$15,716.2	\$13,317.2	\$11,915.1
Expenditures and Other Financing Use	s							
Certificated Salaries	1000-1999	\$2,999.3	\$3,086.7	\$3,379.8	\$3,519.5	\$3,738.1	\$3,98	\$4,000.1
Classified Salaries	2000-2999	\$1,077.0	\$1,159.8	\$1,257.2	\$1,338.4	\$1,533.8	\$1,491.0	\$1,425.5
Employee Benefits	3000-3999	\$2,300.8	\$2,151.4	\$2,370.1	\$2,784.8	\$2,856.3	\$2,773.0	\$2,764.2
Books & Supplies	4000-4999	\$267.0	\$621.3	\$479.4	\$597.1	\$1,890.7	\$901.2	\$881.6
Services, Other Operating Expenses	5000-5999	\$924.0	\$1,079.1	\$1,655.7	\$1,430.5	\$1,718.5	\$1,424.3	\$1,501.2
Capital Outlay	6000-6999	\$118.9	\$94.1	\$94.7	\$70.3	\$53.6	\$61.0	\$62.1
Other Outgo	7100-7299	\$5.6	\$5.5	\$5.5	\$6.1	\$5.8	\$5.8	\$5.8
Other Outgo	7400-7499	\$0.3	\$0.1	\$5.7	\$4.8	\$4.8	\$4.8	\$4.8
Direct Support/Indirect Costs	7300-7399	-\$23.2	-\$22.3	-\$24.9	-\$24.0	-\$20.2	-\$23.1	-\$21.3
Other Financing Uses	7610-7699	\$50.8	\$38.2	\$14.4	\$16.5	\$25.7	\$54.2	\$117.7
Total Expenditures		\$7,720.6	\$8,213.9	\$9,237.6	\$9,744.0	\$11,807.1	\$10,676.3	\$10,741.7
Other Adjustments		\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Total Expenditures and Other Financia	ıg Uses	\$7,720.6	\$8,213.9	\$9,237.6	\$9,744.0	\$11,807.1	\$10,676.3	\$10,741.7
Ending Fund Balance	(A)	\$2,105.6	\$2,856.6	\$3,400.1	\$5,179.3	\$3,909.1	\$2,640.9	\$1,173.3
Total Uses of Funds		\$9,826.2	\$11,070.4	\$12,637.7	\$14,923.2	\$15,716.2	\$13,317.2	\$11,915.1
Change in Fund Balance		-\$111.3	\$807.1	\$544.8	\$1,855.1	-\$1,214.5	-\$1,268.1	-\$1,467.6
Components of Ending Balance:								
Non Spendable-Inventories/Cash/Other	rs	\$37.7	\$42.5	\$48.0	\$43.0	\$43.0	\$43.0	\$43.0
Restricted Ending Balances		\$113.6	\$203.1	\$544.5	\$1,842.6	\$1,098.2	\$1,002.6	\$75.7
Committed Ending Balances		\$87.6	\$0.0	\$0.0	\$2,192.3	\$1,895.3	\$768.4	\$320.9
Assigned Ending Balances								
Other Designations/Carryovers		\$1,248.9	\$1,064.1	\$1,596.0	\$668.8	\$509.1	\$502.7	\$496.2
Unassigned Ending Balances								
Reserve for Economic Uncertainties		\$79.0	\$92.0	\$199.9	\$238.8	\$236.2	\$213.6	\$215.0
Undesignated/Unassigned Ending Ba	lances	\$538.8	\$1,454.8	\$1,011.7	\$193.7	\$127.2	\$110.6	\$22.6
Total Ending Balance	1.37.38.7	\$2,105.6	\$2,856.6	\$3,400.1	\$5,179.3	\$3,909.1	\$2,640.9	\$1,173.3

## 2023-24 REVISED BUDGET

## General Fund – Unrestricted Multi-Year Projection

(Amount in millions)		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
(,		Actual	Actual	Actual	Estimated	Estimated	Estimated	Estimated
		Amounts	Amounts	Amounts	Amounts	Amounts	Amounts	Amounts
Beginning Balance		\$2,097.0		\$2,653.4		\$3,336.6		\$1,638.3
Audit Adjustments/Other Restatemen	ts	\$5.2	\$66.2	-\$7.0		\$107.7		\$0.0
Revenues and Other Financing Source		*	A				A	
LCFF	8010-8099	\$5,626.2	\$5,627.7	\$6,009.0	\$6,561.8	\$6,736.9	\$6,574.5	\$6,522.8
Federal Revenues	8100-8299	\$9.9	\$10.6	\$2.0		\$1.9	\$1.9	\$1.9
Other State Revenues	8300-8599	\$165.5		\$90.1		\$109.6		\$104.6
Other Local Revenues	8600-8799	\$154.4	March Control	\$6.1	(45-17-27-18-27)	\$244.7		\$221.7
Other Financing Sources			11.000.0000				11.5	
Transfers In	8900-8929	\$20.6	\$264.5	\$46.5	\$40.4	\$30.0	\$30.0	\$30.0
Other Sources	8930-8979	\$0.0	\$0.0	\$62.0	\$0.3	\$0.0	\$0.0	\$0.0
Contribution to Restricted Programs	8980-8999	-\$1,142.2	-\$1,205.6	-\$1,123.3	-\$1,081.0	-\$1,430.0	-\$1,365.1	-\$1,366.3
Total Revenues and Other Financing		\$4,834.4	\$4,975.2	\$5,092.4	\$5,792.6	\$5,693.1	\$5,581.3	\$5,514.6
Total Sources of Funds		\$6,936.7	\$7,158.6	\$7,738.8	\$8,612.4	\$9,137.4	\$8,392.2	\$7,152.9
							1000	
Expenditures and Other Financing Use	es							
Certificated Salaries	1000-1999	\$2,234.6	\$2,125.3	\$2,018.7	\$2,107.0	\$2,748.3	\$3,099.0	\$2,676.3
Classified Salaries	2000-2999	\$667.0	\$594.1	\$639.6	\$670.7	\$893.3	\$961.8	\$719.3
Employee Benefits	3000-3999	\$1,298.1	\$1,186.0	\$1,196.4	\$1,546.2	\$1,641.7	\$1,715.2	\$1,548.8
Books & Supplies	4000-4999	\$154.7	\$225.4	\$141.8	\$262.2	\$537.7	\$400.2	\$385.7
Services, Other Operating Expenses	5000-5999	\$490.0	\$400.6	\$965.0	\$766.2	\$565.8	\$580.3	\$649.5
Capital Outlay	6000-6999	\$20.1	\$57.4	\$79.1	\$56.1	\$48.2	\$58.6	\$59.8
Other Outgo	7100-7299	\$5.6	\$5.5	\$5.5	\$6.1	\$5.8	\$5.8	\$5.8
Other Outgo	7400-7499	\$0.3	\$0.1	\$5.7	\$4.8	\$4.8	\$4.8	\$4.8
Direct Support/Indirect Costs	7300-7399	-\$98.6	-\$126.1	-\$177.9	-\$159.9	-\$144.7	-\$125.8	-\$112.5
Other Financing Uses	7610-7699	\$47.7	\$36.9	\$14.4	\$16.4	\$25.7	\$54.2	\$117.7
Total Expenditures		\$4,819.4	\$4,505.2	\$4,888.2	\$5,275.8	\$6,326.5	\$6,754.0	\$6,055.3
Other Adjustments		\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Total Expenditures and Other Financia	ng Uses	\$4,819.4	\$4,505.2	\$4,888.2	\$5,275.8	\$6,326.5	\$6,754.0	\$6,055.3
Ending Fund Balance		\$2,117.2	\$2,653.4	\$2,850.6	\$3,336.6	\$2,810.9	\$1,638.3	\$1,097.6
Total Uses of Funds		\$6,936.7	\$7,158.6	\$7,738.8	\$8,612.4	\$9,137.4	\$8,392.2	\$7,152.9
Change in Fund Balance		\$15.0	\$470.0	\$204.1	\$516.8	-\$633.4	-\$1,172.6	-\$540.6
Components of Ending Balance:		2000						
Non Spendable-Inventories/Cash/Othe	rs	\$37.7	\$42.5	\$43.0		\$43.0	•	\$43.0
Restricted Ending Balances		\$0.0	\$0.0	\$0.0	200	\$0.0	1777	\$0.0
Committed Ending Balances		\$87.6	\$0.0	\$0.0	\$2,192.3	\$1,895.3	\$768.4	\$320.9
Assigned Ending Balances		A1 - 1 - 1	A1 651	A1	****	4	<b>****</b>	A
Other Designations/Carryovers		\$1,248.9	\$1,064.1	\$1,596.0	\$668.8	\$509.1	\$502.7	\$496.2
Unassigned Ending Balances		Anc.	405 -	410	400	400-	401	****
Reserve for Economic Uncertainties		\$79.0	\$92.0	\$199.9	100000000000000000000000000000000000000	\$236.2	\$213.6	\$215.0
Undesignated/Unassigned Ending Ba	lances	\$664.1	\$1,454.8	\$1,011.7		\$127.2	\$110.6	\$22.6
Total Ending Balance		\$2,117.2	\$2,653.4	\$2,850.6	\$3,336.6	\$2,810.9	\$1,638.3	\$1,097.6

## 2023-24 REVISED BUDGET

## General Fund – Restricted Multi-Year Projection

(Amount in millions)		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
		Actual	Actual	Actual	Estimated	Estimated	Estimated	Estimated
		Amounts	Amounts	Amounts	Amounts	Amounts	Amounts	Amounts
Beginning Balance		\$123.8	-\$11.7	\$203.1	\$549.5	\$1,842.6	\$1,098.2	\$1,002.6
Audit Adjustments/Other Restatements		-\$9.2	-\$122.3	\$5.7	-\$45.2	-\$163.4		\$0.0
Revenues and Other Financing Sources								
	10-8099	\$25.7	\$28.2	\$27.5	\$29.1	\$28.3	\$28.3	\$28.3
	00-8299	\$621.0	\$1,674.9	\$1,853.9	7000	\$1.838.6	\$862.6	\$797.4
Other State Revenues 830	00-8599	\$968.7	\$1,119.7	\$1,658.7		\$1,573.1	\$1,541.8	\$1,538.6
	00-8799	\$15.7	\$17.0	\$26.7	•	\$29.5	\$29.0	\$29.0
Other Financing Sources								
	00-8929	\$1.6	\$0.5	\$0.1	\$0.6	\$0.0	\$0.0	\$0.0
Other Sources 893	30-8979	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Contribution to Restricted Programs 898		\$1,142.2	\$1,205.6	\$1,123.3		\$1,430.0	\$1,365.1	\$1,366.3
Total Revenues and Other Financing Sour		\$2,774.9		\$4,690.1		\$4,899.5	-	\$3,759.5
Total Sources of Funds		\$2,889.5		\$4,898.9		\$6,578.7	-	\$4,762.2
		,	,	, , , , , , , , , , , , , , , , , , , ,	, , , , , , , , , , , , , , , , , , , ,	,-,	, , ,	
Expenditures and Other Financing Uses								
	00-1999	\$764.6	\$961.5	\$1,361.1	\$1,412.5	\$989.9	\$885.3	\$1,323.8
	00-2999	\$410.1	\$565.7	\$617.6		\$640.5	(A) 10 TO 10	\$706.2
	00-3999	\$1,002.8	\$965.4	\$1,173.7	7.777	\$1,214.6		\$1,215.4
	00-4999	\$112.3	\$395.9	\$337.6		\$1,353.0		\$495.9
	00-5999	\$434.0	\$678.5	\$690.7	7	\$1,152.7	\$844.0	\$851.7
	00-6999	\$98.9	\$36.7	\$15.6		\$5.3	\$2.3	\$2.3
	00-7299	\$0.0	\$0.0	\$0.0	-	\$0.0		\$0.0
	00-7499	\$0.0	\$0.0	\$0.0		\$0.0		\$0.0
3	00-7399	\$75.4	\$103.8	\$153.0		\$124.6		\$91.2
**	10-7699	\$3.1	\$1.3	\$0.1		\$0.0	\$0.0	\$0.0
Total Expenditures		\$2,901.2	\$3,708.7	\$4,349.4		\$5,480.6		\$4,686.5
Other Adjustments		\$0.0	\$0.0	\$0.0		\$0.0		\$0.0
Total Expenditures and Other Financing I	Ises	\$2,901.2	\$3,708.7	\$4,349.4	_	\$5,480.6		\$4,686.5
Ending Fund Balance		-\$11.7	\$203.1	\$549.5	-	\$1,098.2	- 1	\$75.7
Total Uses of Funds		\$2,889.5	\$3,911.9	\$4,898.9	- 1	\$6,578.7	-	\$4,762.2
			,	,	,		,	
Change in Fund Balance		-\$126.2	\$337.1	\$340.7	\$1,338.3	-\$581.1	-\$95.5	-\$926.9
Components of Ending Balance:								
Non Spendable-Inventories/Cash/Others		\$0.0	\$0.0	\$5.0	\$0.0	\$0.0	\$0.0	\$0.0
Restricted Ending Balances		\$113.6	\$203.1	\$544.5	No. of the Control of	\$1,098.2	\$1,002.6	\$75.7
Committed Ending Balances		\$0.0	\$0.0	\$0.0		\$0.0	(0.00 to 10.00 to 10.	\$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		17.11.7					15.71.0	
Reserve for Economic Uncertainties		\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Undesignated/Unassigned Ending Balan	ces	-\$125.3	\$0.0	\$0.0		\$0.0	\$0.0	\$0.0
Total Ending Balance		-\$11.7	\$203.1	\$549.5		\$1,098.2	-	\$75.7

## **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.

CAMECODIES	CUD CAMECODIES	OPERATING BUDGET AMOUNT		FTE			
CATEGORIES	SUB CATEGORIES	23-24	22-23	CHANGE	23-24	22-23	CHANGE
K-12 INSTRUCTION	ADMINISTRATORS & PROGRAM SUPPORT	\$147.0M	\$167.5M	-\$20.4M	738	893	-155
	AIDES	\$33.7M	\$23.6M	\$10.0M	546	508	38
	ARTS EDUCATION	\$121.6M	\$39.3M	\$82.4M	540	273	267
	CONTRACTED SERVICES	\$127.1M	\$123.7M	\$3.4M	0	0	0
	CURRICULAR TRIPS	\$5.8M	\$7.3M	-\$1.6M	0	0	0
	DUAL LANGUAGE EDUCATION	\$132.4M	\$122.0M	\$10.4M	1,064	1,009	56
	ENGLISH LEARNER PROGRAM	\$48.4M	\$39.3M	\$9.1M	231	140	91
	GIFTED EDUCATION	\$1.8M	\$1.8M	\$35.9K	11	11	0
	INSTRUCTIONAL MATERIALS	\$1.3B	\$1.2B	\$120.2M	0	0	0
	PROFESSIONAL DEVELOPMENT, SUPPLIES & ADDITIONAL TIME	\$490.1M	\$447.5M	\$42.6M	95	107	-12
	SCHOOL ADMINISTRATION	\$288.3M	\$251.4M	\$36.9M	1,629	1,409	219
	SCHOOL INSTRUCTIONAL SUPPORT	\$443.0M	\$267.0M	\$176.0M	2,670	1,964	706
	SECONDARY CONTENT PROGRAMS	\$46.4M	\$39.0M	\$7.4M	0	0	0
	TEACHER ASSISTANTS	\$63.2M	\$56.8M	\$6.4M	2,378	2,670	-291
	TEACHERS	\$2.7B	\$2.3B	\$326.5M	17,926	18,156	-230
	K-12 INSTRUCTION Total		\$5.1B	\$809.4M	27,829	27,140	688
DISTRICTWIDE OPERATIONS & FACILITIES MAINTENANCE	ADDITIONAL FACILITIES SUPPORT SERVICES	\$1.7M	\$1.8M	-\$20.3K	0	0	0
	AUDIT, LEGAL COSTS & OTHER FEES	\$44.5M	\$43.8M	\$762.8K	2	3	-1
	CAPITAL PROJECTS	\$18.9M	\$12.8M	\$6.1M	0	0	0
	COVID-19 RESPONSE	\$989.7M	\$2.1B	-\$1.1B	1,852	7,694	-5,843
	CUSTODIAL	\$324.2M	\$298.1M	\$26.1M	3,350	3,026	324
	FACILITIES CAPITAL PROGRAM	\$445.5K	\$907.6K	-\$462.1K	0	0	0
	INSURANCE, VACATION, & OTHER EMPLOYEE SUPPORTS	\$288.1M	\$574.6M	-\$286.5M	1	9	-8
	LCFF-COUNTY OFFICE TRANSFERS	\$6.0M	\$6.0M	\$0.0K	0	0	0
	MAINTENANCE	\$288.5M	\$291.8M	-\$3.3M	1,712	1,711	1
	NON-ACADEMIC FACILITIES	\$31.9M	\$39.3M	-\$7.4M	0	0	0
	PROCUREMENT	\$7.8M	\$24.5M	-\$16.7M	289	290	-1
	RUBBISH & ENVIRONMENTAL HEALTH SAFETY	\$26.0M	\$25.4M	\$652.6K	0	0	0
	SOFTWARE & HARDWARE	\$138.1M	\$169.9M	-\$31.8M	489	493	-4
	TELECOMMUNICATIONS	\$35.8M	\$41.9M	-\$6.1M	31	31	0
	UTILITIES & SUSTAINABILITY	\$182.2M	\$174.9M	\$7.3M	0	0	0
DISTRICTWI	DE OPERATIONS & FACILITIES  MAINTENANCE Total	\$2.4B	\$3.8 <b>B</b>	-\$1.4B	7,726	13,258	-5,532

		OPERAT	ING BUDGET	AMOUNT		FTE	
CATEGORIES	SUB CATEGORIES	23-24	22-23	CHANGE	23-24	22-23	CHANGE
SPECIAL	ADMINISTRATORS & PROGRAM	#00 ON #	#70 OM	07.116	F00	500	07
EDUCATION	SUPPORT	\$86.2M	\$79.2M	\$7.1M	560	523	37
	CONTRACTED IEP SERVICES EXTENDED SCHOOL YEAR	\$248.6M	\$243.6M	\$5.0M	0	0	0
	(SUMMER PROGRAM)	\$14.8M	\$14.8M	\$0.0K	0	0	0
	FISCALLY INDEPENDENT CHARTER PROGRAMS	\$108.4M	\$112.2M	-\$3.8M	12	13	0
	PROFESSIONAL	<b>\$100.11.1</b>	<b>V</b> 1121211	<b>\$0.01.1</b>			
	DEVELOPMENT, SUPPLIES & ADDITIONAL TIME	\$32.3M	\$41.6M	-\$9.4M	0	0	0
	REIMBURSEMENT FOR DISPUTE	Φ02.01/1	Φ41.01/1	-\$3.4IVI	0	0	0
	RESOLUTION	\$29.9M	\$34.9M	-\$5.0M	0	0	0
	RELATED SERVICES SPECIAL EDUCATION	\$233.4M	\$234.5M	-\$1.0M	1,709	1,748	-39
	INTERDISTRICT EXCESS COST						
	PAYMENT	\$639.0K	\$639.0K	\$0.0K	0	0	0
	SPED ASSISTANTS	\$535.6M	\$421.7M	\$113.9M	5,333	5,506	-173
	SPED TEACHERS	\$546.4M	\$541.0M	\$5.4M	4,466	4,282	184
	SPECIAL EDUCATION Total	\$1.8B	\$1.7B	\$112.2M	12,081	12,071	11
WHOLE STUDENT	ACADEMIC COUNSELORS	\$148.7M	\$144.1M	\$4.6M	1,125	1,085	40
	ADMINISTRATORS & PROGRAM SUPPORT	\$26.4M	\$26.2M	\$197.5K	149	162	-13
	AFTER SCHOOL PROGRAMS	\$782.8M	\$557.0M	\$225.8M	2,047	339	1,708
	HEALTH SERVICES	\$113.9M	\$123.7M	-\$9.8M	958	954	4
	MENTAL HEALTH &						
	PSYCHOLOGICAL SERVICES PUPIL SERVICES &	\$145.3M	\$142.3M	\$3.0M	928	912	16
	ATTENDANCE COUNSELORS	\$136.2M	\$120.2M	\$16.0M	909	806	103
	SCHOOL OPERATIONAL SUPPORT	\$301.8M	\$253.5M	\$48.4M	3,165	2,885	280
	SCHOOL POLICE	\$43.1M	\$48.4M	-\$5.2M	294	294	0
	SCHOOL SAFETY	\$224.0M	\$168.0M	\$56.0M	3,684	3,043	641
	SUMMER PROGRAM	\$279.4M	\$282.8M	-\$3.4M	156	33	123
	WHOLE STUDENT Total	\$2.2B	\$1.9B	\$335.6M	13,414	10,511	2,902
	FACILITIES & EQUIPMENT	<b>V2122</b>	<b>V1102</b>	<b>400010111</b>	10,111	10,011	
FOOD SERVICES	MAINTENANCE	\$5.7M	\$5.2M	\$542.7K	3	3	0
	FOOD AND SUPPLIES	\$173.5M	\$168.8M	\$4.7M	0	0	0
	LABOR	\$266.9M	\$229.4M	\$37.5M	2,873	2,903	-30
	OTHER OPERATING EXPENSES	\$22.1M	\$22.2M	-\$99.3K	0	0	0
	FOOD SERVICES Total ADMINISTRATORS & PROGRAM	\$468.3M	\$425.6M	\$42.7M	2,876	2,906	-30
EARLY EDUCATION	SUPPORT SUPPORT	\$18.0M	\$17.5M	\$473.3K	97	96	1
	AIDES	\$172.8M	\$114.1M	\$58.7M	1,761	1,816	-55
	CONTRACTED SERVICES	\$2.6M	\$2.6M	-\$0.1M	0	0	0
	INSTRUCTIONAL MATERIALS	\$24.7M	\$74.3M	-\$49.6M	2	0	2
	SCHOOL OPERATIONS, CLERICAL & OTHER						
	CLASSIFIED SUPPORT	\$31.2M	\$28.9M	\$2.3M	227	228	0
	TEACHERS	\$130.2M	\$103.8M	\$26.4M	1,005	981	24
	EARLY EDUCATION Total	\$379.5M	\$341.4M	\$38.2M	3,092	3,121	-29
TRANSPORTATION	TRANSPORTATION	\$201.6M	\$208.2M	-\$6.6M	1,322	1,226	96
	TRANSPORTATION Total	\$201.6M	\$208.2M	-\$6.6M	1,322	1,226	96
ADULT EDUCATION	ADULT EDUCATION TEACHERS	\$64.4M	\$53.9M	\$10.6M	462	469	-7
<u> </u>	APPRENTICESHIP	\$19.5M	\$16.2M	\$3.3M	11	10	1

		OPERATING BUDGET AMOUNT		FTE			
CATEGORIES	SUB CATEGORIES	23-24	22-23	CHANGE	23-24	22-23	CHANGE
	SCHOOL ADMINISTRATION	\$8.1M	\$8.0M	\$156.4K	47	48	-1
	SCHOOL CLASSIFIED SUPPORT	\$20.0M	\$19.2M	\$761.6K	226	241	-14
	SCHOOL INSTRUCTIONAL					_	_
	SUPPORT SCHOOL OPERATIONS &	\$48.6M	\$12.0M	\$36.6M	0	1	-1
	MAINTENANCE	\$16.8M	\$16.0M	\$0.8M	78	78	0
	TEACHER ADVISORS & COUNSELORS	\$20.5M	\$21.3M	-\$775.4K	178	178	0
	TEACHER ASSISTANTS	\$1.2M	\$1.1M	\$65.7K	45	70	-25
	ADULT EDUCATION Total	\$199.2M	\$147.7M	\$51.5M	1,046	1,093	-47
INTER-FUND	ADULI EDUCATION IOLA	\$133.2141	\$1.41.114I	φ31.3141	1,040	1,093	-11
TRANSFERS	INTER-FUND TRANSFERS	\$25.7M	\$18.1M	\$7.6M	0	0	0
	INTER-FUND TRANSFERS Total	\$25.7M	\$18.1M	\$7.6M	0	0	0
CENTRAL ADMINISTRATION	ACCOUNTING AND DISBURSEMENTS DIVISION	\$19.1M	\$18.3M	\$815.4K	152	152	0
	ADVANCED LEARNING	<b>410111</b>	<b>\$10.01.1</b>	ψ010:111			
	OPTIONS	\$2.1M	\$402.3K	\$1.7M	0	0	0
	A-G INTERVENTION OFFICE	\$3.5M	\$821.7K	\$2.7M	4	4	0
	ARTS EDUCATION PROGRAM	\$285.7K	\$298.2K	-\$12.6K	2	2	0
	BEYOND THE BELL	\$3.5M	\$3.3M	\$200.0K	46	38	8
	BOARD OF EDUCATION	\$7.6M	\$10.1M	-\$2.5M	51	50	1
	BOARD SECRETARIAT BUDGET SERVICES AND	\$981.1K	\$1.4M	-\$385.6K	8	9	-1
	FINANCIAL PLANNING						
	DIVISION	\$20.8M	\$20.8M	\$41.2K	139	145	-6
	CHARTER SCHOOLS DIVISION	\$6.1M	\$6.7M	-\$596.4K	34	34	0
	COMMUNICATION, ENGAGEMENT & COLLABORATION	\$12.4M	\$13.3M	-\$899.7K	69	64	5
	CURRICULUM AND						
	INSTRUCTION	\$2.1M	\$1.6M	\$545.6K	0	2	-2
	DIVISION OF ADULT AND OCCUPATIONAL EDUCATION	\$11.6M	\$8.8M	\$2.8M	53	49	4
	DIVISION OF CHIEF BUSINESS OFFICER	\$4.0M	\$3.7M	\$382.3K	19	18	1
	DIVISION OF CHIEF MEDICAL DIRECTOR	\$7.4M	\$4.5M	\$2.9M	67	41	26
	DIVISION OF CHIEF OF SCHOOLS	\$0.0K	\$804.3K	-\$804.3K	0	0	0
	DIVISION OF COMPLIANCE AND AUDITS	\$283.1K	\$139.1K	\$144.1K	1	1	0
	DIVISION OF DEPUTY CHIEF BUSINESS OFFICER, OPERATIONS	\$493.0K	\$933.1K	-\$440.1K	2	2	0
	DIVISION OF DEPUTY SUPERINTENDENT, INSTRUCTION	\$883.3K	\$458.0K	\$425.3K	4	3	1
	DIVISION OF DEPUTY SUPT, BUSINESS SERVICES AND OPERATIONS	\$2.4M	\$2.3M	\$53.8K	6	6	0
	DIVISION OF ECO- SUSTAINABILITY	\$283.1K	\$139.1K	\$144.1K	1	1	0
	DIVISION OF EDUCATIONAL TRANSFORMATION	\$1.9M	\$2.3M	-\$343.8K	4	3	1

		OPERAT	ING BUDGET	AMOUNT		FTE		
CATEGORIES	SUB CATEGORIES	23-24	22-23	CHANGE	23-24	22-23	CHANGE	
	DIVISION OF EMPLOYEE SUPPORT & LABOR RELATIONS	\$0.0K	\$674.1K	-\$674.1K	0	0	0	
	DIVISION OF EQUITY AND ACCESS	\$527.9K	\$463.9K	\$64.0K	3	3	0	
	DIVISION OF FEDERAL AND STATE ACCOUNTABILITY	\$5.8M	\$3.8M	\$2.0M	1	1	0	
	DIVISION OF INDEPENDENT STUDY & VIRTUAL EDUCATION				_	_		
	PROGRAMS DIVISION OF SCHOOL	\$238.5K	\$62.3K	\$176.2K	1	1	0	
	OPERATIONS DIVISION OF TRANSITIONAL	\$6.8M	\$7.1M	-\$312.9K	24	23	1	
	PROGRAMS	\$327.7K	\$172.3K	\$155.4K	1	2	-1	
	DIVISION RISK MANAGEMENT AND INSURANCE SERVICES	\$1.3M	\$1.3M	-\$13.4K	3	3	0	
	EARLY CHILDHOOD EDUCATION	\$351.0K	\$636.4K	-\$285.4K	2	2	0	
	ENVIRONMENTAL HEALTH & SAFETY	\$5.9M	\$5.9M	\$36.0K	37	37	0	
	FACILITIES SERVICES DIVISION	\$36.0M	\$35.7M	\$252.1K	287	284	3	
	FOOD SERVICES	\$13.6M	\$14.3M	-\$717.5K	76	79	-3	
	GENERAL SUPERINTENDENT	\$4.1M	\$5.0M	-\$899.5K	12	12	0	
	GOVERNMENT RELATIONS	\$1.4M	\$1.3M	\$28.0K	6	6	0	
	HUMAN RESOURCES DIVISION	\$30.8M	\$35.8M	-\$5.0M	183	184	-1	
	INDEPENDENT ANALYSIS UNIT	\$1.0M	\$919.4K	\$84.6K	3	3	0	
	INFORMATION TECHNOLOGY DIVISION	\$11.0M	\$10.7M	\$286.1K	141	138	3	
	INNOVATION	\$111.6K	\$110.1K	\$1.5K	0	0	0	
	INSTRUCTIONAL TECHNOLOGY INITIATIVE	\$492.8K	\$910.1K	-\$417.3K	3	3	0	
	INTENSIVE SUPPORT & INTERVENTION	\$966.5K	\$1.1M	-\$90.9K	4	4	0	
	LANGUAGE ACQUISITION	\$2.9M	\$1.4M	\$1.5M	2	3	-1	
	LEGAL ADVISER AND GENERAL COUNSEL	\$21.4M	\$20.2M	\$1.1M	104	105	-1	
	LINKED LEARNING	\$2.3M	\$5.7M	-\$3.4M	20	29	-9	
	OFFICE OF CHIEF ACADEMIC OFFICER - INSTRUCTION	\$842.3K	\$823.7K	\$18.6K	6	6	0	
	OFFICE OF CHIEF STRATEGY OFFICER	\$7.8M	\$6.7M	\$1.1M	38	40	-3	
	OFFICE OF DATA AND ACCOUNTABILITY OFFICE OF INSPECTOR	\$7.6M	\$9.0M	-\$1.4M	41	50	-9	
	GENERAL	\$5.6M	\$5.4M	\$196.0K	28	28	0	
	PERSONNEL COMMISSION	\$19.2M	\$19.3M	-\$46.6K	155	156	-1	
	PROCUREMENT SERVICES	\$9.2M	\$9.2M	\$31.1K	70	73	-3	
	SCHOOL POLICE	\$15.4M	\$14.8M	\$579.8K	93	94	-1	
	SECONDARY EDUCATION PROGRAMS	\$327.2K	\$2.5M	-\$2.2M	0	0	0	
	SPECIAL EDUCATION DIVISION	\$14.8M	\$19.2M	-\$4.3M	104	105	-2	
	STUDENT HEALTH AND HUMAN SERVICES	\$8.4M	\$7.8M	\$566.2K	51	43	8	

## 2023-24 BUDGET

CATEGORIES	EGORIES SUB CATEGORIES OPERATING BUDGET AMOUNT		FTE				
CATEGORIES	SUB CATEGORIES	23-24	22-23	CHANGE	23-24	22-23	CHANGE
	STUDENT INTEGRATION SERVICES	\$1.1M	\$1.1M	\$14.9K	7	8	-1
	TRANSPORTATION SERVICES	\$5.7M	\$6.0M	-\$281.1K	51	52	-1
CENTRAL ADMINISTRATION Total		\$351.0M	\$356.1M	-\$5.1M	2,217	2,201	17
Grand Total		\$14.0B	\$14.0B	-\$56.1M	71,604	73,527	-1,924

Source: Budget data for FY 2023 is as of May 2023

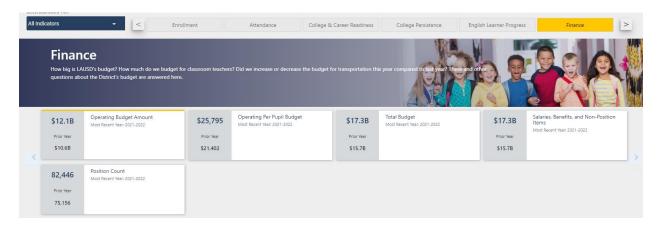
#### **OPEN DATA PORTAL**

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 <a href="https://my.lausd.net/opendata/dashboard">https://my.lausd.net/opendata/dashboard</a>.

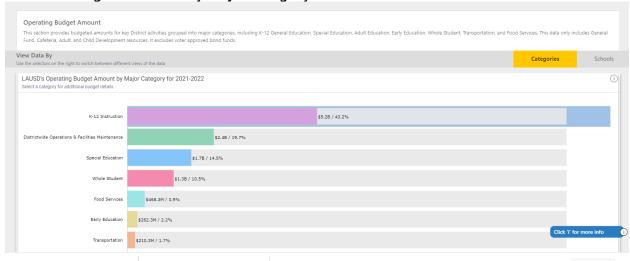
The budget tool has the following summaries and features:

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

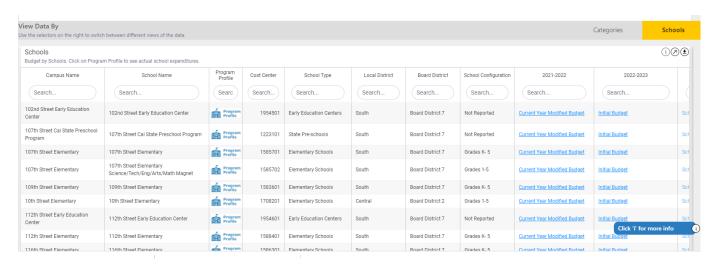
Below are some examples of financial information that are available on the Open Data Dashboard.



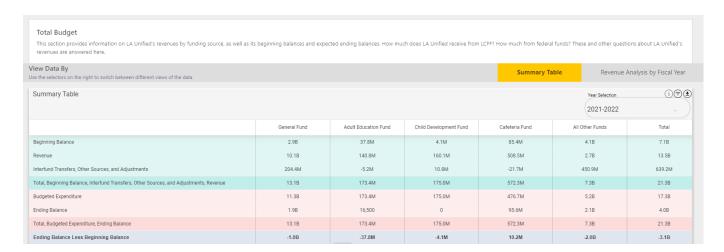
1. Total budgeted dollars by major category:



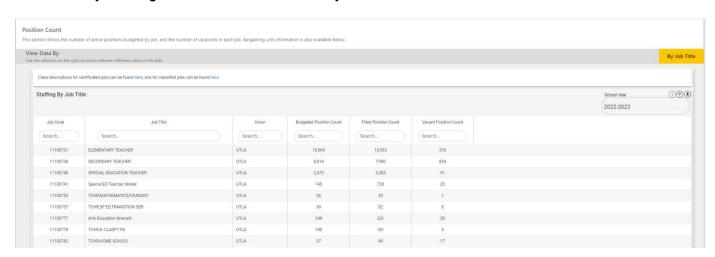
### 2. School Budget Reports



## 3. Total Budget by Fund

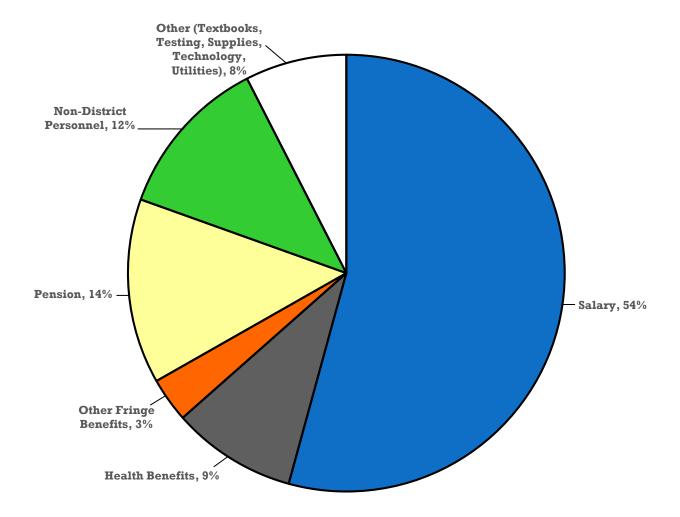


#### 4. Summary of Budgeted Positions and Vacancy Counts



## GENERAL FUND SPENDING BY CATEGORY

District Personnel	80%
Non- District Personnel	12%
	92%



Source: Year-to-Date 2022-23

**Actual Expenditures** 

#### **ENROLLMENT PROJECTION**

The table below provides the estimated districtwide enrollment count for 2023-24 school year, including affiliated and independent charter schools, early education centers, California State Preschool 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.

Grade Level/Description	2023-24 Estimated
TK-3 Enrollment	153,976
4-6 Enrollment	112,965
7-8 Enrollment	74,988
9-12 Enrollment	160,220
Total Graded Enrollment	502,149
Special Day Classes in Regular Schools	18,467
Special Day Classes in Special Education Schools	1,909
Total Other Enrollments	20,376
Total Graded and Other Enrollment	522,525
Early Education	11,883
Pre-K Special Education	2,455
Adult Education	26,220
Total Graded, Other, Early Ed and Adult Enrollment	563,083

Total Graded & Other Enrollment (excluding independent charter schools)	413,823
Projected Unduplicated Pupil Count*	342,955
% of Unduplicated Pupil Count to Enrollment	82.87%

Please refer to Section V of the 2023-24 Final Budget for historical enrollment trends and projections by grade.

<sup>\*</sup>Excluding Fiscally Independent Charter Schools and County Program Students

## STAFFING BY DIVISION SUMMARY, BUDGETED POSITIONS

		Count of Budgeted Positions	Count of Budgeted Positions
Super Division	Division Description	2023	2024
Board of Education	Board of Education	52	53
	Board Secretariat	9	7
	Independent Analysis Unit	3	3
	Office of Inspector General	55	55
	Board of Education Total	119	118
Deputy Superintendent, Business Services and			
Operations	Accounting and Disbursements Division	186	186
	Budget Services and Financial Planning Division	160	154
	Division of Chief Business Officer	20	20
	Division of Deputy Chief Business Officer, Operations	2	2
	Division of Deputy Supt, Business Services and Operations	6	6
	Division of School Operations	23	47
	Division Risk Management and Insurance Services	73	73
	Environmental Health & Safety	52	52
	Facilities Services Division	3,584	3,645
	Food Services	134	131
	Information Technology Services	954	941
	Procurement Services	524	480
	School Police	389	388
	Student Health and Human Services	2,720	2,195
	Transportation Services	1,463	1,470
	endent, Business Services and Operations Total	10,290	9,790
Deputy Superintendent, Instruction	Advanced Learning Options	82	78
	A-G Intervention Office	35	20
	Arts Education Program	266	267

## STAFFING BY DIVISION SUMMARY, BUDGETED POSITIONS

Super Division	Division Description	Count of Budgeted Positions 2023	Count of Budgeted Positions 2024
Super Division	Division Description	2023	2024
	Beyond the Bell	<b>4,689</b> <sup>1</sup>	4,785
	Curriculum and Instruction	9	9
	Curriculum and Instruction Pre K - 12	104	110
	Division of Adult and Occupational Education	1,530	1,459
	Division of Deputy Superintendent, Instruction	3	3
	Division of Educational Transformation	6	90
	Division of Equity and Access	960	898
	Division of Federal and State Accountability	26	36
	Division of Independent Study & Virtual Education Programs	505	479
	Division of Transitional Programs	3	3
	Early Childhood Education	12	12
	Instructional Technology Initiative	27	27
	Integrated Library and Textbook Support Services	18	15
	Language Acquisition	36	43
	Linked Learning	59	58
	Local District Central	94	
	Office of Chief Academic Officer - Instruction	64	60
	Secondary Education Programs	7	8
	Special Education Division	3,508	3,418
	Student Integration Services	13	12
	Deputy Superintendent, Instruction Total	12,056	11,890
Office of the General Counsel	Division of Employee Support & Labor Relations	203	193
	Legal Adviser and General Counsel	134	132
	Office of the General Counsel Total	337	325
Region East Superintendent	Region East	18,376	17,203
	Region East Office	79	60
	Region East Superintendent Total	18,455	17,263

<sup>&</sup>lt;sup>1</sup> Restated to reflect the number of employees assigned

STAFFING BY	STAFFING BY DIVISION SUMMARY, BUDGETED POSITIONS				
Super Division	Division Description	Count of Budgeted Positions 2023	Count of Budgeted Positions 2024		
Region North Superintendent	Region North	19,912	18,812		
	Region North Office	126	66		
	Region North Superintendent Total	20,038	18,878		
Region South Superintendent	Region South	15,183	14,492		
	Region South Office	91	55		
	Region South Superintendent Total	15,274	14,547		
Region West Superintendent	Region West	10,200	9,569		
	Region West Office	79	42		
	Region West Superintendent Total	10,279	9,611		
Senior Advisor to the Superintendent	Division of Compliance and Audits  Division of Eco-Sustainability	1	1 1		
Senior Advisor to the Superintendent Total			2		
Superintendent of Schools	Broadcasting Service	23	23		
•	Charter Schools Division	57	57		
	Communication, Engagement & Collaboration	31	37		
	Division of Leadership Development & Partnerships	3	3		
	General Superintendent	42	39		
	Government Relations	6	6		
	Human Resources Division	461	440		
	Intensive Support & Intervention	13	13		
	Office of Chief Strategy Officer	49	59		
	Office of Data and Accountability	81	80		
	Personnel Commission	179	175		
	School Family and Community and Parent Services	21	21		
	Superintendent of Schools Total	966	953		
	Grand Total	87,816	83,377		

## 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

Paganna	Basis of Allocation					
Resource	2022-23	2023-24				
Administrators	Norm Day enrollment; staffing ratios	Same				
Arts	Based on Student Equity Needs Index, E-CAST enrollment, and Arts Equity data	Based on Student Equity Needs Index, E-CAST enrollment, and Arts Equity data; Proposition 28 allocations are based on enrollment and low income count				
Campus Aides	Three (3) to eight (8) hours of supervision support per day; number of personnel varies based upon security considerations	Same				
Carryovers	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 for select programs	Same				
Clerical Support	Norm Day enrollment; staffing ratios	Same				
Coaches	Allocated by Local Districts based on school needs	Allocated by the Multilingual Multicultural Education Department based on school needs				
Counselors	Norm Day enrollment; staffing ratios	Same				
Custodial Support	Norm Day enrollment and square footage of campus	Same				
Day-to-day Substitute Teachers	10 days of substitute time per norm-generated in-classroom teacher	Same				
Financial Managers/Senior Financial Managers	One full-time financial manager per 2 middle schools; one full-time senior financial manager for each high school	Same				
General Supplies	Norm Day enrollment <i>times</i> the rate per student: \$17 per K-12 student	Same				
Instructional Materials	Norm Day enrollment <i>times</i> the rate per student: \$18 per K-6 student; \$22 per 7-8	Same				

## 2023-24 BUDGET

Basanssa	Basis of Allocation	
Resource	2022-23	2023-24
	student; \$24 per 9-12 student	
Librarians	One full-time librarian for each secondary school with a library	Same
Library Aides	One 6-hour library aide per elementary school with grades K-5 including span schools and special education centers	One 6-hour library aide per elementary school with grades K-5 including special education centers. Span schools receive a librarian.
Nurses	One full-time position for each campus	Same
Psychologists	Norm Day enrollment and staffing ratio	Same
Special Education	Based on IEP (Individualized Education Plans) program counts and staffing ratios	Same
Student Equity Needs Index (SENI)	Ranks schools using a variety of indicators, including targeted student population (low-income, English learners, foster youth), academic assessments, suspension rates, chronic absenteeism, and asthma severity rate, to name a few.	Same
Teachers	Norm Day enrollment; staffing ratios; Gr. 4-12 staffing ratio is lower by three compared to 2021-22	Norm Day enrollment; staffing ratios; for priority schools, grades TK-12 is lower by 1 compared to 2022-23 class sizes; all other schools remain the same
Title I	Resources allocated based on the Title I Ranking (percentage of low-income students); the minimum eligibility threshold was 45%.	Same

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

#### ONLINE LINKS TO SCHOOL-LEVEL BUDGETS

- School Allocation Summaries <a href="https://achieve.lausd.net/Page/18778">https://achieve.lausd.net/Page/18778</a>
  This shows the summaries of resources by school for select program codes.
- SENI Ranking and Allocation Summary <a href="https://bit.ly/42mNnCK">https://bit.ly/42mNnCK</a>
  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:

- o Title I Program Allocation Summary <a href="https://achieve.lausd.net/Page/18778">https://achieve.lausd.net/Page/18778</a>
- o Comparative Title I School Data <a href="https://achieve.lausd.net/Page/18778">https://achieve.lausd.net/Page/18778</a>
- o Title I School Ranking By Alpha Order https://bit.ly/3AT88do
- o Title I School Ranking By Rank Order https://bit.ly/3HEwA6a
- Staffing Bulletins <a href="https://achieve.lausd.net/Page/18778">https://achieve.lausd.net/Page/18778</a>
  This link will take you to the staffing ratios for various types of schools.

  Users may use this link <a href="https://achieve.lausd.net/Page/18778">https://achieve.lausd.net/Page/18778</a> to estimate staffing allocations by using the Position Simulator (Norm Allocation).
- Class Size Table By Type of School <a href="https://bit.ly/3VwGsEO">https://bit.ly/3VwGsEO</a>
  This document shows class size averages and class size maximums by type of school and grade level.
- General Fund School Programs Manual <a href="https://bit.ly/42ljLpX">https://bit.ly/42ljLpX</a>
   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 <a href="https://schooldirectory.lausd.net/schooldirectory/">https://schooldirectory.lausd.net/schooldirectory/</a> School budgets at different points in time can be viewed as follows:
  - Allocations/resources before school budget development
  - o Allocations/resources after school budget development
  - o Allocations/resources after Board of Education approval
- School Fiscal Services Branch Website <a href="https://achieve.lausd.net/Page/794">https://achieve.lausd.net/Page/794</a>
   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-31
1	Teacher per 35.5 students in grades $4-6^2$ $^3$
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 2023-24, 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.

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

#### Classified Staff:

Glabbilica bidii	
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

<sup>&</sup>lt;sup>1</sup>The District norm in grades TK-3 for priority schools will be 1 teacher for 23 students for fiscal year 2023-24.

<sup>&</sup>lt;sup>2</sup>The District norm in grades 4-5(6) for priority schools will be 1 teacher for 34.5 students for fiscal year 2023-24.

<sup>&</sup>lt;sup>3</sup>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. For FY 2023-24 class size for priority schools will be reduced by one which means the overall ratio for priority schools in grades 4-6 will be one teacher per 26 students for PHBAO schools, and 31.5 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 <sup>12</sup>
1	Teacher per 35.5 students in senior high schools <sup>3 4</sup>
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 2023-24, 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.

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

#### **Classified Staff:**

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

### 2023-24 BUDGET

#### SECONDARY SCHOOL NORMS

- <sup>1</sup> The District norm for academic classes in grades 6-8 for priority schools will be 1 teacher for 34.5 students for fiscal year 2023-24.
- <sup>2</sup>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. For 2023-24, class size for priority schools will be reduced by one for academic classes which means the overall ratio for priority schools will be one teacher per 26 students in academic classes for PHBAO schools, and 31.5 students in academic classes for Non-PHBAO schools.
- <sup>3</sup> The District norm for academic classes in grades 9-12 for priority schools will be 1 teacher for 34.5 students for fiscal year 2023-24.
- <sup>4</sup>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 9th and 10th for Predominantly Hispanic, Black, Asian and other Non-Anglo (PHBAO) schools; and 32.5 students in academic classes in grades 9th and 10th for Non-PHBAO schools. For 2023-24, class size for priority schools will be reduced by one for academic classes which means the overall ratio for priority schools will be one teacher per 26 students in academic classes for PHBAO schools, and 31.5 students in academic classes for Non-PHBAO schools.

#### **Magnet Schools**

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

#### MAGNET SCHOOLS & CENTERS NORMS

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

1	Teacher per 24 students in grades TK-31
1	Teacher Per 27.0 students in grades 4-5 <sup>2</sup>
1	Teacher per 27.0 students in grades 6-8 <sup>3</sup>
1	Teacher per 27.0 students in grades 9-123

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

	<b>9</b>
1	Teacher per 24 students in grades TK-31
1	Teacher Per 29.5 students in grades 4-5 <sup>2</sup>
1	Teacher per 29.5 students in grades 6-8 <sup>3</sup>
1	Teacher per 29.5 students in grades 9-123

#### Substitute days - 10 days per norm register-carrying teacher

<sup>1</sup>For 2023-24 class size average for priority schools will be reduced by one which means the overall ratio for priority schools will be one teacher per 23 students.

<sup>&</sup>lt;sup>2</sup> There will be one teacher per 27.0 students in grades 4-5 for Predominantly Hispanic, Black, Asian, and Other Non- Anglo (PHBAO) magnet elementary schools/centers and one teacher per 29.5 students in grades 4-5 for Non-PHBAO magnet elementary schools/centers. For 2023-24, class size for priority schools will be reduced by one for academic classes which means the overall ratio for priority schools will be one teacher per 26 students for PHBAO magnet schools, and 28.5 students in academic classes for Non-PHBAO magnet schools.

<sup>&</sup>lt;sup>3</sup> There will be one teacher per 27.0 students in grades 6- 12 for Predominantly Hispanic, Black, Asian, and Other Non- Anglo (PHBAO) magnet secondary schools/centers and one teacher per 29.5 students in grades 6-12 for Non-PHBAO magnet secondary schools/centers. For 2023-24, class size for priority schools will be reduced by one for academic classes which means the overall ratio for priority schools will be one teacher per 26 students for PHBAO magnet schools, and 28.5 students in academic classes for Non-PHBAO magnet schools.

#### **Options Schools**

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

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

#### **Early Childhood Education Centers**

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

California State PreschoolProgram (CSPP)		General Child Care andDevelopment (CCTR)		
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.

<sup>\*</sup>City of Angels gets 2 Assistant Principals; Each Virtual Academy gets 1 Assistant Principal

#### EARLY CHILDHOOD EDUCATION CENTERS STAFFING

### 1 Principal per early childhood education center 1 Teacher per 24 students in each early childhood education center 4-hour teacher **Classified Staff** 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, plus 4 3-hour aides for early childhood education centers with enrollment capacity of 96 10 8-hour aides for early childhood education centers with enrollment capacity of 120, 5 3-hour aides for early childhood education centers with enrollment capacity of 120

8-hour aides for early childhood education centers with enrollment capacity of 144,

3-hour aides for early childhood education centers with enrollment capacity of 144

8-hour aides for early childhood education centers with enrollment capacity of 168,

3-hour aides for early childhood education centers with enrollment capacity of 168

8 3-hour aides for early childhood education centers with enrollment capacity of 192

plus

plus

**Certificated Staff** 

12

6

14

7

<sup>8-</sup>hour aides for early childhood education centers with enrollment capacity of 192, *plus* 

<sup>\*</sup>Based on individual school needs

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

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

#### ADULT EDUCATION SCHOOLS STAFFING

#### **Certificated Staff**

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

#### **Classified Staff**

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

<sup>\*</sup>Based on individual school needs

#### **SUPPORT PERSONNEL ALLOCATIONS FOR FY 2023-2024**

#### Custodial Personnel - TK - 12 Schools

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

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

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

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

 Special Education allocation rules below also apply to traditional schools with 500 or greater enrollment

- Traditional sites or stand-alone special ed sites with 5 or greater classrooms designated for students in the following programs: PCC, PAL, PSC, AUT, IDS, MDS, IDM, MD, EE, VI, and DHH (page II-22).
- o The following allocations will be made to the sites described above:
  - 4 custodial hours if using 5-12 classrooms for designated programs
  - 8 custodial hours if using 13-17 classrooms for designated programs
  - 12 custodial hours if using 18-23 classrooms for designated programs
  - 16 custodial hours if using 24-29 classrooms for designated programs
  - 20 custodial hours if using 30 or more classrooms for designated programs

#### **Custodial Personnel - Option Schools**

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

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

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

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

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

#### **Campus Aides**

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

#### **Teacher Librarians**

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

#### **School Nurses**

Mandated health requirements must be met. Once the District's minimum requirements are budgeted in Program 10529-School Nurse, additional categorical supplemental resources may be purchased to supplement, not supplant. Each school will receive 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 tothe 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. Please note that the below model may differ at shared sites and pilot 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.

### 2023-24 **BUDGET**

### **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 Student Achievement Plan PSA Counselors are allocated to BSAP group 1 and 2 elementary schools. Each elementary school receives one (1.0) FTE. Additional FTEs will be allocated if the number of Black students is greater than or equal to 375.

### **Material and Supply Allocation Rates**

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

INSTRUCTIONAL MATERIALS				
General Education Program	2022-2023 Rate	2023-2024 Rate		
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	*	*		

 <sup>\*</sup>Allocations are determined based on school needs

OP	ERA	OITA	NAL	SUP	PLIES
----	-----	------	-----	-----	-------

School Type	2022-2023 <b>Rat</b> e	2023-2024 Rate
Community Adult Schools	\$112.50 per custodial hour (Separate site) + \$3.20 per student (all sites)	\$112.50 per custodial hour (Separate site) + \$3.20 per student (all sites)
Continuation Schools	\$32.65 per custodial hour + \$7.49 per student	\$32.65 per custodial hour + \$7.49 per student
Opportunity Schools	\$75.50 per custodial hour + \$6.14 per student	\$75.50 per custodial hour + \$6.14 per student
Regular Schools	\$132.60 per custodial hour + \$6.00 per student	\$132.60 per custodial hour + \$6.00 per student
Special Education	\$132.60 per custodial hour + \$6.00 per student	\$132.60 per custodial hour + \$6.00 per student
Administrative Sites	\$204.00 per custodial hour	\$204.00 per custodial hour

### SCHOOL STAFF AND RESOURCES - SPECIAL EDUCATION

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

Acronym	Name	Teacher Norm for Students Up to 8 Years Old	Teacher Norm for Students 9 Years Old & Above	Notes
AUT A	Autism – Alternate Curriculum	6	6	
AUT C	Autism – General Education Curriculum	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.
PSC	Preschool Comprehensive Program	8	-	
RSP	Resource Specialist Program	28	28	
SLD	Specific Learning Disability	12	12	

### 2023-24 BUDGET

Acronym	Name	Teacher Norm for Students Up to 8 Years Old	Teacher Norm for Students 9 Years Old & Above	Notes
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 9/2/18 and 9/1/19 are eligible.
VI	Visually Impaired	6	8	
Special Education Centers and Career Transition Centers		10	10	

### BUDGET AND FINANCE POLICY SUMMARY

### 2023-24 LCAP Supplemental and Concentration Fund Expenditures

LCAP Goal	LCAP Action #	LCAP Acton Title	Planned 2023-24 Expenditures
1	5	Instructional Technology Initiative	\$26,247,679
1	7	Supplemental Arts Education	\$35,111,695
1	9	Supplemental Afterschool Programs	\$8,306,369
1	11	Differentiated Local Supports for Students	\$11,593,775
1	12	School-Level Supports for Individualized Learning	\$1,111,918,783
1	13	Early Education and Universal Transitional Kindergarten	\$167,153,480
1	14	Literacy and Numeracy Interventionist Program	\$1,500,000
1	15	Secondary Literacy Supports and Interventions	\$10,303,649
1	18	Specialized Student Services (SSS) Programs for Students in Foster Care and Experiencing Homelessness	\$40,216,268
1	25	Increased Access to Advanced Placement (AP) and International Baccalaureate (IB) Programs	\$5,593,536
1	26	Districtwide A-G Interventions	\$10,386,156
1	27	Diploma Program	\$2,491,755
1	28	College Access Program	\$543,497
1	30	Linked Learning	\$2,776,824
1	31	School Staffing Equity Grant Investments to Increase Staffing for Academic Excellence	\$393,938,657
1	32	SENI Investments to Increase Access to Programs and Supports for Academic Excellence: Elementary Schools	\$391,909,493
1	33	SENI Investments to Increase Access to Programs and Supports for Academic Excellence: Middle Schools	\$130,192,333
1	34	SENI Investments to Increase Access to Programs and Supports for Academic Excellence: High Schools	\$208,798,760

### 2023-24 BUDGET

LCAP Goal	LCAP Action #	LCAP Acton Title	Planned 2023-24 Expenditures
2	4	Supplemental School Climate Support Staff	\$12,171,622
2	6	Supplemental Student Health Services	\$14,389,225
2	9	Mental Health and Student Supports	\$1,837,439
2	10	Positive Behavior Interventions and Restorative Practices	\$2,164,881
2	11	Attendance Interventions	\$6,227,161
2	12	School Enrollment Placement and Assessment (S.E.P.A.) Center	\$1,331,390
2	13	FamilySource System	\$1,665,617
2	14	SENI Investments to Increase Access to Programs and Supports for Joy and Wellness: Elementary Schools	\$123,950,701
2	15	SENI Investments to Increase Access to Programs and Supports for Joy and Wellness: Middle Schools	\$50,493,854
2	16	SENI Investments to Increase Access to Programs and Supports for Joy and Wellness: High Schools	\$83,960,801
3	4	Student Empowerment	\$260,511
3	5	Aligned Strategic Planning and Accountability	\$742,183
3	6	SENI Investments to Increase Access to Programs and Supports for Engagement and Collaboration: Elementary Schools	\$40,899,528
3	7	SENI Investments to Increase Access to Programs and Supports for Engagement and Collaboration: Middle Schools	\$22,165,067
3	8	SENI Investments to Increase Access to Programs and Supports for Engagement and Collaboration: High Schools	\$39,577,165
6	1	UTK-12 English Learner Services	\$10,105,187
6	2	International Newcomer Supports	\$5,052,594
6	3	Probable Long-Term English Learner (PLTEL) Interventions	\$5,052,594
6	4	Long-Term English Learner (LTEL) Interventions	\$5,052,594
		Total (as reflected in LAUSD 2022 LCAP) =	\$2,986,082,822

### 2023-24 BUDGET

LCAP	LCAP	LCAP Acton Title	Planned 2023-24			
Goal	Action #		Expenditures			
	Total (in	cluding Planned Affiliated Charter Discretionary	\$3,020,723,349			
Sup	Supplemental and Concentration Expenditures in ACS LCAPs) =					

### STUDENT EQUITY NEEDS INDEX (SENI)

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

#### <u>Overview</u>

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 at a per pupil rate based on the school's Student Equity Needs Index score.
- Starting in school year 2023-24, it was necessary to establish three new program codes to align and track budgeted expenditures to LAUSD's Strategic Plan goals. Funds that were originally allocated in program code 10552, SENI, were transferred to the new program codes below:
  - o Program 10947, Academic Excellence
  - o Program 10948, Joy and Wellness
  - o Program 10949, Engagement and Collaboration

### STUDENT EQUITY NEEDS INDEX (SENI)

SENI 2.0 (2018) Indicators		Index Weight			
(Account for 85% of a School's SENI Score)	HS	MS	ES		
Percent LCFF Target Student Groups	20%	20%	20%		
Percent English Learners	5%	5%	5%		
Percent Foster Youth	5%	5%	5%		
Percent Homeless Youth	5%	5%	5%		
Percent Standard English Learners	5%	5%	5%		
Percent Low-Income Students with Disabilities	5%	5%	5%		
lst 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%		

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

### 2023-24 BUDGET

### STUDENT EQUITY NEEDS INDEX (SENI+) PER PUPIL RATES

SENI+2023 Quintile	School Type	Number of Schools	Number of Unduplicated Students	New Allocation	Carryover	Total Allocation
1 - HIGHEST	Elementary	97	43,498	117,782,603	30,098,248	147,880,851
	Middle School	18	11,680	31,404,580	9,420,933	40,825,513
	High School	23	20,126	54,212,345	14,855,769	69,068,114
	Span School	4	3,130	8,248,458	3,510,554	11,759,012
1 - HIGHEST Total		142	78,434	211,647,986	57,885,504	269,533,490
2 - HIGH	Elementary	98	36,582	85,129,874	22,202,714	107,332,588
	Middle School	17	11,174	25,828,586	7,249,546	33,078,132
	High School	22	18,192	41,957,136	15,511,458	57,468,594
	Span School	5	3,191	7,435,304	1,723,908	9,159,212
2 - HIGH Total	Spari School	142	69,139	160,350,900	46,687,626	207,038,526
3 - MODERATE	Elementary	99	35,093	67,858,710	16,900,732	84,759,442
	Middle School	19	13,780	26,902,281	10,339,390	37,241,671
	High School	19	17,943	34,272,640	13,708,042	47,980,682
	Span School	5	5,145	10,253,077	1,978,396	12,231,473
3 - MODERATE Tot	tal	142	71,961	139,286,708	42,926,560	182,213,268
4 - LOW	Elementary	100	30,073	46,712,004	12,543,169	59,255,173
	Middle School	15	13,142	20,915,282	6,292,638	27,207,920
	High School	21	21,370	33,026,560	10,760,895	43,787,455
	Span School	8	3,741	5,717,593	1,913,793	7,631,386
4 - LOW Total	opun seneer	144	68,326	106,371,439	31,510,495	137,881,934
5 - LOWEST	Tl	98	17 500	01 057 207	E 001 011	00 410 000
2 - TO MEST	Elementary		17,526	21,057,387	5,361,311	26,418,698 19,039,555
	Middle School	19	12,338	14,551,580	4,487,975	25,901,240
	High School	19	16,324	19,752,197 5,201,142	6,149,043	
5 - LOWEST Total	Span School	7 143	4,553	, ,	1,538,330	6,739,472
2 - LOWEST TOTAL		143	50,741	60,562,306	17,536,659	78,098,965
6-Option School	Community Day School	9	422	845,267	480,301	1,325,568
	Continuation High School	39	2,623	5,253,871	1,638,550	6,892,421
	Independent Study	1	870	1,742,614	948,861	2,691,475
	Opportunity School	4	190	380,570	132,988	513,558
6-Option School To	tal	53	4,105	8,222,322	3,200,700	11,423,022

### 2023-24 BUDGET

SENI+2023 Quintile	School Type	Number of Schools	Number of Unduplicated Students	New Allocation	Carryover	Total Allocation
7-Spec Educ	Special Education School	12	1,715	3,435,153	1,099,127	4,534,280
7-Spec Educ Total		12	1,715	3,435,153	1,099,127	4,534,280
8-Virtual Academies	Independent Study	6	5,054	10,123,185	3,328,509	13,451,694
8-Virtual Academie	es Total	6	5,054	10,123,185	3,328,509	13,451,694
Grand Total		784	349,475	699,999,999	204,175,180	904,175,179

### **EXPANDED LEARNING OPPORTUNITIES PROGRAM (ELOP)**

The Expanded Learning Opportunities Program (ELOP) 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 (ELOP)**

Program	Amount
Expansion of After School Program	\$ 102,141,885
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.	
After School Program Non-Grant Funded Elementary Sites	\$ 22,963,637
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).	
Summer Enrichment Programs June/July 22 and June 2023	\$ 28,172,208
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.	
BTB Professional Development	\$ 5,000,000
Provide training for District and agency partner staff in various	
expanded learning programmatic areas.	
BTB Social Emotional Wellness Support	\$ 670,144
Address social-emotional wellness and provide trauma-informed	
supports for students who participate in before/after school programs	
(2 FTEs).	
Outdoor Education Field Trip Programs	\$ 2,500,000
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.	
Elementary Enhanced Enrichment Programs	\$ 5,375,000
Provide after school performing arts, visual arts, music and cultural	
experiences at 215 Elementary and Span schools.	

Program		Amount
Summer K-8 COS Academics with focused supports	\$	84,400,000
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.		
High-Dosage Tutoring	\$	23,000,000
Small-group and high-dosage tutoring for students throughout the year provided by teachers, contracts and/or Teacher Assistants or other paraprofessionals.		, ,
High School Programs	\$	5,060,885
Provide after school programs to 20 non-grant funded high schools		
Canyon Creek Outdoor Education Center	\$	5,500,000
Creates the opportunity for District students to participate in overnight residential science programs and outdoor learning experiences by 5th grade		
Transportation for Outdoor Education	\$	1,065,225
Provide transportation to students to attend the outdoor education programs/camps		
Vehicles	\$	1,000,000
Purchase 20 vehicles to deliver/distribute materials and supplies to program sites		
Evaluations	\$	300,000
Evaluate Beyond the Bell's Expanded Learning Programs		
Acceleration Days Literacy Backpacks	\$	249,892
Literacy packs will be used for engaging read aloud and independent reading at selected acceleration day elementary host sites. Students will have the opportunity to use the packs at home with families for readings and to engage in follow-up activities.		
Acceleration Days Arts Residency Program	\$	385,696
At selected elementary acceleration days host sites, students participate in dance, music, theater and/or visual arts experiences.  Robotics	•	0 005 101
	\$	2,265,181
Provide elementary and secondary students the opportunity to participate in an afterschool robotic leagues and support schools to attend the world championships.		
Makerspace	\$	2,450,000
Provide interested priority schools with a makerspace where students gain a hands-on learning experience before and after school. It is also a space where families can learn how to support their child's learning.		

### 2023-24 BUDGET

Program		Amount
Expansion of Internship Program	\$	2,616,000
To provide expanded internship opportunities for high school students, which allows students to explore career paths, gain work experience, expand their professional network, make connections, and build life skills.	\$	90,000,000
Cultural Arts Passport  Every school will receive funding for a Cultural Arts Passport Champion who is a Certificated employee. The Cultural Arts Passport Champion will attend monthly meetings and Trainings (ie. iFieldTrip system, introduction to external arts partners, and sharing of resources). Student transportation for trips to cultural arts locations (e.g. museum, performance, outdoor education, etc.). Replace Deteriorated Ball Boxes	\$	80,000,000 6,000,000
Deteriorated Ball Boxes will be removed, and new metal boxes will be purchased to support Before, After and Summer School programs.  Portable Misters	\$	2,500,000
Portable Misters will be purchased to provide mists and cool air during summer months that support outdoor activities for Before, After and Summer School programs.  Kitchen Cooling Solutions	\$	26,600,000
Will provide air conditioning for kitchens that support Before, After and Summer School programs  Campus Lighting  Will provide additional outprior lighting to support Before. After and	\$	100,000
Will provide additional exterior lighting to support Before, After and Summer School programs Installing Trees and Greening, Outdoor Learning Stations	\$	39,500,000
Will add greening and shading to campuses to support Before, After and Summer school programs  Portable Pools	\$	400,000
Portable Pools will be purchased to support Before, After and Summer school programs  Portable Public Address Systems	\$	100,000
Portable Public Address Systems will be purchased to support Before, After and Summer school programs Utility Costs for Before School/After School and Summer School		
Programs	\$	29,809,094
Represents share of utility expenses for schools providing these program Custodial Supplies	ms \$	2,900,000
Represents share of custodial supply expenses for schools providing these programs  Athletics	\$	700,000
Support a safe environment for after school athletic activities.	•	- <b>,</b>
Subtotal	\$	483,724,847
Additional Available ELOP funds	\$	429,785,044
TOTAL ELOP Funds (Entitlement and Estimated Carryover)	\$	913,509,891

### BLACK STUDENT ACHIEVEMENT PLAN (BSAP)

The Black Student Achievement Plan (BSAP) provides supplemental services and supports to schools 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 Black Student Achievement Plan is aligned to the following tenets:

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

The goals of the Black Student Achievement Plan are to:

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

### 2023-24 BUDGET

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

LCAP Action	Amount
7.01 - BSAP Academic Supports	\$ 24,796,580
7.02 - BSAP Community Partnerships	16,567,620
7.03 – BSAP Development of African-American Studies	2,052,940
7.04 – BSAP School Climate and Wellness Supports	59,574,266
7.05 – BSAP Community-Based Safety Pilots	22,482,853
Total	\$ 125,474,259

#### **BSAP-HEET FUNDS**

Resource	Amount
Administrative Support	\$ 664,009
Class Size Reduction Teacher and Substitute Days	792,384
Coaches and Counselors	3,081,791
Intervention and Instructional Coordinators	3,388,937
School Administrators	448,102
School Psychologists	1,630,285
Total	\$ 10,005,508

### CALIFORNIA COMMUNITY SCHOOLS PARTNERSHIP PROGRAM (CCSPP)

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

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

The CCSPP grant (\$47M) was awarded to 31 schools and ends June 30, 2027. Year 2 of the program includes \$9.4M for schools. Additional dollars will be allocated in future years. The below table details the allocation for Year 2.

CS Pillar	Expenditure	Amount
Integrated Support Services	Student Health & Human Services (SHHS) Positions in Support of Whole Child Wellness (16.6 FTEs)	\$2,000,485
Family and Community Engagement	Division of Adult and Career Education (DACE) Teachers - Family Success Initiative Teachers for 8 Community Schools and a part-time CTE teacher for 2 Community Schools	\$318,337
	Parent Engagement Institute	
	Certificated Time/Overtime	\$338,520
	Classified Overtime/ Relief Time (\$1000/per school)	\$ 31,000
	Community School Coordinator X Time	\$56,420
Collaborative leadership and shared decision-making	Teacher/Coordinator/Admin X Time  Each school receives 180 hours to pay teams of certificated staff to attend professional development around collaborative practices and distributed leadership.	\$507,780
	Contract with Los Angeles Educational Partnership for PD and coaching of ILTs	\$441,120
	Contract for Developing Student Leadership	\$620,500

### 2023-24 BUDGET

	Conference Attendance Fees	\$108,400
	College Application and Enrollment	
	Membership with CARPE	\$180,000
Expanded and Enhanced Learning	Collaborative Planning Time to Improve Tier 1 Instruction:	\$2,520,000
Time and Opportunities	Each school received between 611 and 1,500 hours of Teacher X Time based on the number of teachers per school.	
	Work Based Learning Coordinator to Support Linked Learning	\$163,290
	2 FTEs to serve each Community School High School	
	Equitable Grading and Instruction (EGI)	
	2 EGI Expert Positions (1 in Humanities and 1 in Math/Science)	\$260,000
	EGI Champions at each High School	\$164,900
	CTE-Linked Learning	\$423,290
	2 Work Based Learning Coordinators	
	2 Linked Learning instructional Coaches	
	Subtotal	\$8,134,042

Other	Administrative Set Aside	\$116,070
	Indirect Support Charges	\$466,488
	Convener Contract	\$227,500
	External Evaluator	\$460,900
	Grand Total	\$9,405,000

### 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 Estimated Carryover Total		-	\$ 	344,204,222 103,883,335
10td1			Ф	448,087,557
	No. of			
Budgeted Expenditures	Students	Rate		Amount
School Discretionary Per Pupil Allocation				
Poverty % = 100% -65%	304,598	\$ 965	\$	293,937,070
Poverty % = 64.99% -50%	12,419	\$ 730		9,065,870
Poverty % = 49.99% -45%	4,075	\$ 552		2,249,400
Hold Harmless	905	\$ 383		346,615
Subtotal	321,997		\$	305,598,955
Parent Involvement Reservation				
Poverty % = 100% -65%	304,598	\$ 12	\$	3,655,176
Poverty % = 64.99% -50%	12,419	\$ 10		124,190
Poverty % = 49.99% -45%	4,075	\$ 8		32,600
Hold Harmless	905	\$ 6		5,430
	321,997		\$	3,817,396
Community Representatives				263,714
District Parent Educator Coaches				2,606,002
Administrators of PCE				250,596
Mileage for Parents				500
Parent Community Student Services Branch				1,337,460
Private Schools Proportionate Share		_		48,189
Subtotal			\$	8,323,857
Private Schools				
Per Pupil Allocations			\$	2,800,173
Mandatory Reservations (Reservation Requir	ed)			
Homeless Program	cu,		\$	1,408,909
Neglected Program			Ψ	1,807,409
Subtotal		<u>-</u>	\$	3,216,318

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

Other Reservation Allowed		
2024 Summer Program	\$	20,000,000
2023 Summer Program		10,000,000
Priority School Support		9,152,704
A-G Diploma Counselor		14,046,035
College and Career Coach (Middle School)		9,927,994
Fall and Spring Programs		8,711,600
Read Education for Acceleration and Differentiation (READ)		1,449,174
Newcomer Coaches/Counselors		2,130,252
Newcomer Summer Program		1,000,000
LTEL/Sped Ed PD/AVID Excel		1,100,000
Winter Spring Plus-Credit Recovery		623,000
Support for Option Schools		760,993
Prior Year Adjustment		524,800
SSC Training		5,000,000
Indian Indigenous Education Program		200,000
Supplemental Academic Support-Tools		16,500,000
Subtotal	\$	101,126,552
Administration and Indirect Cost		
	Φ	0 227 075
Administration-Basic	\$	9,337,975
Administration-Neglected		181,675
Administration-Private School		1,314,564
Indirect Cost		13,352,865
Reserve-New and Reconf Schools/Carryover/Entitlement Adjustments		2,834,623
Subtotal  Total Former difference	\$	27,021,702
Total Expenditures	\$	<u>448,087,557</u>

### 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			\$	26,402,531
Estimated Carryover				13,363,756
Total			\$	39,766,287
Administration and Indirect Cost		1.4.0.407	•	
Administrative Cost (Incl. Private Schools)	\$ 3,913,446	14.84%	\$	-
Indirect Cost	1,214,385	3.15%		1,214,385
Reserve for Salary Increases/Carryover/Entitlement Adjustments				2,254,062
Subtotal	\$ 5,135,635		\$	3,468,447
Private School Proportionate Share			\$	1,754,698
Bilingual Differentials			\$	2,900,000
Region				
East			\$	1,616,194
North				1,616,194
South				1,304,737
West				1,106,081
Subtotal			\$	5,643,206
Other Support				
ODA-Data Privacy, Analysis & Reporting			\$	238,404
Office of Educational Transformation				1,900,725
Office of the Chief Strategy Officer				39,734
Personalized Learning				384,446
Subtotal			\$	2,563,309
Division of Instruction				
A-G Intervention Office			\$	1,208,312
Curriculum & Instruction, Elementary				198,656
Curriculum & Instruction, Secondary				2,093,592
Fed & State Educ Programs Br-Admin				43,469
Integrated Library & Textbook Services				107,171
Off of Curr, Instruc/Schl Supp				166,668

2023-24   BUDGET	
Office of Chief Academic Officer	7,218,184
Subtotal	\$ 11,036,052
Human Resources	
HR Cert. Workforce Mgt Q-Adm Cost	\$ 557,370
HR-Certificated Workforce Management	444,646
HR-Cred Services Unit-Adm Cost	348,745
HR-Educator Development & Support-Admin	1,697,625
HR-Induc, Cred, C, IHL	937,435
HR-Induc, Cred, C, IHL-Admin	1,055,386
HR-Intern, Credntl, Added Auth Prog(ICAAP)	2,421,508
HR-Ofc of the Deputy Chief HR Officer	3,018,397
HR-Para Edu Career Ladder	185,790

HR-Peer Assistance & Review

Subtotal

HR-Teacher Development, Support, & NBC

HR-Teacher Growth & Induction Program

NBC Tchr Dev Sup&NBC-Adm Cost

**Total Proposed Expenditures** 

113,000

909,818

500,004

210,851 **12,400,575** 

39,766,287

\$

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

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

Estimated Entitlement	\$ 11,739,291
Estimated Carryover	12,865,503
Total	<u>\$ 24,604,794</u>

Budgeted Expenditures	No. of LEP Students	Rate		Amount
Resources to Support Schools  Multilingual and Multicultural Academic Language - Instructional Coaches  Multilingual and Multicultural Education Department -			\$	19,284,387
Professional Development Subtotal			\$	1,581,238 <b>20,865,625</b>
Private Schools Equitable Share	863	\$125	\$	107,961
Private School Initial Assessment			\$	60,000
Indirect Cost (2% Cap)			\$	492,096
Reserve for Carryover and Entitlement Adjustment			<u>\$</u>	3,079,112
Total Expenditures			\$	24,604,794

### 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 Estimated Carryover	\$	26,008,752 21,634,971
Total	\$	47,643,723
Budgeted Expenditures		Amount
Administration		
Administrative Cost	\$	520,175
Indirect Cost		1,454,947
Reserve for Salary/Carryover/Entitlement Adjustment		2,382,187
Subtotal	\$	4,357,309
Private School	,	1,822,485
Access to Well-Rounded Education		
A-G Intervention	\$	396,138
Access to Well-Rounded Education		16,171,127
Subtotal	\$	16,567,265
Safe & Healthy Environment		
Health Educ Prog-SEL Support	\$	747,076
Health Educ Prog-Physical Education		82,519
Newcomer Counselors-1.6 FTEs		197,120
SHHS-Student Support-College Empowerment Pos 9 FTEs		1,457,127
Safe and Healthy Environment		14,083,423
Subtotal	\$	16,567,265
Improve Use of Technology		
Improve Use of Technology	\$	7,079,989
Improve Use of Technology - device, software		1,249,410
Subtotal	\$	8,329,399
Total Projected Expenditures	\$	47,643,723

# **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 2023-24 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
  - o Debt Service Funds
  - o Internal Service Funds
  - Fiduciary Funds
  - o Special Revenue Funds
- Sources and Uses of Funds
  - Introduction
  - o Summary of Sources and Uses By Fund Type
  - o Summary of Revenues By Fund
  - o Summary of Expenditures By Fund
- Operating Funds:
  - o 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
  - o Fund 110-Adult Education Fund
  - o Fund 120-Child Development Fund
  - o Fund 130-Cafeteria Fund
- Capital Projects Funds:
  - o Capital Planning and Budgeting
  - o Fund 210-Building Fund-Measure R
  - o Fund 211-Building Fund Proposition BB
  - o Fund 212-Building Fund
  - o Fund 213-Building Fund Measure K
  - Fund 214-Building Fund Measure Y
  - o Fund 215-Building Fund Measure Q
  - o Fund 216-Building Fund Measure RR
  - Fund 250-Capital Facilities Account Fund

## Los Angeles Unified School District

### 2023-24 BUDGET

#### INTRODUCTION TO FINANCIAL STATEMENTS

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

### Los Angeles Unified School District

### 2023-24 BUDGET

#### **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).

<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.

### Los Angeles Unified School District

### 2023-24 BUDGET

#### **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 (fiscallyindependent) charter schools, bond redemptions, and bond interest and other service charges.

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

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

### SUMMARY OF SOURCES AND USES BY FUND TYPE

	2019-20	2020-21	2021-22	2022-23	2023-24	2023-24	2023-24	2023-24
(Amounts in millions)	Actual	Actual	Actual	<u>Estimated</u> Actuals	<u>Authorized</u> <u>Final</u> Budget	<u>Estimated</u> <u>Final</u> Budget	<u>Authorized</u> <u>Revised</u> Budget	Estimated Revised Budget
Operating Funds								
Beginning Balance	\$ 2,340.1	\$ 2,188.7	\$ 2,982.6	\$ 3,494.3	\$ 5,389.5	\$ 5,389.5	\$ 5,347.2	\$ 5,347.2
Revenues	8,266.7	9,596.3	10,582.0	12,405.8	11,334.1	11,334.1	11,406.3	11,406.3
Total Sources of Funds	\$ 10,606.9	\$ 11,784.9	\$ 13,564.6	\$ 15,900.1	\$ 16,723.5	\$ 16,723.5	\$ 16,753.5	\$ 16,753.5
Expenditures	\$ 8,362.1	\$ 8,801.1	\$ 9,994.3	\$ 10,510.6	\$ 13,795.4	\$ 12,510.0	\$ 13,967.2	\$ 12,679.9
Ending Balance	2,244.8	2,983.9	3,570.2	5,389.5	2,928.1	4,213.5	2,786.3	4,073.6
Total Uses of Funds	\$ 10,606.9	\$ 11,784.9	\$ 13,564.6	\$ 15,900.1	\$ 16,723.5	\$ 16,723.5	\$ 16,753.5	\$ 16,753.5
Capital Projects Funds								
Beginning Balance	\$ 1,393.9	\$ 1,511.5	\$ 1,977.2	\$ 1,763.1	\$ 1,606.5	\$ 1,606.5	\$ 1,606.5	\$ 1,606.5
Revenues	1,266.3	1,592.8	1,069.9	1,044.3	1,069.7	1,069.7	1,069.7	1,069.7
Total Sources of Funds	\$ 2,660.2	\$ 3,104.3	\$ 3,047.1	\$ 2,807.3	\$ 2,676.2	\$ 2,676.2	\$ 2,676.2	\$ 2,676.2
Expenditures	\$ 1,119.6	\$ 1,093.3	\$ 1,242.3	\$ 1,200.8	\$ 2,673.2	\$ 1,515.6	\$ 2,673.2	\$ 1,515.6
Ending Balance	1,540.6	2,011.0	1,804.8	1,606.5	3.0	1,160.6	3.0	1,160.6
Total Uses of Funds	\$ 2,660.2	\$ 3,104.3	\$ 3,047.1	\$ 2,807.3	\$ 2,676.2	\$ 2,676.2	\$ 2,676.2	\$ 2,676.2
Debt Service Funds								
Beginning Balance	\$ 883.1	\$ 1,078.0	\$ 1,240.8	\$ 1,187.5	\$ 1,073.5	\$ 1,073.5	\$ 1,073.5	\$ 1,073.5
Revenues	1,167.4	2,072.4	1,132.7	1,189.6	1,138.2	1,138.2	1,138.2	1,138.2
Total Sources of Funds	\$ 2,050.6	\$ 3,150.4	\$ 2,373.5	\$ 2,377.1	\$ 2,211.7	\$ 2,211.7	\$ 2,211.7	\$ 2,211.7
Expenditures	\$ 946.1	\$ 1,909.6	\$ 1,186.0	\$ 1,303.6	\$ 1,007.3	\$ 1,007.3	\$ 1,007.3	\$ 1,007.3
Ending Balance	1,104.4	1,240.8	1,187.5	1,073.5	1,204.3	1,204.3	1,204.3	1,204.3
Total Uses of Funds	\$ 2,050.6	\$ 3,150.4	\$ 2,373.5	\$ 2,377.1	\$ 2,211.7	\$ 2,211.7	\$ 2,211.7	\$ 2,211.7
Internal Service Funds								
Beginning Balance	\$ 438.7	\$ 475.0	\$ 318.7	\$ 292.1	\$ 335.9	\$ 335.9	\$ 335.9	\$ 335.9
Revenues	1,301.7	1,220.9	1,273.5	1,470.2	1,290.4	1,290.4	1,290.4	1,290.4
Total Sources of Funds	\$ 1,740.4	\$ 1,695.8	\$ 1,592.2	\$ 1,762.3	\$ 1,626.3	\$ 1,626.3	\$ 1,626.3	\$ 1,626.3
Expenditures	\$ 1,265.5	\$ 1,377.1	\$ 1,300.1	\$ 1,426.3	\$ 1,305.3	\$ 1,305.3	\$ 1,305.3	\$ 1,305.3
Ending Balance	475.0	318.7	292.1	335.9	321.0	321.0	321.0	321.0
Total Uses of Funds	\$ 1,740.4	\$ 1,695.8	\$ 1,592.2	\$ 1,762.3	\$ 1,626.3	\$ 1,626.3	\$ 1,626.3	\$ 1,626.3
Fiduciary Service Fund								
Beginning Balance	\$ 411.6	\$ 426.0	\$ 542.8	\$ 469.9	\$ 628.3	\$ 628.3	\$ 520.6	\$ 520.6
Revenues	14.7	117.3	(72.4)	158.9	211.0	211.0	211.0	211.0
Total Sources of Funds	\$ 426.3	\$ 543.2	\$ 470.4	\$ 628.8	\$ 839.3	\$ 839.3	\$ 731.6	\$ 731.6
Expenditures	\$ 0.4	\$ 0.4	\$ 0.5	\$ 0.5	\$ 0.5	\$ 0.5	\$ 0.5	\$ 0.5
Ending Balance	426.0	542.8	469.9	628.3	838.8	838.8	731.1	731.1
Total Uses of Funds	\$ 426.3	\$ 543.2	\$ 470.4	\$ 628.8	\$ 839.3	\$ 839.3	\$ 731.6	\$ 731.6
Special Revenue Fund								
Beginning Balance	\$ -	\$ 46.4	\$ 44.8	\$ 48.1	\$ 50.7	\$ 50.7	\$ 50.7	\$ 50.7
Revenues	_	4.7	33.3	36.9	24.3	24.3	24.3	24.3
Total Sources of Funds	\$ -	\$ 51.2	\$ 78.0	\$ 85.0	\$ 75.0	\$ 75.0	\$ 75.0	\$ 75.0
Expenditures	\$ -	\$ 6.4	\$ 29.9	\$ 34.3	\$ 24.0	\$ 24.0	\$ 24.0	\$ 24.0
Ending Balance	-	44.8	48.1	50.7	51.0	51.0	51.0	51.0
Total Uses of Funds	\$ -	\$ 51.2	\$ 78.0	\$ 85.0	\$ 75.0	\$ 75.0	\$ 75.0	\$ 75.0

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

# SUMMARY OF REVENUES BY FUND

	2019-20	2020-21	2021-22	2022-23	2023-24	2023-24	2023-24	2023-24
(Amounts in millions)	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	Estimated Actuals	Authorized Final Budget	Estimated Final Budget	Authorized Revised Budget	Estimated Revised Budget
Operating Funds								
General Fund - Unrestricted	\$ 4,834.4	\$ 4,975.2	\$ 5,092.4	\$ 5,792.6	\$ 5,659.3	\$ 5,667.6	\$ 5,684.7	\$ 5,693.1
General Fund - Restricted	2,774.9	4,045.8	4,690.1	5,806.5	4,901.7	4,893.4	4,907.8	4,899.5
Adult Education Fund	129.2	137.5	141.4	154.3	161.6	161.6	161.7	161.7
Child Development	164.5	176.0	179.2	191.7	202.1	202.1	212.2	212.2
Cafeteria Fund	363.6	261.8	479.0	460.7	409.4	409.4	439.9	439.9
Subtotal	\$ 8,266.7	\$ 9,596.3	\$ 10,582.0	\$ 12,405.8	\$ 11,334.1	\$ 11,334.1	\$ 11,406.3	\$ 11,406.3
Capital Projects Funds								
Building Fund - Measure R	\$ 42.4	\$ 2.9	\$ 127.1	\$ 3.8	\$ 0.9	\$ 0.9	\$ 0.9	\$ 0.9
Building Fund - Proposition BB	0.5	0.0	0.0	-	-	-	-	-
Building Fund	0.6	0.5	0.2	1.2	1.1	1.1	1.1	1.1
Building Fund - Measure K	15.5	72.9	16.6	7.9	1.9	1.9	1.9	1.9
Building Fund - Measure Y	186.0	1.3	69.6	2.2	1.9	1.9	1.9	1.9
Building Fund - Measure Q	874.7	1,258.3	187.2	286.3	608.8	608.8	608.8	608.8
Building Fund - Measure RR	-	-	289.8	393.1	157.8	157.8	157.8	157.8
Capital Facilities Account Fund	83.0	82.4	90.5	102.9	112.1	112.1	112.1	112.1
State School Building Lease-Purchase Fund	0.2	0.1	(0.4)	0.1	-	-	-	-
County School Facilities Fund	10.2	104.1	212.2	166.7	111.5	111.5	111.5	111.5
Special Reserve Fund - CRA	40.2	50.0	45.7	53.9	60.4	60.4	60.4	60.4
Special Reserve Fund	13.0	20.4	31.8	25.8	13.3	13.3	13.3	13.3
Special Reserve Fund-FEMA-Earthquake	0.1	0.0	(0.1)	0.1	-	-	-	-
Special Reserve Fund-FEMA-Hazard Mitigation	0.0	0.0	(0.1)	0.0	_	_	-	_
Subtotal	\$ 1,266.3	\$ 1,592.8	\$ 1,069.9	\$ 1,044.3	\$ 1,069.7	\$ 1,069.7	\$ 1,069.7	\$ 1,069.7
Debt Service Funds								
Bond Interest and Redemption Fund	\$ 1,141.8	\$ 2,021.5	\$ 1,119.4	\$ 1,101.0	\$ 1,112.5	\$ 1,112.5	\$ 1,112.5	\$ 1,112.5
Tax Override Fund	0.0	0.0	(0.0)	0.0	-	_	_	_
Capital Services Fund	25.6	51.0	13.3	88.6	25.7	25.7	25.7	25.7
Subtotal	\$ 1,167.4	\$ 2,072.4	\$ 1,132.7	\$ 1,189.6	\$ 1,138.2	\$ 1,138.2	\$ 1,138.2	\$ 1,138.2
Internal Service Funds								
Health and Welfare Benefits Fund	\$ 1,083.3	\$ 1,093.6	\$ 1,072.1	\$ 1,188.5	\$ 1,104.3	\$ 1,104.3	\$ 1,104.3	\$ 1,104.3
Workers' Compensation Fund	133.3	90.0	103.0	136.3	134.6	134.6	134.6	134.6
Liability Self-Insurance Fund	85.1	37.3	98.3	145.4	51.4	51.4	51.4	51.4
Subtotal	\$ 1,301.7	\$ 1,220.9	\$ 1,273.5	\$ 1,470.2	\$ 1,290.4	\$ 1,290.4	\$ 1,290.4	\$ 1,290.4
Fiduciary Fund								
Other Post-employment Benefit Fund	\$ 14.7	\$ 117.3	\$ (72.4)	\$ 158.9	\$ 211.0	\$ 211.0	\$ 211.0	\$ 211.0
Subtotal	\$ 14.7	\$ 117.3	\$ (72.4)	\$ 158.9	\$ 211.0	\$ 211.0	\$ 211.0	\$ 211.0
Special Revenue Fund								
Student Body	\$ -	\$ 4.7	\$ 33.3	\$ 36.9	\$ 24.3	\$ 24.3	\$ 24.3	\$ 24.3
Subtotal	\$ -	\$ 4.7	\$ 33.3	\$ 36.9	\$ 24.3	\$ 24.3	\$ 24.3	\$ 24.3
Total Revenue - All Funds	\$12,016.9	\$14,604.4	\$14,018.8	\$16,305.6	\$15,067.7	\$ 15,067.7	\$ 15,139.9	\$ 15,139.9

# SUMMARY OF EXPENDITURES BY FUND

	2019-20	2	2020-21	2	2021-22		2022-23	2023-24	2023-24		2023-24	_	2023-24
(Amounts in millions)	<u>Actual</u>		<u>Actual</u>		<u>Actual</u>	_	Stimated Actuals	uthorized Final Budget	<u>stimated</u> <u>Final</u> <u>Budget</u>	-	uthorized Revised Budget	-	stimated Revised Budget
Operating Funds													
General Fund - Unrestricted	\$ 4,819.4	\$	4,505.2	\$	4,888.2	\$	5,275.8	\$ 7,214.4	\$ 6,189.5	\$	7,349.9	\$	6,326.5
General Fund - Restricted	2,901.2		3,708.7		4,349.4		4,468.2	5,688.3	5,478.0		5,694.4		5,480.6
Adult Education Fund	122.9		121.8		147.6		143.6	216.7	166.6		216.8		166.7
Child Development	164.6		172.1		178.1		192.8	206.4	206.4		229.9		229.9
Cafeteria Fund	354.0		293.4		431.1		430.2	469.6	469.6		476.2		476.2
Subtotal	\$ 8,362.1	\$	8,801.1	\$	9,994.3	\$	10,510.6	\$ 13,795.4	\$ 12,510.0	\$	13,967.2	\$	12,679.9
Capital Projects Funds													
Building Fund - Measure R	\$ 55.2	\$	54.6	\$	68.4	\$	43.4	\$ 56.2	\$ 56.2	\$	56.2	\$	56.2
Building Fund - Proposition BB	1.3		1.0		3.5		-	-	-		-		-
Building Fund	-		0.7		0.9		1.4	11.0	1.5		11.0		1.5
Building Fund - Measure K	48.0		19.1		46.5		109.5	57.7	57.7		57.7		57.7
Building Fund - Measure Y	118.3		54.6		46.5		27.1	63.9	63.9		63.9		63.9
Building Fund - Measure Q	723.0		679.2		704.5		506.5	1,103.1	738.6		1,103.1		738.6
Building Fund - Measure RR	-		-		25.4		135.5	676.3	268.3		676.3		268.3
Capital Facilities Account Fund	88.3		131.0		121.1		105.1	177.3	124.0		177.3		124.0
State School Building Lease-Purchase Fund	0.0		0.0		0.0		-	5.9	5.9		5.9		5.9
County School Facilities Fund	42.5		121.9		117.7		177.8	284.0	126.6		284.0		126.6
Special Reserve Fund - CRA	27.5		20.3		59.8		31.6	189.4	38.3		189.4		38.3
Special Reserve Fund	15.6		10.1		48.1		63.0	46.1	32.2		46.1		32.2
Special Reserve Fund-FEMA-Earthquake	0.0		0.9		0.0		-	2.3	2.3		2.3		2.3
Special Reserve Fund-FEMA-Hazard Mitigation	-		-		-		-	-	-		-		
Subtotal	\$ 1,119.6	\$	1,093.3	\$	1,242.3	\$	1,200.8	\$ 2,673.2	\$ 1,515.6	\$	2,673.2	\$	1,515.6
Debt Service Funds													
Bond Interest and Redemption Fund	\$ 921.7	\$	1,839.9	\$	1,169.6	\$	1,202.0	\$ 981.6	\$ 981.6	\$	981.6	\$	981.6
Tax Override Fund	-		-		-		-	-	-		-		-
Capital Services Fund	24.4		69.7		16.4		101.6	25.7	25.7		25.7		25.7
Subtotal	\$ 946.1	\$	1,909.6	\$	1,186.0	\$	1,303.6	\$ 1,007.3	\$ 1,007.3	\$	1,007.3	\$	1,007.3
Internal Service Funds													
Health and Welfare Benefits Fund	\$ 1,043.3	\$	1,323.2	\$	1,124.6	\$	1,196.7	\$ 1,104.2	\$ 1,104.2	\$	1,104.2	\$	1,104.2
Workers' Compensation Fund	139.7		19.6		67.6		69.5	151.3	151.3		151.3		151.3
Liability Self-Insurance Fund	82.5		34.3		107.8		160.2	49.9	49.9		49.9		49.9
Subtotal	\$ 1,265.5	\$	1,377.1	\$	1,300.1	\$	1,426.3	\$ 1,305.3	\$ 1,305.3	\$	1,305.3	\$	1,305.3
Fiduciary Fund													
Other Post-employment Benefit Fund	\$ 0.4	\$	0.4	\$	0.5	\$	0.5	\$ 0.5	\$ 0.5	\$	0.5	\$	0.5
Subtotal	\$ 0.4	\$	0.4	\$	0.5	\$	0.5	\$ 0.5	\$ 0.5	\$	0.5	\$	0.5
Special Revenue Fund													
Student Body	\$ -	\$	6.4	\$	29.9	\$	34.3	\$ 24.0	\$ 24.0	\$	24.0	\$	24.0
Subtotal	\$ -	\$	6.4	\$	29.9	\$	34.3	\$ 24.0	\$ 24.0	\$	24.0	\$	24.0
Total Expenditure - All Funds	\$ 11,693.7	\$	13,187.9	\$	13,753.1	\$	14,476.1	\$ 18,805.8	\$ 16,362.8	\$	18,977.6	\$	16,532.6

# **OPERATING FUNDS**



Fund 010-General Fund

Fund 110-Adult Education Fund

Fund 120-Child Development Fund

Fund 130-Cafeteria Fund

# FUND 010 - GENERAL FUND - UNRESTRICTED AND RESTRICTED

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

	2019-20	2020-21	2021-22	2022-23	2023-24	2023-24	2023-24	2023-24
	2010 20		-	<u>Estimated</u>	<u>Authorized</u> <u>Final</u>	<u>Estimated</u> <u>Final</u>	<u>Authorized</u> <u>Revised</u>	Estimated Revised
(Amounts in millions)	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actuals</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
Sources of Funds								
Beginning Balance								
Non-spendable - Cash, Inventories, Others	\$ 27.3	\$ 37.7	\$ 42.5	\$ 48.0	\$ 43.0	\$ 43.0	\$ 43.0	\$ 43.0
Restricted	123.7	113.6	203.1	544.5	1,842.6	1,842.6	1,842.6	1,842.6
Committed	174.6	87.6	-		2,192.3	2,192.3	2,192.3	2,192.3
Assigned	916.1	1,248.9	1,064.1	1,596.0	668.8	668.8	668.8	668.8
Reserve For Economic Uncertainties	75.6	79.0	92.0	199.9	238.8	238.8	238.8	238.8
Unassigned/Unappropriated	903.4	538.8	1,454.8	1,011.7	193.7	193.7	193.7	193.7
Audit Adjustments	(4.0)	(56.1)	(1.3)	(71.8)	-	-	-	-
Other Restatements	-	-	-	(4.2)	-	-	(55.7)	(55.7
Total Beginning Balance	\$2,216.9	\$ 2,049.5	\$ 2,855.3	\$ 3,324.1	\$ 5,179.3	\$ 5,179.3	\$ 5,123.6	\$ 5,123.6
Revenue	00000	<b>A B C C C C</b>	<b>6</b> 0 000 :	<b>A</b> A <b>B</b> A A	<b>6</b> 0 500 0	A 0 500 0	<b>6</b> 0 F0F 0	<b>A</b> 0 707 0
Local Control Funding Formula	\$5,651.9	\$ 5,655.9	\$ 6,036.4	\$ 6,590.9	\$ 6,738.3	\$ 6,738.3	\$ 6,765.2	\$ 6,765.2
Federal Revenue	631.0	1,685.4	1,855.9	2,138.7	1,840.5	1,840.5	1,840.5	1,840.5
Other State Revenue	1,134.2	1,223.8	1,748.8	2,649.8	1,678.0	1,678.0	1,682.7	1,682.7
Other Local Revenue	170.1	190.8	32.8	178.4	274.2	274.2	274.2	274.2
Inter-program Transfers	(0.0)	-	-	-	-	-	-	-
Interfund Transfers-In	22.1	265.0	46.6	41.0	30.0	30.0	30.0	30.0
Other Financing Sources	-	-	62.0	0.3	0.0	0.0	0.0	0.0
Total Revenue	\$7,609.3	\$ 9,021.0	\$ 9,782.4	\$11,599.1	\$10,561.0	\$10,561.0	\$10,592.6	\$10,592.6
Total Sources of Funds	\$ 9,826.2	\$11,070.4	\$12,637.7	\$ 14.923.2	\$ 15,740.3	\$ 15,740.3	\$ 15,716.2	\$ 15,716.2
	,.	, ,	, ,,	, ,,		,	,	, .
Uses of Funds								
Expenditure								
Certificated Salaries	\$2,999.3	\$ 3,086.7	\$ 3,379.8	\$ 3,519.5	\$ 4,184.6	\$ 3,730.4	\$ 4,192.3	\$ 3,738.1
Certificated Salaries Classified Salaries	\$2,999.3 1,077.0	\$ 3,086.7 1,159.8	\$ 3,379.8 1,257.2	\$ 3,519.5 1,338.4	\$ 4,184.6 1,553.7	\$ 3,730.4 1,434.0	\$ 4,192.3 1,652.1	
		-	-					1,533.8
Classified Salaries	1,077.0	1,159.8	1,257.2	1,338.4	1,553.7	1,434.0	1,652.1	1,533.8 2,856.3
Classified Salaries Employee Benefits Books and Supplies	1,077.0 2,300.8	1,159.8 2,151.4	1,257.2 2,370.1	1,338.4 2,784.8	1,553.7 2,919.6	1,434.0 2,820.2	1,652.1 2,957.8	1,533.8 2,856.3 1,890.7
Classified Salaries Employee Benefits	1,077.0 2,300.8 267.0	1,159.8 2,151.4 621.3	1,257.2 2,370.1 479.4	1,338.4 2,784.8 597.1	1,553.7 2,919.6 2,524.3	1,434.0 2,820.2 1,893.1	1,652.1 2,957.8 2,523.3	1,533.8 2,856.3 1,890.7 1,718.5
Classified Salaries Employee Benefits Books and Supplies Services and Other Operating Expenditures	1,077.0 2,300.8 267.0 924.0	1,159.8 2,151.4 621.3 1,079.1 94.1	1,257.2 2,370.1 479.4 1,655.7	1,338.4 2,784.8 597.1 1,430.5	1,553.7 2,919.6 2,524.3 1,673.2	1,434.0 2,820.2 1,893.1 1,718.5	1,652.1 2,957.8 2,523.3 1,673.2	1,533.8 2,856.3 1,890.7 1,718.5 53.6
Classified Salaries Employee Benefits Books and Supplies Services and Other Operating Expenditures Capital Outlay Direct Support/Indirect Costs	1,077.0 2,300.8 267.0 924.0 118.9 (23.2)	1,159.8 2,151.4 621.3 1,079.1	1,257.2 2,370.1 479.4 1,655.7 94.7	1,338.4 2,784.8 597.1 1,430.5 70.3 (24.0)	1,553.7 2,919.6 2,524.3 1,673.2 32.5	1,434.0 2,820.2 1,893.1 1,718.5 53.6	1,652.1 2,957.8 2,523.3 1,673.2 32.5 (20.2)	1,533.8 2,856.3 1,890.7 1,718.5 53.6 (20.2
Classified Salaries Employee Benefits Books and Supplies Services and Other Operating Expenditures Capital Outlay Direct Support/Indirect Costs Other Financing Uses	1,077.0 2,300.8 267.0 924.0 118.9	1,159.8 2,151.4 621.3 1,079.1 94.1 (22.3)	1,257.2 2,370.1 479.4 1,655.7 94.7 (24.9)	1,338.4 2,784.8 597.1 1,430.5 70.3	1,553.7 2,919.6 2,524.3 1,673.2 32.5 (20.0)	1,434.0 2,820.2 1,893.1 1,718.5 53.6 (20.0)	1,652.1 2,957.8 2,523.3 1,673.2 32.5	1,533.8 2,856.3 1,890.7 1,718.5 53.6 (20.2 25.7
Classified Salaries Employee Benefits Books and Supplies Services and Other Operating Expenditures Capital Outlay Direct Support/Indirect Costs	1,077.0 2,300.8 267.0 924.0 118.9 (23.2) 50.8	1,159.8 2,151.4 621.3 1,079.1 94.1 (22.3) 38.2	1,257.2 2,370.1 479.4 1,655.7 94.7 (24.9) 14.4	1,338.4 2,784.8 597.1 1,430.5 70.3 (24.0) 16.5	1,553.7 2,919.6 2,524.3 1,673.2 32.5 (20.0) 27.2	1,434.0 2,820.2 1,893.1 1,718.5 53.6 (20.0) 27.2	1,652.1 2,957.8 2,523.3 1,673.2 32.5 (20.2) 25.7	1,533.8 2,856.3 1,890.7 1,718.5 53.6 (20.2 25.7
Classified Salaries Employee Benefits Books and Supplies Services and Other Operating Expenditures Capital Outlay Direct Support/Indirect Costs Other Financing Uses Other Outgo	1,077.0 2,300.8 267.0 924.0 118.9 (23.2) 50.8 5.9	1,159.8 2,151.4 621.3 1,079.1 94.1 (22.3) 38.2 5.6	1,257.2 2,370.1 479.4 1,655.7 94.7 (24.9) 14.4 11.2	1,338.4 2,784.8 597.1 1,430.5 70.3 (24.0) 16.5 10.8	1,553.7 2,919.6 2,524.3 1,673.2 32.5 (20.0) 27.2 7.7	1,434.0 2,820.2 1,893.1 1,718.5 53.6 (20.0) 27.2 10.6	1,652.1 2,957.8 2,523.3 1,673.2 32.5 (20.2) 25.7 7.7	1,533.8 2,856.3 1,890.7 1,718.5 53.6 (20.2 25.7
Classified Salaries Employee Benefits Books and Supplies Services and Other Operating Expenditures Capital Outlay Direct Support/Indirect Costs Other Financing Uses Other Outgo	1,077.0 2,300.8 267.0 924.0 118.9 (23.2) 50.8 5.9	1,159.8 2,151.4 621.3 1,079.1 94.1 (22.3) 38.2 5.6	1,257.2 2,370.1 479.4 1,655.7 94.7 (24.9) 14.4 11.2	1,338.4 2,784.8 597.1 1,430.5 70.3 (24.0) 16.5 10.8	1,553.7 2,919.6 2,524.3 1,673.2 32.5 (20.0) 27.2 7.7	1,434.0 2,820.2 1,893.1 1,718.5 53.6 (20.0) 27.2 10.6	1,652.1 2,957.8 2,523.3 1,673.2 32.5 (20.2) 25.7 7.7	\$ 3,738.1 1,533.8 2,856.3 1,890.7 1,718.5 53.6 (20.2 25.7 10.6 \$11,807.1
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	1,077.0 2,300.8 267.0 924.0 118.9 (23.2) 50.8 5.9	1,159.8 2,151.4 621.3 1,079.1 94.1 (22.3) 38.2 5.6	1,257.2 2,370.1 479.4 1,655.7 94.7 (24.9) 14.4 11.2	1,338.4 2,784.8 597.1 1,430.5 70.3 (24.0) 16.5 10.8	1,553.7 2,919.6 2,524.3 1,673.2 32.5 (20.0) 27.2 7.7 \$12,902.7	1,434.0 2,820.2 1,893.1 1,718.5 53.6 (20.0) 27.2 10.6 \$11,667.4	1,652.1 2,957.8 2,523.3 1,673.2 32.5 (20.2) 25.7 7.7 \$13,044.3	1,533.8 2,856.3 1,890.7 1,718.5 53.6 (20.2 25.7 10.6 \$11,807.1
Classified Salaries Employee Benefits Books and Supplies Services and Other Operating Expenditures Capital Outlay Direct Support/Indirect Costs Other Financing Uses Other Outgo Total Expenditure  Ending Balance	1,077.0 2,300.8 267.0 924.0 118.9 (23.2) 50.8 5.9 \$7,720.6	1,159.8 2,151.4 621.3 1,079.1 94.1 (22.3) 38.2 5.6 \$ 8,213.9	1,257.2 2,370.1 479.4 1,655.7 94.7 (24.9) 14.4 11.2 \$ 9,237.6	1,338.4 2,784.8 597.1 1,430.5 70.3 (24.0) 16.5 10.8 \$ 9,744.0	1,553.7 2,919.6 2,524.3 1,673.2 32.5 (20.0) 27.2 7.7 \$12,902.7	1,434.0 2,820.2 1,893.1 1,718.5 53.6 (20.0) 27.2 10.6 \$11,667.4 \$43.0 1,258.0	1,652.1 2,957.8 2,523.3 1,673.2 32.5 (20.2) 25.7 7.7 \$13,044.3	1,533.8 2,856.3 1,890.7 1,718.5 53.6 (20.2 25.7 10.6 \$11,807.1
Classified Salaries Employee Benefits Books and Supplies Services and Other Operating Expenditures Capital Outlay Direct Support/Indirect Costs Other Financing Uses Other Outgo Total Expenditure  Ending Balance Non-spendable - Cash, Inventories, Others	1,077.0 2,300.8 267.0 924.0 118.9 (23.2) 50.8 5.9 \$7,720.6	1,159.8 2,151.4 621.3 1,079.1 94.1 (22.3) 38.2 5.6 \$ 8,213.9	1,257.2 2,370.1 479.4 1,655.7 94.7 (24.9) 14.4 11.2 \$ 9,237.6	1,338.4 2,784.8 597.1 1,430.5 70.3 (24.0) 16.5 10.8 \$ 9,744.0	1,553.7 2,919.6 2,524.3 1,673.2 32.5 (20.0) 27.2 7.7 \$12,902.7	1,434.0 2,820.2 1,893.1 1,718.5 53.6 (20.0) 27.2 10.6 \$11,667.4	1,652.1 2,957.8 2,523.3 1,673.2 32.5 (20.2) 25.7 7.7 \$13,044.3	1,533.8 2,856.3 1,890.7 1,718.5 53.6 (20.2 25.7 10.6 \$11,807.1 \$43.0 1,098.2
Classified Salaries Employee Benefits Books and Supplies Services and Other Operating Expenditures Capital Outlay Direct Support/Indirect Costs Other Financing Uses Other Outgo Total Expenditure  Ending Balance Non-spendable - Cash, Inventories, Others Restricted	1,077.0 2,300.8 267.0 924.0 118.9 (23.2) 50.8 5.9 \$7,720.6	1,159.8 2,151.4 621.3 1,079.1 94.1 (22.3) 38.2 5.6 \$ 8,213.9	1,257.2 2,370.1 479.4 1,655.7 94.7 (24.9) 14.4 11.2 \$ 9,237.6	1,338.4 2,784.8 597.1 1,430.5 70.3 (24.0) 16.5 10.8 \$ 9,744.0 \$ 43.0 1,842.6	1,553.7 2,919.6 2,524.3 1,673.2 32.5 (20.0) 27.2 7.7 \$12,902.7 \$43.0 1,056.1	1,434.0 2,820.2 1,893.1 1,718.5 53.6 (20.0) 27.2 10.6 \$11,667.4 \$43.0 1,258.0	1,652.1 2,957.8 2,523.3 1,673.2 32.5 (20.2) 25.7 7.7 \$13,044.3 \$43.0 892.7	1,533.8 2,856.3 1,890.7 1,718.5 53.6 (20.2 25.7 10.6 \$11,807.1 \$43.0 1,098.2 1,895.3
Classified Salaries Employee Benefits Books and Supplies Services and Other Operating Expenditures Capital Outlay Direct Support/Indirect Costs Other Financing Uses Other Outgo Total Expenditure  Ending Balance Non-spendable - Cash, Inventories, Others Restricted Committed	1,077.0 2,300.8 267.0 924.0 118.9 (23.2) 50.8 5.9 \$7,720.6 \$37.7 113.6 87.6	1,159.8 2,151.4 621.3 1,079.1 94.1 (22.3) 38.2 5.6 \$ 8,213.9 \$ 42.5 203.1	1,257.2 2,370.1 479.4 1,655.7 94.7 (24.9) 14.4 11.2 \$ 9,237.6 \$ 48.0 544.5	1,338.4 2,784.8 597.1 1,430.5 70.3 (24.0) 16.5 10.8 \$ 9,744.0 \$ 43.0 1,842.6 2,192.3	1,553.7 2,919.6 2,524.3 1,673.2 32.5 (20.0) 27.2 7.7 \$12,902.7 \$43.0 1,056.1 1,294.8	1,434.0 2,820.2 1,893.1 1,718.5 53.6 (20.0) 27.2 10.6 \$11,667.4 \$43.0 1,258.0 1,972.8	1,652.1 2,957.8 2,523.3 1,673.2 32.5 (20.2) 25.7 7.7 \$13,044.3 \$43.0 892.7 1,218.2	1,533.8 2,856.3 1,890.7 1,718.5 53.6 (20.2 25.7 10.6 \$11,807.1 \$43.0 1,098.2 1,895.3 509.1
Classified Salaries Employee Benefits Books and Supplies Services and Other Operating Expenditures Capital Outlay Direct Support/Indirect Costs Other Financing Uses Other Outgo Total Expenditure  Ending Balance Non-spendable - Cash, Inventories, Others Restricted Committed Assigned	1,077.0 2,300.8 267.0 924.0 118.9 (23.2) 50.8 5.9 \$7,720.6 \$37.7 113.6 87.6 1,248.9	1,159.8 2,151.4 621.3 1,079.1 94.1 (22.3) 38.2 5.6 \$ 8,213.9  \$ 42.5 203.1 - 1,064.1	1,257.2 2,370.1 479.4 1,655.7 94.7 (24.9) 14.4 11.2 \$ 9,237.6 \$ 48.0 544.5 - 1,596.0	1,338.4 2,784.8 597.1 1,430.5 70.3 (24.0) 16.5 10.8 \$ 9,744.0 \$ 43.0 1,842.6 2,192.3 668.8	1,553.7 2,919.6 2,524.3 1,673.2 32.5 (20.0) 27.2 7.7 \$12,902.7 \$43.0 1,056.1 1,294.8 150.3	1,434.0 2,820.2 1,893.1 1,718.5 53.6 (20.0) 27.2 10.6 \$11,667.4 \$43.0 1,258.0 1,972.8 451.9	1,652.1 2,957.8 2,523.3 1,673.2 32.5 (20.2) 25.7 7.7 \$13,044.3 \$43.0 892.7 1,218.2 209.9	1,533.8 2,856.3 1,890.7 1,718.5 53.6 (20.2 25.7 10.6 \$11,807.1 \$43.0 1,098.2 1,895.3 509.1 236.2
Classified Salaries Employee Benefits Books and Supplies Services and Other Operating Expenditures Capital Outlay Direct Support/Indirect Costs Other Financing Uses Other Outgo Total Expenditure  Ending Balance Non-spendable - Cash, Inventories, Others Restricted Committed Assigned Reserve For Economic Uncertainties	1,077.0 2,300.8 267.0 924.0 118.9 (23.2) 50.8 5.9 \$7,720.6 \$37.7 113.6 87.6 1,248.9 79.0	1,159.8 2,151.4 621.3 1,079.1 94.1 (22.3) 38.2 5.6 \$ 8,213.9  \$ 42.5 203.1 - 1,064.1 92.0	1,257.2 2,370.1 479.4 1,655.7 94.7 (24.9) 14.4 11.2 \$ 9,237.6 \$ 48.0 544.5 - 1,596.0 199.9	1,338.4 2,784.8 597.1 1,430.5 70.3 (24.0) 16.5 10.8 \$ 9,744.0 \$ 43.0 1,842.6 2,192.3 668.8 238.8	1,553.7 2,919.6 2,524.3 1,673.2 32.5 (20.0) 27.2 7.7 \$12,902.7 \$43.0 1,056.1 1,294.8 150.3 233.5	1,434.0 2,820.2 1,893.1 1,718.5 53.6 (20.0) 27.2 10.6 \$11,667.4 \$43.0 1,258.0 1,972.8 451.9 233.5	1,652.1 2,957.8 2,523.3 1,673.2 32.5 (20.2) 25.7 7.7 \$13,044.3 \$43.0 892.7 1,218.2 209.9 236.2	1,533.8 2,856.3 1,890.7 1,718.5 53.6 (20.2 25.7 10.6 \$11,807.1 \$43.0 1,098.2 1,895.3 509.1 236.2 127.2
Classified Salaries Employee Benefits Books and Supplies Services and Other Operating Expenditures Capital Outlay Direct Support/Indirect Costs Other Financing Uses Other Outgo Total Expenditure  Ending Balance Non-spendable - Cash, Inventories, Others Restricted Committed Assigned Reserve For Economic Uncertainties Unassigned/Unappropriated	1,077.0 2,300.8 267.0 924.0 118.9 (23.2) 50.8 5.9 \$7,720.6 \$37.7 113.6 87.6 1,248.9 79.0 538.8	1,159.8 2,151.4 621.3 1,079.1 94.1 (22.3) 38.2 5.6 \$ 8,213.9  \$ 42.5 203.1 - 1,064.1 92.0 1,454.8 \$ 2,856.6	1,257.2 2,370.1 479.4 1,655.7 94.7 (24.9) 14.4 11.2 \$ 9,237.6 \$ 48.0 544.5 - 1,596.0 199.9 1,011.7 \$ 3,400.1	1,338.4 2,784.8 597.1 1,430.5 70.3 (24.0) 16.5 10.8 \$ 9,744.0 \$ 43.0 1,842.6 2,192.3 668.8 238.8 193.7 \$ 5,179.3	1,553.7 2,919.6 2,524.3 1,673.2 32.5 (20.0) 27.2 7.7 \$12,902.7 \$43.0 1,056.1 1,294.8 150.3 233.5 59.9	1,434.0 2,820.2 1,893.1 1,718.5 53.6 (20.0) 27.2 10.6 \$11,667.4  \$ 43.0 1,258.0 1,972.8 451.9 233.5 113.7 \$ 4,072.9	1,652.1 2,957.8 2,523.3 1,673.2 32.5 (20.2) 25.7 7.7 \$13,044.3  \$ 43.0 892.7 1,218.2 209.9 236.2 71.8 \$ 2,671.8	1,533.8 2,856.3 1,890.7 1,718.5 53.6 (20.2 25.7 10.6 \$11,807.1 \$ 43.0 1,098.2 1,895.3 509.1 236.2 127.2 \$ 3,909.1

## **FUND 010 - GENERAL FUND - UNRESTRICTED**

	2019-20	2020-21	2021-22	2022-23	2023-24	2023-24	2023-24	2023-24
					<u>Authorized</u>	<u>Estimated</u>	<u>Authorized</u>	<b>Estimated</b>
				<u>Estimated</u>	<u>Final</u>	<u>Final</u>	<u>Revised</u>	Revised
(Amounts in millions)	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actuals</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
Sources of Funds								
Beginning Balance								
Non-spendable - Cash, Inventories, Others	\$ 27.3	\$ 37.7	\$ 42.5	\$ 43.0	\$ 43.0	\$ 43.0	\$ 43.0	\$ 43.0
Restricted	-	-	-	-	-	-	-	-
Committed	174.6	87.6	-	-	2,192.3	2,192.3	2,192.3	2,192.3
Assigned	916.1	1,248.9	1,064.1	1,596.0	668.8	668.8	668.8	668.8
Reserve For Economic Uncertainties	75.6	79.0	92.0	199.9	238.8	238.8	238.8	238.8
Unassigned/Unappropriated	903.4	664.1	1,454.8	1,011.7	193.7	193.7	193.7	193.7
Audit Adjustments	5.2	66.2	(7.0)	(72.8)	-	-	-	-
Other Restatements		-	-	42.0	-	-	107.7	107.7
Total Beginning Balance	\$2,102.3	\$ 2,183.4	\$2,646.4	\$2,819.8	\$ 3,336.6	\$3,336.6	\$ 3,444.3	\$3,444.3
D								
Revenue  Local Control Funding Formula	\$5,626.2	\$ 5,627.7	\$6,009.0	\$6,561.8	\$ 6,710.0	\$6,710.0	\$ 6,736.9	\$6,736.9
Federal Revenue	9.9	\$ 10.6	2.0	15.2	1.9	1.9	1.9	1.9
Other State Revenue	165.5	\$ 10.0	90.1	106.7	106.9	106.9	109.6	109.6
Other Local Revenue	154.4	\$ 173.8	6.1	149.3	244.7	244.7	244.7	244.7
Inter-program Transfers	(1,142.2)			(1,081.0)	(1,434.2)	(1,425.9)	(1,438.4)	
Interfund Transfers-In	20.6	\$ 264.5	46.5	40.4	30.0	30.0	30.0	30.0
Other Financing Sources	20.0	\$ -	62.0	0.3	0.0	0.0	0.0	0.0
Total Revenue	\$4,834.4	\$ 4,975.2	\$5,092.4	\$5,792.6	\$ 5,659.3	\$5,667.6	\$ 5,684.7	\$5,693.1
Total Nevenue	Ψ 1,001.1	Ψ 4,010.2	Ψ0,002.4	Ψ0,102.0	Ψ 0,000.0	ψ0,001.0	Ψ 0,004.1	Ψ 0,000.1
Total Sources of Funds	\$ 6,936.7	\$ 7,158.6	\$ 7,738.8	\$ 8,612.4	\$ 8,995.9	\$ 9,004.3	\$ 9,129.1	\$ 9,137.4
Uses of Funds	-							
Expenditure								
Certificated Salaries	2,234.6	\$ 2,125.3	\$2,018.7	\$2,107.0	\$ 3,191.8	\$2,748.3	\$ 3,191.8	\$2,748.3
Classified Salaries	667.0	\$ 594.1	639.6	670.7	916.8	806.8	1,001.8	893.3
	1,298.1	-	0.00.0	010.1	310.0	0.00	1,001.0	
Employee Benefits			1 100 4	1 5/6 0	1 707 6	1 611 0		
Pooks and Supplies		\$ 1,186.0	1,196.4	1,546.2	1,707.6	1,611.9	1,738.9	1,641.7
Books and Supplies	154.7	\$ 225.4	141.8	262.2	903.5	514.0	1,738.9 925.5	1,641.7 537.7
Services and Other Operating Expenditures	154.7 490.0	\$ 225.4 \$ 400.6	141.8 965.0	262.2 766.2	903.5 575.5	514.0 565.8	1,738.9 925.5 575.5	1,641.7 537.7 565.8
Services and Other Operating Expenditures Capital Outlay	154.7 490.0 20.1	\$ 225.4 \$ 400.6 \$ 57.4	141.8 965.0 79.1	262.2 766.2 56.1	903.5 575.5 27.8	514.0 565.8 48.2	1,738.9 925.5 575.5 27.8	1,641.7 537.7 565.8 48.2
Services and Other Operating Expenditures Capital Outlay Direct Support/Indirect Costs	154.7 490.0 20.1 (98.6)	\$ 225.4 \$ 400.6 \$ 57.4 \$ (126.1)	141.8 965.0 79.1 (177.9)	262.2 766.2 56.1 (159.9)	903.5 575.5 27.8 (143.4)	514.0 565.8 48.2 (143.4)	1,738.9 925.5 575.5 27.8 (144.7)	1,641.7 537.7 565.8 48.2 (144.7
Services and Other Operating Expenditures Capital Outlay Direct Support/Indirect Costs Other Financing Uses	154.7 490.0 20.1 (98.6) 47.7	\$ 225.4 \$ 400.6 \$ 57.4 \$ (126.1) \$ 36.9	141.8 965.0 79.1 (177.9) 14.4	262.2 766.2 56.1 (159.9) 16.4	903.5 575.5 27.8 (143.4) 27.2	514.0 565.8 48.2 (143.4) 27.2	1,738.9 925.5 575.5 27.8 (144.7) 25.7	1,641.7 537.7 565.8 48.2 (144.7 25.7
Services and Other Operating Expenditures Capital Outlay Direct Support/Indirect Costs Other Financing Uses Other Outgo	154.7 490.0 20.1 (98.6) 47.7 5.9	\$ 225.4 \$ 400.6 \$ 57.4 \$ (126.1) \$ 36.9 \$ 5.6	141.8 965.0 79.1 (177.9) 14.4 11.2	262.2 766.2 56.1 (159.9) 16.4 10.8	903.5 575.5 27.8 (143.4) 27.2 7.7	514.0 565.8 48.2 (143.4) 27.2 10.6	1,738.9 925.5 575.5 27.8 (144.7) 25.7 7.7	1,641.7 537.7 565.8 48.2 (144.7) 25.7 10.6
Services and Other Operating Expenditures Capital Outlay Direct Support/Indirect Costs Other Financing Uses	154.7 490.0 20.1 (98.6) 47.7	\$ 225.4 \$ 400.6 \$ 57.4 \$ (126.1) \$ 36.9	141.8 965.0 79.1 (177.9) 14.4	262.2 766.2 56.1 (159.9) 16.4	903.5 575.5 27.8 (143.4) 27.2	514.0 565.8 48.2 (143.4) 27.2	1,738.9 925.5 575.5 27.8 (144.7) 25.7	1,641.7 537.7 565.8 48.2 (144.7) 25.7
Services and Other Operating Expenditures Capital Outlay Direct Support/Indirect Costs Other Financing Uses Other Outgo	154.7 490.0 20.1 (98.6) 47.7 5.9	\$ 225.4 \$ 400.6 \$ 57.4 \$ (126.1) \$ 36.9 \$ 5.6	141.8 965.0 79.1 (177.9) 14.4 11.2	262.2 766.2 56.1 (159.9) 16.4 10.8	903.5 575.5 27.8 (143.4) 27.2 7.7	514.0 565.8 48.2 (143.4) 27.2 10.6	1,738.9 925.5 575.5 27.8 (144.7) 25.7 7.7	1,641.7 537.7 565.8 48.2 (144.7 25.7 10.6
Services and Other Operating Expenditures Capital Outlay Direct Support/Indirect Costs Other Financing Uses Other Outgo Total Expenditure	154.7 490.0 20.1 (98.6) 47.7 5.9	\$ 225.4 \$ 400.6 \$ 57.4 \$ (126.1) \$ 36.9 \$ 5.6	141.8 965.0 79.1 (177.9) 14.4 11.2 \$4,888.2	262.2 766.2 56.1 (159.9) 16.4 10.8	903.5 575.5 27.8 (143.4) 27.2 7.7	514.0 565.8 48.2 (143.4) 27.2 10.6	1,738.9 925.5 575.5 27.8 (144.7) 25.7 7.7	1,641.7 537.7 565.8 48.2 (144.7 25.7 10.6 \$6,326.5
Services and Other Operating Expenditures Capital Outlay Direct Support/Indirect Costs Other Financing Uses Other Outgo Total Expenditure  Ending Balance	154.7 490.0 20.1 (98.6) 47.7 5.9 \$4,819.4	\$ 225.4 \$ 400.6 \$ 57.4 \$ (126.1) \$ 36.9 \$ 5.6 \$ 4,505.2	141.8 965.0 79.1 (177.9) 14.4 11.2 \$4,888.2	262.2 766.2 56.1 (159.9) 16.4 10.8 \$5,275.8	903.5 575.5 27.8 (143.4) 27.2 7.7 \$ 7,214.4	514.0 565.8 48.2 (143.4) 27.2 10.6 \$6,189.5	1,738.9 925.5 575.5 27.8 (144.7) 25.7 7.7 \$ 7,349.9	1,641.7 537.7 565.8 48.2 (144.7) 25.7 10.6 \$6,326.5
Services and Other Operating Expenditures Capital Outlay Direct Support/Indirect Costs Other Financing Uses Other Outgo Total Expenditure  Ending Balance Non-spendable - Cash, Inventories, Others	154.7 490.0 20.1 (98.6) 47.7 5.9 \$4,819.4	\$ 225.4 \$ 400.6 \$ 57.4 \$ (126.1) \$ 36.9 \$ 5.6 \$ 4,505.2	141.8 965.0 79.1 (177.9) 14.4 11.2 \$4,888.2 \$43.0	262.2 766.2 56.1 (159.9) 16.4 10.8 \$5,275.8	903.5 575.5 27.8 (143.4) 27.2 7.7 \$ 7,214.4	514.0 565.8 48.2 (143.4) 27.2 10.6 \$6,189.5	1,738.9 925.5 575.5 27.8 (144.7) 25.7 7.7 \$ 7,349.9	1,641.7 537.7 565.8 48.2 (144.7 25.7 10.6 \$6,326.5
Services and Other Operating Expenditures Capital Outlay Direct Support/Indirect Costs Other Financing Uses Other Outgo Total Expenditure  Ending Balance Non-spendable - Cash, Inventories, Others Restricted	154.7 490.0 20.1 (98.6) 47.7 5.9 \$4,819.4	\$ 225.4 \$ 400.6 \$ 57.4 \$ (126.1) \$ 36.9 \$ 5.6 \$ 4,505.2 \$ 42.5 \$ -	141.8 965.0 79.1 (177.9) 14.4 11.2 \$4,888.2 \$43.0	262.2 766.2 56.1 (159.9) 16.4 10.8 \$5,275.8	903.5 575.5 27.8 (143.4) 27.2 7.7 \$ 7,214.4 \$ 43.0	514.0 565.8 48.2 (143.4) 27.2 10.6 \$6,189.5	1,738.9 925.5 575.5 27.8 (144.7) 25.7 7.7 \$ 7,349.9 \$ 43.0	1,641.7 537.7 565.8 48.2 (144.7 25.7 10.6 \$6,326.5 \$43.0
Services and Other Operating Expenditures Capital Outlay Direct Support/Indirect Costs Other Financing Uses Other Outgo Total Expenditure  Ending Balance Non-spendable - Cash, Inventories, Others Restricted Committed	154.7 490.0 20.1 (98.6) 47.7 5.9 \$4,819.4 \$37.7 - 87.6	\$ 225.4 \$ 400.6 \$ 57.4 \$ (126.1) \$ 36.9 \$ 5.6 \$ 4,505.2 \$ 42.5 \$ - \$ 1,064.1 \$ 92.0	141.8 965.0 79.1 (177.9) 14.4 11.2 \$4,888.2 \$43.0 - 1,596.0 199.9	262.2 766.2 56.1 (159.9) 16.4 10.8 \$5,275.8 \$43.0 - 2,192.3 668.8 238.8	903.5 575.5 27.8 (143.4) 27.2 7.7 \$ 7,214.4 \$ 43.0 - 1,294.8 150.3 233.5	\$14.0 565.8 48.2 (143.4) 27.2 10.6 \$6,189.5 \$43.0 - 1,972.8 451.9 233.5	1,738.9 925.5 575.5 27.8 (144.7) 25.7 7.7 \$ 7,349.9 \$ 43.0 - 1,218.2	1,641.7 537.7 565.8 48.2 (144.7 25.7 10.6 \$6,326.5 \$43.0 - 1,895.3 509.1 236.2
Services and Other Operating Expenditures Capital Outlay Direct Support/Indirect Costs Other Financing Uses Other Outgo Total Expenditure  Ending Balance Non-spendable - Cash, Inventories, Others Restricted Committed Assigned	154.7 490.0 20.1 (98.6) 47.7 5.9 \$4,819.4 \$37.7 - 87.6 1,248.9	\$ 225.4 \$ 400.6 \$ 57.4 \$ (126.1) \$ 36.9 \$ 5.6 \$ 4,505.2 \$ 42.5 \$ - \$ 1,064.1	141.8 965.0 79.1 (177.9) 14.4 11.2 \$4,888.2 \$43.0 - 1,596.0	262.2 766.2 56.1 (159.9) 16.4 10.8 \$5,275.8 \$43.0 - 2,192.3 668.8 238.8 193.7	903.5 575.5 27.8 (143.4) 27.2 7.7 \$ 7,214.4 \$ 43.0 - 1,294.8 150.3	\$14.0 565.8 48.2 (143.4) 27.2 10.6 \$6,189.5 \$43.0 - 1,972.8 451.9	1,738.9 925.5 575.5 27.8 (144.7) 25.7 7.7 \$ 7,349.9 \$ 43.0 - 1,218.2 209.9	1,641.7 537.7 565.8 48.2 (144.7) 25.7 10.6 \$6,326.5 \$43.0 - 1,895.3 509.1 236.2
Services and Other Operating Expenditures Capital Outlay Direct Support/Indirect Costs Other Financing Uses Other Outgo Total Expenditure  Ending Balance Non-spendable - Cash, Inventories, Others Restricted Committed Assigned Reserve For Economic Uncertainties	154.7 490.0 20.1 (98.6) 47.7 5.9 \$4,819.4 \$37.7 - 87.6 1,248.9 79.0	\$ 225.4 \$ 400.6 \$ 57.4 \$ (126.1) \$ 36.9 \$ 5.6 \$ 4,505.2 \$ 42.5 \$ - \$ 1,064.1 \$ 92.0	141.8 965.0 79.1 (177.9) 14.4 11.2 \$4,888.2 \$43.0 - 1,596.0 199.9 1,011.7	262.2 766.2 56.1 (159.9) 16.4 10.8 \$5,275.8 \$43.0 - 2,192.3 668.8 238.8	903.5 575.5 27.8 (143.4) 27.2 7.7 \$ 7,214.4 \$ 43.0 - 1,294.8 150.3 233.5	\$14.0 565.8 48.2 (143.4) 27.2 10.6 \$6,189.5 \$43.0 - 1,972.8 451.9 233.5	1,738.9 925.5 575.5 27.8 (144.7) 25.7 7.7 \$ 7,349.9 \$ 43.0 -1,218.2 209.9 236.2	1,641.7 537.7 565.8 48.2 (144.7 25.7 10.6 \$6,326.5 \$43.0 - 1,895.3 509.1 236.2 127.2
Services and Other Operating Expenditures Capital Outlay Direct Support/Indirect Costs Other Financing Uses Other Outgo Total Expenditure  Ending Balance Non-spendable - Cash, Inventories, Others Restricted Committed Assigned Reserve For Economic Uncertainties Unassigned/Unappropriated	154.7 490.0 20.1 (98.6) 47.7 5.9 \$4,819.4 \$37.7 - 87.6 1,248.9 79.0 664.1	\$ 225.4 \$ 400.6 \$ 57.4 \$ (126.1) \$ 36.9 \$ 5.6 \$ 4,505.2 \$ - \$ - \$ 1,064.1 \$ 92.0 \$ 1,454.8	141.8 965.0 79.1 (177.9) 14.4 11.2 \$4,888.2 \$43.0 - 1,596.0 199.9 1,011.7 \$2,850.6	262.2 766.2 56.1 (159.9) 16.4 10.8 \$5,275.8 \$43.0 - 2,192.3 668.8 238.8 193.7 \$3,336.6	903.5 575.5 27.8 (143.4) 27.2 7.7 \$ 7,214.4 \$ 43.0 - 1,294.8 150.3 233.5 59.9	\$14.0 565.8 48.2 (143.4) 27.2 10.6 \$6,189.5 \$43.0 - 1,972.8 451.9 233.5 113.7	1,738.9 925.5 575.5 27.8 (144.7) 25.7 7.7 \$ 7,349.9 \$ 43.0 - 1,218.2 209.9 236.2 71.8 \$ 1,779.2	1,641.7 537.7 565.8 48.2 (144.7) 25.7 10.6 \$6,326.5

## **FUND 010 - GENERAL FUND - RESTRICTED**

	2019-20	2020-21	2021-22	2022-23	2023-24	2023-24	2023-24	2023-24
					Authorized	Estimated	Authorized	
				Estimated	Final	Final	Revised	Revised
(Amounts in millions)	Actual	Actual	Actual	Actuals	Budget	Budget	Budget	<u>Budget</u>
Sources of Funds	<u>IIctuur</u>	<u> 11ctuur</u>	<u> 11ctuur</u>	rictuuis	<u> Dauger</u>	<u> Dauger</u>	<u>Dauger</u>	Duaget
Beginning Balance								
Non-spendable - Cash, Inventories, Others	\$ 0.0	\$ 0.0	\$ 0.0	\$ 5.0	\$ -	\$ -	\$ -	\$ -
Restricted	123.7	113.6	203.1	544.5	1,842.6	1,842.6	1,842.6	1,842.6
Committed	-	-		-	-,012.0	-,012.0	-,012.0	
Assigned	-	_	_		_	_	_	_
Reserve For Economic Uncertainties	_	_	_	_	_	_		_
Unassigned/Unappropriated	_	(125.3)	_	(0.0)	_	_		_
Audit Adjustments	(9.2)	(122.3)	5.7	1.0			_	_
Other Restatements	(0.2)	(122.0)		(46.2)	_	_	(163.4)	(163.4)
Total Beginning Balance	\$ 114.6	\$ (133.9)	\$ 208.9	\$ 504.4	\$ 1,842.6	\$1,842.6	\$ 1,679.2	\$1,679.2
		, ( === 1)	,	,	, ,-	, , , , , ,	, ,	, ,,
Revenue								
Local Control Funding Formula	\$ 25.7	\$ 28.2	\$ 27.5	\$ 29.1	\$ 28.3	\$ 28.3	\$ 28.3	\$ 28.3
Federal Revenue	621.0	1,674.9	1,853.9	2,123.5	1,838.6	1,838.6	1,838.6	1,838.6
Other State Revenue	968.7	1,119.7	1,658.7	2,543.2	1,571.1	1,571.1	1,573.1	1,573.1
Other Local Revenue	15.7	17.0	26.7	29.1	29.5	29.5	29.5	29.5
Inter-program Transfers	1,142.2	1,205.6	1,123.3	1,081.0	1,434.2	1,425.9	1,438.4	1,430.0
Interfund Transfers-In	1.6	0.5	0.1	0.6	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Total Revenue	\$2,774.9	\$4,045.8	\$4,690.1	\$5,806.5	\$ 4,901.7	\$4,893.4	\$ 4,907.8	\$4,899.5
Total Sources of Funds	\$ 2,889.5	\$ 3,911.9	\$ 4,898.9	\$ 6,310.9	\$ 6,744.3	\$ 6,736.0	\$ 6,587.1	\$ 6,578.7
Uses of Funds								
Expenditure								
Certificated Salaries	\$ 764.6	\$ 961.5	\$1,361.1	\$1,412.5	\$ 992.7	\$ 982.1	\$ 1,000.5	\$ 989.9
Classified Salaries	410.1	565.7	617.6	667.7	636.9	627.1	650.3	640.5
Employee Benefits	1,002.8	965.4	1,173.7	1,238.6	1,212.0	1,208.2	1,218.9	1,214.6
Books and Supplies	112.3	395.9	337.6	335.0	1,620.9	1,379.1	1,597.8	1,353.0
Services and Other Operating Expenditures	434.0	678.5	690.7	664.2	1,097.7	1,152.7	1,097.7	1,152.7
Capital Outlay	98.9	36.7	15.6	14.2	4.7	5.3	4.7	5.3
Direct Support/Indirect Costs	75.4	103.8	153.0	135.9	123.4	123.4	124.6	124.6
Other Financing Uses	3.1	1.3	0.1	0.1	-			-
Other Outgo	-		-	-	_	_	_	_
Total Expenditure	\$2,901.2	\$3,708.7	\$4,349.4	\$4,468.2	\$ 5,688.3	\$5,478.0	\$ 5,694.4	\$5,480.6
•								
Ending Balance								
Non-spendable - Cash, Inventories, Others	\$ 0.0	\$ 0.0	\$ 5.0	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	113.6	203.1	544.5	1,842.6	1,056.1	1,258.0	892.7	1,098.2
Committed				-	-		-	-
Assigned	_	-	-	-	-	-	-	_
Reserve For Economic Uncertainties	-	-	-	-	-	-	-	-
Unassigned/Unappropriated	(125.3)	-	(0.0)	-	-	-	-	-
Total Ending Balance	\$ (11.7)	\$ 203.1	\$ 549.5	\$1,842.6	\$ 1,056.1	\$1,258.0	\$ 892.7	\$1,098.2
Total Uses of Funds	\$ 2,889.5	\$ 3,911.9	\$ 4,898.9	\$ 6,310.9	\$ 6,744.3	\$ 6,736.0	\$ 6,587.1	\$ 6,578.7

## GENERAL FUND-UNRESTRICTED REVENUE BY SOURCE

	2	019-20	2	020-21	2	2021-22	2	2022-23	2	2023-24	1	2023-24	2	2023-24	2	023-24
									Αu	thorized	E	stimated	Αι	ıthorized	Es	timated
							E	stimated		<u>Final</u>		Final	į	Revised	F	evised
(Amounts in millions)		<u>Actual</u>		<u>Actual</u>		<u>Actual</u>	Ι.	Actuals		Budget		Budget	-	<u>Budget</u>	Ī	Budget
														-		
UNRESTRICTED PROGRAMS																
Local Control Funding Formula (LCFF)																
State Aid	\$	3,880.8	\$	3,173.7	\$	3,295.0	\$	3,779.3	\$	3,825.3	\$	3,825.3	\$	3,852.2	\$	3,852.2
Local Revenue (Property Taxes)		1,358.0		1,492.7		1,570.1		1,522.2		1,629.9		1,629.9		1,629.9		1,629.9
Education Protection Account (EPA) Entitlement		387.4		961.4		1,143.8		1,260.3		1,254.8		1,254.8		1,254.8		1,254.8
Total LCFF Sources	\$	5,626.2	\$	5,627.7	\$	6,009.0	\$	6,561.8	\$	6,710.0	\$	6,710.0	\$	6,736.9	\$	6,736.9
Federal Revenues																
FEMA	\$		\$		\$	_	\$	13.5	\$		\$		\$	_	\$	
Medi-Cal Admin Activity	Ψ	7.9	Ψ	8.6	Ψ		Ψ	10.0	Ψ		Ψ		Ψ		Ψ	
All Other Federal Revenues		2.0		1.9		2.0		1.8	-	1.9		1.9		1.9		1.9
Total Federal Revenues	\$	9.9	\$	10.6	\$	2.0	\$		•	1.9	\$	1.9	\$	1.9	\$	1.9
Total rederal nevenues	φ	3.3	Ą	10.0	φ	4.0	Ą	13.4	Ą	1.3	Ą	1.3	φ	1.3	φ	1.3
State Revenues																
California State Lottery	\$	70.6	\$	81.4	\$	68.8	\$	67.7	\$	66.3	\$	66.3	\$	69.0	\$	69.0
Home-to-School Transportation Reimbursement Funding		-		-		-		18.5		18.5		18.5		18.5		18.5
Mandated Cost Reimbursement		17.6		17.7		18.1	Г	16.3		17.8		17.8		17.8		17.8
Pupil Assessment		1.8		1.9	Г	-	Г	0.6		3.1	Г	3.1		3.1		3.1
ROC/P Apprenticeship Program		7.2		-		-		-		-		-		-		-
Special Education Preschool Funds		68.3		-	Г	-	Г	-		-	Г	-		-		-
All Other State Revenue		0.1		3.1		3.1		3.7		1.2		1.2		1.2		1.2
Total State Revenues	\$	165.5	\$	104.1	\$	90.1	\$	106.7	\$	106.9	\$	106.9	\$	109.6	\$	109.6
Local Revenue	•	10.0	•	TO 0	•	00.0	•	10.0	•	10.0	•	100	•	10.0	•	10.0
Donations	\$	19.2	\$	59.8	\$	20.0	\$		\$	13.0	\$		\$	13.0	\$	13.0
E-Rate Reimbursement		8.3		10.7		18.3		22.0		24.7		24.7		24.7		24.7
Fees and Contracts		37.5		39.9		38.9		38.7		37.4		37.4		37.4		37.4
Interest		34.2		9.0		17.2		119.7	_	108.1		108.1		108.1		108.1
Leases and Rentals		25.7		15.7	L	21.2	L	21.2	_	21.2		21.2		21.2		21.2
Legal Settlements/Restitutions		0.4		0.7	L	0.0	L	2.0	_			-		-		-
Medi-Cal Admin Activity		-		-		9.2		7.1		6.0		6.0		6.0		6.0
Net Increase (Decrease) in the Fair Value of Investments		-		-		(159.4)		(129.3)		-		-		-		-
All Other Local Revenue		29.1		37.9		40.7		54.9		34.3		34.3	_	34.3		34.3
Total Local Revenues	\$	154.4	\$	173.8	\$	6.1	\$	149.3	\$	244.7	\$	244.7	\$	244.7	\$	244.7
Other Financing Sources					H		H		-		H					
Interfund Transfers	\$	20.6	\$	264.5	\$	46.5	\$	40.4	\$	30.0	\$	30.0	\$	30.0	\$	30.0
Proceeds from Disposal of Capital Assets	Ť		Ť	-	Ť		Ť	-	Ť	0.0	Ť	0.0	_	0.0	_	0.0
Inter-program Transfers		(1,142.2)		(1,205.6)		(1,123.3)		(1,081.0)		(1,434.2)		(1,425.9)		(1,438.4)		(1,430.0)
All Other Financing Sources		(-,)		(-,=00.0)		62.0		0.3		(-,101.11)		(-,120.0)		(-,100.1)		-, 100.0
Total Other Financing Sources	\$	(1,121.6)	\$	(941.0)	\$		\$	(1,040.4)	\$	(1,404.2)	\$	(1,395.8)	\$	(1,408.4)	\$	(1,400.0)
	Ė		Ė		Ė		Ė	., -,	Ĺ	· · · · · · ·	Ė	· · · · · · · · · · · · · · · · · · ·	Ė	· · · · · · · · · · · · · · · · · · ·	Ė	
Total Unrestricted Resources	\$	4,834.4	\$	4,975.2	\$	5,092.4	\$	5,792.6	\$	5,659.3	\$	5,667.6	\$	5,684.7	\$	5,693.1

## GENERAL FUND-RESTRICTED REVENUE BY SOURCE

		2019-20	2020-21	2021-22	2022-23	2023-24	2023-24	2023-24	2023-24
	(Amounts in millions)	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	Estimated Actuals	Authorized Final Budget	Estimated Final Budget	<u>Authorized</u> <u>Revised</u> <u>Budget</u>	Estimated Revised Budget
	TED PROGRAMS								
SACS Resource	SACS Resource Name								
	ntrol Funding Formula (LCFF) - Property Taxes Transfer								
6500	Special Education	\$ 25.7	\$ 28.2	\$ 27.5	\$ 29.1	\$ 28.3	\$ 28.3	\$ 28.3	\$ 28
	•								
Federal 1	Revenues								
3010	Every Student Succeeds Act (ESSA): Title I, Part A, Basic Grants Low Income and Neglected	\$ 347.3	\$ 338.2	\$ 332.5	\$ 362.4	\$ 448.1	\$ 448.1	\$ 448.1	\$ 448
3025	ESSA: Title I Part D, Local Delinquent Programs	0.6			-		-	-	
3060	ESSA: Title I, Part C, Migrant Ed (Regular and Summer Program)	0.9			1.4	0.5	0.5	0.5	0
3110	ESSA: Title I, Part C, Migrant Education (MESRP)	0.0		_	-		-	-	
3180	NCLB: Title I, School Improvement Grant	8.7			_	_	-	-	
3182	ESSA: School Improvement Funding for LEAs	5.8			6.7	15.4		15.4	15
3210	Elementary and Secondary School Emergency Relief Fund (ESSER) Fund	-	200.0		0.3	-	-	-	
3211	ESSER - California Community Schools Partnership Program	-	_		1.4	-	-	-	
3212 3213	Elementary and Secondary School Relief II (ESSER II) Fund	-	200.0		129.8	68.9		68.9	68
3213	Elementary and Secondary School Emergency Relief III (ESSER III) Fund	-			992.0 247.9	613.8 267.8		613.8 267.8	613 267
3215	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss Governor's Emergency Education Relief Fund: Learning Loss Mitigation	-		_	_	401.0	401.0	401.0	201
3216	Expanded Learning Opportunities (ELO) Grant: ESSER II State Reserve				2.5	1.5		1.5	1
3217	Expanded Learning Opportunities (ELO) Grant: GEER II				9.3	0.9		0.9	0
3218	Expanded Learning Opportunities (ELO) Grant: OESER III State Reserve Emergency Needs				22.5	15.4		15.4	15
3219	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss				28.4	37.0	-	37.0	37
3220	Coronavirus Relief Fund: Learning Loss Mitigation	_	488.6		20.1		01.0	- 01.0	- 01
3227	21st Century Community Learning Centers (CCLC) Rate Increase: ESSER III State Reserve Afterschool Programs	_			0.2		-		
3305	Special Ed: ARP IDEA Part B, Sec. 611, Local Assistance Entitlement				26.3	2.7		2.7	2
3306	Special Ed: ARP IDEA Part B, Sec. 611, Local Assistance Private School Individual Service Plans (ISPs)	-		-	0.3	-	-		
3308	Special Ed: ARP IDEA Part B, Sec. 619, Preschool Grants	-		1.2	0.8	0.3	0.3	0.3	0
3310	Special Ed: Individuals with Disabilities Act (IDEA) Basic Local Assistance Entitlement, Part B, Sec 611	128.9	108.6	123.2	127.2	157.8	157.8	157.8	157
3311	Special Ed: IDEA Local Assistance, Part B, Sec 611, Private School Individual Service Plans (ISPs)	1.5	1.6	1.7	1.6	-	-	-	
3315	Special Ed: IDEA Preschool Grants, Part B, Sec 619	6.5	4.9	5.8	5.7	4.0	4.0	4.0	4
3320	Special Ed: IDEA Preschool Local Entitlement, Part B, Sec 611 (17-18)	(0.0)	) -	-	-	-	-	-	
3326	Special Ed: IDEA Preschool Capacity Building, Part B, Sec 619	0.1			_	0.0		0.0	0
3327	Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 611	6.5			6.5	6.6	6.6	6.6	6
3345	Special Ed: IDEA Preschool Staff Development, Part B, Sec 619	0.0			0.0	-	-	-	
3385	Special Ed: IDEA Early Intervention Grants	1.2			1.2	1.2		1.2	1
3386	Special Ed: IDEA Quality Assurance & Focused Monitoring	-			0.1	0.0		0.0	0
3395	Special Ed: Alternative Dispute Resolution	0.0			0.0	_		0.0	0
3410	Department of Rehab: Workability II, Transition Partnership	1.4				0.6		0.6	0
3550	Carl D. Perkins Career and Technical Education: Secondary, Section 131	5.9			6.5	6.6		6.6	6
4035 4124	ESSA: Title II, Part A, Supporting Effective Instruction	22.9 18.3			25.6 18.9	39.8 25.6		39.8 25.6	39 25
4127	ESSA: Title IV, Part B, 21st Century Community Learning Centers Program ESSA: Title IV, Part A, Student Support and Academic Enrichment	16.5				47.6		47.6	47
4201	ESSA: Title III, Immigrant Education Program	2.3				_	41.0	41.0	41
4203	ESSA: Title III, English Learner Student Program	11.1				24.6	24.6	24.6	24
4510	Indian Education	0.1					24.0	24.0	24
5610	Workforce Innovation and Opportunity Act (WIOA) from Other Agencies (Local Areas)	1.0					_		
5630	ESSA: Title IX, Part A, McKinney-Vento Homeless Assistance Grants	0.2					-		
5632	American Rescue Plan-Homeless Children and Youth (ARP - Homeless I)	-		0.3				0.4	
5634	American Rescue Plan - Homeless Children and Youth II (ARP HCY II)				0.1	_		7.4	
5640	Medi-Cal Billing Option	12.7	_	_					
5650	Federal Emergency Management Agency (FEMA) Public Assistance Funds	-					-	-	
5652	FEMA Hazard Mitigation Grant	0.0					-	-	
5810	Other Restricted Federal	19.7				44.3	44.3	44.3	44
9010	Other Restricted Local	0.7				-			
	Total Federal Revenues	\$ 621.0	\$ 1 674 9	\$ 1 853 9	\$ 2 123 5	\$ 1.838.6	\$ 1,838.6	\$ 1,838.6	\$ 1,838

## GENERAL FUND-RESTRICTED REVENUE BY SOURCE

	(Amounts in millions)	2019-20 <u>Actual</u>	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23  Estimated Actuals	2023-24 Authorized <u>Final</u> Budget	2023-24  Estimated  Final  Budget	2023-24 Authorized Revised Budget	Es R	timated Revised Budget
	evenues	\$ -	\$ -	\$ 243.2	\$ 348.2	\$ 457.1	\$ 457.1	\$ 457.1	\$	457.1
2600 6010	Expanded Learning Opportunities Program After School Education and Safety (ASES)	\$ - 76.4	69.4	\$ 243.2 85.3	94.9	\$ 457.1 129.0	\$ 457.1 129.0	129.0	à	129.0
6011	After School Kids Code Grant Pilot Program	0.4	0.2	0.1	- 04.0	120.0	120.0	120.0		120.0
6053	Child Dev: California Prekindergarten Planning and Implementation Grant Program	- 0.1	- 0.2	-	0.4	9.1	9.1	9.1		9.1
6211	Literacy Coaches and Reading Specialists Grant Program			-	82.9	-	-	-		
6225	Emergency Repair Program - Williams Case	0.0	0.2	0.0	0.4	0.4	0.4	0.4		0.4
6230	California Clean Energy Jobs Act	-	-	(8.4)	-	-	-	-		
6266	Educator Effectiveness, FY 2021–22	-	-	110.9	27.7	-	-	-		
6271	National Board for Professional Teaching Standards Certification Incentive Program	-	-	-	6.7	-	-	-		
6300	Lottery: Instructional Materials	23.0	36.6	31.9	26.7	26.1	26.1	28.1		28.1
6332	CA Community Schools Partnership Act - Implementation Grant	-	-	-	8.9	6.9	6.9	6.9	_	6.9
6385	Governor's Career Technical Education (CTE) Initiative: California Partnership Academies	0.7	1.0	1.0	0.8	-	-	-	_	
6386	California Partnership Academies: Green and Clean Academies	0.2	0.3	0.2	0.1	-	-	-	_	-
6387	Career Technical Education Incentive Grant Program	12.6	6.9	10.5	8.5	2.2	2.2	2.2	_	2.2
6388	K-12 Strong Workforce Program	0.3	1.2	2.4	3.5	0.6	0.6	0.6	-	0.6
6500	Special Education  Special Education	339.7	360.1	410.9	468.1	438.0	438.0	438.0	-	438.0
6510 6512	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)  Special Ed: Mental Health Services (19-20)	3.3	3.3	3.4	3.4	3.6	3.6	3.6	-	3.6
6515	Special Ed: Infant Discretionary Funds	0.1		0.1	0.2	-	-	-	-	
6520	Special Ed: Project Workability I LEA	0.6	1.1	0.1	0.2	-	-	-		
6536	Special Ed: Dispute Prevention and Dispute Resolution	0.0	- 1.1	10.1	0.0			_		
6537	Special Ed: Learning Recovery Support	-	-	45.7	-	-	-	-	$\vdash$	
6546	Mental Health-Related Services		36.0	37.5	40.0	33.4	33.4	33.4	$\vdash$	33.4
6547	Special Education Early Intervention Preschool Grant		-	24.8	24.9	24.9	24.9	24.9		24.9
6690	Tobacco-Use Prevention Education: Grades Six Through Twelve	0.7	0.1	-				-	Т	
6695	Tobacco Use Prevention Education (Prop. 56): Local Assistance	0.7	1.5	1.9	2.4	1.5	1.5	1.5		1.5
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	-	-	-	252.2	-	-	-		-
7010	Agricultural Career Technical Education Incentive	0.0	0.0	0.0	0.0	-	-	-		-
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	-	-	15.3	-	-	-	-		-
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	-	-	-	56.9	-	-	-		-
7085	Learning Communities for School Success Program	0.6	-	(0.0)	-	-	-	-		-
7220	Partnership Academies Program	1.7	2.6	1.9	2.1	2.5	2.5	2.5	_	2.5
7311	Classified School Employee Professional Development Block Grant	-	-	-	-	-	-	-	_	-
7370	Supplementary Programs-Specialized Secondary	0.2	0.3	0.1	0.1	-	-	-	_	-
7388	SB 117 COVID-19 LEA Response Funds.	7.9	-	-	-	-	-	-	_	-
7412	A-G Completion Grant: A-G Access/Success Grant	-	-	25.4	8.5	-	-	-	-	-
7413 7415	A-G Completion Grant: A-G Learning Loss Mitigation Grant	-	- 0.0	9.1	3.0	140	14.0	14.0	-	14.0
7420	Classified School Employee Summer Assistance Program	6.5	9.8 47.9	11.6	15.2	14.6	14.6	14.6	-	14.6
7422	State Learning Loss Mitigation Funds In-Person Instruction (IPI) Grant	-	31.1	146.5	-		-	-	-	
7425	Expanded Learning Opportunities (ELO) Grant	-	161.4	19.8	-	-	-	-	-	
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff		39.0	-		-	_	_		
7435	Learning Recovery Emergency Block Grant	-	-	-	743.7	-		-	$\vdash$	
7510	Low-Performing Students Block Grant	7.3	-	-	-	-	-	-	Т	-
7690	California State Teachers' Retirement System (STRS) On-Behalf Pension Contribution	441.9	305.5	358.1	306.9	306.9	306.9	306.9	Т	306.9
7810	Proposition 28: Arts and Music Education Funding	-	-	-	-	83.0	83.0	83.0		83.0
7810	Other Restricted State	7.3	4.2	58.2	5.2	31.3	31.3	31.3		31.3
9010	Other Restricted Local	-	-	-	-	-	-	-		
	Total State Revenues	\$ 968.7	\$ 1,119.7	\$ 1,658.7	\$ 2,543.2	\$ 1,571.1	\$ 1,571.1	\$ 1,573.1	\$	1,573.1
Local I	Revenues									
3220	Coronavirus Relief Fund: Learning Loss Mitigation	\$ -	\$ 0.5	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-
5810	Other Restricted Federal	0.1	-		0.4	-	-	-	Ė	-
6230	California Clean Energy Jobs Act	1.2	0.2	0.1	0.2	-	-	-		-
6500	Special Education	0.3	0.2	0.4	0.4	0.5	0.5	0.5		0.5
9010	Other Restricted Local	14.1	16.1	26.1	28.0	29.0	29.0	29.0		29.0
	Total Local Revenues	\$ 15.7	\$ 17.0	\$ 26.7	\$ 29.1	\$ 29.5	\$ 29.5	\$ 29.5	\$	29.5
Other 1	Financing Sources									
	nd Transfers	\$ 1.6	\$ 0.5	\$ 0.1	\$ 0.6	\$ -	\$ -	\$ -	\$	
	rogram Transfers	1,142.2		1,123.3				1,438.4	Ė	1,430.0
	Other Financing Sources				\$ 1,081.7				\$	1,430.0
Total F	estricted Resources	\$ 2,774.9	\$ 4,045.8	\$ 4,690.1	\$ 5,806.5	\$ 4,901.7	\$ 4,893.4	\$ 4,907.8	\$	4,899.5

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

		2019-20	2020-21	2021-22	2022-23	2023-24 Authorized	2023-24 Estimated	2023-24 Authorized	2023-24 Estimated
(Amour	nts in millions)	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	Estimated Actuals	<u>Final</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	Revised Amounts	Revised Amounts
SACS C	Dbject								
	ated Salaries								
1100	Salaries - Teachers	\$ 2,138.4	\$ 2,163.8	\$ 2,297.5	\$ 2,326.3	\$ 2,891.5	\$ 2,526.2	\$ 2,899.3	\$ 2,534.0
1100	Salaries - Teacher Assistants	49.9	55.5	41.4	38.9	60.3	60.3	60.3	60.3
1200	Salaries - Librarians	14.1	15.5	16.7	16.6	19.3	19.4	19.3	19.4
1200	Salaries - Counselors	225.9	236.7	283.4	326.3	357.9	341.1	357.9	341.1
1200	Salaries - Nurses & Health Employees	68.7	72.9	78.0	87.2	104.8	41.5	104.8	41.5
1300	Salaries - School Administrators	200.1	208.9	242.2	254.5	301.2	299.5	301.2	299.5
1300	Salaries - Supervisors	119.1	131.9	154.9	156.6	154.2	154.4	154.2	154.4
1300	Salaries - Superintendents	2.0	2.1	2.5	2.6	2.4	2.6	2.4	2.6
1300	Salaries - Non-school Administrators	5.9	6.5	7.7	7.1	5.6	7.0	5.6	7.0
1900	Other Certificated Employees	175.2	192.7	255.5	303.4	287.3	278.5	287.3	278.5
	Certificated Salaries	\$ 2,999.3	\$ 3,086.7	\$ 3,379.8	\$ 3,519.5	\$ 4,184.6	\$ 3,730.4		\$ 3,738.1
	ed Salaries	A 0=1-	A 070 C	0 000 0				0 0015	
2100	Instructional Aides	\$ 254.5	\$ 276.2	\$ 282.8	\$ 273.6	\$ 394.0	\$ 378.4	\$ 394.6	\$ 379.0
2200	Food Service Employees	9.7	13.7	13.2	5.5	0.0	0.1	0.0	0.1
2200	Maintenance & Operations Employees	290.7	310.7	305.4	311.3	346.8	317.8	412.7	383.7
2200	Transportation Employees	79.1	78.7	89.8	90.0	105.6	95.0	105.6	95.0
2300	Classified Administrators	30.4	33.2	38.5	39.6	41.6	45.2	41.6	45.2
2400	Clerical and Office Employees	285.5	300.7	366.7	451.7	415.0	344.8	446.8	378.1
2900	Other Classified Employees	127.2	146.6	160.8	166.8	250.8	252.7	250.8	252.7
Total	Classified Salaries	\$ 1,077.0	\$ 1,159.8	\$ 1,257.2	\$ 1,338.4	\$ 1,553.7	\$ 1,434.0	\$ 1,652.1	\$ 1,533.8
Emplor	roo Ponofita								
	ree Benefits	\$ 864.5	\$ 785.9	\$ 905.6	\$ 960.3	\$ 1,094.2	\$ 1,013.9	\$ 1,095.7	\$ 1,015.4
3100	State Teachers Retirement System	\$ 864.5 258.5	202.5	236.3	314.9	373.0	\$ 1,013.9 361.5	\$ 1,095.7 399.2	\$ 1,015.4 385.6
3200	Public Employees Retirement System	123.3	132.1	143.4	158.1	176.7	169.4	184.3	177.0
3300	Social Security, Medicare, PARS	745.1		729.3	749.2	797.5	797.5	797.7	797.7
3400	Benefits - Employee Health Benefits	2.5	740.4	24.7	24.1	2.8	2.8	2.9	2.9
3500	Benefits - Unemployment Insurance		79.5						113.1
3600	Benefits - Workers Compensation	112.8		115.1	131.8	110.7	110.5	113.3	
3700	Benefits - Retiree Health Benefits	194.1	208.3	215.8	446.5	364.6	364.6	364.7	364.7
3900	Benefits - General	0.0 \$ 2.300.8	0.0 \$ 2.151.4	e 0 270 1	\$ 2.784.8	e 2010 6	\$ 2.820.2	\$ 2.957.8	# 0.0EC.2
1 Otal	Employee Benefits	\$ 2,300.8	\$ 2,151.4	\$ 2,370.1	\$ 2,784.8	\$ 2,919.6	\$ 2,820.2	\$ 2,957.8	\$ 2,856.3
Books a	and Supplies								
4100	Textbooks	\$ 66.8	\$ 146.7	\$ 37.4	\$ 131.4	\$ 144.1	\$ 144.1	\$ 144.1	\$ 144.1
4200	Other Books	2.1	7.5	4.4	19.1	3.8	3.8	3.8	3.8
4300	Instructional Materials & Supplies	172.0	410.9	373.2	382.0	2,334.8	1,703.6	2,333.8	1,701.2
4300	Pupil Transportation Supplies	(0.4)	3.0	10.1	9.2	11.1	9.3	11.1	9.3
4400	Non-Capitalized Equipment	26.4	52.6	54.3	54.4	30.4	32.2	30.4	32.2
4700	Food Services Supplies	0.2	0.6	0.0	1.0	0.3	0.2	0.3	0.2
Total	Books and Supplies	\$ 267.0	\$ 621.3	\$ 479.4	\$ 597.1	\$ 2,524.3	\$ 1,893.1	\$ 2,523.3	\$ 1,890.7
04.									
5100	Operating Expense  Subagreements	\$ 407.1	\$ 370.3	\$ 358.4	\$ 396.4	\$ 514.0	\$ 514.0	\$ 514.0	\$ 514.0
		9.8	6.7		7.3	8.1	6.9		-
5200	Travel & Conference Expenses	2.3	1.8	9.7	2.7	2.1	2.6	8.1	6.9
5300 5400	Dues and Memberships Insurance	58.7	16.6	32.9	164.6	65.8	65.8	65.8	65.8
5500	Utilities & Housekeeping Services	134.1	125.4	179.3	198.4	195.3	187.8	195.3	187.8
		13.1	20.8	13.6	22.9	195.3	18.3	195.5	18.3
ECOO	Rentals, Leases & Repairs				(0.0)		18.3	19.4	10.3
5600	Two mafay of Divo at Ct								-
5700	Transfer of Direct Cost	26.3	48.1	7.8					116 4
5700 5800	Instructional Services	35.2	34.1	64.2	107.7	116.2	115.4	116.2	115.4
5700									115.4 772.2 35.5

# Los Angeles Unified School District

# 2023-24 BUDGET

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

		20	19-20	20	20-21	2	021-22	2	2022-23		023-24 horized		023-24 imated		2023-24 thorized		23-24 imated
								Es	stimated	١,	Final_		Final_	I	Revised	Re	vised
(Amou	nts in millions)	<u>A</u>	<u>ctual</u>	<u>A</u>	<u>ctual</u>	4	<u>Actual</u>	4	<u>Actuals</u>	<u>B</u>	<u>udget</u>	<u>B</u>	<u>udget</u>	A	mounts	<u>An</u>	<u>iounts</u>
SACS (	Dbject																
Capital	Outlay																
6100	Sites & Improvement of Sites	\$	0.1	\$	0.1	\$	0.0	\$	-	\$	0.2	\$	0.2	\$	0.2	\$	0.2
6200	Buildings & Improvement of Buildings		33.9		60.4		6.2		6.1		12.1		12.0		12.1		12.0
6400	Equipment		84.9		33.6		26.5		64.2		14.0		41.2		14.0		41.2
6500	Equipment Replacement		-		-		62.0		-		6.3		0.1		6.3		0.1
Total	Capital Outlay	\$	118.9	\$	94.1	\$	94.7	\$	70.3	\$	32.5	\$	53.6	\$	32.5	\$	53.6
Other (	Dutao													_			
7100	Other Outgo-Tuition	\$	4.6	\$	4.5	\$	4.5	\$	5.1	\$	6.7	\$	4.8	\$	6.7	\$	4.8
7200	Other Outgo-Other Transfer Out		1.0		1.0		0.9		1.0		1.0		1.0		1.0		1.0
7300	Direct Support/Indirect Costs		(23.2)		(22.3)		(24.9)		(24.0)		(20.0)		(20.0)		(20.2)		(20.2)
7400	Other Uses		0.3		0.1		5.7		4.8		-		4.8		-		4.8
7600	Other Financing Uses		50.8		38.2		14.4		16.5		27.2		27.2		25.7		25.7
Total	Other Outgo	\$	33.5	\$	21.5	\$	0.7	\$	3.4	\$	14.8	\$	17.7	\$	13.2	\$	16.1
Total E	  xpenditures	\$ 7	7,720.6	\$ 8	3,213.9	\$	9,237.6	\$	9,744.0	\$ 1	2,902.7	\$ 1	1,667.4	\$	13,044.3	\$ 1	1,807.1

# General Fund – Unrestricted EXPENDITURES BY SUB-OBJECT

		2019-20	20	020-21	2	021-22	2	2022-23		023-24		023-24		2023-24		023-24
							_		Au	thorized		timated		thorized	_	timated
			١.				_	<u>stimated</u>		<u>Final</u>		<u>Final</u>	_	<u>levised</u>	_	evised
(Amour	nts in millions)	<u>Actual</u>	<u> </u>	<u>Ictual</u>	4	<u>Actual</u>	:	<u>Actuals</u>	1	<u>Budget</u>	<u>B</u>	<u>udget</u>	<u>A</u>	<u>mounts</u>	<u>A</u> 1	nounts
SACS C	Diect															
	ated Salaries														-	
1100	Salaries - Teachers	\$ 1,701.2	\$	1,583.5	\$	1,463.4	\$	1,564.4	\$	2,359.8	\$	2,001.3	\$	2,359.8	\$	2,001.3
1100	Salaries - Teacher Assistants	23.5	Ψ.	23.8	Ψ	16.9	Ψ.	13.2	Ψ	36.9	Ψ	36.9	Ψ	36.9	Ψ	36.9
1200	Salaries - Librarians	13.8		15.1		15.8		15.1		19.2		19.3		19.2		19.3
1200	Salaries - Counselors	129.4		120.4		133.6		148.0		227.2		211.1		227.2		211.1
1200	Salaries - Nurses & Health Employees	26.7		31.6		35.0		3.6		64.3		4.2		64.3		4.2
1300	Salaries - School Administrators	172.2		176.4		178.5		178.0		249.1		247.4		249.1		247.4
1300	Salaries - Supervisors	83.7		89.5		85.7		91.5		94.8		94.9		94.8		94.9
1300	Salaries - Superintendents	2.0		2.1		2.3		2.6		2.4		2.6		2.4		2.6
1300	Salaries - Nonschool Administrators	4.9		5.1		5.6		5.8		4.5		5.8		4.5		5.8
1900	Other Certificated Employees	77.3		77.7		81.8		84.7		133.6		124.7		133.6		124.7
Total	Certificated Salaries	\$ 2,234.6	\$	2,125.3	\$	2,018.7	\$	2,107.0	\$	3,191.8	\$	2,748.3	\$	3,191.8	\$	2,748.3
Classifi	ed Salaries														_	
2100	Instructional Aides	\$ 24.0	\$	9.6	\$	13.4	\$	17.7	\$	48.5	\$	33.6	\$	48.5	\$	33.6
2200	Food Service Employees	8.0	<b>*</b>	0.9	*	0.8	•	0.8	<b>—</b>	0.0	<b>*</b>	0.1	<b>*</b>	0.0	<b>–</b>	0.1
2200	Maintenance & Operations Employees	204.1		180.3		177.5		181.5		238.3		209.3		292.1		263.2
2200	Transportation Employees	78.8		69.5		76.1		86.1		105.4		94.8		105.4		94.8
2300	Classified Administrators	27.7		29.8		30.9		35.1		36.6		40.2		36.6		40.2
2400	Clerical and Office Employees	247.6		240.6		269.2		269.1		323.3		262.1		354.4		294.8
2900	Other Classified Employees	76.7		63.4		71.8		80.4		164.7		166.7		164.7		166.7
Total	Classified Salaries	\$ 667.0	\$	594.1	\$	639.6	\$	670.7	\$	916.8	\$	806.8	\$	1,001.8	\$	893.3
	ree Benefits															
3100	State Teachers Retirement System	\$ 371.8	\$	335.2	\$	333.6	\$	393.1	\$	602.2	\$	523.1	\$	602.2	\$	523.1
3200	Public Employees Retirement System	116.2		116.9		134.5		157.2		226.5		217.2		249.2		238.3
3300	Social Security, Medicare, PARS	80.8		75.8		78.8		82.1		114.6		107.3		121.1	_	113.8
3400	Benefits - Employee Health Benefits	517.1		476.6		444.1		457.3		464.8		464.8		464.8	_	464.8
3500	Benefits - Unemployment Insurance	1.7		1.6		14.6		15.1		2.0		2.0		2.1	_	2.0
3600	Benefits - Workers Compensation	80.4		51.1 128.7		66.4		84.6		71.5		71.5		73.5	_	73.5
3700	Benefits - Retiree Health Benefits	129.9		0.0		124.4		356.8		226.1		226.1		226.1	-	226.1
3900 Total	Benefits - General Employee Benefits	\$ 1,298.1	\$	1,186.0	\$	1,196.4	\$	1,546.2	\$	1,707.6	\$	1,611.9	\$	1,738.9	\$	1.641.7
		<b>V</b> 1,200.1	Ť	-,	Ť	-,	Ť		Ť	-,	Ť	-,010	Ť	1,100.0	Ť	-,0
	nd Supplies															
4100	Textbooks	\$ 43.8	\$	110.1	\$	5.1	\$	104.7	\$	117.9	\$	117.9	\$	116.0	\$	116.0
4200	Other Books	1.1		0.7		2.4		17.9		3.4		3.4		3.4	_	3.4
4300	Instructional Materials & Supplies	97.4		92.4		108.9		109.5		753.1		363.7		777.1	_	389.3
4300	Pupil Transportation Supplies	(0.4)		3.0		9.7		8.9		11.1		9.3		11.1	_	9.3
4400	Non-Capitalized Equipment	12.7		19.1		15.7		21.1	-	17.9		19.7		17.9	-	19.7
4700 Total	Food Services Supplies Books and Supplies	\$ 154.7	\$	0.0 225.4	\$	0.0 141.8	\$	262.2	\$	903.5	\$	0.0 514.0	\$	925.5	\$	0.0 537.7
- 3.01		, 101.1	Ť		Ť		Ť		Ť		Ť		Ť		Ť	
	Derating Expense			0		<b>6</b> - 6			_						_	
5100	Subagreements	\$ 68.2	\$	24.6	\$	37.8	\$	11.9	\$	- 0.7	\$	-	\$	- 0.7	\$	
5200	Travel & Conference Expenses	3.9		2.1		2.9	-	3.3	-	6.7		5.5	-	6.7	_	5.5
5300	Dues and Memberships	2.2		1.7		2.2		2.6	-	2.1		2.6		2.1	-	2.6
5400	Insurance	58.7		16.6	-	32.9	-	164.6	-	65.8	-	65.8	-	65.8	<u> </u>	65.8
5500	Utilities & Housekeeping Services	134.1		125.3		179.2	-	198.2	-	195.3		187.8	-	195.3	-	187.8
5600	Rentals, Leases & Repairs	9.6		10.4		5.9		13.2		17.8		16.7		17.8	_	16.7
5700	Transfer of Direct Cost	26.3		48.0		(0.2)		(0.1)	-	91.2		91.2	-	81.2	-	Q1 0
5800	Instructional Services	20.1		10.2		15.7		23.3		81.2		81.2	-		-	81.2
5800 5900	Other Services & Operating Expenses Telephone, Pager & Postage	145.7 21.2		132.8 28.9		656.7 31.9		315.4 33.8		168.9 37.7		171.0 35.2	-	168.9 37.7	-	171.0 35.2
OMULI	Telephone, Pader & Postade	41.2		40.9		31.9		აა.შ		31.1		აუ.⊿		01.1		JO.2

# General Fund – Unrestricted EXPENDITURES BY SUB-OBJECT

		20	19-20	2	020-21	2	021-22	2	022-23	_	023-24	_	023-24		023-24		023-24
										<u>Au</u>	thorized_	Es	timated_	Au	thorized	Es	timated_
								<u>Es</u>	timated		<u>Final</u>		<u>Final</u>	R	evised	R	evised
(Amou	nts in millions)	<u>A</u>	<u>ctual</u>	Ź	<u>Actual</u>	ź	<u>Actual</u>	1	Actuals	<u> </u>	<u>Budget</u>	<u> </u>	<u>Budget</u>	<u>A</u>	mounts	<u>A</u> ı	mounts
SACS C	Dbject																
Capital	Outlay																
6100	Sites & Improvement of Sites	\$	0.0	\$	0.1	\$	0.0	\$	-	\$	0.2	\$	0.2	\$	0.2	\$	0.2
6200	Buildings & Improvement of Buildings		3.7		27.0		8.0		5.7		8.6		8.2		8.6		8.2
6400	Equipment		16.3		30.4		9.2		50.5		12.7		39.7		12.7		39.7
6500	Equipment Replacement		-		-		62.0		-		6.3		0.1		6.3		0.1
Total	Capital Outlay	\$	20.1	\$	57.4	\$	79.1	\$	56.1	\$	27.8	\$	48.2	\$	27.8	\$	48.2
Other C	Dutgo																
7100	Other Outgo-Tuition	\$	4.6	\$	4.5	\$	4.5	\$	5.1	\$	6.7	\$	4.8	\$	6.7	\$	4.8
7200	Other Outgo-Other Transfer Out		1.0		1.0		0.9		1.0		1.0		1.0		1.0		1.0
7300	Direct Support/Indirect Costs		(98.6)		(126.1)		(177.9)		(159.9)		(143.4)		(143.4)		(144.7)		(144.7)
7400	Other Uses		0.3		0.1		5.7		4.8		-		4.8		-		4.8
7600	Other Financing Uses		47.7		36.9		14.4		16.4		27.2		27.2		25.7		25.7
Total	Other Outgo	\$	(45.0)	\$	(83.5)	\$	(152.4)	\$	(132.7)	\$	(108.6)	\$	(105.7)	\$	(111.4)	\$	(108.5)
Total E	xpenditures	\$ 4	,819.4	\$	4,505.2	\$	4,888.2	\$	5,275.8	\$	7,214.4	\$	6,189.5	\$	7,349.9	\$	6,326.5

# General Fund – Restricted EXPENDITURES BY SUB-OBJECT

(Amoi	unts in millions)	2019-20  Actual		020-21 Ictual	2021-22  Actual	<u>Es</u>	2022-23 stimated Actuals	2023-24 <u>Authorized</u> <u>Final</u> Budget		2023-24 Istimated Final Budget	<u>Au</u>	2023-24 thorized evised mounts	Es R	023-24 timated evised mounts
(222110)					2201442	_	1014415	<u> </u>		<u> zaago.</u>				
SACS	Object													
Certifi	cated Salaries								$\top$					
1100	Salaries - Teachers	\$ 437.2	\$	580.4	\$ 834.1	\$	761.9	\$ 531.7	\$	524.9	\$	539.4	\$	532.7
1100	Salaries - Teacher Assistants	26.4		31.7	24.5	Ė	25.7	23.3	1	23.3	Ė	23.3		23.3
1200	Salaries - Librarians	0.3		0.4	0.9		1.5	0.1		0.1		0.1		0.1
1200	Salaries - Counselors	96.5		116.3	149.7		178.3	130.6	;	130.0		130.6		130.0
1200	Salaries - Nurses & Health Employees	41.9		41.3	43.0		83.6	40.5	5	37.3		40.5		37.3
1300	Salaries - School Administrators	27.9		32.5	63.7		76.4	52.1		52.1		52.1		52.1
1300	Salaries - Supervisors	35.5		42.4	69.1		65.1	59.4		59.4		59.4		59.4
1300	Salaries - Superintendents	0.0		-	0.2		-			-		-		-
1300	Salaries - Nonschool Administrators	1.0		1.4	2.1		1.3	1.2	:	1.2		1.2		1.2
1900	Other Certificated Employees	97.9		115.0	173.8		218.7	153.8		153.8		153.8		153.8
Tota	al Certificated Salaries	\$ 764.6	\$	961.5	\$ 1,361.1	\$	1,412.5	\$ 992.7	\$	982.1	\$	1,000.5	\$	989.9
Classi	fied Salaries								+					
2100	Instructional Aides	\$ 230.5	\$	266.6	\$ 269.4	\$	255.9	\$ 345.6	\$	344.8	\$	346.2	\$	345.5
2200	Food Service Employees	1.7	Ė	12.8	12.4	Ė	4.7			-	Ė	-		-
2200	Maintenance & Operations Employees	86.6		130.5	127.9		129.8	108.4		108.4		120.5		120.5
2200	Transportation Employees	0.2		9.2	13.7		3.9	0.1		0.1		0.1		0.1
2300	Classified Administrators	2.7		3.4	7.6		4.5	5.0	)	5.0		5.0		5.0
2400	Clerical and Office Employees	37.9		60.1	97.5		182.6	91.8	3	82.7		92.4		83.3
2900	Other Classified Employees	50.5		83.2	88.9		86.3	86.0	)	86.0		86.0		86.0
Tota	l Classified Salaries	\$ 410.1	\$	565.7	\$ 617.6	\$	667.7	\$ 636.9	\$	627.1	\$	650.3	\$	640.5
	oyee Benefits													
3100	State Teachers Retirement System	\$ 492.7	\$	450.6	\$ 572.0	\$	567.3	\$ 492.0			\$	493.5	\$	492.2
3200	Public Employees Retirement System	142.3		85.6	101.8		157.7	146.5	$\overline{}$	144.3		150.0		147.2
3300	Social Security, Medicare, PARS	42.5	-	56.3	64.5		75.9	62.1	$\overline{}$	62.0	-	63.3		63.2
3400	Benefits - Employee Health Benefits	228.0		263.8	285.2		291.9	332.7	$\overline{}$	332.7		332.9		332.9
3500	Benefits - Unemployment Insurance	0.7		1.1	10.2		9.0	3.0		0.8		0.8		0.8
3600	Benefits - Workers Compensation	32.4	-	28.4	48.7		47.2	39.3	-	39.1	-	39.8	-	39.6
3700	Benefits - Retiree Health Benefits	64.2	-	79.6	91.4		89.6	138.5	-	138.5	-	138.6	-	138.6
3900	Benefits - General					_	1 000 0	A 1010 C		1 000 0	_	1 010 0		1 014 0
Tota	l Employee Benefits	\$ 1,002.8	\$	965.4	\$ 1,173.7	\$	1,238.6	\$ 1,212.0	\$	1,208.2	\$	1,218.9	\$	1,214.6
Books	and Supplies													
4100	Textbooks	\$ 23.0	\$	36.6	\$ 32.3	\$	26.7	\$ 26.1			\$	28.1	\$	28.1
4200	Other Books	1.1		6.8	2.0		1.2	0.3		0.3		0.3		0.3
4300	Instructional Materials & Supplies	74.6		318.5	264.3		272.6	1,581.7		1,339.9		1,556.7		1,311.9
4300	Pupil Transportation Supplies	0.0		0.1	0.4		0.2			-		-		-
4400	Non-Capitalized Equipment	13.7		33.4	38.7		33.3	12.5	_	12.5		12.5		12.5
4700	Food Services Supplies	0.0		0.6	0.0		1.0	0.2		0.2		0.2		0.2
Tota	l Books and Supplies	\$ 112.3	\$	395.9	\$ 337.6	\$	335.0	\$ 1,620.9	\$	1,379.1	\$	1,597.8	\$	1,353.0
Other	Operating Expense													
5100	Subagreement for Services	\$ 338.9	\$	345.6	\$ 320.6	\$	384.5	\$ 514.0			\$	514.0	\$	514.0
5200	Travel & Conference Expenses	5.9		4.5	6.8		4.0	1.4		1.4		1.4		1.4
	Dues and Memberships	0.0		0.0	0.0		0.1	0.0		0.0		0.0		0.0
	Insurance	-		-	-		-							-
5500	Utilities & Housekeeping Services	0.0		0.0	0.1		0.1	0.0		0.0		0.0		0.0
5600	Rentals, Leases & Repairs	3.5		10.5	7.7		9.7	1.6	$\overline{}$	1.6		1.6		1.6
5700	Transfer of Direct Cost	-		0.1	8.0		0.1					-		
5800	Instructional Services	15.1		23.9	48.5		84.5	35.0		34.2		35.0		34.2
5800	Other Services & Operating Expenses	67.2		269.0	272.1		180.7	545.3	$\overline{}$	601.2		545.3		601.2
	Telephone, Pager & Postage	3.5		24.7	26.8	<u> </u>	0.5	0.3		0.3	L.	0.3		0.3
Tota	l Operating Expense	\$ 434.0	\$	678.5	\$ 690.7	\$	664.2	\$ 1,097.7	'   \$	1,152.7	\$	1,097.7	\$	1,152.7

# General Fund – Restricted EXPENDITURES BY SUB-OBJECT

		20	19-20	20	020-21	20	21-22	2	022-23	2	2023-24	2	023-24	2	2023-24	2	2023-24
										Αι	<i>ithorized</i>	Es	timated	<u>Au</u>	thorized	Es	timated
								Es	timated		Final		Final	R	Revised	R	evised
(Amo	unts in millions)	<u>A</u>	<u>ctual</u>	<u> </u>	<u>Actual</u>	<u>A</u>	<u>ctual</u>	1	Actuals	į	<u>Budget</u>		<u>Budget</u>	_	mounts	_	mounts
SACS	Object																
Capita	al Outlay																
6100	Sites & Improvement of Sites	\$	0.1	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
6200	Buildings & Improvement of Buildings		30.2		33.5		(1.8)		0.5		3.4		3.8		3.4		3.8
6400	Equipment		68.6		3.2		17.3		13.7		1.3		1.5		1.3		1.5
6500	Equipment Replacement		-		-		-		-		-		-		-		-
Tota	l Capital Outlay	\$	98.9	\$	36.7	\$	15.6	\$	14.2	\$	4.7	\$	5.3	\$	4.7	\$	5.3
Other	Outgo																
7100	Other Outgo-Tuition	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
7200	Other Outgo-Other Transfer Out		-		-		-		-		-		-		-		-
7300	Direct Support/Indirect Costs		75.4		103.8		153.0		135.9		123.4		123.4		124.6		124.6
7400	Other Uses		-		-		-		-		-		-		-		-
7600	Other Financing Uses		3.1		1.3		0.1		0.1		-		-		-		-
7900	Undistributed Reserves		-		-		-		-		-		-		-		-
Tota	l Other Outgo	\$	78.5	\$	105.0	\$	153.1	\$	136.0	\$	123.4	\$	123.4	\$	124.6	\$	124.6
Total	   Expenditures	\$2	,901.2	\$	3,708.7	\$ 4	,349.4	\$	4,468.2	\$	5,688.3	\$	5,478.0	\$	5,694.4	\$	5,480.6

## **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).

	2019-20	2020-21	2021-22	20	022-23	20	23-24	20	23-24	20	023-24	20	23-24
						Autl	horized	Est	imated	Aut	horized	Est	imated
				Est	imated	F	inal	I	Final	Re	evised	Re	evised
(Amounts in millions)	Actual	Actual	Actual	A	ctuals	_	ıdget	_	udget		<u>udget</u>	В	udget
Sources of Funds													
Beginning Balance													
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	Ť	39.9	Ť	48.0	-	48.0	Ť	48.0	Ť	48.0
Committed	-	-	-		-		-		-		-		-
Assigned	7.7	7.3	8.0		6.4		5.6		5.6		5.6		5.6
Unassigned/Unappropriated		_	-		(14.7)		(11.3)		(11.3)		(11.3)		(11.3)
Audit Adjustments	_	_	_		(0.0)	_	-		-		-		-
Other Restatements	_	_	_		-				_				_
Total Beginning Balance	\$ 15.7	\$ 22.0	\$ 37.8	\$	31.6	\$	42.3	\$	42.3	\$	42.3	\$	42.3
Revenue													
Local Control Funding Formula	\$ -	\$ -	\$ -	\$		\$		\$		\$		\$	
Federal Revenue	18.8	18.6	21.8	Ψ	22.9	Ψ	19.7	Ψ	19.7	φ	19.7	Ψ	19.7
Other State Revenue	106.6	113.3	119.3		130.9		140.3		140.3		140.4		140.4
Other Local Revenue	3.2	1.3	0.2		0.5		1.5		1.5		1.5		1.5
Interfund Transfers-In	0.7	4.3	0.0	-	- 0.5	-	1.0		- 1.5		1.5		1.5
Other Financing Sources	0.1	4.0	0.0										
Total Revenue	\$ 129.2	\$ 137.5	\$ 141.4	\$	154.3	\$	161.6	\$	161.6	\$	161.7	\$	161.7
Total Revenue	φ 129.2	Ф 151.5	Ф 141.4	Ψ	104.0	Ψ	101.0	Ψ	101.0	Ψ	101.1	Ψ	101.1
Total Sources of Funds	\$ 144.9	\$ 159.5	\$ 179.2	\$	185.9	\$	203.9	\$	203.9	\$	204.0	\$	204.0
<u>Uses of Funds</u>													
Expenditure													
Certificated Salaries	\$ 57.3	\$ 55.8	\$ 55.0	\$	61.0	\$	63.2	\$	63.2	\$	70.1	\$	70.1
Classified Salaries	15.4	15.4	17.8		18.0		20.6		20.6		21.0		21.0
Employee Benefits	34.5	32.6	33.1		36.0		41.3		41.3		43.0		43.0
Books and Supplies	4.8	2.4	22.5		7.6		71.8		21.7		59.7		9.6
Services and Other Operating Expenditures	5.5	10.4	12.9		15.4		15.8		15.8		15.7		15.7
Capital Outlay	1.5	1.1	0.4		0.7		-		-		3.3		3.3
Direct Support/Indirect Costs	4.0	3.9	5.7		4.8		4.0		4.0		4.0		4.0
Other Financing Uses	-	0.0	0.0		-		-		-		-		-
Other Outgo			0.1		0.1						-		-
Total Expenditure	\$ 122.9	\$ 121.8	\$ 147.6	\$	143.6	\$	216.7	\$	166.6	\$	216.8	\$	166.7
Ending Balance													
Non-spendable - Cash, Inventories, Others	\$ 0.0	\$ 0.0	\$ 0.0	\$	0.0	\$	0.0	\$	0.0	\$	0.0	\$	0.0
Restricted	14.7	29.8	39.9		48.0		-		46.0		-		46.0
Committed	-	-	-		-		-		-		-		-
			0.4		5.6		(1.5)		2.6		(1.5)		2.6
Assigned	7.3	8.0	6.4		5.6		(1.0)		4.0		(1.0)		
	7.3	8.0	(14.7)		(11.3)		(11.3)		(11.3)		(11.3)		(11.3)
Assigned				\$		\$	. ,	\$		\$	_ ` /	\$	(11.3) 37.3

## **FUND 120 - CHILD DEVELOPMENT FUND**

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

	2019-20	2020-21	2021-22	20	22-23	2023-24	2023-24	2023-24	2023-24
						Authorized	Estimated	Authorized	Estimated
				Esti	imated	Final	Final	Revised	Revised
(Amounts in millions)	Actual	Actual	Actual	Ac	ctuals	Budget	Budget	Budget	Budget
Sources of Funds									
Beginning Balance									
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$	-	\$ -	\$ -	\$ -	\$ -
Restricted	_	_	4.0		5.9	4.3	4.3	4.3	4.3
Committed	_	_	-		_	_	-	-	_
Assigned	0.2	0.2	0.1		_	_	_	_	_
Unassigned/Unappropriated	_	_	_		(0.7)	(0.2)	(0.2)	(0.2)	(0.2)
Audit Adjustments	_	_	_		-	-	-	-	- (0.1.2)
Other Restatements	_	_	_		_	_	-	13.5	13.5
Total Beginning Balance	\$ 0.2	\$ 0.2	\$ 4.1	\$	5.2	\$ 4.1	\$ 4.1	\$ 17.6	\$ 17.6
Revenue									
Local Control Funding Formula	\$ -	\$ -	\$ -	\$	_	\$ -	\$ -	\$ -	\$ -
Federal Revenue	2.8	9.0	9.4	1	13.1	13.1	13.1	13.1	13.1
Other State Revenue	137.6	149.0	168.4		176.5	184.9	184.9	196.4	196.4
Other Local Revenue	2.4	0.9	0.5		1.3	2.7	2.7	2.7	2.7
Interfund Transfers-In	21.8	17.1	0.9		0.8	1.5	1.5		
Other Financing Sources			- 0.0		0.0	- 1.0	-	_	_
Total Revenue	\$ 164.5	\$ 176.0	\$ 179.2	\$	191.7	\$ 202.1	\$ 202.1	\$ 212.2	\$ 212.2
Total Sources of Funds	\$ 164.8	\$ 176.2	\$ 183.3	\$	196.9	\$ 206.2	\$ 206.2	\$ 229.7	\$ 229.7
<u>Uses of Funds</u>									
Expenditure									
Certificated Salaries	\$ 44.3	\$ 44.9	\$ 48.5	\$	51.0	\$ 49.3	\$ 49.3	\$ 58.9	\$ 58.9
Classified Salaries	52.1	56.1	52.6		60.1	72.5	72.5	73.8	73.8
Employee Benefits	55.5	57.6	57.9		63.1	72.1	72.1	74.7	74.7
Books and Supplies	3.0	3.0	6.0		6.0	4.5	4.5	11.1	11.1
Services and Other Operating Expenditures	3.0	3.3	4.1		4.6	1.2	1.2	4.6	4.6
Capital Outlay	-	-	0.7		-	-	-	-	-
Direct Support/Indirect Costs	6.6	7.0	8.3		8.0	6.9	6.9	6.9	6.9
Other Financing Uses	-	0.0	-		-	-	-	-	-
Other Outgo	0.1	0.1	-		0.0	-	-	-	-
Total Expenditure	\$ 164.6	\$ 172.1	\$ 178.1	\$	192.8	\$ 206.4	\$ 206.4	\$ 229.9	\$ 229.9
Ending Balance									
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$	-	\$ -	\$ -	\$ -	\$ -
Restricted	-	4.0	5.9		4.3	-	-	-	-
Committed	-	-	-		-	-	-	-	-
Assigned	0.2	0.1	-		-	-	-	-	-
Unassigned/Unappropriated	-	-	(0.7)		(0.2)	(0.2)	(0.2)	(0.2)	(0.2)
Total Ending Balance	\$ 0.2	\$ 4.1	\$ 5.2	\$	4.1	\$ (0.2)	\$ (0.2)	\$ (0.2)	\$ (0.2)
Total Uses of Funds	\$ 164.8	\$ 176.2	\$ 183.3	\$	196.9	\$ 206.2	\$ 206.2	\$ 229.7	\$ 229.7

# **FUND 130 - CAFETERIA FUND**

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

	2019-20	2020-21	2021-22	20	022-23	20	23-24	20	023-24	20	023-24	20	23-24
						Aut	horized	Est	imated	Aut	horized	Est	imated
				Est	timated	1	inal_		<u>Final</u>	R	evised	Re	evised
(Amounts in millions)	<u>Actual</u>	<u>Actual</u>	Actual	<u>A</u>	ctuals	Bi	<u>udget</u>	<u>B</u>	udget	<u>B</u>	udget	<u>B</u>	udget
Sources of Funds													
Beginning Balance													
Non-spendable - Cash, Inventories, Others	\$ 9.1	\$ 16.8	\$ 20.6	\$	15.2	\$	10.8	\$	10.8	\$	10.8	\$	10.8
Restricted	98.3	100.2	64.9		118.2		153.0		153.0		153.0		153.0
Committed	-	-	-		-		-		-		-		-
Assigned	-	-	-		-		-		-		-		-
Unassigned/Unappropriated	-	-	-		-		-		-		-		-
Audit Adjustments	-	-	-		-		-		-		-		-
Other Restatements	-	-	-		-		-		-		-		-
Total Beginning Balance	\$ 107.4	\$ 117.0	\$ 85.4	\$	133.4	\$	163.8	\$	163.8	\$	163.8	\$	163.8
Revenue													
Local Control Funding Formula	\$ -	\$ -	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-
Federal Revenue	323.2	260.2	460.8		372.3		321.7		321.7		340.2		340.2
Other State Revenue	16.8	0.4	19.3		88.1		85.8		85.8		97.8		97.8
Other Local Revenue	22.6	1.1	(1.1)		0.3		1.9		1.9		1.9		1.9
Interfund Transfers-In	1.0	0.1	-		-		-		-		-		-
Other Financing Sources	-	-	-		-		-		-		-		-
Total Revenue	\$ 363.6	\$ 261.8	\$ 479.0	\$	460.7	\$	409.4	\$	409.4	\$	439.9	\$	439.9
Total Sources of Funds	\$ 471.0	\$ 378.8	\$ 564.4	\$	594.0	\$	573.2	\$	573.2	\$	603.7	\$	603.7
Uses of Funds													
Expenditure													
Certificated Salaries	\$ -	\$ -	\$ 0.0	\$	-	\$	-	\$	-	\$	-	\$	-
Classified Salaries	105.9	112.5	117.4		130.5		142.0		142.0		145.2		145.2
Employee Benefits	97.3	98.4	101.2		111.5		129.3		129.3		130.5		130.5
Books and Supplies	161.5	117.8	207.1		170.1		182.8		182.8		184.9		184.9
Services and Other Operating Expenditures	(23.4)	(46.7)	(5.4)		5.4		5.8		5.8		5.8		5.8
Capital Outlay	-	-	-		1.5		0.4		0.4		0.4		0.4
Direct Support/Indirect Costs	12.7	11.4	10.8		11.1		9.2		9.2		9.3		9.3
Other Financing Uses	-	_	-				-						-
Other Outgo	-	-	-		-		-		-		-		-
Total Expenditure	\$ 354.0	\$ 293.4	\$ 431.1	\$	430.2	\$	469.6	\$	469.6	\$	476.2	\$	476.2
Ending Balance													
Non-spendable - Cash, Inventories, Others	\$ 16.8	\$ 20.6	\$ 15.2	\$	10.8	\$	7.8	\$	7.8	\$	7.8	\$	7.8
Restricted	100.2	64.9	118.2		153.0		95.8		95.8		119.7		119.7
Committed	-	-	-		-		-		-		-		-
Assigned	-	-	-		-		-		-		-		-
Unassigned/Unappropriated	-	-	-		-		-		-		-		-
Total Ending Balance	\$ 117.0	\$ 85.4	\$ 133.4	\$	163.8	\$	103.6	\$	103.6	\$	127.5	\$	127.5
Total Uses of Funds	\$ 471.0	\$ 378.8	\$ 564.4	\$	594.0	\$	573.2	\$	573.2	\$	603.7	\$	603.7

# 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 IMPROVEMENT PLANNING & BUDGETING

The Superintendent's strategic plan includes an evaluation and assessment of how capital 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.

### **Scope of LAUSD Facilities & Assets**

As the second largest school district in the country, LAUSD comprises 710 square miles with more than 79 million square feet of space. This includes more than 1,400 schools and centers. Listed below are some LAUSD Facilities key facts with respect to the size and breadth of capital assets and space LAUSD manages.



Source: LAUSD Fixed Asset Inventory. Data as of May 09, 2023 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	79,934,971	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	25,543	Number of structures located on LAUSD property or owned by LAUSD
Permanent Buildings	6,953	Number of buildings with permanent foundations located on LAUSD property or owned by LAUSD
Portable Buildings	5,276	Number of buildings with non-permanent foundations located on LAUSD property or owned by LAUSD
Arcade Structures	2,827	Structures designed to provide protection from the elements along designated walkways connecting one or more buildings
Shelters	1,701	Structures designed to provide protection from the elements
Enclosures	2,998	Structures designed to prevent general access to critical infrastructure e.g. HVAC, electrical equipment, etc.
Storage Containers	4,916	Metal storage containers
Number of Spaces	212,085	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.

A Capital Improvement Plan is 1) an inventory and evaluation of an organization's facilities and major equipment assets; 2) an analysis of how those assets and equipment best support the goals and objectives of the organization; 3) a determination of construction and/or repair improvements needed to achieve the goals; 4) an identification of construction and repair costs; and finally, 5) a strategy to fund the construction and improvements.

## **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.
- GFOA recommends the following general 4 step process in the development of a capital plan:
  - o Identify needs
  - Determine financial impacts
  - o Prioritize capital projects
  - o Develop a comprehensive financial plan

### Capital Project Financing Options

LAUSD primarily utilizes the following options for financing capital projects:

**Pay-As-You-Go Financing**: Except in extenuating circumstances, the district will fund routine maintenance projects in each year's capital program with pay-as-you-go financing. Extenuating circumstances may include unusually large and non-recurring budgeted expenditures, or when depleted reserves and weak revenues would require the delay or deletion of necessary capital projects.

Lease Financing/COPs: Lease obligations, including COPs, lease revenue bonds ("LRBs") and other lease-purchase financings, are a routine and appropriate means of financing capital, including equipment. However, lease obligations have the greatest impact on budget flexibility. Therefore, efforts will be made to fund capital equipment with pay-as-you-go financing where feasible, and only the highest priority equipment purchases will be funded with lease obligations. For the District, lease financing for facilities is generally only appropriate when there is insufficient time to obtain voter approval, in instances where obtaining voter approval is not feasible and when projects cannot be funded with GO bonds. If voter approved GO Bond proceeds are available, the district may use such proceeds to refinance such lease financing. The district may issue COPs or LRBs in variable rate mode as provided for in Section 3.08 hereof. Asset transfer COPs or LRBs may be used if significant savings in financing costs can be generated compared to other financing alternatives.

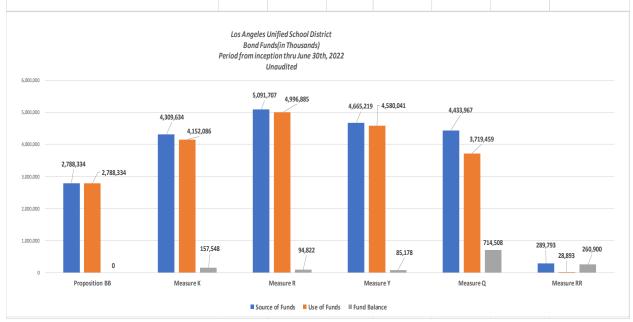
General Obligation Bonds: GO Bonds may be issued under Article XIII A of the State Constitution pursuant to voter approved propositions, either under Section 1 (b)(2) which requires approval by at least two-thirds of voters or Section 1(b)(3) ("Proposition 39") which requires approval by at least 55% of voters, subject to additional restrictions. Voterapproved general obligation bonds typically provide the lowest cost of borrowing and do not impact the District's General Fund. General Obligation Bonds issued under Proposition 39 can only be used for school facilities, including furnishing, and equipping of school facilities. In recognition of the difficulty in achieving the required voter approval to issue general obligation bonds, such bonds will be generally limited to projects that provide wide public benefit and for which broad public support has been generated. GO debt cannot be used to fund District operations.

#### LAUSD Primary Capital Funding Source- GO Bonds

LAUSD's Capital Investments are primarily funded from local bond funds. The LAUSD's voterapproved Bond Program is currently valued at \$27.6 billion. LAUSD is managing a multibillion program to build new schools to reduce overcrowding and modernize existing campuses throughout the district. The following table below summarizes local bonds that have been voter approved since 1997 and financial status as of the end of Fiscal Year 2021-22.

# Local Bonds issued since April 1997 (Report as of June 30th 20221)

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%	
Sources of Funds							
Bonds issued	2,400,000	3,350,000	3,870,000	3,985,000	3,650,955	300,000	17,555,955
Adjustments-bond premium and cost of issuance/underwriter's discount	0	4,370	8,635	5,948	0	0	18,953
Interest Income	177,844	158,089	154,452	104,004	52,358	1,295	648,042
Federal Income			1,752				1,752
Local Income	1,967	(6,349)	40,796	33,212	(30,289)	(11,502)	27,835
OFS- Proc fr Cap Leases - FY 2021 - 22		9					9
Other financing sources - transfers in	208,523	803,515	1,016,072	537,055	760,943	0	3,326,108
Total sources of funds	2,788,334	4,309,634	5,091,707	4,665,219	4,433,967	289,793	21,578,654
Uses of Funds							
Facilties Services Division Capital Programs	2,764,998	3,964,775	4,258,414	3,930,056	3,344,179	26,346	18,288,768
Information Technology Division Capital Programs		128,674	495,602	184,205	278,711	2,106	1,089,298
Library Services		37,949	51,402	3,934	0	0	93,285
Transportation (Buses)			0	24,319	0	0	24,319
Other Costs	7,991	20,688	35,108	54,038	32,851	441	151,117
Other Financing uses - Transfers out	15,345		156,359	383,489	63,718	0	618,911
Total uses of funds	2,788,334	4,152,086	4,996,885	4,580,041	3,719,459	28,893	20,265,698
Fund Balance, June 30th, 2022	<u>0</u>	157,548	94,822	<u>85,178</u>	714,508	260,900	1,312,956
	_						_



For additional information on GO bond funded projects, please visit the link below:

https://www.laschools.org/new-site/

<sup>&</sup>lt;sup>1</sup> Source:2021-22 LAUSD District Bond Funds- Financial Statement Audit Report

### Los Angeles Unified School District

## 2023-24 BUDGET

#### Additional Capital Needs (Not funded by Local Bonds)

The district is committed to investing resources other than local bond funds in both academic and non-academic facilities and equipment which provide direct support to our schools. In September of 2022, the district embarked on an initiative to build a comprehensive and coherent capital plan and budget for capital projects that do not receive bond funds.

### Establishing the Capital Plan

The process followed in the establishment of this capital plan is outlined below:

- Creation of a 6-member executive steering committee that includes the Chief Business Officer, Chief Facilities Executive, Chief Information Officer, Chief Strategy Officer, Chief of Police, and Senior Advisor to the Superintendent.
- Defining projects to be included in the capital plan
  - o Projects with a minimum cost of \$100,000
  - Projects that were either ineligible for local bond funding or had not received a bond allocation
  - Projects at both Schools & Non- Academic Sites
- A review and determination of Capital Planning Best Practices by GFOA, OpenGov, and other school districts and local government agencies.
- Establishment of a Project Prioritization Process that scored projects based on the greatest positive impact on student learning and alignment to the strategic plan.
   More specifically, the following criteria were considered:
  - Health & Safety
  - o Regulatory Compliance
  - o Alignment to the Strategic Plan
  - o Efficiency Impacts
  - o Availability of External Funding (Grants, etc.)

The detailed capital plan will be presented to the Board of Education for approval in August as part of the August budget revision.

### **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.

	2019-20	20	20-21	2021-22	20	022-23	20	23-24	20	23-24	20	23-24	20	23-24
							Autl	horized	<u>Esti</u>	mated	Auth	orized	<u>Esti</u>	mated
					<u>Est</u>	<u>timated</u>	<u> </u>	<u>'inal</u>	<u> </u>	<u>'inal</u>	Re	vised	Re	vised
(Amounts in millions)	<u>Actual</u>	A	ctual_	<u>Actual</u>	<u>A</u>	<u>ctuals</u>	<u>Bı</u>	<u>ıdget</u>	<u>Bı</u>	<u>ıdget</u>	Bu	<u>dget</u>	Βι	<u>ıdget</u>
Sources of Funds														
Beginning Balance														
Non-spendable - Cash, Inventories, Others	\$ 0.3	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-
Restricted	102.0		88.9	36.8		95.2		55.3		55.3		55.3		55.3
Committed	-		-	-		-		-		-		-		-
Assigned	-		-	-		-		-		-		-		-
Unassigned/Unappropriated	-		-	-		-		-		-		-		-
Audit Adjustments	(0.7)	)	(0.4)	(0.3)		(0.3)		-		-		-		-
Other Restatements	_			_		-		-		-		-		-
Total Beginning Balance	\$ 101.7	\$	88.5	\$ 36.5	\$	94.8	\$	55.3	\$	55.3	\$	55.3	\$	55.3
Revenue									_					
Local Control Funding Formula	\$ -	\$		\$ -	\$	_	\$		\$		\$	_	\$	
Federal Revenue	Ψ -	Ψ		Ψ -	Ψ		Ψ_		<b>–</b>		<b>-</b>		۳	
Other State Revenue														
Other Local Revenue	2.9		0.4	(3.5)		2.5		0.9	_	0.9		0.9		0.9
Interfund Transfers-In	3.5	+	2.5	6.6		1.3		- 0.0	<u> </u>	- 0.5		- 0.5		0.5
Other Financing Sources	36.0	+	2.0	124.0		1.0								
Total Revenue	\$ 42.4	\$	2.9	\$ 127.1	\$	3.8	\$	0.9	\$	0.9	\$	0.9	\$	0.9
Total Revenue	Ψ 44.4	φ	2.5	φ 121.1	Ψ	3.0	Ψ	0.0	Ψ	0.0	Ψ	0.5	Ψ	0.5
Total Sources of Funds	\$ 144.1	\$	91.4	\$ 163.5	\$	98.7	\$	56.2	\$	56.2	\$	56.2	\$	56.2
<u>Uses of Funds</u>														
Expenditure														
Certificated Salaries	\$ -	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-
Classified Salaries	0.5		0.6	0.4		0.4		0.9		0.9		0.9		0.9
Employee Benefits	0.2		0.3	0.2		0.2		0.5		0.5		0.5		0.5
Books and Supplies	0.1		0.0	0.0		0.1		-		-		-		-
Services and Other Operating Expenditures	2.9		1.4	0.9		0.3		0.3		0.3		0.3		0.3
Capital Outlay	20.8		6.6	3.3		22.4		54.6		54.6		54.6		54.6
Direct Support/Indirect Costs	-		-	-		-		-		-		-		-
Other Financing Uses	30.6		45.7	63.6		19.9		-		-		-		-
Other Outgo	-		-	-		-		-		-		-		-
Total Expenditure	\$ 55.2	\$	54.6	\$ 68.4	\$	43.4	\$	56.2	\$	56.2	\$	56.2	\$	56.2
Ending Balance														
Non-spendable - Cash, Inventories, Others	\$ -	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-	\$	_
Restricted	88.9	Ť	36.8	95.2	Ė	55.3		_		_		-		
Committed	-		-	_		-		_		-		-		-
Assigned	_		-	_		_		_		_		_		-
Unassigned/Unappropriated	_			_		-		_		_		-		
Total Ending Balance	\$ 88.9	\$	36.8	\$ 95.2	\$	55.3	\$	-	\$	-	\$	-	\$	-
-														
Total Uses of Funds	\$ 144.1	\$	91.4	\$ 163.5	\$	98.7	\$	56.2	\$	56.2	\$	56.2	\$	56.2

### **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.

	201	9-20	202	20-21	202	21-22	2022-23	2023-24	2023-24	2023-24	2023-24
								Authorized	Estimated	Authorized	Estimated
							Estimated	Final	Final	Revised	Revised
(Amounts in millions)	Ac	tual	Ac	tual	Ac	tual	Actuals	Budget	Budget	Budget	Budget
Sources of Funds						<del></del>					
Beginning Balance											
Non-spendable - Cash, Inventories, Others	\$		\$	_	\$		\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	Ψ-	5.4	Ψ	4.6	Ψ	3.5	<u> </u>	_	_	_	Ψ.
Committed						-	_	_	_	_	
Assigned				_		_	_	_	_	_	
Unassigned/Unappropriated				_		_	_	_	_	_	
Audit Adjustments		(0.0)		(0.0)		(0.0)	_	_	_	_	
Other Restatements		(0.0)		(0.0)		(0.0)	_	_	_	_	
Total Beginning Balance	\$	5.4	\$	4.5	\$	3.5	\$ -	\$ -	\$ -	\$ -	\$ -
Total beginning balance	Ψ_	0.4	Ψ	1.0	Ψ	0.0	Ψ -	Ψ -	Ψ	Ψ	Ψ
Revenue											
Local Control Funding Formula	\$	-	\$	-	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue		-		-		-	-	-	-	-	
Other State Revenue		-		-		-	-	-	-	-	
Other Local Revenue		0.1		0.0		0.0	-	-	-	-	
Interfund Transfers-In		0.4		-		0.0	-	-	-	-	
Other Financing Sources		-		-		-	-	-	-	-	
Total Revenue	\$	0.5	\$	0.0	\$	0.0	\$ -	\$ -	\$ -	\$ -	\$ -
Total Sources of Funds	\$	5.8	\$	4.5	\$	3.5	\$ -	\$ -	\$ -	\$ -	\$
Uses of Funds											
Expenditure									_		
Certificated Salaries	\$	-	\$	-	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries		0.2		0.1		0.0	-	-	-	-	
Employee Benefits		0.1		0.0		0.0	-	-	-	-	
Books and Supplies		0.0		0.0		0.0	-	-	-	-	
Services and Other Operating Expenditures		0.0		0.8		1.5	-	-	-	-	
Capital Outlay		0.2		0.1		0.0	-	-	-	-	
Direct Support/Indirect Costs		-		-		-	-	-	-	-	
Other Financing Uses		0.8		0.0		2.0	-	-	-	-	
Other Outgo		-		-		-	-	-	-	-	
Total Expenditure	\$	1.3	\$	1.0	\$	3.5	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Balance											
Non-spendable - Cash, Inventories, Others	\$		\$	_	\$	_	\$ -	\$ -	\$ -	\$ -	\$ .
Restricted	Ψ	4.6	Ψ	3.5	Ψ		ъ - -	Φ -	Φ -	Φ -	Ψ
Committed		4.0		3.3					_	_	
Assigned					_		-		-	-	
					_			_	_	-	
Unassigned/Unappropriated	\$	4.6	\$	3.5	\$		\$ -	\$ -	\$ -	\$ -	\$ -
Total Ending Balance	Ψ	4.0	Ф	ა.5	Φ		Φ -	Φ -	Φ -	Ф -	ъ.
			1								1

## **FUND 212 - BUILDING FUND**

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

20	19-20	20	20-21	20	21-22	20	122-23	20	23-24	20	23-24	20	23-24	20	23-24
						Est	imated	<u>Auti</u>	horized Final	Esti E	mated inal	<u>Aut</u>	horized evised	Esti Re	mated vised idget
												_			
\$		s		\$		\$	0.0	\$	0.0	\$	0.0	s	0.0	\$	0.0
+		<b>*</b>		-		+		<b>—</b>		<b>—</b>		<b>—</b>		-	-
	10.3				10.8				9.9						9.9
	-		-		-		-				-				-
\$	10.3	s	10.9	s	10.8	\$	10.1	\$	9.9	\$	9.9	s	9.9	\$	9.9
+	10.0	Ť	10.0	Ψ	10.0	Ψ.	10.1	Ψ	0.0	Ψ	0.0	Ψ.	0.0	Ψ.	0.0
\$	-	\$	-	\$	-	\$	_	\$	-	\$	-	\$	_	\$	-
	-	Ė	-	Ė	-	Ė	-		-		-	Ė	-		-
	-		-		-		-		-		-		-		-
	0.6		0.5		0.2		1.2		1.1		1.1		1.1		1.1
	_		-		_		_		_		_		-		-
	_		_		_		_		_		_		_		_
\$	0.6	\$	0.5	\$	0.2	\$	1.2	\$	1.1	\$	1.1	\$	1.1	\$	1.1
\$	10.9	\$	11.4	\$	10.9	\$	11.3	\$	11.0	\$	11.0	\$	11.0	\$	11.0
\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	-		0.3		0.3		0.5		0.7		0.7		0.7		0.7
	-		0.1		0.2		0.3		0.4		0.4		0.4		0.4
	-		_		-		0.0		-		-		-		_
	-		0.3		0.4		0.5		-		-		-		-
	-		-		0.0		0.0		9.9		0.4		9.9		0.4
	-		-		-		-		-		-		-		-
	-		-		0.0		-		-		-		-		-
	-		-		-		-		-		-		-		-
\$	-	\$	0.7	\$	0.9	\$	1.4	\$	11.0	\$	1.5	\$	11.0	\$	1.5
\$	-	\$	-	\$	0.0	\$	0.0	\$	0.0	\$	0.0	\$	0.0	\$	0.0
	-		-		-		-		-		-		-		-
	-		-		-		-		-		-		-		-
	10.9		10.8		10.1		9.9		-		9.5		-		9.5
	_		_		-		-		-		-		-		-
\$	10.9	\$	10.8	\$	10.1	\$	9.9	\$	0.0	\$	9.5	\$	0.0	\$	9.5
	\$ \$ \$ \$	\$ 10.9 \$ - \$ 10.3 \$ - - \$ 0.6 \$ 0.6 \$ - - \$ - - \$ - - \$ - - - - - - - - - - - - - -	* - \$ - 10.3	Actual       Actual         \$ - \$ -            10.3   10.9            \$ 10.3   \$ 10.9         \$         \$ 0.6   \$ 0.5         \$ 0.6   \$ 0.5         \$ 10.9   \$ 11.4         \$ -   0.3         -   0.7	Actual         Actual         Actual           \$ - \$ - \$	Actual         Actual         Actual           \$ - \$ - \$ -         -            -           10.3         10.9         10.8            -           5 10.3         \$ 10.9         \$ 10.8           \$         -         -           \$ 10.3         \$ 10.9         \$ 10.8           \$         -         -            -         -            -         -            -         -           \$ 0.6         \$ 0.5         \$ 0.2           \$ 10.9         \$ 11.4         \$ 10.9           \$ 10.9         \$ 11.4         \$ 10.9           \$         -         -            -         -            -         -            -         -            -         -            -         -            -         -            -         -            -         -     <	Actual         Actual         Actual         Est A           \$ - \$ - \$ - \$         \$ - \$           10.3         10.9         10.8	Actual         Actual         Actual         Estimated Actuals           \$ - \$ - \$ - \$ 0.0	Actual         Actual         Actual         Estimated Actuals         Autuals         Bit	Actual         Actual         Actual         Estimated Actuals         Authorized Final Budget           \$ - \$ - \$ - \$ 0.0         \$ 0.0         \$ 0.0           \$ - \$ - \$ - \$ 0.0         \$ 0.0           10.3         10.9         10.8         10.1         9.9	Actual         Actual         Estimated Actuals         Authorized Entire Enti	Actual	Actual	Actual	Actual

### **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.

	2019-20	2020-21	2021-22	2022-23	3 :	2023-24	2023-24		2023-24	20	23-24
	2010 20	2020 21	2021 22	DOLL DO	_	uthorized	Estimate	_	Authorized	_	imated
				Estimate		Final	Final	-   -	Revised	_	vised
(Amounts in millions)	Actual	Actual	Actual	Actuals	_	Budget	Budget		Budget		ıdget
Sources of Funds	<u> </u>	2101001	21Ctuur	11Ctuals	-	Daager	Dauget	+	Dauger	<u> </u>	<u>rager</u>
Beginning Balance					+			+			
Non-spendable - Cash, Inventories, Others	\$ -	\$ 0.2	\$ 0.2	\$ 0.	1 \$	0.1	\$ 0.	1 6	\$ 0.1	\$	0.1
Restricted	179.4	144.1	197.5	Ψ 0. 166.	_ •	55.9	Ψ 0. 55.		φ 0.1 55.9	Ψ	55.9
Committed	110.4	144.1	-	100.	-	- 00.0		_			-
Assigned		_						_			
Unassigned/Unappropriated		_	_					_			
Audit Adjustments	(2.5)	(0.4)	(1.3)	(8.	_			-		-	
Other Restatements	(2.3)	(0.4)	(1.3)	(0.	<del>-</del>			_		-	
Total Beginning Balance	\$ 176.9	\$ 143.9	\$ 196.4	\$ 157.	_		\$ 56.0	-	\$ 56.0	\$	56.0
Total beginning balance	Ф 110.5	Ф 140.5	ф 130.4	Ф 151.	<u>υ</u>	30.0	Ф 30.	,	φ 50.0	Ψ	30.0
Revenue					+			+			
Local Control Funding Formula	\$ -	\$ -	\$ -	\$	- \$	-	\$	- 5	\$ -	\$	
Federal Revenue	-	-	-		-	-		-   '	-	Ė	-
Other State Revenue	-	_	_		-	-		-	-		_
Other Local Revenue	3.1	0.8	(6.6)	6.	8	1.9	1.9	9	1.9		1.9
Interfund Transfers-In	12.4	72.1	23.1	1.	_	_		-	-		
Other Financing Sources	_	_	0.0		-	_		-	-		_
Total Revenue	\$ 15.5	\$ 72.9	\$ 16.6	\$ 7.	9 \$	1.9	\$ 1.5	9 9	\$ 1.9	\$	1.9
			•		+		·				
Total Sources of Funds	\$ 192.3	\$ 216.8	\$ 213.0	\$ 165.	5 \$	57.8	\$ 57.	8 \$	\$ 57.8	\$	57.8
Uses of Funds					-			-			
Expenditure								+			
Certificated Salaries	\$ -	\$ -	\$ -	\$	- \$		\$	- 5	\$ -	\$	
Classified Salaries	0.1	0.2	0.1	Ψ 0.		0.3	Ψ 0.5		0.3	Ψ	0.3
Employee Benefits	0.1	0.1	0.1	0.	-	0.3	0.:	-	0.2	-	0.2
Books and Supplies	0.1	0.1	0.1	0.	-	0.2		-	0.2	-	0.2
Services and Other Operating Expenditures	3.1	1.7	3.2	2.	_			_			
Capital Outlay	37.5	15.5	41.9	92.	_	57.2	57.	_	57.2		57.2
Direct Support/Indirect Costs	- 31.3	10.0	41.5	34.	-	- 51.2		-	51.2	-	51.2
Other Financing Uses	6.3	0.8	0.6	14.				_			
<u> </u>	6.3	0.8		0.	_			-		_	
Other Outgo		_	0.0	_					\$ 57.7	•	57.7
Total Expenditure	\$ 48.0	\$ 19.1	\$ 46.5	\$ 109.	5 \$	51.7	\$ 57.	4 3	\$ 57.7	\$	51.7
Ending Balance											
Non-spendable - Cash, Inventories, Others	\$ 0.2	\$ 0.2	\$ 0.1	\$ 0.	1 \$	0.1	\$ 0.	1 5	\$ 0.1	\$	0.1
Restricted	144.1	197.5	166.4	55.	9	-		-	-		-
Committed	-	-	-		-	-		-	-		-
Assigned	-	-	-		-	-		-	-		
1 Ebigliou					_	_		-	_		-
Unassigned/Unappropriated	-							_			
	\$ 144.3	\$ 197.7	\$ 166.5	\$ 56.			\$ 0.	1 5	\$ 0.1	\$	0.1

#### **FUND 214 - MEASURE Y**

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

	2019-20	2020-21	2021-22	20	22-23	2023-24	2023-24	2023-24	2023-24
(Amounts in millions)	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>		imated ctuals	<u>Authorized</u> <u>Final</u> <u>Budget</u>	Estimated Final Budget	Authorized Revised Budget	Estimated Revised Budget
Sources of Funds									
Beginning Balance									
Non-spendable - Cash, Inventories, Others	\$ 0.3	\$ 0.3	\$ 0.4	\$	0.4	\$ 0.5	\$ 0.5	\$ 0.5	\$ 0.5
Restricted	51.2	118.3	64.1		87.1	62.0	62.0	62.0	62.0
Committed	-	-	-		-	-	-	-	
Assigned	-	-	-		-	-	-	-	
Unassigned/Unappropriated	-	-	-		-	-	-	-	
Audit Adjustments	(0.6)	(0.7)	(0.1)		(0.2)	-	-	-	
Other Restatements	_	_	_			_	_	_	
Total Beginning Balance	\$ 50.9	\$ 117.9	\$ 64.5	\$	87.4	\$ 62.5	\$ 62.5	\$ 62.5	\$ 62.5
Revenue									
Local Control Funding Formula	\$ -	\$ -	\$ -	\$	-	\$ -	\$ -	\$ -	\$ -
Federal Revenue	-	-	-		-	_	-	-	
Other State Revenue	-	-	-		-	-	-	-	
Other Local Revenue	0.7	0.5	(3.2)		2.2	1.9	1.9	1.9	1.9
Interfund Transfers-In	3.3	0.8	2.6		-	-	-	_	
Other Financing Sources	182.0	-	70.2		-	-	-	_	
Total Revenue	\$ 186.0	\$ 1.3	\$ 69.6	\$	2.2	\$ 1.9	\$ 1.9	\$ 1.9	\$ 1.9
Total Sources of Funds	\$ 236.8	\$ 119.2	\$ 134.0	\$	89.6	\$ 64.4	\$ 64.4	\$ 64.4	\$ 64.4
Uses of Funds									
Expenditure									
Certificated Salaries	\$ -	\$ -	\$ -	\$	-	\$ -	\$ -	\$ -	\$ -
Classified Salaries	6.2	0.0	11.2		0.9	1.2	1.2	1.2	1.2
Employee Benefits	0.1	0.0	0.4		0.4	0.7	0.7	0.7	0.7
Books and Supplies	0.1	0.1	0.1		0.0	-	-	-	
Services and Other Operating Expenditures	7.7	5.2	2.7		0.3	-	-	_	
Capital Outlay	14.6	1.7	3.4		25.4	62.0	62.0	62.0	62.0
Direct Support/Indirect Costs	-	-	-		-	-	-	-	
Other Financing Uses	89.6	47.4	28.8		0.0	-	-	-	
Other Outgo	-	-	-		-	-	-	-	
Total Expenditure	\$ 118.3	\$ 54.6	\$ 46.5	\$	27.1	\$ 63.9	\$ 63.9	\$ 63.9	\$ 63.9
Ending Balance									
Non-spendable - Cash, Inventories, Others	\$ 0.3	\$ 0.4	\$ 0.4	\$	0.5	\$ 0.5	\$ 0.5	\$ 0.5	\$ 0.5
Restricted	118.3	64.1	87.1		62.0	-	-	-	
Committed	-	-	-		-	-	-	-	
Assigned	-	-	-		-	-	-	-	
Unassigned/Unappropriated	-	-	-		-	-	-	-	
Total Ending Balance	\$ 118.6	\$ 64.5	\$ 87.5	\$	62.5	\$ 0.5	\$ 0.5	\$ 0.5	\$ 0.5
Total Uses of Funds	\$ 236.8	\$ 119.2	\$ 134.0	\$	89.6	\$ 64.4	\$ 64.4	\$ 64.4	\$ 64.4

### **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.

	2019-20	2020-21	2021-22	2022-23	2023-24	2023-24	2023-24	2023-24
					Authorized	Estimated	Authorized	Estimated
				Estimated	<u>Final</u>	Final	Revised	Revised
(Amounts in millions)	Actual	Actual	Actual	Actuals	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
Sources of Funds								
Beginning Balance								
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	615.9	734.3	1,287.3	738.8	494.3	494.3	494.3	494.3
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-	-	_
Audit Adjustments	(33.4)	(26.0)	(31.2)	(24.3)	-	-	-	_
Other Restatements	-	-	_	_	-	-	-	-
Total Beginning Balance	\$ 582.5	\$ 708.2	\$1,256.1	\$ 714.5	\$ 494.3	\$ 494.3	\$ 494.3	\$ 494.3
Revenue								
Local Control Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	Ψ -	Ψ -	Ψ -	Ψ -	Ψ -	Ψ -	Ψ -	Ψ -
Other State Revenue	_	_	_	_	_	_	_	_
Other Local Revenue	8.4	6.5	(26.0)	14.8	8.8	8.8	8.8	8.8
Interfund Transfers-In	141.4	194.7	213.2	171.6	- 0.0	- 0.0	- 0.0	- 0.0
Other Financing Sources	724.9	1,057.1		100.0	600.0	600.0	600.0	600.0
Total Revenue	\$ 874.7	\$1,258.3	\$ 187.2	\$ 286.3	\$ 608.8	\$ 608.8	\$ 608.8	\$ 608.8
Total Novolido	Ψ 011.11	Ψ1,200.0	Ψ 101.2	Ψ 200.0	Ψ 000.0	Ψ 000.0	Ψ 000.0	Ψ 000.0
Total Sources of Funds	\$1,457.2	\$1,966.5	\$ 1,443.3	\$ 1,000.9	\$ 1,103.1	\$ 1,103.1	\$ 1,103.1	\$ 1,103.1
Uses of Funds								
Expenditure								
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	42.9	46.4	26.0	45.3	127.0	48.5	127.0	48.5
Employee Benefits	24.0	22.3	23.8	25.5	68.0	39.1	68.0	39.1
Books and Supplies	0.6	11.8	(0.0)	4.9	1.9	1.9	1.9	1.9
Services and Other Operating Expenditures	9.5	20.8	19.3	23.5	-	-	-	
Capital Outlay	639.7	529.2	633.0	407.2	906.2	649.1	906.2	649.1
Direct Support/Indirect Costs	-	-	-	-	-	-	-	-
Other Financing Uses	6.2	48.8	2.3	0.2	-	-	-	-
Other Outgo	-	-	-	-	-	-	-	-
Total Expenditure	\$ 723.0	\$ 679.2	\$ 704.5	\$ 506.5	\$ 1,103.1	\$ 738.6	\$ 1,103.1	\$ 738.6
Ending Balance								
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	734.3	1,287.3	738.8	494.3	-	364.5	-	364.5
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Assigned							_	
	-	_	-	-	-	-	-	_
Unassigned/Unappropriated Total Ending Balance	\$ 734.3	\$1,287.3	\$ 738.8	\$ 494.3	\$ -	\$ 364.5	\$ -	\$ 364.5

### **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.

	2019	-20	2020-2	21	2021-22	20	022-23	20	023-24	20	023-24	20	023-24	20	23-24
								Aut	horized	Es	timated	Aut	horized	Est	imated
						Est	timated		<u>Final</u>		<u>Final</u>	Re	evised	Re	evised
(Amounts in millions)	Acti	<u>ıal</u>	<u>Actua</u>	<u>1</u>	<u>Actual</u>	<u>A</u>	ctuals	<u>B</u>	<u>udget</u>	<u>B</u>	<u>udget</u>	<u>B</u>	<u>udget</u>	<u>B</u>	<u>udget</u>
Sources of Funds															
Beginning Balance															
Non-spendable - Cash, Inventories, Others	\$	-	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-	\$	
Restricted		-		-	-		264.4		518.5		518.5		518.5		518.5
Committed		-		-	-		-		-		-		-		
Assigned		-		-	-		-		-		-		-		
Unassigned/Unappropriated		-		-	-		-		-		-		-		
Audit Adjustments		-		-	-		(3.5)		-		-		-		
Other Restatements		-		-	-		-		-		-		-		
Total Beginning Balance	\$	-	\$	-	\$ -	\$	260.9	\$	518.5	\$	518.5	\$	518.5	\$	518.5
Revenue															
Local Control Funding Formula	\$		\$	_	\$ -	\$		\$		\$		\$	_	\$	
Federal Revenue	<u> </u>		*	_		*	_	,		*	_	*	_	*	
Other State Revenue				_	_										
Other Local Revenue				_	(10.2)		(6.9)		7.8		7.8		7.8		7.8
Interfund Transfers-In				_	(10.2)		(0.0)				- 1.0				
Other Financing Sources				_	300.0		400.0		150.0		150.0		150.0		150.0
Total Revenue	\$		\$	_	\$ 289.8	\$	393.1	\$	157.8	\$	157.8	\$	157.8	\$	157.8
101021010100	<u> </u>		•		<b>V</b> 200.0	-	000.1	Ť	101.0	Ť	101.0	Ť	101.0	Ť	101.0
Total Sources of Funds	\$	-	\$	-	\$ 289.8	\$	654.0	\$	676.3	\$	676.3	\$	676.3	\$	676.3
<u>Uses of Funds</u>															
Expenditure															
Certificated Salaries	\$	-	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-	\$	
Classified Salaries		-		-	0.0		0.9		2.3		2.3		2.3		2.3
Employee Benefits		-		-	0.1		0.5		1.4		1.4		1.4		1.4
Books and Supplies		-		-	0.0		0.0		-		-		-		
Services and Other Operating Expenditures		-		-	0.7		32.6		1.3		1.3		1.3		1.3
Capital Outlay		-		-	21.3		89.9		671.3		263.3		671.3		263.3
Direct Support/Indirect Costs		-		-	-		-		-		-		-		
Other Financing Uses		-		-	3.2		11.5		-		-		-		
Other Outgo		-		-	-				-		-		-		
Total Expenditure	\$	_	\$	-	\$ 25.4	\$	135.5	\$	676.3	\$	268.3	\$	676.3	\$	268.3
Ending Balance															
Non-spendable - Cash, Inventories, Others	\$	-	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-	\$	
Restricted		-		-	264.4		518.5		-		408.0		-		408.0
Committed		-		-	-		-		-		-		-		
Assigned		-		-	-		-		-		-		-		
Unassigned/Unappropriated		_		-	_		-		-		-		-		
	_					•	E10 E	\$	_	\$	408.0	\$	_	\$	408.0
Total Ending Balance	\$	-	\$	-	\$ 264.4	\$	518.5	Φ		Φ	400.0	Ψ		Ψ	

### **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.

	2019-20	2020-21	2021-22	20	22-23	20	23-24	20	23-24	20	023-24	20	23-24
(Amounts in millions)	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>		imated ctuals	<u>F</u>	horized inal idget	7	imated Final udget	Re	horized evised udget	Re	imated evised udget
Sources of Funds													
Beginning Balance													
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-
Restricted	-	151.9	102.7		71.6		65.2		65.2		65.2		65.2
Committed	-	-	-		-		-		-		-		-
Assigned	161.5	-	-		-		-		-		-		-
Unassigned/Unappropriated	-	-	-		-		-		-		-		-
Audit Adjustments	(4.4)	(0.6)	(0.5)		(4.2)		-		-		_		-
Other Restatements	-	_					-		-		-		-
Total Beginning Balance	\$ 157.2	\$ 151.3	\$ 102.2	\$	67.4	\$	65.2	\$	65.2	\$	65.2	\$	65.2
Revenue													
Local Control Funding Formula	\$ -	\$ -	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-
Federal Revenue	-	-	-		-		-		-		-		-
Other State Revenue	-	-	-		-		-		-		-		-
Other Local Revenue	79.9	77.4	90.2		102.9		112.1		112.1		112.1		112.1
Interfund Transfers-In	3.1	5.0	0.2		-		-		-		-		-
Other Financing Sources	-	-	-		-		-		-		-		-
Total Revenue	\$ 83.0	\$ 82.4	\$ 90.5	\$	102.9	\$	112.1	\$	112.1	\$	112.1	\$	112.1
Total Sources of Funds	\$ 240.2	\$ 233.8	\$ 192.6	\$	170.3	\$	177.3	\$	177.3	\$	177.3	\$	177.3
Uses of Funds													
Expenditure													
Certificated Salaries	\$ -	\$ -	\$ -	\$	_	\$	_	\$	_	\$	_	\$	_
Classified Salaries	0.7	0.6	0.6	Ť	0.5	1	0.7	Ť	0.7	Ť	0.7	Ť	0.7
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	1.4	0.8	0.8		1.5		31.5		31.5		31.5		31.5
Capital Outlay	75.7	32.0	65.0		102.9		144.7		91.4		144.7		91.4
Direct Support/Indirect Costs	_	-	_		_		_		_		_		_
Other Financing Uses	10.1	97.4	54.3		_		_		_		_		_
Other Outgo	_	-	-		_		_		_		_		_
Total Expenditure	\$ 88.3	\$ 131.0	\$ 121.1	\$	105.1	\$	177.3	\$	124.0	\$	177.3	\$	124.0
Ending Balance													
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-
Restricted	151.9	102.7	71.6		65.2		-		53.3		-		53.3
Committed	-	-	-		-		-		-		-		-
Assigned	-	-	-		-		-		-		-		-
Unassigned/Unappropriated	-	-	-		-		-		-		-		-
Total Ending Balance	\$ 151.9	\$ 102.7	\$ 71.6	\$	65.2	\$	-	\$	53.3	\$	-	\$	53.3
Total Uses of Funds	\$ 240.2	\$ 233.8	\$ 192.6	\$	170.3	\$	177.3	\$	177.3	\$	177.3	\$	177.3

### FUND 300 - STATE SCHOOL BUILDING LEASE/PURCHASE FUND

This is used for school construction projects to relieve overcrowding.

(Amounts in millions)												_			23-24
·									Auth	orized	Estimate	<u>d</u> .	Authorized	Est	imated
·							Esti	mated	Fi	nal	Final		Revised	Re	evised
·	A	ctual	Ac	ctual	A	ctual	Ac	ctuals	Bu	dget	Budget		Budget	Bu	udget
Sources of Funds												7			
Beginning Balance												7			
Non-spendable - Cash, Inventories, Others	\$	_	\$	_	\$	_	\$	_	\$	_	\$	- 1	\$ -	\$	-
Restricted		5.9		6.1		6.2		5.7		5.9	5.	9	5.9		5.9
Committed		-		-		-		-		-		- 1	-		-
Assigned		-		-		-		-		-		- 1	-		-
Unassigned/Unappropriated		-		-		-		-		-		- 1	-		-
Audit Adjustments		-		-		-		-		-		- 1	-		-
Other Restatements		-		-		-		-		-		- 1	-		-
Total Beginning Balance	\$	5.9	\$	6.1	\$	6.2	\$	5.7	\$	5.9	\$ 5.	9	\$ 5.9	\$	5.9
Revenue	+											+			
Local Control Funding Formula	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -	\$	-
Federal Revenue	Ť	-	Ĺ	-	Ė	-	Ė	-	Ė	-	-	-	· -	Ė	-
Other State Revenue		-		-		-		_		-		-	-		_
Other Local Revenue		0.2		0.1		(0.4)		0.1		_		-	_		_
Interfund Transfers-In		_		-		-		_		_		-	-		_
Other Financing Sources		-		_		-		-		-		- 1	-		-
Total Revenue	\$	0.2	\$	0.1	\$	(0.4)	\$	0.1	\$	-	\$	-	\$ -	\$	-
Total Sources of Funds	\$	6.1	\$	6.2	\$	5.7	\$	5.9	\$	5.9	\$ 5.	9	\$ 5.9	\$	5.9
	Ť		<u> </u>		<u> </u>		<u> </u>		<u> </u>		7	-	<del>,</del>	, <del>,</del>	
Uses of Funds															
Expenditure															
Certificated Salaries	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -	\$	-
Classified Salaries		0.0		0.0		0.0		-		-		-	-		-
Employee Benefits		0.0		0.0		0.0		-		-		-	-		-
Books and Supplies		0.0		0.0		0.0		-		-		-	-		-
Services and Other Operating Expenditures	8	0.0		0.0		0.0		-		_		-	-		-
Capital Outlay		-		-		-		-		5.9	5.	9	5.9		5.9
Direct Support/Indirect Costs		-		-		-		-		-		-	-		-
Other Financing Uses		0.0		-		0.0		-		-		-	-		-
Other Outgo		-		-		-		-		-		-	-		-
Total Expenditure	\$	0.0	\$	0.0	\$	0.0	\$	-	\$	5.9	\$ 5.	9	\$ 5.9	\$	5.9
Ending Balance	+											+			
Non-spendable - Cash, Inventories, Others	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -	\$	-
Restricted		6.1		6.2		5.7		5.9		-		-	-		-
Committed		-		-		-		-		-		-	-		-
Assigned		-		-		-		-		-		-	-		-
Unassigned/Unappropriated		-		-		-		-		-		-	-		-
Total Ending Balance	\$	6.1	\$	6.2	\$	5.7	\$	5.9	\$	-	\$	-	\$ -	\$	-
Total Uses of Funds	\$	6.1	\$	6.2	\$	5.7	\$	5.9	\$	5.9	\$ 5.	9	\$ 5.9	\$	5.9

### 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.

	2019-20	2020-21	2021-22	2022-23	2023-24	2023-24	2023-24	2023-24
					Authorized	Estimated	Authorized	Estimated
				Estimated	<u>Final</u>	<u>Final</u>	Revised	Revised
(Amounts in millions)	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	Actuals	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
Sources of Funds						_	_	
Beginning Balance								
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	140.2	107.5	89.4	183.7	172.5	172.5	172.5	172.5
Committed	-	_	-	-	_	_	_	
Assigned	-	-	-	-	-	_	_	
Unassigned/Unappropriated	-	-	-	-	-	-	-	
Audit Adjustments	(0.3)	(0.3)	(0.2)	(0.1)	-	-	-	
Other Restatements	_	_	_		-	-	-	
Total Beginning Balance	\$ 139.9	\$ 107.2	\$ 89.2	\$ 183.5	\$ 172.5	\$ 172.5	\$ 172.5	\$ 172.5
						,	· · · · · ·	
Revenue								
Local Control Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	-	-	_	-	_	_	_	· .
Other State Revenue	6.2	77.0	218.6	147.8	107.3	107.3	107.3	107.3
Other Local Revenue	2.2	0.6	(7.0)	4.6	4.2	4.2	4.2	4.2
Interfund Transfers-In	1.8	26.4	0.5	14.3	_	-	_	
Other Financing Sources	-	-	-	-	-	-	-	-
Total Revenue	\$ 10.2	\$ 104.1	\$ 212.2	\$ 166.7	\$ 111.5	\$ 111.5	\$ 111.5	\$ 111.5
Total Sources of Funds	\$ 150.0	\$ 211.3	\$ 301.4	\$ 350.3	\$ 284.0	\$ 284.0	\$ 284.0	\$ 284.0
<u>Uses of Funds</u>								
Expenditure								
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	0.2	0.0	0.0	0.0	-	-	-	
Employee Benefits	0.1	0.0	0.0	0.0	_	-	-	
Books and Supplies	0.8	0.3	-	0.0	-	-	-	
Services and Other Operating Expenditures	0.2	0.1	0.0	0.7	-	-	-	
Capital Outlay	22.6	46.2	36.9	25.8	284.0	126.6	284.0	126.6
Direct Support/Indirect Costs	-	-	-	-	-	-	-	
Other Financing Uses	18.5	75.3	80.8	151.3	-	-	-	
Other Outgo		_	-	-	-	-	-	
Total Expenditure	\$ 42.5	\$ 121.9	\$ 117.7	\$ 177.8	\$ 284.0	\$ 126.6	\$ 284.0	\$ 126.6
To die o Dalan es								
Ending Balance	•		•	•	•	•	_	•
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	107.5	89.4	183.7	172.5	-	157.4	-	157.4
Committed	-	-	-	-	-	-	-	
Assigned	-	-	-	-	-	-	-	
Unassigned/Unappropriated	<u>-</u>	-	-	-	-	-	-	
Total Ending Balance	\$ 107.5	\$ 89.4	\$ 183.7	\$ 172.5	\$ -	\$ 157.4	\$ -	\$ 157.4
Total Blianing Balanco		<b>V</b> 551.1	<b>V</b> 100.1	¥				

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

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

	20	19-20	20	020-21	2021-22	2	2022-23	2	023-24	20	023-24	20	023-24	20	023-24
								Aut	thorized	Est	timated	Aut	horized	Est	imated
						Es	stimated	Ī.	Final	I	Final	Re	evised	Re	evised
(Amounts in millions)	A	ictual	1	<u>Ictual</u>	<u>Actual</u>	4	Actuals	<u> B</u>	Budget	<u>B</u>	udget	В	udget	B	udget
Sources of Funds															
Beginning Balance															
Non-spendable - Cash, Inventories, Others	\$	-	\$	-	\$ -	- \$	<b>-</b>	\$	-	\$	-	\$	-	\$	-
Restricted		78.4		91.1	120.8	3	106.7		129.0		129.0		129.0		129.0
Committed		-		-	-	-	-		-		-		-		-
Assigned		-		-	-	-	-		-		-		-		-
Unassigned/Unappropriated		-		-	-	-	-		-		-		-		-
Audit Adjustments		-		-	-	-	(0.0)		-		-		-		-
Other Restatements		-		-	-	-	-		-		-		-		-
Total Beginning Balance	\$	78.4	\$	91.1	\$ 120.8	\$	106.7	\$	129.0	\$	129.0	\$	129.0	\$	129.0
Revenue						+									
Local Control Funding Formula	\$	-	\$	-	\$ -	- \$	-	\$	-	\$	-	\$	-	\$	-
Federal Revenue		-		-	-	-	-		-		-		-		-
Other State Revenue		-		-	-	-	-		-		-		-		-
Other Local Revenue		40.2		50.0	45.7	'	53.9		60.4		60.4		60.4		60.4
Interfund Transfers-In		-		-	-	-	-		-		-		-		-
Other Financing Sources		-		-	-	-	-		-		-		-		-
Total Revenue	\$	40.2	\$	50.0	\$ 45.7		53.9	\$	60.4	\$	60.4	\$	60.4	\$	60.4
Total Sources of Funds	\$	118.6	\$	141.1	\$ 166.5	5 \$	160.6	\$	189.4	\$	189.4	\$	189.4	\$	189.4
<u>Uses of Funds</u>															
Expenditure															
Certificated Salaries	\$	-	\$	-	\$ -	- \$	<del>-</del>	\$	-	\$	-	\$	-	\$	-
Classified Salaries		4.3		0.2	0.2		0.2		0.2		0.2		0.2		0.2
Employee Benefits		2.6		0.1	0.1		0.1		0.1		0.1		0.1		0.1
Books and Supplies		0.4		-	-	-	0.0		0.2		0.2		0.2		0.2
Services and Other Operating Expenditures		0.2		(0.0)	0.0	)	1.0		21.4		21.4		21.4		21.4
Capital Outlay		-		-	14.4	-	0.2		137.5		(13.6)		137.5		(13.6)
Direct Support/Indirect Costs		-		-	-	-	-		-		-		-		
Other Financing Uses		20.0		20.0	45.0	)	30.0		30.0		30.0		30.0		30.0
Other Outgo		-		-	-	-	-		-		-		_		_
Total Expenditure	\$	27.5	\$	20.3	\$ 59.8	\$ \$	31.6	\$	189.4	\$	38.3	\$	189.4	\$	38.3
Ending Balance															
Non-spendable - Cash, Inventories, Others	\$	-	\$	-	\$ -	- \$	<del>-</del>	\$	-	\$	-	\$	-	\$	-
Restricted		91.1		120.8	106.7	'	129.0		-		151.1		-		151.1
Committed		-		-	-	-	-		-		-		-		-
Assigned		-		-	-	-	-		-		-		-		-
Unassigned/Unappropriated		-			-	-	-		-		-		-		-
Total Ending Balance	\$	91.1	\$	120.8	\$ 106.7	9	129.0	\$	-	\$	151.1	\$	-	\$	151.1

#### **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.

	20	19-20	20	20-21	20	21-22	20	022-23	20	23-24	20	23-24	20	23-24	20	23-24
(Amounts in millions)	A	ctual_	<u>A</u>	<u>ctual</u>	A	ictual		imated ctuals	<u> </u>	horized 'inal idget		mated inal idget	Re	norized vised udget	Re	mated vised idget
Sources of Funds																
Beginning Balance																
Non-spendable - Cash, Inventories, Others	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Restricted		79.3		76.7		86.4		70.0		32.7		32.7		32.7		32.7
Committed		-		-		-		-		-		-		-		-
Assigned		-		-		-		-		-		-		-		-
Unassigned/Unappropriated		-		-		-		-		-		-		-		-
Audit Adjustments		-		(0.7)		(0.1)		(0.1)		-		-		-		-
Other Restatements		-								-		-		-		-
Total Beginning Balance	\$	79.3	\$	76.1	\$	86.3	\$	69.9	\$	32.7	\$	32.7	\$	32.7	\$	32.7
Revenue					-											
Local Control Funding Formula	\$	-	\$	-	\$	_		_	\$	-	\$	-	\$	-	\$	-
Federal Revenue	Ė	2.6	Ė	5.2	Ė	3.7		1.8	Ė	-		-		-		-
Other State Revenue		2.2		1.1		0.4		0.7		-		-		-		-
Other Local Revenue		8.1		14.0		26.0		23.0		13.3		13.3		13.3		13.3
Interfund Transfers-In		0.1		0.1		1.7		0.3		-		-		-		-
Other Financing Sources		_		_		-		_		-		-		-		-
Total Revenue	\$	13.0	\$	20.4	\$	31.8	\$	25.8	\$	13.3	\$	13.3	\$	13.3	\$	13.3
Total Sources of Funds	\$	92.3	\$	96.5	\$	118.1	\$	95.7	\$	46.1	\$	46.1	\$	46.1	\$	46.1
Uses of Funds																
Expenditure																
Certificated Salaries	\$		\$		\$				\$		\$		\$		\$	
Classified Salaries	Ψ	1.3	Ψ.	0.3	۳	10.3		26.9	Ψ.		Ψ		Ψ_		Ψ.	
Employee Benefits		0.6		0.2		0.1		12.2								
Books and Supplies		0.3		0.2		0.2		0.1								
Services and Other Operating Expenditures		2.2		1.8		2.4		0.9								
Capital Outlay		8.3		4.2		21.5		21.6		46.1		32.2		46.1		32.2
Direct Support/Indirect Costs		-						-		-		-		-		-
Other Financing Uses		2.8		3.4		13.7		1.3		_				_		
Other Outgo				-						_				_		
Total Expenditure	\$	15.6	\$	10.1	\$	48.1	\$	63.0	\$	46.1	\$	32.2	\$	46.1	\$	32.2
Ending Balance																
Non-spendable - Cash, Inventories, Others	\$	-	\$	-	\$	_		_	\$	-	\$	-	\$	-	\$	-
Restricted	Ė	76.7	Ė	86.4	Ė	70.0		32.7	Ė	-		13.9		-		13.9
Committed		-		-		-		-		-		-		-		-
Assigned		-		-		-		-		-		-		-		-
Unassigned/Unappropriated		-		-		_		_		_		_		_		-
Total Ending Balance	\$	76.7	\$	86.4	\$	70.0	\$	32.7	\$	-	\$	13.9	\$	-	\$	13.9
Total Uses of Funds	\$	92.3	\$	96.5	L_	118.1	\$	95.7	\$	46.1	\$	46.1	\$	46.1	\$	46.1

### **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.

	20	19-20	20	20-21	20	21-22	20	22-23	202	3-24	20	23-24	20	23-24	20	23-24
		10-20		20-21		01-00		22-20	_	rized	-		-	orized	<u> </u>	mated
							Feti	imated		nal	_	inal		vised	_	vised
(Amounts in millions)	Д	<u>ctual</u>	Д.	ctual	Д,	ctual		ctuals		lget	_	dget		dget	_	dget
Sources of Funds	21	ctuan	211	ctuar	210	ctuar	210	<u>rtuars</u>	Duc	<u>igci</u>	<u>Du</u>	uger	<u>Du</u>	<u>uger</u>	<u> </u>	<u>iagei</u>
Beginning Balance															<u> </u>	
Non-spendable - Cash, Inventories, Others	\$		\$		\$		\$		\$		\$		\$		\$	
Restricted	Ψ	3.2	Ψ	3.3	Ψ	2.4	Ψ	2.3	Ψ	2.3	Ψ	2.3	Ψ	2.3	Ψ	2.3
Committed		- 0.2		- 0.0		4.4		2.0		2.0		2.0		2.0	<u> </u>	
Assigned		0.2		0.2	-	0.2		0.2		0.2		0.2		0.2	-	0.2
Unassigned/Unappropriated		0.2		0.4		0.2		0.2		0.4		0.2		0.2	-	0.2
Audit Adjustments						(0.0)									-	
Other Restatements					-	(0.0)									-	
	\$	3.4	\$	3.5	\$	2.6	\$	2.5	\$	2.5	\$	2.5	\$	2.5	\$	2.5
Total Beginning Balance	Þ	3.4	Þ	3.5	Ф	4.0	Þ	4.5	Ф	4.5	Ф	4.5	Ф	4.5	Ф	4.5
Revenue																
Local Control Funding Formula	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Federal Revenue		-		-		-		-		-		-		-		-
Other State Revenue		-		-		-		-		-		-		-		-
Other Local Revenue		0.1		0.0		(0.1)		0.1		-		-		_		-
Interfund Transfers-In		-		-				-		-		-		-		-
Other Financing Sources		_		-		_		-		-		-		_		-
Total Revenue	\$	0.1	\$	0.0	\$	(0.1)	\$	0.1	\$	-	\$	-	\$	-	\$	-
Total Sources of Funds	\$	3.5	\$	3.5	\$	2.5	\$	2.5	\$	2.5	\$	2.5	\$	2.5	\$	2.5
Uses of Funds															_	
Expenditure																
Certificated Salaries	\$		\$		\$		\$	_	\$		\$	_	\$		\$	
Classified Salaries	Ψ	0.0	Ψ	(0.0)	Ψ	0.0	Ψ.		Ψ		Ψ_		Ψ		Ψ_	
Employee Benefits		(0.0)		(0.0)		0.0		_								
Books and Supplies		(0.0)		(0.0)		- 0.0										
Services and Other Operating Expenditures		0.0														
Capital Outlay		0.0		0.9		0.0				2.3		2.3		2.3	_	2.3
Direct Support/Indirect Costs		-		- 0.0		- 0.0				2.0				2.0		2.0
Other Financing Uses																
Other Outgo																
Total Expenditure	\$	0.0	\$	0.9	\$	0.0	\$		\$	2.3	\$	2.3	\$	2.3	\$	2.3
10th Emportantito	Ψ_	0.0	Ψ_	0.0	Ψ.	0.0	<u> </u>		<u> </u>	2.0	<u> </u>	2.0	<u> </u>	2.0	<u> </u>	2.0
Ending Balance																
Non-spendable - Cash, Inventories, Others	\$	-	\$	-	\$	-		-	\$	-	\$	-	\$	-	\$	-
Restricted		3.3		2.4		2.3		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	\$	3.5	\$	2.6	\$	2.5	\$	2.5	\$	0.2	\$	0.2	\$	0.2	\$	0.2
					_											
Total Uses of Funds	\$	3.5	\$	3.5	\$	2.5	\$	2.5	\$	2.5	\$	2.5	\$	2.5	\$	2.5

### 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.

	201	9-20	202	20-21	20	21-22	20	22-23	202	23-24	202	23-24	202	23-24	202	3-24
									Auth	orized	Esti	mated	Auth	orized	Estir	nated
							Est.	imated	Fi.	nal	E	inal	Ret	rised	Rev	rised
(Amounts in millions)	Ac	tual	Ac	tual	A	ctual	A	ctuals	Buc	dget	Bu	dget	Bu	dget	Buc	dget
Sources of Funds																
Beginning Balance																
Non-spendable - Cash, Inventories, Others	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Restricted		-		-		-		-		-		-		-		
Committed		-		-		-		-		-		-		-		-
Assigned		2.2		2.2		2.2		2.1		2.2		2.2		2.2		2.2
Unassigned/Unappropriated		-		-		_		_						_		
Audit Adjustments		-		-		_		_		-		_		_		
Other Restatements						_		_		_		_				
Total Beginning Balance	\$	2.2	\$	2.2	\$	2.2	\$	2.1	\$	2.2	\$	2.2	\$	2.2	\$	2.2
Total Doğumliy Dalanov	-		<u> </u>				<u> </u>		_		-		4		-	
Revenue																
Local Control Funding Formula	\$		\$		\$		\$		\$		\$		\$		\$	
Federal Revenue	_		_		_		<u> </u>		Ť		Ť		Ť		_	
Other State Revenue																
Other Local Revenue		0.0		0.0		(0.1)		0.0								
Interfund Transfers-In		-		-		-		-								
Other Financing Sources																
Total Revenue	\$	0.0	\$	0.0	\$	(0.1)	\$	0.0	\$		\$		\$		\$	
Total Nevenue	Ψ	0.0	Ψ	0.0	Ψ	(0.1)	Ψ	0.0	Ψ		Ψ		Ψ		Ψ	
Total Sources of Funds	\$	2.2	\$	2.2	\$	2.1	\$	2.2	\$	2.2	\$	2.2	\$	2.2	\$	2.2
Uses of Funds																
Expenditure																
Certificated Salaries	\$	-	\$	_	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Classified Salaries	<u> </u>	-		-	Ė	_	Ė	_	, , , ,		Ė			_	_	
Employee Benefits		-		-		_		_		_				_		
Books and Supplies		-		-		_		_						_		
Services and Other Operating Expenditures						_		_				_		_		
Capital Outlay		_				_		-		-		_				
Direct Support/Indirect Costs		-		-		-		_		-		-		-		
Other Financing Uses								_								
Other Outgo								-								
Total Expenditure	\$	_	\$	_	\$	-	\$	_	\$	_	\$	_	\$	-	\$	
	Ť		<u> </u>		Ť		Ť		Ť		Ť		Ť		Ť	
Ending Balance																
Non-spendable - Cash, Inventories, Others	\$		\$		\$			_	\$		\$		\$		\$	
Restricted	Ť		_		Ť				Ť		Ť		Ť		Ť	
Committed								_		_				_		
Assigned		2.2		2.2		2.1		2.2		2.2		2.2		2.2		2.2
Unassigned/Unappropriated																۵.۵
Total Ending Balance	\$	2.2	\$	2.2	\$	2.1	\$	2.2	\$	2.2	\$	2.2	\$	2.2	\$	2.2
Total Bridging Balance	Ψ	۵.۵	Ψ	۵.۵	Ψ	۵.1	Ψ	2.2	Ψ	۵.۵	۳	4.4	Ψ	4.4	Ψ	۵.2
Total Uses of Funds	\$	2.2	\$	2.2	\$	2.1	\$	2.2	\$	2.2	\$	2.2	\$	2.2	\$	2.2

# **DEBT SERVICE FUNDS**



Fund 510-Bond Interest and Redemption Fund

Fund 530-Tax Override Fund

Fund 560-Capital Services Fund

### **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.

	2019-20	2020-21	2021-22	2022-23	2023-24	2023-24	2023-24	2023-24
	2010 20	2020 21	2021 22	2022 20			Authorized	
				Estimated	Final	Final	Revised	Revised
(Amounts in millions)	Actual	Actual	Actual	Actuals	<u>Budget</u>	Budget	<u>Budget</u>	<u>Budget</u>
Sources of Funds	Actual	Actual	Actual	Actuals	<u>Buaget</u>	<u>Buager</u>	<u>Buaget</u>	<u> buaget</u>
Beginning Balance								
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	849.2	1.069.3	1.224.3	1.174.1	1.073.0	1.073.0	1.073.0	1,073.0
Committed	043.4	1,000.0	1,224.0	1,114.1	1,013.0	1,013.0	1,073.0	1,013.0
Assigned					-	_	-	_
Unassigned/Unappropriated				_		_		
Audit Adjustments		(26.5)				_		
Other Restatements		(20.5)		-	-	-	_	
	\$ 849.2	\$1,042.8	\$1,224.3	\$1,174.1	\$ 1,073.0	\$1,073.0	\$ 1,073.0	
Total Beginning Balance	\$ 649.4	\$1,044.8	\$1,224.3	\$1,114.1	\$ 1,073.0	\$ 1,073.0	\$ 1,073.0	\$1,073.0
Revenue								
Local Control Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	69.3	95.9	69.5	69.5	69.5	69.5	69.5	69.5
Other State Revenue	3.5	3.7	3.0	- 00.0		- 00.0		- 00.0
Other Local Revenue	947.4	1,131.9	997.2	1,031.4	1,043.0	1,043.0	1,043.0	1,043.0
Interfund Transfers-In	- 041.4	1,101.0	- 001.2	1,001.4	1,040.0	1,040.0	1,040.0	1,010.0
Other Financing Sources	121.7	789.9	49.7	_	_	_	_	_
Total Revenue	\$1.141.8	\$2.021.5	\$1.119.4	\$1,101.0	\$ 1,112.5	\$1,112.5	\$ 1,112.5	\$1,112.5
Total Revenue	Ψ1,141.0	ΨΔ,0Δ1.0	Ψ1,110.4	Ψ1,101.0	Ψ 1,112.0	Ψ1,112.0	Ψ 1,112.0	Ψ1,112.0
Total Sources of Funds	\$ 1,991.0	\$ 3,064.3	\$ 2,343.7	\$ 2,275.1	\$ 2,185.6	\$ 2,185.6	\$ 2,185.6	\$ 2,185.6
Uses of Funds								
Expenditure								
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	Ψ -	Ψ -	Ψ -	Ψ -	Ψ -	Ψ -	Ψ -	Ψ -
Employee Benefits					-	_	-	_
Books and Supplies					-		-	
Services and Other Operating Expenditures					-		-	
1 0 1			_	_	-	-	_	
Capital Outlay			_	_	_	_	_	
Direct Support/Indirect Costs	-	631.5	48.7	-	-	-	-	-
Other Financing Uses	921.7	1,208.4	1,120.9	1,202.0	981.6	981.6	981.6	
Other Outgo			<u> </u>	<u> </u>				981.6
Total Expenditure	\$ 921.7	\$1,839.9	\$1,169.6	\$1,202.0	\$ 981.6	\$ 981.6	\$ 981.6	\$ 981.6
Ending Balance								
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	1,069.3	1,224.3	1,174.1	1,073.0	1,203.9	1,203.9	1,203.9	1,203.9
Committed	-	-	_	-	-	-	-	_
Assigned	-	-	-	-	-	-	-	_
Unassigned/Unappropriated	-	_	-	_	-	_	_	_
Total Ending Balance	\$1,069.3	\$1,224.3	\$1,174.1	\$1,073.0	\$ 1,203.9	\$1,203.9	\$ 1,203.9	\$1,203.9
-								·
Total Uses of Funds	\$ 1,991.0							

### **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.

	201	19-20	202	20-21	20	21-22	20	22-23	202	3-24	202	3-24	202	23-24	202	23-24
									Auth	orized	Esti	nated	Auth	orized	Esti	mated
							<u>Esti</u>	mated	Fi.	nal	Fi	nal	Ret	rised	Rei	vised
(Amounts in millions)	Ac	ctual	Ac	tual	A	ctual	Ac	tuals	Buo	dget	Bu	dget	Bu	dget	Bu	dget
Sources of Funds																
Beginning Balance																
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.
Revenue																
Local Control Funding Formula	\$		\$		\$		\$		\$	_	\$		\$		\$	
Federal Revenue	Ė	-	Ė	-	Ė	-	Ė	_	Ė	-	Ť	-	Ė	-	Ė	
Other State Revenue		-		-		-		-		-		-		-		
Other Local Revenue		0.0		0.0		(0.0)		0.0		_		-		_		
Interfund Transfers-In		-		-		-		_		_		_		_		
Other Financing Sources		_				_		_		_		_		_		
Total Revenue	\$	0.0	\$	0.0	\$	(0.0)	\$	0.0	\$	-	\$	-	\$	-	\$	
Total Sources of Funds	\$	0.4	\$	0.4	\$	0.4	\$	0.4	\$	0.4	\$	0.4	\$	0.4	\$	0.4
Iotal Sources of Funds	<b>.</b>	0.4	Į Į	0.4	Į Į	0.4	Į Į	0.4	Į Į	0.4	J	0.4	J	0.4	J	0.
<u>Uses of Funds</u>																
Expenditure																
Certificated Salaries	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	
Classified Salaries		-		-		-		-		-		-		-		
Employee Benefits		-		-		-		-		-		-		-		
Books and Supplies		-		-		-		-		-		-		-		
Services and Other Operating Expenditures		-		-		-		-		-		-		-		
Capital Outlay		-		-		-		-		-		-		-		
Direct Support/Indirect Costs		-		-		-		-		-		-		-		
Other Financing Uses		-		-		-		-		-		-		-		
Other Outgo		-		-		-		-		-		-		-		
Total Expenditure	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	
Ending Balance																
Non-spendable - Cash, Inventories, Others	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	
Restricted		0.4		0.4		0.4		0.4		0.4		0.4		0.4		0.
Committed		-		-		-		-		-		-		-		
Assigned		-		-		-		-		-		-		-		
Unassigned/Unappropriated		-		-		-		-		-		-		-		
Total Ending Balance	\$	0.4	\$	0.4	\$	0.4	\$	0.4	\$	0.4	\$	0.4	\$	0.4	\$	0.

### **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.

	20	19-20	20	20-21	20	21-22	20	022-23	20	023-24	20	23-24	20	23-24	20	23-24
									Aut	horized	Esti	mated	Auth	orized	Esti	mated
							Est	timated	1	Final .	<u> </u>	inal_	Re	vised	Re	vised
(Amounts in millions)	<u>A</u>	ctual	<u>A</u>	ctual	<u>A</u>	ctual	<u>A</u>	ctuals	Bi	udget	Bu	<u>ıdget</u>	Bu	dget	<u>Bı</u>	<u>ıdget</u>
Sources of Funds										_		_		_		
Beginning Balance																
Non-spendable - Cash, Inventories, Others	\$	_	\$	-	\$	-	\$	_	\$	-	\$	-	\$	-	\$	_
Restricted		33.6		34.7		16.0		13.0		0.0		0.0		0.0		0.0
Committed		-		-		-		-		-		-		-		-
Assigned		-		-		-		-		-		-		-		-
Unassigned/Unappropriated		_		_		_		_		_				_		_
Audit Adjustments		_		_		_		_		_				_		
Other Restatements																
Total Beginning Balance	\$	33.6	\$	34.7	\$	16.0	\$	13.0	\$	0.0	\$	0.0	\$	0.0	\$	0.0
Total Dog mining Datation	<u> </u>	00.0	Ť	01.1	<u> </u>	10.0	Ψ	10.0	Ψ	0.0	Ψ_	0.0	Ψ	0.0	Ψ	- 0.0
Revenue																
Local Control Funding Formula	\$	_	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Federal Revenue	Ė	0.6	Ė	0.2	Ė	-	Ė	_	Ė	_	Ė	_	Ė	_	Ė	-
Other State Revenue		_		_		_		_		_		_		_		
Other Local Revenue		0.8		0.3		0.1		0.1		0.0		0.0		0.0		0.0
Interfund Transfers-In		24.3		16.4		13.3		14.8		25.7		25.7		25.7		25.7
Other Financing Sources		_		34.0		_		73.7		_		_		_		
Total Revenue	\$	25.6	\$	51.0	\$	13.3	\$	88.6	\$	25.7	\$	25.7	\$	25.7	\$	25.7
101021010100	Ť		Ť	01.0	Ť	10.0	<u> </u>		-		<u> </u>		-		-	
Total Sources of Funds	\$	59.2	\$	85.7	\$	29.4	\$	101.6	\$	25.7	\$	25.7	\$	25.7	\$	25.7
Uses of Funds																
Expenditure																
Certificated Salaries	\$		\$		\$		\$		\$		\$		\$		\$	
Classified Salaries	Φ		Φ		Ф		Ф		Φ		Ф		Ф		Φ	
Employee Benefits			-								-					
			_													
Books and Supplies			-								-				-	
Services and Other Operating Expenditures			-			-					-			-		
Capital Outlay			-			-						-		-		
Direct Support/Indirect Costs			-								-					
Other Financing Uses			-	34.3				73.7			-					
Other Outgo	_	24.4	_	35.4	•	16.4	•	27.9	_	25.7	•	25.7	•	25.7	_	25.7
Total Expenditure	\$	24.4	\$	69.7	\$	16.4	\$	101.6	\$	25.7	\$	25.7	\$	25.7	\$	25.7
Ending Balance																
Non-spendable - Cash, Inventories, Others	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Restricted		34.7		16.0		13.0		0.0		0.0		0.0		0.0		0.0
Committed		-		-		-		-		-		-		-		-
Assigned		-		-		-		-		-		-		-		-
Unassigned/Unappropriated		-		-		-		-		-		-		-		-
Total Ending Balance	\$	34.7	\$	16.0	\$	13.0	\$	0.0	\$	0.0	\$	0.0	\$	0.0	\$	0.0
M-4-1 V 6 T 1-		EC 2	•	05.5		00.4	_	101.0		05.5	_	05.5		05.5	_	0= =
Total Uses of Funds	\$	59.2	\$	85.7	\$	29.4	\$	101.6	\$	25.7	\$	25.7	\$	25.7	\$	25.7

# **INTERNAL SERVICE FUNDS**



Fund 670-Health & Welfare Benefits Fund

Fund 671-Workers' Compensation Fund

Fund 672-Liability Self-Insurance Fund

### **FUND 670 – HEALTH AND WELFARE 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.

Total Uses of Funds	\$ 1.436.8	\$ 1.487.1	\$ 1.236.0	\$1,299.9	\$ 1.207.5	\$ 1.207.5	\$ 1,207.5	\$ 1,207.5
	<del>+ 000.0</del>	4 100.0	4 111.0	<b>4</b> 100.0	Ţ 100.0	<del>+ 100.0</del>	<b>4</b> 100.0	Ţ 100.0
Total Ending Balance	\$ 393.5	\$ 163.9	\$ 111.3	\$ 103.2	\$ 103.3	\$ 103.3	\$ 103.3	\$ 103.3
Unassigned/Unappropriated	393.5	163.9	111.3	103.2	103.3	103.3	103.3	103.3
Assigned	_	_	_	_	_	_	_	
Committed	-	-	-	-	_	_	-	
Restricted	_	_	_	_	_	_	_	ΙΨ.
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ .
Ending Balance								
Total Expenditure	\$1,043.3	\$1,323.2	\$1,124.6	\$1,196.7	\$ 1,104.2	\$1,104.2	\$ 1,104.2	\$1,104.
Other Outgo	_		_	_	_			
Other Financing Uses	_	227.0	_	_	_		_	
Direct Support/Indirect Costs	_	-	_	_	_	_	-	
Capital Outlay	-		-,	-	-	-	-,,,,,,,,	
Services and Other Operating Expenditures	1,043.7	1,092.0	1,121.2	1,192.5	1,099.3	1,099.3	1,099.3	1,099.
Books and Supplies	0.2	0.2	0.3	0.3	0.5	0.5	0.5	0.9
Employee Benefits	(2.9)	1.6	0.8	1.4	1.6	1.6	1.6	1.6
Classified Salaries	2.3	2.4	2.4	2.4	2.7	2.7	2.7	2.7
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$
Expenditure								
Uses of Funds								
Total Sources of Funds	\$ 1,436.8	\$ 1,487.1	\$ 1,236.0	\$1,299.9	\$ 1,207.5	\$ 1,207.5	\$ 1,207.5	\$ 1,207.5
			,					
Total Revenue	\$1,083.3	\$1,093.6	\$1,072.1	\$1,188.5	\$ 1,104.3	\$1,104.3	\$ 1,104.3	\$1,104.3
Other Financing Sources	-	-	-	-	-	-	-	
Interfund Transfers-In	_	-	_	_	-		-	,
Other Local Revenue	1,083.3	1,093.6	1,072.1	1,188.5	1,104.3	1,104.3	1,104.3	1,104.3
Other State Revenue	-	-	-	-	-	-	-	
Federal Revenue	-	-	-	-	-	-	-	
Local Control Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$
Revenue								
Total Beginning Balance	\$ 353.5	\$ 393.5	\$ 163.9	\$ 111.3	\$ 103.2	\$ 103.2	\$ 103.2	\$ 103.2
Other Restatements	-	-	-	-	-	-	-	
Audit Adjustments	-	-	-	-	-	-	-	
Unassigned/Unappropriated	353.5	393.5	163.9	111.3	103.2	103.2	103.2	103.2
Assigned	-	-	-	-	-	-	-	
Committed	-	-	-	-	-	-	-	
Restricted	-	-	-	-	-	-	-	
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$
Beginning Balance								
Sources of Funds								
(Amounts in millions)	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actuals</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
				<u>Estimated</u>	<u>Final</u>	<u>Final</u>	Revised	Revised
					Authorized	<b>Estimated</b>	Authorized	Estimated
	2019-20	2020-21	2021-22	2022-23	2023-24	2023-24	2023-24	2023-24

### **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.

	2019-20	2020-21	2021-22	20	022-23	202	23-24	20	023-24	20	023-24	20	023-24
						Auth	orized	Est	imated	Aut	horized	Est	imated
				Est	timated	Fi	nal		Final	Re	evised	Re	evised
(Amounts in millions)	Actual	Actual	Actual	A	ctuals	Buc	dget	В	udget	В	udget	В	<u>udget</u>
Sources of Funds													
Beginning Balance													
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$	-	\$	2.0	\$	2.0	\$	2.0	\$	2.0
Restricted	-	-	-	Ė	-		-	Ė	-		-	Ė	
Committed	_	_	-		_		_		_		_		
Assigned	_	_	-		_		_		_		_		
Unassigned/Unappropriated	90.1	83.8	154.1		189.5		254.3		254.3		254.3		254.3
Audit Adjustments	-	_			-		_		-				
Other Restatements	_	_	_		_								
Total Beginning Balance	\$ 90.1	\$ 83.8	\$ 154.1	\$	189.5	\$	256.3	\$	256.3	\$	256.3	\$	256.3
Total Dog mining Datation	Ψ 00.1	Ψ 00.0	Ψ 101.1	Ψ	100.0	Ψ	200.0	Ψ.	200.0	Ψ_	200.0	Ψ.	200.0
Revenue													
Local Control Funding Formula	\$ -	\$ -	\$ -	\$	_	\$		\$		\$		\$	
Federal Revenue	-	-		Ψ		<b>—</b>		<b>*</b>	_	<b>—</b>		<b>"</b>	
Other State Revenue	_	_	_		_				_				
Other Local Revenue	133.3	90.0	103.0		136.3		134.6		134.6		134.6		134.6
Interfund Transfers-In	-	-	-		-		-		-		-		101.0
Other Financing Sources		_	_										
Total Revenue	\$ 133.3	\$ 90.0	\$ 103.0	\$	136.3	\$	134.6	\$	134.6	\$	134.6	\$	134.6
Total Revenue	Ψ 100.0	Ψ 00.0	Ψ 100.0	Ψ	100.0	Ψ	104.0	Ψ	104.0	Ψ	104.0	Ψ	104.0
Total Sources of Funds	\$ 223.4	\$ 173.7	\$ 257.2	\$	325.8	\$	390.9	\$	390.9	\$	390.9	\$	390.9
Uses of Funds													
Expenditure													
Certificated Salaries	\$ -	\$ -	\$ -	\$	_	\$	_	\$	_	\$	_	\$	
Classified Salaries	1.3	1.4	1.4	Ť	1.3	<b>—</b>	1.7	-	1.7	-	1.7	-	1.7
Employee Benefits	(1.3)	1.0	0.5		0.9		1.0		1.0		1.0		1.0
Books and Supplies	0.0	0.0	0.0		0.0		1.6		1.6		1.6		1.6
Services and Other Operating Expenditures	139.6	17.1	65.8		67.3		147.0		147.0		147.0		147.0
Capital Outlay	-	-	-		-		-		-		-		
Direct Support/Indirect Costs	_	-	-		-				_		-		
Other Financing Uses	_	_	_		_								
Other Outgo	_	_	_		_								
Total Expenditure	\$ 139.7	\$ 19.6	\$ 67.6	\$	69.5	\$	151.3	\$	151.3	\$	151.3	\$	151.3
Ending Balance													
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$	2.0	\$	2.0	\$	2.0	\$	2.0	\$	2.0
Restricted	-	-	-	Ė	-	Ė	-	Ė	-	Ė	-	Ė	
Committed	-	-	-		_		_		_		_		
Assigned	-	-	-		_				_		-		
Unassigned/Unappropriated	83.8	154.1	189.5		254.3		237.7		237.7		237.7		237.7
Total Ending Balance	\$ 83.8	\$ 154.1	\$ 189.5	\$	256.3	_	239.7	\$	239.7	\$	239.7	\$	239.7
<u>-</u>													
Total Uses of Funds	\$ 223.4	\$ 173.7	\$ 257.2	\$	325.8	\$	390.9	\$	390.9	\$	390.9	\$	390.9

### **FUND 672 – LIABILITY SELF INSURANCE**

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

	20	19-20	20	20-21	20	21-22	20	022-23	2	023-24	20	023-24	20	023-24	20	23-24
		10 20		20 21				200 00	_	thorized	_	imated		horized		imated
							Est	imated	_	Final	_	Final		evised		evised
(Amounts in millions)	A	ctual	A	ctual	A	ctual	_	ctuals		Rudget		udget	_	udget		udget
Sources of Funds									_				_			
Beginning Balance																
Non-spendable - Cash, Inventories, Others	\$	-	\$		\$		\$		\$	1.0	\$	1.0	\$	1.0	\$	1.0
Restricted	-	_	Ť		_		-	_	-		_		-	-	_	
Committed																
Assigned																
Unassigned/Unappropriated		(4.9)		(2.3)		0.7		(8.8)		(24.6)		(24.6)		(24.6)		(24.6)
Audit Adjustments		-		-		-		(0.0)		-		-		(21.0)		(21.0
Other Restatements										_						
Total Beginning Balance	\$	(4.9)	\$	(2.3)	\$	0.7	\$	(8.8)	\$	(23.6)	\$	(23.6)	\$	(23.6)	\$	(23.6
Total beginning balance	Ψ	(4.0)	Ψ	(2.0)	Ψ	0.1	Ψ	(0.0)	Ψ	(20.0)	Ψ	(20.0)	Ψ	(20.0)	Ψ	(20.0)
Revenue																
Local Control Funding Formula	\$	-	\$		\$		\$	_	\$	_	\$		\$	_	\$	
Federal Revenue	Ψ	_	Ψ		Ψ		Ť	_	Ψ.	_	Ψ	_	Ψ.	_	Ψ	_
Other State Revenue																
Other Local Revenue		85.1		37.3		98.3		145.4		51.4		51.4		51.4		51.4
Interfund Transfers-In		-		-		-		-		- 01.4		- 01.4		- 01.4		-
Other Financing Sources																
Total Revenue	\$	85.1	\$	37.3	\$	98.3	•	145.4	\$	51.4	\$	51.4	\$	51.4	\$	51.4
Total Nevenue	Ψ	00.1	Ψ	01.0	Ψ	56.6	Ψ	140.4	Ψ	01.4	Ψ	01.4	Ψ	01.4	Ψ	01.4
Total Sources of Funds	\$	80.2	\$	35.0	\$	99.1	\$	136.6	\$	27.9	\$	27.9	\$	27.9	\$	27.9
<u>Uses of Funds</u>																
Expenditure																
Certificated Salaries	\$	0.2	\$	0.2	\$	0.1		-	\$	-	\$	-	\$	-	\$	-
Classified Salaries		1.7		1.8		1.8		2.4		3.2		3.2		3.2		3.2
Employee Benefits		(1.7)		1.2		0.5		1.1		1.7		1.7		1.7		1.7
Books and Supplies		0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.0
Services and Other Operating Expenditures		82.3		31.1		105.4		156.6		45.0		45.0		45.0		45.0
Capital Outlay		-		-		-		-		-		-		-		-
Direct Support/Indirect Costs		-		-		-		-		-				-		-
Other Financing Uses		-		-		-		-		-		-		-		-
Other Outgo		-		-				-		-				-		-
Total Expenditure	\$	82.5	\$	34.3	\$	107.8	\$	160.2	\$	49.9	\$	49.9	\$	49.9	\$	49.9
Ending Balance																
Non-spendable - Cash, Inventories, Others	\$	-	\$	-	\$	-		1.0	\$	1.0	\$	1.0	\$	1.0	\$	1.0
Restricted		-		-		-		-		-		-		-		-
Committed		-		-		-		-		-		-		-		-
Assigned		-		-		-		-		-		-		-		-
Unassigned/Unappropriated		(2.3)		0.7		(8.8)		(24.6)		(23.0)		(23.0)		(23.0)		(23.0
Total Ending Balance	\$	(2.3)	\$	0.7	\$	(8.8)	\$	(23.6)	\$	(22.0)	\$	(22.0)	\$	(22.0)	\$	(22.0
		/					Ė	` /				` /				•
Total Uses of Funds	\$	80.2	\$	35.0	\$	99.1	\$	136.6	\$	27.9	\$	27.9	\$	27.9	\$	27.9

# FIDUCIARY FUNDS



Fund 713-Other Post-Employment Benefits Fund

### FUND 713 - OTHER POST-EMPLOYMENT BENEFITS FUND

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

	2019-20	2020-21	2021-22	2022-	23	2023-24	20	023-24	20	023-24	20	23-24
						Authorized	Est	timated	Aut	horized	Est	imated
				Estima	ted	Final	1 .	Final		evised		evised
(Amounts in millions)	Actual	Actual	Actual	Actua	ıls	Budget	В	udget	В	udget	В	udget
Sources of Funds												
Beginning Balance												
Non-spendable - Cash, Inventories, Others	\$ -	<b>s</b> -	\$ -	\$	-	\$ -	\$	-	\$	_	\$	
Restricted	411.6	426.0	542.8	469	9.9	628.3	Ť	628.3	_	520.6	Ť	520.6
Committed	-	_	_		_	-		-		_		
Assigned	-	_	_		_	-		-		-		
Unassigned/Unappropriated	_	_	_		_	_		_		_		
Audit Adjustments	_	-	_		_	_				_		
Other Restatements	_	-	_		_	_		_		_		-
Total Beginning Balance	\$ 411.6	\$ 426.0	\$ 542.8	\$ 469	9.9	\$ 628.3	\$	628.3	\$	520.6	\$	520.6
	•	<b>*</b>	7 01210			V 02010	Ť		· ·		Ť	
Revenue												
Local Control Funding Formula	\$ -	\$ -	\$ -	\$	-	\$ -	\$	_	\$	_	\$	
Federal Revenue	_	-	-	·	-	_	Ť	_	ŕ	_	ŕ	
Other State Revenue	_	-	_		-	-		_		_		
Other Local Revenue	14.7	117.3	(72.4)	158	8.9	211.0		211.0		211.0		211.0
Interfund Transfers-In	-	_	-		-	-		-		-		
Other Financing Sources	_	_	_		_	_		_		_		_
Total Revenue	\$ 14.7	\$ 117.3	\$ (72.4)	\$ 15	8.9	\$ 211.0	\$	211.0	\$	211.0	\$	211.0
	•	*	+ ()			·	Ť		*		Ť	
Total Sources of Funds	\$ 426.3	\$ 543.2	\$ 470.4	\$ 62	8.8	\$ 839.3	\$	839.3	\$	731.6	\$	731.6
Uses of Funds												
Expenditure												
Certificated Salaries	\$ -	\$ -	\$ -	\$	-	\$ -	\$	-	\$	-	\$	-
Classified Salaries	-	-	-		-	-		-		-		-
Employee Benefits	-	-	-		-	-		-		-		-
Books and Supplies	-	-	-		-	-		-		-		-
Services and Other Operating Expenditures	0.4	0.4	0.5		0.5	0.5		0.5		0.5		0.5
Capital Outlay	-	-	-		-	-		-		-		-
Direct Support/Indirect Costs	-	-	-		-	-		-		-		-
Other Financing Uses	-	-	-		-	-		-		-		-
Other Outgo	-	-	-		-	-		-		-		-
Total Expenditure	\$ 0.4	\$ 0.4	\$ 0.5	\$ (	0.5	\$ 0.5	\$	0.5	\$	0.5	\$	0.5
				1							_	
Ending Balance				_		_					\$	
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$	-	\$ -	\$	-	\$	-	Ψ	mc
Non-spendable - Cash, Inventories, Others Restricted	426.0	542.8	469.9	•	8.3	838.8	\$	838.8	\$	731.1	_	
Non-spendable - Cash, Inventories, Others Restricted Committed	426.0	542.8	469.9	•	8.3	838.8	\$	838.8	\$	731.1		
Non-spendable - Cash, Inventories, Others Restricted Committed Assigned	426.0	542.8	469.9	•	8.3	838.8	\$	838.8	\$	731.1		731.1
Non-spendable - Cash, Inventories, Others Restricted Committed Assigned Unassigned/Unappropriated	426.0 - -	542.8	469.9	628	8.3 - -	838.8		838.8		731.1		
Non-spendable - Cash, Inventories, Others Restricted Committed Assigned	426.0	542.8	469.9	628	8.3 - -	838.8	\$	838.8	\$	731.1	\$	

# SPECIAL REVENUE FUNDS



Fund 080-Student Body

### **FUND 080 – STUDENT BODY**

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

	2019	9-20	20	20-21	20	21-22	20	22-23	-	23-24	-	23-24	-	23-24	-	23-24
							Fet	imated		norized 'inal		imated 'inal		horized vised		mated vised
(Amounts in millions)	Acti	12]	Д.	ctual	Д.	ctual		ctuals	_	<u>mai</u> idget	_	ıdget	_	idget	_	idget
Sources of Funds	nen	<u>Iai</u>	<u> 71</u>	ctuai	<u> 11</u>	<u>ctuai</u>	710	,tuais	<u> </u>	<u>rager</u>	<u> </u>	<u>rager</u>	<u> </u>	<u>rager</u>	<u> </u>	<u>rager</u>
Beginning Balance																
Non-spendable - Cash, Inventories, Others	\$		\$	_	\$		\$	3.5	\$	4.2	\$	4.2	\$	4.2	\$	4.2
Restricted	Ψ	_	Ψ.		Ψ	44.8	Ψ	44.6	Ψ	46.5	Ψ_	46.5	Ψ	46.5	Ψ	46.5
Committed		-		_		_		-		_		_		-		_
Assigned		-		_		_		-		-		_		-		_
Unassigned/Unappropriated		-		-		_		-		-		_		-		_
Audit Adjustments		-		_		_		_		_		_		_		-
Other Restatements		-		46.4		_		_		_		_		_		-
Total Beginning Balance	\$	-	\$	46.4	\$	44.8	\$	48.1	\$	50.7	\$	50.7	\$	50.7	\$	50.7
Revenue																
Local Control Funding Formula	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Federal Revenue		-		-		-		-		-		-		-		-
Other State Revenue		-		-		-		-		-		-		-		-
Other Local Revenue		-		4.7		33.3		36.9		24.3		24.3		24.3		24.3
Interfund Transfers-In		-		-		-		-		-		-		-		-
Other Financing Sources		-		-		-		-		-		-		-		-
Total Revenue	\$	-	\$	4.7	\$	33.3	\$	36.9	\$	24.3	\$	24.3	\$	24.3	\$	24.3
Total Sources of Funds	\$	-	\$	51.2	\$	78.0	\$	85.0	\$	75.0	\$	75.0	\$	75.0	\$	75.0
Uses of Funds																
Expenditure																
Certificated Salaries	\$		\$		\$		\$		\$		\$		\$		\$	
Classified Salaries	Ψ		Ψ.		Ψ		Ψ		Ψ		Ψ-		Ψ.		Ψ	
Employee Benefits																
Books and Supplies				5.4		23.9		27.8		18.8		18.8		18.8		18.8
Services and Other Operating Expenditures				0.9		5.8		6.1		5.0		5.0		5.0		5.0
Capital Outlay				0.1		0.2		0.4		0.2		0.2		0.2		0.2
Direct Support/Indirect Costs		_		-		-		-		-				-		
Other Financing Uses		_		_		_		_		_		_		_		
Other Outgo		_		_		_		_		_		_		_		
Total Expenditure	\$	-	\$	6.4	\$	29.9	\$	34.3	\$	24.0	\$	24.0	\$	24.0	\$	24.0
Ending Balance																
Non-spendable - Cash, Inventories, Others	\$	-	\$	-	\$	3.5	\$	4.2	\$	4.2	\$	4.2	\$	4.2	\$	4.2
Restricted		-		44.8		44.6		46.5		46.8		46.8		46.8		46.8
Committed		-		-		-		-		-		-		-		-
Assigned		-		-		-		-		-		-		-		-
Unassigned/Unappropriated		-		-		-		-		-		-		-		-
Total Ending Balance	\$	-	\$	44.8	\$	48.1	\$	50.7	\$	51.0	\$	51.0	\$	51.0	\$	51.0
Total Uses of Funds	\$		\$	51.2	\$	78.0	\$	85.0	\$	75.0	\$	75.0	\$	75.0	\$	75.0

# **Section V**

# DISTRICT CLASS SIZE

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

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

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

# DISTRICT CLASS SIZE

				201	9-20	202	0-21	202	1-22	2022-23	202	3-24
Type of School	Subject(s)	Grade Level	2018-19	High Needs Sch	Non- High Needs Sch	High Needs Sch	Non- High Needs Sch	High Needs Sch	Non- High Needs Sch	High & Non- High Needs Sch	Priority Schools	All Other Schools
Elementary District Norm - All	All	K	29.5	29.5	29.5	29.5	29.5	29.5	29.5	29.5	28.5	29.5
Elementary District Norm - All	All	1-3	32	32	32	32	32	32	32	32	31	32
Elementary District Norm – PHBAO and Non PHBAO & PHBAO Magnets	All	4-5/(6)	39	36	38	35.5	37	35.5	35.5	35.5	34.5	35.5
Elementary District Norm – Non- PHBAO Magnet	All	4-5/(6)	39	36	38	35	37	34.5	35	34.5	33.5	34.5
Elementary PHBAO Elementary PHBAO	All All	К 1-3	24 24	24 24	24 24	24 24	24 24	24 24	24 24	24 24	23 23	24 24
Elementary PHBAO	All	4-5/(6)	30.5	27.5	29.5	27	28.5	27	27	27	26	27
Elementary Non-PHBAO Elementary Non-PHBAO	All All	K 1-3	24 24	24 24	24 24	24 24	24 24	24 24	24 24	24 24	23 23	24 24
Elementary Non-PHBAO	All	4-5/(6)	36	33	35	32.5	34	32.5	32.5	32.5	31.5	32.5
Elementary PHBAO Magnet	All	K-3	24	24	24	24	24	24	24	24	23	24
Elementary PHBAO Magnet	All	4-5/(6)	30.5	27.5	29.5	27	28.5	27	27	27	26	27
Elem Non-PHBAO Magnet	All	K-3	24	24	24	24	24	24	24	24	23	24
Elem Non-PHBAO Magnet	All	4-5/(6)	34	31	33	30	32	29.5	30	29.5	28.5	29.5

### DISTRICT CLASS SIZE

				2019	9-20	202	0-21	202	1-22	2022-23	202	3-24
		Grade		High	Non- High	High	Non- High	High	Non- High	High & Non- High	Priority	All Other
Type of School	Subject(s)	Level	2018-19	Needs Sch	Schools	Schools						
Middle School District Norm - PHBAO and Non-PHBAO	Academic	6-8	42.5	39.5	41.5	38.5	40.5	36.5	38.5	35.5	34.5	35.5
Middle School District Norm PHBAO and Non-PHBAO	Non-acad	6-8	42.5	39.5	41.5	38.5	40.5	36.5	38.5	36.25	36.25	36.25
Middle PHBAO	Academic	6-8	34	31	33	30	32	28	30	27	26	27
Middle PHBAO	Non-acad	6-8	42.5	39.5	41.5	38.5	40.5	36.5	38.5	36.25	36.25	36.25
Middle PHBAO	Combined	6-8	36.43	33.4	35.42	32.38	34.41	30.36	32.38	29.51	28.71	29.51
Middle Non-PHBAO Middle Non-PHBAO	Academic Non-acad	6-8 6-8	39.5 42.5	36.5 39.5	38.5 41.5	35.5 38.5	37.5 40.5	33.5 36.5	35.5 38.5	32.5 36.25	31.5 36.25	32.5 36.25
Middle Non-PHBAO	Combined	6-8	40.45	37.45	39.45	36.45	38.45	34.44	36.45	33.66	32.94	33.66
Middle School District Norm - PHBAO & Non PHBAO Magnet	All	6-8	42.5	39.5	41.5	38.5	40.5	36.5	38.5	35.5	34.5	35.5
Middle PHBAO Magnet	All	6-8	34	31	33	30	32	28	30	27	26	27
Middle Non-PHBAO Magnet	All	6-8	36.5	33.5	35.5	32.5	34.5	30.5	32.5	29.5	28.5	29.5

# DISTRICT CLASS SIZE

				201	9-20	202	0-21	202	1-22	2022-23	202	3-24
		Grade		High	Non- High	High	Non- High	High	Non- High	High & Non- High	Priority	All Other
Type of School	Subject(s)	Level	2018-19	Needs Sch	Schools	Schools						
High School District Norm	All		42.5	41.5	41.5	40.5	40.5	38.5	38.5	35.5	34.83	35.5
High School PHBAO	Academic	9-10	34	33	33	32	32	30	30	27	26	27
High School PHBAO	Non-Acad	9-10	42.5	41.5	41.5	40.5	40.5	38.5	38.5	35.5	35.5	35.5
High School PHBAO	Academic	11-12	42.5	41.5	41.5	40.5	40.5	38.5	38.5	35.5	34.5	35.5
High School PHBAO	Non-acad	11-12	42.5	41.5	41.5	40.5	40.5	38.5	38.5	35.5	35.5	35.5
High School Non-PHBAO	Academic	9-10	39.5	38.5	38.5	37.5	37.5	35.5	35.5	32.5	31.5	32.5
High School Non-PHBAO	Non-acad	9-10	42.5	41.5	41.5	40.5	40.5	38.5	38.5	35.5	35.5	35.5
High School Non-PHBAO	Academic	11-12	42.5	41.5	41.5	40.5	40.5	38.5	38.5	35.5	34.5	35.5
High School Non-PHBAO	Non-acad	11-12	42.5	41.5	41.5	40.5	40.5	38.5	38.5	35.5	35.5	35.5
High School PHBAO Magnet	All	9-12	34	33	33	32	32	30	30	27	26	27
High School Non-PHBAO Magnet	All	9-12	36.5	35.5	35.5	34.5	34.5	32.5	32.5	29.5	28.5	29.5
Community Day Schools,												
Opportunity Schools and												
Pregnant Minors			21	21	21	21	21	21	21	21	21	21
Continuation Schools			29	29	29	29	29	29	29	29	29	29
Independent Study			30	30	30	30	30	30	30	30	30	30

### Los Angeles Unified School District

### 2023-24 **BUDGET**

### DISTRICT ENROLLMENT TRENDS

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

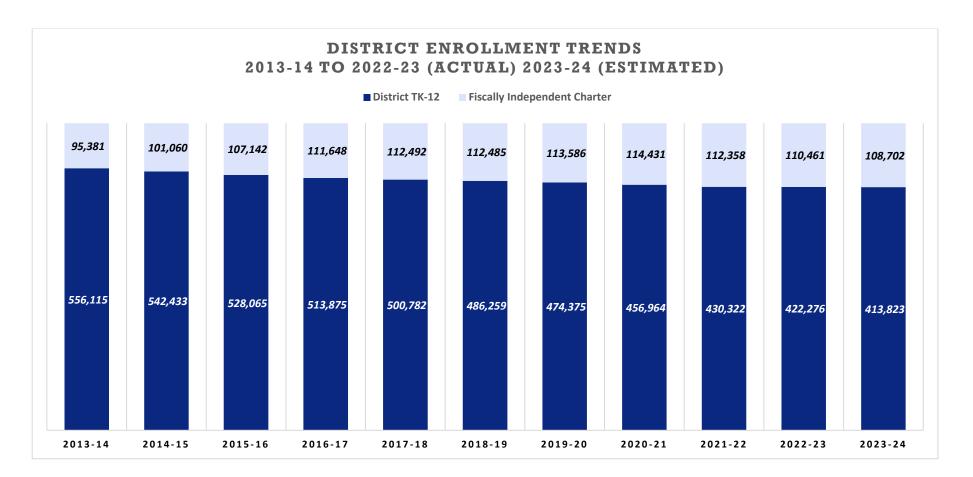
To project enrollment, the Los Angeles Unified School District uses data on live births in Los Angeles County, historical grade retention rates, and other relevant information. The grade retention ratios measure the percentage of students expected to progress to the next grade level from one year to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

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

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

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

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



# **ENROLLMENT TRENDS AND PROJECTIONS**

Norm Day Enrollment - Excluding Independent Ch	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
	Actual		Estimated	Estimated						
LA County - Live Births Lagged 5 Years	130,312	131,697	128,523	130,150	124,440	122,940	116,850	110,177	106,987	106,450
Graded Enrollment										
Transitional Kindergarten*							8,426	11,003	11,732	11,308
Kindergarten	48,255	45,903	43,581	42,091	36,281	34,492	28,394	28,015	27,204	27.067
Grade l	40,363	39,426	37,672	36,045	34,300	31,065	30,720	29,574	32,490	32,422
Grade 2	40,147	39,399	38,503	36,905	34,959	32,185	31,003	30,572	28,972	31,829
Grade 3	41,699	38,962	38,220	37,611	35,804	32,897	31,814	30,604	29,864	28,301
Grade 4	41,611	40,558	37,872	37,345	36,543	33,591	32,339	31,348	29,903	29,180
Grade 5	41,567	40,066	38,970	36,538	36,075	34,293	33,011	31,743	30,282	28,886
Grade 6	34,239	34,814	33,239	32,361	30,740	29,081	28,620	28,187	26,706	25,273
Grade 7	34,007	33,177	33,551	32,111	31,422	28,726	28,224	28,007	27,356	25,856
Grade 8	34,261	33,425	32,746	33,209	31,774	30,425	28,666	27,887	27,673	27,030
Grade 9	35,937	34,904	34,838	35,287	32,164	32,572	32,084	30,533	29,687	28,685
Grade 10	33,817	32,959	31,843	31,832	33,761	30,807	31,340	30,941	28,424	27,619
Grade 11	30,274	29,562	28,760	27,604	29,592	30,052	27,959	28,719	27,275	25,060
Grade 12	27,293	27,526	26,665	26,419	26,611	27,042	26,601	26,314	25,140	23,881
Total graded enrollment	483,470	470,681	456,460	445,358	430,026	407,228	399,201	393,447	382,708	372,397
TK-3 enrollment	170,464	163,690	157,976	152,652	141,344	130,639	130,357	129,768	130,262	130,927
4-6 enrollment	117,417	115,438	110,081	106,244	103,358	96,965	93,970		86,891	83,339
7-8 enrollment	68,268	66,602	66,297	65,320	63,196	59,151	56,890	55,894	55,029	52,886
9-12 enrollment	127,321	124,951	122,106	121,142	122,128	120,473	117,984	116,507	110,526	105,245
Total graded enrollment	483,470	470,681	456,460	445,358	430,026	407,228	399,201	393,447	382,708	372,397
Other Enrollment										
Special day classes in regular schools	24,057	23,813	23,553	22,911	20,966	18,235	18,467	18,467	17,878	17,308
Special day classes in special ed schools	2,098	2,061	2,037	2,056	2,033	1,783	1,909	1,909	1,848	1,789
Continuation and opportunity schools**	4,250	4,227	4,209	4,050	3,939	3,076	2,699	)		
Total other enrollment	30,405	30,101	29,799	29,017	26,938	23,094	23,075	20,376	19,726	19,097
Total graded and other enrollment	513,875	500,782	486,259	474,375	456,964	430,322	422,276	413,823	402,434	391,494
Enrollment Change from Prior Year	-14,190	-13,093	-14,523	-11,884	-17,411	-26,642	-8,046	-8,453	-11,389	-10,940
% Change	-2.69%	-2.55%	-2.90%	-2.44%	-3.67%	-5.83%	-1.87%	-2.00%	-2.75%	-2.72%

<sup>\*</sup>Transitional Kindergarten students reported separately effective fiscal year 2022-23.

\*\*Continuation and opportunity schools enrollment are now part of Graded Enrollment effective fiscal year 2023-24.

EN	ROLLME	NT TRE	NDS AN	D PROJ	ECTIO	NS				
Norm Day Enrollment - Independent Charter Schools Only										
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
LA County - Live Births Lagged 5 Years	Actual 130,312	131,697	Actual 128,523	130,150	124,440	122,940	Actual 116,850	110,177	Estimated 106,987	106,450
Graded Enrollment										
Transitional Kindergarten*							1,623	1,549	1,599	1,653
Kindergarten	7,344	7,509	7,221	7,429	6,992	6,840	5,521	4,939	4,820	4,810
Grade 1	6,262	6,357	6,371	6,436	6,429	6,174	6,097	5,789	5,601	5,554
Grade 2	5,702	6,039	6,109	6,207	6,432	6,197	6,119	5,874	5,814	5,623
Grade 3	5,919	5,515	5,849	6,067	6,233	6,178	6,026	6,057	5,934	5,943
Grade 4	5,684	5,744	5,455	5,867	6,063	6,077	6,128	6,075	6,121	6,088
Grade 5	6,209	6,235	6,374	6,009	6,353	6,292	6,212	6,328	6,374	6,389
Grade 6	10,563	10,300	10,144	10,373	9,653	9,777	9,600	9,284	9,424	9,247
Grade 7	9,840	10,253	10,144	10,264	10,466	9,733	9,716	9,598	9,351	9,235
Grade 8	9,280	9,398	9,763	9,986	10,141	10,069	9,417	9,496	9,519	9,302
Grade 9	12,501	12,298	12,108	12,257	12,163	11,880	11,434	10,950	10,910	11,068
Grade 10	11,905	11,816	11,611	11,556	11,804	11,425	11,401	11,158	10,932	11,005
Grade 11	10,632	10,924	10,932	10,867	11,128	11,015	10,706	11,093	10,967	10,817
Grade 12	9,807	10,104	10,404	10,268	10,574	10,701	10,461	10,512	11,005	11,015
Total graded enrollment	111,648	112,492	112,485	113,586	114,431	112,358	110,461	108,702	108,371	107,749
TK-3 enrollment	25,227	25,420	25.550	26,139	26,086	25,389	25,386	24,208	23,768	23,583
4-6 enrollment	22,456	22,279	21,973	22,249	22,069	22,146	21,940	21,687	21,919	21,724
7-8 enrollment	19,120	19,651	19,907	20,250	20,607	19,802	19,133	19,094	18,870	18,537
9-12 enrollment	44,845	45,142	45,055	44,948	45,669	45,021	44,002	43,713	43,814	43,905
Total graded enrollment	111,648	112,492	112,485	113,586	114,431	112,358	110,461	108,702	108,371	107,749
Other Enrollment										
Special Day Classes in regular schools	0	0	0	0	0	0	0	0	0	0
Special day classes in special ed schools	0	0	0	0	0	0	0	0	0	0
Continuation and Opportunity schools	0	0	0	0	0	0	0	0	0	0
Total other enrollment	0	0	0	0	0	0	0	0	0	0
Total graded and other enrollment	107,142	111,648	112,492	112,485	113,586	114,431	110,461	108,702	108,371	107,749
Enrollment Change from Prior Year	6,082	4,506	844	-7	1,101	845	-1,897	-1,759	-331	-622
% Change	6.02%	4.21%	0.76%	-0.01%	0.98%	0.74%	-1.69%	-1.59%	-0.30%	-0.57%

<sup>\*</sup>Transitional Kindergarten students reported separately effective fiscal year 2022-23.

### ENROLLMENT TRENDS AND PROJECTION

Norm Day Enrollment - Districtwide Including Indepe	ndent Charter Scl	nools								
	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Estimated	2024-25 Estimated	2025-26 Estimated
LA County - Live Births Lagged 5 Years	130,312	131,697	128,523	130,150	124,440	122,940	116,850	110,177	106,987	106,450
Graded Enrollment Transitional Kindergarten*							10,049	12,552	13,331	12,961
Kindergarten	55,599	53,412	50,802	49,520	43,273	41,332	33,915	32,954	32,024	31,877
Grade 1	46,625	45,783	44,043	42,481	40,729	37,239	36,817	35,363	38,091	37,976
Grade 2	45,849	45,438	44,612	43,112	41,391	38,382	37,122	36,446	34,786	37,452
Grade 3	47,618	44,477	44,069	43,678	42,037	39,075	37,840	36,661	35,798	34,244
Grade 4	47,295	46,302	43,327	43,212	42,606	39,668	38,467	37,423	36,024	35,268
Grade 5	47,776	46,301	45,344	42,547	42,428	40,585	39,223	38,071	36,656	35,275
Grade 6	44,802	45,114	43,383	42,734	40,393	38,858	38,220	37,471	36,130	34,520
Grade 7	43,847	43,430	43,695	42,375	41,888	38,459	37,940	37,605	36,707	35,091
Grade 8	43,541	42,823	42,509	43,195	41,915	40,494	38,083	37,383	37,192	36,332
Grade 9	48,438	47,202	46,946	47,544	44,327	44,452	43,518	41,483	40,597	39,753
Grade 10	45,722	44,775	43,454	43,388	45,565	42,232	42,741	42,099	39,356	38,624
Grade 11	40,906	40,486	39,692	38,471	40,720	41,067	38,665	39,812	38,242	35,877
Grade 12	37,100	37,630	37,069	36,687	37,185	37,743	37,062	36,826	36,145	34,896
Total graded enrollment	595,118	583,173	568,945	558,944	544,457	519,586	509,662	502,149	491,079	480,146
Total graded enforment	393,116	363,113	300,333	330,311	344,431	313,300	303,002	302,143	431,013	100,110
TK-3 enrollment	195,691	189,110	183,526	178,791	167,430	156,028	155,743	153,976	154,030	154,510
4-6 enrollment	139,873	137,717	132,054	128,493	125,427	119,111	115,910	112,965	108,810	105,063
7-8 enrollment	87,388	86,253	86,204	85,570	83,803	78,953	76,023	74,988	73,899	71,423
9-12 enrollment	172,166	170,093	167,161	166,090	167,797	165,494	161,986	160,220	154,340	149,150
Total graded enrollment	595,118	583,173	568,945	558,944	544,457	519,586	509,662	502,149	491,079	480,146
Other Enrollment										
Special day classes in regular schools	24,057	23,813	23,553	22,911	20,966	18,235	18,467	18,467	17,878	17,308
Special day classes in special ed schools	2,098	2,061	2,037	2,056	2,033	1,783	1,909	1,909	1,848	1,789
Continuation and opportunity schools**	4,250	4,227	4,209	4,050	3,939	3,076	2,699	2,000	2,010	2,200
Total other enrollment	30,405	30,101	29,799	29,017	26,938	23,094	23,075	20,376	19,726	19,097
Total Districtwide graded and other enrollment	625,523	613,274	598,744	587,961	<i>571,395</i>	542,680	532,737	522,525	510,805	499,243
Enrollment Change from Prior Year	-9,684	-12,249	-14,530	-10,783	-16,566	-28,715	-9,943	-10,212	-11,720	-11,562
% Change	-1.52%	-12,249	-2.37%	-1.80%	-2.82%	-5.03%	-9,943	-10,212	-2.24%	-2.26%
/v Onunge	-1.34/0	-1.30/0	-6.31/0	-1.00/0	-6.06/0	-0.00/0	-1.03/0	-1.36/0	-6.64/0	-6.60/0

<sup>\*</sup>Transitional Kindergarten students reported separately effective fiscal year 2022-23.

\*\*Continuation and opportunity schools enrollment are now part of Graded Enrollment effective fiscal year 2023-24.

# ENROLLMENT TRENDS AND PROJECTION

#### **Adult and Early Education Enrollment**

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Estimated	2024-25 Estimated	2025-26 Estimated
Early Education:										
Early Education Centers	8,674	8,495	8,977	8,977	5,630	3,832	5,345	6,171	5,948	5,733
Transitional Kindergarten Expansion program	6,221	6,391	6,539	6,519	4,553	4,600	4,566	4,176	3,819	
California State Pre-school program	3,970	3,620	3,529	3,445	1,498	1,650	1,809	1,488	1,422	1,360
Pre-K Special Day program	3,003	2,975	2,919	3,100	3,214	2,441	2,507	2,455	2,404	2,317
Infant Centers (Cal-Safe program)	47	47	47	47	21	28	49	48	50	52
Total Early Education	21,915	21,528	22,011	22,088	14,916	12,551	14,276	14,338	13,643	9,462
Adult Education (excludes concurrently enrolled students)	66,824	67,702	62,968	54,629	23,781	25,218	23,836	26,220	28,842	31,726
Total adult and early education enrollment	88,739	89,230	85,035	76,717	38,697	37,769	38,112	40,558	42,485	41,188
Enrollment Change from Prior Year	657	491	-4,251	-8,262	-38,020	-928	343	2,446	1,927	-1,297
% Change	0.75%	0.55%	-4.76%	-9.72%	-49.56%	-2.40%	0.91%	6.42%	4.75%	-3.05%
Total Enrollment (including affiliated, independent charter schools, adult, and early education schools)	714,262	702,504	683,779	664,678	610,092	580,449	570,849	563,083	553,290	540,431
Enrollment Change from Prior Year	-9,027	-11,758	-18,781	-19,045	-54,586	-29,643	-9,600	-7,766	-9,793	-12,859
% Change	-1.25%	-1.65%	-2.67%	-2.79%	-8.21%	-4.86%	-1.65%	-1.36%	-1.74%	-2.32%

### **Unduplicated Pupil Count:**

Unduplicated TK-12 Pupil Count (excluding independent charter schools	423,485	418,387	395,941	389,292	377,282	354,219	350,521	342,955	333,404	324,241
and County Program students)										
% of Unduplicated Pupil Count to Enrollment	82.41%	83.55%	81.43%	82.06%	82.56%	82.31%	83.01%	82.87%	82.85%	82.82%

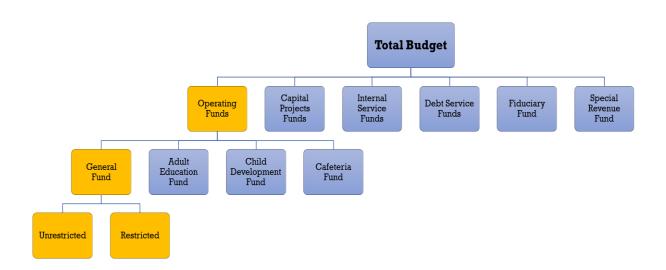
### SPECIAL EDUCATION ENROLLMENT DATA REPORT BY DISABILITY

Students with Disabilities - Including Fiscally Independent Charter Schools														
	ID	нн	DEAF	SLI	VI	ED	OI	OHI	SLD	DB	MD	AUT	TBI	Total
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	10,261	29,376	11	3	15,674	71	80,346
Oct 2022	3,576	1,096	254	14,511	282	1,166	1,126	10,560	29,635	8	391	18,049	64	80,718
Students with Disabilities - Excluding Fiscally Independent Charter Schools														
	ID	нн	DEAF	SLI	VI	ED	OI	ОНІ	SLD	DB	MD	AUT	TBI	Total
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	7,806	22,769	11	3	14,016	60	66,796
Oct 2022	3,319	947	234	12,378	258	985	1,064	8,144	23,061	8	371	16,217	48	67,034
Students v	with Disa	abilities	- Fiscally	Independ	dent Cha	arter Scho	ols Only							
	ID	нн	DEAF	SLI	VI	ED	OI	ОНІ	SLD	DB	MD	AUT	TBI	Total
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
Oct 2022	257	149	20	2,133	24	181	62	2,416	6,574	0	20	1,832	16	13,684

\*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 and started to include the disability "Multiple Disabilities" (MD). Students with EMD (3) disability were included in OHI above.

### INTRODUCTION

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.



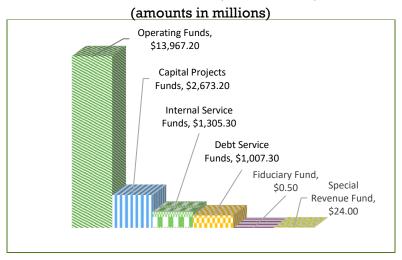
This section is designed to look at LAUSD's fund structure from the overall total budget drilling down to the General Fund, which is the largest Operating Fund of LAUSD. Therefore, this section of the budget overview will focus on the General Fund.

#### THE TOTAL BUDGET

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 2023-24 is \$13,967.2 million. These funds are used for the day-to-day operation of LAUSD schools and offices.
- Capital Projects Funds total to \$2,673.2 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 \$1,305.3 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 \$1,007.3 million and are used for the payment of interest and principal of long-term bonds.
- 5. **Fiduciary Fund** total to \$0.50 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 \$24.0 million and is composed of the Student Body Fund.

Figure 1: 2023-24 TOTAL BUDGET (ALL FUNDS) = \$19.0 BILLION



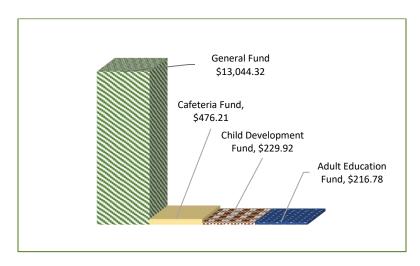
#### **OPERATING FUNDS**

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

- 1. **General Fund** \$13,044.32 million includes funds for the basic instructional and administrative expenditures of the District
- 2. Cafeteria Fund \$476.21 million includes funds for the food service programs
- 3. **Child Development Fund** \$229.92 million includes funds dedicated for the operation of the Early Childhood Education program
- 4. **Adult Education Fund** \$216.78 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: 2023-24 OPERATING FUNDS = \$14.0 BILLION (amounts in millions)



#### GENERAL FUND

The \$13.0 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 Program	•	
Special Education Program		•
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 "interprogram transfer", where the transfer of funds occur between programs within the General Fund.

#### HOW EDUCATION IS FUNDED IN CALIFORNIA

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

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

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

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

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

# 2023-24 BUDGET

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

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

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

# 2023-24 BUDGET

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

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

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

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

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

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

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

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

# 2023-24 BUDGET

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

# 2023-24 BUDGET

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 funding. These are ADA, COLA, enrollment, and unduplicated pupil count.

Below are the various LCFF terminologies and their brief definitions.

#### **Grade Span**

LCFF funding uses grade span ADAs such as TK/K-3, 4-6, 7-8, and 9-12.

# Average Daily Attendance (ADA)

The change in the reporting of ADA was driven by the LCFF formula where ADAs are summed into grade spans of TK/K-3, 4-6, 7-8, and 9-12. LCFF uses the ADA of students from the beginning of the school year to the school month ending on or before April 15th of a fiscal year. This period of attendance is called the Second Principal Apportionment (P-2) ADA. Education Code 42238.5 is amended per the 2022-23 Enacted State Budget to provide funding based on the greater of current year P-2 ADA, prior year P-2 ADA, or average of prior three years' P-2 ADA. A small portion of the funded ADA comes from the Annual ADA, i.e., ADAs from the beginning to the end of the school year. These are for Community Day Schools, Extended Year Special Education, and Nonpublic Schools. Charter schools are funded based on the current year's P-2 ADA.

# Cost of Living Adjustment (COLA)

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.

#### **Base Grant Per ADA**

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

#### **Base Grant Funding**

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.

#### **Enrollment**

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

# Targeted Disadvantaged Students/Unduplicated Pupils

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).

# Unduplicated Pupil Percentage

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

# Supplemental Grant Funding

Every student identified as either English Learner, met the requirements for free or reduced-priced meals, or in foster care generates additional funding above the Base Grant Funding through the Supplemental Grant Funding. For each grade span, this is calculated by multiplying the Base Grant Funding by the Unduplicated Pupil Percentage times 20%.

# Concentration Grant Funding

In addition to the Supplemental Grant Funding, school districts in which student population of either English Learner, met the requirements for free or reduced-priced meals, or in foster care exceed 55% of their enrollment are entitled to the Concentration Grant Funding. For each grade span, this is calculated by multiplying the Base Grant Funding by the Unduplicated Pupil Percentage in excess of 55% times 65%, with 15% to be used to increase the number of credentialed and/or classified staff who provide direct services to students in schools

# Allowance and Add-On Funding

For LAUSD, this includes the Targeted Instructional Improvement Block Grant (TIIBG) 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 lower classroom student-to-adult ratio. Home-To-School Transportation will receive COLA beginning 2023-24. As authorized by the 2023-24 Enacted State Budget, funding for Equity Multiplier to benefit schools with unstable student enrollment and a high percentage of socioeconomically disadvantaged students will commence in 2023-24.

# Economic Recovery Target (ERT)

It is the difference between the amount a school district or charter school would have received under the old funding system (Revenue Limit, Charter School Block Grants, and Categorical Programs) and the estimated amount it would receive for LCFF funding, based on certain criteria. Only school districts and charter schools that were at, or below, the 90th percentile of per-pupil funding rates of school districts under the old funding system as determined at the 2013-14 P-2 certification, are eligible for ERT payments. Two of the District's locally-funded (affiliated) charter schools, namely Colfax Elementary School and Community Magnet Charter, are eligible to receive this funding.

# LCFF Entitlement/Revenue

Sum of the Base Grant Funding, Supplemental Grant Funding, Concentration Grant Funding, and Allowance and Add-on Funding. It is recalculated for each of the implementation year based on the current fiscal year's funded ADA, COLA and Unduplicated Pupil Percentage. LCFF is funded through: (1) local property taxes, (2) the Education Protection Act (EPA) which was enacted by Proposition 30 in November 2012, and amended by Proposition 55 in November 2016, and (3) state aid. The portion of the LCFF revenue that is not funded by local property taxes and EPA is funded by state aid.

# 2023-24 BUDGET

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. The 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. For transitional kindergarten (TK), maintaining an average maximum class sizes of no more than 24 students at each school site cannot be collectively bargained unlike class sizes for grades K-3, inclusive.

2023-24 is the second year of universal transitional kindergarten (UTK) implementation and now offers transitional kindergarten (TK) to four-year-olds whose fifth birthday occurs between September 2 and April 2, inclusive. LCFF provides an add-on funding to lower classroom staffing ratios in transitional kindergarten. Starting in school year 2022-23, adult-to-student ratios for TK classrooms are 1 adult to 12 students and remains to be the requirement in 2023-24 in the absence of additional funding. Shortfall in adult-to-student ratio will result in a prorated reduction in the amount of funding generated by the LCFF TK Ratio add-on. The LCFF TK ratio add-on funding is \$3,044 per TK ADA after applying a COLA of 8.22%.

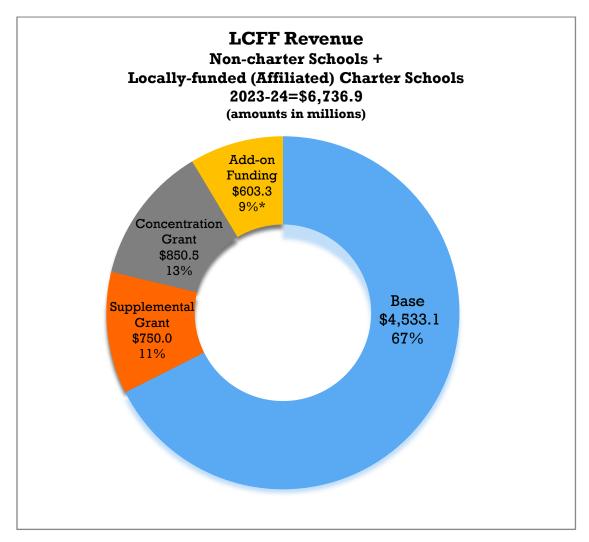
The Supplemental and Concentration Grant Funding are dependent on an LEA's number of unduplicated student count, specifically, the percentage of the unduplicated count to total enrollment. And although LCFF funding is considered unrestricted, the Supplemental and Concentration Grant Funding are earmarked 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 2023-24 Enacted State Budget provides for 8.22% statutory COLA 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. LCFF revenue for non-charter schools is projected to be funded on the average of the three prior years' ADA. Locally-funded (affiliated) charter schools are funded at the current year P-2 ADA. New in 2023-24 is the LCFF Equity Multiplier add-on funding for distribution to school sites with prior-

# 2023-24 BUDGET

year nonstability rate greater than 25% and prior-year socioeconomically disadvantaged pupil rate greater than 70%.

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



\*Includes Equity Multiplier as authorized by the 2023-24 Enacted State Budget

#### **BUDGET PRINCIPLES AND PROCESS**

#### A. Principles of Budgeting and Accounting

The <u>California School Accounting Manual</u> and the <u>California Education Code</u> 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:

<u>Basis for Accounting</u>. The <u>California School Accounting Manual</u> 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 <u>Modified Accrual Basis</u>, 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 <u>Accrual Basis</u>, 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.

<u>Basis for Budgeting</u>. The <u>California School Accounting Manual</u> 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.

<u>Revenue Budget</u>. 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**

<u>Budget Preparation</u>. 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.

<u>Board and public participation</u>. 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

<u>Budget adjustments</u>. 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 "nonroutine," requiring formal approval by the Board of Education.

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

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

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

#### **BUDGET AND FINANCE POLICY**

#### I. Purpose of the Budget and Finance Policy

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

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

#### Legal Requirements for Budget

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

#### Administrative Regulations for Budget

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

#### Oversight Processes for Budget

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

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

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

#### **Timetable of LAUSD Budget Process**

Timing	Activity
October/November	Board discussions on budget priorities and investments for the next fiscal year
December	<ul> <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> <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	Schools and Offices Budget Development
March	<ul> <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> <li>Governor releases May Revision of proposed State         Budget     </li> <li>Categorical Funding levels presented to the Board</li> </ul>
June	Board adopts Final Budget for coming year
June/July/August	<ul> <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.

# 2023-24 BUDGET

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
- 1) GASB Compliance

#### A) STRUCTURALLY BALANCED OPERATING BUDGET

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

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

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

Ongoing District expenditures should not exceed ongoing revenues. One-time revenues should be applied first toward restoration of Operating Reserves (as described under Section D below). This shall assist meeting the minimum three-year reserve target amounts in accordance with AB 1200 (The "Three-Year Sustainability Plan"). The Chief Business 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.

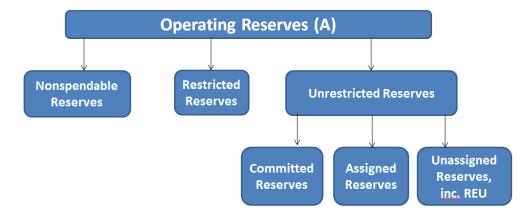
Any new or unanticipated unrestricted revenues recognized during the current fiscal year should also be applied to reduce any operating deficit or unplanned one-time mandatory cost before being used for other purposes.

#### 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.
- 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.

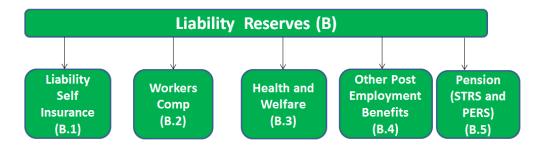
#### Reserves for Revolving Cash, Stores, and Prepaid Expenditures:

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

 $<sup>^{\</sup>mathrm{1}}$  Under GASB Statement No. 54, Fund Balance Reporting and Government Fund Type Definitions.

#### **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.



#### 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.
- 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 Business Officer to recommend changes to the OPEB contribution to ensure fiscal sustainability.

#### E) REVENUE MAXIMIZATION

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

#### F) REVENUE AND EXPENDITURE ESTIMATION

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

#### 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.

<sup>&</sup>lt;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 Business Officer to prepare financial reports which accurately categorize fund balance as per Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Government Fund Type Definitions, effective beginning the 2010-11 fiscal year.

#### **B. GENERAL POLICY**

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

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

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

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

#### C. PROVISIONS

#### **Committed Fund Balance**

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

Pursuant to GASB 54, the District commits to maintaining the 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.

# 2023-24 BUDGET

#### **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.

# **DEBT MANAGEMENT POLICY**



# LINK TO DEBT MANAGEMENT POLICY

https://bit.ly/3d9bCdx

# 2023-24 BUDGET

# GLOSSARY AND ABBREVIATIONS

#### **GLOSSARY**

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

**Academic Performance Index (API)** – The API measures student achievement on certain standardized tests. Several Governor's Initiative programs use schools' API scores and their growth over time on the Index to determine funding.

**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.

# 2023-24 BUDGET

**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.

# 2023-24 BUDGET

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

**Certificated Salaries** – Salaries paid for services that require a 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.

# 2023-24 BUDGET

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

# 2023-24 BUDGET

**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 1st and ends on June 30th.

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

**Function** – 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 decisionmaking 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.

# 2023-24 BUDGET

**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

### 2023-24 BUDGET

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

## 2023-24 BUDGET

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. <a href="http://www.laschools.org/bond/faq">http://www.laschools.org/bond/faq</a>

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. <a href="http://www.laschools.org/bond/fag">http://www.laschools.org/bond/fag</a>

**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 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.

## 2023-24 BUDGET

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. <a href="http://ballotpedia.org/California Proposition 20, Lottery Funds for Textbooks (2000)">http://ballotpedia.org/California Proposition 20, Lottery Funds for Textbooks (2000)</a>

**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.

## 2023-24 BUDGET

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. <a href="http://ballotpedia.org/California Proposition 47">http://ballotpedia.org/California Proposition 47</a>, 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)

**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)

**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. <a href="http://ballotpedia.org/California Proposition 98">http://ballotpedia.org/California Proposition 98</a>, 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. <a href="http://www.laschools.org/bond/faq">http://www.laschools.org/bond/faq</a>

**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 warehouse, or a vendor.

## 2023-24 BUDGET

**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 restricted by legal requirement or is limited to specific students or type of expenditure, e.g., Title I, AB 602 Special Education funds, etc. See "Categorical" and "Unrestricted."

**Revenues** – The funding available to an organization from outside sources. Revenues are the primary financial resource of a fund.

Routine Restricted Maintenance Account or Routine Repair and General Maintenance Program – Provides for the repair of school district buildings, equipment, and grounds, as well as for planning and implementation of alterations and improvements of existing structures. School districts are required to commit 3% of their budgeted total General Fund expenditures and other financing uses for purposes of routine repair and general maintenance as a condition of participating in the State building program. The General Fund transfer to the Deferred Maintenance Fund, if any, can comprise half of one percent. Maintenance costs to other funds such as the Adult Education Fund or Child Development Fund can also be applied toward the 3% requirement.

SACS-2022 – Form used by local school districts to report financial information to the County Office of Education. "SACS" is the abbreviation commonly used for Standardized Account Code Structure.

Smarter Balanced Assessments – Next-generation assessments that are aligned to the Common Core State Standards (CCSS) (http://www.corestandards.org/) in English language arts/literacy and mathematics for grades 3-8 and 11. The Smarter Balanced Assessment System will give parents and students more accurate and actionable information about what students are learning. Because these assessments are computer adaptive (http://www.smarterbalanced.org/assessments/), they will also provide better information about the needs and successes of individual students.

**Special Education Program** – School-based program providing instruction and support services based on an Individualized Education Program (IEP). To qualify for an IEP, a student must be assessed and determined to have a disability as defined by the Individuals with Disabilities Education Act (IDEA) and have a need for specialized services 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

## 2023-24 BUDGET

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 intended to increase or improve services for the identified highneeds student groups.

**Targeted Instructional Improvement Block Grant (TIIBG)** – Funds the costs of ongoing desegregation efforts and, if funds remain, the needs of underachieving schools. It replaces Student Integration funding in the 2002-03 State Budget.

Targeted Student Population – Under the Local Control Funding Formula, targeted pupils are those classified as English learners (EL), meet income requirements to receive free or

## 2023-24 BUDGET

reduced-price meal (FRPM), foster youth, or any combination of these factors. In Los Angeles Unified, these students are referred to as Targeted Student Populations.

Tax and Revenue Anticipation Notes (TRANs) – Short-term notes issued in anticipation of receipt of revenues, typically for cash flow purposes.

**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

# 2023-24 BUDGET

API – Academic Performance Index
ARP(A) – American Rescue Plan Act
AYP – Adequate Yearly Progress
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
COLA - Cost of Living Adjustment

**CPI** – Consumer Price Index

Comp. Ed. – Compensatory Education

**COPs** – Certificates of Participation

**COVID-19** – Coronavirus 2019

- **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 service
- **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-G** Expanded Learning Opportunities Grant
- **ELO-P** Expanded Learning Opportunities Program
- **EL** English Learner
- **ELL** English Language Literacy Program
- **EPA** Education Protection Act

# 2023-24 BUDGET

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)
<b>HEET</b> – 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")
- ITS Information Technology Services (formerly known as "ITD")
- **KLCS TV** The District-owned and operated television station
- **LACOE** Los Angeles County Office of Education
- **LAEP** Los Angeles Educational Partnership
- LAO Legislative Analyst's Office
- LCAP Local Control Accountability Plan
- **LCFF** Local Control Funding Formula
- LCI Licensed Children's Institution
- **LEA** Local Educational Agency
- **LEP** Limited English Proficient or Proficiency
- **LLMF** Learning Loss Mitigation Funding
- **LRE** Least Restrictive Environment
- NC Non-Certificated (Classified) Salaries
- NCLB No Child Left Behind
- **NPA** Nonpublic Agency
- **NPS** Nonpublic School
- **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
- **PI** Program Improvement
- **PL** Public Law. Applies to federal legislation (e.g., Public Law 94-142 would be abbreviated as PL 94-142)
- PPF Per Pupil Funding
- PSP Priority Staffing Program; a TIIBG/Student Integration Program
- PWT Permits With Transportation; a TIIBG/Student Integration Program
- **PYA** Prior Year Adjustment
- **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
- RSY Regular School Year
- SACS Standardized Account Code Structure
- SARB School Attendance Review Board
- SARC School Accountability Report Card
- **SB** Senate Bill. Applies to State legislation (e.g., Senate Bill 602 would be abbreviated SB 602)
- SBE State Board of Education
- SCA Senate Constitutional Amendment
- **SDC** Special Day Class
- SCF Student Centered Funding

- **SELPA** Special Education Local Plan Area
- SENI Student Equity Needs Index
- **SFP** (or **SFEP**) Specially-Funded Programs (or Specially-Funded Educational Programs). Now referred to as restricted programs.
- SI School Improvement Program
- **SRLDP** School Readiness Language Development Program; a TIIBG/Student Integration Program
- STAR Standardized Testing and Reporting
- STRS State Teachers' Retirement System
- SY School Year
- **TAP (or TAAP)** Teachers as a Priority
- TIIBG Targeted Instructional Improvement Block Grant
- TRANs Tax and Revenue Anticipation Notes
- **TSP** Targeted Student Population
- **TUPE** Tobacco Use Prevention Education
- UCTP Urban Classroom Teacher Program; a TIIBG/Student Integration Program
- **WIA** Workforce Investment Act
- **WIOA** Workforce Investment and Opportunity Act (replaced WIA)
- **WSF** Weighted Student Funding Formula

# **Section VI**

#### Budget, July 1 FINANCIAL REPORTS 2023-24 Budget School District Certification

19 64733 0000000 Form CB E8BFUHPXR4(2023-24)

AN	NUAL BUDGET REPO	RT		
Judy	y 1, 2023 Budget Adop	tion		
x	(LCAP) or annual up the school district pu If the budget include	xes: leloped using the state-adopted Criteria and Standards. It includes the expenditures necessary to impler date to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequeursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.  It is a combined assigned and unassigned ending fund balance above the minimum recommended reserve district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a)	ent to a public he	earing by the governing board of incertainties, at its public
	Budget available for	inspection at:	Public Hearing:	
	Place:	Lobby 333 S. Beaudry Ave. Los Angeles, CA 90017	Place:	Board Room 333 S. Beaudry Avenue Los Angeles, CA 90017
	Date:	June 8, 2023	Date:	June 13, 2023
	Adoption Date: Signed:	Clerk/Secretary of the Governing Board (Original signature required)	Time:	
	Contact person for a	additional information on the budget reports:		
	Name:	Tony Atienza	Telephone:	213-241-2100
	Title:	Director of Budget Services and Financial Planning Division	E-mail:	tony.atienza@lausd.net

#### Criteria and Standards Review Summary

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

CRITERIA	A AND STANDARDS		Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	x	
CRITERIA	A AND STANDARDS (continued)		Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		x
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	x	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.	x	
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	x	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		х
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		х
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	x	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	x	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	x	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.		x
SUPPLEM	IENTAL INFORMATION		No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	x	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?		х
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	x	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	x	

ATTACHMENT J
Board of Education Report No. 293/22-23
Page 2 of 156

Los Angeles Unified Los Angeles County

#### Budget, July 1 FINANCIAL REPORTS 2023-24 Budget School District Certification

Page 2 of 156 19 64733 0000000 Form CB E8BFUHPXR4(2023-24)

Printed: 6/8/2023 1:59 PM

S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		x
SUPPLEM	IENTAL INFORMATION (continued)		No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		х
		If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?		х
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		х
		If yes, are they lifetime benefits?		х
		If yes, do benefits continue beyond age 65?		х
		If yes, are benefits funded by pay-as-you-go?		х
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?		х
S8	Status of Labor	Are salary and benefit negotiations still open for:		
	Agreements	Certificated? (Section S8A, Line 1)	x	
		Classified? (Section S8B, Line 1)	х	
		Management/supervisor/confidential? (Section S8C, Line 1)		х
S9	Local Control and Accountability Plan (LCAP)	Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		х
		Adoption date of the LCAP or an update to the LCAP:	06/20/2023	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		х
ADDITION	NAL FISCAL INDICATORS		No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	х	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		х
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		х
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?		х
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?		х
ADDITION	NAL FISCAL INDICATORS (continued)	· · · · · · · · · · · · · · · · · · ·	No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employ er paid) health benefits for current or retired employ ees?		Х
A7	Independent Financial System	Is the district's financial system independent from the county office system?		Х
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	х	

#### Budget, July 1 2023-24 Budget WORKERS' COMPENSATION CERTIFICATION

To the County	y Superintendent of Schools:		
X	Our district is self-insured for workers' compensation claims as defined in Education Code Sec	tion 42141(a):	
	Total liabilities actuarially determined:	\$	463,164,470.00
	Less: Amount of total liabilities reserved in budget:	\$	463,164,470.00
	Estimated accrued but unfunded liabilities:	s	0.00
	This school district is not self-insured for workers' compensation claims.		
Signed	Clerk/Secretary of the Governing Board	Date of Meeting:	
	h c.l	Date of Meeting:	
Signed	Clerk/Secretary of the Governing Board	Date of Meeting:	
Signed	Clerk/Secretary of the Governing Board (Original signature required)	Date of Meeting:	
Signed For additional	Clerk/Secretary of the Governing Board (Original signature required)  Information on this certification, please contact:	Date of Meeting:	
Signed For additional Name:	Clerk/Secretary of the Governing Board (Original signature required) I information on this certification, please contact: Tony Atienza	Date of Meeting:	

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

19 64733 0000000 Form 01

				12 22 Entimated 4 -4:	. 1	2023.24 Budget				
			202	2-23 Estimated Actual			2023-24 Budget		-	
Description		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F	
A. REVENUES										
1) LCFF Sources		10-8099	6,561,770,066.00	29,114,160.00	6,590,884,226.00	6,709,970,874.00	28,298,669.00	6,738,269,543.00	2.2	
2) Federal Revenue		00-8299	15,240,499.00	2,123,479,666.28	2,138,720,165.28	1,906,761.00	1,838,612,264.00	1,840,519,025.00	-13.9	
3) Other State Revenue		800-8599	106,657,392.00	2,543,168,697.17	2,649,826,089.17	106,864,107.00	1,571,148,224.00	1,678,012,331.00	-36.7	
4) Other Local Revenue 5) TOTAL, REVENUES	86	600-8799	149,314,292.51	29,077,037.70	178,391,330.21	244,745,446.00	29,457,446.00	274,202,892.00	53.7	
			6,832,982,249.51	4,724,839,561.15	11,557,821,810.66	7,063,487,188.00	3,467,516,603.00	10,531,003,791.00	-8.9	
3. EXPENDITURES  1) Certificated Salaries	10	00-1999	2,107,011,597.00	1,412,476,780.59	3,519,488,377.59	2,748,266,117.00	982,123,900.00	3,730,390,017.00	6.0	
Classified Salaries     Classified Salaries		000-1999	670,735,678.00	667,713,135.22	1,338,448,813.22	806,838,829.00	627,126,942.00	1,433,965,771.00	7.	
3) Employee Benefits		00-3999	1,546,179,781.00	1,238,624,792.88	2,784,804,573.88	1,611,935,064.00	1,208,236,337.87	2,820,171,401.87	1.3	
Books and Supplies		000-4999	262,153,587.00	334,966,047.05	597,119,634.05	514,033,804.00	1,379,081,142.36	1,893,114,946.36	217.	
5) Services and Other Operating Expenditures		000-5999	766,234,597.00	664,241,698.06	1,430,476,295.06	565,788,411.00	1,152,676,693.08	1,718,465,104.08	20.	
6) Capital Outlay	60	00-6999	56,113,042.00	14,181,737.00	70,294,779.00	48,245,323.00	5,323,432.00	53,568,755.00	-23.8	
7) Other Outgo (excluding Transfers of	71	00-7299								
Indirect Costs)		00-7499	10,832,582.00	0.00	10,832,582.00	10,578,824.00	0.00	10,578,824.00	-2.3	
8) Other Outgo - Transfers of Indirect Costs	73	300-7399	(159,903,944.23)	135,940,406.04	(23,963,538.19)	(143,420,521.00)	123,381,575.00	(20,038,946.00)	-16.4	
9) TOTAL, EXPENDITURES  C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			5,259,356,919.77	4,468,144,596.84	9,727,501,516.61	6,162,265,851.00	5,477,950,022.31	11,640,215,873.31	19.	
FINANCING SOURCES AND USES (A5 - B9)			1,573,625,329.74	256,694,964.31	1,830,320,294.05	901,221,337.00	(2,010,433,419.31)	(1,109,212,082.31)	-160.6	
D. OTHER FINANCING SOURCES/USES										
1) Interfund Transfers										
a) Transfers In		900-8929	40,374,212.00	633,810.00	41,008,022.00	30,000,000.00	0.00	30,000,000.00	-26.8	
b) Transfers Out	76	800-7629	16,396,349.00	85,176.00	16,481,525.00	27,191,617.00	0.00	27,191,617.00	65.	
Other Sources/Uses     Sources	90	30-8979	263,962.00	0.00	263,962.00	10,000.00	0.00	10,000.00	-96.:	
b) Uses		30-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.	
3) Contributions		80-8999	(1,081,017,959.87)	1,081,017,959.87	0.00	(1,425,854,525.00)	1,425,854,525.00	0.00	0.	
4) TOTAL, OTHER FINANCING			(1,001,011,000.01)	1,001,017,000.07	0.00	(1,120,001,020.00)	1, 120,00 1,020.00	0.00	0	
SOURCES/USES			(1,056,776,134.87)	1,081,566,593.87	24,790,459.00	(1,423,036,142.00)	1,425,854,525.00	2,818,383.00	-88.6	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			516,849,194.87	1,338,261,558.18	1,855,110,753.05	(521,814,805.00)	(584,578,894.31)	(1,106,393,699.31)	-159.0	
F. FUND BALANCE, RESERVES  1) Beginning Fund Balance										
a) As of July 1 - Unaudited		9791	2,850,561,197.18	549,533,474.26	3,400,094,671.44	3,336,633,677.05	1,842,622,439.31	5,179,256,116.36	52.3	
b) Audit Adjustments		9793	(72,800,003.00)	1,026,762.87	(71,773,240.13)	0.00	0.00	0.00	-100.	
c) As of July 1 - Audited (F1a + F1b)			2,777,761,194.18	550,560,237.13	3,328,321,431.31	3,336,633,677.05	1,842,622,439.31	5,179,256,116.36	55.	
d) Other Restatements		9795	42,023,288.00	(46,199,356.00)	(4,176,068.00)	0.00	0.00	0.00	-100.	
e) Adjusted Beginning Balance (F1c + F1d)			2,819,784,482.18	504,360,881.13	3,324,145,363.31	3,336,633,677.05	1,842,622,439.31	5,179,256,116.36	55.	
2) Ending Balance, June 30 (E + F1e)			3,336,633,677.05	1,842,622,439.31	5,179,256,116.36	2,814,818,872.05	1,258,043,545.00	4,072,862,417.05	-21.	
Components of Ending Fund Balance										
a) Nonspendable										
Revolving Cash		9711	2,881,981.93	0.00	2,881,981.93	2,881,982.00	0.00	2,881,982.00	0.	
Stores		9712	32,981,082.88	0.00	32,981,082.88	32,981,082.00	0.00	32,981,082.00	0.	
Prepaid Items		9713	7,145,067.67	0.00	7,145,067.67	7,145,068.00	0.00	7,145,068.00	0.	
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.	
b) Restricted		9740	0.00	1,842,622,439.31	1,842,622,439.31	0.00	1,258,043,545.00	1,258,043,545.00	-31.	
c) Committed										
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.	
Other Commitments		9760	2,192,346,087.00	0.00	2,192,346,087.00	1,972,783,012.00	0.00	1,972,783,012.00	-10.0	
d) Assigned Other Assignments		9780	668,794,208.00	0.00	668,794,208.00	451,874,819.00	0.00	451,874,819.00	-32.4	
e) Unassigned/Unappropriated		3100	000,754,200.00	0.00	000,754,200.00	-31,074,018.UU	0.00	-51,014,018.00	-32.	
Reserve for Economic Uncertainties		9789	238,780,000.00	0.00	238,780,000.00	233,450,000.00	0.00	233,450,000.00	-2.:	
Unassigned/Unappropriated Amount		9790	193,705,249.57	0.00	193,705,249.57	113,702,909.05	0.00	113,702,909.05	-41.	
G. ASSETS										
1) Cash										
a) in County Treasury		9110	4,686,936,900.63	1,380,823,702.78	6,067,760,603.41					
Fair Value Adjustment to Cash in County Treasury		9111	(288,644,040.05)	0.00	(288,644,040.05)					
b) in Banks		9120	3,818,141.53	0.00	3,818,141.53					
c) in Revolving Cash Account		9130	2,881,981.93	0.00	2,881,981.93					
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00					
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00					
2) Inv estments		9150	0.00	0.00	0.00					
3) Accounts Receivable		9200	65,300,103.65	1,696,558.49	66,996,662.14					
4) Due from Grantor Gov ernment		9290	7,113,886.00	659,537,845.00	666,651,731.00					
5) Due from Other Funds		9310	0.00	0.00	0.00					

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

Los Angeles Unified Los Angeles County

Los Angeles County				penditures by Object	u			E8BFUI	HPXR4(2023-24)
			20	22-23 Estimated Actual	s		2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
7) Prepaid Expenditures		9330	7,145,067.67	0.00	7,145,067.67	, ,	.,	.,	
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	13,542,951.03	0.00	13,542,951.03				
10) TOTAL, ASSETS			4,531,076,075.27	2,042,058,106.27	6,573,134,181.54				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES		0500							
Accounts Payable     Due to Grantor Governments		9500 9590	1,177,394,583.53	148,847,023.44 20,077,399.96	1,326,241,606.97				
Due to Other Funds		9610	3,504,863.66	0.00	23,582,263.62				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	30,511,243.56	30,511,243.56				
6) TOTAL, LIABILITIES			1,180,899,447.19	199,435,666.96	1,380,335,114.15				
J. DEFERRED INFLOWS OF RESOURCES			İ						
1) Deferred Inflows of Resources		9690	13,542,951.03	0.00	13,542,951.03				
2) TOTAL, DEFERRED INFLOWS			13,542,951.03	0.00	13,542,951.03				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			3,336,633,677.05	1,842,622,439.31	5,179,256,116.36				1
LCFF SOURCES									
Principal Apportionment  State Aid - Current Year		8011	3,779,297,979.00	0.00	3,779,297,979.00	3,825,331,533.00	0.00	3,825,331,533.00	1.2%
Education Protection Account State Aid - Current			3,779,297,979.00	0.00	3,779,297,979.00	3,625,331,533.00	0.00	3,623,331,333.00	1.270
Year		8012	1,214,773,420.00	0.00	1,214,773,420.00	1,254,767,946.00	0.00	1,254,767,946.00	3.3%
State Aid - Prior Years		8019	4,392,760.00	0.00	4,392,760.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	6,507,419.00	0.00	6,507,419.00	6,475,853.00	0.00	6,475,853.00	-0.5%
Timber Yield Tax Other Subventions/In-Lieu Taxes		8022 8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes		0029	7,847,579.00	0.00	7,847,579.00	9,412,149.00	0.00	9,412,149.00	19.9%
Secured Roll Taxes		8041	1,443,253,169.00	0.00	1,443,253,169.00	1,442,590,208.00	0.00	1,442,590,208.00	0.0%
Unsecured Roll Taxes		8042	43,862,363.00	0.00	43,862,363.00	45,878,358.00	0.00	45,878,358.00	4.6%
Prior Years' Taxes		8043	38,371,311.00	0.00	38,371,311.00	81,259,878.00	0.00	81,259,878.00	111.8%
Supplemental Taxes		8044	40,909,132.00	0.00	40,909,132.00	44,805,240.00	0.00	44,805,240.00	9.5%
Education Revenue Augmentation Fund (ERAF)		8045	213,014,404.00	0.00	213,014,404.00	262,768,082.00	0.00	262,768,082.00	23.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	123,034,334.00	0.00	123,034,334.00	137,536,872.00	0.00	137,536,872.00	11.8%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)		00.0	0.00	0.00	0.00	0.00	0.00	0.00	0.070
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			6,915,263,870.00	0.00	6,915,263,870.00	7,110,826,119.00	0.00	7,110,826,119.00	2.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(353,493,804.00)	0.00	(353,493,804.00)	(400,855,245.00)	0.00	(400,855,245.00)	13.4%
Property Taxes Transfers		8097	0.00	29,114,160.00	29,114,160.00	0.00	28,298,669.00	28,298,669.00	-2.8%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			6,561,770,066.00	29,114,160.00	6,590,884,226.00	6,709,970,874.00	28,298,669.00	6,738,269,543.00	2.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement  Special Education Discretionary Grants		8181 8182	0.00	128,831,401.00	128,831,401.00	0.00	157,801,520.00	157,801,520.00	22.5%
Child Nutrition Programs		8220	0.00	41,094,451.21	41,094,451.21	0.00	14,741,281.00	14,741,281.00	-64.1% 0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	13,474,979.00	18,181.00	13,493,160.00	0.00	0.00	0.00	-100.0%
Interagency Contracts Between LEAs		8285	0.00	1,429,658.00	1,429,658.00	0.00	460,372.00	460,372.00	-67.8%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		362,386,718.22	362,386,718.22		448,087,557.00	448,087,557.00	23.6%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		25,567,924.14	25,567,924.14		39,766,287.00	39,766,287.00	55.5%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

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

Los Angeles Unified Los Angeles County

			ь	Expenditures by Object E8BFUH					
			20	22-23 Estimated Actual	s		2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)			Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Title III, Part A, English Learner Program	4203	8290		12,921,196.94	12,921,196.94		24,604,794.00	24,604,794.00	90.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126,	8290							
	4127, 4128, 5630			51,246,376.24	51,246,376.24		88,586,072.00	88,586,072.00	72.9%
Career and Technical Education	3500-3599	8290		6,520,325.52	6,520,325.52		6,575,268.00	6,575,268.00	0.8%
All Other Federal Revenue	All Other	8290	1,765,520.00	1,493,463,434.01	1,495,228,954.01	1,906,761.00	1,057,989,113.00	1,059,895,874.00	-29.1%
TOTAL, FEDERAL REVENUE			15,240,499.00	2,123,479,666.28	2,138,720,165.28	1,906,761.00	1,838,612,264.00	1,840,519,025.00	-13.9%
OTHER STATE REVENUE									
Other State Apportionments  ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		467,033,561.00	467,033,561.00		438,005,732.00	438,005,732.00	-6.2%
Prior Years	6500	8319		1,051,672.00	1,051,672.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	3,424,395.00	3,424,395.00	0.00	3,637,144.00	3,637,144.00	6.2%
All Other State Apportionments - Prior Years	All Other	8319	0.00	2,500.00	2,500.00	0.00	0.00	0.00	-100.0%
Child Nutrition Programs		8520	0.00	56,897,108.00	56,897,108.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	16,266,760.00	0.00	16,266,760.00	17,831,209.00	0.00	17,831,209.00	9.6%
Lottery - Unrestricted and Instructional Materials		8560	67,653,370.00	26,663,387.00	94,316,757.00	66,313,430.00	26,135,293.00	92,448,723.00	-2.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subv entions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		94,882,883.59	94,882,883.59		129,038,926.00	129,038,926.00	36.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		2,369,598.38	2,369,598.38		1,500,000.00	1,500,000.00	-36.7%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		8,544,657.88	8,544,657.88		2,184,321.00	2,184,321.00	-74.4%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		134,818.87	134,818.87		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	22,737,262.00	1,882,164,115.45	1,904,901,377.45	22,719,468.00	970,646,808.00	993,366,276.00	-47.9%
TOTAL, OTHER STATE REVENUE			106,657,392.00	2,543,168,697.17	2,649,826,089.17	106,864,107.00	1,571,148,224.00	1,678,012,331.00	-36.7%
OTHER LOCAL REVENUE				7, ., .,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		77 7 77	,,- ,	
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non- LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	859,261.00	0.00	859,261.00	500,000.00	0.00	500,000.00	-41.8%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	21,170,750.00	0.00	21,170,750.00	21,244,000.00	0.00	21,244,000.00	0.3%
Interest  Net Increase (Decrease) in the Fair Value of Investments		8660 8662	119,704,777.26 (129,257,640.75)	245,482.00	119,950,259.26 (129,257,640.75)	108,124,048.00	0.00	108,124,048.00	-9.9% -100.0%
Fees and Contracts					, , , , , , , , , , , , , , , , , , , ,				
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Dev eloper Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	38,720,058.00	20,159.00	38,740,217.00	37,439,742.00	0.00	37,439,742.00	-3.4%
1			,,		, ,	. ,,	2.00	. ,,	2.170

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

			Ex	xpenditures by Object				E8BFUH	HPXR4(2023-24)
			20	022-23 Estimated Actual	s		2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Plus: Miscellaneous Funds Non-LCFF (50		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.09/
Percent) Adjustment Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	98,117,087.00	28,495,447.70	126,612,534.70	77,437,656.00	29,073,659.00	106,511,315.00	-15.9%
Tuition		8710	0.00	315,949.00	315,949.00	0.00	383,787.00	383,787.00	21.5%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	0704	0.00	0.00	0.00	0.00	0.00	0.00	0.00/
From Districts or Charter Schools  From County Offices	All Other All Other	8791 8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			149,314,292.51	29,077,037.70	178,391,330.21	244,745,446.00	29,457,446.00	274,202,892.00	53.7%
TOTAL, REVENUES			6,832,982,249.51	4,724,839,561.15	11,557,821,810.66	7,063,487,188.00	3,467,516,603.00	10,531,003,791.00	-8.9%
CERTIFICATED SALARIES			,,	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,. ,,	, ,	,,	,	
Certificated Teachers' Salaries		1100	1,577,641,162.00	787,618,837.48	2,365,259,999.48	2,038,247,722.00	548,239,008.00	2,586,486,730.00	9.4%
Certificated Pupil Support Salaries		1200	166,697,489.00	263,363,424.24	430,060,913.24	234,557,263.00	167,429,072.00	401,986,335.00	-6.5%
Certificated Supervisors' and Administrators'		1300		440.040.005.04	400 ==0 400 04	050 777 045 00	440.005.400.00	400 400 744 00	40.40/
Salaries Other Certificated Salaries		1900	277,960,125.00	142,819,335.34	420,779,460.34	350,777,215.00	112,685,496.00	463,462,711.00	10.1%
TOTAL, CERTIFICATED SALARIES		1900	84,712,821.00	218,675,183.53	303,388,004.53	124,683,917.00	153,770,324.00	278,454,241.00	-8.2%
CLASSIFIED SALARIES			2,107,011,597.00	1,412,476,780.59	3,519,488,377.59	2,748,266,117.00	982, 123, 900.00	3,730,390,017.00	6.0%
Classified Instructional Salaries		2100	17,688,133.00	255,879,313.85	273,567,446.85	33,583,031.00	344,829,422.00	378,412,453.00	38.3%
Classified Support Salaries		2200	268,402,237.00	138,432,614.20	406,834,851.20	304,282,461.00	108,578,857.00	412,861,318.00	1.5%
Classified Supervisors' and Administrators' Salaries		2300	35,094,905.00	4,510,998.00	39,605,903.00	40,235,467.00	5,005,648.00	45,241,115.00	14.2%
Clerical, Technical and Office Salaries		2400	269,118,243.00	182,566,279.58	451,684,522.58	262,065,942.00	82,707,592.00	344,773,534.00	-23.7%
Other Classified Salaries		2900	80,432,160.00	86,323,929.59	166,756,089.59	166,671,928.00	86,005,423.00	252,677,351.00	51.5%
TOTAL, CLASSIFIED SALARIES			670,735,678.00	667,713,135.22	1,338,448,813.22	806,838,829.00	627,126,942.00	1,433,965,771.00	7.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	393,062,813.00	567,261,146.02	960,323,959.02	523,144,669.00	490,740,591.00	1,013,885,260.00	5.6%
PERS		3201-3202	157,198,602.00	157,692,569.70	314,891,171.70	217,160,904.00	144,304,870.00	361,465,774.00	14.8%
OASDI/Medicare/Alternative		3301-3302	82,138,879.00	75,941,403.38	158,080,282.38	107,323,948.00	62,047,883.00	169,371,831.00	7.1%
Health and Welfare Benefits		3401-3402	457,303,924.00	291,868,638.37	749,172,562.37	464,799,873.00	332,677,100.00	797,476,973.00	6.4%
Unemploy ment Insurance		3501-3502	15,059,367.00	9,000,392.58	24,059,759.58	1,979,314.00	823,115.00	2,802,429.00	-88.4%
Workers' Compensation		3601-3602	84,573,982.00	47,249,348.03	131,823,330.03	71,451,568.00	39,097,836.87	110,549,404.87	-16.1%
OPEB, Allocated		3701-3702	145,842,214.00	89,611,294.80	235,453,508.80	111,399,279.00	67,242,017.00	178,641,296.00	-24.1%
OPEB, Active Employees		3751-3752	211,000,000.00	0.00	211,000,000.00	114,675,509.00	71,302,925.00	185,978,434.00	-11.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,546,179,781.00	1,238,624,792.88	2,784,804,573.88	1,611,935,064.00	1,208,236,337.87	2,820,171,401.87	1.3%
BOOKS AND SUPPLIES  Approved Textbooks and Core Curricula Materials		4100	104,734,192.00	26,663,538.00	131,397,730.00	117,936,439.00	26,135,543.00	144,071,982.00	9.6%
Books and Other Reference Materials		4200	17,904,900.00	1,214,123.00	19,119,023.00	3,437,432.00	336,859.00	3,774,291.00	-80.3%
Materials and Supplies		4300	118,413,725.00	272,795,182.58	391,208,907.58	372,984,930.00	1,339,910,932.43	1,712,895,862.43	337.8%
Noncapitalized Equipment		4400	21,089,434.00	33,284,592.47	54,374,026.47	19,663,667.00	12,492,561.93	32,156,228.93	-40.9%
Food		4700	11,336.00	1,008,611.00	1,019,947.00	11,336.00	205,246.00	216,582.00	-78.8%
TOTAL, BOOKS AND SUPPLIES			262,153,587.00	334,966,047.05	597,119,634.05	514,033,804.00	1,379,081,142.36	1,893,114,946.36	217.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	11,930,928.00	384,462,344.00	396,393,272.00	0.00	514,016,118.00	514,016,118.00	29.7%
Travel and Conferences		5200	3,297,507.00	4,006,886.00	7,304,393.00	5,485,924.00	1,429,760.00	6,915,684.00	-5.3%
Dues and Memberships		5300	2,630,908.00	86,201.00	2,717,109.00	2,574,007.00	4,892.00	2,578,899.00	-5.1%
Inquirence		5400 - 5450	164,635,564.00	0.00	164,635,564.00	65,783,712.00	0.00	65,783,712.00	-60.0%
Insurance				135,841.00	198,371,615.00	187,799,055.00	2,000.00	187,801,055.00	-5.3%
Operations and Housekeeping Services		5500	198,235,774.00	100,011.00					
Operations and Housekeeping Services Rentals, Leases, Repairs, and Noncapitalized		5500 5600							
Operations and Housekeeping Services Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,227,671.00	9,687,933.00	22,915,604.00	16,744,917.00	1,603,167.00	18,348,084.00	-19.9%
Operations and Housekeeping Services Rentals, Leases, Repairs, and Noncapitalized Improvements Transfers of Direct Costs		5600 5710	13,227,671.00	9,687,933.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services Rentals, Leases, Repairs, and Noncapitalized Improvements Transfers of Direct Costs Transfers of Direct Costs - Interfund		5600 5710 5750	13,227,671.00	9,687,933.00					
Operations and Housekeeping Services Rentals, Leases, Repairs, and Noncapitalized Improvements Transfers of Direct Costs		5600 5710	13,227,671.00	9,687,933.00	0.00	0.00	0.00	0.00	0.0%

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

Los Angeles Unified Los Angeles County

Los Angeles County	Expenditures by Object E8BFUHP.							1PXR4(2023-24)	
			202	22-23 Estimated Actual	s		2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
TOTAL, SERVICES AND OTHER OPERATING									
EXPENDITURES			766,234,597.00	664,241,698.06	1,430,476,295.06	565,788,411.00	1,152,676,693.08	1,718,465,104.08	20.1%
CAPITAL OUTLAY Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	174,526.00	0.00	174,526.00	New
Buildings and Improvements of Buildings		6200	5,655,724.00	469,174.00	6,124,898.00	8,201,420.00	3,838,093.00	12,039,513.00	96.6%
Books and Media for New School Libraries or		6300							
Major Expansion of School Libraries Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	50,457,318.00	13,712,563.00	64,169,881.00	39,749,377.00 120,000.00	1,485,339.00	41,234,716.00 120,000.00	-35.7% New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			56,113,042.00	14,181,737.00	70,294,779.00	48,245,323.00	5,323,432.00	53,568,755.00	-23.8%
OTHER OUTGO (excluding Transfers of Indirect									
Costs) Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	86,496.00	0.00	86,496.00	638,966.00	0.00	638,966.00	638.7%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	11,500.00	0.00	11,500.00	New
Payments to County Offices		7142	4,992,504.00	0.00	4,992,504.00	4,174,776.00	0.00	4,174,776.00	-16.4%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices To JPAs		7212 7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments		7004							0.00/
To Districts or Charter Schools To County Offices	6360 6360	7221 7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	1,003,008.00	0.00	1,003,008.00	1,003,008.00	0.00	1,003,008.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	955,856.00	0.00	955,856.00	955,856.00	0.00	955,856.00	0.0%
Other Debt Service - Principal		7439	3,794,718.00	0.00	3,794,718.00	3,794,718.00	0.00	3,794,718.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			10,832,582.00	0.00	10,832,582.00	10,578,824.00	0.00	10,578,824.00	-2.3%
OTHER OUTGO - TRANSFERS OF INDIRECT			1.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		,	15,511,52		15,515,515	
COSTS									
Transfers of Indirect Costs		7310 7350	(135,940,406.07)	135,940,406.04	(.03)	(123,381,575.00)	123,381,575.00	0.00	-100.0%
Transfers of Indirect Costs - Interfund  TOTAL, OTHER OUTGO - TRANSFERS OF		7350	(23,963,538.16)	0.00	(23,963,538.16)	(20,038,946.00)	0.00	(20,038,946.00)	-16.4%
INDIRECT COSTS			(159,903,944.23)	135,940,406.04	(23,963,538.19)	(143,420,521.00)	123,381,575.00	(20,038,946.00)	-16.4%
TOTAL, EXPENDITURES			5,259,356,919.77	4,468,144,596.84	9,727,501,516.61	6,162,265,851.00	5,477,950,022.31	11,640,215,873.31	19.7%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN		0040	20 200 7 25	2.2-	20 000 = 11 0	00.000.000.00	2.2-	20 000 000 0	0.101
From: Special Reserve Fund From: Bond Interest and Redemption Fund		8912 8914	30,020,744.00	0.00	30,020,744.00	30,000,000.00	0.00	30,000,000.00	-0.1%
Other Authorized Interfund Transfers In		8914	10,353,468.00	633,810.00	10,987,278.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN		00.10	40,374,212.00	633,810.00	41,008,022.00	30,000,000.00	0.00	30,000,000.00	-26.8%
INTERFUND TRANSFERS OUT			,,2.12.00	222,010.00	,,022.00	11,113,000.00	3.30	32,222,000.00	
To: Child Development Fund		7611	794,474.00	0.00	794,474.00	1,500,342.00	0.00	1,500,342.00	88.8%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School		7613	2.25	2.2-	2.25	2.2	2.2-	2.2-	0.007
Facilities Fund To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	15,601,875.00	85,176.00	15,687,051.00	25,691,275.00	0.00	25,691,275.00	63.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			16,396,349.00	85,176.00 85,176.00	16,481,525.00	27,191,617.00	0.00	27,191,617.00	65.0%
OTHER SOURCES/USES			10,000,040.00	35, 176.50	75, 151,025.00	27,101,017.00	0.00	27,101,017.00	55.070
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds		2055			200				
Proceeds from Disposal of Capital Assets		8953	263,962.00	0.00	263,962.00	10,000.00	0.00	10,000.00	-96.2%

ATTACHMENT J Board of Education Report No. 293/22-23 Page 9 of 156

Los Angeles Unified Budget, July 1
Los Angeles County General Fund
Unrestricted and Restricted
Expenditures by Object

			20	022-23 Estimated Actual	s		2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			263,962.00	0.00	263,962.00	10,000.00	0.00	10,000.00	-96.2%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,081,017,959.87)	1,081,017,959.87	0.00	(1,425,854,525.00)	1,425,854,525.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,081,017,959.87)	1,081,017,959.87	0.00	(1,425,854,525.00)	1,425,854,525.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(1,056,776,134.87)	1,081,566,593.87	24,790,459.00	(1,423,036,142.00)	1,425,854,525.00	2,818,383.00	-88.6%

Los Angeles Unified Budget, July 1
Los Angeles County General Fund
Unrestricted and Restricted
Expenditures by Function

Expenditures by Function E88FUHP									HPXR4(2023-24)
			20	22-23 Estimated Actual	s		2023-24 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	6,561,770,066.00	29,114,160.00	6,590,884,226.00	6,709,970,874.00	28,298,669.00	6,738,269,543.00	2.2%
2) Federal Revenue		8100-8299	15,240,499.00	2,123,479,666.28	2,138,720,165.28	1,906,761.00	1,838,612,264.00	1,840,519,025.00	-13.9%
3) Other State Revenue		8300-8599	106,657,392.00	2,543,168,697.17	2,649,826,089.17	106,864,107.00	1,571,148,224.00	1,678,012,331.00	-36.7%
4) Other Local Revenue		8600-8799	149,314,292.51	29,077,037.70	178,391,330.21	244,745,446.00	29,457,446.00	274,202,892.00	53.7%
5) TOTAL, REVENUES			6,832,982,249.51	4,724,839,561.15	11,557,821,810.66	7,063,487,188.00	3,467,516,603.00	10,531,003,791.00	-8.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		2,578,379,591.00	2,420,768,798.67	4,999,148,389.67	3,092,695,574.00	3,045,999,780.40	6,138,695,354.40	22.8%
2) Instruction - Related Services	2000-2999		1,040,220,813.00	761,163,194.55	1,801,384,007.55	1,352,136,662.00	583,512,191.78	1,935,648,853.78	7.5%
3) Pupil Services	3000-3999		442,421,680.00	457,095,244.33	899,516,924.33	632,095,837.00	322,823,477.83	954,919,314.83	6.2%
4) Ancillary Services	4000-4999		31,709,175.00	142,092,635.81	173,801,810.81	38,704,149.00	1,041,897,862.00	1,080,602,011.00	521.7%
5) Community Services	5000-5999		3,741,824.00	1,755,919.35	5,497,743.35	1,000,742.00	1,324,502.00	2,325,244.00	-57.7%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		509,006,724.77	346,001,324.04	855,008,048.81	292,775,575.00	151,030,161.22	443,805,736.22	-48.1%
8) Plant Services	8000-8999		643,044,530.00	338,934,770.09	981,979,300.09	742,278,488.00	331,362,047.08	1,073,640,535.08	9.3%
9) Other Outgo	9000-9999	Except 7600- 7699	10,832,582.00	332,710.00	11,165,292.00	10,578,824.00	0.00	10,578,824.00	-5.3%
10) TOTAL, EXPENDITURES			5,259,356,919.77	4,468,144,596.84	9,727,501,516.61	6,162,265,851.00	5,477,950,022.31	11,640,215,873.31	19.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,573,625,329.74	256,694,964.31	1,830,320,294.05	901,221,337.00	(2,010,433,419.31)	(1,109,212,082.31)	-160.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	40,374,212.00	633,810.00	41,008,022.00	30,000,000.00	0.00	30,000,000.00	-26.8%
b) Transfers Out		7600-7629	16,396,349.00	85,176.00	16,481,525.00	27,191,617.00	0.00	27,191,617.00	65.0%
2) Other Sources/Uses									
a) Sources		8930-8979	263,962.00	0.00	263,962.00	10,000.00	0.00	10,000.00	-96.2%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,081,017,959.87)	1,081,017,959.87	0.00	(1,425,854,525.00)	1,425,854,525.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,056,776,134.87)	1,081,566,593.87	24,790,459.00	(1,423,036,142.00)	1,425,854,525.00	2,818,383.00	-88.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			516,849,194.87	1,338,261,558.18	1,855,110,753.05	(521,814,805.00)	(584,578,894.31)	(1,106,393,699.31)	-159.6%
F. FUND BALANCE, RESERVES						, , , , ,			
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,850,561,197.18	549,533,474.26	3,400,094,671.44	3,336,633,677.05	1,842,622,439.31	5,179,256,116.36	52.3%
b) Audit Adjustments		9793	(72,800,003.00)	1,026,762.87	(71,773,240.13)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,777,761,194.18	550,560,237.13	3,328,321,431.31	3,336,633,677.05	1,842,622,439.31	5,179,256,116.36	55.6%
d) Other Restatements		9795	42.023.288.00	(46,199,356.00)	(4,176,068.00)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,819,784,482.18	504,360,881.13	3,324,145,363.31	3,336,633,677.05	1,842,622,439.31	5,179,256,116.36	55.8%
2) Ending Balance, June 30 (E + F1e)			3,336,633,677.05	1,842,622,439.31	5,179,256,116.36	2,814,818,872.05	1,258,043,545.00	4,072,862,417.05	-21.4%
Components of Ending Fund Balance			0,000,000,011.00	1,012,022,100.01	0,170,200,110.00	2,011,010,012.00	1,200,010,010.00	1,072,002,111.00	21.170
a) Nonspendable									
Revolving Cash		9711	2,881,981.93	0.00	2,881,981.93	2,881,982.00	0.00	2,881,982.00	0.0%
Stores		9712	32,981,082.88	0.00	32,981,082.88	32,981,082.00	0.00	32,981,082.00	0.0%
Prepaid Items		9713	7,145,067.67	0.00	7,145,067.67	7,145,068.00	0.00	7,145,068.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,842,622,439.31	1,842,622,439.31			1,258,043,545.00	
c) Committed		3.70	0.00	1,042,022,439.31	1,042,022,439.31	0.00	1,258,043,545.00	1,230,043,343.00	-31.7%
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
		9760	2,192,346,087.00		2,192,346,087.00			1,972,783,012.00	
Other Commitments (by Resource/Object)		9100	2,192,340,087.00	0.00	2, 192, 340, 087.00	1,972,783,012.00	0.00	1,972,783,012.00	-10.0%
d) Assigned Other Assignments (by Resource/Object)		9780	668,794,208.00	0.00	668,794,208.00	451,874,819.00	0.00	451,874,819.00	-32.4%
e) Unassigned/Unappropriated		9100	000,794,200.00	0.00	000,794,200.00	401,074,019.00	0.00	451,074,019.00	-32.470
Reserve for Economic Uncertainties		9789	238,780,000.00	0.00	238,780,000.00	233,450,000.00	0.00	233,450,000.00	-2.2%
Unassigned/Unappropriated Amount		9799	193,705,249.57	0.00	193,705,249.57	113,702,909.05	0.00	113,702,909.05	-41.3%
Shaddighda Shappropriated Amount		5.50	195,700,249.57	0.00	193,700,249.57	113,702,909.05	0.00	113,702,909.05	-41.370

ATTACHMENT J Board of Education Report No. 293/22-23 Page 11 of 156

Los Angeles Unified Budget, July 1
Con Angeles County Exhibit: Restricted Balance Detail

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	456,383,209.00	0.00
5810	Other Restricted Federal	2,435,656.60	2,848,850.00
6211	Literacy Coaches and Reading Specialists Grant Program	82,890,225.00	62,167,669.00
6230	California Clean Energy Jobs Act	245,482.00	0.00
6266	Educator Effectiveness, FY 2021-22	129,913,167.00	86,608,778.00
6332	CA Community Schools Partnership Act - Implementation Grant	2,037,456.56	2,724,721.00
6500	Special Education	1,577,375.15	0.00
6537	Special Ed: Learning Recovery Support	138,965.12	0.00
6547	Special Education Early Intervention Preschool Grant	32,521,312.78	0.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	252,177,045.00	252,177,045.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	10,691,152.93	0.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	56,897,108.00	56,897,108.00
7311	Classified School Employee Professional Development Block Grant	2,524,108.22	1,262,054.00
7412	A-G Access/Success Grant	30,551,404.00	20,367,603.00
7413	A-G Learning Loss Mitigation Grant	11,489,560.00	7,659,707.00
7425	Expanded Learning Opportunities (ELO) Grant	248,518.30	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	1,438,050.57	0.00
7435	Learning Recovery Emergency Block Grant	743,721,012.00	743,721,012.00
7810	Other Restricted State	3,263,413.00	3,263,413.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	0.00	1,992,659.00
9010	Other Restricted Local	21,478,218.08	16,352,926.00
Total, Restricted Balance		1,842,622,439.31	1,258,043,545.00

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

19 64733 0000000 Form 08 E8BFUHPXR4(2023-24)

				LODI OIII	2XR4(2023-24
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010- 8099	0.00	0.00	0.0%
2) Federal Revenue		8100- 8299	0.00	0.00	0.0%
3) Other State Revenue		8300- 8599	0.00	0.00	0.0%
4) Other Local Revenue		8600- 8799	36,864,565.91	24,314,216.00	-34.0%
5) TOTAL, REVENUES			36,864,565.91	24,314,216.00	-34.0%
B. EXPENDITURES					
1) Certificated Salaries		1000- 1999	0.00	0.00	0.0%
2) Classified Salaries		2000- 2999	0.00	0.00	0.0%
3) Employee Benefits		3000- 3999	0.00	0.00	0.0%
4) Books and Supplies		4000- 4999	27,790,322.84	18,775,934.00	-32.4%
5) Services and Other Operating Expenditures		5000- 5999	6,108,962.42	5,030,600.00	-17.7%
6) Capital Outlay		6000- 6999	358,713.44	225,657.00	-37.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100- 7299, 7400- 7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300- 7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			34,257,998.70	24,032,191.00	-87.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,606,567.21	282,025.00	-89.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900- 8929	0.00	0.00	0.0%
b) Transfers Out		7600- 7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930- 8979	0.00	0.00	0.0%
b) Uses		7630- 7699	0.00	0.00	0.0%
3) Contributions		8980- 8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,606,567.21	282,025.00	-89.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	48,109,151.54	50,715,718.75	5.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,109,151.54	50,715,718.75	5.4%

California Dept of Education SACS Financial Reporting Software - SACS V5.1 File: Fund-F, Version 5

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

19 64733 0000000 Form 08 E8BFUHPXR4(2023-24)

			E8BFUHPXR4(20			
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference	
d) Other Restatements		9795	0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)			48,109,151.54	50,715,718.75	5.4%	
2) Ending Balance, June 30 (E + F1e)			50,715,718.75	50,997,743.75	0.6%	
Components of Ending Fund Balance						
a) Nonspendable						
Revolving Cash		9711	96,429.08	96,429.00	0.0%	
Stores		9712	4,034,981.20	4,037,981.00	0.1%	
Prepaid Items		9713	115,026.56	115,027.00	0.0%	
All Others		9719	0.00	0.00	0.0%	
b) Restricted		9740	46,469,281.91	46,748,306.75	0.6%	
c) Committed						
Stabilization Arrangements		9750	0.00	0.00	0.0%	
Other Commitments		9760	0.00	0.00	0.0%	
d) Assigned						
Other Assignments		9780	0.00	0.00	0.0%	
e) Unassigned/Unappropriated						
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%	
G. ASSETS						
1) Cash						
a) in County Treasury		9110	0.00			
Fair Value Adjustment to Cash in County Treasury		9111	0.00			
b) in Banks		9120	33,200,982.74			
c) in Revolving Cash Account		9130	96,429.08			
d) with Fiscal Agent/Trustee		9135	0.00			
e) Collections Awaiting Deposit		9140	0.00			
2) Investments		9150	14,354,078.00			
3) Accounts Receivable		9200	443,126.29			
4) Due from Grantor Government		9290	0.00			
5) Due from Other Funds		9310	0.00			
6) Stores		9320	4,034,981.20			
7) Prepaid Expenditures		9330	115,026.56			
8) Other Current Assets		9340	0.00			
9) Lease Receivable		9380	0.00			
10) TOTAL, ASSETS			52,244,623.87			
H. DEFERRED OUTFLOWS OF RESOURCES						
1) Deferred Outflows of Resources		9490	0.00			
2) TOTAL, DEFERRED OUTFLOWS			0.00			
I. LIABILITIES						
1) Accounts Payable		9500	1,528,905.12			
2) Due to Grantor Governments		9590	0.00			
3) Due to Other Funds		9610	0.00			
4) Current Loans		9640	0.00			
5) Unearned Revenues		9650	0.00			
6) TOTAL, LIABILITIES			1,528,905.12			

California Dept of Education SACS Financial Reporting Software - SACS V5.1

File: Fund-F, Version 5

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			50,715,718.75		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	36,864,565.91	24,314,216.00	-34.0%
TOTAL, REVENUES			36,864,565.91	24,314,216.00	-34.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES			0.00	0.00	0.070
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		2300			
			0.00	0.00	0.0%
EMPLOYEE BENEFITS		3101-			
STRS		3101-	0.00	0.00	0.0%
PERS		3201- 3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301- 3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401- 3402	0.00	0.00	0.0%
Unemployment Insurance		3501- 3502	0.00	0.00	0.0%
Workers' Compensation		3601- 3602	0.00	0.00	0.0%
OPEB, Allocated		3701- 3702	0.00	0.00	0.0%
OPEB, Active Employees		3751- 3752	0.00	0.00	0.0%
Other Employee Benefits		3901- 3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					

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

				FXR4(2023-24)		
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference	
Materials and Supplies		4300	27,790,322.84	18,775,934.00	-32.4%	
Noncapitalized Equipment		4400	0.00	0.00	0.0%	
TOTAL, BOOKS AND SUPPLIES			27,790,322.84	18,775,934.00	-32.4%	
SERVICES AND OTHER OPERATING EXPENDITURES						
Subagreements for Services		5100	0.00	0.00	0.0%	
Dues and Memberships		5300	0.00	0.00	0.0%	
Insurance		5400- 5450	0.00	0.00	0.0%	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%	
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%	
Professional/Consulting Services and						
Operating Expenditures		5800	6,108,962.42	5,030,600.00	-17.7%	
Communications		5900	0.00	0.00	0.0%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,108,962.42	5,030,600.00	-17.7%	
CAPITAL OUTLAY						
Equipment		6400	358,713.44	225,657.00	-37.1%	
Equipment Replacement		6500	0.00	0.00	0.0%	
Lease Assets		6600	0.00	0.00	0.0%	
Subscription Assets		6700	0.00	0.00	0.0%	
TOTAL, CAPITAL OUTLAY			358,713.44	225,657.00	-37.1%	
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS						
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%	
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%	
TOTAL, EXPENDITURES			34,257,998.70	24,032,191.00	-87.2%	
INTERFUND TRANSFERS						
INTERFUND TRANSFERS IN						
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%	
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%	
INTERFUND TRANSFERS OUT						
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%	
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%	
OTHER SOURCES/USES						
SOURCES						
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%	
Transfers from Funds of						
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%	
Proceeds from Leases		8972	0.00	0.00	0.0%	
Proceeds from SBITAs		8974	0.00	0.00	0.0%	
(c) TOTAL, SOURCES			0.00	0.00	0.0%	
USES						
Transfers of Funds from						
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%	
(d) TOTAL, USES			0.00	0.00	0.0%	
CONTRIBUTIONS						
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%	
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%	

ATTACHMENT J Board of Education Report No. 293/22-23 Page 16 of 156

Los Angeles Unified Los Angeles County

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a- b + c - d + e)			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010- 8099	0.00	0.00	0.0%
2) Federal Revenue		8100- 8299	0.00	0.00	0.0%
3) Other State Revenue		8300- 8599	0.00	0.00	0.0%
4) Other Local Revenue		8600- 8799	36,864,565.91	24,314,216.00	-34.0%
5) TOTAL, REVENUES			36,864,565.91	24,314,216.00	-34.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		34,257,998.70	24,032,191.00	-29.8%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
of Functions	0000 0000	Event	0.00	0.00	0.076
9) Other Outgo	9000-9999	7600- 7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			34,257,998.70	24,032,191.00	-29.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,606,567.21	282,025.00	-89.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900- 8929	0.00	0.00	0.0%
b) Transfers Out		7600- 7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930- 8979	0.00	0.00	0.0%
b) Uses		7630- 7699	0.00	0.00	0.0%
3) Contributions		8980- 8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,606,567.21	282,025.00	-89.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	48,109,151.54	50,715,718.75	5.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,109,151.54	50,715,718.75	5.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,109,151.54	50,715,718.75	5.4%
2) Ending Balance, June 30 (E + F1e)			50,715,718.75	50,997,743.75	0.6%
Components of Ending Fund Balance			, , ,	, , ,	
ı			I	I	l

ATTACHMENT J Board of Education Report No. 293/22-23 Page 18 of 156

Los Angeles Unified Los Angeles County

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
a) Nonspendable					
Revolving Cash		9711	96,429.08	96,429.00	0.0%
Stores		9712	4,034,981.20	4,037,981.00	0.1%
Prepaid Items		9713	115,026.56	115,027.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	46,469,281.91	46,748,306.75	0.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

ATTACHMENT J Board of Education Report No. 293/22-23 Page 19 of 156

Los Angeles Unified Los Angeles County Budget, July 1 Student Activity Special Revenue Fund Exhibit: Restricted Balance Detail

19 64733 0000000 Form 08 E8BFUHPXR4(2023-24)

Printed: 6/2/2023 6:01 PM

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
	Student		
8210	Activ ity		
	Funds	46,469,281.91	46,748,306.75
Total, Restricted Balance		46,469,281.91	46,748,306.75

Budget, July 1
Los Angeles Unified Adult Education Fund
Los Angeles County Expenditures by Object

E8BFUH							
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference		
A. REVENUES							
1) LCFF Sources		8010-8099	0.00	0.00	0.0		
2) Federal Revenue		8100-8299	22,885,233.62	19,726,171.00	-13.8		
3) Other State Revenue		8300-8599	130,864,231.87	140,293,639.00	7.2		
4) Other Local Revenue		8600-8799	544,000.00	1,530,210.00	181.3		
5) TOTAL, REVENUES			154,293,465.49	161,550,020.00	4.7		
3. EXPENDITURES							
1) Certificated Salaries		1000-1999	60,962,214.93	63,217,857.00	3.7		
2) Classified Salaries		2000-2999	18,017,975.00	20,577,609.00	14.:		
3) Employ ee Benefits		3000-3999	36,048,520.07	41,312,322.00	14.		
4) Books and Supplies		4000-4999	7,567,606.63	21,674,443.00	186.		
5) Services and Other Operating Expenditures		5000-5999	15,442,276.00	15,793,779.00	2.:		
6) Capital Outlay		6000-6999	673,653.00	0.00	-100.		
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	50,000.00	0.00	-100.		
8) Other Outgo - Transfers of Indirect Costs		7300-7399	4,826,158.00	3,989,050.00	-17.3		
9) TOTAL, EXPENDITURES		7300-7399			16.0		
2. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			143,588,403.63	166,565,060.00	10.0		
FINANCING SOURCES AND USES (A5 - B9)			10,705,061.86	(5,015,040.00)	-146.8		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In		8900-8929	0.00	0.00	0.		
b) Transfers Out		7600-7629	0.00	0.00	0.		
2) Other Sources/Uses							
a) Sources		8930-8979	0.00	0.00	0.		
b) Uses		7630-7699	0.00	0.00	0.		
3) Contributions		8980-8999	0.00	0.00	0.0		
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,705,061.86	(5,015,040.00)	-146.8		
F. FUND BALANCE, RESERVES				, , , , , , , , , , , , , , , , , , ,			
1) Beginning Fund Balance							
a) As of July 1 - Unaudited		9791	31,609,634.64	42,311,847.00	33.9		
		9793	(2,849.50)	0.00	-100.0		
b) Audit Adjustments		9793					
c) As of July 1 - Audited (F1a + F1b)			31,606,785.14	42,311,847.00	33.		
d) Other Restatements		9795	0.00	0.00	0.0		
e) Adjusted Beginning Balance (F1c + F1d)			31,606,785.14	42,311,847.00	33.9		
2) Ending Balance, June 30 (E + F1e)			42,311,847.00	37,296,807.00	-11.9		
Components of Ending Fund Balance							
a) Nonspendable							
Revolving Cash		9711	16,500.00	16,500.00	0.0		
Stores		9712	0.00	0.00	0.0		
Prepaid Items		9713	0.00	0.00	0.0		
All Others		9719	0.00	0.00	0.0		
b) Restricted		9740	48,030,023.00	45,990,639.00	-4.:		
c) Committed			,,	,,			
Stabilization Arrangements		9750	0.00	0.00	0.0		
Other Commitments		9760	0.00	0.00	0.0		
		9700	0.00	0.00	0.		
d) Assigned							
Other Assignments		9780	5,588,427.00	2,612,771.00	-53.3		
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.		
Unassigned/Unappropriated Amount		9790	(11,323,103.00)	(11,323,103.00)	0.0		
S. ASSETS							
1) Cash							
a) in County Treasury		9110	38,593,998.74				
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,657,436.72)				
b) in Banks		9120	0.00				
c) in Revolving Cash Account		9130	16,500.00				
d) with Fiscal Agent/Trustee		9135	0.00				
		9140	0.00				
e) Collections Awaiting Deposit		9140					
e) Collections Awaiting Deposit 2) Investments 3) Accounts Receivable		9150 9200	0.00 495,274.83				

Budget, July 1 Adult Education Fund Expenditures by Object

Los Angeles Unified Los Angeles County

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			52,536,799.85		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,845,779.85		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	7,379,173.00		
6) TOTAL, LIABILITIES			10,224,952.85		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			42,311,847.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Rev enue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	67,356.00	0.00	-100.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	824,670.00	778,718.00	-5.6%
All Other Federal Revenue	All Other	8290	21,993,207.62	18,947,453.00	-13.8%
TOTAL, FEDERAL REVENUE			22,885,233.62	19,726,171.00	-13.8%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	50,000.00	0.00	-100.0%
Adult Education Program	6391	8590	119,419,352.00	129,019,966.00	8.0%
All Other State Revenue	All Other	8590	11,394,879.87	11,273,673.00	-1.1%
TOTAL, OTHER STATE REVENUE			130,864,231.87	140,293,639.00	7.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	26,490.00	24,579.00	-7.2%
Interest		8660	584,889.00	228,794.00	-60.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,504,327.00)	0.00	-100.0%
Fees and Contracts			' ' ' '		
Adult Education Fees		8671	190,356.00	316,470.00	66.3%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,246,592.00	960,367.00	-23.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			544,000.00	1,530,210.00	181.3%
TOTAL, REVENUES			154,293,465.49	161,550,020.00	4.7%
			104,280,400.48	101,330,020.00	4.170
CERTIFICATED SALARIES  Certificated Teachers' Salaries		1100	36 356 045 04	39 070 770 00	6.9%
			36,356,945.84	38,879,778.00	
Certificated Pupil Support Salaries Certificated Support Salaries		1200	3,174,397.00	2,977,254.00	-6.2% 1.2%
Certificated Supervisors' and Administrators' Salaries		1300	20,496,555.09	20,747,232.00	1.2%
Other Certificated Salaries		1900	934,317.00	613,593.00	-34.3%

Budget, July 1 Adult Education Fund Expenditures by Object

Los Angeles Unified Los Angeles County

		1	E8BFUHPXR4(2023-24)	
Description Resource	e Codes Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CERTIFICATED SALARIES		60,962,214.93	63,217,857.00	3.7%
CLASSIFIED SALARIES				
Classified Instructional Salaries	2100	656,292.00	1,161,354.00	77.0%
Classified Support Salaries	2200	7,167,578.00	7,135,055.00	-0.5%
Classified Supervisors' and Administrators' Salaries	2300	92,356.00	143,201.00	55.1%
Clerical, Technical and Office Salaries	2400	8,959,789.00	10,739,162.00	19.9%
Other Classified Salaries	2900	1,141,960.00	1,398,837.00	22.5%
TOTAL, CLASSIFIED SALARIES		18,017,975.00	20,577,609.00	14.2%
EMPLOYEE BENEFITS				
STRS	3101-3102	10,425,813.30	11,866,720.00	13.8%
PERS	3201-3202	4,956,430.00	5,359,777.00	8.1%
OASDI/Medicare/Alternative	3301-3302	3,209,686.49	2,522,777.00	-21.4%
Health and Welfare Benefits	3401-3402	11,407,369.00	13,495,829.00	18.3%
Unemploy ment Insurance	3501-3502	329,265.82	42,717.00	-87.0%
Workers' Compensation	3601-3602	2,104,179.46	2,096,972.00	-0.3%
OPEB, Allocated	3701-3702	3,615,776.00	2,805,433.00	-22.4%
OPEB, Active Employees	3751-3752	0.00	3,122,097.00	New
Other Employee Benefits	3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		36,048,520.07	41,312,322.00	14.6%
BOOKS AND SUPPLIES				
Approved Textbooks and Core Curricula Materials	4100	75.00	0.00	-100.0%
Books and Other Reference Materials	4200	582,750.00	915,466.00	57.1%
Materials and Supplies	4300	4,860,312.63	20,585,337.00	323.5%
Noncapitalized Equipment	4400	2,124,469.00	173,640.00	-91.8%
TOTAL, BOOKS AND SUPPLIES		7,567,606.63	21,674,443.00	186.4%
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.0%
Travel and Conferences	5200	193,165.00	173,250.00	-10.3%
Dues and Memberships	5300	34,480.00	0.00	-100.0%
Insurance	5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	3,288,148.00	3,121,921.00	-5.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	253,594.00	140,000.00	-44.8%
Transfers of Direct Costs	5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	4,428.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures	5800	8,507,249.00	11,633,684.00	36.8%
Communications	5900	3,161,212.00	724,924.00	-77.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		15,442,276.00	15,793,779.00	2.3%
CAPITAL OUTLAY		1, , 111	., .,	
Land	6100	0.00	0.00	0.0%
Land Improvements	6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200	407,421.00	0.00	-100.0%
Equipment	6400	266,232.00	0.00	-100.0%
Equipment Replacement	6500	0.00	0.00	0.0%
Lease Assets	6600	0.00	0.00	0.0%
Subscription Assets	6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY	0700	673,653.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)		070,000.00	0.00	100.070
Tuition				
Tuition, Excess Costs, and/or Deficit Payments				
	7141	0.00	0.00	0.0%
Payments to Districts or Charter Schools  Payments to County Offices	7141	0.00	0.00	0.0%
	7142		0.00	
Payments to JPAs Other Transfore Out	7143	0.00	0.00	0.0%
Other Transfers Out				
Transfers of Pass-Through Revenues	==			
To Districts or Charter Schools	7211	50,000.00	0.00	-100.0%
To County Offices	7212	0.00	0.00	0.0%
To JPAs	7213	0.00	0.00	0.0%
Debt Service				
Debt Service - Interest	7438	0.00	0.00	0.0%
Other Debt Service - Principal	7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		50,000.00	0.00	-100.0%

Budget, July 1 Adult Education Fund Expenditures by Object

Los Angeles Unified Los Angeles County

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	4,826,158.00	3,989,050.00	-17.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			4,826,158.00	3,989,050.00	-17.3%
TOTAL, EXPENDITURES			143,588,403.63	166,565,060.00	16.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Budget, July 1 Adult Education Fund Expenditures by Function

Los Angeles Unified Los Angeles County

			0000 00 5-414		P
Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	22,885,233.62	19,726,171.00	-13.8%
3) Other State Revenue		8300-8599	130,864,231.87	140,293,639.00	7.2%
4) Other Local Revenue		8600-8799	544,000.00	1,530,210.00	181.3%
5) TOTAL, REVENUES			154,293,465.49	161,550,020.00	4.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		57,095,409.64	72,276,269.00	26.6%
2) Instruction - Related Services	2000-2999		56,681,391.61	63,745,091.00	12.5%
3) Pupil Services	3000-3999		4,718,654.00	5,815,809.00	23.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		4,826,158.00	3,989,050.00	-17.3%
8) Plant Services	8000-8999		20,216,790.38	20,738,841.00	2.6%
9) Other Outgo	9000-9999	Except 7600-7699	50,000.00	0.00	-100.0%
10) TOTAL, EXPENDITURES	0000 0000	2x00pt 7000 7000	143,588,403.63	166,565,060.00	16.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			10,705,061.86	(5,015,040.00)	-146.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		0000 0000	0.00	0.00	0.00/
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,705,061.86	(5,015,040.00)	-146.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,609,634.64	42,311,847.00	33.9%
b) Audit Adjustments		9793	(2,849.50)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			31,606,785.14	42,311,847.00	33.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,606,785.14	42,311,847.00	33.9%
2) Ending Balance, June 30 (E + F1e)			42,311,847.00	37,296,807.00	-11.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	16,500.00	16,500.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	48,030,023.00	45,990,639.00	-4.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned		3700	0.00	0.00	0.0%
· · · ·		9780	5,588,427.00	2,612,771.00	-53.2%
Other Assignments (by Resource/Object)		9/00	5,500,427.00	2,012,771.00	-53.2%
e) Unassigned/Unappropriated		0700	0.00	0.00	0.00
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(11,323,103.00)	(11,323,103.00)	0.0%

ATTACHMENT J Board of Education Report No. 293/22-23 Page 25 of 156

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

Los Angeles Unified Los Angeles County

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
6371	CalWORKs for ROCP or Adult Education	2,039,384.00	0.00
6391	Adult Education Program	37,355,577.00	37,355,577.00
7810	Other Restricted State	8,635,062.00	8,635,062.00
Total, Restricted Balance		48,030,023.00	45,990,639.00

Budget, July 1 Child Development Fund Expenditures by Object

Los Angeles Unified Los Angeles County

2) February Revenue						E8BFUHPXR4(2023-24)
District Shorms	Description	Resource Codes	Object Codes		2023-24 Budget	
Description   Process	A. REVENUES					
1,0 Charler State Reviews	1) LCFF Sources		8010-8099	0.00	0.00	0.0%
A) Older (Jose Previous   \$1,000,000,100   \$2,000,000   \$2,000,000   \$3,000,000	2) Federal Revenue		8100-8299	13,113,770.00	13,053,827.00	-0.5%
10 CHECK   100	3) Other State Revenue		8300-8599	176,521,408.00	184,893,517.00	4.7%
	4) Other Local Revenue		8600-8799	1,258,040.18	2,672,548.00	112.4%
1 CHETTACHS ABUNDAN   1500-0320   1500-0	5) TOTAL, REVENUES			190,893,218.18	200,619,892.00	5.1%
2) Claser Histories Searces   2000-00000   27, 246,78.00   20.	B. EXPENDITURES					
3)   Final Process   100   1	1) Certificated Salaries		1000-1999	50,950,032.79	49,284,732.00	-3.3%
4) Decide and Disporting   4,000-40009   4,001-40-50   1,155-387 00   -7-4   1,000-40009   4,000-40-50   1,155-387 00   -7-4   1,000-40009   4,000-40-50   1,155-387 00   -7-4   1,000-4009   4,000-40-50   1,155-387 00   -7-4   1,000-4009   4,000-40-50	2) Classified Salaries		2000-2999	60,099,939.00	72,468,788.00	20.6%
S) Services and Other Operating Expenditures	3) Employ ee Benefits		3000-3999	63,102,989.60	72,117,608.00	14.3%
0.00   0.00	4) Books and Supplies		4000-4999	6,011,943.60	4,541,434.00	-24.5%
7,000	5) Services and Other Operating Expenditures		5000-5999	4,619,416.00	1,159,387.00	-74.9%
0, Other Control Con	6) Capital Outlay		6000-6999	0.00	0.00	0.0%
9) TOTAL DEFENDITURES   192,700,584,900   208,422,615,000   7.   FINANCING SOURCES AND USES (AS - 89)   205, 100,000   205,	7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	6,400.00	0.00	-100.0%
Comment   Comm	8) Other Outgo - Transfers of Indirect Costs		7300-7399	7,999,864.00	6,850,866.00	-14.4%
Marches And Uses As - 50)   255.   D-OTHER PINANONS OSUNCES USES   3   156.00.242 co.   3	9) TOTAL, EXPENDITURES			192,790,584.99	206,422,815.00	7.1%
1) Interfact Transfers   1,000 and 1,000 and 2,000 and				(1,897,366.81)	(5,802,923.00)	205.8%
a ) Transfers In 800 8829 794,474.00 1,500,342.00 88.6 b) Transfers Out 760,7529 0.00 1.00 1.00 0.00 0.00 0.00 0.00 0.0	D. OTHER FINANCING SOURCES/USES					
b.), Transfers Out 7600-7829 0.00 0.00 0.00 0.00 1.00 1.00 1.00 1.0	1) Interfund Transfers					
2) Other Sources/Uses a) Sources b) 1949	a) Transfers In		8900-8929	794,474.00	1,500,342.00	88.8%
a) Sources   8890-8979   36.317.00   0.00	b) Transfers Out		7600-7629	0.00	0.00	0.0%
b) Uses 7630-7699 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	2) Other Sources/Uses					
3) Contributions   8890-8999   0.00	a) Sources		8930-8979	36,317.00	0.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCESUSES  E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)  F. FUND BALANCE, RESERVES  1) Beginning Fund Balance a) As of July 1 - Unautited b) Audit Adjustments c) As of July 1 - Unautited b) Audit Adjustments c) As of July 1 - Unautited c) As of July 1 - Unautited b) Audit Adjustments c) As of July 1 - Unautited c) As of July 1 - Unautited b) Audit Adjustments c) As of July 1 - Unautited c) Committed c) Unassigned/Unappropriated Amount c) Committed c) Unassigned/Unappropriated Amount c) Committed c) In County Treasury c) First Value Adjustment to Cash in County Treasury c) Di Balance c) In Revolving Cash Account c) Cin Revolving Cash Account c) Cin Revolving Cash Account c) Cin Contact Cash in County Treasury c) Cin Contact Cash in Count	b) Uses		7630-7699	0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	3) Contributions		8980-8999	0.00	0.00	0.0%
F.FUND BALANCE, RESERVES   1) Beginning Fund Balance   3	4) TOTAL, OTHER FINANCING SOURCES/USES			830,791.00	1,500,342.00	80.6%
F.FUND BALANCE, RESERVES   1) Beginning Fund Balance   3	E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,066,575.81)	(4,302,581.00)	303.4%
1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments 9791 5,167,905,11 4,101,329,30 -20. 0) Other Restatements 9795 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,						
b) Audit Adjustments 9793 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.						
b) Audit Adjustments 9793 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	a) As of July 1 - Unaudited		9791	5,167,905.11	4,101,329.30	-20.6%
d) Other Restatements 9795 0.00 0.00 0.00 0.00 0.00 e) Ajusted Beginning Balance (Ft or + Ft d) 5.167,905.11 4.101.329.30 2.20. 20. 21.61ding Balance, June 30 (E + Ft e) 4.101.329.30 (201,251.70) -104. 21.61ding Balance, June 30 (E + Ft e) 4.101.329.30 (201,251.70) -104. 21.61ding Balance of Ending Fund Balance of Ending Fund Balance of Ending Fund Balance of Stores 9712 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.			9793	0.00	0.00	0.0%
d) Other Restatements 9795 0.00 0.00 0.00 0.00 0.00 e) Ajusted Beginning Balance (Ft or + Ft d) 5.167,905.11 4.101.329.30 2.20. 20. 21.61ding Balance, June 30 (E + Ft e) 4.101.329.30 (201,251.70) -104. 21.61ding Balance, June 30 (E + Ft e) 4.101.329.30 (201,251.70) -104. 21.61ding Balance of Ending Fund Balance of Ending Fund Balance of Ending Fund Balance of Stores 9712 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	c) As of July 1 - Audited (F1a + F1b)			5,167,905.11	4,101,329.30	-20.6%
e) Adjusted Beginning Balance (F1c + F1d)			9795			0.0%
2) Ending Balance, June 30 (E + F1e)					4.101.329.30	-20.6%
Components of Ending Fund Balance						-104.9%
a) Nonspendable Revolving Cash 9711 0.00 0.00 0.00 0.00 0.00 Stores 9712 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(== :,== :,	
Revolving Cash   9711   0.00	· · · · · · · · · · · · · · · · · · ·					
Stores   9712   0.00			9711	0.00	0.00	0.0%
Prepaid Items       9713       0.00       0.00       0.00         All Others       9719       0.00       0.00       0.00         b) Restricted       9740       4,302,581.00       0.00       -100.0         c) Committed       9750       0.00       0.00       0.00       0.00         Other Commitments       9760       0.00       0.00       0.00       0.00         d) Assigned       9780       0.00       0.00       0.00       0.00         e) Unassigned/Unappropriated Reserve for Economic Uncertainties       9789       0.00       0.00       0.0         Unassigned/Unappropriated Amount       9790       (201,251.70)       (201,251.70)       0.0         G. ASSETS       1) Cash       910       4,843,845.96       4,843,845.96       4,843,845.96       4,843,845.96       4,843,845.96       9,843.96<						0.0%
All Others 9719 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.						0.0%
b) Restricted 9740 4,302,581.00 0.00 -100.00 c) Committed 9750 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0						0.0%
c.) Committed Stabilization Arrangements 9750 0.00 0.00 0.00 0.00 Other Commitments 9760 0.00 0.00 0.00 d) Assigned Other Assignments 9780 0.00 0.00 0.00 0.00 e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 0.00 0.00 0.00 0.00 Unassigned/Unappropriated Amount 9790 (201,251.70) (201,251.70) 0.00  G. ASSETS 1) Cash a) in County Treasury 9110 4,843,845.96 1) Fair Value Adjustment to Cash in County Treasury b) in Banks c) in Revolving Cash Account						-100.0%
Stabilization Arrangements       9750       0.00       0.00       0.0         Other Commitments       9760       0.00       0.00       0.0         d) Assigned       9780       0.00       0.00       0.0         e) Unassigned/Unappropriated Reserve for Economic Uncertainties       9789       0.00       0.00       0.0         Unassigned/Unappropriated Amount       9790       (201,251.70)       (201,251.70)       0.0         G. ASSETS       1) Cash       9110       4,843,845.96       4,843,845.96       9111       (266,440.32)       9111       (266,440.32)       9111       (266,440.32)       9111       (266,440.32)       9111			5740	4,502,501.00	0.00	-100.076
Other Commitments       9760       0.00       0.00       0.00         d) Assigned       0       0.00       0.00       0.00         Other Assignments       9780       0.00       0.00       0.00         e) Unassigned/Unappropriated Reserve for Economic Uncertainties       9789       0.00       0.00       0.00         Unassigned/Unappropriated Amount       9790       (201,251.70)       (201,251.70)       0.00         G. ASSETS       3       1) Cash       9110       4,843,845.96       4,843,845.96       9110       4,843,845.96       9111       (266,440.32)       9111       (266,440.32)       9111       (266,440.32)       9111       (266,440.32)       9111 </td <td></td> <td></td> <td>9750</td> <td>0.00</td> <td>0.00</td> <td>0.0%</td>			9750	0.00	0.00	0.0%
d) Assigned Other Assignments 9780 0.00 0.00 0.00 e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 0.00 0.00 0.00 Unassigned/Unappropriated Amount 9790 (201,251.70) (201,251.70) 0.00  G. ASSETS  1) Cash a) in County Treasury 9110 4,843,845.96 1) Fair Value Adjustment to Cash in County Treasury 9111 (266,440.32) b) in Banks 9120 0.00 c) in Revolving Cash Account 9130 0.00						0.0%
Other Assignments       9780       0.00       0.00       0.0         e) Unassigned/Unappropriated Reserve for Economic Uncertainties       9789       0.00       0.00       0.0         Unassigned/Unappropriated Amount       9790       (201,251.70)       (201,251.70)       0.0         G. ASSETS       1) Cash       9110       4,843,845.96       4,843,845.96       4,843,845.96       9111       (266,440.32)       9111       (266,440.32)       9111       (266,440.32)       9111       (266,440.32)       9111       9			9100	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 0.00 0.00 0.00 0.00 Unassigned/Unappropriated Amount 9790 (201,251.70) (201,251.70) 0.00 0.00 0.00 0.00 0.00 0.00 0.00			0780	0.00	0.00	0.0%
Unassigned/Unappropriated Amount       9790       (201,251.70)       (201,251.70)       0.0         G. ASSETS       1) Cash       201,251.70       0.0         1) Cash       9110       4,843,845.96       4,843,845.96       0.0         1) Fair Value Adjustment to Cash in County Treasury       9111       (266,440.32)       0.00       0.00         b) in Banks       9120       0.00       0.00       0.00       0.00       0.00         c) in Revolving Cash Account       9130       0.00						0.0%
G. ASSETS  1) Cash  a) in County Treasury  1) Fair Value Adjustment to Cash in County Treasury  b) in Banks  9120  c) in Revolving Cash Account  9130  0.00						
1) Cash a) in County Treasury 9110 4,843,845.96 1) Fair Value Adjustment to Cash in County Treasury 9111 (266,440.32) b) in Banks 9120 0.00 c) in Revolving Cash Account			9/90	(201,251.70)	(201,251.70)	0.0%
a) in County Treasury 9110 4,843,845.96 1) Fair Value Adjustment to Cash in County Treasury 9111 (266,440.32) b) in Banks 9120 0.00 c) in Revolving Cash Account 9130 0.00						
1) Fair Value Adjustment to Cash in County Treasury       9111       (266,440.32)         b) in Banks       9120       0.00         c) in Revolving Cash Account       9130       0.00			0440	4 042 045 00		
b) in Banks 9120 0.00 c) in Rev olving Cash Account 9130 0.00						
c) in Rev olving Cash Account 9130 0.00						
g) with Fiscal Agent/ iTustee 9135   0.00						
e) Collections Awaiting Deposit 9140 0.00						
2) Investments 9150 0.00						
3) Accounts Receivable 9200 137,224.05						
4) Due from Grantor Government 9290 960.747.04	Due from Grantor Government		9290	960,747.04		

Budget, July 1 Child Development Fund Expenditures by Object

Los Angeles Unified Los Angeles County

•		•			E8BFUHPXR4(2023-24
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			5,675,376.73		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	775,174.02		
2) Due to Grantor Governments		9590	774,873.41		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	24,000.00		
6) TOTAL, LIABILITIES			1,574,047.43		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			4,101,329.30		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	13,113,770.00	13,053,827.00	-0.5%
TOTAL, FEDERAL REVENUE			13,113,770.00	13,053,827.00	-0.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Dev elopment Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	175,123,788.00	184,893,517.00	5.6%
All Other State Revenue	All Other	8590	1,397,620.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			176,521,408.00	184,893,517.00	4.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	437,396.60	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	509,500.40	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	6,563.00	2,658,048.00	40,400.5%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	304,580.18	14,500.00	-95.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,258,040.18	2,672,548.00	112.4%
TOTAL, REVENUES			190,893,218.18	200,619,892.00	5.1%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	38,310,170.79	36,487,607.00	-4.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	12,478,154.00	12,684,055.00	1.7%
Other Certificated Salaries		1900	161,708.00	113,070.00	-30.1%
				49,284,732.00	-3.3%
TOTAL, CERTIFICATED SALARIES			50,950,032.79	49,204,732.00	0.070
TOTAL, CERTIFICATED SALARIES  CLASSIFIED SALARIES			50,950,032.79	49,204,732.00	
		2100	46,427,447.00	56,659,348.00	
CLASSIFIED SALARIES		2100 2200			22.0%
CLASSIFIED SALARIES Classified Instructional Salaries			46,427,447.00	56,659,348.00	22.0% 18.5% 0.0%

Budget, July 1 Child Development Fund Expenditures by Object

Los Angeles Unified Los Angeles County

,				E8BFUHPXR4(2023-24	
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Classified Salaries		2900	23,815.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			60,099,939.00	72,468,788.00	20.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	9,140,998.49	9,414,111.00	3.0%
PERS		3201-3202	13,570,421.00	17,471,969.00	28.8%
OASDI/Medicare/Alternative		3301-3302	5,598,079.04	6,092,787.00	8.8%
Health and Welfare Benefits		3401-3402	24,129,769.00	25,050,023.00	3.8%
Unemploy ment Insurance		3501-3502	594,000.01	62,667.00	-89.5%
Workers' Compensation		3601-3602	2,424,778.06	3,059,567.00	26.2%
OPEB, Allocated		3701-3702	7,644,944.00	5,175,347.00	-32.3%
OPEB, Active Employees		3751-3752	0.00	5,791,137.00	New
Other Employ ee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			63,102,989.60	72,117,608.00	14.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	36.00	0.00	-100.0%
Materials and Supplies		4300	5,872,373.60	4,539,904.00	-22.7%
Noncapitalized Equipment		4400	139,534.00	1,530.00	-98.9%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,011,943.60	4,541,434.00	-24.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	145,487.00	87,625.00	-39.8%
Dues and Memberships		5300	123,000.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,142,858.00	662,673.00	-69.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	125,873.00	122,454.00	-2.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	570,705.00	274,535.00	-51.9%
Communications		5900	1,511,493.00	12,100.00	-99.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,619,416.00	1,159,387.00	-74.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	634.00	0.00	-100.0%
Other Debt Service - Principal		7439	5,766.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,400.00	0.00	-100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	7,999,864.00	6,850,866.00	-14.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			7,999,864.00	6,850,866.00	-14.4%
TOTAL, EXPENDITURES			192,790,584.99	206,422,815.00	7.1%
INTERFUND TRANSFERS				İ	
INTERFUND TRANSFERS IN					
From: General Fund		8911	794,474.00	1,500,342.00	88.8%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			794,474.00	1,500,342.00	88.8%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
			1		

ATTACHMENT J Board of Education Report No. 293/22-23 Page 29 of 156

Budget, July 1 Child Development Fund Expenditures by Object

Los Angeles Unified Los Angeles County

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	36,317.00	0.00	-100.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			36,317.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			830,791.00	1,500,342.00	80.6%

Budget, July 1 Child Development Fund Expenditures by Function

Los Angeles Unified Los Angeles County

					E8BFUHPXR4(2023-24)
Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,113,770.00	13,053,827.00	-0.5%
3) Other State Revenue		8300-8599	176,521,408.00	184,893,517.00	4.7%
4) Other Local Revenue		8600-8799	1,258,040.18	2,672,548.00	112.4%
5) TOTAL, REVENUES			190,893,218.18	200,619,892.00	5.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		137,950,968.18	154,709,362.00	12.1%
2) Instruction - Related Services	2000-2999		28,672,604.81	26,113,005.00	-8.9%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		7,999,864.00	6,850,866.00	-14.4%
8) Plant Services	8000-8999		18,160,748.00	18,749,582.00	3.2%
9) Other Outgo	9000-9999	Except 7600-7699	6,400.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			192,790,584.99	206,422,815.00	7.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,897,366.81)	(5,802,923.00)	205.8%
D. OTHER FINANCING SOURCES/USES			(1,037,300.01)	(3,002,923.00)	203.070
1) Interfund Transfers					
a) Transfers In		8900-8929	794,474.00	1,500,342.00	88.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses		1000-1023	0.00	0.00	0.070
a) Sources		8930-8979	36,317.00	0.00	-100.0%
		7630-7699	0.00	0.00	0.0%
b) Uses		8980-8999	0.00	0.00	
3) Contributions		0900-0999			0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			830,791.00	1,500,342.00	80.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,066,575.81)	(4,302,581.00)	303.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,167,905.11	4,101,329.30	-20.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,167,905.11	4,101,329.30	-20.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,167,905.11	4,101,329.30	-20.6%
2) Ending Balance, June 30 (E + F1e)			4,101,329.30	(201,251.70)	-104.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,302,581.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(201,251.70)	(201,251.70)	0.0%

ATTACHMENT J Board of Education Report No. 293/22-23 Page 31 of 156

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

Los Angeles Unified Los Angeles County

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
5059	Child Development: ARP California State Preschool Program One- time Stipend	3,396,081.00	0.00
7810	Other Restricted State	906,500.00	0.00
Total, Restricted Balance		4,302,581.00	0.00

# Budget, July 1 Cafeteria Special Revenue Fund Expenditures by Object

Actuals   Difference   Actuals   Difference   Actuals   Difference   Actuals   Difference   Actuals   Difference   Actuals   Difference   Actuals   Difference				1		
1.00F Source	Description	Resource Codes	Object Codes		2023-24 Budget	
Principal Note Note Note Note No.   \$1,000,000   \$1,000,000   \$2	A. REVENUES					
Manufact Norwane	1) LCFF Sources		8010-8099	0.00	0.00	0.0%
December   December	2) Federal Revenue		8100-8299	372,334,222.00	321,744,463.00	-13.6%
DIONE (NECONICE   1989   1900   1900   1900   1900   100	3) Other State Revenue		8300-8599	88,074,766.00	85,755,836.00	-2.6%
	4) Other Local Revenue		8600-8799	272,659.68	1,896,503.00	595.6%
10-centifiered sistence   1909 - 1909   1900   19	5) TOTAL, REVENUES			460,681,647.68	409,396,802.00	-11.1%
	B. EXPENDITURES					
Prince   P	1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
500 post dispuried   400-400   170.1046,170   12.0 21.755.00   7.5 5	2) Classified Salaries		2000-2999	130,547,949.40	142,031,548.00	8.8%
5, Services and Other Operatory Exponentions   \$10,00000   \$1,48,00000   \$7,000	3) Employ ee Benefits		3000-3999	111,537,499.10	129,292,773.00	15.9%
Content Color   1000	4) Books and Supplies		4000-4999	170,104,423.79	182,817,955.00	7.5%
7.00mのCongo (centulary Treadress of Indisect Coales) 7708-7709 (1.11,17.5146 は 1.11,17.5146 は	5) Services and Other Operating Expenditures		5000-5999	5,432,983.43	5,846,544.00	7.6%
\$\text{\$\text{\$PATCH COMPOSE} \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	6) Capital Outlay		6000-6999	1,485,000.00	430,000.00	-71.0%
STOTAL DEFENDITIONES    400.245,371.80	7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
C. EXCESS IDEPCINENTLY OF REVENUES OVER EXPENDITURES BEFORE OTHER HANCHING SOURCES-USES  1) Triant from 1 6500-6829 0.00 0.00 0.00 0.05 0.05 0.05 0.05 0.0	8) Other Outgo - Transfers of Indirect Costs		7300-7399	11,137,516.16	9,199,030.00	-17.4%
Dilitatif Nami Sources And uses 4.5 - 80)   -2-75%   -2	9) TOTAL, EXPENDITURES			430,245,371.88	469,617,850.00	9.2%
1 Interface   1	C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			30,436,275.80	(60,221,048.00)	-297.9%
a) Tracefers in 8800 8829 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	D. OTHER FINANCING SOURCES/USES					
b) Transfer Quit         7609 7829         0.00         0.00         0.0%           2) Citer Sources/Uses         8001 6879         0.00         0.00         0.0%           b) Sucres         8001 6879         0.00         0.00         0.0%           b) Uses         7500 7809         0.00         0.00         0.0%           4) 10TAC, OTHER FINANCING SOURCESUSES         0.0         0.0         0.0%           KET INTERABE (DECREASE IN FUND BALANCE (C + Dd)         0.0         0.0         0.0%           KET INTERABE (DECREASE) IN FUND BALANCE (C + Dd)         0.70         0.0         0.0%           F. FUND BALANCE, RESERVES         1.80 61 May 1 Junahed         9781         183,300,347,86         183,786,62375         22.25%           3) As of July 1 Junahed         9781         183,300,347,86         183,786,62375         22.25%         0.0         0.0         0.0%           4) Olly 1 Funded (File + File)         193,300,347,86         183,786,62375         22.5%         0.0	1) Interfund Transfers					
2) Charles Sources/Use3 (a) Sources (a) 830-48779 (a) 0.0 (b) 0.0 (c)	a) Transfers In		8900-8929	0.00	0.00	0.0%
8600 4877 0 0.00 0.00 0.00 0.00 0.00 0.00 0.00	b) Transfers Out		7600-7629	0.00	0.00	0.0%
10   10   10   10   10   10   10   10	2) Other Sources/Uses					
3) Contributions   989-8999   0.00   0.00   0.0%	a) Sources		8930-8979	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCESUSES  E. NET INCREASE (DECREASE) IN PUND BALANCE (C+D4)  E. PUND BALANCE, RESERVES  1) Beginning Fund Balance  a) As of July 1: Unaudited 9731 133,359,347.95 163,786,823.75 22.8%  b) Adult Aguitaments 9733 0.00 0.00 0.0%  c) As of July 1: Audited (F1a + F1b) 133,359,347.95 163,786,823.75 22.8%  d) Other Resistaments 9733 0.00 0.00 0.00 0.0%  a) Ajultated Beginning Balance (F1c + F1d) 133,359,347.95 163,786,823.75 22.8%  a) Adultated Beginning Balance (F1c + F1d) 153,786,823.75 122.8%  a) Ajultated Beginning Balance (F1c + F1d) 153,786,823.75 122.8%  a) Ajultated Beginning Balance (F1c + F1d) 153,786,823.75 122.8%  a) Ajultated Beginning Balance (F1c + F1d) 153,786,823.75 122.8%  a) Ajultated Beginning Balance (F1c + F1d) 153,786,823.75 122.8%  a) Nonspendable  Revolving Cash 9711 0.00 0.00 0.00 0.00  a) Nonspendable  Revolving Cash 9712 10.710,830.09 7.710,830.00 7.80  A) Others 9719 0.00 0.00 0.00  b) Restricted 9719 0.00 0.00 0.00  b) Restricted 9719 0.00 0.00 0.00  c) Other Committee Solventian	b) Uses		7630-7699	0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)  F. FUND BALANCE, RESERVES  1) Bigginning Fund Balance  a) As of July 1 - Unaudated (F1a + F1b)  133.350,347.55  163.786,623.75  22.9%  b) Audit Adjustments  (3 A of July 1 - Ludited (F1a + F1b)  (3 A 35,03,47.55)  (3 A of July 1 - Audited (F1a + F1b)  (3 A 35,03,47.55)  (4 A 15,000)  (5 A of July 1 - Audited (F1a + F1b)  (6 A 15,000)  (7 A 15,000)  (7 A 15,000)  (8 A 15,000)  (9 A	3) Contributions		8980-8999	0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)  F. FUND BALANCE, RESERVES  1) Bigginning Fund Balance  a) As of July 1 - Unaudated (F1a + F1b)  133.350,347.55  163.786,623.75  22.9%  b) Audit Adjustments  (3 A of July 1 - Ludited (F1a + F1b)  (3 A 35,03,47.55)  (3 A of July 1 - Audited (F1a + F1b)  (3 A 35,03,47.55)  (4 A 15,000)  (5 A of July 1 - Audited (F1a + F1b)  (6 A 15,000)  (7 A 15,000)  (7 A 15,000)  (8 A 15,000)  (9 A	4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES  1) Beginning Fund Balance  3) As of July 1 - Unausited  (a) As of July 1 - Unausited  (b) Audit Adjustments  (c) As of July 1 - Ludited (F1a *F1b)  (d) Other Restatements  (d) Other Restatements  (d) Other Restatements  (e) As of July 1 - Ludited (F1a *F1b)  (e) Algorithm (F1b)  (e) Algorithm (F1				30,436,275,80	(60,221,048,00)	-297.9%
1) Beginning Fund Balance a) Act July 1 - Unaudited 3 P3 133,350,347.95 b) Audit Adjustments c) Audit Office Restatements d) Outor Restatements d) Outor Restatements d) Outor Restatements d) Outor Restatements d) Audit Adjustming Balance (Ftc+Ftb) 3 P3 000 0					(44) ,4 44)	
a) As of July 1 - Unaudited 9791 133,380,347,95 163,786,623,75 22,8% b) Audit Adjustments 9793 0.00 0.00 0.00 0.0% 0.00 0.00 0.0% 0.00 0.00 0.0% 0.00 0.00 0.0% 0.00 0.00 0.0% 0.00 0						
Dig   Audit Adjustments   9793   0.00   0.00   0.0%   0.			9791	133.350.347.95	163.786.623.75	22.8%
133,350,347,95   183,786,623,75   22,8%						
0) Other Restatements						
e) Adjusted Beginning Balance (Fic + Fid) 163,786,623.75 22.8% 21 Ending Balance, June 30 (E + Fie) 103,565,575.75 3-86.8% Components of Ending Fund Balance 39 (E + Fie) 20 (			9795			
2) Ending Balance, June 30 (E + F1e)						
Components of Ending Fund Balance						
a) Norspendable Revolving Cash Stores 9712 10,710,830.69 7,710,830.00 2.80.0% Prepaid Items 9713 43,704.00 43,704.00 0.0% All Others 9719 0.00 0.00 0.0% 5) Restricted 9740 153,032,089.06 95,811,041.75 37.4% c) Committed 51sabilization Arrangements 9750 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0				,,	,,	22.27
Revolving Cash   9711   0.00   0.00   0.0%						
Stores   9712   10,710,830.69   7,710,830.00   -28.0%   Prepaid Items   9713   43,704.00   43,704.00   0.0%   0.			9711	0.00	0.00	0.0%
Prepaid Items         9713         43,704.00         43,704.00         0.0%           All Others         9719         0.00         0.00         0.0%           b) Restricted         9740         153,032,089.06         95,811,041.75         -37.4%           c) Committed         9750         0.00         0.00         0.0%           Stabilization Arrangements         9760         0.00         0.00         0.0%           Other Commitments         9760         0.00         0.00         0.0%           d) Assigned         9780         0.00         0.00         0.0%           e) Unassigned/Unappropriated Reserve for Economic Uncertainties         9789         0.00         0.00         0.0%           d. ASSETS         9780         0.00         0.00         0.0%         0.0%           d. ASSETS         9780         0.00         0.00         0.0%         0.0%           d. ASSETS         9780         0.00         0.00         0.0%						
All Others 9719 0.00 0.00 0.0% b) Restricted 9740 153,032,089.06 95.811,041.75 -37.4% c.) Committed 9750 0.00 0.00 0.00 0.0% 95.811,041.75 -37.4% c.) Committed 9750 0.00 0.00 0.00 0.0% 0.0% 0.0% 0.0% 0.						
b) Restricted 9740 153,032,089.06 95,811,041.75 -37.4% c) Committed 153,032,089.06 95,811,041.75 -37.4% c) Committed 1750 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0						
c) Committed Stabilization Arrangements 9750 0.00 0.00 0.00 0.0% Other Commitments 9760 0.00 0.00 0.00 0.0% d) Assigned Other Assignments 9780 0.00 0.00 0.00 0.0% e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 0.00 0.00 0.00 0.0% Unassigned/Unappropriated Amount 9790 0.00 0.00 0.00 0.0% G. ASSETS 1) Cash a) in County Treasury 9110 93,932,303.85 1) Fair Value Adjustment to Cash in County Treasury 9111 (4,615,303.88) b) in Banks 9120 2,529.82 c) in Revolving Cash Account 9130 0.00 d) with Fiscal Agent/Trustee 9135 0.00 e) Collections Awaiting Deposit 9140 25,791.67 2) Investments 9150 0.00 3) Accounts Receivable 9200 299,376,73						
Stabilization Arrangements         9750         0.00         0.00         0.0%           Other Commitments         9760         0.00         0.00         0.0%           d) Assigned         0         0.00         0.0%         0.0%           e) Unassigned/Unappropriated Reserve for Economic Uncertainties         9780         0.00         0.00         0.0%           G. ASSETS         9790         0.00         0.00         0.0%           1) Cash         9110         93,932,303.85         9120         9110         93,932,303.85         9120         9110         93,932,303.85         9120         9110         93,932,303.85         9120         9110         93,932,903.85         9120         9110         93,932,903.85         9120         9120         93,932,903.85         9120         9120         93,932,903.85         9120         9120         93,932,903.85         9120         9120         93,932,903.85         9120         9120         93,932,903.85         9120         93,932,903.85         9120         9120         93,932,903.85         9120         93,932,903.85         9120         93,932,903.85         9120         93,932,903.85         9120         93,932,903.85         9120         93,932,903.85         93,932,903.85         93,932,903.85			0.40	100,002,000.00	55,011,041.75	-51.470
Other Commitments 9760 0.00 0.00 0.0% d) Assigned Other Assignments 9780 0.00 0.00 0.00 0.0% e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 0.00 0.00 0.00 0.0% 0.0% 0.0% 0.0% 0.0			9750	0.00	0.00	0.00/
d) Assigned Other Assignments 9780 0.00 0.00 0.00 0.0% e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 0.00 0.00 0.00 0.0% Unassigned/Unappropriated Amount 9790 0.00 0.00 0.00 0.0%  G. ASSETS  1) Cash a) in County Treasury 9110 93.932,303.85 1) Fair Value Adjustment to Cash in County Treasury 9111 (4,615,303.88) b) in Banks 9120 2,529.82 c) in Revolving Cash Account 9130 0.00 d) with Fiscal Agent/Trustee 9135 0.00 e) Collections Awaiting Deposit 9140 25,791.67 2) Investments 9150 0.00 3) Accounts Receivable 9200 299,376.73						
Other Assignments       9780       0.00       0.00       0.0%         e) Unassigned/Unappropriated Reserve for Economic Uncertainties       9789       0.00       0.00       0.0%         Unassigned/Unappropriated Amount       9790       0.00       0.00       0.0%         G. ASSETS       The control of the			9700	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.			0700	0.00	0.00	0.00/
Unassigned/Unappropriated Amount 9790 0.00 0.00 0.00 0.00 0.00 0.00 0.00	-					
Case						
1) Cash a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury 9111 (4,615,303.88) 9120 2,529.82 c) in Revolving Cash Account 9130 0.00 d) with Fiscal Agent/Trustee 9 Collections Awaiting Deposit 2) Investments 9150 0.00 3) Accounts Receivable			9/90	0.00	0.00	0.0%
a) in County Treasury  1) Fair Value Adjustment to Cash in County Treasury  5) in Banks  1) Fair Value Adjustment to Cash in County Treasury  1) in Banks  2) 120  2,529.82  2) in Revolving Cash Account  3) 130  4) with Fiscal Agent/Trustee  2) Collections Awaiting Deposit  2) Investments  3) Accounts Receivable  910  93,932,303.85  (4,615,303.88)  0.00  0.00  2,529.82  0.00  0.00  25,791.67  0.00  299,376.73						
1) Fair Value Adjustment to Cash in County Treasury       9111       (4,615,303.88)         b) in Banks       9120       2,529.82         c) in Rev olving Cash Account       9130       0.00         d) with Fiscal Agent/Trustee       9135       0.00         e) Collections Awaiting Deposit       9140       25,791.67         2) Investments       9150       0.00         3) Accounts Receivable       9200       299,376.73			0110	02 022 202 25		
b) in Banks 9120 2,529.82 c) in Rev olving Cash Account 9130 0.00 d) with Fiscal Agent/Trustee 9135 0.00 e) Collections Awaiting Deposit 9140 25,791.67 2) Investments 9150 0.00 3) Accounts Receivable 9200 299,376.73						
c) in Revolving Cash Account       9130       0.00         d) with Fiscal Agent/Trustee       9135       0.00         e) Collections Awaiting Deposit       9140       25,791.67         2) Investments       9150       0.00         3) Accounts Receivable       9200       299,376.73						
d) with Fiscal Agent/Trustee       9135       0.00         e) Collections Awaiting Deposit       9140       25,791.67         2) Investments       9150       0.00         3) Accounts Receivable       9200       299,376.73						
e) Collections Awaiting Deposit       9140       25,791.67         2) Investments       9150       0.00         3) Accounts Receivable       9200       299,376.73						
2) Investments       9150       0.00         3) Accounts Receivable       9200       299,376.73						
3) Accounts Receivable 9200 299,376.73						
4) Due from Grantor Government 9290 79,239,625.60						
	4) Due from Grantor Government		9290	79,239,625.60		

# Budget, July 1 Cafeteria Special Revenue Fund Expenditures by Object

Los Angeles Unified Los Angeles County

			,		· · ·
Description Re	esource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	10,710,830.69		
7) Prepaid Expenditures		9330	43,704.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			179,638,858.48		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES			0.00		
1) Accounts Payable		9500	14,905,588.69		
		9590	0.00		
2) Due to Grantor Governments					
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	946,646.04		
6) TOTAL, LIABILITIES			15,852,234.73		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			163,786,623.75		
FEDERAL REVENUE					
Child Nutrition Programs		8220	349,435,832.00	301,401,499.00	-13.7%
Donated Food Commodities		8221	22,896,611.00	20,270,907.00	-11.5%
All Other Federal Revenue		8290	1,779.00	72,057.00	3,950.4%
TOTAL, FEDERAL REVENUE			372,334,222.00	321,744,463.00	-13.6%
OTHER STATE REVENUE			3.2,00.,220.0	22.1,1.1,122.22	
Child Nutrition Programs		8520	88,074,766.00	85,755,836.00	-2.6%
		8590	0.00	0.00	0.0%
All Other State Revenue		0390	88,074,766.00	85,755,836.00	-2.6%
TOTAL, OTHER STATE REVENUE			66,074,760.00	65,755,650.00	-2.0 /0
Other Local Revenue					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	637,188.00	827,078.00	29.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,395,057.00	1,069,425.00	-23.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,767,151.32)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	7,566.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			272,659.68	1,896,503.00	595.6%
TOTAL, REVENUES			460,681,647.68	409,396,802.00	-11.1%
CERTIFICATED SALARIES			,,	,,	,-
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
		1900	0.00	0.00	0.0%
Other Certificated Salaries		1900			
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	123,329,300.78	132,947,933.00	7.8%
Classified Supervisors' and Administrators' Salaries		2300	390,178.78	487,333.00	24.9%
Clerical, Technical and Office Salaries		2400	6,828,469.84	8,577,453.00	25.6%
Other Classified Salaries		2900	0.00	18,829.00	New
TOTAL, CLASSIFIED SALARIES			130,547,949.40	142,031,548.00	8.8%
EMPLOYEE BENEFITS	·				
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	32,752,524.99	37,904,218.00	15.7%
OASDI/Medicare/Alternative		3301-3302	10,067,019.51	10,868,169.00	8.0%
Health and Welfare Benefits		3401-3402	47,651,837.70	53,466,008.00	12.2%
Unemployment Insurance		3501-3502	1,939,463.50	72,736.00	-96.2%
Workers' Compensation		3601-3602	3,319,605.47	3,569,262.00	7.5%
Transaction Compensation		0001 0002	5,515,005.47	0,000,202.00	1.370

Budget, July 1 Cafeteria Special Revenue Fund Expenditures by Object

Los Angeles Unified Los Angeles County

					E8BFUHPXR4(2023-24)
Description Reso	ource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OPEB, Allocated		3701-3702	15,238,057.37	11,050,974.00	-27.5%
OPEB, Active Employees		3751-3752	568,990.56	12,361,406.00	2,072.5%
Other Employ ee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			111,537,499.10	129,292,773.00	15.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	8,705,960.55	10,464,087.00	20.2%
Noncapitalized Equipment		4400	425,015.00	4,243,399.00	898.4%
Food		4700	160,973,448.24	168,110,469.00	4.4%
TOTAL, BOOKS AND SUPPLIES			170,104,423.79	182,817,955.00	7.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	300,852.91	363,554.00	20.8%
Dues and Memberships		5300	29,739.00	22,107.00	-25.7%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	433,245.55	459,434.00	6.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	42,902.84	1,034,500.00	2,311.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,327,084.25	3,673,982.00	-15.1%
Communications		5900	299,158.88	292,967.00	-2.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		0000	5,432,983.43	5,846,544.00	7.6%
CAPITAL OUTLAY			3,432,903.43	3,040,344.00	7.070
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
		6400	1,485,000.00	0.00	-100.0%
Equipment					
Equipment Replacement		6500	0.00	430,000.00	New
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,485,000.00	430,000.00	-71.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	11,137,516.16	9,199,030.00	-17.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			11,137,516.16	9,199,030.00	-17.4%
TOTAL, EXPENDITURES			430,245,371.88	469,617,850.00	9.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES		5515	0.00	0.00	0.0%
USES			0.00	0.00	0.0%
		7651	0.00	0.00	0.00/
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

ATTACHMENT J Board of Education Report No. 293/22-23 Page 35 of 156

Los Angeles Unified Los Angeles County Budget, July 1 Cafeteria Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Budget, July 1 Cafeteria Special Revenue Fund Expenditures by Function

Los Angeles Unified Los Angeles County

EBBFUHPX					
Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	372,334,222.00	321,744,463.00	-13.6%
3) Other State Revenue		8300-8599	88,074,766.00	85,755,836.00	-2.6%
4) Other Local Revenue		8600-8799	272,659.68	1,896,503.00	595.6%
5) TOTAL, REVENUES			460,681,647.68	409,396,802.00	-11.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		411,487,501.20	457,054,527.00	11.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		11,137,516.16	9,199,030.00	-17.4%
8) Plant Services	8000-8999		7,620,354.52	3,364,293.00	-55.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			430,245,371.88	469,617,850.00	9.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			30,436,275.80	(60,221,048.00)	-297.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			30,436,275.80	(60,221,048.00)	-297.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	133,350,347.95	163,786,623.75	22.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			133,350,347.95	163,786,623.75	22.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			133,350,347.95	163,786,623.75	22.8%
2) Ending Balance, June 30 (E + F1e)			163,786,623.75	103,565,575.75	-36.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	10,710,830.69	7,710,830.00	-28.0%
Prepaid Items		9713	43,704.00	43,704.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	153,032,089.06	95,811,041.75	-37.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

ATTACHMENT J Board of Education Report No. 293/22-23 Page 37 of 156

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

Los Angeles Unified Los Angeles County

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	107,291,100.83	80,286,933.52
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	23,334,846.80	7,815,992.80
5330	Child Nutrition: Summer Food Service Program Operations	21,397,378.43	7,708,115.43
7029	Child Nutrition: Food Service Staff Training Funds	1,008,763.00	0.00
Total, Restricted Balance		153,032,089.06	95,811,041.75

Budget, July 1 Building Fund Expenditures by Object

Los Angeles County	object	•			
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,708,201.00	22,305,780.00	7.7%
5) TOTAL, REVENUES			20,708,201.00	22,305,780.00	7.7%
B. EXPENDITURES		4000 4000	0.00	0.00	0.00/
Certificated Salaries     Classified Salaries		1000-1999 2000-2999	0.00 48,042,173.00	0.00 53,950,836.00	0.0% 12.3%
3) Employ ee Benefits		3000-3999	26,843,313.00	42,243,228.00	57.4%
4) Books and Supplies		4000-4999	5,708,637.00	1,931,317.00	-66.2%
5) Services and Other Operating Expenditures		5000-5999	59,893,470.51	1,583,982.00	-97.4%
6) Capital Outlay		6000-6999	636,962,298.46	1,086,531,991.00	70.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,248.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			777,452,139.97	1,186,241,354.00	52.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)  D. OTHER FINANCING SOURCES/USES			(756,743,938.97)	(1,163,935,574.00)	53.8%
1) Interfund Transfers					
a) Transfers In		8900-8929	173,962,709.00	0.00	-100.0%
b) Transfers Out		7600-7629	45,871,673.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	500,000,000.00	750,000,000.00	50.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			628,091,036.00	750,000,000.00	19.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(128,652,902.97)	(413,935,574.00)	221.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,362,509,289.17	1,196,540,712.00	-12.2%
b) Audit Adjustments		9793	(37,315,674.20)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,325,193,614.97	1,196,540,712.00	-9.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,325,193,614.97	1,196,540,712.00	-9.7%
2) Ending Balance, June 30 (E + F1e)			1,196,540,712.00	782,605,138.00	-34.6%
Components of Ending Fund Balance					
a) Nonspendable					
Rev olving Cash		9711	500,000.00	500,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	107,414.00	107,414.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,186,052,412.00	772,507,246.00	-34.9%
c) Committed		0750			0.004
Stabilization Arrangements Other Commitments		9750	0.00	0.00	0.0%
		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	0 000 000 00	0.400.479.00	4.00/
Other Assignments e) Unassigned/Unappropriated		9700	9,880,886.00	9,490,478.00	-4.0%
e) Unassigned/Unappropriated  Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9789 9790	0.00	0.00	0.0%
G. ASSETS		9190	0.00	0.00	0.0%
1) Cash					
a) in County Treasury		9110	1,407,659,815.75		
The Sounty Reasons     Pair Value Adjustment to Cash in County Treasury		9111	(85,623,410.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	500,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
		9140	0.00		
e) Collections Awaiting Deposit		0 170	0.00		
e) Collections Awaiting Deposit  2) Investments		9150	0.00		

Budget, July 1 Building Fund Expenditures by Object

Los Angeles Unified Los Angeles County

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	107,414.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	126,923.00		
10) TOTAL, ASSETS			1,334,958,717.00		
H. DEFERRED OUTFLOWS OF RESOURCES			İ		
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES			1		
1) Accounts Payable		9500	138,291,082.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
		9030			
6) TOTAL, LIABILITIES			138,291,082.00		
J. DEFERRED INFLOWS OF RESOURCES		0000	400 000 00		
1) Deferred Inflows of Resources		9690	126,923.00		
2) TOTAL, DEFERRED INFLOWS			126,923.00		
K. FUND EQUITY			1		
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			1,196,540,712.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.09
All Other Federal Revenue		8290	0.00	0.00	0.0
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.09
All Other State Revenue		8590	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0
OTHER LOCAL REVENUE			1		
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0
				0.00	
Unsecured Roll		8616	0.00	0.00	0.0
Prior Years' Taxes		8617	0.00	0.00	0.0
Supplemental Taxes		8618	0.00	0.00	0.0
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0
Other		8622	0.00	0.00	0.09
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0
Leases and Rentals		8650	1,072,577.00	850,000.00	-20.89
Interest		8660	41,295,187.00	21,455,780.00	-48.0
Net Increase (Decrease) in the Fair Value of Investments		8662	(21,664,563.00)	0.00	-100.0
Other Local Revenue					
All Other Local Revenue		8699	5,000.00	0.00	-100.0
All Other Transfers In from All Others		8799	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE		0.00	20,708,201.00	22,305,780.00	7.7
TOTAL, REVENUES			20,708,201.00	22,305,780.00	7.7
			20,700,201.00	22,300,700.00	7.7
CLASSIFIED SALARIES		2000	40.40	200	
Classified Support Salaries		2200	16,161,332.00	600,362.00	-96.3
Classified Supervisors' and Administrators' Salaries		2300	8,001,720.00	12,923,077.00	61.5
Clerical, Technical and Office Salaries		2400	23,879,121.00	40,427,397.00	69.3
Other Classified Salaries		2900	0.00	0.00	0.0

Budget, July 1 Building Fund Expenditures by Object

Los Angeles Unified Los Angeles County 19 64733 0000000 Form 21 E8BFUHPXR4(2023-24)

				E8BFUHPXR4(2023-24)	
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			48,042,173.00	53,950,836.00	12.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	24,732.00	0.00	-100.0%
PERS		3201-3202	12,280,881.00	14,493,850.00	18.0%
OASDI/Medicare/Alternative		3301-3302	4,130,124.00	4,124,848.00	-0.1%
Health and Welfare Benefits		3401-3402	6,568,197.00	17,203,729.00	161.9%
Unemploy ment Insurance		3501-3502	280,968.00	28,250.00	-89.9%
Workers' Compensation		3601-3602	1,476,098.00	1,355,789.00	-8.2%
OPEB, Allocated		3701-3702	2,081,448.00	1,770,081.00	-15.0%
OPEB, Active Employees		3751-3752	0.00	3,266,681.00	New
Other Employ ee Benefits		3901-3902	865.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			26,843,313.00	42,243,228.00	57.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,492,574.00	1,931,317.00	-64.8%
Noncapitalized Equipment		4400	216,063.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			5,708,637.00	1,931,317.00	-66.2%
SERVICES AND OTHER OPERATING EXPENDITURES			5,755,557.55	1,001,011.00	50.270
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	465.350.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,951.00	0.00	-100.0%
			19,603.00	0.00	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600			-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	59,301,691.51	1,583,982.00	-97.3%
Communications		5900	103,875.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			59,893,470.51	1,583,982.00	-97.4%
CAPITAL OUTLAY					
Land		6100	5,700.00	0.00	-100.0%
Land Improvements		6170	8,118.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	573,405,181.25	1,086,531,991.00	89.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	63,543,299.21	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			636,962,298.46	1,086,531,991.00	70.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repay ment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	15.00	0.00	-100.0%
Other Debt Service - Principal		7439	2,233.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,248.00	0.00	-100.0%
TOTAL, EXPENDITURES			777,452,139.97	1,186,241,354.00	52.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	173,962,709.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			173,962,709.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	14,329,451.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	31,542,222.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			45,871,673.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	500,000,000.00	750,000,000.00	50.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources		2000	3.50	0.00	3.370
County School Bldg Aid		8961	0.00	0.00	0.0%
Country Colloca Diag Alia		0901	I 0.00	0.00	0.0%

California Dept of Education

SACS Financial Reporting Software - SACS V5.1

File: Fund-D, Version 5

ATTACHMENT J Board of Education Report No. 293/22-23

Page 41 of 156

Los Angeles Unified Los Angeles County Budget, July 1 Building Fund Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			500,000,000.00	750,000,000.00	50.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			628,091,036.00	750,000,000.00	19.4%

Budget, July 1 Building Fund Expenditures by Function

Los Angeles Unified Los Angeles County

				E8BFUHPXR4(2023-24)	
Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,708,201.00	22,305,780.00	7.7%
5) TOTAL, REVENUES			20,708,201.00	22,305,780.00	7.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		769,306,679.60	1,186,241,354.00	54.2%
9) Other Outgo	9000-9999	Except 7600-7699	8,145,460.37	0.00	-100.0%
10) TOTAL, EXPENDITURES	0000 0000	Except rece rece	777,452,139.97	1,186,241,354.00	52.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(756,743,938.97)	(1,163,935,574.00)	53.8%
D. OTHER FINANCING SOURCES/USES			(**************************************	(1,100,000,000,000,000,000,000,000,000,0	
1) Interfund Transfers					
a) Transfers In		8900-8929	173,962,709.00	0.00	-100.0%
b) Transfers Out		7600-7629	45,871,673.00	0.00	-100.0%
2) Other Sources/Uses		7000 7020	40,071,070.00	0.00	100.070
a) Sources		8930-8979	500,000,000.00	750,000,000.00	50.0%
		7630-7699	0.00	0.00	0.0%
b) Uses		8980-8999	0.00	0.00	
3) Contributions		0900-0999			0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			628,091,036.00	750,000,000.00	19.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(128,652,902.97)	(413,935,574.00)	221.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,362,509,289.17	1,196,540,712.00	-12.2%
b) Audit Adjustments		9793	(37,315,674.20)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,325,193,614.97	1,196,540,712.00	-9.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,325,193,614.97	1,196,540,712.00	-9.7%
2) Ending Balance, June 30 (E + F1e)			1,196,540,712.00	782,605,138.00	-34.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	500,000.00	500,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	107,414.00	107,414.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,186,052,412.00	772,507,246.00	-34.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	9,880,886.00	9,490,478.00	-4.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

ATTACHMENT J Board of Education Report No. 293/22-23 Page 43 of 156

Los Angeles Unified Building Fund
Los Angeles County Exhibit: Restricted Balance Detail

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	1,186,052,412.00	772,507,246.00
Total, Restricted Balance		1,186,052,412.00	772,507,246.00

Budget, July 1 Capital Facilities Fund Expenditures by Object

Los Angeles Unified Los Angeles County

	1	ı	T	E8BFUHPXR4(2023-24)	
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	102,889,036.00	112,130,000.00	9.0%
5) TOTAL, REVENUES			102,889,036.00	112,130,000.00	9.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	473,707.00	659,305.00	39.2%
3) Employ ee Benefits		3000-3999	268,704.00	331,052.00	23.2%
4) Books and Supplies		4000-4999	823.20	87,306.00	10,505.7%
5) Services and Other Operating Expenditures		5000-5999	1,475,320.00	31,478,178.00	2,033.7%
6) Capital Outlay		6000-6999	102,908,817.00	91,419,013.00	-11.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			105,127,371.20	123,974,854.00	17.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,238,335.20)	(11,844,854.00)	429.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,238,335.20)	(11,844,854.00)	429.2%
F. FUND BALANCE, RESERVES			(2,200,000.20)	(11,044,004.00)	423.276
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	71,583,132.00	65,175,348.00	-9.0%
b) Audit Adjustments		9793	(4,169,448.80)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)		0700	67,413,683.20	65,175,348.00	-3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		9795		65,175,348.00	
			67,413,683.20	53,330,494.00	-3.3%
2) Ending Balance, June 30 (E + F1e)			65,175,348.00	53,330,494.00	-18.2%
Components of Ending Fund Balance					
a) Nonspendable		0744			0.00/
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	65,175,348.00	53,330,494.00	-18.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	71,293,900.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,831,140.00)		
		9120	172.00		
b) in Banks					
c) in Banks c) in Revolving Cash Account		9130	0.00	1	
		9130 9135	0.00		
c) in Revolving Cash Account					
c) in Revolving Cash Account d) with Fiscal Agent/Trustee		9135	0.00		

Budget, July 1 Capital Facilities Fund Expenditures by Object

Los Angeles Unified Los Angeles County

E8B						
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference	
4) Due from Grantor Government		9290	0.00			
5) Due from Other Funds		9310	0.00			
6) Stores		9320	0.00			
7) Prepaid Expenditures		9330	0.00			
8) Other Current Assets		9340	0.00			
9) Lease Receivable		9380	0.00			
10) TOTAL, ASSETS			75,364,181.00			
H. DEFERRED OUTFLOWS OF RESOURCES						
1) Deferred Outflows of Resources		9490	0.00			
2) TOTAL, DEFERRED OUTFLOWS			0.00			
I. LIABILITIES						
1) Accounts Pay able		9500	10,188,833.00			
2) Due to Grantor Governments		9590	0.00			
3) Due to Other Funds		9610	0.00			
4) Current Loans		9640	0.00			
5) Unearned Revenue		9650	0.00			
6) TOTAL, LIABILITIES		0000	10,188,833.00			
			10, 166,633.00			
J. DEFERRED INFLOWS OF RESOURCES		0000	2.00			
1) Deferred Inflows of Resources		9690	0.00			
2) TOTAL, DEFERRED INFLOWS			0.00			
K. FUND EQUITY						
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			65,175,348.00			
OTHER STATE REVENUE						
Tax Relief Subventions						
Restricted Levies - Other						
Homeowners' Exemptions		8575	0.00	0.00	0.0%	
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%	
All Other State Revenue		8590	0.00	0.00	0.0%	
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%	
OTHER LOCAL REVENUE						
Other Local Revenue						
County and District Taxes						
Other Restricted Levies						
Secured Roll		8615	0.00	0.00	0.0%	
Unsecured Roll		8616	0.00	0.00	0.0%	
Prior Years' Taxes		8617	0.00	0.00	0.0%	
Supplemental Taxes		8618	0.00	0.00	0.0%	
Non-Ad Valorem Taxes						
Parcel Taxes		8621	0.00	0.00	0.0%	
Other		8622	0.00	0.00	0.0%	
Community Redevelopment Funds Not Subject to LCFF Deduction		8625				
			0.00	0.00	0.0%	
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%	
Sales						
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%	
Interest		8660	1,829,936.00	1,450,000.00	-20.8%	
Net Increase (Decrease) in the Fair Value of Investments		8662	(973,900.00)	0.00	-100.0%	
Fees and Contracts						
Mitigation/Dev eloper Fees		8681	102,033,000.00	110,680,000.00	8.5%	
Other Local Revenue						
All Other Local Revenue		8699	0.00	0.00	0.0%	
All Other Transfers In from All Others		8799	0.00	0.00	0.0%	
TOTAL, OTHER LOCAL REVENUE			102,889,036.00	112,130,000.00	9.0%	
TOTAL, REVENUES			102,889,036.00	112,130,000.00	9.0%	
CERTIFICATED SALARIES						
Other Certificated Salaries		1900	0.00	0.00	0.0%	
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%	
CLASSIFIED SALARIES	-					
Classified Support Salaries		2200	13,569.00	0.00	-100.0%	
Classified Supervisors' and Administrators' Salaries		2300	115,849.00	126,165.00	8.9%	
Clerical, Technical and Office Salaries		2400	344,289.00	527,062.00	53.1% Now	
Other Classified Salaries		2900	0.00	6,078.00	New	

Budget, July 1 Capital Facilities Fund Expenditures by Object

Los Angeles Unified Los Angeles County 19 64733 0000000 Form 25 E8BFUHPXR4(2023-24)

E8E					
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			473,707.00	659,305.00	39.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	119,828.00	174,287.00	45.4%
OASDI/Medicare/Alternative		3301-3302	34,475.00	50,306.00	45.9%
Health and Welfare Benefits		3401-3402	75,395.00	57,471.00	-23.8%
Unemployment Insurance		3501-3502	2,353.00	338.00	-85.6%
Workers' Compensation		3601-3602	12,312.00	16,568.00	34.6%
OPEB, Allocated		3701-3702	24,341.00	12,618.00	-48.2%
OPEB, Active Employees		3751-3752	0.00	19,464.00	New
Other Employ ee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			268,704.00	331,052.00	23.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	823.20	87,306.00	10,505.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		4400	823.20	87,306.00	10.505.7%
			623.20	87,300.00	10,505.7 %
SERVICES AND OTHER OPERATING EXPENDITURES Subagreements for Services		5100	0.00	0.00	0.0%
-					
Travel and Conferences		5200	121.00	1,300.00	974.4%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	252,690.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,475,199.00	31,223,788.00	2,016.6%
Communications		5900	0.00	400.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,475,320.00	31,478,178.00	2,033.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	102,908,411.00	91,407,369.00	-11.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	406.00	11,644.00	2,768.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			102,908,817.00	91,419,013.00	-11.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES				123,974,854.00	17.9%
				123,374,034.00	17.970
INTERFUND TRANSFERS			105,127,371.20		
INTERFUND TRANSFERS IN			105,127,371.20		
Other Authorized Interfund Transfers In		9040		0.00	0.00/
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		8919		0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN  INTERFUND TRANSFERS OUT  From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00 0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN  INTERFUND TRANSFERS OUT  From: All Other Funds To: State School Building Fund/County School Facilities Fund  Other Authorized Interfund Transfers Out			0.00 0.00 0.00 0.00	0.00 0.00 0.00	0.0% 0.0% 0.0%
(a) TOTAL, INTERFUND TRANSFERS IN  INTERFUND TRANSFERS OUT  From: All Other Funds To: State School Building Fund/County School Facilities Fund  Other Authorized Interfund Transfers Out  (b) TOTAL, INTERFUND TRANSFERS OUT		7613	0.00 0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN  INTERFUND TRANSFERS OUT  From: All Other Funds To: State School Building Fund/County School Facilities Fund  Other Authorized Interfund Transfers Out  (b) TOTAL, INTERFUND TRANSFERS OUT  OTHER SOURCES/USES		7613	0.00 0.00 0.00 0.00	0.00 0.00 0.00	0.0% 0.0% 0.0%
(a) TOTAL, INTERFUND TRANSFERS IN  INTERFUND TRANSFERS OUT  From: All Other Funds To: State School Building Fund/County School Facilities Fund  Other Authorized Interfund Transfers Out  (b) TOTAL, INTERFUND TRANSFERS OUT  OTHER SOURCES/USES  SOURCES		7613	0.00 0.00 0.00 0.00	0.00 0.00 0.00	0.0% 0.0% 0.0%
(a) TOTAL, INTERFUND TRANSFERS IN  INTERFUND TRANSFERS OUT  From: All Other Funds To: State School Building Fund/County School Facilities Fund  Other Authorized Interfund Transfers Out  (b) TOTAL, INTERFUND TRANSFERS OUT  OTHER SOURCES/USES		7613 7619	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.0% 0.0% 0.0%
(a) TOTAL, INTERFUND TRANSFERS IN  INTERFUND TRANSFERS OUT  From: All Other Funds To: State School Building Fund/County School Facilities Fund  Other Authorized Interfund Transfers Out  (b) TOTAL, INTERFUND TRANSFERS OUT  OTHER SOURCES/USES  SOURCES		7613	0.00 0.00 0.00 0.00	0.00 0.00 0.00	0.0% 0.0% 0.0%
(a) TOTAL, INTERFUND TRANSFERS IN  INTERFUND TRANSFERS OUT  From: All Other Funds To: State School Building Fund/County School Facilities Fund  Other Authorized Interfund Transfers Out  (b) TOTAL, INTERFUND TRANSFERS OUT  OTHER SOURCES/USES  SOURCES  Proceeds		7613 7619	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.0% 0.0% 0.0%
(a) TOTAL, INTERFUND TRANSFERS IN  INTERFUND TRANSFERS OUT  From: All Other Funds To: State School Building Fund/County School Facilities Fund Other Authorized Interfund Transfers Out (b) TOTAL, INTERFUND TRANSFERS OUT  OTHER SOURCES/USES SOURCES Proceeds Proceeds from Disposal of Capital Assets		7613 7619	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.0% 0.0% 0.0%

California Dept of Education SACS Financial Reporting Software - SACS V5.1

File: Fund-D, Version 5

ATTACHMENT J Board of Education Report No. 293/22-23

Page 47 of 156

Los Angeles Unified Los Angeles County Budget, July 1 Capital Facilities Fund Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Budget, July 1 Capital Facilities Fund Expenditures by Function

Los Angeles Unified Los Angeles County

			1		
Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	102,889,036.00	112,130,000.00	9.0%
5) TOTAL, REVENUES			102,889,036.00	112,130,000.00	9.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,566,877.00	2,464,219.00	57.3%
8) Plant Services	8000-8999		103,560,494.20	121,510,635.00	17.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES	0000 0000	Except 1000 1000	105,127,371.20	123,974,854.00	17.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			103,127,371.20	120,974,034.00	17.5%
FINANCING SOURCES AND USES(A5 -B10)			(2,238,335.20)	(11,844,854.00)	429.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(2,238,335.20)	(11,844,854.00)	429.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	71,583,132.00	65,175,348.00	-9.0%
b) Audit Adjustments		9793	(4,169,448.80)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			67,413,683.20	65,175,348.00	-3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			67,413,683.20	65,175,348.00	-3.3%
2) Ending Balance, June 30 (E + F1e)			65,175,348.00	53,330,494.00	-18.2%
Components of Ending Fund Balance				,,	
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
·					
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	65,175,348.00	53,330,494.00	-18.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

ATTACHMENT J Board of Education Report No. 293/22-23 Page 49 of 156

Los Angeles Unified Los Angeles County Budget, July 1 Capital Facilities Fund Exhibit: Restricted Balance Detail

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	65 175 348 00	53,330,494.00
Total, Restricted Balance			53,330,494.00

# Budget, July 1 State School Building Lease-Purchase Fund Expenditures by Object

Description  REVENUES  1) LCFF Sources 2) Federal Revenue 3) Other State Revenue 4) Other Local Revenue 5) TOTAL, REVENUES EXPENDITURES	Resource Codes	Object Codes  8010-8099 8100-8299 8300-8599	2022-23 Estimated Actuals  0.00 0.00 0.00 0.00	2023-24 Budget 0.00 0.00	Percent Difference 0.0% 0.0%
1) LCFF Sources 2) Federal Revenue 3) Other State Revenue 4) Other Local Revenue 5) TOTAL, REVENUES		8100-8299	0.00	0.00	
2) Federal Revenue 3) Other State Revenue 4) Other Local Revenue 5) TOTAL, REVENUES		8100-8299	0.00	0.00	
3) Other State Revenue 4) Other Local Revenue 5) TOTAL, REVENUES					0.09
4) Other Local Revenue 5) TOTAL, REVENUES		8300-8599	0.00		
5) TOTAL, REVENUES				0.00	0.0
		8600-8799	120,396.50	0.00	-100.09
. EXPENDITURES			120,396.50	0.00	-100.09
1) Certificated Salaries		1000-1999	0.00	0.00	0.0
2) Classified Salaries		2000-2999	0.00	0.00	0.0
3) Employ ee Benefits		3000-3999	0.00	0.00	0.0
4) Books and Supplies		4000-4999	0.00	0.00	0.0
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0
6) Capital Outlay		6000-6999	0.00	5,854,607.00	Ne
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0
9) TOTAL, EXPENDITURES			0.00	5,854,607.00	Ne
. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER INANCING SOURCES AND USES (A5 - B9)			120,396.50	(5,854,607.00)	-4,962.8
OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0
b) Transfers Out		7600-7629	0.00	0.00	0.0
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.0
3) Contributions		8980-8999	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0
. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			120,396.50	(5,854,607.00)	-4,962.8
. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,734,210.50	5,854,607.00	2.1
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			5,734,210.50	5,854,607.00	2.1
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			5,734,210.50	5,854,607.00	2.1
2) Ending Balance, June 30 (E + F1e)			5,854,607.00	0.00	-100.0
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0
Stores		9712	0.00	0.00	0.0
Prepaid Items		9713	0.00	0.00	0.0
All Others		9719	0.00	0.00	0.0
b) Restricted		9740	5,854,607.00	0.00	-100.0
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0
Other Commitments		9760	0.00	0.00	0.0
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0
A ASSETS			1.50	2.30	
1) Cash					
1) 00011		9110	12,557,959.00		
		-			
a) in County Treasury		9111	(730,218.00)	l	
		9111 9120	(730,218.00) 0.00		
a) in County Treasury     1) Fair Value Adjustment to Cash in County Treasury     b) in Banks		9120	0.00		
a) in County Treasury  1) Fair Value Adjustment to Cash in County Treasury b) in Banks c) in Revolving Cash Account		9120 9130	0.00 0.00		
a) in County Treasury  1) Fair Value Adjustment to Cash in County Treasury b) in Banks c) in Revolving Cash Account d) with Fiscal Agent/Trustee		9120 9130 9135	0.00 0.00 0.00		
a) in County Treasury  1) Fair Value Adjustment to Cash in County Treasury b) in Banks c) in Revolving Cash Account		9120 9130	0.00 0.00		

# Budget, July 1 State School Building Lease-Purchase Fund Expenditures by Object

					E8BFUHPXR4(2023-24)
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receiv able		9380	0.00		
10) TOTAL, ASSETS			11,931,683.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	6,077,076.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		I
5) Unearned Revenue		9650	0.00		I
		9050			1
6) TOTAL, LIABILITIES			6,077,076.00		
J. DEFERRED INFLOWS OF RESOURCES		2222			I
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			5,854,607.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	342,063.50	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(221,667.00)	0.00	-100.0%
Other Local Revenue			(== 1,001.100)	,	1
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			120,396.50	0.00	-100.0%
TOTAL, REVENUES			120,396.50	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%

# Budget, July 1 State School Building Lease-Purchase Fund Expenditures by Object

19 64733 0000000 Form 30 E8BFUHPXR4(2023-24)

•		•			E8BFUHPXR4(2023-24
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY		0.400		0.00	
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	5,854,607.00	Nev
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.09
Equipment		6400	0.00	0.00	0.09
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	5,854,607.00	Nev
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues		7211	0.00	0.00	0.00
To Districts or Charter Schools		7211	0.00	0.00	0.09
To County Offices To JPAs		7212	0.00	0.00	0.0%
All Other Transfers Out to All Others		7213	0.00	0.00	0.0%
Debt Service		1299	0.00	0.00	0.07
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		7433	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	5,854,607.00	Nev
INTERFUND TRANSFERS			0.00	5,654,007.00	ives
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		55.15	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT			1		
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.09
Proceeds from Leases		8972	0.00	0.00	0.09
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.09
Proceeds from SBITAs		8974	0.00	0.00	0.09
All Other Financing Sources		8979	0.00	0.00	0.09
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.09
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					

California Dept of Education SACS Financial Reporting Software - SACS V5.1 File: Fund-D, Version 5

ATTACHMENT J Board of Education Report No. 293/22-23 Page 53 of 156

Los Angeles Unified Los Angeles County

# Budget, July 1 State School Building Lease-Purchase Fund Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

# Budget, July 1 State School Building Lease-Purchase Fund Expenditures by Function

					E8BFUHPXR4(2023-24)
Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	120,396.50	0.00	-100.0%
5) TOTAL, REVENUES			120,396.50	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)				ĺ	
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	5,854,607.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES	2000 0000	Except rece rece	0.00	5,854,607.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			120,396.50	(5,854,607.00)	-4,962.8%
D. OTHER FINANCING SOURCES/USES			120,000.00	(0,001,001.00)	1,002.070
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses		7000 7020	0.00	0.00	0.070
a) Sources		8930-8979	0.00	0.00	0.0%
		7630-7699	0.00	0.00	0.0%
b) Uses		8980-8999	0.00	0.00	
3) Contributions		0900-0999			0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			120,396.50	(5,854,607.00)	-4,962.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,734,210.50	5,854,607.00	2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,734,210.50	5,854,607.00	2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,734,210.50	5,854,607.00	2.1%
2) Ending Balance, June 30 (E + F1e)			5,854,607.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,854,607.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

ATTACHMENT J Board of Education Report No. 293/22-23 Page 55 of 156

Los Angeles Unified Los Angeles County Budget, July 1 State School Building Lease-Purchase Fund Exhibit: Restricted Balance Detail

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
7710	State School Facilities Projects	5,854,607.00	0.00
Total, Restricted Balance		5,854,607.00	0.00

# Budget, July 1 County School Facilities Fund Expenditures by Object

					E8BFUHPXR4(2023-24
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	147,775,419.00	107,318,272.00	-27.4%
4) Other Local Revenue		8600-8799	4,609,449.00	4,227,972.00	-8.3%
5) TOTAL, REVENUES			152,384,868.00	111,546,244.00	-26.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	16,823.00	0.00	-100.0%
3) Employ ee Benefits		3000-3999	2,541.00	0.00	-100.0%
4) Books and Supplies		4000-4999	60.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	692,227.00	0.00	-100.0%
6) Capital Outlay		6000-6999	25,799,333.46	126,638,172.00	390.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			26,510,984.46	126,638,172.00	377.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			125,873,883.54	(15,091,928.00)	-112.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	14,329,451.00	0.00	-100.0%
b) Transfers Out		7600-7629	151,281,263.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(136,951,812.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,077,928.46)	(15,091,928.00)	36.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	183,652,174.74	172,470,402.00	-6.1%
b) Audit Adjustments		9793	(103,844.28)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			183,548,330.46	172,470,402.00	-6.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			183,548,330.46	172,470,402.00	-6.0%
2) Ending Balance, June 30 (E + F1e)			172,470,402.00	157,378,474.00	-8.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	172,470,402.00	157,378,474.00	-8.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS			- 7		
1) Cash					
a) in County Treasury		9110	125,279,415.00		
Fair Value Adjustment to Cash in County Treasury		9111	(7,337,001.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
Accounts Receivable		9200			
3) Accounts Receivable		9200	55,126,225.00	l	

Budget, July 1 County School Facilities Fund Expenditures by Object

Los Angeles Unified Los Angeles County

					E8BFUHPXR4(2023-24)
Description Res	source Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			173,068,639.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	598,237.00		
2) Due to Grantor Gov ernments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			598,237.00		
J. DEFERRED INFLOWS OF RESOURCES					
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS		5000	0.00		
K. FUND EQUITY			0.00		
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			172,470,402.00		
			172,470,402.00		
FEDERAL REVENUE		8290	0.00	0.00	0.0%
All Other Federal Revenue		6290	0.00	0.00	
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE		05.45	447 775 440 00	407.040.070.00	07.40/
School Facilities Apportionments		8545	147,775,419.00	107,318,272.00	-27.4%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			147,775,419.00	107,318,272.00	-27.4%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,009,649.00	4,227,972.00	5.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	599,800.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,609,449.00	4,227,972.00	-8.3%
TOTAL, REVENUES			152,384,868.00	111,546,244.00	-26.8%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	16,822.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			16,823.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,520.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	14.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemploy ment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	6.00	0.00	-100.0%
OPEB, Allocated		3701-3702	1.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employees Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		0001 0002	2,541.00	0.00	-100.0%
BOOKS AND SUPPLIES			2,341.00	0.00	-100.076
BOOKS AND SUPPLIES  Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	60.00	0.00	-100.0%

Budget, July 1 County School Facilities Fund Expenditures by Object

Los Angeles Unified Los Angeles County

					E8BFUHPXR4(2023-24)
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			60.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	692,227.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			692,227.00	0.00	-100.0%
CAPITAL OUTLAY			,		
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	2,215.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	25,797,118.46	126,638,172.00	390.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment Perleasment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			25,799,333.46	126,638,172.00	390.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			26,510,984.46	126,638,172.00	377.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	14,329,451.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			14,329,451.00	0.00	-100.0%
INTERFUND TRANSFERS OUT			11,020,101.00	0.00	100.070
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	151,281,263.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		7010	151,281,263.00	0.00	-100.0%
			151,261,203.00	0.00	-100.076
OTHER SOURCES/USES					
SOURCES Proceeds					
		0050			2.00/
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

ATTACHMENT J Board of Education Report No. 293/22-23 Page 59 of 156

Los Angeles Unified Los Angeles County Budget, July 1 County School Facilities Fund Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(136,951,812.00)	0.00	-100.0%

Budget, July 1 County School Facilities Fund Expenditures by Function

Los Angeles Unified Los Angeles County

ESBFUHP.					
Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	147,775,419.00	107,318,272.00	-27.4%
4) Other Local Revenue		8600-8799	4,609,449.00	4,227,972.00	-8.3%
5) TOTAL, REVENUES			152,384,868.00	111,546,244.00	-26.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		26,510,984.46	126,638,172.00	377.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			26,510,984.46	126,638,172.00	377.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES(A5 -B10)			125,873,883.54	(15,091,928.00)	-112.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	14,329,451.00	0.00	-100.0%
b) Transfers Out		7600-7629	151,281,263.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(136,951,812.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(11,077,928.46)	(15,091,928.00)	36.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	183,652,174.74	172,470,402.00	-6.1%
b) Audit Adjustments		9793	(103,844.28)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			183,548,330.46	172,470,402.00	-6.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			183,548,330.46	172,470,402.00	-6.0%
2) Ending Balance, June 30 (E + F1e)			172,470,402.00	157,378,474.00	-8.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	172,470,402.00	157,378,474.00	-8.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

ATTACHMENT J Board of Education Report No. 293/22-23 Page 61 of 156

Los Angeles Unified Los Angeles County Budget, July 1 County School Facilities Fund Exhibit: Restricted Balance Detail

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
7710	State School Facilities		
	Projects	172,470,402.00	157,378,474.00
Total, Restricted Balance		172,470,402.00	157,378,474.00

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

					E8BFUHPXR4(2023-24)		
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference		
A. REVENUES							
1) LCFF Sources		8010-8099	0.00	0.00	0.0%		
2) Federal Revenue		8100-8299	1,827,288.00	0.00	-100.0%		
3) Other State Revenue		8300-8599	678,963.00	0.00	-100.0%		
4) Other Local Revenue		8600-8799	77,022,583.99	73,706,624.00	-4.3%		
5) TOTAL, REVENUES			79,528,834.99	73,706,624.00	-7.3%		
B. EXPENDITURES							
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%		
2) Classified Salaries		2000-2999	27,144,944.87	242,292.00	-99.1%		
3) Employ ee Benefits		3000-3999	12,356,904.00	113,693.00	-99.1%		
4) Books and Supplies		4000-4999	102,746.00	196,487.00	91.2%		
5) Services and Other Operating Expenditures		5000-5999	1,937,950.00	21,351,772.00	1,001.8%		
6) Capital Outlay		6000-6999	21,763,084.05	20,956,850.00	-3.7%		
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%		
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%		
9) TOTAL, EXPENDITURES			63,305,628.92	42,861,094.00	-32.3%		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			16,223,206.07	30,845,530.00	90.1%		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In		8900-8929	346,905.00	0.00	-100.0%		
b) Transfers Out		7600-7629	31,271,120.00	30,000,000.00	-4.1%		
2) Other Sources/Uses							
a) Sources		8930-8979	0.00	0.00	0.0%		
b) Uses		7630-7699	0.00	0.00	0.0%		
3) Contributions		8980-8999	0.00	0.00	0.0%		
4) TOTAL, OTHER FINANCING SOURCES/USES			(30,924,215.00)	(30,000,000.00)	-3.0%		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,701,008.93)	845,530.00	-105.8%		
F. FUND BALANCE, RESERVES			(14,701,000.00)	040,000.00	100.070		
1) Beginning Fund Balance							
a) As of July 1 - Unaudited		9791	181,322,712.55	166,462,769.32	-8.2%		
b) Audit Adjustments		9793	(158,934.30)	0.00	-100.0%		
c) As of July 1 - Audited (F1a + F1b)		0700	181,163,778.25	166,462,769.32	-8.1%		
d) Other Restatements		9795	0.00	0.00	0.0%		
e) Adjusted Beginning Balance (F1c + F1d)		9195	181,163,778.25	166,462,769.32	-8.1%		
			166,462,769.32	167,308,299.32	-8.1%		
2) Ending Balance, June 30 (E + F1e)			100,402,709.32	107,300,299.32	0.5%		
Components of Ending Fund Balance							
a) Nonspendable		0744	0.00	0.00	0.00/		
Revolving Cash		9711	0.00	0.00	0.0%		
Stores		9712	0.00	0.00	0.0%		
Prepaid Items		9713	0.00	0.00	0.0%		
All Others		9719	0.00	0.00	0.0%		
b) Restricted		9740	164,087,634.06	164,933,164.06	0.5%		
c) Committed							
Stabilization Arrangements		9750	0.00	0.00	0.0%		
Other Commitments		9760	0.00	0.00	0.0%		
d) Assigned							
Other Assignments		9780	2,375,135.26	2,375,135.26	0.0%		
e) Unassigned/Unappropriated							
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%		
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%		
G. ASSETS							
1) Cash							
a) in County Treasury		9110	173,953,152.32				
1) Fair Value Adjustment to Cash in County Treasury		9111	(10,037,187.00)				
		9120	0.00				
b) in Banks							
b) in Banks c) in Revolving Cash Account		9130	0.00				
		9130 9135	0.00 0.00				
c) in Revolving Cash Account			l				
c) in Revolving Cash Account d) with Fiscal Agent/Trustee		9135	0.00				

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

			1		
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			167,159,304.32		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	696,535.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES		9050			
			696,535.00		
J. DEFERRED INFLOWS OF RESOURCES		2222			
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			166,462,769.32		
FEDERAL REVENUE					
FEMA		8281	1,827,288.00	0.00	-100.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,827,288.00	0.00	-100.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	678,963.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			678,963.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	54,330,256.00	56,602,000.00	4.2%
Sales		0020	01,000,200.00	30,002,000.00	
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,297,234.99	5,560,000.00	5.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,872,518.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	20,267,611.00	11,544,624.00	-43.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			77,022,583.99	73,706,624.00	-4.3%
TOTAL, REVENUES			79,528,834.99	73,706,624.00	-7.3%
CLASSIFIED SALARIES			,,,	,,	
Classified Support Salaries		2200	4,002,630.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries					
·		2300	4,382,591.00	105,228.00 137,064.00	-97.6% -99.3%
Clerical, Technical and Office Salaries		2400	18,759,723.87		-99.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			27,144,944.87	242,292.00	-99.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	10,152,932.00	64,650.00	-99.4%
OASDI/Medicare/Alternative		3301-3302	1,673,772.00	18,548.00	-98.9%
Health and Welfare Benefits		3401-3402	74,168.00	14,362.00	-80.6%
Unemployment Insurance		3501-3502	70,537.00	127.00	-99.8%
Workers' Compensation		3601-3602	377,509.00	6,089.00	-98.4%
OPEB, Allocated		3701-3702	7,986.00	3,160.00	-60.4%
OPEB, Active Employees		3751-3752	0.00	6,757.00	New
Other Employ ee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			12,356,904.00	113,693.00	-99.1%
. ,			.2,000,004.00	,	55.170

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

19 64733 0000000 Form 40 E8BFUHPXR4(2023-24)

	E8BFUHPXF					
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference	
BOOKS AND SUPPLIES						
Books and Other Reference Materials		4200	0.00	0.00	0.0%	
Materials and Supplies		4300	102,746.00	196,487.00	91.2%	
Noncapitalized Equipment		4400	0.00	0.00	0.0%	
TOTAL, BOOKS AND SUPPLIES			102,746.00	196,487.00	91.2%	
SERVICES AND OTHER OPERATING EXPENDITURES						
Subagreements for Services		5100	0.00	0.00	0.0%	
Travel and Conferences		5200	44,466.00	0.00	-100.0%	
Insurance		5400-5450	0.00	0.00	0.0%	
Operations and Housekeeping Services		5500	0.00	0.00	0.0%	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,756.00	0.00	-100.0%	
Transfers of Direct Costs		5710	0.00	0.00	0.0%	
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%	
Professional/Consulting Services and Operating Expenditures		5800	1,884,728.00	21,351,772.00	1,032.9%	
Communications		5900	0.00	0.00	0.0%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,937,950.00	21,351,772.00	1,001.8%	
CAPITAL OUTLAY						
Land		6100	0.00	0.00	0.0%	
Land Improvements		6170	91,450.00	0.00	-100.0%	
Buildings and Improvements of Buildings		6200	21,620,606.05	20,956,850.00	-3.1%	
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%	
Equipment		6400	51,028.00	0.00	-100.0%	
Equipment Replacement		6500	0.00	0.00	0.0%	
Lease Assets		6600	0.00	0.00	0.0%	
Subscription Assets		6700	0.00	0.00	0.0%	
TOTAL, CAPITAL OUTLAY			21,763,084.05	20,956,850.00	-3.7%	
OTHER OUTGO (excluding Transfers of Indirect Costs)			= 1,1 = 1,1 = 1			
Other Transfers Out						
Transfers of Pass-Through Revenues						
To Districts or Charter Schools		7211	0.00	0.00	0.0%	
To County Offices		7212	0.00	0.00	0.0%	
To JPAs		7213	0.00	0.00	0.0%	
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%	
Debt Service		1200	0.00	0.00	0.070	
Debt Service - Interest		7438	0.00	0.00	0.0%	
Other Debt Service - Principal		7439	0.00	0.00	0.0%	
·		7439	0.00	0.00	0.0%	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)						
TOTAL, EXPENDITURES			63,305,628.92	42,861,094.00	-32.3%	
INTERFUND TRANSFERS						
INTERFUND TRANSFERS IN		0040	0.00	0.00	0.00/	
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%	
Other Authorized Interfund Transfers In		8919	346,905.00	0.00	-100.0%	
(a) TOTAL, INTERFUND TRANSFERS IN			346,905.00	0.00	-100.0%	
INTERFUND TRANSFERS OUT		70.10	00 000 000	20 222 222	2 5 5 1	
From: Special Reserve Fund To: General Fund/CSSF		7612	30,000,000.00	30,000,000.00	0.0%	
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%	
Other Authorized Interfund Transfers Out		7619	1,271,120.00	0.00	-100.0%	
(b) TOTAL, INTERFUND TRANSFERS OUT			31,271,120.00	30,000,000.00	-4.1%	
OTHER SOURCES/USES				The state of the s		
SOURCES						
Proceeds						
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%	
Proceeds from Disposal of Capital Assets Other Sources			0.00			
Proceeds from Disposal of Capital Assets Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8953 8965		0.00	0.0%	
Proceeds from Disposal of Capital Assets Other Sources Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds		8965	0.00	0.00	0.0%	
Proceeds from Disposal of Capital Assets Other Sources Transfers from Funds of Lapsed/Reorganized LEAs			0.00			
Proceeds from Disposal of Capital Assets Other Sources Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds		8965	0.00	0.00	0.0%	
Proceeds from Disposal of Capital Assets Other Sources Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds Proceeds from Certificates of Participation		8965 8971	0.00	0.00	0.0%	
Proceeds from Disposal of Capital Assets Other Sources Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds Proceeds from Certificates of Participation Proceeds from Leases		8965 8971 8972	0.00 0.00 0.00 0.00	0.00 0.00 0.00	0.0% 0.0% 0.0%	
Proceeds from Disposal of Capital Assets Other Sources Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds Proceeds from Certificates of Participation Proceeds from Leases Proceeds from Lease Revenue Bonds		8965 8971 8972 8973	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.0% 0.0% 0.0%	
Proceeds from Disposal of Capital Assets Other Sources Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds Proceeds from Certificates of Participation Proceeds from Leases Proceeds from Lease Revenue Bonds Proceeds from SBITAs		8965 8971 8972 8973 8974	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.0% 0.0% 0.0% 0.0%	

California Dept of Education SACS Financial Reporting Software - SACS V5.1

File: Fund-D, Version 5

ATTACHMENT J Board of Education Report No. 293/22-23 Page 65 of 156

Los Angeles Unified Los Angeles County

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(30,924,215.00)	(30,000,000.00)	-3.0%

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

E8BF					
Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,827,288.00	0.00	-100.0%
3) Other State Revenue		8300-8599	678,963.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	77,022,583.99	73,706,624.00	-4.3%
5) TOTAL, REVENUES			79,528,834.99	73,706,624.00	-7.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		63,305,628.92	42,861,094.00	-32.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES	2000 0000	2x00pt 7000 7000	63,305,628.92	42,861,094.00	-32.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			16,223,206.07	30,845,530.00	90.1%
D. OTHER FINANCING SOURCES/USES			10,220,200.01	00,040,000.00	50.170
1) Interfund Transfers					
a) Transfers In		8900-8929	346,905.00	0.00	-100.0%
		7600-7629	31,271,120.00	30,000,000.00	
b) Transfers Out		7600-7629	31,271,120.00	30,000,000.00	-4.1%
2) Other Sources/Uses		0000 0070	0.00	0.00	0.00/
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(30,924,215.00)	(30,000,000.00)	-3.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(14,701,008.93)	845,530.00	-105.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	181,322,712.55	166,462,769.32	-8.2%
b) Audit Adjustments		9793	(158,934.30)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			181,163,778.25	166,462,769.32	-8.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			181,163,778.25	166,462,769.32	-8.1%
2) Ending Balance, June 30 (E + F1e)			166,462,769.32	167,308,299.32	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	164,087,634.06	164,933,164.06	0.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,375,135.26	2,375,135.26	0.0%
e) Unassigned/Unappropriated			,5.2,.55.20	,5.5,.55.20	2.370
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

ATTACHMENT J Board of Education Report No. 293/22-23 Page 67 of 156

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

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
5650	FEMA Public Assistance Funds	600,564.06	.06
7810	Other Restricted State	1,723,584.00	0.00
9010	Other Restricted Local	161,763,486.00	164,933,164.00
Total, Restricted Balance		164,087,634.06	164,933,164.06

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	69,548,528.96	69,548,529.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,031,419,492.07	1,042,969,736.00	1.1%
5) TOTAL, REVENUES			1,100,968,021.03	1,112,518,265.00	1.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employ ee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,202,041,436.96	981,644,047.00	-18.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,202,041,436.96	981,644,047.00	-18.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(101,073,415.93)	130,874,218.00	-229.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(101,073,415.93)	130,874,218.00	-229.5%
F. FUND BALANCE, RESERVES			(101,010,11000)	,,	
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,174,107,933.87	1,073,034,517.94	-8.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,174,107,933.87	1,073,034,517.94	-8.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		0700	1,174,107,933.87	1,073,034,517.94	-8.6%
2) Ending Balance, June 30 (E + F1e)			1,073,034,517.94	1,203,908,735.94	12.2%
Components of Ending Fund Balance			1,070,004,017.04	1,200,000,700.04	12.270
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9712	0.00	0.00	0.0%
		9713			
All Others b) Restricted		9719 9740	0.00	0.00 1,203,908,735.94	0.0% 12.2%
c) Committed		9/40	1,073,034,517.94	1,203,900,735.94	12.2%
		9750	0.00	0.00	0.0%
Stabilization Arrangements Other Commitments		9750 9760			
		9/00	0.00	0.00	0.0%
d) Assigned Other Assignments		0700	2.00	200	0.004
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated		0700	0.00		2.00
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash		04.10	000 704 700 77		
a) in County Treasury		9110	929,794,793.60		
Fair Value Adjustment to Cash in County Treasury		9111	(53,742,139.07)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	225,245,000.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	124,464,508.08		

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

E8BFU						
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference	
4) Due from Grantor Government		9290	0.00			
5) Due from Other Funds		9310	0.00			
6) Stores		9320	0.00			
7) Prepaid Expenditures		9330	0.00			
8) Other Current Assets		9340	0.00			
9) Lease Receivable		9380	0.00			
10) TOTAL, ASSETS			1,225,762,162.61			
H. DEFERRED OUTFLOWS OF RESOURCES						
1) Deferred Outflows of Resources		9490	0.00			
2) TOTAL, DEFERRED OUTFLOWS			0.00			
I. LIABILITIES						
1) Accounts Payable		9500	0.00			
2) Due to Grantor Governments		9590	0.00			
3) Due to Other Funds		9610	0.00			
4) Current Loans		9640	0.00			
5) Unearned Revenue		9650	0.00			
6) TOTAL, LIABILITIES		3000	0.00			
			0.00			
J. DEFERRED INFLOWS OF RESOURCES		0000	450 707 044 07			
Deferred Inflows of Resources     TOTAL, DEFERRED INFLOWS		9690	152,727,644.67			
			152,727,644.67			
K. FUND EQUITY						
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			1,073,034,517.94			
FEDERAL REVENUE						
All Other Federal Revenue		8290	69,548,528.96	69,548,529.00	0.0%	
TOTAL, FEDERAL REVENUE			69,548,528.96	69,548,529.00	0.0%	
OTHER STATE REVENUE						
Tax Relief Subventions						
Voted Indebtedness Levies						
Homeowners' Exemptions		8571	0.00	0.00	0.0%	
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%	
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%	
OTHER LOCAL REVENUE						
Other Local Revenue						
County and District Taxes						
Voted Indebtedness Levies						
Secured Roll		8611	979,983,325.00	979,983,325.00	0.0%	
Unsecured Roll		8612	28,239,019.00	28,239,019.00	0.0%	
Prior Years' Taxes		8613	18,660,887.00	18,660,887.00	0.0%	
Supplemental Taxes		8614	14,970,929.00	14,970,929.00	0.0%	
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%	
Interest		8660	1,115,576.00	1,115,576.00	0.0%	
Net Increase (Decrease) in the Fair Value of Investments		8662	(11,550,243.93)	0.00	-100.0%	
Other Local Revenue			(11,000,240.00)	0.00	100.070	
All Other Local Revenue		8699	0.00	0.00	0.0%	
All Other Transfers In from All Others		8799	0.00	0.00	0.0%	
TOTAL, OTHER LOCAL REVENUE			1,031,419,492.07	1,042,969,736.00	1.1%	
TOTAL, REVENUES			1,100,968,021.03	1,112,518,265.00	1.0%	
OTHER OUTGO (excluding Transfers of Indirect Costs)						
Debt Service						
Bond Redemptions		7433	607,000,000.00	379,558,273.00	-37.5%	
Bond Interest and Other Service Charges		7434	595,041,436.96	602,085,774.00	1.2%	
Debt Service - Interest		7438	0.00	0.00	0.0%	
Other Debt Service - Principal		7439	0.00	0.00	0.0%	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,202,041,436.96	981,644,047.00	-18.3%	
TOTAL, EXPENDITURES			1,202,041,436.96	981,644,047.00	-18.3%	
INTERFUND TRANSFERS						
INTERFUND TRANSFERS IN						
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%	
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%	
INTERFUND TRANSFERS OUT						
From: Bond Interest and Redemption Fund To: General Fund		7614	0.00	0.00	0.0%	
•			1			

ATTACHMENT J Board of Education Report No. 293/22-23 Page 70 of 156

Los Angeles Unified Los Angeles County

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

#### Budget, July 1 Bond Interest and Redemption Fund Expenditures by Function

				E8BFUHPXR4(2023-24	
Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	69,548,528.96	69,548,529.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,031,419,492.07	1,042,969,736.00	1.19
5) TOTAL, REVENUES			1,100,968,021.03	1,112,518,265.00	1.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.09
4) Ancillary Services	4000-4999		0.00	0.00	0.09
5) Community Services	5000-5999		0.00	0.00	0.09
6) Enterprise	6000-6999		0.00	0.00	0.09
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,202,041,436.96	981,644,047.00	-18.3%
10) TOTAL, EXPENDITURES	0000 0000	Except 7000 7000	1,202,041,436.96	981,644,047.00	-18.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(101,073,415.93)	130,874,218.00	-229.5%
D. OTHER FINANCING SOURCES/USES			( 1 / 1 / 1 / 1 / 1		
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses		7000 7020	0.00	0.00	0.07.
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0000 0000	0.00	0.00	0.0%
			(101,073,415.93)	130,874,218.00	-229.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(101,073,413.93)	130,674,216.00	-229.57
F. FUND BALANCE, RESERVES  1) Beginning Fund Balance					
		0704	4 474 407 000 07	4 070 004 547 04	0.00
a) As of July 1 - Unaudited		9791	1,174,107,933.87	1,073,034,517.94	-8.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,174,107,933.87	1,073,034,517.94	-8.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,174,107,933.87	1,073,034,517.94	-8.6%
2) Ending Balance, June 30 (E + F1e)			1,073,034,517.94	1,203,908,735.94	12.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,073,034,517.94	1,203,908,735.94	12.29
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.09
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.09
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.09
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.09
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.09

ATTACHMENT J Board of Education Report No. 293/22-23 Page 72 of 156

Los Angeles Unified Los Angeles County Budget, July 1 Bond Interest and Redemption Fund Exhibit: Restricted Balance Detail

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	1,073,034,517.94	1,203,908,735.94
Total, Restricted Balance	Local	1,073,034,517.94	1,203,908,735.94

Budget, July 1 Tax Override Fund Expenditures by Object

E8BFUHPXR4(20					E8BFUHPXR4(2023-24
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,599.58	0.00	-100.0%
5) TOTAL, REVENUES			1,599.58	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employ ee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,599.58	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,599.58	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	403,784.88	405,384.46	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			403,784.88	405,384.46	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			403,784.88	405,384.46	0.4%
2) Ending Balance, June 30 (E + F1e)			405,384.46	405,384.46	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	405,384.46	405,384.46	0.0%
c) Committed		5.70	400,004.40	400,004.40	3.070
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned		5,00	0.00	0.00	3.076
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated		0,00	0.00	0.00	0.076
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS		5, 50	0.00	0.00	3.076
1) Cash					
a) in County Treasury		9110	426,468.34		
		9110			
Pair Value Adjustment to Cash in County Treasury     Parks			(24,649.87)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,565.99		

#### Budget, July 1 Tax Override Fund Expenditures by Object

Los Angeles Unified Los Angeles County

9290 9310 9320 9330 9340 9380	2022-23 Estimated Actuals  0.00 0.00 0.00 0.00 0.00 0.00 0.00	2023-24 Budget	Percent Difference
9310 9320 9330 9340 9380	0.00 0.00 0.00 0.00		
9320 9330 9340 9380	0.00 0.00 0.00		
9330 9340 9380	0.00 0.00		
9340 9380	0.00		
9380			
	0.00		
9490			
9490	405,384.46		
9490			
	0.00		
	0.00		
9500	0.00		
9590	0.00		
9610	0.00		
9640	0.00		
9650			
5555			
	0.00		
ocoo	0.00		
9090			
	0.00		
	405,384.46		
8290			0.0%
	0.00	0.00	0.0%
8571	0.00	0.00	0.0%
8572	0.00	0.00	0.0%
	0.00	0.00	0.0%
8611	0.00	0.00	0.0%
8612	0.00	0.00	0.0%
8613	0.00	0.00	0.0%
			0.0%
8621	0.00	0.00	0.0%
	1		0.0%
	1		-100.0%
8662	(7,264.29)	0.00	-100.0%
8699	1		0.0%
	1,599.58	0.00	-100.0%
	1,599.58	0.00	-100.0%
7432	0.00	0.00	0.0%
7436	0.00	0.00	0.0%
7438	0.00	0.00	0.0%
7439	0.00	0.00	0.0%
	0.00	0.00	0.0%
	0.00	0.00	0.0%
	1		
8919	0.00	0.00	0.0%
	0.00	0.00	0.070
	0.00	0.00	0.0%
	9590 9610 9640 9650 9690 8290 8571 8572 8611 8612 8613 8614 8621 8629 8660 8662 8699	9590 0.00 9610 0.00 9640 0.00 9650 0.00 9650 0.00 9690 0.00 405,384.46 8290 0.00 8571 0.00 8572 0.00 8572 0.00 8613 0.00 8614 0.00 8629 0.00 8660 8,863.87 8662 (7,264.29) 8699 0.00 8699 0.00 8699 0.00 7438 0.00 7438 0.00 7439 0.00	9590 0.00 9610 0.00 9640 0.00 9650 0.00 9690 0.00 9690 0.00 405,384.46  8290 0.00 0.00 0.00  8571 0.00 0.00 0.00 8572 0.00 0.00 0.00 8613 0.00 0.00 8614 0.00 0.00 8614 0.00 0.00 8629 0.00 0.00 8660 8,863.87 0.00 8660 8,863.87 0.00 8662 (7,264.29) 0.00 8669 0.00 0.00 8699 0.00 0.00 8699 0.00 0.00 1,599.58 0.00 1,599.58 0.00 7432 0.00 0.00 7436 0.00 0.00 7438 0.00 0.00 7439 0.00 0.00 7439 0.00 0.00 7439 0.00 0.00 7439 0.00 0.00 7439 0.00 0.00

ATTACHMENT J Board of Education Report No. 293/22-23 Page 75 of 156

Budget, July 1
Los Angeles Unified Tax Override Fund
Los Angeles County Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Budget, July 1 Tax Override Fund Expenditures by Function

Los Angeles Unified Los Angeles County

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,599.58	0.00	-100.0%
5) TOTAL, REVENUES			1,599.58	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES	3000-3333	Ехсері 7000-7099	0.00	0.00	0.0%
			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			1,599.58	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			1,599.58	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	403,784.88	405,384.46	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			403,784.88	405,384.46	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			403,784.88	405,384.46	0.4%
2) Ending Balance, June 30 (E + F1e)			405,384.46	405,384.46	0.0%
Components of Ending Fund Balance			,	,	
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
		9713	0.00	0.00	
Prepaid Items					0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	405,384.46	405,384.46	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

ATTACHMENT J Board of Education Report No. 293/22-23 Page 77 of 156

Los Angeles Unified Budget, July 1
Los Angeles County Exhibit: Restricted Balance Detail

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	405,384.46	405,384.46
Total, Restricted Balance		405,384.46	405,384.46

Budget, July 1 Debt Service Fund Expenditures by Object

LOSI OT					E8BFUHPXR4(2023-2
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	73,425.95	250.00	-99.7%
5) TOTAL, REVENUES			73,425.95	250.00	-99.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employ ee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	27,855,236.00	25,691,525.00	-7.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			27,855,236.00	25,691,525.00	-7.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(27,781,810.05)	(25,691,275.00)	-7.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	14,820,625.00	25,691,275.00	73.3%
b) Transfers Out		7600-7629	356,605.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	73,730,000.00	0.00	-100.0%
b) Uses		7630-7699	73,373,395.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			14,820,625.00	25,691,275.00	73.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,961,185.05)	0.00	-100.0%
F. FUND BALANCE, RESERVES			(,,		
Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,978,558.05	17,373.00	-99.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,978,558.05	17,373.00	-99.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		5750	12,978,558.05	17,373.00	-99.9%
2) Ending Balance, June 30 (E + F1e)			17,373.00	17,373.00	0.0%
Components of Ending Fund Balance			17,373.00	17,373.00	0.07
a) Nonspendable		9711	0.00	0.00	0.0%
Revolving Cash					
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.09
All Others		9719	0.00	0.00	0.09
b) Restricted		9740	17,373.00	17,373.00	0.09
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.09
Other Commitments		9760	0.00	0.00	0.09
d) Assigned					
Other Assignments		9780	0.00	0.00	0.09
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.09
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.09
G. ASSETS					
1) Cash					
a) in County Treasury		9110	18,280.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,057.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
		9135	0.00		
d) with Fiscal Agent/Trustee		9100			
d) with Fiscal Agent/Trustee e) Collections Awaiting Deposit		9140	0.00		
			0.00 0.00		

Budget, July 1 Debt Service Fund Expenditures by Object

Los Angeles Unified Los Angeles County

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference	
4) Due from Grantor Government		9290	0.00			
5) Due from Other Funds		9310	0.00			
6) Stores		9320	0.00			
7) Prepaid Expenditures		9330	0.00			
8) Other Current Assets		9340	0.00			
9) Lease Receivable		9380	0.00			
10) TOTAL, ASSETS			17,373.00			
H. DEFERRED OUTFLOWS OF RESOURCES						
1) Deferred Outflows of Resources		9490	0.00			
2) TOTAL, DEFERRED OUTFLOWS			0.00			
I. LIABILITIES						
1) Accounts Pay able		9500	0.00			
2) Due to Grantor Governments		9590	0.00			
3) Due to Other Funds		9610	0.00			
4) Current Loans		9640	0.00			
5) Unearned Revenue		9650	0.00			
6) TOTAL, LIABILITIES		3000	0.00			
J. DEFERRED INFLOWS OF RESOURCES			0.00	+		
Deferred Inflows of Resources     Deferred Inflows of Resources		9690	0.00			
Deterred Inflows of Resources     TOTAL, DEFERRED INFLOWS		3030	0.00			
*			0.00			
K. FUND EQUITY						
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			17,373.00			
FEDERAL REVENUE						
All Other Federal Revenue		8290	0.00	0.00	0.0%	
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%	
OTHER STATE REVENUE						
All Other State Revenue		8590	0.00	0.00	0.0%	
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%	
OTHER LOCAL REVENUE						
Interest		8660	72,998.95	250.00	-99.7%	
Net Increase (Decrease) in the Fair Value of Investments		8662	427.00	0.00	-100.0%	
Other Local Revenue						
All Other Local Revenue		8699	0.00	0.00	0.0%	
TOTAL, OTHER LOCAL REVENUE			73,425.95	250.00	-99.7%	
TOTAL, REVENUES			73,425.95	250.00	-99.7%	
OTHER OUTGO (excluding Transfers of Indirect Costs)						
Debt Service						
Debt Service - Interest		7438	4,433,179.00	15,151,525.00	241.8%	
Other Debt Service - Principal		7439	23,422,057.00	10,540,000.00	-55.0%	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			27,855,236.00	25,691,525.00	-7.8%	
TOTAL, EXPENDITURES			27,855,236.00	25,691,525.00	-7.8%	
INTERFUND TRANSFERS			27,000,200.00	20,001,020.00	1.070	
INTERFUND TRANSFERS IN						
Other Authorized Interfund Transfers In		8919	14,820,625.00	25,691,275.00	73.3%	
		0313				
(a) TOTAL, INTERFUND TRANSFERS IN			14,820,625.00	25,691,275.00	73.3%	
INTERFUND TRANSFERS OUT		7040	050 005 05	2.2-	400	
Other Authorized Interfund Transfers Out		7619	356,605.00	0.00	-100.0%	
(b) TOTAL, INTERFUND TRANSFERS OUT			356,605.00	0.00	-100.0%	
OTHER SOURCES/USES						
SOURCES						
Other Sources					-	
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%	
Long-Term Debt Proceeds						
Proceeds from Certificates of Participation		8971	73,730,000.00	0.00	-100.0%	
All Other Financing Sources		8979	0.00	0.00	0.0%	
(c) TOTAL, SOURCES			73,730,000.00	0.00	-100.0%	
USES						
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%	
All Other Financing Uses		7699	73,373,395.00	0.00	-100.0%	
(d) TOTAL, USES			73,373,395.00	0.00	-100.0%	
CONTRIBUTIONS						
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%	

ATTACHMENT J Board of Education Report No. 293/22-23 Page 80 of 156

Los Angeles Unified Los Angeles County Budget, July 1 Debt Service Fund Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			14,820,625.00	25,691,275.00	73.3%

Budget, July 1 Debt Service Fund Expenditures by Function

Los Angeles Unified Los Angeles County

8010-8099 8100-8299 8300-8599 8600-8799	2022-23 Estimated Actuals  0.00 0.00 0.00 73,425.95 73,425.95	0.00 0.00 0.00 250.00 250.00	Percent Difference 0.0% 0.0% 0.0% -99.7%
8100-8299 8300-8599 8600-8799 1999	0.00 0.00 73,425.95 73,425.95	0.00 0.00 250.00	0.0% 0.0%
8100-8299 8300-8599 8600-8799 1999	0.00 0.00 73,425.95 73,425.95	0.00 0.00 250.00	0.0% 0.0%
8300-8599 8600-8799 1999 2999	0.00 73,425.95 73,425.95	0.00 250.00	0.0%
8600-8799 1999 2999	73,425.95 73,425.95	250.00	
1999 2999	73,425.95		-99.7%
2999		250.00	
2999	0.00		-99.7%
2999	0.00		
	0.00	0.00	0.0%
	0.00	0.00	0.0%
3999	0.00	0.00	0.0%
4999	0.00	0.00	0.0%
5999	0.00	0.00	0.0%
6999	0.00	0.00	0.0%
7999	0.00	0.00	0.0%
8999	0.00	0.00	0.0%
			-7.8%
			-7.8%
	(27,781,810.05)	(25,691,275.00)	-7.5%
8900-8929		25,691,275.00	73.3%
7600-7629	356,605.00	0.00	-100.0%
8930-8979	73,730,000.00	0.00	-100.0%
7630-7699	73,373,395.00	0.00	-100.0%
8980-8999	0.00	0.00	0.0%
	14,820,625.00	25,691,275.00	73.3%
	(12,961,185.05)	0.00	-100.0%
9791	12,978,558.05	17,373.00	-99.9%
9793	0.00	0.00	0.0%
	12,978,558.05	17,373.00	-99.9%
9795	0.00	0.00	0.0%
	12,978,558.05	17,373.00	-99.9%
	17,373.00	17,373.00	0.0%
9711	0.00	0.00	0.0%
9712	0.00	0.00	0.0%
9713	0.00	0.00	0.0%
9719	0.00	0.00	0.0%
9740	17,373.00	17,373.00	0.0%
9750	0.00	0.00	0.0%
9760	0.00	0.00	0.0%
9780	0.00	0.00	0.0%
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
9789	0.00	0.00	0.0%
			0.0%
-  -  -	1-4999 1-5999 1-6999 1-7999 1-8999 1-8999 1-9999 1-	14999	1-4999

ATTACHMENT J Board of Education Report No. 293/22-23 Page 82 of 156

Los Angeles Unified Budget, July 1
Los Angeles County Exhibit: Restricted Balance Detail

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	17,373.00	17,373.00
Total, Restricted Balance		17,373.00	17,373.00

Budget, July 1 Self-Insurance Fund Expenses by Object

Los Angeles Unified Los Angeles County

					E8BFUHPXR4(2023-24)
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,470,192,321.85	1,290,381,721.00	-12.2%
5) TOTAL, REVENUES			1,470,192,321.85	1,290,381,721.00	-12.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,139,843.00	7,548,977.00	23.0%
3) Employ ee Benefits		3000-3999	3,390,600.00	4,283,737.00	26.3%
4) Books and Supplies		4000-4999	376,102.00	2,156,745.00	473.4%
5) Services and Other Operating Expenses		5000-5999	1,416,424,140.84	1,291,328,888.00	-8.8%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,426,330,685.84	1,305,318,347.00	-8.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			43,861,636.01	(14,936,626.00)	-134.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			43,861,636.01	(14,936,626.00)	-134.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	292,079,697.99	335,941,334.00	15.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			292,079,697.99	335,941,334.00	15.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			292,079,697.99	335,941,334.00	15.0%
2) Ending Net Position, June 30 (E + F1e)			335,941,334.00	321,004,708.00	-4.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	335,941,334.00	321,004,708.00	-4.4%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,016,094,450.81		
1) Fair Value Adjustment to Cash in County Treasury		9111	(59,957,108.81)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	3,000,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	116,160,165.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	56,560,929.00		
8) Other Current Assets		9340	4,774,322.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
.,g-		0.00	3.30		

Budget, July 1 Self-Insurance Fund Expenses by Object

Los Angeles Unified Los Angeles County

E8BFUH								
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference			
e) Accumulated Depreciation - Buildings		9435	0.00					
f) Equipment		9440	0.00					
g) Accumulated Depreciation - Equipment		9445	0.00					
h) Work in Progress		9450	0.00					
i) Lease Assets		9460	0.00					
j) Accumulated Amortization-Lease Assets		9465	0.00					
k) Subscription Assets		9470	0.00					
I) Accumulated Amortization-Subscription Assets		9475	0.00					
11) TOTAL, ASSETS			1,136,632,758.00					
H. DEFERRED OUTFLOWS OF RESOURCES								
1) Deferred Outflows of Resources		9490	4,037,354.00					
2) TOTAL, DEFERRED OUTFLOWS			4,037,354.00					
I. LIABILITIES								
1) Accounts Payable		9500	56,024,407.00					
2) Due to Grantor Governments		9590	0.00					
3) Due to Other Funds		9610	0.00					
4) Current Loans		9640						
5) Unearned Revenue		9650	0.00					
6) Long-Term Liabilities								
a) Subscription Liability		9660	0.00					
b) Net Pension Liability		9663	7,230,514.00					
c) Total/Net OPEB Liability		9664	12,010,541.00					
d) Compensated Absences		9665	0.00					
e) COPs Payable		9666	0.00					
f) Leases Payable		9667	0.00					
g) Lease Revenue Bonds Payable		9668	0.00					
h) Other General Long-Term Liabilities		9669	721,320,280.00					
7) TOTAL, LIABILITIES			796,585,742.00					
J. DEFERRED INFLOWS OF RESOURCES								
1) Deferred Inflows of Resources		9690	8,143,036.00					
2) TOTAL, DEFERRED INFLOWS			8,143,036.00					
K. NET POSITION								
Net Position, June 30 (G11 + H2) - (I7 + J2)			335,941,334.00					
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%			
All Other State Revenue	All Other	8590	0.00	0.00	0.0%			
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%			
OTHER LOCAL REVENUE								
Other Local Revenue								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%			
Interest		8660	25,700,000.00	17,440,339.00	-32.1%			
Net Increase (Decrease) in the Fair Value of Investments		8662	(20,696,882.96)	0.00	-100.0%			
Fees and Contracts								
In-District Premiums/								
Contributions		8674	1,453,716,236.14	1,272,941,382.00	-12.4%			
All Other Fees and Contracts		8689	0.00	0.00	0.0%			
Other Local Revenue								
All Other Local Revenue		8699	11,472,968.67	0.00	-100.0%			
All Other Transfers In from All Others		8799	0.00	0.00	0.0%			
TOTAL, OTHER LOCAL REVENUE			1,470,192,321.85	1,290,381,721.00	-12.2%			
TOTAL, REVENUES			1,470,192,321.85	1,290,381,721.00	-12.2%			
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%			
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%			
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%			
CLASSIFIED SALARIES								
Classified Support Salaries		2200	455.00	0.00	-100.0%			
Classified Supervisors' and Administrators' Salaries		2300	2,038,894.00	2,816,091.00	38.1%			
Clerical, Technical and Office Salaries		2400	4,100,494.00	4,717,865.00	15.1%			
Cicrical, recimical and Critica Calarica								

Budget, July 1 Self-Insurance Fund Expenses by Object

Los Angeles Unified Los Angeles County

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			6,139,843.00	7,548,977.00	23.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,453,845.00	2,010,108.00	38.3%
OASDI/Medicare/Alternative		3301-3302	441,166.00	577,228.00	30.8%
Health and Welfare Benefits		3401-3402	968,375.00	991,494.00	2.4%
Unemployment Insurance		3501-3502	32,731.00	3,828.00	-88.3%
Workers' Compensation		3601-3602	194,639.00	189,706.00	-2.5%
OPEB, Allocated		3701-3702	299,844.00	217,542.00	-27.4%
OPEB, Active Employees		3751-3752	0.00	293,831.00	Nev
Other Employ ee Benefits		3901-3902	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS			3,390,600.00	4,283,737.00	26.39
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	376,102.00	2,155,245.00	473.0%
Noncapitalized Equipment		4400	0.00	1,500.00	Nev
TOTAL, BOOKS AND SUPPLIES			376,102.00	2,156,745.00	473.49
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,085.00	8,214.00	101.19
Dues and Memberships		5300	959.00	2,150.00	124.29
Insurance		5400-5450	12,791,805.00	14,820,000.00	15.99
Operations and Housekeeping Services		5500	0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	320.00	5,500.00	1,618.89
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.09
Prof essional/Consulting Services and					
Operating Expenditures		5800	1,403,313,117.84	1,276,045,020.00	-9.19
Communications		5900	313,854.00	448,004.00	42.79
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,416,424,140.84	1,291,328,888.00	-8.8%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.09
Amortization Expense-Lease Assets		6910	0.00	0.00	0.09
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.09
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.09
TOTAL, EXPENSES			1,426,330,685.84	1,305,318,347.00	-8.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.09
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.04
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.09
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.09
(c) TOTAL, SOURCES		5555	0.00	0.00	0.0
USES			0.00	0.00	0.0
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0
(d) TOTAL, USES		. 501	0.00	0.00	0.0
CONTRIBUTIONS			0.00	0.00	0.0
		9000	0.00	0.00	0.00
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0
Contributions from Restricted Revenues		8990	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES			1		

Budget, July 1 Self-Insurance Fund Expenses by Function

Los Angeles Unified Los Angeles County

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference			
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.0%			
2) Federal Revenue		8100-8299	0.00	0.00	0.0%			
3) Other State Revenue		8300-8599	0.00	0.00	0.0%			
4) Other Local Revenue		8600-8799	1,470,192,321.85	1,290,381,721.00	-12.2%			
5) TOTAL, REVENUES			1,470,192,321.85	1,290,381,721.00	-12.2%			
B. EXPENSES (Objects 1000-7999)								
1) Instruction	1000-1999		0.00	0.00	0.0%			
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%			
3) Pupil Services	3000-3999		0.00	0.00	0.0%			
4) Ancillary Services	4000-4999		0.00	0.00	0.0%			
5) Community Services	5000-5999		0.00	0.00	0.0%			
6) Enterprise	6000-6999		1,426,330,685.84	1,305,318,347.00	-8.5%			
7) General Administration	7000-7999		0.00	0.00	0.0%			
8) Plant Services	8000-8999		0.00	0.00	0.0%			
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%			
10) TOTAL, EXPENSES			1,426,330,685.84	1,305,318,347.00	-8.5%			
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			43,861,636.01	(14,936,626.00)	-134.1%			
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.0%			
b) Transfers Out		7600-7629	0.00	0.00	0.0%			
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.0%			
b) Uses		7630-7699	0.00	0.00	0.0%			
3) Contributions		8980-8999	0.00	0.00	0.0%			
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%			
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			43,861,636.01	(14,936,626.00)	-134.1%			
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	292,079,697.99	335,941,334.00	15.0%			
b) Audit Adjustments		9793	0.00	0.00	0.0%			
c) As of July 1 - Audited (F1a + F1b)			292,079,697.99	335,941,334.00	15.0%			
d) Other Restatements		9795	0.00	0.00	0.0%			
e) Adjusted Beginning Net Position (F1c + F1d)			292,079,697.99	335,941,334.00	15.0%			
2) Ending Net Position, June 30 (E + F1e)			335,941,334.00	321,004,708.00	-4.4%			
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%			
b) Restricted Net Position		9797	0.00	0.00	0.0%			
c) Unrestricted Net Position		9790	335,941,334.00	321,004,708.00	-4.4%			

ATTACHMENT J Board of Education Report No. 293/22-23 Page 87 of 156

Los Angeles Unified Self-Insurance Fund
Los Angeles County Exhibit: Restricted Net Position Detail

Resource Description		2023-24 Budget
Total, Restricted Net Position	0.00	0.00

Budget, July 1 Retiree Benefit Fund Expenses by Object

Los Angeles Unified Los Angeles County

					E8BFUHPXR4(2023-24)	
escription Resource C		Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference	
A. REVENUES						
1) LCFF Sources		8010-8099	0.00	0.00	0.0%	
2) Federal Revenue		8100-8299	0.00	0.00	0.0%	
3) Other State Revenue		8300-8599	0.00	0.00	0.0%	
4) Other Local Revenue		8600-8799	158,884,229.00	211,000,000.00	32.8%	
5) TOTAL, REVENUES			158,884,229.00	211,000,000.00	32.8%	
B. EXPENSES						
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%	
2) Classified Salaries		2000-2999	0.00	0.00	0.0%	
3) Employ ee Benefits		3000-3999	0.00	0.00	0.0%	
4) Books and Supplies		4000-4999	0.00	0.00	0.0%	
5) Services and Other Operating Expenses		5000-5999	484,040.00	490,873.00	1.4%	
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%	
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%	
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%	
9) TOTAL, EXPENSES			484,040.00	490,873.00	1.4%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			158,400,189.00	210,509,127.00	32.9%	
D. OTHER FINANCING SOURCES/USES						
1) Interfund Transfers						
a) Transfers In		8900-8929	0.00	0.00	0.0%	
b) Transfers Out		7600-7629	0.00	0.00	0.0%	
2) Other Sources/Uses						
a) Sources		8930-8979	0.00	0.00	0.0%	
b) Uses		7630-7699	0.00	0.00	0.0%	
3) Contributions		8980-8999	0.00	0.00	0.0%	
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%	
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			158,400,189.00	210,509,127.00	32.9%	
F. NET POSITION						
1) Beginning Net Position						
a) As of July 1 - Unaudited		9791	469,939,493.00	628,339,682.00	33.7%	
b) Audit Adjustments		9793	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)			469,939,493.00	628,339,682.00	33.7%	
d) Other Restatements		9795	0.00	0.00	0.0%	
e) Adjusted Beginning Net Position (F1c + F1d)			469,939,493.00	628,339,682.00	33.7%	
2) Ending Net Position, June 30 (E + F1e)			628,339,682.00	838,848,809.00	33.5%	
Components of Ending Net Position						
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%	
b) Restricted Net Position		9797	628,339,682.00	838,848,809.00	33.5%	
c) Unrestricted Net Position		9790	0.00	0.00	0.0%	
G. ASSETS						
1) Cash						
a) in County Treasury		9110	0.00			
Fair Value Adjustment to Cash in County Treasury		9111	0.00			
b) in Banks		9120	0.00			
c) in Revolving Cash Account		9130	0.00			
d) with Fiscal Agent/Trustee		9135	628,339,682.00			
e) Collections Awaiting Deposit		9140	0.00			
Collections Awaiting Deposit     Investments		9150	0.00			
3) Accounts Receivable		9200	0.00			
Due from Grantor Government		9290	0.00			
5) Due from Other Funds  5) Due from Other Funds		9290	0.00			
b) Due from Other Funds     Stores		9310	0.00			
7) Prepaid Expenditures		9330	0.00			
8) Other Current Assets		9340	0.00			
9) Lease Receivable		9380	0.00			
10) Fixed Assets		9400	000			
11) TOTAL, ASSETS			628,339,682.00			
H. DEFERRED OUTFLOWS OF RESOURCES						
1) Deferred Outflows of Resources		9490	0.00			
2) TOTAL, DEFERRED OUTFLOWS			0.00			

Budget, July 1 Retiree Benefit Fund Expenses by Object

Los Angeles Unified Los Angeles County

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference	
I. LIABILITIES						
1) Accounts Payable		9500	0.00			
2) Due to Grantor Governments		9590	0.00			
3) Due to Other Funds		9610	0.00			
4) Current Loans		9640				
5) Unearned Revenue		9650	0.00			
6) Long-Term Liabilities						
b) Net Pension Liability		9663	0.00			
c) Total/Net OPEB Liability		9664	0.00			
d) Compensated Absences		9665	0.00			
e) COPs Pay able		9666	0.00			
f) Leases Pay able		9667	0.00			
g) Lease Revenue Bonds Payable		9668	0.00			
h) Other General Long-Term Liabilities		9669	0.00			
7) TOTAL, LIABILITIES			0.00			
J. DEFERRED INFLOWS OF RESOURCES						
1) Deferred Inflows of Resources		9690	0.00			
2) TOTAL, DEFERRED INFLOWS			0.00			
K. NET POSITION						
Net Position, June 30 (G11 + H2) - (I7 + J2)			628,339,682.00			
OTHER LOCAL REVENUE						
Other Local Revenue						
Interest		8660	0.00	0.00	0.0%	
Net Increase (Decrease) in the Fair Value of Investments		8662	17,884,229.00	0.00	-100.0%	
Fees and Contracts						
In-District Premiums/						
Contributions		8674	141,000,000.00	211,000,000.00	49.6%	
Other Local Revenue						
All Other Local Revenue		8699	0.00	0.00	0.0%	
TOTAL, OTHER LOCAL REVENUE			158,884,229.00	211,000,000.00	32.8%	
TOTAL, REVENUES			158,884,229.00	211,000,000.00	32.8%	
SERVICES AND OTHER OPERATING EXPENSES						
Subagreements for Services		5100	0.00	0.00	0.0%	
Professional/Consulting Services and						
Operating Expenditures		5800	484,040.00	490,873.00	1.4%	
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			484,040.00	490,873.00	1.4%	
TOTAL, EXPENSES			484,040.00	490,873.00	1.4%	
INTERFUND TRANSFERS			,			
INTERFUND TRANSFERS IN						
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%	
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%	
OTHER SOURCES/USES						
SOURCES						
Other Sources						
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%	
All Other Financing Sources		8979	0.00	0.00	0.0%	
(c) TOTAL, SOURCES			0.00	0.00	0.0%	
USES			1.00		2.070	
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%	
(d) TOTAL, USES		. 551	0.00	0.00	0.0%	
CONTRIBUTIONS			5.00	0.00	5.576	
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%	
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%	
(e) TOTAL, CONTRIBUTIONS		0000	0.00	0.00	0.0%	
			0.00	0.00	0.0%	
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00/	
(a + c - d + e)			0.00	0.00	0.0%	

Budget, July 1 Retiree Benefit Fund Expenses by Function

Los Angeles Unified Los Angeles County

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference			
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.0%			
2) Federal Revenue		8100-8299	0.00	0.00	0.0%			
3) Other State Revenue		8300-8599	0.00	0.00	0.0%			
4) Other Local Revenue		8600-8799	158,884,229.00	211,000,000.00	32.8%			
5) TOTAL, REVENUES			158,884,229.00	211,000,000.00	32.8%			
B. EXPENSES (Objects 1000-7999)								
1) Instruction	1000-1999		0.00	0.00	0.0%			
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%			
3) Pupil Services	3000-3999		0.00	0.00	0.0%			
4) Ancillary Services	4000-4999		0.00	0.00	0.0%			
5) Community Services	5000-5999		0.00	0.00	0.0%			
6) Enterprise	6000-6999		484,040.00	490,873.00	1.4%			
7) General Administration	7000-7999		0.00	0.00	0.0%			
8) Plant Services	8000-8999		0.00	0.00	0.0%			
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%			
10) TOTAL, EXPENSES			484,040.00	490,873.00	1.4%			
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			158,400,189.00	210,509,127.00	32.9%			
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.0%			
b) Transfers Out		7600-7629	0.00	0.00	0.0%			
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.0%			
b) Uses		7630-7699	0.00	0.00	0.0%			
3) Contributions		8980-8999	0.00	0.00	0.0%			
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%			
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			158,400,189.00	210,509,127.00	32.9%			
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	469,939,493.00	628,339,682.00	33.7%			
b) Audit Adjustments		9793	0.00	0.00	0.0%			
c) As of July 1 - Audited (F1a + F1b)			469,939,493.00	628,339,682.00	33.7%			
d) Other Restatements		9795	0.00	0.00	0.0%			
e) Adjusted Beginning Net Position (F1c + F1d)			469,939,493.00	628,339,682.00	33.7%			
2) Ending Net Position, June 30 (E + F1e)			628,339,682.00	838,848,809.00	33.5%			
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%			
b) Restricted Net Position		9797	628,339,682.00	838,848,809.00	33.5%			
c) Unrestricted Net Position		9790	0.00	0.00	0.0%			

ATTACHMENT J Board of Education Report No. 293/22-23 Page 91 of 156

Los Angeles Unified Los Angeles County Budget, July 1 Retiree Benefit Fund Exhibit: Restricted Net Position Detail

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	620 220 602 00	838,848,809.00
Total, Restricted Net Position	Local		838,848,809.00

ATTACHMENT J Board of Education Report No. 293/22-23 Page 92 of 156

# Budget, July 1 Average Daily Attendance

Los Angeles Unified Los Angeles County

	202	2-23 Estimated Actu	als		2023-24 Budget	
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	348,001.28	348,735.31	398,498.24	339,755.99	339,530.54	375,536.86
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	348,001.28	348,735.31	398,498.24	339,755.99	339,530.54	375,536.86
5. District Funded County Program ADA						
a. County Community Schools	62.86	62.86	68.05	62.86	62.86	62.86
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year	0.00	0.00	0.00			
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	304.02	304.02	281.40	304.02	304.02	304.02
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	366.88	366.88	349.45	366.88	366.88	366.88
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	348,368.16	349,102.19	398,847.69	340,122.87	339,897.42	375,903.74
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

ATTACHMENT J
Board of Education Report No. 293/22-23
Page 93 of 156

# Budget, July 1 Average Daily Attendance

Los Angeles Unified Los Angeles County

lucation Report No. 293/22-23
Page 93 of 156
19 64733 0000000
Form A
E8BFUHPXR4(2023-24)
<u> </u>

Printed: 6/2/2023 6:41 PM

	202	2022-23 Estimated Actuals			2023-24 Budget		
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA	
B. COUNTY OFFICE OF EDUCATION							
1. County Program Alternative Education Grant ADA							
a. County Group Home and Institution Pupils							
b. Juvenile Halls, Homes, and Camps							
c. Probation Referred, On Probation or Parole,Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]							
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00	
2. District Funded County Program ADA							
a. County Community Schools							
b. Special Education-Special Day Class							
c. Special Education-NPS/LCI							
d. Special Education Extended Year							
e. Other County Operated Programs:Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools							
f. County School Tuition Fund(Out of State Tuition) [EC 2000 and 46380]							
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00	
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00	
4. Adults in Correctional Facilities							
5. County Operations Grant ADA							
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)							

#### Budget, July 1 Average Daily Attendance

Los Angeles Unified Los Angeles County Page 94 of 156 19 64733 0000000 Form A E8BFUHPXR4(2023-24)

	202	2-23 Estimated Actu	als		2023-24 Budget				
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA			
C. CHARTER SCHOOL ADA									
Authorizing LEAs reporting charter school SACS financial data in the	eir Fund 01, 09, or 62	use this worksheet to	report ADA for those	charter schools.					
Charter schools reporting SACS financial data separately from their	r authorizing LEAs in F	und 01 or Fund 62 us	e this worksheet to re	eport their ADA.					
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.									
1. Total Charter School Regular ADA	35,523.32	35,523.32	34,727.21	34,020.45	33,943.78	34,020.45			
2. Charter School County Program Alternative Education ADA									
a. County Group Home and Institution Pupils									
b. Juvenile Halls, Homes, and Camps									
c. Probation Referred, On Probation or Parole,Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]									
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00			
3. Charter School Funded County Program ADA			_						
a. County Community Schools									
b. Special Education-Special Day Class									
c. Special Education-NPS/LCI									
d. Special Education Extended Year									
e. Other County Operated Programs:Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools									
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00			
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	35,523.32	35,523.32	34,727.21	34,020.45	33,943.78	34,020.45			
FUND 09 or 62: Charter School ADA corresponding to SACS fin	ancial data reported	in Fund 09 or Fun	d 62.						
5. Total Charter School Regular ADA									
6. Charter School County Program Alternative Education ADA			_						
a. County Group Home and Institution Pupils									
b. Juvenile Halls, Homes, and Camps									
c. Probation Referred, On Probation or Parole,Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]									
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00			
7. Charter School Funded County Program ADA			_						
a. County Community Schools									
b. Special Education-Special Day Class									
c. Special Education-NPS/LCI									
d. Special Education Extended Year									
e. Other County Operated Programs:Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools									
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00			
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00			
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	35,523.32	35,523.32	34,727.21	34,020.45	33,943.78	34,020.45			

### Budget, July 1 2023-24 Budget Cashflow Worksheet - Budget Year (1)

19 64733 0000000 Form CASH E8BFUHPXR4(2023-24)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			6,067,760,603.42	5,272,379,692.41	5,589,276,469.91	5,611,403,139.81	5,052,792,176.89	4,714,205,364.83	5,360,666,709.55	5,203,984,595.62
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010- 8019		350,732,298.05	932,607,231.76	558,394,160.76	296,156,977.26	295,052,948.77	558,346,547.36	295,647,036.57	290,306,010.48
Property Taxes	8020- 8079		24,859,778.05	66,188,903.19	(3,044,992.41)		31,438,071.99	640,530,318.19	195,938,354.35	86,925,609.13
Miscellaneous Funds	8080- 8099		285,992.02	(21,833,360.83)	(73,780,648.64)		(29,700,822.91)	(59,098,189.89)	(14,343,387.01)	(51,784,523.52)
Federal Revenue	8100- 8299		5,377,464.26	203,744,486.55	242,894,297.94	124,544,073.23	46,777,329.75	200,781,444.50	122,576,415.19	18,815,588.27
Other State Revenue	8300- 8599		56,435,097.30	115,411,005.79	149,192,105.63	63,911,489.95	193,198,706.30	314,778,124.55	68,928,244.76	73,636,804.33
Other Local Revenue	8600- 8799		1,934,495.58	10,379,245.03	73,876,311.82	7,501,987.05	21,301,756.55	25,749,120.78	17,759,075.23	20,353,897.42
Interfund Transfers In	8910- 8929		98,939,769.07	106,115,696.01	105,637,300.88	106,642,801.34	98,939,769.07	101,494,057.49	131,345,913.58	91,160,722.68
All Other Financing Sources	8930- 8979		10,290,395.16	5,808,901.78	9,001,966.04	7,862,063.37	9,511,271.11	38,712,181.02	(23,355,632.71)	5,154,242.13
TOTAL RECEIPTS			548,855,289.49	1,418,422,109.28	1,062,170,502.02	606,619,392.20	666,519,030.63	1,821,293,604.00	794,496,019.96	534,568,350.92
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999		1,010,043,648.66	693,066,441.65	690,500,742.79	772,017,448.17	635,217,918.37	744,142,288.67	615,238,235.96	664,496,389.78
Classified Salaries	2000- 2999									
Employ ee Benefits	3000- 3999									
Books and Supplies	4000- 4999		223,308,186.89	305,071,847.26	235,737,270.95	289,829,102.41	246,430,137.74	306,586,290.89	236,662,524.63	325,061,185.62
Services	5000- 5999									
Capital Outlay	6000- 6599									
Other Outgo	7000- 7499									
Interfund Transfers Out	7600- 7629		110,908,002.00	103,413,402.00	113,767,606.08	103,408,002.00	123,456,769.78	124,077,645.00	99,277,645.00	105,554,115.16
All Other Financing Uses	7630- 7699		(23,637.05)	(26,359.13)	38,212.30	(24,197.46)	1,016.80	26,034.72	(271.70)	2,754.50

California Dept of Education SACS Financial Reporting Software - SACS V5.1 File: CASH, Version 4

ATTACHMENT J Board of Education Report No. 293/22-23

Page 96 of 156 19 64733 0000000 Form CASH E8BFUHPXR4(2023-24)

#### Los Angeles Unified Los Angeles County

# Budget, July 1 2023-24 Budget Cashflow Worksheet - Budget Year (1)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
TOTAL DISBURSEMENTS			1,344,236,200.50	1,101,525,331.78	1,040,043,832.12	1,165,230,355.12	1,005,105,842.69	1,174,832,259.28	951,178,133.89	1,095,114,445.06
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111- 9199	(281,943,916.59)								
Accounts Receivable	9200- 9299	700,581,969.44								
Due From Other Funds	9310									
Stores	9320	32,981,082.88								
Prepaid Expenditures	9330	12,159,064.69								
Other Current Assets	9340									
Lease Receivable	9380	13,542,951.03								
Deferred Outflows of Resources	9490									
SUBTOTAL		477,321,151.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Pay able	9500- 9599	1,258,272,688.93								
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650	94,009,998.54								
Deferred Inflows of Resources	9690	13,542,951.03								
SUBTOTAL		1,365,825,638.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(888,504,487.05)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(795,380,911.01)	316,896,777.50	22,126,669.90	(558,610,962.92)	(338,586,812.06)	646,461,344.72	(156,682,113.93)	(560,546,094.14)
F. ENDING CASH (A + E)			5,272,379,692.41	5,589,276,469.91	5,611,403,139.81	5,052,792,176.89	4,714,205,364.83	5,360,666,709.55	5,203,984,595.62	4,643,438,501.48
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Board of Education Report No. 293/22-23 Page 97 of 156 19 64733 0000000 Form CASH E8BFUHPXR4(2023-24)

#### Los Angeles Unified Los Angeles County

#### Budget, July 1 2023-24 Budget Cashflow Worksheet - Budget Year (1)

Description	Object	March	April	Мау	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		4,643,438,501.48	4,198,744,603.96	4,718,050,781.42	4,556,367,423.12				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010- 8019	440,564,446.13	290,306,010.48	290,306,010.48	481,679,800.90	0.00		5,080,099,479.00	5,080,099,479.00
Property Taxes	8020- 8079	7,308,141.48	469,295,012.56	345,789,799.03	165,497,644.44			2,030,726,640.00	2,030,726,640.00
Miscellaneous Funds	8080- 8099	(18,449,361.21)	(33,628,584.97)	(25,818,708.04)	(44,404,981.00)			(372,556,576.00)	(372,556,576.00)
Federal Revenue	8100- 8299	(742,960.76)	532,893,567.85	136,723,828.94	206,133,489.28			1,840,519,025.00	1,840,519,025.00
Other State Revenue	8300- 8599	123,199,791.31	168,102,497.02	72,270,644.39	262,167,696.33	16,780,123.34		1,678,012,331.00	1,678,012,331.00
Other Local Revenue	8600- 8799	15,896,508.68	11,629,467.11	14,013,872.29	51,065,125.55	2,742,028.91		274,202,892.00	274,202,892.00
Interfund Transfers In	8910- 8929	85,619,822.76	76,624,731.64	76,635,846.78	105,490,323.99	(1,154,646,755.29)		30,000,000.00	30,000,000.00
All Other Financing Sources	8930- 8979	4,454,682.85	(73,425,086.18)	10,248,488.24	19,781,384.60	(24,034,857.41)		10,000.00	10,000.00
TOTAL RECEIPTS		657,851,071.24	1,441,797,615.51	920,169,782.11	1,247,410,484.09	(1,159,159,460.45)	0.00	10,561,013,791.00	10,561,013,791.00
C. DISBURSEMENTS									
Certificated Salaries	1000- 1999	700,851,893.61	578,164,811.83	726,836,743.20	153,950,627.43	0.00		7,984,527,190.12	3,730,390,017.00
Classified Salaries	2000- 2999							0.00	1,433,965,771.00
Employ ee Benefits	3000- 3999							0.00	2,820,171,401.87
Books and Supplies	4000- 4999	320,808,338.52	264,221,675.43	274,946,401.60	627,025,728.23			3,655,688,690.17	1,893,114,946.36
Serv ices	5000- 5999							0.00	1,718,465,104.08
Capital Outlay	6000- 6599							0.00	53,568,755.00
Other Outgo	7000- 7499							0.00	(9,460,122.00)
Interfund Transfers Out	7600- 7629	80,882,221.17	80,085,192.00	80,088,466.84	81,058,433.54	(1,178,785,883.57)		27,191,617.00	27,191,617.00
All Other Financing Uses	7630- 7699	2,515.46	19,758.79	(18,471.23)	(7,356.00)	10,000.00		0.00	0.00
TOTAL DISBURSEMENTS		1,102,544,968.76	922,491,438.05	1,081,853,140.41	862,027,433.20	(1,178,775,883.57)	0.00	11,667,407,497.29	11,667,407,490.31

California Dept of Education SACS Financial Reporting Software - SACS V5.1 File: CASH, Version 4

ATTACHMENT J

Board of Education Report No. 293/22-23 Page 98 of 156 19 64733 0000000 Form CASH E8BFUHPXR4(2023-24)

#### Los Angeles Unified Los Angeles County

#### Budget, July 1 2023-24 Budget Cashflow Worksheet - Budget Year (1)

Description	Object	March	April	Мау	June	Accruals	Adjustments	TOTAL	BUDGET
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111- 9199						(281,943,916.59)	(281,943,916.59)	
Accounts Receivable	9200- 9299					19,522,152.25	700,581,969.44	720,104,121.69	
Due From Other Funds	9310							0.00	
Stores	9320						32,981,082.88	32,981,082.88	
Prepaid Expenditures	9330						12,159,064.69	12,159,064.69	
Other Current Assets	9340							0.00	
Lease Receivable	9380						13,542,951.03	13,542,951.03	0.00
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	19,522,152.25	477,321,151.45	496,843,303.70	
Liabilities and Deferred Inflows									
Accounts Payable	9500- 9599					(94,270.87)	1,258,272,688.93	1,258,178,418.06	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650						94,009,998.54	94,009,998.54	
Deferred Inflows of Resources	9690						13,542,951.03	13,542,951.03	
SUBTOTAL		0.00	0.00	0.00	0.00	(94,270.87)	1,365,825,638.50	1,365,731,367.63	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	19,616,423.12	(888,504,487.05)	(868,888,063.93)	
E. NET INCREASE/DECREASE (B - C + D)		(444,693,897.52)	519,306,177.46	(161,683,358.30)	385,383,050.89	39,232,846.24	(888,504,487.05)	(1,975,281,770.22)	(1,106,393,699.31)
F. ENDING CASH (A + E)		4,198,744,603.96	4,718,050,781.42	4,556,367,423.12	4,941,750,474.01				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								4,092,478,833.20	

lucation Report No. 293/22-23
Page 99 of 156
19 64733 0000000
Form CASH
E8BFUHPXR4(2023-24)

#### Los Angeles Unified Los Angeles County

#### Budget, July 1 2023-24 Budget Cashflow Worksheet - Budget Year (2)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			4,941,750,474.01	4,173,989,328.82	4,425,858,429.98	4,355,102,516.63	3,792,288,589.36	3,472,593,046.01	4,069,878,279.41	3,896,225,277.76
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010- 8019		337,702,887.99	897,961,657.02	547,431,423.05	285,154,994.50	284,091,979.73	547,385,578.32	284,663,997.67	279,521,386.21
Property Taxes	8020- 8079		24,868,898.20	66,213,185.50	(3,046,109.51)		31,449,605.48	640,765,305.55	196,010,237.03	86,957,498.99
Miscellaneous Funds	8080- 8099		302,110.86	(23,063,914.62)	(77,939,012.41)		(31,374,796.07)	(62,429,033.10)	(15,151,797.10)	(54,703,159.92)
Federal Revenue	8100- 8299		2,525,725.35	95,696,148.02	114,084,307.67	58,496,739.07	21,970,706.29	94,304,445.53	57,572,555.56	8,837,438.26
Other State Revenue	8300- 8599		55,286,531.75	113,062,164.16	146,155,751.99	62,610,765.06	189,266,731.52	308,371,768.78	67,525,419.01	72,138,150.11
Other Local Revenue	8600- 8799		1,851,893.23	9,936,054.54	70,721,816.60	7,181,654.57	20,392,178.26	24,649,641.45	17,000,768.32	19,484,792.42
Interfund Transfers In	8910- 8929		103,408,002.00	110,908,002.00	110,408,002.00	111,458,912.00	103,408,002.00	106,077,645.00	137,277,645.00	95,277,645.00
All Other Financing Sources	8930- 8979		10,290,395.16	5,808,901.78	9,001,966.04	7,862,063.37	9,511,271.11	38,712,181.02	(23,355,632.71)	5,154,242.13
TOTAL RECEIPTS			536,236,444.54	1,276,522,198.40	916,818,145.43	532,765,128.57	628,715,678.32	1,697,837,532.55	721,543,192.78	512,667,993.20
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999		1,036,130,184.47	710,966,363.67	708,334,400.16	791,956,448.66	651,623,778.65	763,361,353.60	631,128,078.24	681,658,429.16
Classified Salaries	2000- 2999									
Employ ee Benefits	3000- 3999									
Books and Supplies	4000- 4999		147,386,468.23	201,351,606.27	155,589,834.29	191,291,185.46	162,647,273.13	202,351,159.85	156,200,514.42	214,544,843.94
Services	5000- 5999									
Capital Outlay	6000- 6599									
Other Outgo	7000- 7499									
Interfund Transfers Out	7600- 7629		120,504,574.08	112,361,486.43	123,611,612.03	112,355,619.18	134,139,153.09	134,813,750.98	107,867,873.47	114,687,429.76
All Other Financing Uses	7630- 7699		(23,637.05)	(26,359.13)	38,212.30	(24,197.46)	1,016.80	26,034.72	(271.70)	2,754.50

California Dept of Education SACS Financial Reporting Software - SACS V5.1 File: CASH, Version 4

ATTACHMENT J

Board of Education Report No. 293/22-23 Page 100 of 156 19 64733 0000000 Form CASH E8BFUHPXR4(2023-24)

#### Los Angeles Unified Cashflow Worksheet - Budget Year (2) Los Angeles County

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
TOTAL DISBURSEMENTS			1,303,997,589.73	1,024,653,097.24	987,574,058.78	1,095,579,055.84	948,411,221.67	1,100,552,299.15	895,196,194.43	1,010,893,457.36
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111- 9199	(281,943,916.59)								
Accounts Receivable	9200- 9299	720,104,121.63								
Due From Other Funds	9310									
Stores	9320	32,981,082.88								
Prepaid Expenditures	9330	12,159,064.69								
Other Current Assets	9340									
Lease Receivable	9380	13,542,951.03								
Deferred Outflows of Resources	9490									
SUBTOTAL		496,843,303.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Pay able	9500- 9599	1,258,178,418.07								
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650	94,009,998.54								
Deferred Inflows of Resources	9690	13,542,951.03								
SUBTOTAL		1,365,731,367.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(868,888,064.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(767,761,145.19)	251,869,101.16	(70,755,913.35)	(562,813,927.27)	(319,695,543.35)	597,285,233.40	(173,653,001.65)	(498,225,464.16)
F. ENDING CASH (A + E)			4,173,989,328.82	4,425,858,429.98	4,355,102,516.63	3,792,288,589.36	3,472,593,046.01	4,069,878,279.41	3,896,225,277.76	3,397,999,813.60
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Budget, July 1 2023-24 Budget

on Report No. 293/22-23
Page 101 of 156
19 64733 0000000
Form CASH
E8BFUHPXR4(2023-24)

# Los Angeles Unified Budget, July 1 Los Angeles County Cashflow Worksheet - Budget Year (2)

7699

1,018,574,056.43

Description	Object	March	April	Мау	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		3,397,999,813.60	3,026,529,613.60	3,318,240,143.53	3,141,105,204.42				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010- 8019	429,779,821.86	279,521,386.21	279,521,386.21	485,255,129.23			4,937,991,628.00	4,937,991,628.00
Property Taxes	8020- 8079	7,310,822.57	469,467,179.89	345,916,656.78	165,558,359.52			2,031,471,640.00	2,031,471,640.00
Miscellaneous Funds	8080- 8099	(19,489,188.81)	(35,523,931.41)	(27,273,880.67)	(46,907,697.75)			(393,554,301.00)	(393,554,301.00)
Federal Revenue	8100- 8299	(348,959.05)	250,293,210.94	64,217,412.67	96,818,231.69			864,467,962.00	864,467,962.00
Other State Revenue	8300- 8599	120,692,432.53	164,681,279.60	70,799,794.22	256,832,066.56	16,438,614.71		1,643,861,470.00	1,643,861,470.00
Other Local Revenue	8600- 8799	15,217,732.77	11,132,892.53	13,415,484.36	48,884,660.79	2,624,945.16		262,494,515.00	262,494,515.00
Interfund Transfers In	8910- 8929	89,486,511.71	80,085,192.00	80,096,809.12	110,254,387.46	(1,208,146,755.29)		30,000,000.00	30,000,000.00
All Other Financing Sources	8930- 8979	4,454,682.85	(73,425,086.18)	10,248,488.24	19,781,384.60	(24,034,857.41)		10,000.00	10,000.00
TOTAL RECEIPTS		647,103,856.43	1,146,232,123.58	836,942,150.93	1,136,476,522.10	(1,213,118,052.83)	0.00	9,376,742,914.00	9,376,742,914.00
C. DISBURSEMENTS									
Certificated Salaries	1000- 1999	718,952,891.56	593,097,153.70	745,608,855.43	157,926,731.39			8,190,744,668.69	3,912,498,717.00
Classified Salaries	2000- 2999							0.00	1,401,756,375.00
Employee Benefits	3000- 3999							0.00	2,876,489,577.00
Books and Supplies	4000- 4999	211,737,906.48	174,389,932.20	181,468,398.67	413,845,586.50			2,412,804,709.44	938,731,606.00
Services	5000- 5999							0.00	1,426,070,064.00
Capital Outlay	6000- 6599							0.00	60,966,722.00
Other Outgo	7000- 7499							0.00	10,578,824.00
Interfund Transfers Out	7600- 7629	87,880,742.93	87,014,748.96	87,018,307.17	88,072,202.48	(1,232,189,176.56)		78,138,324.00	78,138,324.00
All Other Financing Uses	7630- 7699	2,515.46	19,758.79	(18,471.23)	(7,356.00)	10,000.00		0.00	0.00

California Dept of Education SACS Financial Reporting Software - SACS V5.1 File: CASH, Version 4

TOTAL DISBURSEMENTS

Printed: 6/2/2023 6:43 PM

10,681,687,702.13

0.00

10,705,230,209.00

10,000.00

(1,232,179,176.56)

(7,356.00)

659,837,164.37

854,521,593.65 1,014,077,090.04

ATTACHMENT J

Board of Education Report No. 293/22-23 Page 102 of 156 19 64733 0000000 Form CASH E8BFUHPXR4(2023-24)

#### Los Angeles Unified Los Angeles County

#### Budget, July 1 2023-24 Budget Cashflow Worksheet - Budget Year (2)

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111- 9199						(281,943,916.59)	(281,943,916.59)	
Accounts Receivable	9200- 9299					19,063,559.87	720,104,121.63	739,167,681.50	
Due From Other Funds	9310							0.00	
Stores	9320						32,981,082.88	32,981,082.88	
Prepaid Expenditures	9330						12,159,064.69	12,159,064.69	
Other Current Assets	9340							0.00	
Lease Receivable	9380						13,542,951.03	13,542,951.03	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	19,063,559.87	496,843,303.64	515,906,863.51	
Liabilities and Deferred Inflows									
Accounts Payable	9500- 9599					2,436.14	1,258,178,418.07	1,258,180,854.21	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650						94,009,998.54	94,009,998.54	
Deferred Inflows of Resources	9690						13,542,951.03	13,542,951.03	
SUBTOTAL		0.00	0.00	0.00	0.00	2,436.14	1,365,731,367.64	1,365,733,803.78	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	19,061,123.73	(868,888,064.00)	(849,826,940.27)	
E. NET INCREASE/DECREASE (B - C + D)		(371,470,200.00)	291,710,529.93	(177,134,939.11)	476,639,357.73	38,122,247.46	(868,888,064.00)	(2,154,771,728.40)	(1,328,487,295.00)
F. ENDING CASH (A + E)		3,026,529,613.60	3,318,240,143.53	3,141,105,204.42	3,617,744,562.15				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								2,786,978,745.61	

#### Budget, July 1 General Fund Multiyear Projections Unrestricted

19 64733 0000000 Form MYP E8BFUHPXR4(2023-24)

			1	1	1	<del>                                     </del>
Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	6,709,970,874.00	-2.42%	6,547,610,298.00	-0.79%	6,495,883,236.00
2. Federal Revenues	8100-8299	1,906,761.00	0.00%	1,906,761.00	0.00%	1,906,761.00
3. Other State Revenues	8300-8599	106,864,107.00	-2.76%	103,915,844.00	-1.83%	102,012,863.00
4. Other Local Revenues	8600-8799	244,745,446.00	-4.61%	233,466,130.00	-5.06%	221,654,749.00
5. Other Financing Sources						
a. Transfers In	8900-8929	30,000,000.00	0.00%	30,000,000.00	0.00%	30,000,000.00
b. Other Sources	8930-8979	10,000.00	0.00%	10,000.00	0.00%	10,000.00
c. Contributions	8980-8999	(1,425,854,525.00)	-0.64%	(1,416,771,178.00)	0.37%	(1,422,056,639.00)
6. Total (Sum lines A1 thru A5c)		5,667,642,663.00	-2.96%	5,500,137,855.00	-1.29%	5,429,410,970.00
B. EXPENDITURES AND OTHER FINANCING USES						
Certificated Salaries						
a. Base Salaries				2,748,266,117.00		3,034,866,607.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				286,600,490.00		(360,253,813.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,748,266,117.00	10.43%	3,034,866,607.00	-11.87%	2,674,612,794.00
2. Classified Salaries						
a. Base Salaries				806,838,829.00		874,517,470.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				67,678,641.00		(92,822,364.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	806,838,829.00	8.39%	874,517,470.00	-10.61%	781,695,106.00
3. Employ ee Benefits	3000-3999	1,611,935,064.00	8.71%	1,752,279,442.00	-5.72%	1,652,116,202.00
4. Books and Supplies	4000-4999	514,033,804.00	-15.56%	434,057,687.00	3.33%	448,509,885.00
Services and Other Operating     Expenditures	5000-5999	565,788,411.00	2.88%	582,083,208.00	11.90%	651,370,768.00
6. Capital Outlay	6000-6999	48,245,323.00	21.52%	58,629,937.00	1.96%	59,780,867.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	10,578,824.00	0.00%	10,578,824.00	0.00%	10,578,824.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(143,420,521.00)	-11.07%	(127,540,363.00)	-11.21%	(113,242,005.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	27,191,617.00	187.36%	78,138,324.00	125.54%	176,229,324.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						(431,000,000.00)
11. Total (Sum lines B1 thru B10)		6,189,457,468.00	8.21%	6,697,611,136.00	-11.75%	5,910,651,765.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(521,814,805.00)		(1,197,473,281.00)		(481,240,795.00)

California Dept of Education SACS Financial Reporting Software - SACS V5.1 File: MYP, Version 6

Budget, July 1 General Fund Multiyear Projections Unrestricted

19 64733 0000000 Form MYP E8BFUHPXR4(2023-24)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
Net Beginning Fund Balance (Form 01, line F1e)		3,336,633,677.05		2,814,818,872.05		1,617,345,591.05
Ending Fund Balance (Sum lines C and D1)		2,814,818,872.05		1,617,345,591.05		1,136,104,796.05
Components of Ending Fund     Balance						
a. Nonspendable	9710-9719	43,008,132.00		43,008,132.00		43,008,132.00
b. Restricted	9740					
c. Committed						
Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	1,972,783,012.00		890,190,848.00		412,717,286.00
d. Assigned	9780	451,874,819.00		451,874,812.00		451,874,812.00
e. Unassigned/Unappropriated						
Reserve for Economic     Uncertainties	9789	233,450,000.00		213,740,000.00		217,880,000.00
2. Unassigned/Unappropriated	9790	113,702,909.05		18,531,799.05		10,624,566.05
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,814,818,872.05		1,617,345,591.05		1,136,104,796.05
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
<ul> <li>b. Reserve for Economic</li> <li>Uncertainties</li> </ul>	9789	233,450,000.00		213,740,000.00		217,880,000.00
c. Unassigned/Unappropriated	9790	113,702,909.05		18,531,799.05		10,624,566.05
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
Special Reserve Fund -     Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
Total Available Reserves (Sum lines E1a thru E2c)		347,152,909.05		232,271,799.05		228,504,566.05

#### F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Please see attached.

#### Budget, July 1 General Fund Multiyear Projections Restricted

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	28,298,669.00	0.00%	28,298,669.00	0.00%	28,298,669.00
2. Federal Revenues	8100-8299	1,838,612,264.00	-53.09%	862,561,201.00	-7.56%	797,363,369.00
3. Other State Revenues	8300-8599	1,571,148,224.00	-1.99%	1,539,945,626.00	-0.21%	1,536,747,574.00
4. Other Local Revenues	8600-8799	29,457,446.00	-1.46%	29,028,385.00	-0.26%	28,952,627.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	1,425,854,525.00	-0.64%	1,416,771,178.00	0.37%	1,422,056,639.00
6. Total (Sum lines A1 thru A5c)		4,893,371,128.00	-20.78%	3,876,605,059.00	-1.63%	3,813,418,878.00
B. EXPENDITURES AND OTHER FINANCING USES						
Certificated Salaries						
a. Base Salaries				982,123,900.00		877,632,110.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(104,491,790.00)		367,691,971.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	982,123,900.00	-10.64%	877,632,110.00	41.90%	1,245,324,081.00
2. Classified Salaries						
a. Base Salaries				627,126,942.00		527,238,905.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(99,888,037.00)		92,130,984.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	627,126,942.00	-15.93%	527,238,905.00	17.47%	619,369,889.00
3. Employ ee Benefits	3000-3999	1,208,236,337.87	-6.95%	1,124,210,135.00	10.00%	1,236,598,853.00
4. Books and Supplies	4000-4999	1,379,081,142.36	-63.41%	504,673,919.00	-1.02%	499,519,685.00
Services and Other Operating     Expenditures	5000-5999	1,152,676,693.08	-26.78%	843,986,856.00	0.91%	851,692,852.00
6. Capital Outlay	6000-6999	5,323,432.00	-56.10%	2,336,785.00	0.05%	2,338,002.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
Other Outgo - Transfers of Indirect Costs	7300-7399	123,381,575.00	-15.71%	103,997,857.00	-11.24%	92,311,782.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		5,477,950,022.31	-27.27%	3,984,076,567.00	14.13%	4,547,155,144.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(584,578,894.31)		(107,471,508.00)		(733,736,266.00)

Budget, July 1 General Fund Multiyear Projections Restricted

19 64733 0000000 Form MYP E8BFUHPXR4(2023-24)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
Net Beginning Fund Balance (Form 01, line F1e)		1,842,622,439.31		1,258,043,545.00		1,150,572,037.00
Ending Fund Balance (Sum lines C and D1)		1,258,043,545.00		1,150,572,037.00		416,835,771.00
Components of Ending Fund     Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,258,043,545.00		1,150,572,037.00		416,835,771.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
Reserve for Economic     Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,258,043,545.00		1,150,572,037.00		416,835,771.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
<ul><li>b. Reserve for Economic</li><li>Uncertainties</li></ul>	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
Special Reserve Fund -     Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
<ul><li>b. Reserve for Economic</li><li>Uncertainties</li></ul>	9789					
c. Unassigned/Unappropriated	9790					
Total Available Reserves (Sum lines E1a thru E2c)						

#### F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Please see attached.

#### Budget, July 1 General Fund Multiyear Projections Unrestricted/Restricted

1		i	i	i	i	ì
Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	6,738,269,543.00	-2.41%	6,575,908,967.00	-0.79%	6,524,181,905.00
2. Federal Revenues	8100-8299	1,840,519,025.00	-53.03%	864,467,962.00	-7.54%	799,270,130.00
3. Other State Revenues	8300-8599	1,678,012,331.00	-2.04%	1,643,861,470.00	-0.31%	1,638,760,437.00
4. Other Local Revenues	8600-8799	274,202,892.00	-4.27%	262,494,515.00	-4.53%	250,607,376.00
5. Other Financing Sources						
a. Transfers In	8900-8929	30,000,000.00	0.00%	30,000,000.00	0.00%	30,000,000.00
b. Other Sources	8930-8979	10,000.00	0.00%	10,000.00	0.00%	10,000.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		10,561,013,791.00	-11.21%	9,376,742,914.00	-1.43%	9,242,829,848.00
B. EXPENDITURES AND OTHER FINANCING USES						
Certificated Salaries						
a. Base Salaries				3,730,390,017.00		3,912,498,717.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				182,108,700.00		7,438,158.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,730,390,017.00	4.88%	3,912,498,717.00	0.19%	3,919,936,875.00
2. Classified Salaries						
a. Base Salaries				1,433,965,771.00		1,401,756,375.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(32,209,396.00)		(691,380.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,433,965,771.00	-2.25%	1,401,756,375.00	-0.05%	1,401,064,995.00
3. Employ ee Benefits	3000-3999	2,820,171,401.87	2.00%	2,876,489,577.00	0.43%	2,888,715,055.00
4. Books and Supplies	4000-4999	1,893,114,946.36	-50.41%	938,731,606.00	0.99%	948,029,570.00
Services and Other Operating     Expenditures	5000-5999	1,718,465,104.08	-17.01%	1,426,070,064.00	5.40%	1,503,063,620.00
6. Capital Outlay	6000-6999	53,568,755.00	13.81%	60,966,722.00	1.89%	62,118,869.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	10,578,824.00	0.00%	10,578,824.00	0.00%	10,578,824.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(20,038,946.00)	17.48%	(23,542,506.00)	-11.10%	(20,930,223.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	27,191,617.00	187.36%	78,138,324.00	125.54%	176,229,324.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		(431,000,000.00)
11. Total (Sum lines B1 thru B10)		11,667,407,490.31	-8.45%	10,681,687,703.00	-2.10%	10,457,806,909.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,106,393,699.31)		(1,304,944,789.00)		(1,214,977,061.00)

Budget, July 1 General Fund Multiyear Projections Unrestricted/Restricted

		i	i	i	i	i
Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
Net Beginning Fund Balance (Form 01, line F1e)		5,179,256,116.36		4,072,862,417.05		2,767,917,628.05
Ending Fund Balance (Sum lines C and D1)		4,072,862,417.05		2,767,917,628.05		1,552,940,567.05
Components of Ending Fund Balance						
a. Nonspendable	9710-9719	43,008,132.00		43,008,132.00		43,008,132.00
b. Restricted	9740	1,258,043,545.00		1,150,572,037.00		416,835,771.00
c. Committed						
Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	1,972,783,012.00		890,190,848.00		412,717,286.00
d. Assigned	9780	451,874,819.00		451,874,812.00		451,874,812.00
e. Unassigned/Unappropriated						
Reserv e for Economic     Uncertainties	9789	233,450,000.00		213,740,000.00		217,880,000.00
Unassigned/Unappropriated	9790	113,702,909.05		18,531,799.05		10,624,566.05
f. Total Components of Ending Fund Balance (Line D3f must						
agree with line D2)		4,072,862,417.05		2,767,917,628.05		1,552,940,567.05
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	233,450,000.00		213,740,000.00		217,880,000.00
c. Unassigned/Unappropriated	9790	113,702,909.05		18,531,799.05		10,624,566.05
<ul> <li>d. Negative Restricted Ending Balances (Negative resources 2000-9999)</li> </ul>	979Z			0.00		0.00
Special Reserve Fund -     Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
Total Available Reserves - by     Amount (Sum lines E1a thru E2c)		347,152,909.05		232,271,799.05		228,504,566.05
Total Available Reserves - by Percent (Line E3 divided by Line						
F3c)		2.98%		2.17%		2.19%
F. RECOMMENDED RESERVES						
Special Education Pass-through     Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

#### Budget, July 1 General Fund Multiyear Projections Unrestricted/Restricted

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
SELPA(s):						
Special education pass- through funds						
(Column A: Fund 10, resources 3300-3499, 6500- 6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2						
in Columns C and E)  2. District ADA		0.00		0.00		0.00
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column,						
Lines A4 and C4; enter projections)		373,776.44		363,545.81		353,699.07
Calculating the Reserves     Expenditures and Other     Financing Uses (Line B11)		11,667,407,490.31		10,681,687,703.00		10,457,806,909.00
b. Plus: Special Education Pass- through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		11,667,407,490.31		10,681,687,703.00		10,457,806,909.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for		0.000		0.00%		0.000
calculation details) e. Reserve Standard - By Percent (Line F3c times F3d)		2.00%		2.00%		2.00%
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		233,348,149.81		213,633,754.06		209,156,138.18
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

# GENERAL FUND ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS Fiscal Years 2024-25 and 2025-26

# **Major Revenue Assumptions**

		<u>2024-25</u>	<u> 2025-26</u>
1.	Projected Norm Enrollment		
	Non-charter schools	365,810	355,828
	Locally-funded charter schools	36,624	35,666
	Total	402,434	391,494
2.	Estimated Funded Average Daily Attendance		
	Non-charter schools (includes County Program students)	349,868.68	335,354.20
	Locally-funded charter schools	33,127.76	32,263.39
	Total	382,996.44	367,617.59
3.	Funded COLA (2023-24 Proposed State Budget)		
	LCFF	3.94%	3.29%
	Special Education (AB602)	3.94%	3.29%
4.	Adjusted Base Grant Rates Per ADA (includes COLA and K-3		
	and 9-12 Grade Span Adjustments)		
	Grades K-3	\$11,382	\$11,757
	Grades 4-6	\$10,466	\$10,810
	Grades 7-8	\$10,775	\$11,129
	Grades 9-12	\$12,812	\$13,234
	III developed at adopt sount pour to a per llegant (2		
ე.	Unduplicated student count percentage to enrollment (3-year		
	rolling average) per LCFF calculation	00.000/	00.000/
	Non-charter schools (includes County Program students)	86.09%	86.00%
	Locally-funded charter schools (total)	46.95%	47.08%
6.	LCFF Revenue (in millions)		
	Non-charter schools	\$6,113.2	\$6,059.8
	Locally-funded charter schools	434.4	\$436.1
	Total	\$6,547.6	\$6,495.9
7.	Education Protection Act (in millions)		
	Non-charter schools	\$1,183.3	\$1,183.3
	Locally-funded charter schools	\$71.5	\$71.5
	Total	\$1,254.8	\$1, 254.8

# GENERAL FUND ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS Fiscal Years 2024-25 and 2025-26

Major Revenue Assumptions (continued)	<u>2024-25</u>	<u>2025-26</u>
8. California State Lottery – Rates Per ADA		
Unrestricted	\$170.00	\$170.00
Restricted	\$67.00	\$67.00
9. Mandate Block Grant		
Non-charter schools – K-8	\$39.30	\$40.59
Non-charter schools – 9-12	\$75.71	\$78.20
Locally-funded charter schools – K-8	\$20.63	\$21.31
Locally-funded charter schools – 9-12	\$57.34	\$59.23

- 10. Other Federal Revenues include funding for Elementary and Secondary School Emergency Relief (ESSER) III from the American Rescue Plan Act of \$65.1 million in FY2024-25.
- 11. Other State Revenues include funding for Expanded Learning Opportunities Program of \$457.1 million, Home-to-School Reimbursement Funding of \$18.5 million, and Proposition 28 (Arts and Music in Schools) of \$83.0 million in FY2024-25 and FY2025-26.
- 12. Transfer from the Community Redevelopment Agency Fund of \$30 million in FY2024-25 and FY2025-26 to fund the Ongoing and Major Maintenance Account.

# Major Expenditure Assumptions for 2024-25

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

Amounts
(in millions)
\$429.6
6.9
(7.9)
(57.5)
(189.0)
\$182.1

# GENERAL FUND ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS Fiscal Years 2024-25 and 2025-26

# **Major Expenditure Assumptions for 2024-25 (continued)**

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

	Amounts
<u>Classified Salaries</u>	(in millions)
Bargaining Agreements	\$78.4
Federal, State, and Local Grants	(2.7)
School Staff and Resources	(49.4)
COVID-19	(58.5)
Total 2024-25 Known Changes	\$(32.2)

- 3. Apart from Health and Medical costs, **Employee Benefits** are based on salary estimates and appropriate rates for retirement, workers' compensation, and unemployment. Employer contribution rate to CalSTRS is 19.10%, which is the same as the prior year. Employer contribution rate to CalPERS is 27.7%, an increase of 1.02% from prior year. Workers' Compensation rate is 2.23%, a decrease of 0.18% from prior year. Unemployment insurance rate of 0.05%, which is the same as the prior year. Funding for Employee Health and Medical Benefits is at the Per Participant rate pursuant to the 2022-2023 Health and Welfare Agreement. OPEB Trust contribution of \$33.3 million for 2024-25.
- 4. **Other Expenses (4000-6000)** were estimated using the prior year level as the base and adjusted for known changes as shown below:
  - a. Inflation on cost of supplies and materials based on a 3.02% California CPI for 2024-25. Utilities is projected to increase by 2.05%.
  - b. Increase in distribution of direct-funded charter schools' share of the Special Education AB602 and Federal IDEA of \$6.5 million.
  - c. Decrease in COVID-19 expenditures of \$727.8 million, mostly in ESSER III, as COVID-19 funds are depleted.
  - d. Exclusion of various 2023-24 non-COVID-19 onetime expenditures, mostly spending of Expanded Learning Opportunities Program (ELOP) carryover, of \$507.8 million

# GENERAL FUND ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS Fiscal Years 2024-25 and 2025-26

### Major Expenditure Assumptions for 2024-25 (continued)

- 5. **Ongoing and Major Maintenance Account** set-aside is 3% of total General Fund Expenditures and Other Financing Uses, excluding CalSTRS State on Behalf and COVID-19 expenditures in ESSER III.
- 6. **Reserve for Economic Uncertainties** at \$213.7 million is 2% of total General Fund Expenditures and Other Financing Uses.
- 7. Indirect Cost Rate is at 3.66%.
- 8. **Undesignated Balance of** \$18.5 million is a result of using ending balances from 2023-24 for the outyears.

# **Major Expenditure Assumptions for 2025-26**

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

	Amounts
<b>Certificated Salaries</b>	(in millions)
Step and Column Salary Adjustment	\$6.9
School Staff and Resources	1.0
Federal, State, and Local Grants	(0.5)
Total 2025-26 Known Changes	\$7.4

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

Total 2025-26 Known Changes	\$(0.7)
School Staff and Resources	(0.5)
Federal, State, and Local Grants	\$(0.2)
Classified Salaries	<u>(in millions)</u>
	Amounts

# GENERAL FUND ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS Fiscal Years 2024-25 and 2025-26

### Major Expenditure Assumptions for 2025-26 (continued)

- 3. Apart from Health and Medical costs, **Employee Benefits** are based on salary estimates and appropriate rates for retirement, workers' compensation, and unemployment. Employer contribution rate to CalSTRS is 19.10%, which is the same as the prior year. Employer contribution rate to CalPERS is 28.30%, an increase of 0.60% from prior year. Workers' Compensation rate of 2.23%, which is the same as the prior year. Unemployment Insurance rate of 0.05%, which is the same as the prior year. Funding for Employee Health and Medical Benefits is at the Per Participant rate pursuant to the 2022-2023 Health and Welfare Agreement.
- 4. **Other Expenses (4000-6000)** were estimated using the prior year level as the base and adjusted for known changes as shown below:
  - a. Inflation on cost of supplies and materials based on a 2.64% California CPI for 2025-26. Utilities is projected to increase by 3.00%.
  - b. Includes additional distribution of direct-funded charter schools' share of the Special Education AB602 and Federal IDEA of \$2.0 million.
  - c. Expenditures of \$62.9 million related to capital plan projects.
  - d. Exclusion of 2024-25 onetime items of \$70 million, mostly from expenditures related to cybersecurity and various other programs.
- 5. **Ongoing and Major Maintenance Account** set-aside is 3% of total General Fund Expenditures and Other Financing Uses, excluding CalSTRS State On Behalf.
- 6. Reserve for Economic Uncertainties at \$217.9 million is 2% of total General Fund Expenditures and Other Financing Uses.
- 7. **Indirect Cost Rate** is at 3.22%.
- 9. **Undesignated Balance** of \$10.6 million which includes balancing solutions.

ATTACHMENT J Board of Education Report No. 293/22-23 Page 115 of 156

Los Angeles Unified Los Angeles County

#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

19 64733 0000000 Form 01CS E8BFUHPXR4(2023-24)

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

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

#### CRITERIA AND STANDARDS

#### 1. CRITERION: Average Daily Attendance

District ADA (Form A, Estimated P-2

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

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
A, Estimated P-2 ADA column, lines A4 and C4):	373,776.44	
District's ADA Standard Percentage Level:	1.0%	

#### 1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	405,792	414,036		
Charter School	40,469	40,979		
Total ADA	446,261	455,015	N/A	Met
Second Prior Year (2021-22)				
District Regular	406,355	412,926		
Charter School	39,448	36,631		
Total ADA	445,803	449,557	N/A	Met
First Prior Year (2022-23)				
District Regular	398,498	398,498		
Charter School	34,727	34,727		
Total ADA	433,225	433,225	0.0%	Met
Budget Year (2023-24)				
District Regular	375,537			
Charter School	34,020			
Total ADA	409,557			

ATTACHMENT J Board of Education Report No. 293/22-23 Page 116 of 156

Los Angeles Unified Los Angeles County

#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

s.
- "

# 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

19 64733 0000000 Form 01CS E8BFUHPXR4(2023-24)

#### 2. CRITERION: Enrollment

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

Percentage Level	District ADA	
3.0%	0 to 300	
2.0%	301 to 1,000	
1.0%	1,001 and ov er	
373.776.4		

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

373,776.4

District's Enrollment Standard Percentage Level:

1.0%

#### 2A. Calculating the District's Enrollment Variances

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

#### Enrollment

Fiscal Year	Budget	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	423,344	414,862		
Charter School	42,389	41,190		
Total Enrollment	465,733	456,052	2.1%	Not Met
Second Prior Year (2021-22)				
District Regular	408,682	393,168		
Charter School	41,332	38,370		
Total Enrollment	450,014	431,538	4.1%	Not Met
First Prior Year (2022-23)				
District Regular	376,391	385,698		
Charter School	37,859	38,395		
Total Enrollment	414,250	424,093	N/A	Met
Budget Year (2023-24)				
District Regular	378,027			
Charter School	37,613			
Total Enrollment	415,640			

#### 2B. Comparison of District Enrollment to the Standard

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

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

Explanation: (required if NOT met)

Note: CBEDS enrollment is norm day enrollment + nonpublic schools enrollment.

1b. STANDARD NOT MET - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:

(required if NOT met)

The 2020-21 budget enrollment is a pre-pandemic projection. Actual enrollment decline from prior year came at 4% from an estimated decline of 2%. Enrollment decline for 2021-22 was exacerbated by the pandemic. Actual enrollment decline from prior year came at 6% from an estimated pre-pandemic decline of 2%.

#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

19 64733 0000000 Form 01CS E8BFUHPXR4(2023-24)

#### 3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	414,036	414,862	
Charter School	40,979	41,190	
Total ADA/Enrollment	455,015	456,052	99.8%
Second Prior Year (2021-22)			
District Regular	343,359	393,168	
Charter School	35,242	38,370	
Total ADA/Enrollment	378,601	431,538	87.7%
First Prior Year (2022-23)			
District Regular	348,001	385,698	
Charter School	35,523	38,395	
Total ADA/Enrollment	383,525	424,093	90.4%
		Historical Average Ratio:	92.6%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 93.1%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2023-24)				
District Regular	339,756	378,027		
Charter School	34,020	37,613		
Total ADA/Enrollment	373,776	415,640	89.9%	Met
1st Subsequent Year (2024-25)				
District Regular	330,418	367,573		
Charter School	33,128	36,624		
Total ADA/Enrollment	363,546	404,197	89.9%	Met
2nd Subsequent Year (2025-26)				
District Regular	321,436	357,535		
Charter School	32,263	35,666		
Total ADA/Enrollment	353,699	393,201	90.0%	Met

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

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

<ol> <li>STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent</li> </ol>	fiscal years.
--	---------------

Explanation:	
(required if NOT met)	

#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

19 64733 0000000 Form 01CS E8BFUHPXR4(2023-24)

#### 4. CRITERION: LCFF Revenue

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

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA¹ and its economic recovery target payment, plus or minus one percent.

¹ Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

#### 4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected:

LCFF Revenue

#### 4A1. Calculating the District's LCFF Revenue Standard

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

Note: Due to the full implementation of LCFF, gap funding and the economic recovery target increment payment amounts are no longer applicable.

#### Projected LCFF Revenue

		Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
Step 1 - Change	in Population	(2022-23)	(2023-24)	(2024-25)	(2025-26)
a.	ADA (Funded) (Form A, lines A6 and C4)	433,574.90	409,924.19	382,996.44	367,617.59
b.	Prior Year ADA (Funded)		433,574.90	409,924.19	382,996.44
C.	Difference (Step 1a minus Step 1b)		(23,650.71)	(26,927.75)	(15,378.85)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(5.45%)	(6.57%)	(4.02%)
Step 2 - Change	in Funding Level				
a.	Prior Year LCFF Funding		6,561,770,066.00	6,709,970,874.00	6,547,610,298.00
b1.	COLA percentage		8.22%	3.94%	3.29%
b2.	COLA amount (proxy for purposes of this criterio	on)	539,377,499.43	264,372,852.44	215,416,378.80
C.	Percent Change Due to Funding Level (Step 2b2	divided by Step 2a)	8.22%	3.94%	3.29%
Step 3 - Total Ch	hange in Population and Funding Level (Step 1d plus	Step 2c)	2.77%	(2.63%)	(.73%)
	LCFF Reven	ue Standard (Step 3, plus/minus 1%):	1.77% to 3.77%	-3.63% to -1.63%	-1.73% to 0.27%

ATTACHMENT J Board of Education Report No. 293/22-23 Page 120 of 156

Los Angeles Unified Los Angeles County

#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

19 64733 0000000 Form 01CS E8BFUHPXR4(2023-24)

4A2 A	lternate	I CFF	Revenue	Standard -	. Rasir	hiΔ

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

### Basic Aid District Projected LCFF Revenue

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	1,916,799,711.00	2,030,726,640.00		
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from pre	evious year, plus/minus 1%):	N/A	N/A	N/A

#### 4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

#### Necessary Small School District Projected LCFF Revenue

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A
ı		-	-

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

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	6,910,871,110.00	7,110,826,119.00	6,969,463,268.00	6,929,600,263.00
District's Project	cted Change in LCFF Revenue:	2.89%	(1.99%)	(.57%)
	LCFF Revenue Standard	1.77% to 3.77%	-3.63% to -1.63%	-1.73% to 0.27%
	Status:	Met	Met	Met

#### 4C. Comparison of District LCFF Revenue to the Standard

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

la	STANDARD MET	<ul> <li>Projected change in LCEF</li> </ul>	revenue has met the s	tandard for the budget ar	d two subsequent fiscal years.

Explanation:	
(required if NOT met)	

# 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

19 64733 0000000 Form 01CS E8BFUHPXR4(2023-24)

79.9% to 85.9%

#### 5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

		Estimated/Unaudited Actuals - 199	,	Ratio	
		Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits	
Fiscal Year		(Form 01, Objects 1000- 3999)	(Form 01, Objects 1000- 7499)	to Total Unrestricted Expenditures	
Third Prior Year (2020-21)		3,905,284,827.36	4,468,268,264.93	87.4%	
Second Prior Year (2021-22)		3,854,664,113.02	4,873,882,020.55	79.1%	
First Prior Year (2022-23)		4,323,927,056.00	5,259,356,919.77	82.2%	
			Historical Average Ratio:	82.9%	
			Budget Year	1st Subsequent Year	2nd Subsequent Year
		_	(2023-24)	(2024-25)	(2025-26)
	District's Reserve Standard Per	centage (Criterion 10B, Line 4):	2.0%	2.0%	2.0%
		- F			

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

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

District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):

Budget - Unrestricted

79.9% to 85.9%

79.9% to 85.9%

(Resources 0000-1999)

	Salaries and Benefits	Total Expenditures	Ratio	
	(Form 01, Objects 1000- 3999)	(Form 01, Objects 1000- 7499)	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Budget Year (2023-24)	5,167,040,010.00	6,162,265,851.00	83.8%	Met
1st Subsequent Year (2024-25)	5,661,663,519.00	6,619,472,812.00	85.5%	Met
2nd Subsequent Year (2025-26)	5,108,424,102.00	5,734,422,441.00	89.1%	Not Met

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

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

1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:

(required if NOT met)

2025-26 does not meet the standard due to balancing solutions reflected in B10 Other Adjustments. Once the balancing solutions are identified and reflected in the appropriate object of expenditure, the ratio of unrestricted salaries and benefits to total unrestricted expenditures for 2025-26 will more likely meet the standard.

# 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

19 64733 0000000 Form 01CS E8BFUHPXR4(2023-24)

#### 6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies,

and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. District's Change in Population and Funding Level			
(Criterion 4A1, Step 3):	2.77%	(2.63%)	(.73%)
2. District's Other Revenues and Expenditures			
Standard Percentage Range (Line 1, plus/minus 10%):	-7.23% to 12.77%	-12.63% to 7.37%	-10.73% to 9.27%
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	-2.23% to 7.77%	-7.63% to 2.37%	-5.73% to 4.27%

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

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

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

		Percent Change	Change Is Outside
Object Range / Fiscal Year	Amount	Over Previous Year	Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2022-23)	2,138,720,165.28		
Budget Year (2023-24)	1,840,519,025.00	(13.94%)	Yes
1st Subsequent Year (2024-25)	864,467,962.00	(53.03%)	Yes
2nd Subsequent Year (2025-26)	799,270,130.00	(7.54%)	Yes

Explanation: (required if Yes)

The change in Federal Revenue across the years is primarily due to the muti-year recognition of COVID funding from ESSER II, ESSER III, and ELOG in accordance with the expenditure plan. ESSER II and ELOG are planned to be fully spent in FY2023-24. ESSER III is anticipated to be fully spent in FY2024-25.

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

First Prior Year (2022-23)

Budget Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

	2,649,826,089.17		
	1,678,012,331.00	(36.67%)	Yes
ſ	1,643,861,470.00	(2.04%)	No
ſ	1,638,760,437.00	(.31%)	No

Explanation:

(required if Yes)

The decrease in FY2023-24 is due to the recognition of one-time funding in FY2022-23 for Learning Recovery Emergency Block Grant of \$743.7 million and Arts, Music, and Instructional Materials Discretionary Block Grant of \$252.2 million. The funding amounts for these categorical programs are in accordance with the provisions of the 2022-23 Enacted State Budget.

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

First Prior Year (2022-23)

Budget Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

178,391,330.21		
274,202,892.00	53.71%	Yes
262,494,515.00	(4.27%)	No
250,607,376.00	(4.53%)	No

Explanation:

(required if Yes)

The FY2023-24 budget does not recognize unrealized loss in addition to what was recognized in FY2022-23 on District's funds deposited in the County Treasury. There will be updates on the estimates for unrealized loss at 2022-23 Unaudited Actuals in September 2023 and 2023-24 First and Second Financial Projection, in December 2023 and March 2024, respectively.

Printed: 6/8/2023 1:59 PM

# 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

19 64733 0000000 Form 01CS E8BFUHPXR4(2023-24)

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

First Prior Year (2022-23)

Budget Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

597,119,634.05		
1,893,114,946.36	217.04%	Yes
938,731,606.00	(50.41%)	Yes
948,029,570.00	.99%	No

#### Explanation:

(required if Yes)

The substantial increase from 2022-23 to 2023-24 is mostly due to projected spending of ESSER III which are mostly in objects 4000-4999 pending allocation to the proper objects of expenditure and pending implementation of various grants. Expenditures decrease in 2024-25 as ESSER III funds are depleted.

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

First Prior Year (2022-23)

Budget Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

1,430,476,295.06		
1,718,465,104.08	20.13%	Yes
1,426,070,064.00	(17.01%)	Yes
1,503,063,620.00	5.40%	Yes

#### Explanation:

(required if Yes)

The increase from 2022-23 to 2023-24 is mostly due to projected spending of ELOP (carry over and new allocation) which are mostly in objects 5000-5999 pending allocation to the proper objects of expenditure. This increase is partially negated by a decline in liability self-insurance and onetime nature of instructional time penalties resulting from the SEIU strike. The decrease in 2024-25 is mostly due to the onetime nature of ELOP carry over spending. The increase in 2025-26 is mostly due to projected capital plan projects temporarily placed in objects 5000-5999 pending allocation to the proper objects of expenditure.

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

DATA ENTRY: All data are extracted or calculated.

Percent Change

Object Range / Fiscal Year Amount Over Previous Year Status

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

First Prior Year (2022-23)
Budget Year (2023-24)
1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

4,966,937,584.66		
3,792,734,248.00	(23.64%)	Not Met
2,770,823,947.00	(26.94%)	Not Met
2,688,637,943.00	(2.97%)	Met

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

First Prior Year (2022-23) Budget Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

78.12%	Not Met
(34.52%)	Not Met
3.65%	Met
	(34.52%)

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

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

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

#### Explanation:

Federal Revenue (linked from 6B if NOT met) The change in Federal Revenue across the years is primarily due to the muti-year recognition of COVID funding from ESSER II, ESSER III, and ELOG in accordance with the expenditure plan. ESSER II and ELOG are planned to be fully spent in FY2023-24. ESSER III is anticipated to be fully spent in FY2024-25.

#### Explanation:

Other State Revenue (linked from 6B if NOT met) The decrease in FY2023-24 is due to the recognition of one-time funding in FY2022-23 for Learning Recovery Emergency Block Grant of \$743.7 million and Arts, Music, and Instructional Materials Discretionary Block Grant of \$252.2 million. The funding amounts for these categorical programs are in accordance with the provisions of the 2022-23 Enacted State Budget.

#### Explanation:

Other Local Revenue (linked from 6B The FY2023-24 budget does not recognize unrealized loss in addition to what was recognized in FY2022-23 on District's funds deposited in the County Treasury. There will be updates on the estimates for unrealized loss at 2022-23 Unaudited Actuals in September 2023 and 2023-24 First and Second Financial Projection, in December 2023 and March 2024, respectively.

ATTACHMENT J Board of Education Report No. 293/22-23 Page 124 of 156

Los Angeles Unified Los Angeles County

#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

Page 124 of 156 19 64733 0000000 Form 01CS E8BFUHPXR4(2023-24)

if NOT met)

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

#### Explanation:

Books and Supplies

(linked from 6B

if NOT met)

#### Explanation:

#### Services and Other Exps

(linked from 6B

if NOT met)

The substantial increase from 2022-23 to 2023-24 is mostly due to projected spending of ESSER III which are mostly in objects 4000-4999 pending allocation to the proper objects of expenditure and pending implementation of various grants. Expenditures decrease in 2024-25 as ESSER III funds are depleted.

The increase from 2022-23 to 2023-24 is mostly due to projected spending of ELOP (carry over and new allocation) which are mostly in objects 5000-5999 pending allocation to the proper objects of expenditure. This increase is partially negated by a decline in liability self-insurance and onetime nature of instructional time penalties resulting from the SEIU strike. The decrease in 2024-25 is mostly due to the onetime nature of ELOP carry over spending. The increase in 2025-26 is mostly due to projected capital plan projects temporarily placed in objects 5000-5999 pending allocation to the proper objects of expenditure.

#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

19 64733 0000000 Form 01CS E8BFUHPXR4(2023-24)

#### 7. CRITERION: Facilities Maintenance

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

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA) NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exlude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690. DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable. 1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D)  $(Fund\ 10,\ resources\ 3300\text{-}3499,\ 6500\text{-}6540\ and\ 6546,\ objects\ 7211\text{-}7213\ and\ 7221\text{-}7223)$ 0.00 2. Ongoing and Major Maintenance/Restricted Maintenance Account a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690) 10.348.344.448.31 b. Plus: Pass-through Revenues and Apportionments 3% Required Budgeted Contribution<sup>1</sup> (Line 1b, if line 1a is No) Minimum Contribution to the Ongoing and Major (Line 2c times 3%) Maintenance Account Status c. Net Budgeted Expenditures and Other Financing Met 10.348.344.448.31 310.450.333.45 310.551.000.00 <sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999 If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made: Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998) Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)]) Other (explanation must be provided) Explanation: (required if NOT met and Other is marked)

#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

19 64733 0000000 Form 01CS E8BFUHPXR4(2023-24)

#### 8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

1.	District's Available Reserve Amounts (resources 0000-1999)
	a. Stabilization Arrangements
	(Funds 01 and 17, Object 9750)
	b. Reserve for Economic Uncertainties
	(Funds 01 and 17, Object 9789)
	c. Unassigned/Unappropriated
	(Funds 01 and 17, Object 9790)
	d. Negative General Fund Ending Balances in Restricted
	Resources (Fund 01, Object 979Z, if negative, for each of
	resources 2000-9999)
	e. Av ailable Reserves (Lines 1a through 1d)
2.	Expenditures and Other Financing Uses
	a. District's Total Expenditures and Other Financing Uses
	(Fund 01, objects 1000-7999)
	b. Plus: Special Education Pass-through Funds (Fund 10, resources
	3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)
	c. Total Expenditures and Other Financing Uses
	(Line 2a plus Line 2b)
3.	District's Available Reserve Percentage

Second Prior Year	First Prior Year
(2021-22)	(2022-23)
0.00	0.00
199,860,000.00	238,780,000.00
1,011,740,986.70	193,705,249.57
0.00	0.00
1,211,600,986.70	432,485,249.57
9,237,635,935.26	9,743,983,041.61
	0.00
9,237,635,935.26	9,743,983,041.61
13.1%	4.4%
	0.00 199,860,000.00 1,011,740,986.70 0.00 1,211,600,986.70 9,237,635,935.26

District's Deficit Spending Standard Percentage Levels
(Line 3 times 1/3):

6.3%	4.4%	1.5%

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

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

#### 8B. Calculating the District's Deficit Spending Percentages

(Line 1e divided by Line 2c)

 $\label{eq:defDATA} \mbox{ ENTRY: All data are extracted or calculated.}$ 

Drive Electric run data die extraorea el calculatea.				
	Net Change in	Total Unrestricted Expenditures	Deficit Spending Level	
	Unrestricted Fund Balance	and Other Financing Uses	(If Net Change in Unrestricted Fund	
Fiscal Year	(Form 01, Section E)	(Form 01, Objects 1000- 7999)	Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	469,996,411.74	4,505,176,305.60	N/A	Met
Second Prior Year (2021-22)	204,135,079.57	4,888,235,927.02	N/A	Met
First Prior Year (2022-23)	516,849,194.87	5,275,753,268.77	N/A	Met
Budget Year (2023-24) (Information only)	(521,814,805.00)	6,189,457,468.00		

#### 8C. Comparison of District Deficit Spending to the Standard

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

ATTACHMENT J
Board of Education Report No. 293/22-23

Board of Education Report No. 293/22-23
Page 127 of 156
19 64733 0000000
Form 01CS
E8BFUHPXR4(2023-24)

2023-24 Budget, July 1
Los Angeles Unified General Fund
Los Angeles County School District Criteria and Standards Review

ıa.	STANDARD MET - Office details spending, if any, has not exceeded the standard percentage level in two of more of the times prior years.		
	Explanation:		
	(required if NOT met)		

#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

19 64733 0000000 Form 01CS E8BFUHPXR4(2023-24)

#### 9. CRITERION: Fund Balance

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

Percentage Level 1	District ADA	
1.7%	0 to 300	
1.3%	301 to 1,000	
1.0%	1,001 to 30,000	
0.7%	30,001 to 400,000	
0.3%	400,001 and ov er	

<sup>&</sup>lt;sup>1</sup> Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4): 374,143

District's Fund Balance Standard Percentage Level: .7%

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

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

Unrestricted General Fund Beginning Balance <sup>2</sup> B

Beginning Fund Balance

(Form 01, Line F1e, Unrestricted Column)

Variance Level

Fiscal Year	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2020-21)	1,769,504,890.67	2,183,409,744.45	N/A	Met
Second Prior Year (2021-22)	2,462,534,452.36	2,646,426,117.61	N/A	Met
First Prior Year (2022-23)	3,066,586,038.64	2,819,784,482.18	8.0%	Not Met
Budget Year (2023-24) (Information only)	3,336,633,677.05			

<sup>&</sup>lt;sup>2</sup> Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

#### 9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

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

#### Explanation:

(required if NOT met)

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

# 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

19 64733 0000000 Form 01CS E8BFUHPXR4(2023-24)

#### 10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District	ADA	
5% or \$80,000 (greater of)	0	to 300	
4% or \$80,000 (greater of)	301	to 1,000	
3%	1,001	to 30,000	
2%	30,001	to 400,000	
1%	400,001	and over	

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

<sup>&</sup>lt;sup>3</sup> A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4.	373,776	363,546	353,699
Subsequent Years, Form MYP, Line F2, if available.)			
District's Reserve Standard Percentage Level:	2%	2%	2%

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

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button

for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

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

1	Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

Na

- 2. If you are the SELPA AU and are excluding special education pass-through funds:
  - a. Enter the name(s) of the SELPA(s):

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
b. Special Education Pass-through Funds			
(Fund 10, resources 3300-3499, 6500-6540 and 6546,	0.00		
objects 7211-7213 and 7221-7223)		0.00	0.00

#### 10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated

1.	Expenditures and Other Financing Uses
	(Fund 01, objects 1000-7999) (Form MYP, Line B11)
2.	Plus: Special Education Pass-through
	(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)
3.	Total Expenditures and Other Financing Uses
	(Line B1 plus Line B2)
4.	Reserve Standard Percentage Level
5.	Reserve Standard - by Percent
	(Line B3 times Line B4)
6.	Reserve Standard - by Amount

Budget Year	1st Subsequent Year	2nd Subsequent Year	
(2023-24)	(2024-25)	(2025-26)	
11,667,407,490.31	10,681,687,703.00	10,457,806,909.00	
0.00	0.00	0.00	
11,667,407,490.31	10,681,687,703.00	10,457,806,909.00	
2%	2%	2%	
233,348,149.81	213,633,754.06	209,156,138.18	

<sup>&</sup>lt;sup>2</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

ATTACHMENT J
Board of Education Report No. 293/22-23

Los Angeles Unified Los Angeles County

#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

Page 130 of 156 19 64733 0000000 Form 01CS E8BFUHPXR4(2023-24)

	(Greater of Line B5 or Line B6)	233,348,149.81	213,633,754.06	209,156,138.18
7.	District's Reserve Standard			
	(\$80,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2023-24)	1st Subsequent Year (2024- 25)	2nd Subsequent Year (2025-26)
1.	General Fund - Stabilization Arrangements			
	(Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties			
	(Fund 01, Object 9789) (Form MYP, Line E1b)	233,450,000.00	213,740,000.00	217,880,000.00
3.	General Fund - Unassigned/Unappropriated Amount			
	(Fund 01, Object 9790) (Form MYP, Line E1c)	113,702,909.05	18,531,799.05	10,624,566.05
4.	General Fund - Negative Ending Balances in Restricted Resources			
	(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)			
	(Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements			
	(Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties			
	(Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount			
	(Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount			
	(Lines C1 thru C7)	347, 152, 909. 05	232,271,799.05	228,504,566.05
9.	District's Budgeted Reserve Percentage (Information only)			
	(Line 8 divided by Section 10B, Line 3)	2.98%	2.17%	2.19%
	District's Reserve Standard			
	(Section 10B, Line 7):	233,348,149.81	213,633,754.06	209,156,138.18
	Status:	Met	Met	Met

#### 10D. Comparison of District Reserve Amount to the Standard

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

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation: (required if NOT met)

The positive reserves in 2025-26 include balancing solutions reflected in B10 Other Adjustments.

ATTACHMENT J Board of Education Report No. 293/22-23 Page 131 of 156

Los Angeles Unified Los Angeles County

#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

SUPPLEMENTAL INFORMATION					
DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.					
S1.	Contingent Liabilities				
1a.	Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation,				
Tu.	state compliance reviews) that may impact the budget?	No			
	otate compliance for one, that may impact the sauget.				
1b.	If Yes, identify the liabilities and how they may impact the budget:				
S2.	Use of One-time Revenues for Ongoing Expenditures				
1a.	Does your district have ongoing general fund expenditures in the budget in excess of one percent of				
	the total general fund expenditures that are funded with one-time resources?	Yes			
1b.	If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the f	ollowing fiscal years:			
	Salary increases are funded with one-time resources and will be covered by the unrestricted at	nd restricted General funds in the			
	outy ears.				
S3.	Use of Ongoing Revenues for One-time Expenditures				
1a.	Does your district have large non-recurring general fund expenditures that are funded with ongoing				
	general fund revenues?	No			
1b.	If Yes, identify the expenditures:				
15.	1 1 cs, toertary the experiations.				
S4.	Contingent Revenues				
1a.	Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act				
	(e.g., parcel taxes, forest reserves)?	N-			
	(c.y., paicei taxes, ruiest reserves)!	No			
1b.	If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures	reduced:			

# 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

19 64733 0000000 Form 01CS E8BFUHPXR4(2023-24)

#### S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard:

-10.0% to +10.0% or -\$20,000 to +\$20,000

#### S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Ol	bject 8980)			
First Prior Year (2022-23)	(1,081,017,959.87)			
Budget Year (2023-24)	(1,425,854,525.00)	344,836,565.13	31.9%	Not Met
1st Subsequent Year (2024-25)	(1,416,771,178.00)	(9,083,347.00)	(.6%)	Met
2nd Subsequent Year (2025-26)	(1,422,056,639.00)	5,285,461.00	.4%	Met
1b. Transfers In, General Fund *				
First Prior Year (2022-23)	41,008,022.00			
Budget Year (2023-24)	30,000,000.00	(11,008,022.00)	(26.8%)	Not Met
1st Subsequent Year (2024-25)	30,000,000.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	30,000,000.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2022-23)	16,481,525.00			
Budget Year (2023-24)	27,191,617.00	10,710,092.00	65.0%	Not Met
1st Subsequent Year (2024-25)	78,138,324.00	50,946,707.00	187.4%	Not Met
2nd Subsequent Year (2025-26)	176,229,324.00	98,091,000.00	125.5%	Not Met

### 1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

Yes

# S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

#### Explanation:

(required if NOT met)

The increase from 2022-23 to 2023-24 is a result of higher contribution to Special Education due to SEIU salary increases and higher employ ee benefits (CalPERS, Health & Welfare, and OPEB), as well as higher mandatory contribution to the Routine Restricted Maintenance Account as a result of increased expenditures from bargaining agreements.

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

#### Explanation:

The change in 2023-24 is due to the one-time transfer from Measure RR to fund school bus purchase in FY2022-23.

(required if NOT met)

<sup>\*</sup> Include transfers used to cover operating deficits in either the general fund or any other fund.

ATTACHMENT J Board of Education Report No. 293/22-23 Page 133 of 156

Los Angeles Unified Los Angeles County

# 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

19 64733 0000000 Form 01CS E8BFUHPXR4(2023-24)

NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the 1c. amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

> Explanation: (required if NOT met)

The higher transfers out from 2022-23 to 2023-24 is a result of increased debt services as a result of a projected COPs Summer 2023 issuance. The higher transfers out in 2024-25 and 2025-26 are mostly due to increased support to the Cafeteria Fund.

1d. YES - Capital projects exist that may impact the general fund operational budget. Identify each project, including a description of the project, estimated completion date, original project budget, original source of funding, and estimated fiscal impact on the general fund.

> Acquisition of the 81-acre Canyon Creek Camp Complex to increase LAUSD's Outdoor Education space. Property is located Project Information: at 41600 Lake Hughes, CA 93532

The ongoing cost of operating the camp is estimated at approximately \$4,700,000 and \$5,500,000 annually. This will become (required if YES) an ongoing General Fund expense.

# 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

19 64733 0000000 Form 01CS E8BFUHPXR4(2023-24)

#### Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

mende many ear communents, many ear d	est agreemer	its, and new programs or contra	cts that result in long-term obilit	gations.	
S6A. Identification of the District's Long-term Con	mmitments				
DATA ENTRY: Click the appropriate button in item 1 a	and enter data	a in all columns of item 2 for ap	plicable long-term commitments	s; there are no extractions in this section.	
Does your district have long-term (multiyear)	commitments	s?			
(If No, skip item 2 and Sections S6B and S6C		Г	Yes		
If Yes to item 1, list all new and existing mult pensions (OPEB); OPEB is disclosed in item 9.	iy ear commit	ments and required annual debt		de long-term commitments for postemploy mer	nt benefits other than
	# of Y ears		SACS Fund and Object Code	es Used For:	Principal Balance
Type of Commitment	Remaining	Funding Source	es (Revenues)	Debt Service (Expenditures)	as of July 1, 2023
Leases	61	Various Funds		Fund 01 - Objects 7438 & 7439	53,486,479
Certificates of Participation	12	General Fund		Fund 56 - Objects 7438 & 7439	101,108,71
General Obligation Bonds	25	Tax Levy		Fund 51 - Objects 7433 & 7434	11,448,075,254
Supp Early Retirement Program		,			, ,,,,,,,
State School Building Loans					
Compensated Absences		Various Funds		Various	70 550 200
Absences					76,559,32
Other Long-term Commitments (do not include OPEB)	):				
Children Center Facilities Revolving Loan		Child Development Fund		Fund 12 - Objects 7438 & 7439	
Retirement Bonus		Various Funds		Various	20,163,369
TOTAL					44 000 000 40
TOTAL:					11,699,393,138
		Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)	(2025-26)
		Annual Payment	Annual Payment	Annual Pay ment	Annual Payment
Type of Commitment (continued)		(P & I)	(P & I)	(P & I)	(P & I)
Leases		4,967,678	4,218,86	6 4,167,148	1,913,302
Certificates of Participation		101,007,761	13,771,27	5 13,769,539	13,758,928
General Obligation Bonds		1,089,382,663	1,107,078,38	7 1,082,770,462	1,355,318,79
Supp Early Retirement Program					
State School Building Loans					
Compensated Absences		94,765,455	100,451,38	2 106,478,465	106,478,46
Other Long-term Commitments (continued):					
Children Center Facilities Revolving Loan		0		0 0	
Retirement Bonus		5,355,262	5,104,12	2 4,845,030	5,101,47
	al Payments:	1,295,478,819	1,230,624,03	2 1,212,030,644	1,482,570,95

Has total annual payment increased over prior year (2022-23)?

No

No

1,482,570,957

Yes

Printed: 6/8/2023 1:59 PM

ATTACHMENT J Board of Education Report No. 293/22-23 Page 135 of 156

Los Angeles Unified Los Angeles County

### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

19 64733 0000000 Form 01CS E8BFUHPXR4(2023-24)

Printed: 6/8/2023 1:59 PM

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment					
DATA ENTRY: E	DATA ENTRY: Enter an explanation if Yes.				
1a.	Yes - Annual payments for long-term commitments he funded.	nave increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will			
	Explanation: (required if Yes to increase in total annual payments)	The increase in the general obligation bond payments will be funded by the tax levy. The increase in payments for the compensated absences will be funded by general fund unrestricted revenues.			
	clion of Decreases to Funding Sources Used to Pay Lo	•			
1.	Will funding sources used to pay long-term commitme	ents decrease or expire prior to the end of the commitment period, or are they one-time sources?			
2.	No - Funding sources will not decrease or expire prior	No  to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.			
	Explanation: (required if Yes)				

#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

19 64733 0000000 Form 01CS E8BFUHPXR4(2023-24)

#### S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

S7A. Identificat	tion of the District's Estimated Unfunded Liability for Postemployment Benefi	ts Other than Pensions (OPEB)		
DATA ENTRY: C	Click the appropriate button in item 1 and enter data in all other applicable items; the	re are no extractions in this section exce	pt the budget year data on line 5b	).
1	Does your district provide postemployment benefits other			
	than pensions (OPEB)? (If No, skip items 2-5)	Yes		
			_	
2.	For the district's OPEB:			
	a. Are they lifetime benefits?	Yes		
	b. Do benefits continue past age 65?	Yes	7	
	•			
	c. Describe any other characteristics of the district's OPEB program including el	igibility criteria and amounts, if any, that	retirees are required to contribute	e toward their own benefits:
3	a. Are OPEB financed on a pay-as-y ou-go, actuarial cost, or other method?		Pay-as-y	you-go
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance of	ır	Self-Insurance Fund	Gov ernmental Fund
	gov ernmental fund		0	0
4.	OPEB Liabilities			
	a. Total OPEB liability	Γ	8,952,210,267.00	
	b. OPEB plan(s) fiduciary net position (if applicable)		469,939,493.00	
	c. Total/Net OPEB liability (Line 4a minus Line 4b)		8,482,270,774.00	
	d. Is total OPEB liability based on the district's estimate			
	or an actuarial valuation?		Actuarial	
	e. If based on an actuarial valuation, indicate the measurement date			
	of the OPEB valuation		6/30/2022	
		Budget Year	1st Subsequent Year	2nd Subsequent Year
5.	OPEB Contributions	(2023-24)	(2024-25)	(2025-26)
	a. OPEB actuarially determined contribution (ADC), if available, per			
	actuarial v aluation or Alternativ e Measurement  Method	0.00	0.00	0.00
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-	0.00	0.00	0.00
	insurance fund) (funds 01-70, objects 3701-3752)	410,516,258.00	419,090,114.00	421,608,069.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	197,974,239.00	208,090,114.00	210,608,069.00
	d. Number of retirees receiving OPEB benefits	37,514.00	38,199.00	38,547.00

ATTACHMENT J Board of Education Report No. 293/22-23 Page 137 of 156

Los Angeles Unified Los Angeles County

#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

S7B. Identificat	tion of the District's Unfunded Liability for Self-Insurance Programs			
DATA ENTRY: 0	Click the appropriate button in item 1 and enter data in all other applicable items;	there are no extractions in this section.		
1	Does your district operate any self-insurance programs such as worker welfare, or property and liability? (Do not include OPEB, which is covered			
			Yes	
2	Describe each self-insurance program operated by the district, including de actuarial), and date of the valuation:	tails for each such as level of risk retained,	funding approach, basis for valua	tion (district's estimate or
3.	Self-Insurance Liabilities			
	a. Accrued liability for self-insurance programs		716,674,680.00	
	b. Unfunded liability for self-insurance programs		0.00	
		Budget Year	1st Subsequent Year	2nd Subsequent Year
4.	Self-Insurance Contributions	(2023-24)	(2024-25)	(2025-26)
	a. Required contribution (funding) for self-insurance programs	170,598,884.00	147,070,415.00	147,070,045.00
	b. Amount contributed (funded) for self-insurance programs	170.598.884.00	147.070.415.00	147.070.045.00

#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

19 64733 0000000 Form 01CS E8BFUHPXR4(2023-24)

#### S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

#### If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Ar	S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees					
	: Enter all applicable data items; there are no ex					
		Prior Year (2nd Interim)	Budget Year	1st Subsequent Year		2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)		(2025-26)
Number of certificated (non-management) full - time - equiv alent(FTE) positions		37455.88	35405.71	350	)52.71	34712.71
Cortificated (	Non-management) Salary and Benefit Negoti	ations	Г		ſ	
1.	Are salary and benefit negotiations settled for			Yes		
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.					ļ	
	If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.					
		If No, identify the unsettled negotiations	s including any prior year unsett	led negotiations and then comp	lete qu	estions 6 and 7.
Negotiations S	Sottlad					
2a.	Per Government Code Section 3547.5(a), date	e of public disclosure board meeting:	Г	Apr 18, 2023	Ī	
2b.	Per Government Code Section 3547.5(b), was		-	Apr 10, 2023		
20.	by the district superintendent and chief busine	•		Yes		
	-,	If Yes, date of Superintendent and CBC	certification:	Apr 10, 2023		
3.	Per Government Code Section 3547.5(c), was			,		
	to meet the costs of the agreement?			Yes		
		If Yes, date of budget revision board ac	doption:	Apr 18, 2023		
4.	Period covered by the agreement:	Begin Date:	Jul 01, 2020	End Date:	Jun 30, 2024	
5.	Salary settlement:	L	Budget Year	1st Subsequent Year		2nd Subsequent Year
	,		(2023-24)	(2024-25)		(2025-26)
	Is the cost of salary settlement included in th	e budget and multiyear	, ,			
	projections (MYPs)?		Yes	Yes		Yes
		One Year Agreement				
		Total cost of salary settlement				
		% change in salary schedule from prior year				
		or				
		Multiyear Agreement	-			
		Total cost of salary settlement	17,665,233	21,44	12,720	21,442,720
		% change in salary schedule from prior year (may enter text, such as "Reopener")				

ATTACHMENT J Board of Education Report No. 293/22-23 Page 139 of 156

Los Angeles Unified Los Angeles County

#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

Identify the source of funding that will be used to support multiyear salary commitments:
ESSER III and inflation protection set-aside was released.

ATTACHMENT J Board of Education Report No. 293/22-23 Page 140 of 156

Los Angeles Unified Los Angeles County

#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

Negotiations Not	t Settled			
6.	Cost of a one percent increase in salary and statutory benefits			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)
7.	Amount included for any tentative salary schedule increases			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Certificated (No	on-management) Health and Welfare (H&W) Benefits	(2023-24)	(2024-25)	(2025-26)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	513,095,274.33	517,658,763.91	517,120,782.80
3.	Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over prior year			
Certificated (No	on-management) Prior Year Settlements			
Are any new cos	sts from prior year settlements included in the budget?	Yes		
	If Yes, amount of new costs included in the budget and MYPs	17,665,233	21,442,720	21,442,720
	If Yes, explain the nature of the new costs:			
	Salary increases			
		Product Vers	4-t-Outransment Vana	0 - 1 0 - 1 1 V
0	Advertised	Budget Year	1st Subsequent Year	2nd Subsequent Year
Certificated (No	on-management) Step and Column Adjustments	(2023-24)	(2024-25)	(2025-26)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	10,787,945	10,787,945	10,787,945
3.	Percent change in step & column over prior year			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Certificated (No	on-management) Attrition (layoffs and retirements)	(2023-24)	(2024-25)	(2025-26)
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees include the budget and MYPs?	d in Yes	Yes	Yes
Certificated (No	on-management) - Other			
List other signific	cant contract changes and the cost impact of each change (i.e., class size, ho	ours of employment, leave of absence, bonuse	s, etc.):	

ATTACHMENT J Board of Education Report No. 293/22-23 Page 141 of 156

Los Angeles Unified Los Angeles County

#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

DATA ENTR	Y: Enter all applicable data items; there are no ex	tractions in this section.				
		Prior Year (2nd Interim)	Budget Year	1st Subsequent Year		2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)		(2025-26)
Number of c	lassified(non - management) FTE positions	22379.63	23086.39	23	076.39	23064.3
Classified (	Non-management) Salary and Benefit Negotia	ions	Г		Ī	
1.	Are salary and benefit negotiations settled for			Yes		
		If Yes, and the corresponding public dis	L sclosure documents have been fi	led with the COE, complete qu	lestions	2 and 3.
		If Yes, and the corresponding public dis				
		If No, identify the unsettled negotiation	s including any prior year unsettl	ed negotiations and then comp	olete que	estions 6 and 7.
		Trades				
<u>Negotiations</u>					ī	
2a.	Per Government Code Section 3547.5(a), date	e of public disclosure		4 40 0000		
	board meeting:			Apr 18, 2023		
2b.	Per Government Code Section 3547.5(b), was					
	by the district superintendent and chief busing			Yes		
		If Yes, date of Superintendent and CBC	O certification:	Apr 10, 2023		
3.	Per Government Code Section 3547.5(c), was	a budget revision adopted				
	to meet the costs of the agreement?		_	Yes		
		If Yes, date of budget revision board a	doption:	Apr 18, 2023	<u> </u>	
4.	Period covered by the agreement:	Begin Date:	Jul 01, 2020	End Date:	Jun 30, 2024	
5.	Salary settlement:		Budget Year	1st Subsequent Year		2nd Subsequent Year
			(2023-24)	(2024-25)		(2025-26)
	Is the cost of salary settlement included in th	e budget and multiyear				
	projections (MYPs)?		Yes	Yes		Yes
		One Year Agreement				
		Total cost of salary settlement				
		% change in salary schedule from prior year				
		or		•		
		Multiyear Agreement				
		Total cost of salary settlement	291,677,394	344,6	17,036	346,239,27
		% change in salary schedule from prior year (may enter text, such as "Reopener")				
		Identify the source of funding that will be	be used to support multiyear sala	ry commitments:		

ATTACHMENT J Board of Education Report No. 293/22-23 Page 142 of 156

Los Angeles Unified Los Angeles County

#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

Negotiations No	ot Settled			
6.	Cost of a one percent increase in salary and statutory benefits	1,759,488		
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)
7.	Amount included for any tentative salary schedule increases			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Classified (No	n-management) Health and Welfare (H&W) Benefits	(2023-24)	(2024-25)	(2025-26)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	334,565,176.36	340,792,353.09	343,593,900.09
3.	Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over prior year			
Classified (No	n-management) Prior Year Settlements			
Are any new co	osts from prior year settlements included in the budget?	Yes		
	If Yes, amount of new costs included in the budget and MYPs	291,677,394.25	344,617,036	346,239,278
	If Yes, explain the nature of the new costs:			
	Salary increases			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Classified (No	n-management) Step and Column Adjustments	(2023-24)	(2024-25)	(2025-26)
			. ,	
1.	Are step & column adjustments included in the budget and MYPs?	No	No	No
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Classified (No	n-management) Attrition (layoffs and retirements)	(2023-24)	(2024-25)	(2025-26)
1.	Are savings from attrition included in the budget and MYPs?	No	No	No
_				
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes
	•			
•	n-management) - Other			
List other signif	ficant contract changes and the cost impact of each change (i.e., hours of employment)	ent, leave of absence, bonuses, etc.):		

#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

19 64733 0000000 Form 01CS E8BFUHPXR4(2023-24)

S8C. Cost Ana	alysis of District's Labor Agreements - Manager	ment/Supervisor/Confidential Employee	s		
DATA ENTRY:	Enter all applicable data items; there are no extract	tions in this section.			
		Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)	(2025-26)
Number of man positions	nagement, supervisor, and confidential FTE	6295.65	6195.33	6195.33	6195.33
_	Supervisor/Confidential				
	nefit Negotiations				
1.	Are salary and benefit negotiations settled for			No	
		If Yes, complete question 2.		Lancettellere and their consisten	was tisses 0 and 4
	ī	If No, identify the unsettled negotiations i	ncluding any prior year unsettled	negotiations and then complete	questions 3 and 4.
		Teamsters			
		If n/a, skip the remainder of Section S8C.			
Negotiations Se	ettled				
2.	Salary settlement:		Budget Year	1st Subsequent Year	2nd Subsequent Year
			(2023-24)	(2024-25)	(2025-26)
	Is the cost of salary settlement included in the	budget and multiyear			
	projections (MYPs)?		Yes	Yes	Yes
		Total cost of salary settlement	15,438,021	22,050,957	22,146,858
		% change in salary schedule from prior year (may enter text, such as "Reopener")			
Negotiations No	ot Settled				
3.	Cost of a one percent increase in salary and si	tatutory benefits	\$3,165,719.72	1	
			Budget Year	1st Subsequent Year	2nd Subsequent Year
			(2023-24)	(2024-25)	(2025-26)
4.	Amount included for any tentative salary sche	dule increases			
Management/S	Supervisor/Confidential		Budget Year	1st Subsequent Year	2nd Subsequent Year
Health and We	elfare (H&W) Benefits		(2023-24)	(2024-25)	(2025-26)
1.	Are costs of H&W benefit changes included in	the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits		89,781,974.32	91,492,694.00	92,292,820.10
3.	Percent of H&W cost paid by employer		100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over pri	ior y ear			
Management/S	Supervisor/Confidential		Budget Year	1st Subsequent Year	2nd Subsequent Year
Step and Colu	mn Adjustments		(2023-24)	(2024-25)	(2025-26)
1.	Are step & column adjustments included in the	budget and MYPs?	No	No	No
2.	Cost of step and column adjustments				
3.	Percent change in step & column over prior year	ar			
Management/S	Supervisor/Confidential		Budget Year	1st Subsequent Year	2nd Subsequent Year
Other Benefits	(mileage, bonuses, etc.)		(2023-24)	(2024-25)	(2025-26)
1.	Are costs of other benefits included in the budg	get and MYPs?	No	No	No

Total cost of other benefits

Percent change in cost of other benefits over prior year

2. 3.

ATTACHMENT J Board of Education Report No. 293/22-23 Page 144 of 156

Los Angeles Unified Los Angeles County

#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

19 64733 0000000 Form 01CS E8BFUHPXR4(2023-24)

#### S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

- 1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?
- 2. Adoption date of the LCAP or an update to the LCAP.

### Yes Jun 20, 2023

#### S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes	

Printed: 6/8/2023 1:59 PM

ATTACHMENT J Board of Education Report No. 293/22-23 Page 145 of 156

Los Angeles Unified Los Angeles County

#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

19 64733 0000000 Form 01CS E8BFUHPXR4(2023-24)

ADDITIONAL FISCAL INDICATORS
The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert t
and the second for additional and the DATA ENTRY Of the second to Many Additional Additi

Criterion 2.			,	,
A1.	Do cash flow projections show that the district will end	the budget year with a		
	negative cash balance in the general fund?		No	
A2.	Is the system of personnel position control independen	nt from the payroll system?		
			Yes	
A3.	Is enrollment decreasing in both the prior fiscal year a	nd budget year? (Data from the		
	enrollment budget column and actual column of Criteri	ion 2A are used to determine Yes or No)	Yes	
A4.	Are new charter schools operating in district boundaries	s that impact the district's		
	enrollment, either in the prior fiscal year or budget year	ar?	Yes	
A5.	Has the district entered into a bargaining agreement when the district entered into a bargaining agreement when the district entered into a bargaining agreement when the district entered into a bargaining agreement when the district entered into a bargaining agreement when the district entered into a bargaining agreement when the district entered into a bargaining agreement when the district entered into a bargaining agreement when the district entered into a bargaining agreement when the district entered into a bargaining agreement when the district entered into a bargaining agreement when the district entered into a bargaining agreement when the district entered into a bargaining agreement when the district entered into a bargaining agreement when the district entered into a bargaining agreement when the district entered into a bargaining agreement when the district entered into a bargaining agreement which is	here any of the budget		
	or subsequent years of the agreement would result in	salary increases that	Yes	
	are expected to exceed the projected state funded cos	st-of-living adjustment?		
A6.	Does the district provide uncapped (100% employer pa	aid) health benefits for current or		
	retired employ ees?		Yes	
A7.	Is the district's financial system independent of the co	ounty office system?		
			Yes	
A8.	Does the district have any reports that indicate fiscal	distress pursuant to Education		
	Code Section 42127.6(a)? (If Yes, provide copies to the	he county office of education)	No	
A9.	Have there been personnel changes in the superintend	dent or chief business		
	official positions within the last 12 months?		No	
When providing cor	nments for additional fiscal indicators, please include th	ne item number applicable to each comment.		
	Comments:			
	(optional)			

End of School District Budget Criteria and Standards Review

SACS Web System - SACS V5.1

6/8/2023 3:16:29 PM 19-64733-0000000

Budget, July 1 Budget 2023-24

# **Technical Review Checks**

Phase - All Display - All Technical Checks

Los Angeles Unified Los Angeles County

Following is a chart of the various types of technical review checks and related requirements:

**F** - <u>F</u>atal (Data must be corrected; an explanation is not allowed)

**W/WC** -  $\underline{W}$ arning/ $\underline{W}$ arning with  $\underline{C}$ alculation (If data are not correct, correct the data; if data are correct an explanation is required)

**O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

### **IMPORT CHECKS**

8600-8699).

IMPORT CHECKS	
CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	Passed
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	Passed
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>Passed</u>
CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or	<u>Passed</u>

SACS Web System - SACS V5.1 19-64733-0000000 - Los Angeles Unified - Budget, July 1 - Budget 2023-24 6/8/2023 3:16:29 PM

**CHK-RES6500XOBJ8091** - (**Fatal**) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).

<u>Passed</u>

**CHK-RESOURCExOBJECTA** - (**Warning**) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.

<u>Passed</u>

**CHK-RESOURCExOBJECTB** - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.

**Passed** 

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.

**Passed** 

**SPECIAL-ED-GOAL** - (**Fatal**) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332.

<u>Passed</u>

### **GENERAL LEDGER CHECKS**

**CEFB-POSITIVE** - (**Fatal**) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.

**Passed** 

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.

**Passed** 

**CONTRIB-UNREST-REV** - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.

<u>Passed</u>

**EFB-POSITIVE** - (**Warning**) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CS and Form MYP, which can negatively affect the criteria and standards.

<u>Exception</u>

 FUND
 RESOURCE
 NEG. EFB

 11
 5810
 (\$11,323,103.00)

Explanation: The negative fund balance resulted from purchases of student and teacher devices that are anticipated to be reimbursed by Emergency Connectivity Fund (ECF).

Total of negative resource balances for Fund 11

(\$11,323,103.00)

12

0000

(\$201,251.70)

Explanation: The negative fund balance was due to the recognition of unrealized loss on value of cash with the county treasury.

Total of negative resource balances for Fund 12

(\$201,251.70)

**EPA-CONTRIB** - (**Fatal**) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).

<u>Passed</u>

**EXCESS-ASSIGN-REU** - (**Fatal**) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).

<u>Passed</u>

**EXP-POSITIVE** - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.

**Passed** 

INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.

**Passed** 

INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).

<u>Passed</u>

INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.

<u>Passed</u>

INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.

<u>Passed</u>

INTRAFD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.

**Passed** 

INTRAFD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.

**Passed** 

**INTRAFD-INDIRECT-FN** - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by function.

**Passed** 

LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.

<u>Passed</u>

**LOTTERY-CONTRIB** - (**Fatal**) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).

**Passed** 

**OBJ-POSITIVE** - (Warning) - The following objects have a negative balance by resource, by fund:

**Exception** 

FUND	RESOURCE	OBJECT	VALUE	
11	5810	9790		(\$11,323,103.00)

Explanation: The negative fund balance resulted from purchases of student and teacher devices that are anticipated to be reimbursed by Emergency Connectivity Fund (ECF).

12 0000 9790

(\$201,251.70)

Explanation: The negative fund balance was due to the recognition of unrealized loss on value of cash with the country treasury.

**PASS-THRU-REV=EXP** - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.

<u>Passed</u>

**REV-POSITIVE** - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.

<u>Passed</u>

**RS-NET-POSITION-ZERO** - (**Fatal**) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.

<u>Passed</u>

**SE-PASS-THRU-REVENUE** - (**Warning**) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.

<u>Passed</u>

**UNASSIGNED-NEGATIVE** - (**Fatal**) - Unassigned/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.

<u>Passed</u>

**UNR-NET-POSITION-NEG** - (**Fatal**) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.

**Passed** 

#### SUPPLEMENTAL CHECKS

**CB-BALANCE-ABOVE-MIN** - (Warning) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C).

**Passed** 

SACS Web System - SACS V5.1 19-64733-0000000 - Los Angeles Unified - Budget, July 1 - Budget 2023-24 6/8/2023 3:16:29 PM

**CB-BUDGET-CERTIFY** - (**Fatal**) - In Form CB, the district checked the box relating to the required budget certifications.

**Passed** 

**CS-EXPLANATIONS** - (**Fatal**) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes.

**Passed** 

**CS-YES-NO** - (**Fatal**) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete.

<u>Passed</u>

### **EXPORT VALIDATION CHECKS**

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.

**Passed** 

BUDGET-CERT-PROVIDE - (Fatal) - Budget Certification (Form CB) must be provided.

**Passed** 

**CHK-DEPENDENCY** - (**Fatal**) - If data has changed that affect other forms, the affected forms must be opened and saved.

**Passed** 

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data exists in the following form(s) that should be corrected before an official export is completed. Please view the form(s) on screen and clear any "Unbalanced" or similar messages displayed in red. Note that forms GANN, SEMA, SEMB, and SEMAI request contact information.

**Exception** 

#### **FORM**

Form CASH

Explanation: Form CASH: The cash flow shows the difference at summarized level. The salaries and benefits are lumped in one line and the other operating expenses are lumped in another, the overall total matches the budget.

**CHK-UNBALANCED-B** - (**Fatal**) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.

<u>Passed</u>

**CS-PROVIDE** - (**Fatal**) - The Criteria and Standards Review (Form 01CS) has been provided.

<u>Passed</u>

FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.

<u>Passed</u>

**MYP-PROVIDE** - (**Warning**) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)

<u>Passed</u>

VERSION-CHECK - (Warning) - All versions are current.

<u>Passed</u>

WK-COMP-CERT-PROVIDE - (Fatal) - Workers' Compensation Certification (Form CC) must be provided.

<u>Passed</u>

# **ASSUMPTIONS FOR ESTIMATED REVENUES**

#### **Enrollment**

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

### **Estimated Norm Day Enrollment**

Non-charter schools	376,210
Locally-funded (affiliated) charter schools	37,613
Direct-funded (fiscally-independent) charter schools*	108,702
Total LAUSD enrollment	522,525

<sup>\*</sup>Not included in the revenue projections for LA Unified

# Average Daily Attendance (ADA)

The P-2 ADA for grades TK/K-12 are estimated for the budget year 2023-24 and for the two succeeding fiscal years, 2024-25 and 2025-26, by applying an average percentage of ADA to enrollment of 90%. The Annual ADA for grades TK/K-12 are estimated for the budget year 2023-24 and for the two succeeding fiscal years, 2024-25 and 2025-26, by applying as well, the average percentage of ADA to enrollment of 90% by grade span.

The 2022-23 Enacted State Budget amended the California Education Code Section 42238, to fund LCFF with the greater of the current year, prior year, or the average of the prior 3 years' ADA to mitigate the impact of lower enrollment and attendance. This is a change in prior practice whereby funded ADA is the greater of the current or prior year ADA. The current multi-year projection reflects the proposed change in funded ADA. Beginning in fiscal year 2023-24, LCFF revenue is projected to be funded on the average of the 3 prior years' P-2 ADA. A small portion of the funded ADA comes from the Annual ADA, and these are for Community Day Schools, Extended Year Special Education, and Nonpublic Schools. Locally-funded (affiliated) charter schools are funded at the current year P-2 ADA.

The table below shows the estimated funded ADAs that were used as the basis for estimating the 2023-24 LCFF revenue.

	Estimated Funded ADA		
Grade	Non-charter	Locally-funded	
Span	Schools	(Affiliated)	
		Charter Schools	
TK/K-3	123,400.04	11,463.23	
4-6	88,221.42	7,959.18	
7-8	54,524.73	5,307.91	
9-12	109,757.54	9,290.13	
Total	375,903.74	34,020.45	

### Local Control Funding Formula (LCFF)

The Governor's 2023-24 Enacted State Budget provides an 8.22% increase for the Local Control Funding Formula (LCFF).

Below are the 2023-24 Adjusted Base Grant Rates per ADA used in the estimation of the LCFF funding.

Adjusted Base Grant Rates per ADA

Grades TK/K-3*	\$10,951
Grades 4-6	\$10,069
Grades 7-8	\$10,367
Grades 9-12*	\$12,327

<sup>\*</sup>Includes grade span adjustments

The unduplicated pupil count for FY2023-24 is estimated at 325,422 for non-charter schools (including County Program students) and 17,663 for locally-funded (affiliated) charter schools. The projected three-year average unduplicated pupil percentage to total enrollment for non-charter schools is 85.93%. The locally-funded (affiliated) charter schools' percentage of unduplicated student count to enrollment was calculated separately by school.

LAUSD's LCFF estimates for fiscal year 2023-24 are detailed below. Included in the estimate is the newly-introduced LCFF Equity Multiplier add-on funding of \$26.9 million for distribution to school sites with prior-year nonstability rates greater than 25% and prior-year socioeconomically disadvantaged pupil rates greater than 70%.

The estimated LCFF revenue for the locally-funded (affiliated) charter schools were calculated separately for each school but are shown as totals below.

	Non-charter schools	Locally-funded (Affiliated) Charter schools	Total
Local Property Taxes	\$1,506,019,606	\$123,851,789	\$1,629,871,395
Education Protection Act	1,183,314,555	71,453,391	1,254,767,946
State Aid	3,618,547,263	233,668,192	3,852,215,455
Total	\$6,280,997,502	\$428,973,372	\$6,736,854,796

### **FEDERAL REVENUES**

The Proposed 2023-24 Budget includes an estimated funding for the following major federal revenues:

- American Rescue Plan ESSER Fund III Allocation of \$881.6 million
- CRRSA ESSER Fund II Allocation of \$68.9 million.
- Title I, Part A Socioeconomically Disadvantaged Students of \$344.2 million
- Federal IDEA Local Assistance of \$157.8 million
- Title II, Part A Supporting Effective Instruction of \$26.4 million
- Title IV, Part A Student Support and Academic Enrichment of \$26 million
- 21st Century Allocation of \$25.1 million

### **STATE REVENUES**

### Expanded Learning Opportunities Program (ELOP)

ELOP funding, which provides additional learning time for students before or after school, as well as outside of the traditional school year, is estimated at \$457.1 million for the Proposed 2023-24 Budget.

# Special Education

The 2023-24 estimated AB602 funding for Special Education yields a total of \$466.3 million, \$438.0 million is State-funded and \$28.3 million is funded by local property taxes. It reflects the increased Special Education base rate of \$887 per ADA from \$820 per ADA in the previous year. All Other State Revenues also include \$33.4 million of AB 3632 Mental Health funding and \$3.6 million of Infant Program entitlement.

### State Lottery

State Lottery funding is estimated at \$249.00 per unit of ADA which includes \$177.00 per ADA for the base and \$72.00 per ADA for Proposition 20, for an estimated funding of \$97.1 million.

### **Proposition 28 (Arts and Music in Schools)**

It is estimated that the District will receive \$83 million from Proposition 28 funding. Annual amount is equal to 1% of the prior year Proposition 98 K-12 minimum guarantee. 70% of the funds will be distributed to LEAs based on share of statewide enrollment in preschool through grade 12 and the remaining 30% will be distributed based on share of low-income students.

#### Home-to-School Transportation Reimbursement

School districts will receive reimbursement in the current year for 60% of home-to-school transportation costs, less any funds already apportioned through the LCFF specific to transportation in the prior year. Home-to-school transportation reimbursement in 2023-24 is estimated at \$18.5 million. The reimbursement amount will be re-calculated based on the 2022-23 Unaudited Actual.

#### Mandate Block Grant

The rates per ADA are in the table below reflect the 8.22% COLA and yield an estimated funding of \$17.8 million.

	Non-charter schools	Locally-funded (Affiliated) charter schools
TK/K-8	\$37.81	\$19.85
9-12	\$72.84	\$55.17

### LOCAL REVENUES AND OTHER FINANCING SOURCES

### **TRANs**

LAUSD does not intend to borrow funds through the issuance of Tax Revenue Anticipation Notes for fiscal year 2023-.24.

#### Interfund Transfers

Transfer from the Community Redevelopment Agency Fund of \$30 million to fund the Ongoing and Major Maintenance Account.

# **ASSUMPTIONS FOR ESTIMATED EXPENDITURES**

#### **Certificated and Classified Salaries**

Expenditures for bargaining agreements with Service Employees International Union Local 99 (SEIU), Associated Administrators Los Angeles Unit J (AALA-J), United Teachers Los Angeles (UTLA), California School Employees Association (CSEA),Los Angeles School Management Association(LASPMA), Los Angeles School Police Association(LASPA), Los Angeles/Orange Counties Building & Construction Trades Council and Revised Instructional calendar are included.

Additionally, funding for certificated employees' step and column advancement is included while funding for classified employees' step and column advancement is largely offset by retirement savings.

### **Employee Benefits**

Employee benefit rates are as follows:

0	State Teachers Retirement System		
0	Public Employee Retirement System		
	<ul> <li>All Classified Employee except for School Police</li> </ul>	26.68%	
	<ul><li>School Police</li></ul>	53.68%	
0	Social Security	6.20%	
0	Unemployment Insurance	0.05%	
0	Worker's Compensation*	2.41%	
0	Medicare	1.45%	

<sup>\*</sup>Workers' Compensation rate is based on the ratio of the most recent actuarially-determined required contribution to estimated budgeted salary expenditures.

### **Other Post-Employment Benefits**

Other Post-Employment Benefits contribution from all funds to the trust is \$211 million for fiscal year 2023-24.

### **Retirement Packages**

There are approximately 37,514 retirees covered by post-retirement benefits. The current year's cost is approximately \$199.7 million. The General Fund portion of these costs is recorded in object codes 3701 and 3702.

### **Other Operating Expenditures**

The California Consumer Price Index (CPI) of 8.22% was applied to other operating expenditures except utilities, which is projected to decline by 5.76%.

Approximately \$950.5 million of COVID-19 related expenditures are included.

### **Ongoing and Major Maintenance Account**

Ongoing and major maintenance resources totaling \$314.7 million, reflect 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.

### **Certificate of Participation (COPs)**

The scheduled repayment of COPs for the General Fund for fiscal year 2023-24 amounts to \$25.7 million, with \$11.9 million attributed to a planned issuance in the fall of 2023 that is subject to change.

### **Ending Balance**

The composition of the Ending Balance in the budget is as follows (in millions):

Non-Spendable	\$43.0 million
Restricted	1,098.2 million
Committed	1,895.3 million
Assigned	509.1 million
Reserve for Economic Uncertainty	236.2 million
Unassigned/Undesignated	127.2 million
Total	\$3,909.1 million

#### CHARTER SCHOOLS

# Los Angeles Unified School District

# 2023-24 **BUDGET**

Locally-funded (affiliated) charter schools' budgeted revenues and expenditures are reported in SACS Form 1, General Fund. Effective 2018-19, the District no longer reports the direct-funded charter schools' budgeted revenues and expenditures under SACS Form 09 (Charter School Special Revenue Fund) and SACS Form 62 (Charter School Enterprise Fund), Charter Schools Funds. Direct-funded charter schools report the aforementioned forms directly to Los Angeles County Office of Education (LACOE).