



Budget Services & Financial Planning Division



PROPOSED BUDGET

2024-25

LOS ANGELES UNIFIED SCHOOL DISTRICT

PROPOSED 2024-25 BUDGET

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Section I

SUPERINTENDENT'S MESSAGE

Dear Los Angeles Unified Community,

The Los Angeles Unified School District is a dynamic organization, capable of adapting our budgets and programs to fit the needs of our students and communities. Guided by our Board of Education and bolstered by incredible community support, we have:

- Increased our student attendance
- Increased graduation and college completion rates
- Decreased chronic absenteeism

Thanks to these efforts and the remarkable dedication of our workforce, our District has successfully submitted a positive budget, even as many other districts in California face lay-offs. I remain steadfast in my commitment to ensuring the safe and enriching learning environments for all students. I am excited to present a budget that prioritizes students and paves the way for our continued success.

This year's budget reflects the hard work of our team and the strategic guidance of our Board of Education. It charts a path of fiscal stability while preparing for an uncertain future.

We have made significant investments in our students, including:

- The Black Student Achievement Program (BSAP)
- Increased mental health support by hiring more Psychiatric Social Workers (PSW), Pupil Services and Attendance Counselors (PSA), and Psychologists
- Reduced class sizes for both our general education and Special Day students.

These investments underscore our vision to serve all students and provide the necessary resources for their achievement.

While I am confident in our ability to plan for the future, the next several years will present challenges and require sacrifices to ensure that we continue delivering high-quality education. We are focused on developing a multi-year strategy to maintain a balanced budget that supports student achievement, while minimizing to the extent possible the impacts to our committed workforce or the programs for students.

Thank you to everyone who has contributed to shaping and driving our budget process. Your commitment to our students and the continued success of our District is invaluable. Together, we will inspire, educate, and guide the next generation of leaders in our great District.

Sincerely,



Alberto M. Carvalho, Superintendent



Board of Education Report

File #: Rep-316-23/24, **Version:** 1

Adoption of the Proposed 2024-25 Budget

June 18, 2024 (PUBLIC HEARING)

June 25, 2024 (ADOPTION)

Office of the Chief Business Officer

Action Proposed:

Authorization for the following actions:

- (1) Adoption of the Proposed 2024-25 Budget to be filed, as approved, with the County Superintendent of Schools on State Form SACS-2024 in the manner prescribed by law.
- (2) Delegation of authority to the Budget Services and Financial Planning Division and the Accounting and Disbursements Division to take all actions necessary to implement the Budget Assumptions and Policies set forth in this Board Report (Attachment B).
- (3) Approval of the enclosed Resolution Regarding Expenditures from the Educational Protection Account (“EPA”) for Fiscal Year 2024-25 in accordance with the provision of Proposition 30 (Attachment C).
- (4) Approval of the enclosed Resolution to Release Committed Fund Balance in Fiscal Year 2026-27 or other years, as necessary (Attachment E).
- (5) Delegation of authority to the Chief Business Officer, the Controller, or their designee to make interfund transfers and/or temporary borrowings in accordance with the 2024-25 proposed LA Unified budgets and Education Code section 42603. For reference, see Attachment F for a history of interfund transfers.

Background:

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

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

Proposition 30 revenues are allocated to school districts through the EPA. These are not additional funds outside of the Local Control Funding Formula, but rather another source of the general-purpose funds (similar to local property taxes) that offsets what would otherwise be state funding.

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

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

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

As required by Governmental Accounting Standards Board (GASB) Statement No. 54 *Fund Balance Reporting and Governmental Fund Type Definitions*, Attachment E sets forth to release committed fund balance.

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

Expected Outcomes:

The outcome of this Board action is an adopted budget for fiscal year 2024-25 that shall enable LA Unified to comply with Education Code Section 42127.

A further expected outcome of this Board Action is an adoption of Resolutions Regarding EPA expenditures for 2024-25.

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

Approval of interfund transfers and temporary borrowings authorization shall ensure that interfund transfers and/or temporary borrowings are authorized beginning in July 2024. LA Unified staff shall be able to make required and timely interfund transfers or temporary borrowings in the 2024-25 fiscal year.

Board Options and Consequences:

Should the Board vote to approve, LA Unified will meet the annual budget adoption requirements of Education Code Section 42127. Should the Board vote not to approve, LA Unified will not meet the requirements of Education Code Section 42127.

Non-approval of the EPA resolution as set forth in Proposition 30 may place the EPA entitlement at risk.

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

Without prior approval to process interfund transfers and temporary borrowings, LA Unified staff will not have the authority to make required and timely interfund transfers and/or temporary borrowings in Fiscal Year 2024-25.

Policy Implications:

Adoption of the Proposed 2024-25 Budget, approval of the Resolution Regarding Expenditures from the EPA, approval of the Resolution to Release Committed Fund Balance, and delegation of authority to make interfund transfers and/or temporary borrowings shall comply with the Education Code and GASB requirements.

Budget Impact:

Adoption of the Proposed 2024-25 Budget.

Student Impact:

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

Equity Impact:

Component	Score	Score Rationale
Recognition	4	The proposed budget is LA Unified’s plan for the upcoming school year 2024-25 related to anticipated revenues and expenditures for all LA Unified funds with the General Fund being the largest fund. This budget includes Federal, State, and Local resources that are allocated directly to schools based on student needs that are measured by various indicators. Students learn in different ways depending on the student’s background, language, race, economic profile, etc. Therefore, resources are allocated to address these differences. Programs allocated using various indicators include, but are not limited to, the Student Equity Needs Index (SENI), Black Student Achievement Plan (BSAP), Arts Program, and Title 1.
Resource Prioritization	4	Within the General Fund is the Local Control Funding Formula (LCFF) which is the largest unrestricted source of funding for schools. LCFF provides baseline funding for all students and additional resources to schools with high concentrations of low-income students, English Learners, and students in foster care.
Results	4	The budget includes investments in schools 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
- Attachment C - Education Protection Act Resolution
- Attachment D - Ending Balance Disclosure

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Attachment E - Resolution to Release Committed Fund Balance

Attachment F - Interfund Transfer Schedule

Attachment G - Standardized Account Code Structure Form - 2024

Informatives:

None

Submitted:

05/13/24

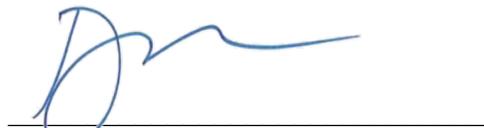
RESPECTFULLY SUBMITTED,


ALBERTO M. CARVALHO
Superintendent

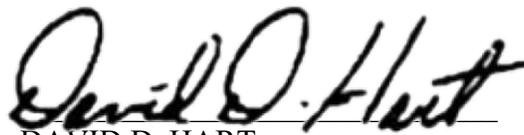
APPROVED & PRESENTED BY:


PEDRO SALCIDO
Deputy Superintendent,
Business Services & Operations

REVIEWED BY:


DEVORA NAVERA REED
General Counsel

APPROVED & PRESENTED BY:


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

Approved as to form.

REVIEWED BY:


NOLBERTO DELGADILLO
Deputy Chief Business Officer, Finance

Approved as to budget impact statement.

EXECUTIVE SUMMARY – ADOPTION OF THE PROPOSED 2024-25 BUDGET

Each year, on or before June 30th, the Board adopts a budget for the upcoming fiscal year. The Board is scheduled to conduct a hearing of the 2024-25 Budget on June 18, 2024, and consider its final adoption on June 25, 2024.

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

Highlights

Below are the major highlights for the Proposed 2024-25 Budget:

- Reflection of the Governor’s May Revision which provides a cost-of-living adjustment (COLA) of 1.07% for the Local Control Funding Formula (LCFF) and Special Education AB 602 funding.
- LCFF projected revenue funded on the average of three prior years’ Average Daily Attendance (ADA) as authorized by the 2022-23 Enacted State Budget to mitigate the impact of declining enrollment and attendance.
- Projected ADA based on an assumption of 92% ratio of ADA to enrollment.
- Inclusion of projected revenue from Proposition 28 (The Arts and Music in Schools Funding Guarantee and Accountability Act) which California voters approved on November 8, 2022. Funding to schools commenced in Fiscal Year 2023-24. LA Unified’s proposed budget reflects \$74 million in estimated funding.
- Inclusion of State revenues for the Expanded Learning Opportunities Program (ELOP) of \$472 million, and for the LCFF Equity Multiplier of \$21.5 million.
- Reflection of a \$40 million contribution from all funds to the employees’ Other Post-Employment Benefits (OPEB) trust account.
- Updated 2023-24 projected Unassigned/Unappropriated General Fund ending balance of \$826 million in the multi-year projection.
- Projected positive Unassigned/Unappropriated ending balances in Fiscal Years 2024-25, 2025-26, and 2026-27.
- Adherence to the 10% reserve cap.
- Change in Reserve for Economic Uncertainties to 1% from 2% of General Fund expenditures and all other financing uses.

LA Unified is balanced in the projection period 2024-25 through 2026-27.

LA Unified is projected to have a structural deficit whereby in-year expenditures exceed in-year revenues. As revenues continue to decrease due to enrollment decline, expenditures have not been reduced proportionately. The 2024-25 Proposed Budget includes the drawdown of one-time fund balance over the multi-year projection and the use of one-time State funding as balancing solutions.

Table I provides a reconciliation of the Unassigned/Unappropriated General Fund ending balances from the Second Interim Report (March 2024) to the Proposed Budget (June 2024):

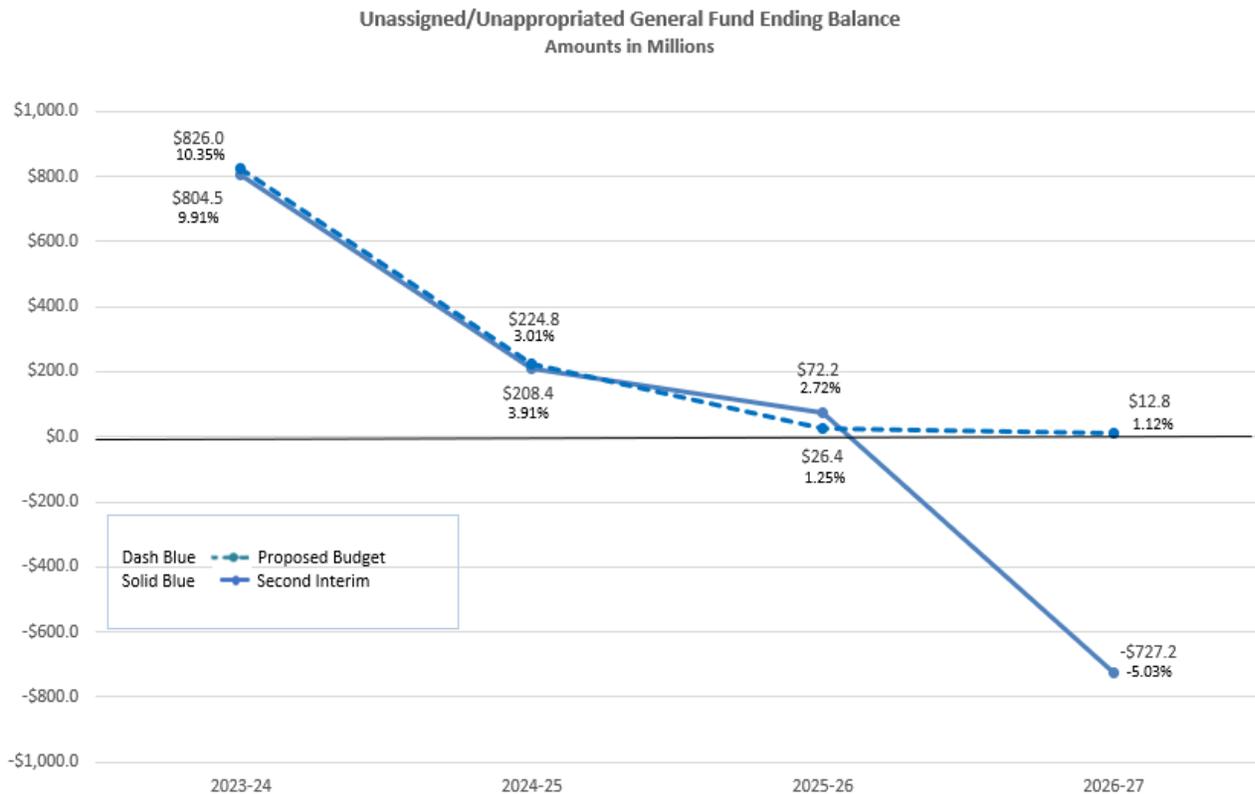
Table I. Estimated Unassigned/Unappropriated General Fund Ending Balances

Reconciliation from Second Interim to Proposed Budget – March 2024 to June 2024 (Amounts in millions)	2024-25	2025-26	2026-27
Unassigned/Unappropriated Ending Balance at Second Interim (March 2024)	\$ 208.4	\$ 72.2	\$ (727.2)
Changes from Second Interim to Proposed Budget	\$ 16.4	\$ (45.8)	\$ 740.0
Estimated Unassigned/Unappropriated Ending Balance (June 2024)	\$ 224.8	\$ 26.4	\$ 12.8

Attachment D of the board report lists the estimated Assigned and Committed General Fund ending balances for 2024-25 through 2026-27.

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

- LCFF revenues increased due to COLA changes and an improved ratio of ADA to enrollment. COLA increased to 1.07% from 0.76% in 2024-25. COLA increased to 2.93% from 2.73% in 2025-26. COLA decreased to 3.08% from 3.11% in 2026-27. The ratio of ADA to enrollment increased to 92% from 90% for 2024-25 to 2026-27.
- Change in Reserve for Economic Uncertainties to 1% from 2% of General Fund expenditures and all other financing uses.



Next Steps

The 2024-25 Governor’s Budget in January projected a state budget shortfall of \$37.9 billion. The 2024-25 May Revision Budget estimates that the deficit has grown by an additional \$7 billion. Despite the budget shortfall, existing and ongoing K-14 programs were not reduced further from the substantial reductions in the Governor’s January proposed budget, through the use of one-time solutions that included depleting the Proposition 98 Rainy Day Fund, cutting one-time education investments, and proposing the 2022-23 Prop 98 “maneuver.” The Governor’s treatment of an \$8.8 billion drop in the 2022-23 Prop 98 Guarantee, labeled as the Prop 98 “maneuver,” has received criticisms from the education community. A deal between the Governor and the California Teachers Association (CTA) on the statutory Proposition 98 funding has been reached but is still pending legislative approval. A joint legislative state budget proposal was announced soon after but differs with the CTA-Newsom Administration agreement on the issue with the 2022-23 Proposition 98 minimum guarantee. The Legislature has until June 15 to pass the budget after which the budget bill is sent to the Governor for his signature. Updates to the Board of Education shall be provided to reflect provisions of the 2024-25 Enacted State Budget and trailer bills.

The Governor’s spending proposals in the May Revision include, but are not limited to, 2024-25 Proposition 98 funding of \$109.1 billion in investments, and 1.07% statutory COLA funding for LCFF and select categorical programs. Based on the proposed withdrawals from the Proposition 98 Rainy Day Fund called the Public School System Stabilization Account (PSSSA), the reserve balance falls below 3% in 2023-24, which would not require a 2024-25 statutory cap on local reserves wherein the combined unassigned and assigned balances shall not exceed 10% of General Fund Expenditures and Other Financing Uses. However, school districts were notified by the State Superintendent of Instruction in March that the statutory local reserve cap shall be in effect for the 2024-25 budget period. Therefore, the District’s Proposed Budget adheres to the 10% local reserve cap.

Aside from increased LCFF revenues due to COLA and an assumption of better attendance, the multi-year projection is positive due to utilization of various ending fund balances. Attachment D shows the committed ending balances for Labor Agreements, Inflation Protection, and Compensation which partially fund the ongoing costs of recent bargaining agreements in future years.

BUDGET ASSUMPTIONS AND POLICIES

2024-25 Fiscal Year:

1. The May Revision provides a 1.07% increase for the Local Control Funding Formula (LCFF).
2. 1.07% statutory COLA for Special Education and selected categorical programs outside of LCFF.
3. A net enrollment decline of 8,888 to 403,453 in 2024-25 from 412,341 in 2023-24 for non-charter and locally-funded (affiliated) charter schools. Direct-funded (independent) charter school enrollment decreased by 1,227 to 108,520 in 2024-25 from 109,747 in 2023-24.
4. LCFF-funded Average Daily Attendance (ADA) of 351,116.00 for non-charter schools, which is based on the average of the three prior years' ADA, and 35,231.96 for locally-funded (affiliated) charter schools, which is based on projected 2024-25 P-2 ADA.
5. Projected ADA based on an assumption of 92% ratio of ADA to enrollment, the ADA %.
6. State Special Education (AB 602) funding reflects an increased base rate to \$897 per ADA from \$887 per ADA.
7. Estimated unduplicated pupil count (UPC) and three-year rolling average unduplicated pupil percentage (UPP) of 314,904 and 85.75% for non-charter schools (including County Program students) and 18,018 and 48.10% on average for locally-funded (affiliated) charter schools.
8. Education Protection Account (EPA) portion of LCFF of \$1,218.7 million to be spent for instruction.
9. LCFF supplemental and concentration revenue of \$1,512.6 million with budgeted expenditures of the same amount.
10. Lottery unrestricted rate per ADA is estimated at \$177 per ADA. Restricted (Proposition 20) rate per ADA is estimated at \$72 per ADA.
11. The District will receive state revenues of approximately \$472.0 million from Expanded Learning Opportunities Program (ELOP), \$74.0 million from Arts and Music in Schools (Proposition 28), and LCFF Equity Multiplier¹ of \$21.5 million.

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

12. Certificated and Classified salaries include bargaining agreements with Associated Administrators Los Angeles (AALA, Certificated and Classified Management), Los Angeles School Management Association (LASPMA), Los Angeles School Police Association (LASPA), Los Angeles/Orange Counties Building & Construction Trades Council, District Represented, and United Teachers Los Angeles (UTLA). The agreement for revised instructional calendar is also included.
13. Funding for employee health and medical benefits at the per participant rate set forth in the 2024-2025 Health Benefits agreement.
14. Contribution to the Other Post-Employment Benefit Plans (OPEB) Trust of \$40 million from all funds.
15. California State Teachers' Retirement System (CalSTRS) rates of 19.10%, which is the same as 2023-24.
16. Increase of 0.37% in California Public Employees' Retirement System (CalPERS) rates to 27.05% in 2024-25 from 26.68% in 2023-24.

Summary of Selected Employee Benefits in General Fund Regular Programs:

(in millions)	2023-24	2024-25	2025-26	2026-27
CalSTRS (Employer)	\$651.3	\$733.7	\$672.3	\$645.0
CalSTRS (On Behalf) ²	\$306.9	\$306.9	\$306.9	\$306.9
CalPERS	\$339.1	\$393.1	\$385.0	\$374.9
Health and Welfare	\$986.5	\$1,198.6	\$1,212.9	\$1,311.1
Workers' Compensation	\$119.2	\$87.0	\$86.6	\$86.5
OPEB Trust	\$216.4	\$33.8	\$33.4	\$33.4

17. A California Consumer Price Index (CPI) of 3.1% on other operating expenditures, except utilities which is projected to decline by 13.6% as result of lifting the 24-hour Heating, Ventilation, and Air Conditioning (HVAC) runtime and switching to occupancy-based usage.
18. The District anticipates using \$944.0 million of ELOP funds comprised of \$472.0 million carried over from 2023-24 and \$472.0 million of new funds received for 2024-25.
19. Ongoing and major maintenance resources totaling \$326.9 million, reflecting approximately 3% of budgeted General Fund expenditures and other financing uses, excluding CalSTRS on Behalf expenditures.

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

- 20. Contribution from all funds of \$102.0 million to the Workers’ Compensation Fund. Inclusion of total Workers’ Compensation actuarially determined funded liability of \$380.5 million.
- 21. Inclusion of bond measure, debt service, COPs proceeds funds, and other financing sources/uses.

Summary of Selected Costs in General Fund Regular Program

(in millions)	2023-24	2024-25	2025-26	2026-27
Utilities	\$157.0	\$135.6	\$135.6	\$135.6
Maintenance (RRGM)	\$355.8	\$326.9	\$304.4	\$301.2
Debt Service ³	\$25.0	\$50.2	\$76.1	\$76.1
Liability Self-Insurance Contribution	\$173.4	\$114.1	\$115.1	\$115.1
Special Education Contribution	\$963.3	\$1,333.3	\$1,327.6	\$1,328.9

- 22. A Reserve for Economic Uncertainties totaling \$112.2 million, reflecting the statutory 1% budgeted expenditure requirement and other financing uses.
- 23. Inclusion of 2024-25 beginning balances in the General Fund and other funds, reflecting the updated estimated actual ending balance as of June 30, 202.
- 24. Estimated 2024-25 ending balances for the General Fund and other funds, reflecting the difference between estimated 2024-25 revenue and expenditure levels.
- 25. Adherence to the 10% cap on reserves (combined assigned and unassigned balances).
- 26. Release of committed balance of \$211 million for Other Post-Employment Benefits (OPEB), as approved by the Board on June 20, 2023.
- 27. Authority to transfer amounts, as necessary, to implement technical adjustments related to the 2024-25 budget.
- 28. Authority to implement new 2024-25 revenues, if any, and increase budgeted appropriations accordingly.
- 29. A transfer from the Community Redevelopment Agency Fund to repay the General Fund initially allocated for the Ongoing and Major Maintenance resources of \$30 million.

³ 2024-25 Debt Service is comprised of COPS \$28.5 million in principal and \$21.6 million in interest payments mostly attributable to Refunding Lease (2020A and 2022) and new issuance (2023A). The total debt service for all District funds is \$50.2 million.

2025-26 and 2026-27 Fiscal Years:

1. Based on the School Services of California’s Financial Projection Dashboard on the 2024-25 May Revision State Budget, the 2025-26 and 2026-27 Local Control Funding Formula (LCFF) revenue calculation assumes the following:

	2023-24	2024-25	2025-26	2026-27
Statutory COLA	8.22%	1.07%	2.93%	3.08%
LCFF Funded COLA	8.22%	1.07%	2.93%	3.08%

2. A net enrollment decline of 11,430 to 392,023 in 2025-26 from 403,453 in 2024-25 for non-charter and locally-funded (affiliated) charter schools; direct-funded (independent) charter school enrollment is estimated to decrease by 1,720 to 106,800 in 2025-26 from 108,520 in 2024-25. A net enrollment decline of 10,099 to 381,924 in 2026-27 from 392,023 in 2025-26 for non-charter and locally-funded (affiliated) charter schools; direct-funded (independent) charter school enrollment is estimated to decrease by 1,699 to 105,101 in 2026-27 from 106,800 in 2025-26.
3. LCFF-funded ADA of 338,743.70 and 331,967.97 for non-charter schools in 2025-26 and 2026-27, respectively and 34,746.65 and 34,271.35 for locally-funded (affiliated) charter schools for 2025-26 and 2026-27, respectively.
4. Projected ADA based on an assumption of 92% ratio of ADA to enrollment, the ADA %.
5. For 2025-26 and 2026-27, 3-year rolling average UPP of 85.55% and 85.70%, respectively, for non-charter schools (includes County Program students), 48.30% and 47.73% on average for locally-funded (affiliated) charter schools. Estimated UPC of 305,505 and 297,243 for non-charter schools (includes County Program students), for 2025-26 and 2026-27, respectively. Estimated UPC of 17,805 and 17,563 for locally-funded (affiliated) charter schools for 2025-26 and 2026-27, respectively.
6. EPA portion of the LCFF revenue of \$ 1,218.7 million in both 2025-26 and 2026-27, for instruction.
7. LCFF supplemental and concentration new revenues of \$1,497.2 million and \$1,517.3 million for 2025-26 and 2026-27, respectively, with corresponding expenditures of \$1,802.2 million and \$1,643.0 million.
8. For 2025-26 and 2026-27, 2.93% and 3.08% statutory COLA on the State portion of Special Education (AB 602 funding).
9. Statutory COLA of 2.93% for 2025-26 and 3.08% for 2026-27 for categorical programs outside of LCFF.

10. CPI of 2.86% in 2025-26 and 2.87% in 2026-27 on other operating expenditures, except utilities which is projected to remain the same as 2024-25.
11. No change in CalSTRS rates for 2025-26 and 2026-27 for estimated rates of 19.10% in both years.
12. Increase in CalPERS rate of 0.55% to 27.60% in 2025-26 from 27.05% in 2024-25. Increase in CalPERS rate of 0.40% to 28.00% in 2026-27 from 27.60% in 2025-26.
13. Funding for employee health and medical benefits at the per participant rate pursuant to the 2024-2025 Health Benefits agreement.
14. Contribution to the Other Post-Employment Benefit Plans (OPEB) Trust of \$40 million from all funds.
15. The District anticipates using monies received from ELOP of \$472.0 million each for 2025-26 and 2026-27.
16. The District anticipates expending monies received from Arts, Music, and Instructional Materials Discretionary Block Grant and Learning Recovery Emergency Block Grant, \$243.2 million and \$637.3 million, respectively, in 2025-26.
17. Ongoing and major maintenance resources of \$304.4 million in 2025-26 and \$301.2 million in 2026-27 reflect 3% of General Fund estimated expenditures and other financing uses, excluding CalSTRS State on Behalf expenditures.
18. A Reserve for Economic Uncertainties totaling \$104.6 million and \$103.6 million for 2025-26 and 2026-27, respectively, reflecting the statutory 1% budgeted expenditure requirement and other financing uses.
19. Inclusion of the 2023-24 Unassigned/Unappropriated ending balances in the General Fund of \$826.0 million and balancing solutions result in an unassigned/unappropriated ending balance of \$12.8 million in 2026-27.

SSC School District and Charter School Financial Projection Dartboard 2024-25 May Revision

This version of School Services of California Inc. (SSC) Financial Projection Dartboard is based on the Governor's 2024-25 May Revision. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and other planning factors. We have also updated the Local Control Funding Formula (LCFF) factors. SSC relies on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS

Factor	2023-24	2024-25 ¹	2025-26	2026-27	2027-28
Department of Finance Statutory COLA	8.22%	1.07%	2.93%	3.08%	3.30%

LCFF GRADE SPAN FACTORS FOR 2024-25

Entitlement Factors per ADA*	TK-3	4-6	7-8	9-12
2023-24 Base Grants	\$9,919	\$10,069	\$10,367	\$12,015
Statutory COLA of 1.07%	\$106	\$108	\$111	\$129
2024-25 Base Grants	\$10,025	\$10,177	\$10,478	\$12,144
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$1,043	–	–	\$316
2024-25 Adjusted Base Grants ²	\$11,068	\$10,177	\$10,478	\$12,460
Transitional Kindergarten (TK) Add-On ³	\$3,077	–	–	–

*Average daily attendance (ADA)

OTHER PLANNING FACTORS

Factors	2023-24	2024-25	2025-26	2026-27	2027-28
California CPI	3.33%	3.10%	2.86%	2.87%	2.80%
California Lottery	Unrestricted per ADA	\$177	\$177	\$177	\$177
	Restricted per ADA	\$72	\$72	\$72	\$72
Mandate Block Grant (District) ⁴	Grades K-8 per ADA	\$37.81	\$38.21	\$39.33	\$40.54
	Grades 9-12 per ADA	\$72.84	\$73.62	\$75.78	\$78.11
Mandate Block Grant (Charter) ⁴	Grades K-8 per ADA	\$19.85	\$20.06	\$20.65	\$21.29
	Grades 9-12 per ADA	\$55.17	\$55.76	\$57.39	\$59.16
Interest Rate for Ten-Year Treasuries	4.32%	4.19%	3.76%	3.70%	3.70%
CalSTRS Employer Rate ⁵	19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁵	26.68%	27.05%	27.60%	28.00%	29.20%
Unemployment Insurance Rate ⁶	0.05%	0.05%	0.05%	0.05%	0.05%
Minimum Wage ⁷	\$16.00	\$16.50	\$17.00	\$17.40	\$17.90

STATE MINIMUM RESERVE REQUIREMENTS FOR 2024-25

Reserve Requirement	District ADA Range
The greater of 5% or \$87,000	0 to 300
The greater of 4% or \$87,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and higher

¹Also applies to Equity Multiplier, Special Education, Child Nutrition, Youth in Foster Care, Mandate Block Grant, Adults in Correctional Facilities Program, Charter School Facility Grant Program, American Indian Education Centers and the American Indian Early Childhood Education Program.

²Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

³Funding is based on TK ADA only and is in addition to the adjusted base grant amount. Further, the funding is adjusted by statutory COLA each year.

⁴The 2025-26 rate does not factor in the impact of \$25 million for the proposed training to support literacy screenings.

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

⁶Unemployment rate in 2024-25 is final, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).

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

**RESOLUTION REGARDING EXPENDITURES FROM THE EDUCATION
PROTECTION ACCOUNT FOR FISCAL YEAR 2024-25**

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

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

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

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

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

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

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

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

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

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

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

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

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

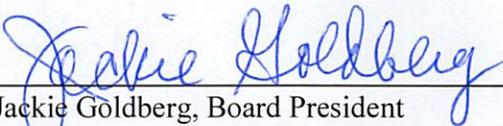
WHEREAS, expenses incurred by community college districts, county offices of education, school districts and charter schools to comply with the additional audit requirements of Article XIII, Section 36 may be paid with funding from the Education

Protection Act and shall not be considered administrative costs for purposes of Article XIII, Section 36.

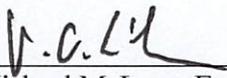
NOW, THEREFORE, IT IS HEREBY RESOLVED:

1. The monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36 and the spending determinations on how the money will be spent shall be made in open session of a public meeting of the governing board of the District;
2. In compliance with Article XIII, Section 36(e), with the California Constitution, the governing board of the District has determined to spend the monies received from the Education Protection Act as set forth in the following attachment.

DATED: June 25, 2024



Jackie Goldberg, Board President



Michael McLean, Executive Officer of the Board

2024-25 Education Protection Account
 Budgeted Expenditures by Function - Detail

Expenditures through: June 30, 2025
For Fund 01, Resource 1400 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	1,218,699,765.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
TOTAL AVAILABLE		1,218,699,765.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
Instruction	1000-1999	1,218,699,765.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services Other	3700	0.00
Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		1,218,699,765.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00

Ending Balance Reserve Requirements

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

Assigned ending balances for General Fund School Allocation and School Site Program Carryover categories are the main accounts that school sites use for their local needs. These categories also include unspent Charter School Categorical Block Grant and resources for Community Schools. Some of these accounts are also associated with specific local revenues such as filming revenues. Assigned ending balances for Districtwide costs include set-asides primarily for school resources.

The committed balances for Proportionality include unspent balances allocated to schools for the purposes of providing increased or improved services for English learners, students in foster care, and students who qualify for free or reduced-priced meals. The Districtwide costs are set-asides to pay for salary and benefit costs associated with agreements negotiated with the unions and approved by LA Unified's Board of Education.

The Unassigned/Unappropriated balances are amounts that could be used for any Board approved purposes and have not been designated for a specific use. The Unassigned/Unappropriated ending balance of \$224.8 million in 2024-25 is a factor in balancing 2025-26 and 2026-27.

LA Unified's Proposed 2024-25 Budget meets reserve requirements in its multi-year projection wherein the combined unassigned and assigned balances are within 10% of General Fund Expenditures and Other Financing Uses.

ATTACHMENT D
Board of Education Report No. 316/23-24
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The table below shows the calculation of the minimum reserve requirement, as well as the estimated assigned and unassigned ending balance for Fiscal Years 2024-25 through 2026-27:

Calculation of Minimum (in millions)	2024-25	2025-26	2026-27
Expenditure & Other Financing Uses	\$ 11,213.7	\$ 10,450.3	\$ 10,344.8
Minimum Reserve Levels applicable for the District	1%	1%	1%
Minimum Reserve Requirements	\$ 112.1	\$ 104.5	\$ 103.4
Reserve Cap (10% of Expenditure & Other Financing Uses)	\$ 1,121.4	\$ 1,045.0	\$ 1,034.5
Estimated Assigned and Unassigned Ending Balances			
Assigned Ending Balances	\$ 726.1	\$ 642.8	\$ 908.3
Unassigned Ending Balances			
-Reserve for Economic Uncertainty	112.2	104.6	103.6
-Unassigned/Unappropriated	224.8	26.4	12.8
Total Assigned and Unassigned Ending Balance	\$ 1,063.1	\$ 773.8	\$ 1,024.7
Excess over Minimum	\$ 951.0	\$ 669.3	\$ 921.2
Excess over Reserve Cap Requirement	\$ 0	\$ 0	\$ 0

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

Breakdown of Assigned Balances (in millions)	2024-25	2025-26	2026-27
General Fund School Allocation	\$ 45.9	\$ 45.9	\$ 0.0
School Site Programs	\$ 85.3	\$ 85.3	\$ 85.3
Districtwide Costs	\$ 583.1	\$ 499.9	\$ 811.2
Central Office	\$ 11.8	\$ 11.8	\$ 11.8
Total Assigned Ending Balances	\$ 726.1	\$ 642.8	\$ 908.3

Breakdown of Committed Balances (in millions)	2024-25	2025-26	2026-27
Proportionality Carryover	\$ 214.3	\$ 154.5	\$ 14.5
Districtwide Costs	\$ 1,582.6	\$ 1,582.6	\$ 365.4
Total Committed Ending Balances	\$ 1,796.9	\$ 1,737.1	\$ 379.8

ASSIGNED BALANCES

(Amount in millions)

CATEGORY	PROGRAM	PROGRAM NAME	2023-24 Estimates	2024-25 Estimates	2025-26 Estimates	2026-27 Estimates
General Fund School Allocation	13027	General Fund School Program	\$ 106.4	\$ 45.9	\$ 45.9	\$ -
General Fund School Allocation Total			106.4	45.9	45.9	-
<i>General Fund School Allocation, Percentage of Total Assigned Balance</i>			<i>28%</i>	<i>6%</i>	<i>7%</i>	<i>0%</i>
School Site Programs	13723	Charter School Categorical Block Grant	18.4	18.4	18.4	18.4
School Site Programs	Various	Filming/Non-Filming Rental	14.7	14.7	14.7	14.7
School Site Programs	11266	Community Schools Resolution	8.4	8.4	8.4	8.4
School Site Programs	15891	Student Attendance Incentive Program	7.2	7.2	7.2	7.2
School Site Programs	11665	Band and Drill Uniforms	5.7	5.7	5.7	5.7
School Site Programs	13990	Humanizing Education for Equitable Transformation (HEET) Schools Facilities Improvements	4.9	4.9	4.9	4.9
School Site Programs	11664	Athletics School Uniform	4.3	4.3	4.3	4.3
School Site Programs	13724	Charter School Allocation In Lieu Of Economic Impact Aide	4.1	4.1	4.1	4.1
School Site Programs	10590	Paraprofessional Teacher Training	3.2	3.2	3.2	3.2
School Site Programs	10582	Alternative Certification-Internship Secondary	1.9	1.9	1.9	1.9
School Site Programs	10257	Software Bundle	1.6	-	-	-
School Site Programs	10381	Lease/Rental Proceeds-Charter Agreement	1.4	1.4	1.4	1.4
School Site Programs	14340	Transcripts Of Pupils' Records	1.2	1.2	1.2	1.2
School Site Programs	13950	Instructional Material Account-Library Fines	0.9	0.9	0.9	0.9
School Site Programs	10817	Assembly Bill 10 Hygiene	0.9	0.9	0.9	0.9
School Site Programs	14861	Start-Up Costs-New Schools	0.8	0.8	0.8	0.8
School Site Programs	14220	Advance Placement Test Fee	0.8	0.8	0.8	0.8
School Site Programs	13787	Charter School Charges	0.7	0.7	0.7	0.7
School Site Programs	10188	National Board Certification - Support	0.7	0.7	0.7	0.7
School Site Programs	10315	Utilities Savings Sharing Program	0.7	0.7	0.7	0.7
School Site Programs	12702	Verizon Innovative Learning Digital Promise	0.7	0.7	0.7	0.7
School Site Programs	14197	Textbooks (formerly Instructional Materials Block Grant)	0.6	-	-	-
School Site Programs	10644	Verizon/Homelessness and Foster Care Program - School	0.4	0.4	0.4	0.4
School Site Programs	Various	School Donations	0.4	0.4	0.4	0.4
School Site Programs	10194	Partner Program	0.4	0.4	0.4	0.4
School Site Programs	13791	Maintenance & Operation Services-Wellness Clinic	0.4	0.4	0.4	0.4
School Site Programs	10598	General Fund Portion-Unified Enrollment	0.3	0.3	0.3	0.3
School Site Programs	16141	General Fund-Computer Reimbursement	0.3	0.3	0.3	0.3
School Site Programs	10600	Classified School Employee Teacher Credential	0.2	0.2	0.2	0.2
School Site Programs	10603	Proposition 58 Implementation-Central	0.2	0.2	0.2	0.2
School Site Programs	13211	Office of Inspector General Audit Settlement Reimbursement	0.2	0.2	0.2	0.2
School Site Programs	10329	Special Education School Library Aide	0.2	0.2	0.2	0.2
School Site Programs	15829	Star Program	0.2	0.2	0.2	0.2
School Site Programs	10356	ARC Reimbursement-After School	0.1	0.1	0.1	0.1
School Site Programs	14219	Preliminary Scholastic Aptitude Test (PSAT)/National Merit Scholarship Qualifying Test (NMQT)	0.1	0.1	0.1	0.1
School Site Programs	10382	Facilities Services-Wellness Clinics	0.1	0.1	0.1	0.1
School Site Programs	14151	Obsolete Textbooks	0.1	0.1	0.1	0.1
School Site Programs	17629	School Determined Education Program (SDEP) -Extended Kindergarten Program	0.1	0.1	0.1	0.1
School Site Programs	10581	School Community Violence Prevention	0.1	0.1	0.1	0.1
School Site Programs	11486	Fund for Accelerated Learning Initiatives	0.1	0.1	0.1	0.1
School Site Programs	14129	Districtwide Report Card - Supplemental	0.1	0.1	0.1	0.1
School Site Programs	10636	Foundation for Early Childhood	0.1	-	-	-
School Site Programs	10449	Athletics Other Exp-Schools	0.1	0.1	0.1	0.1
School Site Programs	Various	All Others	0.2	0.2	0.2	0.2
School Site Programs	11476	Civic Center Permit Program	(0.2)	(0.2)	(0.2)	(0.2)
School Site Programs	15369	Foreign Student Processing Fee	(0.3)	(0.3)	(0.3)	(0.3)
School Site Programs Total			87.7	85.3	85.3	85.3
<i>School Site Programs, Percentage of Total Assigned Balance</i>			<i>23%</i>	<i>12%</i>	<i>13%</i>	<i>9%</i>
Districtwide Costs	16929	Reserve For One-time Expenditures	65.1	87.4	112.4	7.0
Districtwide Costs	16928	Reserve For Ongoing Expenditures	43.0	399.6	249.4	636.7
Districtwide Costs	16928	Reserve for School Staff Stabilization Fund	-	50.0	75.0	87.5
Districtwide Costs	16928	Reserve for Workforce Protection Fund	-	17.0	34.0	51.0
Districtwide Costs	10591	White Fleet Vehicle Replacement Plan	12.6	-	-	-
Districtwide Costs	10677	JUUL Settlement	9.8	9.8	9.8	9.8
Districtwide Costs	13050	School District-Audit & Examination	9.2	-	-	-
Districtwide Costs	13782	Charter Fee for Service - Maintenance & Operations	3.1	3.1	3.1	3.1
Districtwide Costs	12704	SAP Ariba and Concur	3.0	3.0	3.0	3.0
Districtwide Costs	10568	Los Angeles School Police Computer Aided Dispatch System	2.5	2.5	2.5	2.5

ASSIGNED BALANCES

(Amount in millions)

CATEGORY	PROGRAM	PROGRAM NAME	2023-24 Estimates	2024-25 Estimates	2025-26 Estimates	2026-27 Estimates
Districtwide Costs	10857	Program Support Cost (PSC) & Other Fee for Service	2.2	2.2	2.2	2.2
Districtwide Costs	10593	Energy Rebate Conservation Administration	1.8	1.8	1.8	1.8
Districtwide Costs	10606	Local District Networks Configuration Projects	1.5	1.5	1.5	1.5
Districtwide Costs	14712	Information Technology Projects (General Fund) - Other Expenditures	1.3	1.3	1.3	1.3
Districtwide Costs	10894	Health/Wellness Program for Active & Retired Employees	1.0	1.0	1.0	1.0
Districtwide Costs	10652	R2 Fees	0.9	0.9	0.9	0.9
Districtwide Costs	10363	Fingerprint New Requests	0.8	0.8	0.8	0.8
Districtwide Costs	13786	Charter School Fee-Instruction Division	0.8	0.8	0.8	0.8
Districtwide Costs	13783	Specialized Charter Agreements	0.3	0.3	0.3	0.3
Districtwide Costs	11667	School Police Student Body Security Overtime	0.2	0.2	0.2	0.2
Districtwide Costs	11481	Agreement with Outside Agency	0.1	0.1	0.1	0.1
Districtwide Costs	Various	All Others	0.1	0.1	0.1	0.1
Districtwide Costs	10252	Information Technology Division (ITD) Priority Projects	(0.1)	(0.1)	(0.1)	(0.1)
Districtwide Costs	14790	Information Technology Division (ITD) General Fund-Portion-Disaster Recovery and Business Continuity Core Network	(0.1)	(0.1)	(0.1)	(0.1)
Districtwide Costs	13745	Charter School Fee For Service	(0.2)	(0.2)	(0.2)	(0.2)
Districtwide Costs Total			159.0	583.1	499.9	811.2
<i>Districtwide Costs, Percentage of Total Assigned Balance</i>			<i>42%</i>	<i>80%</i>	<i>78%</i>	<i>89%</i>
Central Office	13315	Beaudry Building Improvement	6.4	-	-	-
Central Office	10467	Community Schools-Central	4.9	4.9	4.9	4.9
Central Office	14423	Incentive-Breakfast-Discretionary	2.9	2.9	2.9	2.9
Central Office	12654	Board Members Discretionary Funds	1.8	-	-	-
Central Office	15871	Vehicle Replacement	1.7	1.7	1.7	1.7
Central Office	11648	Facilities Condition Assessments-Administrative Sites	1.1	1.1	1.1	1.1
Central Office	10643	Verizon/Homelessness and Foster Care Program - Central	0.8	0.8	0.8	0.8
Central Office	10621	Proposition 39 Over-Allocated Space-District Administration	0.7	0.7	0.7	0.7
Central Office	Various	Commission on Teacher Credentialing (CTC)	0.5	(0.3)	(0.3)	(0.3)
Central Office	16512	School Determined Education Program (SDEP)-Citations Processing	0.3	-	-	-
Central Office	13203	Long Term Leases-Publishing Costs	0.3	-	-	-
Central Office	10578	Teacher Quality & Staffing	0.3	-	-	-
Central Office	14517	Contract Services -Energy Conservation	0.2	-	-	-
Central Office	10811	457 Retirement Plan Administration Expense	0.2	-	-	-
Central Office	10826	UCLA Teacher Residency 2021TRI32	0.2	0.2	0.2	0.2
Central Office	11669	School Police Reimbursement Account-Rio Hondo Community College	0.1	-	-	-
Central Office	10825	CSUN Teacher Residency 2021TRI31	0.1	0.1	0.1	0.1
Central Office	14471	Office Determined Needs	0.1	-	-	-
Central Office	13277	Sponsorship-Offices	0.1	-	-	-
Central Office	10783	Advertising on White Fleet	0.1	-	-	-
Central Office	10823	USC Teacher Residency 2021TRI30	0.1	0.1	0.1	0.1
Central Office	12106	My Integrated Student Information System-General Fund	0.1	0.1	0.1	0.1
Central Office	Various	All Others	0.1	(0.1)	(0.1)	(0.1)
Central Office	15278	KLCS-Corporation for Public Broadcasting Fiscal Stabilization Funds	(0.1)	(0.1)	(0.1)	(0.1)
Central Office	10353	Labor Compliance Penalty Program	(0.3)	(0.3)	(0.3)	(0.3)
Central Office Total			22.8	11.8	11.8	11.8
<i>Central Office, Percentage of Total Assigned Balance</i>			<i>6%</i>	<i>2%</i>	<i>2%</i>	<i>1%</i>
Grand Total			\$ 375.9	\$ 726.1	\$ 642.8	\$ 908.3

COMMITTED BALANCES
(Amount in millions)

CATEGORY	PROGRAM	PROGRAM NAME	2023-24 Estimates	2024-25 Estimates	2025-26 Estimates	2026-27 Estimates
Proportionality	10544	TSP (Targeted Student Population)	483.8	69.7	9.9	14.5
Proportionality	10552	TSP (Targeted Student Population)-Student Equity Needs Index (SENI)	343.2	144.5	144.5	-
Proportionality	11456	TSP (Targeted Student Population) - School Staffing Equity	215.4	-	-	-
Proportionality Total			\$ 1,042.4	\$ 214.3	\$ 154.5	\$ 14.5
Districtwide Costs	16929	Reserve For Student Equity Needs Index (SENI)	300.0	-	-	-
Districtwide Costs	16929	Reserve For Other Post-Employment Benefits (OPEB)	211.0	-	-	-
Districtwide Costs	16929	Reserve for Compensation	680.2	680.2	680.2	316.8
Districtwide Costs	16929	Reserve for Labor Agreements	549.2	412.8	412.8	-
Districtwide Costs	16929	Reserve For Inflation Protection	109.7	377.5	377.5	-
Districtwide Costs	16929	Reserve For Primary Promise	40.0	40.0	40.0	-
Districtwide Costs	Various	Reserve for Various Program Needs	48.6	48.6	48.6	48.6
Districtwide Costs	16929	Reserve For Intervention Services for Data Dialogues Informing Growth (DIG) Schools	-	23.5	23.5	-
Districtwide Costs Total			\$ 1,938.7	\$ 1,582.6	\$ 1,582.6	\$ 365.4
Grand Total			\$ 2,981.1	\$ 1,796.9	\$ 1,737.1	\$ 379.8

LOS ANGELES UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

RESOLUTION TO RELEASE COMMITTED FUND BALANCE

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

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

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

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

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

WHEREAS, on June 21, 2022, the Board adopted a Resolution that committed from the General Fund ending balance \$40 million for Primary Promise and \$63 million for Intervention Services for Data Dialogues Informing Growth (DIG) Schools.

WHEREAS, for the 2024-25 Fiscal Year and thereafter, the intervention strategies formerly named Primary Promise are funded with restricted grant funds, and the \$40 million committed is no longer needed and will be released; and

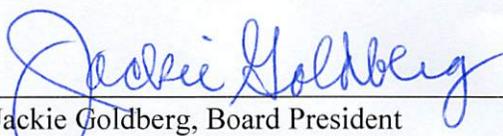
WHEREAS, for the 2024-25 Fiscal Year, \$39 million of the \$63 million was implemented for Intervention Services and \$24 million will be released; and

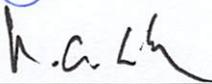
NOW, THEREFORE, BE IT RESOLVED, that the Los Angeles Unified School District Board of Education, hereby releases the commitment of its General Fund ending balance, as indicated by the committed fund classification in its financial statements, for the following purposes:

Purpose	Justification	Amount Committed June 21, 2022 (in millions)	Amount to be Released (in millions)
Primary Promise Program	Funds to help elementary school students build a foundation in literacy, math, and critical thinking skills	\$40	\$40
Intervention Services	Funds to provide intervention services for high-needs schools	\$63	\$24

Approved, passed and adopted by the Board of Education of the Los Angeles Unified School District on June 25, 2024:

AYES: 17
 NOES: 0
 ABSTENTIONS: 0


 Jackie Goldberg, Board President

Attested to: 
 Michael McLean, Executive Officer of the Board

LOS ANGELES UNIFIED SCHOOL DISTRICT
SCHEDULE OF INTERFUND TRANSFERS

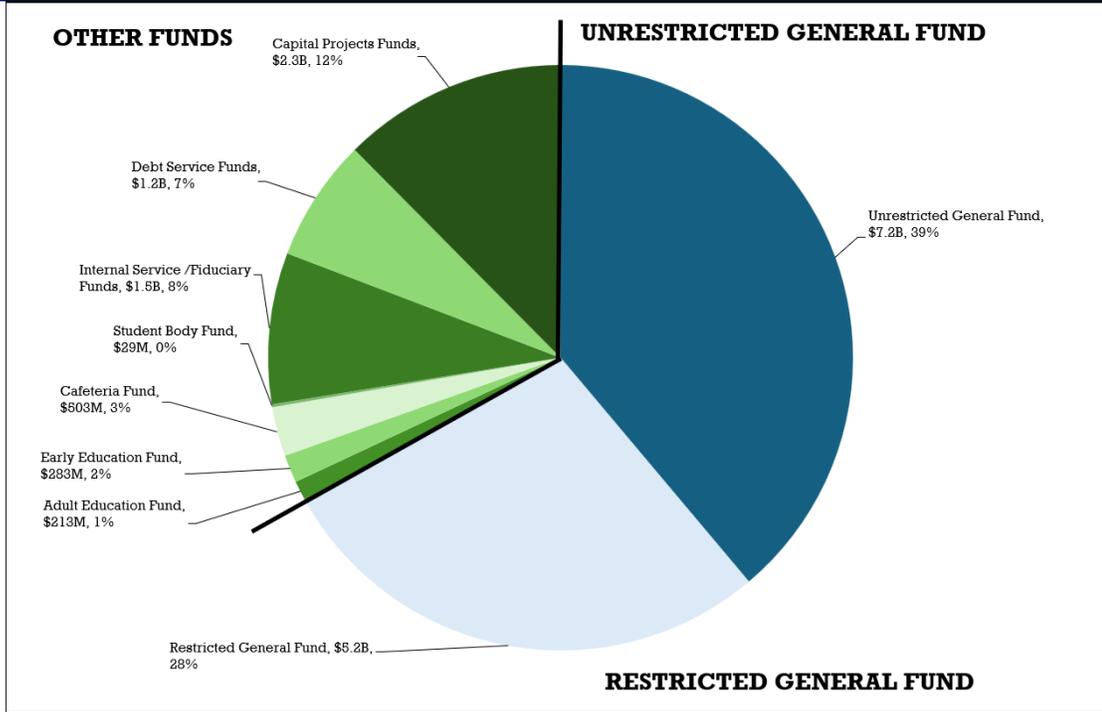
(In Thousands)

<u>FROM:</u>	<u>TO:</u>	<u>PURPOSE:</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24*</u>
General Fund	Child Development Fund	Support	\$ 877		
General Fund	Special Reserve Fund	Reimbursement of capital expenditures		\$ 335	
General Fund	Adult Education Fund	Transfer of Balance	36		
General Fund	Capital Services Fund	Debt service	13,265	14,821	\$ 25,024
General Fund	District Bond Funds	Reimbursement of capital expenditures	226	404	19
Special Reserve Fund	General Fund	Funding for COPs costs of issuance			1,979
Special Reserve Fund	District Bond Funds	Reimbursement of capital expenditures	13,722	1,261	5,128
Special Reserve Fund-CRA	General Fund	Reimbursement of expenditures	45,000	30,000	
Capital Facilities Fund	Special Reserve Fund	Reimbursement of capital expenditures	4		
Capital Facilities Fund	District Bond Funds	Reimbursement of capital expenditures	54,301	137	
Adult Education Fund	General Fund	Reimbursement of expenditures	22		
Special Reserve Fund-FEMA	General Fund	Transfer of revenue		20	
Capital Services	General Fund	Debt service		357	
County School Facilities	District Bond Funds	Reimbursement of capital expenditures	80,588	239,890	83,667
County School Facilities	Capital Facilities Fund	Reimbursement of capital expenditures	244		1,649
Building Fd - Measure R	General Fund	Reimbursement of capital expenditures	1,380		10
Building Fd - Measure R	District Bond Funds	Reimbursement of capital expenditures	62,075	22,000	120
Building Fd - Measure R	County School Facilities	Reimbursement of capital expenditures	64	90	
Building Fd - Measure R	Special Reserve Fund	Reimbursement of capital expenditures	82		
Building Fd - Bond Proceeds	District Bond Funds	Reimbursement of capital expenditures	1,986	213	
Building Fd - Bond Proceeds	County School Facilities	Reimbursement of capital expenditures	2		
Building Fd - Measure K	County School Facilities	Reimbursement of capital expenditures	76	14,231	
Building Fd - Measure K	District Bond Funds	Reimbursement of capital expenditures	508		5
Building Fd - Measure Y	General Fund	Reimbursement of capital expenditures	99		
Building Fd - Measure Y	District Bond Funds	Reimbursement of capital expenditures	28,317	5,509	236
Building Fd - Measure Y	County School Facilities	Reimbursement of capital expenditures	370	8	
Building Fd - Measure Q	General Fund	Reimbursement of capital expenditures	72	348	
Building Fd - Measure Q	District Bond Funds	Reimbursement of capital expenditures	623	27	1,054
Building Fd - Measure Q	Special Reserve Fund	Reimbursement of capital expenditures	1,622	20	
Building Fd - Measure RR	General Fund	Reimbursement of capital expenditures		10,324	88
Building Fd - Measure RR	District Bond Funds	Reimbursement of capital expenditures	3,186	1,405	266
State School Building- Lease Purchase	Special Reserve Fund	Transfer of Balance		12,169	
Building Fund	District Bond Funds	Reimbursement of capital expenditures	7		53
			\$ 308,754	\$ 353,569	\$ 119,298

* Transactions are through 4/30/2024

Section II

2024-25 PROPOSED BUDGET AT A GLANCE



Description of Budgeted Expenditure Categories

UNRESTRICTED BUDGET
Funds that can be used for any general education purpose.

RESTRICTED BUDGET
Funds that must be used for a specific purpose.

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

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

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

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

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

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

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

Summary (all amounts in millions*)

Budget By Fund	Expenditure	% of Budget
Unrestricted General Fund	\$7,167.63	38.86%
Restricted General Fund	\$5,166.68	28.01%
Adult Education Fund	\$212.61	1.15%
Early Education Fund	\$283.40	1.54%
Cafeteria Fund	\$502.63	2.73%
Student Body Fund	\$29.34	0.16%
Internal Service /Fiduciary Funds	\$1,540.43	8.35%
Debt Service Funds	\$1,248.84	6.77%
Capital Projects Funds	\$2,292.16	12.43%
Total Authorized Budget for FY 2024-25	\$18,443.71	100%

*Amounts may differ due to rounding.

LAUSD BUDGET SUMMARY

- Total Authorized Budget - \$18.4 Billion
- General Fund Authorized Budget - \$12.3 Billion
- General Fund, Adult Fund, Child Development Fund, and Cafeteria Fund Authorized Budget - \$13.3 Billion
- General Fund Support
 - Special Education – \$1,333.3 Million
- General Fund Per Pupil Revenue Rate

Revenue	Per Enrollment	Per Funded ADA
Local Control Funding Formula	\$15,902	\$16,606
Other Revenue	\$7,415	\$7,743
Per Pupil Revenue Rate Total:	\$23,317	\$24,349

- LCFF Revenue (amounts in millions)

Description	Traditional Schools (Non-Charter)	Locally-funded (Affiliated) Charter Schools	Total
Base	\$3,926.5	\$393.2	\$4,319.7
Supplemental/Concentration	1,458.2	54.4	1,512.6
Targeted Instructional Improvement Grant (TIIG)	460.4	0.0	460.4
Home-to-School Transportation	84.9	0.0	84.9
Transitional Kindergarten Ratio	33.7	3.4	37.1
Economic Recovery Target	0.0	1.0	1.0
LCFF Revenue Total	\$5,963.7	\$452.0	\$6,415.7

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

Description	Traditional Schools (Non-Charter)	Locally-funded (Affiliated) Charter Schools
Unduplicated Pupil Count (Estimated)	314,774	18,018
Unduplicated Pupil Percentage (3-year rolling average)	85.75%	48.10% (total)

- Enrollment decline is projected at 8,888 students to 403,453 in 2024-25 from 412,341 in 2023-24; average loss in LCFF revenue is approximately \$136 Million
 - A 1% decline in enrollment is approximately \$60 Million
- Projected Unassigned Ending Balances:
 - Fiscal Year 2024-25 – \$224.8 Million
 - Fiscal Year 2025-26 – \$26.4 Million
 - Fiscal Year 2026-27 – \$12.8 Million

Online Resources:

- 2024-25 Proposed Budget: <https://achieve.lausd.net/Page/1679>

Websites:

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

GENERAL FUND MULTI-YEAR PROJECTION

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

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

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

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

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

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

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

Los Angeles Unified School District

2024-25 BUDGET

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

(Amount in millions)	2020-21 Actual Amounts	2021-22 Actual Amounts	2022-23 Actual Amounts	2023-24 Estimated Amounts	2024-25 Estimated Amounts	2025-26 Estimated Amounts	2026-27 Estimated Amounts
Beginning Balance	\$2,105.6	\$2,856.6	\$3,400.1	\$5,707.4	\$6,356.9	\$4,580.5	\$3,425.7
Audit Adjustments/Other Restatements	-\$56.1	-\$1.3	-\$75.9	\$0.8	\$0.0	\$0.0	\$0.0
Revenues and Other Financing Sources							
LCFF	8010-8099	\$5,655.9	\$6,036.4	\$6,596.2	\$6,727.1	\$6,447.3	\$6,486.5
Federal Revenues	8100-8299	\$1,685.4	\$1,855.9	\$2,299.7	\$2,091.8	\$862.8	\$823.9
Other State Revenues	8300-8599	\$1,223.8	\$1,748.8	\$2,638.0	\$1,574.0	\$1,694.7	\$1,681.3
Other Local Revenues	8600-8799	\$190.8	\$32.8	\$195.4	\$569.5	\$402.5	\$289.5
Other Financing Sources							
Transfers In	8900-8929	\$265.0	\$46.6	\$41.0	\$31.9	\$30.0	\$30.0
Other Sources	8930-8979	\$0.0	\$62.0	\$50.8	\$1.2	\$0.0	\$0.0
Contribution to Restricted Programs	8980-8999	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Total Revenues and Other Financing Sources	\$9,021.0	\$9,782.4	\$11,821.2	\$10,995.5	\$9,437.3	\$9,295.5	\$9,311.3
Total Sources of Funds	\$11,070.4	\$12,637.7	\$15,145.3	\$16,703.8	\$15,794.3	\$13,876.0	\$12,737.1
Expenditures and Other Financing Uses							
Certificated Salaries	1000-1999	\$3,086.7	\$3,379.8	\$3,468.0	\$3,850.9	\$4,185.7	\$3,708.9
Classified Salaries	2000-2999	\$1,159.8	\$1,257.2	\$1,348.8	\$1,477.8	\$1,574.1	\$1,398.8
Employee Benefits	3000-3999	\$2,151.4	\$2,370.1	\$2,592.7	\$2,938.7	\$3,069.8	\$3,087.6
Books & Supplies	4000-4999	\$621.3	\$479.4	\$672.7	\$586.5	\$1,196.8	\$809.0
Services, Other Operating Expenses	5000-5999	\$1,079.1	\$1,655.7	\$1,231.9	\$1,389.8	\$1,069.3	\$1,175.2
Capital Outlay	6000-6999	\$94.1	\$94.7	\$103.9	\$79.2	\$104.3	\$76.2
Other Outgo	7100-7299	\$5.5	\$5.5	\$7.2	\$7.1	\$6.9	\$6.9
Other Outgo	7400-7499	\$0.1	\$5.7	\$21.1	\$11.7	\$0.0	\$0.0
Direct Support/Indirect Costs	7300-7399	-\$22.3	-\$24.9	-\$24.0	-\$19.7	-\$43.4	-\$25.0
Other Financing Uses	7610-7699	\$38.2	\$14.4	\$15.6	\$25.0	\$50.2	\$76.1
Total Expenditures and Other Financing Uses	\$8,213.9	\$9,237.6	\$9,437.9	\$10,346.9	\$11,213.7	\$10,450.3	\$10,344.8
Ending Fund Balance	\$2,856.6	\$3,400.1	\$5,707.4	\$6,356.9	\$4,580.5	\$3,425.7	\$2,392.2
Total Uses of Funds	\$11,070.4	\$12,637.7	\$15,145.3	\$16,703.8	\$15,794.3	\$13,876.0	\$12,737.1
Change in Fund Balance	\$807.1	\$544.8	\$2,383.3	\$648.7	-\$1,776.4	-\$1,154.8	-\$1,033.5
Components of Ending Balance:							
Non Spendable-Inventories/Cash/Others	\$42.5	\$48.0	\$48.3	\$48.0	\$48.0	\$48.0	\$48.0
Restricted Ending Balances	\$203.1	\$544.5	\$1,794.9	\$1,881.0	\$1,672.6	\$866.9	\$939.7
Committed Ending Balances	\$0.0	\$0.0	\$2,920.9	\$2,981.1	\$1,796.9	\$1,737.1	\$379.8
Assigned Ending Balances							
Other Designations/Carryovers	\$1,064.1	\$1,896.0	\$510.9	\$375.9	\$726.1	\$642.8	\$908.3
Unassigned Ending Balances							
Reserve for Economic Uncertainties	\$92.0	\$199.9	\$238.8	\$244.9	\$112.2	\$104.6	\$103.6
Undesignated/Unassigned Ending Balances	\$1,454.8	\$1,011.7	\$193.7	\$826.0	\$224.8	\$26.4	\$12.8
Total Ending Balance	\$2,856.6	\$3,400.1	\$5,707.4	\$6,356.9	\$4,580.5	\$3,425.7	\$2,392.2

Los Angeles Unified School District

2024-25 BUDGET

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

(Amount in millions)	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Estimated	Estimated	Estimated	Estimated
	Amounts	Amounts	Amounts	Amounts	Amounts	Amounts	Amounts
Beginning Balance	\$2,117.2	\$2,653.4	\$2,850.6	\$3,912.2	\$4,475.9	\$2,907.9	\$2,558.8
Audit Adjustments/Other Restatements	\$66.2	-\$7.0	-\$30.8	-\$45.2	\$0.0	\$0.0	\$0.0
Revenues and Other Financing Sources							
LCFF	8010-8099	\$5,627.7	\$6,009.0	\$6,565.6	\$6,698.8	\$6,415.7	\$6,385.3
Federal Revenues	8100-8299	\$10.6	\$2.0	\$23.5	\$487.8	\$1.9	\$1.9
Other State Revenues	8300-8599	\$104.1	\$90.1	\$130.5	\$123.7	\$126.0	\$120.3
Other Local Revenues	8600-8799	\$173.8	\$6.1	\$139.2	\$445.5	\$357.8	\$287.8
Other Financing Sources							
Transfers In	8900-8929	\$264.5	\$46.5	\$40.6	\$30.0	\$30.0	\$30.0
Other Sources	8930-8979	\$0.0	\$62.0	\$50.8	\$1.2	\$0.0	\$0.0
Contribution to Restricted Programs	8980-8999	-\$1,205.6	-\$1,123.3	-\$1,084.6	-\$1,319.1	-\$1,660.3	-\$1,630.1
Total Revenues and Other Financing Sources	\$4,975.2	\$5,092.4	\$5,865.7	\$6,467.9	\$5,271.2	\$5,197.4	\$5,210.7
Total Sources of Funds	\$7,158.6	\$7,738.8	\$8,685.4	\$10,335.0	\$9,747.0	\$8,105.3	\$7,769.5
Expenditures and Other Financing Uses							
Certificated Salaries	1000-1999	\$2,125.3	\$2,018.7	\$2,040.6	\$2,398.9	\$3,124.7	\$2,316.4
Classified Salaries	2000-2999	\$594.1	\$639.6	\$624.7	\$864.3	\$940.8	\$664.6
Employee Benefits	3000-3999	\$1,186.0	\$1,196.4	\$1,348.0	\$1,676.3	\$1,884.6	\$1,651.8
Books & Supplies	4000-4999	\$225.4	\$141.8	\$268.1	\$293.7	\$431.6	\$399.7
Services, Other Operating Expenses	5000-5999	\$400.6	\$965.0	\$534.3	\$659.4	\$567.4	\$558.4
Capital Outlay	6000-6999	\$57.4	\$79.1	\$83.3	\$41.7	\$94.5	\$64.0
Other Outgo	7100-7299	\$5.5	\$5.5	\$6.9	\$7.0	\$6.9	\$6.9
Other Outgo	7400-7499	\$0.1	\$5.7	\$17.4	\$9.5	\$0.0	\$0.0
Direct Support/Indirect Costs	7300-7399	-\$126.1	-\$177.9	-\$165.6	-\$116.8	-\$261.5	-\$191.4
Other Financing Uses	7610-7699	\$36.9	\$14.4	\$15.5	\$25.0	\$50.2	\$76.1
Total Expenditures and Other Financing Uses	\$4,505.2	\$4,888.2	\$4,773.2	\$5,859.1	\$6,839.2	\$5,546.5	\$6,317.1
Ending Fund Balance	\$2,653.4	\$2,850.6	\$3,912.2	\$4,475.9	\$2,907.9	\$2,558.8	\$1,452.4
Total Uses of Funds	\$7,158.6	\$7,738.8	\$8,685.4	\$10,335.0	\$9,747.0	\$8,105.3	\$7,769.5
Change in Fund Balance	\$470.0	\$204.1	\$1,092.4	\$608.8	-\$1,568.0	-\$349.1	-\$1,106.4
Components of Ending Balance:							
Non Spendable-Inventories/Cash/Others	\$42.5	\$43.0	\$47.9	\$47.9	\$47.9	\$47.9	\$47.9
Restricted Ending Balances	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Committed Ending Balances	\$0.0	\$0.0	\$2,920.9	\$2,981.1	\$1,796.9	\$1,737.1	\$379.8
Assigned Ending Balances							
Other Designations/Carryovers	\$1,064.1	\$1,596.0	\$510.9	\$375.9	\$726.1	\$642.8	\$908.3
Unassigned Ending Balances							
Reserve for Economic Uncertainties	\$92.0	\$199.9	\$238.8	\$244.9	\$112.2	\$104.6	\$103.6
Undesignated/Unassigned Ending Balances	\$1,454.8	\$1,011.7	\$193.7	\$826.0	\$224.8	\$26.4	\$12.8
Total Ending Balance	\$2,653.4	\$2,850.6	\$3,912.2	\$4,475.9	\$2,907.9	\$2,558.8	\$1,452.4

Los Angeles Unified School District

2024-25 BUDGET

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

(Amount in millions)		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
		Actual	Actual	Actual	Estimated	Estimated	Estimated	Estimated
		Amounts						
Beginning Balance		-\$11.7	\$203.1	\$549.5	\$1,795.2	\$1,881.1	\$1,672.7	\$866.9
Audit Adjustments/Other Restatements		-\$122.3	\$5.7	-\$45.2	\$46.0	\$0.0	\$0.0	\$0.0
Revenues and Other Financing Sources								
LCFF	8010-8099	\$28.2	\$27.5	\$30.6	\$28.3	\$31.6	\$31.6	\$31.6
Federal Revenues	8100-8299	\$1,674.9	\$1,853.9	\$2,276.2	\$1,604.0	\$860.9	\$822.2	\$822.0
Other State Revenues	8300-8899	\$1,119.7	\$1,688.7	\$2,507.5	\$1,490.2	\$1,868.7	\$1,856.5	\$1,561.0
Other Local Revenues	8600-8799	\$17.0	\$26.7	\$56.2	\$124.0	\$44.8	\$55.9	\$55.9
Other Financing Sources								
Transfers In	8900-8929	\$0.5	\$0.1	\$0.5	\$1.9	\$0.0	\$0.0	\$0.0
Other Sources	8930-8979	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Contribution to Restricted Programs	8980-8999	\$1,205.6	\$1,123.3	\$1,084.6	\$1,319.1	\$1,660.3	\$1,632.0	\$1,630.1
Total Revenues and Other Financing Sources		\$4,045.8	\$4,690.1	\$5,955.5	\$4,527.6	\$4,166.2	\$4,098.1	\$4,100.7
Total Sources of Funds		\$3,911.9	\$4,898.9	\$6,459.9	\$6,368.8	\$6,047.2	\$5,770.8	\$4,967.6
Expenditures and Other Financing Uses								
Certificated Salaries	1000-1999	\$961.5	\$1,361.1	\$1,427.4	\$1,452.0	\$1,061.0	\$1,535.8	\$1,007.5
Classified Salaries	2000-2999	\$565.7	\$617.6	\$724.0	\$613.5	\$633.3	\$790.2	\$609.3
Employee Benefits	3000-3999	\$965.4	\$1,173.7	\$1,244.7	\$1,262.3	\$1,185.2	\$1,376.5	\$1,241.1
Books & Supplies	4000-4999	\$395.9	\$337.6	\$404.6	\$292.8	\$765.3	\$504.6	\$502.9
Services, Other Operating Expenses	5000-5999	\$678.5	\$690.7	\$697.6	\$730.4	\$501.8	\$526.9	\$535.5
Capital Outlay	6000-6999	\$36.7	\$15.6	\$20.6	\$37.5	\$9.8	\$12.2	\$12.4
Other Outgo	7100-7299	\$0.0	\$0.0	\$0.3	\$0.0	\$0.0	\$0.0	\$0.0
Other Outgo	7400-7499	\$0.0	\$0.0	\$3.7	\$2.1	\$0.0	\$0.0	\$0.0
Direct Support/Indirect Costs	7300-7399	\$103.8	\$153.0	\$141.6	\$97.1	\$218.2	\$157.7	\$119.1
Other Financing Uses	7610-7699	\$1.3	\$0.1	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0
Total Expenditures and Other Financing Uses		\$3,708.7	\$4,349.4	\$4,664.7	\$4,487.8	\$4,374.6	\$4,903.8	\$4,027.8
Ending Fund Balance		\$203.1	\$549.5	\$1,795.2	\$1,881.1	\$1,672.7	\$866.9	\$939.8
Total Uses of Funds		\$3,911.9	\$4,898.9	\$6,459.9	\$6,368.8	\$6,047.2	\$5,770.8	\$4,967.6
Change in Fund Balance		\$337.1	\$340.7	\$1,290.9	\$39.8	-\$208.4	-\$805.8	\$72.9
Components of Ending Balance:								
Non Spendable-Inventories/Cash/Others		\$0.0	\$5.0	\$0.4	\$0.1	\$0.1	\$0.1	\$0.1
Restricted Ending Balances		\$203.1	\$544.5	\$1,794.9	\$1,881.0	\$1,672.6	\$866.9	\$939.7
Committed Ending Balances		\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Assigned Ending Balances								
Other Designations/Carryovers		\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Unassigned Ending Balances								
Reserve for Economic Uncertainties		\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Undesignated/Unassigned Ending Balances		\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Total Ending Balance		\$203.1	\$549.5	\$1,795.2	\$1,881.1	\$1,672.7	\$866.9	\$939.8

Los Angeles Unified School District

2024-25 BUDGET

OPERATING BUDGET AMOUNT BY CATEGORIES

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

CATEGORIES	SUB CATEGORIES	OPERATING BUDGET AMOUNT			FTE		
		24-25	23-24	CHANGE	24-25	23-24	CHANGE
K-12 INSTRUCTION	ADMINISTRATORS & PROGRAM SUPPORT	\$181.7M	\$175.8M	\$6.0M	819	873	-54
	AIDES	\$48.3M	\$34.8M	\$13.4M	660	563	97
	ARTS EDUCATION	\$215.6M	\$206.2M	\$9.4M	531	520	10
	CONTRACTED SERVICES	\$87.6M	\$126.0M	-\$38.4M	0	0	0
	CURRICULAR TRIPS	\$3.6M	\$9.7M	-\$6.1M	0	0	0
	DUAL LANGUAGE EDUCATION	\$161.8M	\$147.1M	\$14.7M	1,089	1,066	23
	ENGLISH LEARNER PROGRAM	\$39.0M	\$38.1M	\$908.5K	202	203	-1
	GIFTED EDUCATION	\$2.0M	\$1.9M	\$126.5K	10	10	0
	INSTRUCTIONAL MATERIALS	\$819.1M	\$843.2M	-\$24.1M	0	0	0
	PROFESSIONAL DEVELOPMENT, SUPPLIES & ADDITIONAL TIME	\$297.0M	\$388.4M	-\$91.4M	14	23	-9
	SCHOOL ADMINISTRATION	\$273.5M	\$331.7M	-\$58.2M	1,279	1,672	-393
	SCHOOL INSTRUCTIONAL SUPPORT	\$454.1M	\$361.2M	\$92.8M	2,778	2,379	399
	SECONDARY CONTENT PROGRAMS	\$24.0M	\$26.2M	-\$2.2M	0	0	0
	TEACHER ASSISTANTS	\$54.0M	\$77.5M	-\$23.6M	1,290	2,064	-774
	TEACHERS	\$2.8B	\$2.7B	\$81.8M	17,996	18,347	-351
K-12 INSTRUCTION Total		\$5.5B	\$5.5B	-\$25.0M	26,667	27,720	-1,053
DISTRICTWIDE OPERATIONS & FACILITIES MAINTENANCE	ADDITIONAL FACILITIES SUPPORT SERVICES	\$1.6M	\$1.7M	-\$70.4K	0	0	0
	AUDIT, LEGAL COSTS & OTHER FEES	\$42.9M	\$43.4M	-\$444.7K	2	2	0
	CAPITAL PROJECTS	\$79.1M	\$36.5M	\$42.6M	18	15	3
	COVID-19 RESPONSE	\$15.8M	\$899.5M	-\$883.7M	0	2,103	-2,103
	CUSTODIAL	\$349.5M	\$354.8M	-\$5.4M	3,055	3,390	-336
	INSURANCE, VACATION, & OTHER EMPLOYEE SUPPORTS	\$364.8M	\$408.6M	-\$43.8M	1	10	-9
	LCFF-COUNTY OFFICE TRANSFERS	\$6.0M	\$6.0M	\$0.0M	0	0	0
	MAINTENANCE	\$293.8M	\$356.1M	-\$62.2M	1,694	1,692	2
	NON-ACADEMIC FACILITIES	\$33.6M	\$34.3M	-\$778.9K	0	0	0
	PROCUREMENT	\$9.0M	\$22.9M	-\$13.8M	296	299	-3
	RUBBISH & ENVIRONMENTAL HEALTH SAFETY	\$24.3M	\$25.5M	-\$1.2M	0	0	0
	SOFTWARE & HARDWARE	\$174.2M	\$241.6M	-\$67.4M	507	488	19
	TELECOMMUNICATIONS	\$37.0M	\$46.7M	-\$9.7M	30	30	0
	UTILITIES & SUSTAINABILITY	\$142.1M	\$179.9M	-\$37.9M	0	0	0
DISTRICTWIDE OPERATIONS & FACILITIES MAINTENANCE Total		\$1.6B	\$2.7B	-\$1.1B	5,603	8,029	-2,426

Los Angeles Unified School District

2024-25 BUDGET

CATEGORIES	SUB CATEGORIES	OPERATING BUDGET AMOUNT			FTE		
		24-25	23-24	CHANGE	24-25	23-24	CHANGE
SPECIAL EDUCATION	ADMINISTRATORS & PROGRAM SUPPORT	\$112.7M	\$96.5M	\$16.2M	608	583	25
	CONTRACTED IEP SERVICES	\$219.6M	\$211.9M	\$7.6M	0	0	0
	EXTENDED SCHOOL YEAR (SUMMER PROGRAM)	\$14.3M	\$14.8M	-\$581.8K	0	0	0
	FISCALLY INDEPENDENT CHARTER PROGRAMS	\$112.8M	\$108.8M	\$4.0M	11	13	-2
	PROFESSIONAL DEVELOPMENT, SUPPLIES & ADDITIONAL TIME	\$31.0M	\$31.9M	-\$926.0K	0	0	0
	REIMBURSEMENT FOR DISPUTE RESOLUTION	\$29.9M	\$29.9M	\$0.0M	0	0	0
	RELATED SERVICES	\$286.8M	\$272.5M	\$14.2M	1,702	1,695	7
	SPECIAL EDUCATION INTERDISTRICT EXCESS COST PAYMENT	\$639.0K	\$639.0K	\$0.0M	0	0	0
	SPED ASSISTANTS	\$593.1M	\$496.8M	\$96.3M	6,028	5,615	413
	SPED TEACHERS	\$634.2M	\$605.3M	\$29.0M	4,435	4,468	-32
SPECIAL EDUCATION Total		\$2.0B	\$1.9B	\$165.9M	12,785	12,374	411
WHOLE STUDENT	ACADEMIC COUNSELORS	\$184.0M	\$184.5M	-\$480.6K	1,072	1,152	-80
	ADMINISTRATORS & PROGRAM SUPPORT	\$32.8M	\$24.1M	\$8.7M	161	122	38
	AFTER SCHOOL PROGRAMS	\$899.2M	\$979.6M	-\$80.4M	182	218	-36
	HEALTH SERVICES	\$286.4M	\$255.0M	\$31.4M	992	959	33
	MENTAL HEALTH & PSYCHOLOGICAL SERVICES	\$185.8M	\$161.6M	\$24.2M	1,089	976	113
	PROFESSIONAL DEVELOPMENT, SUPPLIES & ADDITIONAL TIME	\$1.0M	\$1.0M	\$0.0M	0	0	0
	PUPIL SERVICES & ATTENDANCE COUNSELORS	\$148.6M	\$155.4M	-\$6.8M	899	914	-16
	SCHOOL OPERATIONAL SUPPORT	\$339.2M	\$318.4M	\$20.9M	3,121	3,243	-122
	SCHOOL SAFETY	\$238.8M	\$256.7M	-\$17.9M	3,556	3,883	-326
	SUMMER PROGRAM	\$77.9M	\$83.6M	-\$5.7M	27	27	0
	SCHOOL POLICE	\$52.5M	\$52.5M	\$0.0M	297	298	-1
WHOLE STUDENT Total		\$2.4B	\$2.5B	-\$26.1M	11,396	11,792	-396
FOOD SERVICES	FACILITIES & EQUIPMENT MAINTENANCE	\$6.2M	\$6.1M	\$92.6K	3	3	0
	FOOD AND SUPPLIES	\$178.8M	\$181.3M	-\$2.5M	0	0	0
	LABOR	\$281.9M	\$262.8M	\$19.1M	2,898	2,942	-44
	OTHER OPERATING EXPENSES	\$42.0M	\$89.9M	-\$47.9M	0	0	0
FOOD SERVICES Total		\$509M	\$540M	-\$31.3M	2,901	2,945	-44
EARLY EDUCATION	ADMINISTRATORS & PROGRAM SUPPORT	\$21.0M	\$19.8M	\$1.2M	96	96	0
	AIDES	\$170.2M	\$158.1M	\$12.1M	1,905	1,878	28
	CONTRACTED SERVICES	\$2.7M	\$2.8M	-\$160.4K	0	0	0
	INSTRUCTIONAL MATERIALS	\$57.6M	\$46.2M	\$11.4M	0	0	0
	SCHOOL OPERATIONS, CLERICAL & OTHER CLASSIFIED SUPPORT	\$33.8M	\$36.6M	-\$2.8M	229	229	0
	TEACHERS	\$139.4M	\$136.5M	\$2.9M	1,110	1,124	-14

Los Angeles Unified School District

2024-25 BUDGET

CATEGORIES	SUB CATEGORIES	OPERATING BUDGET AMOUNT			FTE		
		24-25	23-24	CHANGE	24-25	23-24	CHANGE
EARLY EDUCATION Total		\$425M	\$400M	\$24.6M	3,340	3,327	14
TRANSPORTATION	TRANSPORTATION	\$205.8M	\$200.4M	\$5.4M	1,376	1,278	98
TRANSPORTATION Total		\$206M	\$200M	\$5.4M	1,376	1,278	98
ADULT EDUCATION	ADULT EDUCATION TEACHERS	\$67.9M	\$62.6M	\$5.3M	507	490	17
	APPRENTICESHIP	\$21.9M	\$20.4M	\$1.5M	15	15	0
	SCHOOL ADMINISTRATION	\$13.7M	\$14.3M	-\$609.3K	71	81	-10
	SCHOOL CLASSIFIED SUPPORT	\$23.0M	\$22.6M	\$446.9K	226	231	-5
	SCHOOL INSTRUCTIONAL SUPPORT	\$20.9M	\$40.6M	-\$19.8M	0	0	0
	SCHOOL OPERATIONS & MAINTENANCE	\$16.6M	\$20.3M	-\$3.6M	78	79	-1
	TEACHER ADVISORS & COUNSELORS	\$28.4M	\$25.0M	\$3.4M	203	180	24
	TEACHER ASSISTANTS	\$1996.9K	\$0.9M	\$1.1M	41	42	-1
ADULT EDUCATION Total		\$194M	\$207M	-\$12.2M	1,142	1,117	25
INTER-FUND TRANSFERS	INTER-FUND TRANSFERS	\$50.2M	\$25.1M	\$25.1M	0	0	0
INTER-FUND TRANSFERS Total		\$50M	\$25M	\$25.1M	0	0	0
CENTRAL ADMINISTRATION	Accounting and Disbursements	\$24.7M	\$21.3M	\$3.4M	163	153	10
	Adult and Occupational Education	\$5.0M	\$6.0M	-\$927.4K	17	18	-1
	A-G Intervention Office	\$3.3M	\$1.1M	\$2.1M	1	1	0
	Arts Education Program	\$211.1K	\$206.6K	\$4.4K	1	1	0
	Beyond the Bell	\$2.4M	\$1.6M	\$792.9K	15	6	9
	Board of Education	\$8.7M	\$11.7M	-\$3.0M	54	55	-1
	Board Secretariat	\$1.2M	\$1.3M	-\$110.3K	6	6	0
	Budget Services and Financial Planning	\$32.3M	\$29.3M	\$3.0M	160	152	8
	Capital Planning and Treasury	\$734.3K	\$229.4K	\$504.8K	3	3	0
	Charter Schools	\$7.4M	\$7.1M	\$276.0K	34	35	-1
	Chief Academic Office, Instruction	\$768.5K	\$931.2K	-\$162.7K	5	6	-2
	Chief Business Office	\$1.5M	\$2.2M	-\$631.9K	5	5	0
	Chief Medical Director Office	\$11.8M	\$12.8M	-\$1.0M	72	87	-15
	Chief Strategy Office	\$9.3M	\$8.9M	\$418.6K	32	33	-1
	Communication, Engagement & Collaboration	\$13.8M	\$18.5M	-\$4.6M	67	74	-7
	Curriculum and Instruction Pre K - 12	\$4.4M	\$7.2M	-\$2.8M	8	10	-2
	Data and Accountability	\$9.0M	\$9.8M	-\$841.2K	42	52	-10
	Deputy Chief Business Office, Finance	\$371.2K	\$81.3K	\$289.9K	1	1	0
	Deputy Chief Business Office, Operations	\$902.6K	\$735.4K	\$167.2K	2	2	0
	Deputy Superintendent, Instruction	\$1.2M	\$1.1M	\$89.7K	4	4	0
	Deputy Supt, Business Services and Operations	\$2.1M	\$1.9M	\$163.3K	4	4	0
	Early Childhood Education	\$571.1K	\$2.7M	-\$2.1M	3	3	0

Los Angeles Unified School District

2024-25 BUDGET

CATEGORIES	SUB CATEGORIES	OPERATING BUDGET AMOUNT			FTE		
		24-25	23-24	CHANGE	24-25	23-24	CHANGE
CENTRAL ADMINISTRATION	Educational Transformation	\$2.9M	\$4.2M	-\$1.3M	3	4	-1
	Environmental Health & Safety	\$7.6M	\$7.2M	\$413.6K	39	40	-1
	Facilities Services	\$39.1M	\$38.6M	\$501.3K	278	291	-13
	Federal and State Accountability	\$7.0M	\$6.8M	\$245.6K	1	1	0
	Food Services	\$13.3M	\$12.9M	\$367.4K	62	63	-1
	General Superintendent	\$4.3M	\$4.3M	-\$34.7K	10	11	-1
	Government Relations	\$1.8M	\$1.5M	\$247.9K	7	7	0
	Human Resources	\$37.5M	\$38.4M	-\$879.9K	168	174	-6
	Independent Analysis Unit	\$687.7K	\$665.0K	\$22.8K	3	3	0
	Information Technology Services	\$15.0M	\$14.2M	\$867.9K	147	150	-3
	Inspector General	\$6.0M	\$5.7M	\$313.5K	23	26	-4
	Instructional Technology Initiative	\$419.9K	\$847.2K	-\$427.3K	3	3	0
	Language Acquisition	\$6.6M	\$5.4M	\$1.2M	1	2	-1
	Legal Adviser and General Counsel	\$25.0M	\$23.2M	\$1.9M	104	105	-1
	Linked Learning	\$2.9M	\$4.9M	-\$2.0M	19	27	-8
	Personnel Commission	\$23.0M	\$21.4M	\$1.6M	152	154	-2
	Procurement Services	\$12.3M	\$10.9M	\$1.4M	74	70	4
	Risk Management and Insurance Services	\$1.6M	\$2.2M	-\$591.6K	3	3	0
	School Operations	\$8.0M	\$8.3M	-\$270.4K	32	33	-1
	School Police	\$16.7M	\$16.7M	\$0.0M	93	93	0
	Secondary Education Programs	\$4.0M	\$4.2M	-\$258.8K	0	0	0
	Special Education	\$22.5M	\$25.0M	-\$2.5M	97	97	0
	Special Education, Equity & Specialized Programs	\$497.6K	\$5.7M	-\$5.2M	2	3	-1
	Student Health and Human Services	\$9.0M	\$12.2M	-\$3.1M	52	54	-3
	Student Integration Services	\$1.0M	\$1.0M	\$16.5K	4	6	-2
	Transitional Programs	\$369.7K	\$382.7K	-\$13.0K	1	1	0
	Transportation Services	\$7.2M	\$6.7M	\$564.9K	52	52	0
	Virtual & Educational Options Schools	\$1.9M	\$280.9K	\$1.6M	2	1	1
	Sr Advisor to the Superintendent	\$4.1M	\$1.8M	\$2.2M	17	19	-2
CENTRAL ADMINISTRATION Total		\$424M	\$432M	-\$6.0M	2,147	2,204	-58
GRAND TOTAL		\$13.3B	\$14.3B	-\$1.0B	67,357	70,788	-3,431

Source: Budget data for FY 2025 and FY 2024 is as of May 2024.

All resources funded by COVID dollars (including ESSER) are included in the COVID-19 Response sub category.

Definitions for each category and sub category can be found in the User Manual of the Open Data Portal, or at <https://my.lausd.net/opendata/dashboard>.

Amounts and FTEs may differ due to rounding.

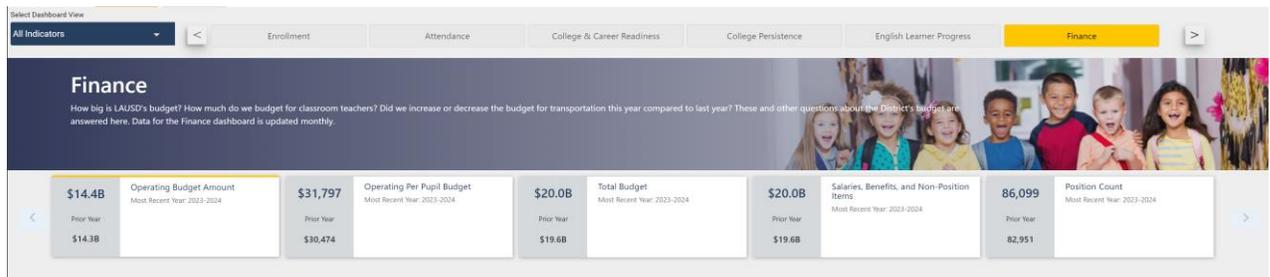
OPEN DATA PORTAL

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

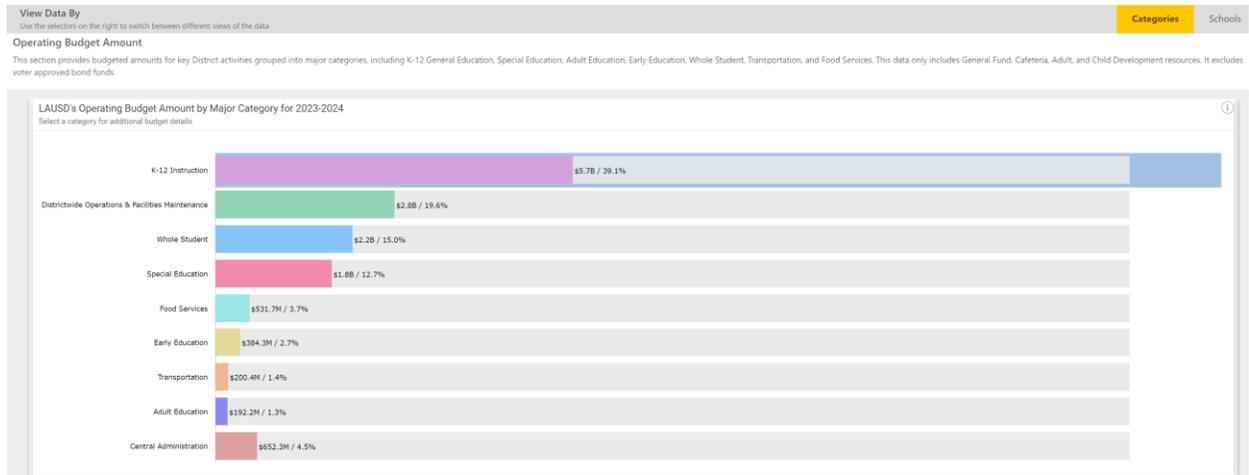
The budget tool has the following summaries and features:

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

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



1. Total budgeted dollars by major category:



Los Angeles Unified School District

2024-25 BUDGET

2. School Budget Reports

View Data By Categories **Schools**

Use the selectors on the right to switch between different views of the data

Budget by Schools. Click on Program Profile to see actual school expenditures.

Campus Name	School Name	Program Profile	Cost Center	School Type	Board District	School Configuration	2023-2024	2023-2024	2023-2024	2023-2024
Berenice Carlson Home Hospital School	Berenice Carlson Home Hospital School	Program Profile	1194401	Other	Board District 3	Grades K-12	Current Year Modified Budget	Initial Budget	School Approved Budget	Board Approved Budget
102nd Street Early Education Center	102nd Street Early Education Center	Program Profile	1954501	Early Education Centers	Board District 7	Not Reported	Current Year Modified Budget	Initial Budget	School Approved Budget	Board Approved Budget
107th Street Cal State Preschool Program	107th Street Cal State Preschool Program	Program Profile	1223101	State Pre-schools	Board District 7	Not Reported	Current Year Modified Budget	Initial Budget	School Approved Budget	Board Approved Budget
107th Street Elementary	107th Street Elementary	Program Profile	1585701	Elementary Schools	Board District 7	Grades K-5	Current Year Modified Budget	Initial Budget	School Approved Budget	Board Approved Budget
107th Street Elementary	107th Street Elementary Science/Tech/Eng/Arts/Math Magnet	Program Profile	1585702	Elementary Schools	Board District 7	Grades 1-5	Current Year Modified Budget	Initial Budget	School Approved Budget	Board Approved Budget
109th Street Elementary	109th Street Elementary	Program Profile	1583601	Elementary Schools	Board District 7	Grades K-5	Current Year Modified Budget	Initial Budget	School Approved Budget	Board Approved Budget
10th Street Elementary	10th Street Elementary	Program Profile	1708201	Elementary Schools	Board District 2	Grades 1-5	Current Year Modified Budget	Initial Budget	School Approved Budget	Board Approved Budget
112th Street Early Education Center	112th Street Early Education Center	Program Profile	1954601	Early Education Centers	Board District 7	Not Reported	Current Year Modified Budget	Initial Budget	School Approved Budget	Board Approved Budget
112th Street Elementary	112th Street Elementary	Program Profile	1588401	Elementary Schools	Board District 7	Grades K-5	Current Year Modified Budget	Initial Budget	School Approved Budget	Board Approved Budget
116th Street Elementary	116th Street Elementary	Program Profile	1586301	Elementary Schools	Board District 7	Grades K-5	Current Year Modified Budget	Initial Budget	School Approved Budget	Board Approved Budget

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3. Total Budget by Fund

Total Budget

This section provides information on LA Unified's revenues by funding source, as well as its beginning balances and expected ending balances. How much does LA Unified receive from LCFF? How much from federal funds? These and other questions about LA Unified's revenues are answered here.

View Data By Summary Table Revenue Analysis by Fiscal Year

Use the selectors on the right to switch between different views of the data

Year Selection: 2023-2024

	General Fund	Adult Education Fund	Child Development Fund	Cafeteria Fund	All Other Funds	Total
Beginning Balance	5.7B	48.5M	15.9M	196.1M	3.8B	9.7B
Revenue	11.3B	163.2M	278.1M	504.4M	3.2B	15.4B
Interfund Transfers, Other Sources, and Adjustments	219.8M	-5.2M	-7.0M	-9.3M	1.2B	1.4B
Total Beginning Balance, Interfund Transfers, Other Sources, and Adjustments, Revenue	17.3B	206.5M	287.0M	681.2M	8.1B	26.5B
Budgeted Expenditure	13.5B	213.2M	232.6M	473.9M	5.6B	20.0B
Ending Balance	3.7B	-6.7M	54.4M	207.2M	2.5B	6.5B
Total, Budgeted Expenditure, Ending Balance	17.3B	206.5M	287.0M	681.2M	8.1B	26.5B
Ending Balance Less Beginning Balance	-2.0B	-55.2M	38.6M	21.1M	-1.2B	-3.2B

4. Summary of Budgeted Positions and Vacancy Counts

Position Count

This section shows the number of active positions budgeted by job, and the number of vacancies in each job. Bargaining unit information is also available below.

View Data By By Job Title

Use the selectors on the right to switch between different views of the data

Class descriptions for certificated jobs can be found [here](#), and for classified jobs can be found [here](#).

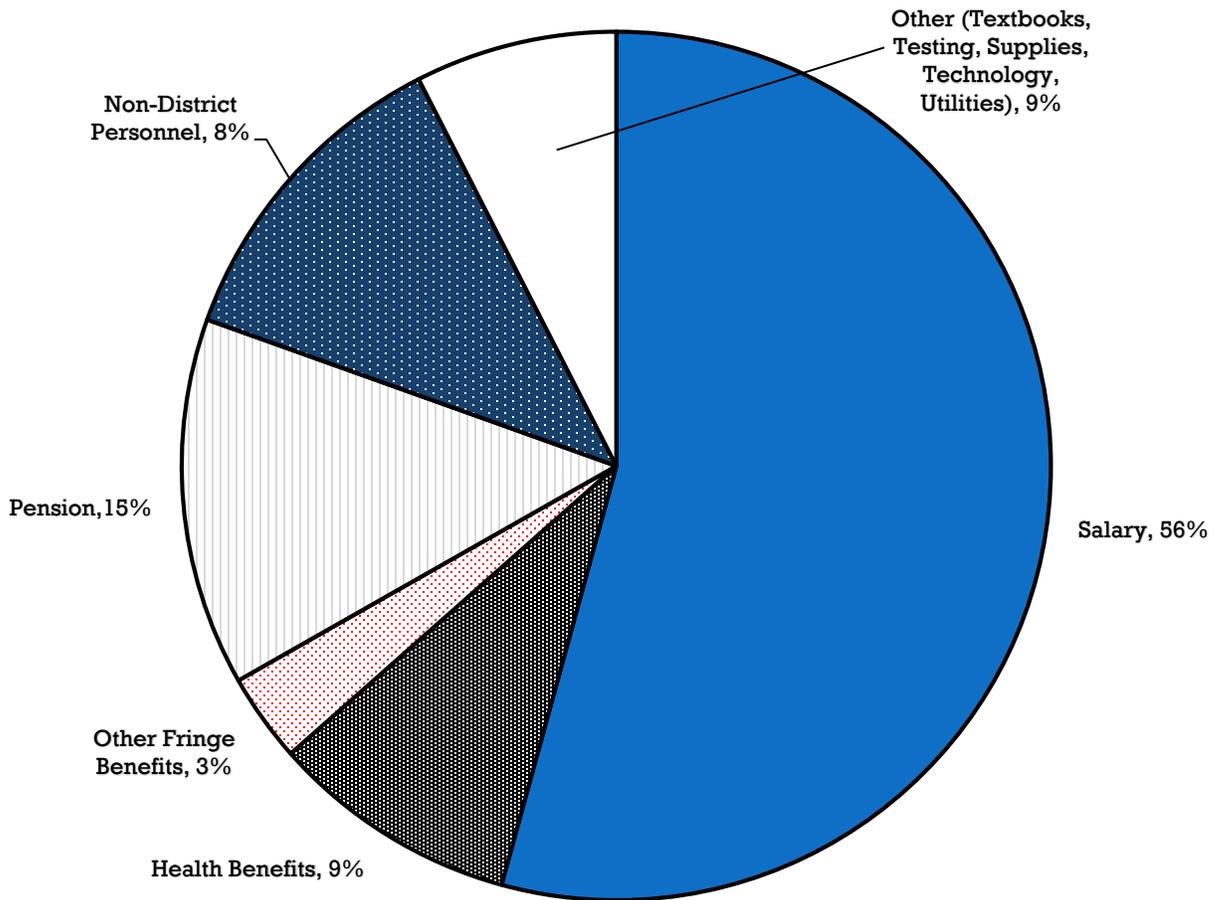
Staffing By Job Title School Year: 2023-2024

Job Code	Job Title	Union	Budgeted Position Count	Filled Position Count	Vacant Position Count
11100731	ELEMENTARY TEACHER	UTLA	10,820	10,630	190
11100736	SECONDARY TEACHER	UTLA	8,640	8,149	491
11100740	SPECIAL EDUCATION TEACHER	UTLA	2,402	2,301	101
11100741	Special ED Teacher, Moder	UTLA	753	736	17
11100753	TCHR,MATHEMATICS/FOUNDATI	UTLA	25	25	0
11100757	TCHR,SP ED,TRANSITION SER	UTLA	90	81	9
11100777	Arts Education Itinerant	UTLA	249	228	21
11100778	TCHR,K-12,ADPT PE	UTLA	188	181	7
11100782	TCHR,HOME SCHOOL	UTLA	19	9	10
11100790	TCHR, SP ED, RES SPSET PRG	UTLA	1,395	1,366	29

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GENERAL FUND SPENDING BY CATEGORY

District Personnel	83%
Non- District Personnel	8%
	<hr/>
	91%



Source: General Fund, Restricted and Unrestricted, Year-to-Date 2023-24 Actual Expenditures, as of May 21st, 2024

ENROLLMENT FORECAST

The table below provides the estimated districtwide enrollment count for 2024-25 school year, including affiliated and independent charter schools, early education centers, California State Pre-school Programs, pre-K special education, transitional kindergarten expansion program, and community adult schools. The enrollment projection took into account the expansion of TK eligibility beginning FY 2022-23, as well as the impact of COVID-19.

Grade Level/Description	2024-25 Estimated
TK-3 Enrollment	151,666
4-6 Enrollment	108,774
7-8 Enrollment	73,979
9-12 Enrollment	157,673
Total Graded Enrollment	492,092
Special Day Classes in Regular Schools	17,961
Special Day Classes in Special Education Schools	1,920
Total Other Enrollments	19,881
Total Graded and Other Enrollment	511,973
Early Education	12,675
Pre-K Special Education	2,485
Adult Education	30,219
Total Graded, Other, Early Ed, and Adult Enrollment	557,352

Total Graded & Other Enrollment (excluding independent charter schools)	403,453
Projected Unduplicated Pupil Count	332,792
% of Unduplicated Pupil Count to Enrollment	82.49%

Please refer to Section V of the 2024-25 Final Budget for historical enrollment trends and projections by grade.

STAFFING BY DIVISION SUMMARY, BUDGETED POSITIONS

Cabinet	Division Description	Count of Budgeted Positions 2024	Count of Budgeted Positions 2025
Board of Education	Board of Education	55	55
	Board Secretariat	6	6
	Independent Analysis Unit	3	3
	Office of Inspector General	52	50
Board of Education Total		116	114
Chief Strategy Office	Charter Schools Division	58	57
	Chief Strategy Office	53	50
	Intensive Support & Intervention	4	4
	Office of Data and Accountability	89	78
Chief Strategy Office Total		204	189
Communication, Engagement and Collaboration	Communication, Engagement and Collaboration	86	84
Communication, Engagement & Collaboration Total		86	84
Deputy Superintendent, Business Services and Operations	Accounting and Disbursements Division	185	186
	Budget Services and Financial Planning Division	188	181
	Capital Planning and Treasury	4	4
	Chief Medical Office	1,050	1,007
	Division of Chief Business Officer	5	5
	Division of Deputy Chief Business Officer – Finance	1	1
	Division of Deputy Chief Business Officer - Operations	2	2
	Division of Deputy Supt, Business Services and Operations	4	4
	Division of School Operations	259	272
	Division Risk Management and Insurance Services	80	77
	Environmental Health and Safety	56	56
	Facilities Services Division	3,564	3,313
	Food Services	139	136
	Information Technology Services	1,015	944
	Procurement Services	500	488
	School Police	388	387

Data as of 05/15/2024

Totals reflected in this report are position counts and include those from all funding sources.

Los Angeles Unified School District

2024-25 BUDGET

STAFFING BY DIVISION SUMMARY, BUDGETED POSITIONS

Cabinet	Division Description	Count of Budgeted Positions 2024	Count of Budgeted Positions 2025
	Student Health and Human Services	2,248	2,163
	Transportation Services	1,425	1,423
Deputy Superintendent, Business Services & Operations Total		11,113	10,649
Deputy Superintendent, Instruction	Advanced Learning Options	13	12
	A-G Intervention Office	58	53
	Arts Education Program	267	266
	Beyond the Bell	6,394	5,119
	Curriculum and Instruction	7	6
	Curriculum and Instruction Pre-K - 12	111	84
	Division of Adult and Occupational Education	1,571	1,578
	Division of Deputy Superintendent, Instruction	4	4
	Division of Educational Transformation	123	66
	Division of Federal and State Accountability	33	33
	Division of Transitional Programs	3	3
	Early Childhood Education	12	12
	Instructional Technology Initiative	23	21
	Integrated Library and Textbook Support Services	15	12
	Language Acquisition	60	49
	Linked Learning	58	50
	Office of Chief Academic Officer – Instruction	27	26
	Secondary Education Programs	9	9
	Special Education Division	3,470	3,281
	Special Education, Equity & Specialized Programs	4	3
	Student Integration Services	12	10
	Virtual & Educational Options Schools	421	393
Deputy Superintendent, Instruction Total		12,695	11,090
General Superintendent	General Superintendent	11	10
General Superintendent Total		11	10
Human Resources	Human Resources	588	512
Human Resources Total		588	512

Data as of 05/15/2024

Totals reflected in this report are position counts and include those from all funding sources.

STAFFING BY DIVISION SUMMARY, BUDGETED POSITIONS

Cabinet	Division Description	Count of Budgeted Positions 2024	Count of Budgeted Positions 2025
Legal Adviser and General Counsel	Legal Adviser and General Counsel	136	137
Legal Adviser and General Counsel Total		136	137
Legislative Affairs & Government Relations	Government Relations	7	7
Legislative Affairs & Government Relations Total		7	7
Office of Sr Advisor to Supt	Division of Compliance and Audits	1	1
	Division of Eco-Sustainability	18	16
Office of Sr Advisor to Supt Total		19	17
Personnel Commission	Personnel Commission	176	166
Personnel Commission Total		176	166
Region East	Region East	17,391	16,658
Region East Total		17,391	16,658
Region North	Region North	19,226	18,462
Region North Total		19,226	18,462
Region South	Region South	14,910	14,083
Region South Total		14,910	14,083
Region West	Region West	9,800	9,390
Region West Total		9,800	9,390
Grand Total		86,478	81,568

Data as of 05/15/2024

Totals reflected in this report are position counts and include those from all funding sources.

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 adultschools, regional occupational centers (ROC) and skills centers.

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

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

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

SELECT K-12 SCHOOL RESOURCES AND BASIS OF ALLOCATION

Resource	Basis of Allocation	
	2023-24	2024-25
Administrators	Norm Day enrollment; staffing ratios	Same
Arts	Based on Student Equity Needs Index, E-CAST enrollment, and Arts Equity data; Proposition 28 allocations are based on enrollment and low income count	Same
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 was prior year's actual year-end balance; during budget development, 80% of "projected" carryovers were allocated to schools for select programs	For accounts with carryover, the basis is prior year's actual year-end balance; during budget development, between 50-80% of "projected" carryovers were allocated to schools for select programs depending on schools SENI and priority status
Clerical Support	Norm Day enrollment; staffing ratios	Same
Coaches	Allocated by the Multilingual Multicultural Education Department based on school needs	Same
Counselors	Norm Day enrollment; staffing ratios	Norm Day enrollment; revised staffing ratios (see Staffing Bulletins on the School Fiscal Services website at sfs.lausd.net).
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

Los Angeles Unified School District

2024-25 BUDGET

Resource	Basis of Allocation	
	2023-24	2024-25
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 student; \$24 per 9-12 student	Same
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 special education centers. Span schools receive a librarian.	Same
Nurses	One full-time position for each campus	Same
Psychologists	Norm Day enrollment and staffing ratio as follows: Elementary School - .25 day Middle School - .4 day High School - .5 day	Norm Day enrollment and staffing ratio as follows: Elementary School - .35 day Middle School - .5 day High School - .6 day
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; for priority schools, grades TK-12 is lower by 1 compared to 2022-23 class sizes; all other schools remain the same	Norm Day enrollment; staffing ratios; for priority schools, grades TK-12 is lower by 2 compared to 2022-23 class sizes; all other schools will be lower by 1
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** - <https://achieve.lausd.net/Page/18778>
This shows the summaries of resources by school for select program codes.
- **SENI Ranking and Allocation Summary** - <https://bit.ly/2425SENI>
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 per school can be accessed from the links below:
 - Title I Program Allocation Summary - <https://achieve.lausd.net/Page/18778>
 - Comparative Title I School Data - <https://achieve.lausd.net/Page/18778>
 - Title I School Ranking By Alpha Order - <https://bit.ly/4bt1pt1>
 - Title I School Ranking By Rank Order - <https://bit.ly/3KcFYit>
- **Staffing Bulletins** – <https://achieve.lausd.net/Page/18778>
This link will take you to the staffing ratios for various types of schools. Users may use this link <https://achieve.lausd.net/Page/18778> to estimate staffing allocations by using the Position Simulator (Norm Allocation).
- **Class Size Table By Type of School** - <https://bit.ly/3VeY5dO>
This document shows class size averages and class size maximums by type of school and grade level.
- **General Fund School Programs Manual** - <https://bit.ly/2425GFSPM>
This document provides information about school resources which includes items such as basis of allocation of resources, and guidelines on how to spend funds for position and non-position items. This also includes guidance on budget development for schools.
- **School Budget Reports** - <https://schooldirectory.lausd.net/schooldirectory/>
School budgets at different points in time can be viewed as follows:
 - Allocations/resources before school budget development
 - Allocations/resources after school budget development
 - Allocations/resources after Board of Education approval
- **School Fiscal Services Branch Website** – <https://sfs.lausd.net/>
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 23 students in grades TK-3 ¹
1	Teacher per 34.5 students in grades 4-6 ^{2 3}
1	Principal per school
1	Assistant Principal for schools with 1,000 to 1,300 students

Continuing for fiscal year 2024-25, 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 TK-3 will be normed based on a 23:1 student teacher ratio¹ for each program language; and grades 4-5/6 will be normed separately based on the applicable grade 4-5/6 norm table.

¹The district norm in grades TK-3 for priority schools will be 1 teacher for 22 students for fiscal year 2024-25.

² The district norm in grades 4-5(6) for priority schools will be 1 teacher for 33.5 students for fiscal year 2024-25.

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

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

³Designated schools involved in the court-ordered integration programs receive additional positions to provide an overall ratio of one teacher for every 26.0 students in grades 4-6 for Predominantly Hispanic, Black, Asian and other Non-Anglo (PHBAO) schools, and 31.5 students for non-PHBAO schools. For FY 2024-25 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 25 students for PHBAO schools, and 30.5 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 34.5 students in middle schools (academic classes) ^{1 3}
1	Teacher per 34.5 students in senior high schools (academic classes) ^{2 4}
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 2024-25, 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 40% of a 500:1 ratio.

¹ The district norm for academic classes in grades 6-8 for priority schools will be 1 teacher for 33.5 students for fiscal year 2024-25.

² The district norm for academic classes in grades 9-12 for priority schools will be 1 teacher for 33.5 students for fiscal year 2024-25.

Substitute days – 10 days per norm register-carrying teacher

Classified Staff:

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

SECONDARY SCHOOL NORMS

³Designated middle schools involved in the court-ordered integration programs receive additional positions to provide an overall ratio of one teacher for every 26.0 students in academic classes for Predominantly Hispanic, Black, Asian and other Non-Anglo (PHBAO) schools and 31.5 students in academic classes for Non-PHBAO schools. For 2024-25, 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 25 students in academic classes for PHBAO schools, and 30.5 students in academic classes for Non-PHBAO schools.

⁴Designated senior high schools involved in the court-ordered integration programs received additional positions to provide an overall ratio of one teacher for every 26.0 students for academic classes in grades 9th and 10th for Predominantly Hispanic, Black, Asian and other Non-Anglo (PHBAO) schools; and 31.5 students in academic classes in grades 9th and 10th for Non-PHBAO schools. For 2024-25, 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 25 students in academic classes for PHBAO schools, and 30.5 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 23 students in grades TK-3 ¹
1	Teacher Per 26.0 students in grades 4-5 ²
1	Teacher per 26.0 students in grades 6-8 ³
1	Teacher per 26.0 students in grades 9-12 ³

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

1	Teacher per 23 students in grades TK-3 ¹
1	Teacher Per 28.5 students in grades 4-5 ²
1	Teacher per 28.5 students in grades 6-8 ³
1	Teacher per 28.5 students in grades 9-12 ³

Substitute days – 10 days per norm register-carrying teacher

¹For 2024-25 class size average for priority schools will be reduced by one which means the overall ratio for priority schools will be one teacher per 22 students.

² There will be one teacher per 26.0 students in grades 4-5 for Predominantly Hispanic, Black, Asian, and Other Non- Anglo (PHBAO) magnet elementary schools/centers and one teacher per 28.5 students in grades 4-5 for Non-PHBAO magnet elementary schools/centers. For 2024-25, 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 25 students for PHBAO magnet schools, and 27.5 students in academic classes for Non-PHBAO magnet schools.

³ There will be one teacher per 26.0 students in grades 6- 12 for Predominantly Hispanic, Black, Asian, and Other Non- Anglo (PHBAO) magnet secondary schools/centers and one teacher per 28.5 students in grades 6-12 for Non-PHBAO magnet secondary schools/centers. For 2024-25, 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 25 students for PHBAO magnet schools, and 27.5 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

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

Opportunity and Community Day Schools

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

Independent Study Schools

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

*City of Angels gets 2 Assistant Principals; Each Virtual Academy gets 1 Assistant Principal

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 Preschool Program (CSPP)		General Child Care and Development (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.

EARLY CHILDHOOD EDUCATION CENTERS STAFFING

Certificated Staff

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

Classified Staff

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

*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

*Based on individual school needs

SUPPORT PERSONNEL ALLOCATIONS FOR FY 2024-2025**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.
- 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).
- 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 guidelines:

- 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 to the nursing allocation to schools, student health needs criteria will determine the priority for nursing services in the event of a staffing shortage, therefore resulting in possible changes during the school year. These funds should not be used for activities such as health office management or to provide services that can be assigned to trained unlicensed staff. Schools may purchase additional nursing time from their budget based on the health needs of their students.

There is no flexibility allowed on this resource.

School Psychologists

School Psychologists and related personnel are allocated to schools based on student needs and type of school. The following allocations for psychologists at schools represent minimum requirements for general education K-12 schools per the UTLA contract. Please note that the below model may differ at shared sites.

Elementary Schools	.35 day per week
Middle Schools	.50 day per week
Senior High Schools	.60 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.

There is no flexibility allowed on this resource.

Pupil Services and Attendance (PSA) Counselors

Schools purchase Pupil Services and Attendance Counselors based on their need for support with student attendance and funding ability. Starting July 1st, 2024, schools with chronic absentee rates of 35% or higher will receive a half-time allocation (.50 FTE) of a Pupil Services and Attendance Counselor (PSA) as required by the UTLA contract.

Black Student Achievement Plan PSA Counselors are allocated to BSAP group 1 and 2 elementary schools and span schools that have elementary grade levels. Each school will receive one (1.0) FTE.

There is no flexibility allowed on this resource.

Psychiatric Social Workers (PSW)

Schools purchase Psychiatric Social Workers based on their need for mental health services and funding availability. Starting July 1, 2024, schools with enrollment of 600 students or more will receive an allocation of a full a full time Psychiatric Social Worker (PSW) as required by the UTLA contract.

There is no flexibility allowed on this resource.

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	2023-2024 Rate	2024-2025 Rate
TE, TK-6	\$18 per student	\$18 per student
7-8	\$22 per student	\$22 per student
9-12	\$24 per student	\$24 per student
Instructional Materials Block Grant	*	*
Community Adult Schools	*	*
Options Schools	\$739 per teacher	\$739 per teacher
Regional Occupational Centers and Skills Centers	*	*
Regional Occupational Program	*	*

**Allocations are determined based on school needs*

OPERATIONAL SUPPLIES

School Type	2023-2024 Rate	2024-2025 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	9	9	
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 Core 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	

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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.
VI	Visually Impaired	6	8	
Special Education Centers and Career Transition Centers		10	10	

LCAP SUPPLEMENTAL AND CONCENTRATION FUND EXPENDITURES

2024-25 LCAP Supplemental and Concentration Fund Expenditures

LCAP Goal	LCAP Action #	LCAP Action Title	Planned 2024-25 Expenditures
1	5	Instructional Technology Initiative	\$28,200,819
1	7	Supplemental Arts Education	\$34,605,198
1	9	Supplemental Afterschool Programs	\$8,339,860
1	11	Differentiated Local Supports for Students	\$13,965,319
1	12	School-Level Supports for Individualized Learning	\$1,023,490,090
1	13	Early Education and Universal Transitional Kindergarten	\$193,023,921
1	14	Literacy and Numeracy Interventionist Program	\$856,123
1	15	Secondary Literacy Supports and Interventions	\$9,255,506
1	18	Specialized Student Services (SSS) Programs for Students in Foster Care and Experiencing Homelessness	\$46,976,892
1	25	Increased Access to Advanced Placement (AP) and International Baccalaureate (IB) Programs	\$5,595,248
1	26	Districtwide A-G Interventions	\$10,245,659
1	27	Diploma Program	\$3,176,672
1	28	College Access Program	\$641,837
1	30	Linked Learning	\$1,886,008
1	31	SENI Investments to Increase Access to Programs and Supports for Academic Excellence: Elementary Schools	\$260,247,214
1	32	SENI Investments to Increase Access to Programs and Supports for Academic Excellence: Middle Schools	\$74,002,090
1	33	SENI Investments to Increase Access to Programs and Supports for Academic Excellence: High Schools	\$138,390,941
2	4	Supplemental School Climate Support Staff	\$12,719,309

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LCAP Goal	LCAP Action #	LCAP Action Title	Planned 2024-25 Expenditures
2	6	Supplemental Student Health Services	\$16,627,544
2	9	Mental Health and Student Supports	\$1,336,479
2	10	Positive Behavior Interventions and Restorative Practices	\$2,642,146
2	11	Attendance Interventions	\$7,696,427
2	12	School Enrollment Placement and Assessment (S.E.P.A.) Center	\$1,387,442
2	13	FamilySource System	\$2,022,347
2	14	SENI Investments to Increase Access to Programs and Supports for Joy and Wellness: Elementary Schools	\$105,232,428
2	15	SENI Investments to Increase Access to Programs and Supports for Joy and Wellness: Middle Schools	\$40,543,344
2	16	SENI Investments to Increase Access to Programs and Supports for Joy and Wellness: High Schools	\$63,700,783
3	4	Student Empowerment	\$301,598
3	5	Aligned Strategic Planning and Accountability	\$733,358
3	6	SENI Investments to Increase Access to Programs and Supports for Engagement and Collaboration: Elementary Schools	\$35,347,121
3	7	SENI Investments to Increase Access to Programs and Supports for Engagement and Collaboration: Middle Schools	\$16,298,980
3	8	SENI Investments to Increase Access to Programs and Supports for Engagement and Collaboration: High Schools	\$30,609,865
6	1	UTK-12 English Learner Services	\$9,156,807
6	2	International Newcomer Supports	\$4,578,403
6	3	Probable Long-Term English Learner (PLTEL) Interventions	\$4,578,403
6	4	Long-Term English Learner (LTEL) Interventions	\$4,578,403
Total (as reflected in LAUSD 2024-25 LCAP) =			\$2,212,990,584
Total (including Planned Affiliated Charter Discretionary Supplemental and Concentration Expenditures in ACS LCAPs) =			\$2,270,506,613

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.

Overview

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

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

Equity-Based Funding Formula

- Based on the school's SENI score, there are five rankings: Highest, High, Moderate, Low, and Lowest.
- Funds are allocated 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:
 - Program 10947, Academic Excellence
 - Program 10948, Joy and Wellness
 - Program 10949, Engagement and Collaboration

STUDENT EQUITY NEEDS INDEX (SENI)

SENI 2.0 (2018) Indicators (Account for 95% of a School's SENI Score)	Index Weight		
	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%
1st Grade Primary Literacy Test	-	-	30%
Incoming 6th/9th Grade Math State Test	10%	15%	-
Incoming 6th/9th Grade ELA State Test	10%	15%	-
A-G Completion Rate (High School Only)	10%	-	-
Chronic Absenteeism	5%	5%	5%
Suspension Rates	5%	5%	5%
I-Star Reports	5%	5%	5%
Asthma Severity Rate in School Neighborhood	2.5%	2.5%	2.5%
Non-Fatal Gunshot Injuries in School Neighborhood	2.5%	2.5%	2.5%

2024 COVID Indicators (Account for 5% of a School's SENI Score)	Index Weight		
	HS	MS	ES
COVID Death Rate	5%	5%	5%

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STUDENT EQUITY NEEDS INDEX (SENI+) PER PUPIL RATES

SENI+2024 Quintile	School Type	Number of Schools	Number of Unduplicated Students	New Allocation	Carryover	Total Allocation
1 - HIGHEST	Elementary	99	44,143	\$123,080,252	\$28,868,293	\$151,948,545
	Middle School	18	10,204	\$28,476,658	\$8,235,136	\$36,711,794
	High School	22	17,144	\$47,985,801	\$14,588,171	\$62,573,972
	Span School	5	3,745	\$10,170,414	\$3,602,609	\$13,773,023
1 - HIGHEST Total		144	75,236	\$209,713,125	\$55,294,209	\$265,007,334
2 - HIGH	Elementary	99	35,631	\$85,329,853	\$15,864,902	\$101,194,755
	Middle School	18	13,934	\$32,766,136	\$10,055,989	\$42,822,125
	High School	23	18,783	\$44,917,310	\$15,872,863	\$60,790,173
	Span School	3	1,929	\$4,827,280	\$1,407,129	\$6,234,409
2 - HIGH Total		143	70,277	\$167,840,579	\$43,200,883	\$211,041,462
3 - MODERATE	Elementary	98	32,772	\$65,291,537	\$11,259,365	\$76,550,902
	Middle School	16	10,957	\$21,764,569	\$4,087,909	\$25,852,478
	High School	21	19,012	\$37,590,707	\$10,217,937	\$47,808,644
	Span School	7	4,544	\$8,981,222	\$1,299,584	\$10,280,806
3 - MODERATE Total		142	67,285	\$133,628,035	\$26,864,795	\$160,492,830
4 - LOW	Elementary	99	29,106	\$46,400,264	\$8,532,860	\$54,933,124
	Middle School	17	11,769	\$19,018,535	\$3,991,864	\$23,010,399
	High School	20	21,064	21,064	\$7,029,417	\$40,915,451
	Span School	6	3,795	\$6,079,097	\$992,302	\$7,071,399
4 - LOW Total		142	65,734	\$105,383,930	\$20,546,443	\$125,930,373
5 - LOWEST	Elementary	97	18,350	\$22,453,344	\$3,337,749	\$25,791,093
	Middle School	19	13,330	\$16,114,966	\$3,384,768	\$19,499,734
	High School	18	14,083	\$17,343,378	\$3,669,822	\$21,013,200
	Span School	8	5,045	\$6,200,684	\$589,379	\$6,790,063
5 - LOWEST Total		142	50,808	\$62,112,372	\$10,981,718	\$73,094,090
6 - OPTIONS	Community Day School	8	505	\$1,040,676	\$328,865	\$1,369,541
	Continuation High School	43	3,123	\$6,435,705	\$1,600,101	\$8,035,806
	Independent Study	1	944	\$1,945,343	\$880,360	\$2,825,703
6 - OPTIONS Total		52	4,572	\$9,421,724	\$2,809,326	\$12,231,050
7 - SPED	Special Education School	12	1,755	\$3,616,608	\$1,003,914	\$4,620,522
7 - SPED Total		12	1,755	\$3,616,608	\$1,003,914	\$4,620,522
8 - Virtual Academies	Independent Study	6	4,016	\$8,275,951	\$3,340,769	\$11,616,720
8 - Virtual Academies Total		6	4,016	\$8,275,951	\$3,340,769	\$11,616,720
Grand Total		783	339,683	\$699,992,324	\$164,042,057	\$864,034,381

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
<p>Acceleration Days Arts Residency Program At selected elementary acceleration days host sites, students participate in dance, music, theater and/or visual arts experiences.</p>	\$ 600,000
<p>Assessment Management System Program Assessment management tool to evaluate expanded learning programs such as summer school, tutoring and winter/spring academies.</p>	\$ 2,715,255
<p>Athletics Support a safe environment for after school athletic activities.</p>	\$ 700,000
<p>BTB - After School Program Expansion Work with District and agency partners to increase capacity to serve TK-8 students until 6:00 p.m. at 539 Elementary and Middle School.</p>	\$ 65,419,558
<p>BTB - After School Program Non-Grant Funded Sites Provide a comprehensive after school program until 6:00 p.m. at 78 TK-6 sites that do not currently have after school enrichment programs funded with After School Education and Safety (ASES) or 21st Century Community Learning Centers (CCLC) grants.</p>	\$ 24,235,211
<p>BTB - Before School Program Non-Grant Funded Elementary and Middle Schools Provide before school program at 100 elementary and middle schools that do not currently have before school programs via After School Education and Safety (ASES) or 21st Century Community Learning Centers (CCLC).</p>	\$ 6,815,160

<p>BTB - ELOP Program and Social Emotional Wellness Support</p> <p>Provides support (enrichment contracts, electronic student tracking system, etc.) to BTB Expanded Learning Opportunities Programs. Address social-emotional wellness and provide trauma-informed supports for students who participate in expanded learning programs (2 FTEs).</p>	<p>\$ 6,000,000</p>
<p>BTB - High School CyberPatriot Program</p> <p>Provides students with training that will enable them to work with virtual operating systems to find and fix cybersecurity vulnerabilities while maintaining critical services. CyberPatriot is the National Youth Cyber Education Program created by the Air & Space Forces Association (AFA) to inspire students toward careers in cybersecurity or other science, technology, engineering, mathematics (STEM) disciplines. The program will be implemented at 37 high schools.</p>	<p>\$ 1,073,000</p>
<p>BTB - High School Leadership Program</p> <p>Provides students with the opportunity to explore a wide variety of colleges and career options, while working to identify and address issues impacting their community. Students will have the opportunity to develop their skills in public speaking, project management, communication, and team building that will prepare them for success in college and in life. The program will be implemented at 65 high schools.</p>	<p>\$ 1,430,000</p>
<p>BTB - Language in Action Program</p> <p>Provides English Learners (Els) with the opportunity for interactive, activity-based English Language Development at 34 schools (15 elementary, 7 middle and 12 high schools).</p>	<p>\$ 850,000</p>
<p>BTB - Outdoor Education Field Trips and Camp Experience</p> <p>Provide educational trips to 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. Additional students for three camp sites.</p>	<p>\$ 2,514,555</p>
<p>BTB - Professional Development</p> <p>Provide training for District and agency partner staff in various expanded learning programmatic areas.</p>	<p>\$ 4,000,000</p>
<p>BTB – Summer Program</p> <p>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.</p>	<p>\$ 30,000,000</p>

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Campus Lighting	\$ 12,100,000
Will provide additional exterior lighting to support Before, After and Summer School programs.	
Canyon Creek Outdoor Education Center	\$ 27,286,272
Creates the opportunity for District students to participate in overnight residential science programs and outdoor learning experiences by 5 th .	
Central	\$ 6,217,871
Supports innovative expanded learning programs at Regions or schools.	
CTE Teacher Facilitated Internship	\$ 800,000
Engage CTE teachers at CTE/Linked Learning school sites to facilitate and oversee student internships that will take place afterschool and/or on weekends in partnership with industry partners.	
Cultural Arts Passport	\$ 80,000,000
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 (i.e. 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.).	
Custodial Supplies	\$ 3,000,000
Represents share of custodial supply expenses for schools providing expanded learning programs.	
Evaluations	\$ 500,000
Evaluate Beyond the Bell's Expanded Learning Programs .	
Expansion of Internship Program	\$ 3,000,000
To provide expanded internship opportunities for high school students, allows students to explore career paths, gain work experience, expand their professional network, make connections, and build life skills.	
Field Trip Program	\$ 10,000,000
Provides students opportunities to make connections and engage with topics of study. Field trips expand student learning through visitation and exploration of museums, historical sites, science centers, theaters, institutions of higher learning and other destinations that enhance classroom instruction.	

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High-Dosage Tutoring	\$ 94,000,000
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	\$ 3,165,354
Provide after school programs to 13 non-grant funded high schools.	
iDreamMobilLab	\$ 16,500,000
Empowering underrepresented UTK-12 students with tech-forward experiences during extended learning opportunities. Packed with emerging technology such as VR/AR/XR and eSports, these labs inspire digital skills, creativity, collaboration while fostering numeracy, literacy and SEL. Bridging the digital gap while fostering the next generation of tech leaders.	
Installing Trees and Greening, Outdoor Learning Stations	\$ 60,400,000
Will add greening and shading to campuses to support Before, After and Summer school programs.	
Kitchen Cooling Solutions	\$ 1,000,000
Will provide air conditioning for kitchens that support Before, After and Summer School programs.	
Linked Learning Summer Bridge	\$ 2,200,000
Linked Learning Summer Bridge supports incoming middle and high school students in onboarding to their pathway program through industry-themed project-based learning, social emotional learning, work-based learning, and mentoring. Incoming pathway students are introduced to their pathway through a project-based learning experience that culminates in a presentation of learning.	
Playground Restoration	\$ 10,000,000
Removes excess portable buildings and restores the area back to school playground. The playground restoration will consist of a combination of play courts on improved surfaces as well as green space.	
Portable Pools	\$ 400,000
Portable Pools will be purchased to support Before, After and Summer school programs.	
Pt Fermin Outdoor Education Center-Projects	\$ 2,500,000
Creates the opportunity for District students to participate in overnight residential science programs and outdoor learning experiences.	

Replace Deteriorated Ball Boxes	\$ 1,500,000
Deteriorated Ball Boxes will be removed, and new metal boxes will be purchased to support Before, After and Summer School programs.	
Robotics	\$ 90,000,000
Provide elementary and secondary students the opportunity to participate in an afterschool robotic leagues and support schools to attend the world championships.	
School Grants	\$ 2,000,000
Supports site specific expanded learning programs developed, initiated, and voted on by a school's community stakeholders.	
Spring Recess Academies	\$ 2,000,000
Spring Academy provides students with the opportunity to explore important enriching concepts and receive additional individualized academic instruction with the support of a teacher.	
STEAM Festival	\$ 2,816,000
STEAM Fest is intended to highlight and showcase student achievement in the five fields of STEAM (science, technology, engineering, art, and mathematics). STEAM-based learning provides equity and opportunity by providing students with the tools and skills necessary to use the 21st century skills of critical thinking, collaboration, communication, and creativity to solve real world problems through innovation and the integration of multiple disciplines of STEAM.	
Summer Professional Development	\$ 40,000,000
The Summer PD is designed and relevant for classroom teachers. Summer PD is available for register-carrying classroom teachers and out-of-classroom school- based certificated staff responsible for direct support, supervision and coaching in ELA, Math, and content-area instruction.	
Transportation for Outdoor Education	\$ 1,100,000
Provide transportation to students to attend the outdoor education programs/camps.	
Utility Costs for Before School/After School and Summer School Programs	\$ 18,000,000
Represents share of utility expenses for schools providing these programs.	

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Vehicles	\$	1,100,000
Purchase 10 vans, 3 box trucks, and 1 stack bed truck to deliver/distribute materials and supplies to expanded learning program sites.		
Winter Recess Academies-Instructional	\$	11,000,000
Winter Academy provides students with the opportunity to explore important enriching concepts and receive additional individualized academic instruction with the support of a teacher.		
Winter Recess Academies-Non Instructional	\$	3,850,000
Provides equipment and materials necessary to operation of the academies to ensure students have all the necessary tools in place for individualized instruction		
Affiliated Charter School	\$	8,939,236
Indirect Cost	\$	51,389,781
Subtotal	\$	713,117,253
Additional Available ELOP funds	\$	230,905,007
TOTAL ELOP Funds (Estimated Entitlement and Carryover)	\$	944,022,260

BLACK STUDENT ACHIEVEMENT PLAN

The Black Student Achievement Plan (BSAP) provides supplemental services and supports to schools that have high number 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 social-emotional needs

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

The goals of the HEET initiative include the following:

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

The tables below show the investment details for BSAP and BSAP-HEET.

BSAP LCAP FUNDS

Resource	Amount
7.01 – BSAP Academic Supports	\$21,314,944
7.02 – BSAP Community Partnerships	\$9,970,286
7.03 – BSAP Development of African-American Studies	\$807,493
7.04 – BSAP School Climate and Wellness Supports	\$65,311,993
7.05 – BSAP School Community-Based Safety Pilots	\$27,595,284
Total	\$125,000,000

BSAP-HEET FUNDS

Resource	Amount
Administrative	\$3,416,835
Coaches and Counselors	\$2,351,540
Class Size Reduction Teachers and Substitute Days	\$1,185,870
Intervention/Prevention Support Coordinators	\$645,983
Pupil Services and Attendance (PSA) Counselors	\$342,824
School Psychologists	\$2,056,948
Total	\$10,000,000

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) Cohort 1 was awarded to 31 schools and ends June 30, 2027. Year 3 of the program (Cohort 1) includes \$9.4M for schools. Cohort 2 (\$30M) was awarded to 23 schools and ends June 30, 2028. Year 2 of the program (Cohort 2) includes \$6.35M to schools. Additional dollars will be allocated in future years. The below table details the allocation for fiscal year 24-25, which includes the new entitlement as well as carryover.

CS Pillar	Expenditure	Amount
Integrated Support Services	Student Health & Human Services (SHHS) Positions in Support of Whole Child Wellness <ul style="list-style-type: none"> • Organizational Facilitator (3 FTEs) • Student Family Resource Navigator (19.3 FTEs) • Pupil Service and Attendance counselors (9.2 FTEs) • Psychiatric Social Worker (10.6 FTEs) 	\$6,356,050
Family and Community Engagement	Division of Adult and Career Education (DACE) Teachers – Family Success Initiative Teachers for 10 Community Schools	\$693,000
	Parent Engagement Institute Classified Overtime/ Relief Time (\$1000/per school)	
	Cohort 1	\$31,000
	Cohort 2	\$23,000
	Contract for Parent Engagement Institute	
	Cohort 1	\$427,320
Cohort 2	\$317,500	
Collaborative leadership and shared decision-making	Teacher/Coordinator/Admin X Time Cohort 1-Each school receives 150 hours to pay teams of certificated staff to attend professional development around	\$3,059,425

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	collaborative practices and distributed leadership. Cohort 2 – Collaborative Planning/PBL or EGI related Planning and Certificate X Time	\$1,824,500
	Contract with Los Angeles Educational Partnership for PD and coaching of ILTs & Coordinator X-Time Cohort 1 Cohort 2	\$120,440 \$86,500
	Coordinator Differential Cohort 1 Cohort 2	\$93,540 \$71,714
	Admin X-Time for leading planning Cohort 1 Cohort 2	\$46,500 \$46,000
	Counselor/PSW/PSA/Psych X-Time Cohort 2	\$23,000
	Books and Joyful Disruption Materials Cohort 1 Cohort 2	\$30,896 \$23,000
	Paxton Patterson Labs Cohort 1 Cohort 2	\$100,000 \$240,000
	Contract for Developing Student Leadership Cohort 1 Cohort 2	\$561,000 \$289,000
	Contract for PBL Cohort 1 Cohort 2	\$462,664 \$276,000
	Contract for Unite-LA Cohort 1	\$227,520
	Contract for LAEP Cohort 1	\$441,120
	Contract for Carpe Collaborative Cohort 1	\$160,000
	Contract for External Evaluator Cohort 1 Cohort 2	\$517,152 \$260,000
	Conference Attendance Fees Cohort 1 Cohort 2	\$125,857 \$92,000
Expanded and Enhanced Learning Time and Opportunities	Work Based Learning Coordinator to Support Linked Learning Cohort 1 - 2.5 FTEs to serve each Community School High School	\$450,000

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	Cohort 2 – 1.5 FTEs to serve each Community School High School	\$270,000
Subtotal		\$17,745,698
Other	Administrative Set Aside	
	Cohort 1	\$940,500
	Cohort 2	\$417,453
	Indirect Support Charges	
	Cohort 1	\$231,805
	Cohort 2	\$44,006
	Pending Distribution	
	Cohort 1	\$5,028,730
	Cohort 2	\$1,643,768
Grand Total		\$26,051,960

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	\$ 353,754,245
Estimated Carryover	<u>106,310,824</u>
Total	\$ 460,065,069

Budgeted Expenditures	No. of Students	Rate	Amount
School Discretionary Per Pupil Allocation			
Poverty % = 100%-65%	293,642	\$ 965	\$ 283,364,530
Poverty % = 64.99%-50%	17,337	\$ 730	12,656,010
Poverty % = 49.99%-45%	2,771	\$ 552	1,529,592
Hold Harmless	494	\$ 383	189,202
Subtotal	314,244		\$ 297,739,334

Parent Involvement Reservation			
Poverty % = 100%-65%	293,642	\$ 12	\$ 3,523,704
Poverty % = 64.99%-50%	17,337	\$ 10	173,370
Poverty % = 49.99%-45%	2,771	\$ 8	22,168
Hold Harmless	494	\$ 6	2,964
	314,244		\$ 3,722,206

Community Representatives	307,772
District Parent Educator Coaches	3,155,402
Administrators of PCE	297,138
Mileage for Parents	500
Parent Community Student Services Branch	1,726,809
Private School Equitable Share	<u>53,063</u>
Subtotal	\$ 9,262,890

Private Schools	
Private School Equitable Share – School Allocation	\$ 4,237,402

Mandatory Reservations (Reservation Required)	
Homeless Program	\$ 1,666,680
Neglected Program	<u>1,963,078</u>
Subtotal	\$ 3,629,758

TITLE I, PART A – SOCIOECONOMICALLY DISADVANTAGED STUDENTS

Other Reservation Allowed

2026 Summer Program	\$ 10,000,000
2025 Summer Program	10,000,000
Priority School Support	2,673,520
A-G Diploma Counselor	16,266,850
College and Career Coach (Middle School)	11,713,350
Fall and Spring Programs	8,711,600
Newcomer Coaches/Counselors	1,800,996
Newcomer Summer Program	850,000
LTEL/Sped Ed PD/AVID Excel	1,100,000
Winter Spring Plus-Credit Recovery	650,000
Support for Option Schools	1,002,558
Prior Year Adjustment	524,800
Indian Indigenous Education Program	405,462
Supplemental Academic Support-Tools	14,000,000
Intervention Priority Support	32,367,667
Linked Learning	501,285
Subtotal	\$ 112,568,088

Administration and Indirect Cost

Administration-Basic	\$ 12,201,655
Administration-Neglected	215,100
Administration-Homeless	41,012
Administration-Private School Equitable Share	760,566
Indirect Cost	19,124,009
Reserve-New and Reconf Schools/Carryover/Entitlement Adjustments	285,255
Subtotal	\$ 32,627,597

Total Expenditures	\$ 460,065,069
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TITLE II PART A – SUPPORTING EFFECTIVE INSTRUCTION

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

Estimated Entitlement	\$ 26,749,713
Estimated Carryover	\$ 13,584,214
Total	\$ 40,333,927
Funding Variance Reservation and Indirect Cost	
Indirect Cost	\$ 2,265,096
Reserve for Salary Increases/Carryover/Entitlement Adjustments	2,016,696
Subtotal	\$ 4,281,792
Private School Equitable Share	\$ 1,592,538
Bilingual Differentials	\$ 5,800,000
Region	
East	\$ 1,917,849
North	1,917,849
South	1,548,157
West	1,312,464
Subtotal	\$ 6,696,319
Other Support	
Office of Educational Transformation	\$ 2,003,397
ODA – Data Privacy, Analysis & Reporting	235,705
ITS-Apps-Learning Management System	222,980
Federal & State Education Programs - Admin	392,226
Subtotal	\$ 2,854,308
Division of Instruction	
A-G Intervention Office	\$ 2,160,765
Curriculum & Instruction, Elementary - Math	235,693
Curriculum & Instruction, Secondary – Ethnic Studies, Math, STEAM	1,352,258
Professional Development	5,805,769
Subtotal	\$ 9,554,485
Human Resources	
HR-Induc, Cred, C, IHL	\$ 3,731,752
HR-Educator Development & Support-Admin	286,855
HR-Cred Services Unit-Adm Cost	397,583
HR-Certificated Workforce Management	200,000

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HR-Teacher Growth & Induction Program	404,154
HR-Intern, Credential, Added Auth Prog (ICAAP)	1,254,470
HR-Teacher Development, Support, & NBC	589,794
HR-Ofc of the Deputy Chief HR Officer	2,689,877
Subtotal	\$ 9,554,485
Total Expenditures	\$ 40,333,927

TITLE III PART A – ENGLISH LEARNER STUDENTS

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

Estimated Entitlement	\$ 11,112,547
Estimated Carryover	10,974,986
Total	\$ 22,087,533

Budgeted Expenditures	Amount
Resources to Support Schools	
Multilingual and Multicultural Academic Language-Instructional Coaches	\$ 19,896,635
Multilingual and Multicultural Educ. Dept. Professional Development	\$ 1,590,926
Subtotal	\$ 21,487,561
Private School Equitable Share	\$ 106,883
Private School Initial Assessment	\$ 60,000
Indirect Cost (2% Cap)	\$ 433,089
Total Expenditures	\$ 22,087,533

TITLE III IMMIGRANT STUDENT PROGRAM

These funds are used to ensure that Immigrant Education Program students attain English proficiency and meet the challenging State academic standards.

Estimated Entitlement	\$ 2,796,617
Estimated Carryover	3,060,075
Total	\$ 5,856,692

Budgeted Expenditures	Amount
Resources to Support Schools	
Instructional Aide (Literacy)	\$ 2,447,904
Multilingual and Multicultural Education Department – Professional Development	3,254,575
Subtotal	\$ 5,702,479
Private School Equitable Share	\$ 39,376
Indirect Cost (2% Cap)	\$ 114,837
Total Expenditures	\$ 5,856,692

TITLE IV PART A – STUDENT SUPPORT AND ACADEMIC ENRICHMENT

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

Estimated Entitlement	\$ 27,117,451
Estimated Carryover	\$ 20,693,967
Total	\$ 47,811,418

Budgeted Expenditures	Amount
Administration	
Administrative Cost	\$ 542,349
Indirect Cost	2,685,020
Reserve for Salary/Carryover/Entitlement Adjustment	1,355,873
Subtotal	\$ 4,583,242

Private School Equitable Share	\$ 1,887,291
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Access to Well-Rounded Education	
A-G Intervention - College/Career Support	\$ 1,198,203
Academic Counseling	2,357,061
Elementary Curriculum & Instruction - CGI	6,203,744
Elementary Curriculum & Instruction - Science	2,355,570
Elementary Curriculum & Instruction - ELA	3,218,164
Secondary Curriculum & Instruction - Math	2,825,633
STEAM	183,202
Access, Equity, & Acceleration	60,610
Gifted and Talented Programs	531,636
Secondary Summer Enrichment	1,500,000
Access to Well-Rounded Education	1,943,790
Subtotal	\$ 22,377,613

Safe & Healthy Environment	
Health Educ Prog-SEL Support	\$ 6,144,504
Health Educ Prog-Physical Education	744,277
Health Education	1,421,758
Newcomer Counselors-8 FTEs (80% of Position)	933,112
SHHS-School Based Operational (7 PSW Positions)	1,198,610
SHHS-Student Support-College Empowerment - 9 FTEs	1,690,785
SOGIE, Mental Health and Anti-Bullying	205,366
Healthy Relationships	212,253
School Based Foster Transportation	825,000
Subtotal	\$ 13,375,665

Los Angeles Unified School District

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Improved Use of Technology

Instructional Technology Initiative	\$ 3,527,373
Instructional Technology Initiative- Devices	51,960
Office of Chief Academic Officer- Digital Tools	1,800,000
ITS-Apps-Learning Management System	208,274
Subtotal	\$ 5,587,607

Total Expenditures	\$ 47,811,418
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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 2024-25 Budget includes Authorized and Estimated amounts. Authorized Budget refers to the maximum budget authority granted by the governing board. Estimated amount refers to estimated projection of revenues and/or expenditures which is typically less than the authorized amount.

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

- Description of Funds
 - Operating Funds
 - Capital Projects Funds
 - Debt Service Funds
 - Internal Service Funds
 - Fiduciary Funds
 - Special Revenue Funds

- Sources and Uses of Funds
 - Introduction
 - Summary of Sources and Uses by Fund Type
 - Summary of Revenues by Fund
 - Summary of Expenditures by Fund

- Operating Funds:
 - Fund 010-General Fund Summary – Unrestricted and Restricted
 - General Fund Summary – Unrestricted
 - General Fund Summary – Restricted
 - General Fund Revenue Detail
 - General Fund Budgeted Expenditure Detail by Sub-Object
 - Fund 110-Adult Education Fund
 - Fund 120-Child Development Fund
 - Fund 130-Cafeteria Fund

- Capital Projects Funds:
 - Capital Planning and Budgeting
 - Fund 210-Building Fund– Measure R
 - Fund 211-Building Fund – Proposition BB
 - Fund 212-Building Fund
 - Fund 213-Building Fund – Measure K
 - Fund 214-Building Fund – Measure Y
 - Fund 215-Building Fund – Measure Q
 - Fund 216-Building Fund – Measure RR
 - Fund 250-Capital Facilities Account Fund

INTRODUCTION TO FINANCIAL STATEMENTS

- **Capital Projects Funds (continued):**
 - Fund 300-State School Building Lease-Purchase Fund
 - Fund 351-County School Facilities Fund
 - Fund 400-Special Reserve Fund– Community Redevelopment Agency
 - Fund 401-Special Reserve Fund
 - Fund 402-Special Reserve Fund – FEMA-Earthquake
 - Fund 403-Special Reserve Fund – FEMA-Hazard Mitigation

- **Debt Service Funds:**
 - Fund 510-Bond Interest and Redemption Fund
 - Fund 530-Tax Override Fund
 - Fund 560-Capital Services Fund

- **Internal Service Funds:**
 - Fund 670-Health and Welfare Benefits Fund
 - Fund 671-Workers’ Compensation Fund
 - Fund 672-Liability Self-Insurance Fund

- **Fiduciary Funds:**
 - Fund 713-Other Post-Employment Benefit (OPEB) Fund

- **Special Revenue Funds:**
 - Fund 080-Student Body

DESCRIPTION OF FUNDS

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

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

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).

1 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. This is officially closed in FY2022-23.

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

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

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

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

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

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

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

DESCRIPTION OF FUNDS

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

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

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

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

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

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

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

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

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

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

DESCRIPTION OF FUNDS

DEBT SERVICE FUNDS

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

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

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

INTERNAL SERVICE FUNDS

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

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

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

FIDUCIARY FUNDS

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

SPECIAL REVENUE FUNDS

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

SOURCES AND USES OF FUNDS

SOURCES OF FUNDS

Beginning Balance

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

Revenue

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

USES OF FUNDS

Expenditure

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

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

SOURCES AND USES OF FUNDS

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

Ending Balance

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

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

Los Angeles Unified School District

2024-25 BUDGET

SUMMARY OF SOURCES AND USES BY FUND TYPE

	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25
<i>(Amounts in millions)</i>	<i>Actual</i>	<i>Actual</i>	<i>Actuals</i>	<i>Estimated Actuals</i>	<i>Authorized Final Budget</i>	<i>Estimated Final Budget</i>
Operating Funds						
Beginning Balance	\$ 2,188.7	\$ 2,982.6	\$ 3,494.3	\$ 5,958.8	\$ 6,715.4	\$ 6,715.4
Revenues	9,596.3	10,582.0	12,659.2	11,955.6	10,315.7	10,315.7
Total Sources of Funds	\$11,784.9	\$13,564.6	\$16,153.5	\$17,914.3	\$17,031.1	\$17,031.1
Expenditures	\$ 8,801.1	\$ 9,994.3	\$10,195.3	\$11,199.0	\$13,332.9	\$12,171.9
Ending Balance	2,983.9	3,570.2	5,958.2	6,715.4	3,698.1	4,859.1
Total Uses of Funds	\$11,784.9	\$13,564.6	\$16,153.5	\$17,914.3	\$17,031.1	\$17,031.1
Capital Projects Funds						
Beginning Balance	\$ 1,511.5	\$ 1,977.2	\$ 1,763.1	\$ 1,553.6	\$ 1,974.0	\$ 1,974.0
Revenues	1,592.8	1,069.9	1,190.6	1,751.7	1,319.0	1,319.0
Total Sources of Funds	\$ 3,104.3	\$ 3,047.1	\$ 2,953.7	\$ 3,305.3	\$ 3,293.0	\$ 3,293.0
Expenditures	\$ 1,093.3	\$ 1,242.3	\$ 1,337.4	\$ 1,331.3	\$ 2,292.2	\$ 2,292.2
Ending Balance	2,011.0	1,804.8	1,616.3	1,974.0	1,000.9	1,000.9
Total Uses of Funds	\$ 3,104.3	\$ 3,047.1	\$ 2,953.7	\$ 3,305.3	\$ 3,293.0	\$ 3,293.0
Debt Service Funds						
Beginning Balance	\$ 1,078.0	\$ 1,240.8	\$ 1,187.5	\$ 1,305.6	\$ 1,242.1	\$ 1,242.1
Revenues	2,072.4	1,132.7	1,309.1	1,223.9	1,233.4	1,233.4
Total Sources of Funds	\$ 3,150.4	\$ 2,373.5	\$ 2,496.6	\$ 2,529.5	\$ 2,475.5	\$ 2,475.5
Expenditures	\$ 1,909.6	\$ 1,186.0	\$ 1,191.0	\$ 1,287.4	\$ 1,248.8	\$ 1,248.8
Ending Balance	1,240.8	1,187.5	1,305.6	1,242.1	1,226.6	1,226.6
Total Uses of Funds	\$ 3,150.4	\$ 2,373.5	\$ 2,496.6	\$ 2,529.5	\$ 2,475.5	\$ 2,475.5
Internal Service Funds						
Beginning Balance	\$ 475.0	\$ 318.7	\$ 292.1	\$ 366.6	\$ 320.8	\$ 320.8
Revenues	1,220.9	1,273.5	1,397.7	1,492.8	1,650.8	1,650.8
Total Sources of Funds	\$ 1,695.8	\$ 1,592.2	\$ 1,689.8	\$ 1,859.4	\$ 1,971.6	\$ 1,971.6
Expenditures	\$ 1,377.1	\$ 1,300.1	\$ 1,323.6	\$ 1,538.6	\$ 1,539.9	\$ 1,539.9
Ending Balance	318.7	292.1	366.2	320.8	431.7	431.7
Total Uses of Funds	\$ 1,695.8	\$ 1,592.2	\$ 1,689.8	\$ 1,859.4	\$ 1,971.6	\$ 1,971.6
Fiduciary Service Fund						
Beginning Balance	\$ 426.0	\$ 542.8	\$ 469.9	\$ 499.9	\$ 813.1	\$ 813.1
Revenues	117.3	(72.4)	30.4	313.8	40.0	40.0
Total Sources of Funds	\$ 543.2	\$ 470.4	\$ 500.3	\$ 813.6	\$ 853.1	\$ 853.1
Expenditures	\$ 0.4	\$ 0.5	\$ 0.4	\$ 0.6	\$ 0.5	\$ 0.5
Ending Balance	542.8	469.9	499.9	813.1	852.6	852.6
Total Uses of Funds	\$ 543.2	\$ 470.4	\$ 500.3	\$ 813.6	\$ 853.1	\$ 853.1
Special Revenue Fund						
Beginning Balance	\$ 46.4	\$ 44.8	\$ 48.1	\$ 50.4	\$ 52.5	\$ 52.5
Revenues	4.7	33.3	39.4	38.5	30.2	30.2
Total Sources of Funds	\$ 51.2	\$ 78.0	\$ 87.5	\$ 89.0	\$ 82.7	\$ 82.7
Expenditures	\$ 6.4	\$ 29.9	\$ 37.1	\$ 36.5	\$ 29.3	\$ 29.3
Ending Balance	44.8	48.1	50.4	52.5	53.4	53.4
Total Uses of Funds	\$ 51.2	\$ 78.0	\$ 87.5	\$ 89.0	\$ 82.7	\$ 82.7

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

Los Angeles Unified School District

2024-25 BUDGET

SUMMARY OF REVENUES BY FUND

	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25
<i>(Amounts in millions)</i>	<i>Actual</i>	<i>Actual</i>	<i>Actuals</i>	<i>Estimated Actuals</i>	<i>Authorized Final Budget</i>	<i>Estimated Final Budget</i>
Operating Funds						
General Fund - Unrestricted	\$ 4,975.2	\$ 5,092.4	\$ 5,865.7	\$ 6,467.9	\$ 5,271.2	\$ 5,271.2
General Fund - Restricted	4,045.8	4,690.1	5,955.5	4,527.6	4,166.2	4,166.2
Adult Education Fund	137.5	141.4	161.3	162.7	165.4	165.4
Child Development	176.0	179.2	215.2	285.5	233.5	233.5
Cafeteria Fund	261.8	479.0	461.6	511.8	479.4	479.4
Subtotal	\$ 9,596.3	\$ 10,582.0	\$ 12,659.2	\$ 11,955.6	\$ 10,315.7	\$ 10,315.7
Capital Projects Funds						
Building Fund - Measure R	\$ 2.9	\$ 127.1	\$ 3.9	\$ 7.9	\$ 1.0	\$ 1.0
Building Fund - Proposition BB	0.0	0.0	-	-	-	-
Building Fund	0.5	0.2	1.4	1.6	1.4	1.4
Building Fund - Measure K	72.9	16.6	8.0	16.4	2.3	2.3
Building Fund - Measure Y	1.3	69.6	2.4	5.0	2.9	2.9
Building Fund - Measure Q	1,258.3	187.2	395.0	695.4	617.7	617.7
Building Fund - Measure RR	-	289.8	398.1	350.0	418.3	418.3
Capital Facilities Account Fund	82.4	90.5	106.2	92.3	87.4	87.4
State School Building Lease-Purchase Fund	0.1	(0.4)	6.4	-	-	-
County School Facilities Fund	104.1	212.2	181.9	60.9	98.2	98.2
Special Reserve Fund - CRA	50.0	45.7	56.7	64.2	66.1	66.1
Special Reserve Fund	20.4	31.8	30.4	457.9	23.8	23.8
Special Reserve Fund-FEMA-Earthquake	0.0	(0.1)	0.1	0.1	-	-
Special Reserve Fund-FEMA-Hazard Mitigation	0.0	(0.1)	0.1	0.0	-	-
Subtotal	\$ 1,592.8	\$ 1,069.9	\$ 1,190.6	\$ 1,751.7	\$ 1,319.0	\$ 1,319.0
Debt Service Funds						
Bond Interest and Redemption Fund	\$ 2,021.5	\$ 1,119.4	\$ 1,220.4	\$ 1,198.7	\$ 1,183.2	\$ 1,183.2
Tax Override Fund	0.0	(0.0)	0.0	0.0	-	-
Capital Services Fund	51.0	13.3	88.6	25.2	50.2	50.2
Subtotal	\$ 2,072.4	\$ 1,132.7	\$ 1,309.1	\$ 1,223.9	\$ 1,233.4	\$ 1,233.4
Internal Service Funds						
Health and Welfare Benefits Fund	\$ 1,093.6	\$ 1,072.1	\$ 1,187.3	\$ 1,171.0	\$ 1,422.6	\$ 1,422.6
Workers' Compensation Fund	90.0	103.0	150.1	165.6	129.6	129.6
Liability Self-Insurance Fund	37.3	98.3	60.3	156.2	98.6	98.6
Subtotal	\$ 1,220.9	\$ 1,273.5	\$ 1,397.7	\$ 1,492.8	\$ 1,650.8	\$ 1,650.8
Fiduciary Fund						
Other Post-employment Benefit Fund	\$ 117.3	\$ (72.4)	\$ 30.4	\$ 313.8	\$ 40.0	\$ 40.0
Subtotal	\$ 117.3	\$ (72.4)	\$ 30.4	\$ 313.8	\$ 40.0	\$ 40.0
Special Revenue Fund						
Student Body	\$ 4.7	\$ 33.3	\$ 39.4	\$ 38.5	\$ 30.2	\$ 30.2
Subtotal	\$ 4.7	\$ 33.3	\$ 39.4	\$ 38.5	\$ 30.2	\$ 30.2
Total Revenue - All Funds	\$ 14,604.4	\$ 14,018.8	\$ 16,626.4	\$ 16,776.3	\$ 14,589.1	\$ 14,589.1

Los Angeles Unified School District

2024-25 BUDGET

SUMMARY OF EXPENDITURES BY FUND

	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25
(Amounts in millions)	<u>Actual</u>	<u>Actual</u>	<u>Actuals</u>	<u>Estimated Actuals</u>	<u>Authorized Final Budget</u>	<u>Estimated Final Budget</u>
Operating Funds						
General Fund - Unrestricted	\$ 4,505.2	\$ 4,888.2	\$ 4,773.2	\$ 5,859.1	\$ 7,167.6	\$ 6,839.2
General Fund - Restricted	3,708.7	4,349.4	4,664.7	4,487.8	5,166.7	4,374.6
Adult Education Fund	121.8	147.6	144.2	164.1	212.6	172.2
Child Development	172.1	178.1	204.4	208.3	283.4	283.4
Cafeteria Fund	293.4	431.1	408.8	479.7	502.6	502.6
Subtotal	\$ 8,801.1	\$ 9,994.3	\$ 10,195.3	\$ 11,199.0	\$ 13,332.9	\$ 12,171.9
Capital Projects Funds						
Building Fund - Measure R	\$ 54.6	\$ 68.4	\$ 30.1	\$ 28.4	\$ 48.6	\$ 48.6
Building Fund - Proposition BB	1.0	3.5	-	-	-	-
Building Fund	0.7	0.9	2.0	3.6	8.7	8.7
Building Fund - Measure K	19.1	46.5	88.8	36.3	57.2	57.2
Building Fund - Measure Y	54.6	46.5	10.6	21.6	62.7	62.7
Building Fund - Measure Q	679.2	704.5	572.7	641.8	557.3	557.3
Building Fund - Measure RR	-	25.4	122.8	297.1	600.7	600.7
Capital Facilities Account Fund	131.0	121.1	133.6	104.7	114.6	114.6
State School Building Lease-Purchase Fund	0.0	0.0	12.2	-	-	-
County School Facilities Fund	121.9	117.7	277.4	118.3	128.8	128.8
Special Reserve Fund - CRA	20.3	59.8	31.6	30.9	231.1	231.1
Special Reserve Fund	10.1	48.1	54.0	48.5	479.1	479.1
Special Reserve Fund-FEMA-Earthquake	0.9	0.0	-	0.0	2.4	2.4
Special Reserve Fund-FEMA-Hazard Mitigation	-	-	1.5	-	0.8	0.8
Subtotal	\$ 1,093.3	\$ 1,242.3	\$ 1,337.4	\$ 1,331.3	\$ 2,292.2	\$ 2,292.2
Debt Service Funds						
Bond Interest and Redemption Fund	\$ 1,839.9	\$ 1,169.6	\$ 1,089.4	\$ 1,262.2	\$ 1,198.6	\$ 1,198.6
Tax Override Fund	-	-	-	-	-	-
Capital Services Fund	69.7	16.4	101.6	25.2	50.2	50.2
Subtotal	\$ 1,909.6	\$ 1,186.0	\$ 1,191.0	\$ 1,287.4	\$ 1,248.8	\$ 1,248.8
Internal Service Funds						
Health and Welfare Benefits Fund	\$ 1,323.2	\$ 1,124.6	\$ 1,187.0	\$ 1,278.9	\$ 1,349.5	\$ 1,349.5
Workers' Compensation Fund	19.6	67.6	70.9	103.5	110.5	110.5
Liability Self-Insurance Fund	34.3	107.8	65.6	156.2	79.9	79.9
Subtotal	\$ 1,377.1	\$ 1,300.1	\$ 1,323.6	\$ 1,538.6	\$ 1,539.9	\$ 1,539.9
Fiduciary Fund						
Other Post-employment Benefit Fund	\$ 0.4	\$ 0.5	\$ 0.4	\$ 0.6	\$ 0.5	\$ 0.5
Subtotal	\$ 0.4	\$ 0.5	\$ 0.4	\$ 0.6	\$ 0.5	\$ 0.5
Special Revenue Fund						
Student Body	\$ 6.4	\$ 29.9	\$ 37.1	\$ 36.5	\$ 29.3	\$ 29.3
Subtotal	\$ 6.4	\$ 29.9	\$ 37.1	\$ 36.5	\$ 29.3	\$ 29.3
Total Expenditure - All Funds	\$ 13,187.9	\$ 13,753.1	\$ 14,084.7	\$ 15,393.3	\$ 18,443.7	\$ 17,282.7

OPERATING FUNDS



Fund 010-General Fund

Fund 110-Adult Education Fund

Fund 120-Child Development Fund

Fund 130-Cafeteria Fund

Los Angeles Unified School District

2024-25 BUDGET

FUND 010 - GENERAL FUND – UNRESTRICTED AND RESTRICTED

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

	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25
					<u>Authorized</u>	
(Amounts in millions)	<u>Actual</u>	<u>Actual</u>	<u>Actuals</u>	<u>Estimated</u>	<u>Final</u>	<u>Estimated</u>
				<u>Actuals</u>	<u>Budget</u>	<u>Budget</u>
Sources of Funds						
<i>Beginning Balance</i>						
Non-spendable - Cash, Inventories, Others	\$ 37.7	\$ 42.5	\$ 48.0	\$ 48.3	\$ 48.0	\$ 48.0
Restricted	113.6	203.1	544.5	1,794.9	1,881.0	1,881.0
Committed	87.6	-	-	2,920.9	2,981.1	2,981.1
Assigned	1,248.9	1,064.1	1,596.0	510.9	375.9	375.9
Reserve For Economic Uncertainties	79.0	92.0	199.9	238.8	244.9	244.9
Unassigned/Unappropriated	538.8	1,454.8	1,011.7	193.7	826.0	826.0
Audit Adjustments	(56.1)	(1.3)	(71.8)	0.8	-	-
Other Restatements	-	-	(4.2)	-	-	-
Total Beginning Balance	\$ 2,049.5	\$ 2,855.3	\$ 3,324.1	\$ 5,708.3	\$ 6,356.9	\$ 6,356.9
<i>Revenue</i>						
Local Control Funding Formula	\$ 5,655.9	\$ 6,036.4	\$ 6,596.2	\$ 6,727.1	\$ 6,447.3	\$ 6,447.3
Federal Revenue	1,685.4	1,855.9	2,299.7	2,091.8	862.8	862.8
Other State Revenue	1,223.8	1,748.8	2,638.0	1,574.0	1,694.7	1,694.7
Other Local Revenue	190.8	32.8	195.4	569.5	402.5	402.5
Inter-program Transfers	-	-	-	-	-	-
Interfund Transfers-In	265.0	46.6	41.0	31.9	30.0	30.0
Other Financing Sources	-	62.0	50.8	1.2	0.0	0.0
Total Revenue	\$ 9,021.0	\$ 9,782.4	\$ 11,821.2	\$ 10,995.5	\$ 9,437.3	\$ 9,437.3
Total Sources of Funds	\$ 11,070.4	\$ 12,637.7	\$ 15,145.3	\$ 16,703.8	\$ 15,794.3	\$ 15,794.3
Uses of Funds						
<i>Expenditure</i>						
Certificated Salaries	\$ 3,086.7	\$ 3,379.8	\$ 3,468.0	\$ 3,850.9	\$ 4,306.2	\$ 4,185.7
Classified Salaries	1,159.8	1,257.2	1,348.8	1,477.8	1,668.2	1,574.1
Employee Benefits	2,151.4	2,370.1	2,592.7	2,938.7	3,110.7	3,069.8
Books and Supplies	621.3	479.4	672.7	586.5	2,030.8	1,196.8
Services and Other Operating Expenditures	1,079.1	1,655.7	1,231.9	1,389.8	1,111.5	1,069.3
Capital Outlay	94.1	94.7	103.9	79.2	92.4	104.3
Direct Support/Indirect Costs	(22.3)	(24.9)	(24.0)	(19.7)	(43.4)	(43.4)
Other Financing Uses	38.2	14.4	15.6	25.0	50.2	50.2
Other Outgo	5.6	11.2	28.4	18.7	7.7	6.9
Total Expenditure	\$ 8,213.9	\$ 9,237.6	\$ 9,437.9	\$ 10,346.9	\$ 12,334.3	\$ 11,213.7
<i>Ending Balance</i>						
Non-spendable - Cash, Inventories, Others	\$ 42.5	\$ 48.0	\$ 48.3	\$ 48.0	\$ 48.0	\$ 48.0
Restricted	203.1	544.5	1,794.9	1,881.0	880.5	1,672.6
Committed	-	-	2,920.9	2,981.1	1,748.3	1,796.9
Assigned	1,064.1	1,596.0	510.9	375.9	529.9	726.1
Reserve For Economic Uncertainties	92.0	199.9	238.8	244.9	112.2	112.2
Unassigned/Unappropriated	1,454.8	1,011.7	193.7	826.0	141.1	224.8
Total Ending Balance	\$ 2,856.6	\$ 3,400.1	\$ 5,707.4	\$ 6,356.9	\$ 3,460.0	\$ 4,580.5
Total Uses of Funds	\$ 11,070.4	\$ 12,637.7	\$ 15,145.3	\$ 16,703.8	\$ 15,794.3	\$ 15,794.3

Los Angeles Unified School District

2024-25 BUDGET

FUND 010 - GENERAL FUND – UNRESTRICTED

	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25
				<u>Estimated</u>	<u>Authorized</u>	<u>Estimated</u>
(Amounts in millions)	<u>Actual</u>	<u>Actual</u>	<u>Actuals</u>	<u>Actuals</u>	<u>Final</u>	<u>Final</u>
					<u>Budget</u>	<u>Budget</u>
<u>Sources of Funds</u>						
<i>Beginning Balance</i>						
Non-spendable - Cash, Inventories, Others	\$ 37.7	\$ 42.5	\$ 43.0	\$ 47.9	\$ 47.9	\$ 47.9
Restricted	-	-	-	-	-	-
Committed	87.6	-	-	2,920.9	2,981.1	2,981.1
Assigned	1,248.9	1,064.1	1,596.0	510.9	375.9	375.9
Reserve For Economic Uncertainties	79.0	92.0	199.9	238.8	244.9	244.9
Unassigned/Unappropriated	664.1	1,454.8	1,011.7	193.7	826.0	826.0
Audit Adjustments	66.2	(7.0)	(72.8)	(45.2)	-	-
Other Restatements	-	-	42.0	-	-	-
Total Beginning Balance	\$ 2,183.4	\$ 2,646.4	\$ 2,819.8	\$ 3,867.0	\$ 4,475.9	\$ 4,475.9
<i>Revenue</i>						
Local Control Funding Formula	\$ 5,627.7	\$ 6,009.0	\$ 6,565.6	\$ 6,698.8	\$ 6,415.7	\$ 6,415.7
Federal Revenue	\$ 10.6	2.0	23.5	487.8	1.9	1.9
Other State Revenue	\$ 104.1	90.1	130.5	123.7	126.0	126.0
Other Local Revenue	\$ 173.8	6.1	139.2	445.5	357.8	357.8
Inter-program Transfers	\$ (1,205.6)	(1,123.3)	(1,084.6)	(1,319.1)	(1,660.3)	(1,660.3)
Interfund Transfers-In	\$ 264.5	46.5	40.6	30.0	30.0	30.0
Other Financing Sources	\$ -	62.0	50.8	1.2	0.0	0.0
Total Revenue	\$ 4,975.2	\$ 5,092.4	\$ 5,865.7	\$ 6,467.9	\$ 5,271.2	\$ 5,271.2
Total Sources of Funds	\$ 7,158.6	\$ 7,738.8	\$ 8,685.4	\$ 10,335.0	\$ 9,747.0	\$ 9,747.0
<u>Uses of Funds</u>						
<i>Expenditure</i>						
Certificated Salaries	\$ 2,125.3	\$ 2,018.7	\$ 2,040.6	\$ 2,398.9	\$ 3,220.8	\$ 3,124.7
Classified Salaries	\$ 594.1	639.6	624.7	864.3	1,012.6	940.8
Employee Benefits	\$ 1,186.0	1,196.4	1,348.0	1,676.3	1,916.6	1,884.6
Books and Supplies	\$ 225.4	141.8	268.1	293.7	572.3	431.6
Services and Other Operating Expenditures	\$ 400.6	965.0	534.3	659.4	566.6	567.4
Capital Outlay	\$ 57.4	79.1	83.3	41.7	82.4	94.5
Direct Support/Indirect Costs	\$ (126.1)	(177.9)	(165.6)	(116.8)	(261.5)	(261.5)
Other Financing Uses	\$ 36.9	14.4	15.5	25.0	50.2	50.2
Other Outgo	\$ 5.6	11.2	24.3	16.5	7.7	6.9
Total Expenditure	\$ 4,505.2	\$ 4,888.2	\$ 4,773.2	\$ 5,859.1	\$ 7,167.6	\$ 6,839.2
<i>Ending Balance</i>						
Non-spendable - Cash, Inventories, Others	\$ 42.5	\$ 43.0	\$ 47.9	\$ 47.9	\$ 47.9	\$ 47.9
Restricted	\$ -	-	-	-	-	-
Committed	\$ -	-	2,920.9	2,981.1	1,748.3	1,796.9
Assigned	\$ 1,064.1	1,596.0	510.9	375.9	529.9	726.1
Reserve For Economic Uncertainties	\$ 92.0	199.9	238.8	244.9	112.2	112.2
Unassigned/Unappropriated	\$ 1,454.8	1,011.7	193.7	826.0	141.1	224.8
Total Ending Balance	\$ 2,653.4	\$ 2,850.6	\$ 3,912.2	\$ 4,475.9	\$ 2,579.4	\$ 2,907.9
Total Uses of Funds	\$ 7,158.6	\$ 7,738.8	\$ 8,685.4	\$ 10,335.0	\$ 9,747.0	\$ 9,747.0

Los Angeles Unified School District

2024-25 BUDGET

FUND 010 - GENERAL FUND – RESTRICTED

	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25
				<i>Estimated</i>	<i>Authorized</i>	<i>Estimated</i>
<i>(Amounts in millions)</i>	<i>Actual</i>	<i>Actual</i>	<i>Actuals</i>	<i>Actuals</i>	<i>Final</i>	<i>Final</i>
					<i>Budget</i>	<i>Budget</i>
<u>Sources of Funds</u>						
<i>Beginning Balance</i>						
Non-spendable - Cash, Inventories, Others	\$ 0.0	\$ 0.0	\$ 5.0	\$ 0.4	\$ 0.1	\$ 0.1
Restricted	113.6	203.1	544.5	1,794.9	1,881.0	1,881.0
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Reserve For Economic Uncertainties	-	-	-	-	-	-
Unassigned/Unappropriated	(125.3)	-	(0.0)	-	-	-
Audit Adjustments	(122.3)	5.7	1.0	46.0	-	-
Other Restatements	-	-	(46.2)	-	-	-
Total Beginning Balance	\$ (133.9)	\$ 208.9	\$ 504.4	\$ 1,841.2	\$ 1,881.1	\$ 1,881.1
<i>Revenue</i>						
Local Control Funding Formula	\$ 28.2	\$ 27.5	\$ 30.6	\$ 28.3	\$ 31.6	\$ 31.6
Federal Revenue	1,674.9	1,853.9	2,276.2	1,604.0	860.9	860.9
Other State Revenue	1,119.7	1,658.7	2,507.5	1,450.2	1,568.7	1,568.7
Other Local Revenue	17.0	26.7	56.2	124.0	44.8	44.8
Inter-program Transfers	1,205.6	1,123.3	1,084.6	1,319.1	1,660.3	1,660.3
Interfund Transfers-In	0.5	0.1	0.5	1.9	-	-
Other Financing Sources	-	-	-	-	-	-
Total Revenue	\$ 4,045.8	\$ 4,690.1	\$ 5,955.5	\$ 4,527.6	\$ 4,166.2	\$ 4,166.2
Total Sources of Funds	\$ 3,911.9	\$ 4,898.9	\$ 6,459.9	\$ 6,368.8	\$ 6,047.2	\$ 6,047.2
<u>Uses of Funds</u>						
<i>Expenditure</i>						
Certificated Salaries	\$ 961.5	\$ 1,361.1	\$ 1,427.4	\$ 1,452.0	\$ 1,085.4	\$ 1,061.0
Classified Salaries	565.7	617.6	724.0	613.5	655.6	633.3
Employee Benefits	965.4	1,173.7	1,244.7	1,262.3	1,194.2	1,185.2
Books and Supplies	395.9	337.6	404.6	292.8	1,458.5	765.3
Services and Other Operating Expenditures	678.5	690.7	697.6	730.4	544.9	501.8
Capital Outlay	36.7	15.6	20.6	37.5	10.0	9.8
Direct Support/Indirect Costs	103.8	153.0	141.6	97.1	218.2	218.2
Other Financing Uses	1.3	0.1	0.1	-	-	-
Other Outgo	-	-	4.0	2.2	-	-
Total Expenditure	\$ 3,708.7	\$ 4,349.4	\$ 4,664.7	\$ 4,487.8	\$ 5,166.7	\$ 4,374.6
<i>Ending Balance</i>						
Non-spendable - Cash, Inventories, Others	\$ 0.0	\$ 5.0	\$ 0.4	\$ 0.1	\$ 0.1	\$ 0.1
Restricted	203.1	544.5	1,794.9	1,881.0	880.5	1,672.6
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Reserve For Economic Uncertainties	-	-	-	-	-	-
Unassigned/Unappropriated	-	(0.0)	-	-	-	-
Total Ending Balance	\$ 203.1	\$ 549.5	\$ 1,795.2	\$ 1,881.1	\$ 880.6	\$ 1,672.7
Total Uses of Funds	\$ 3,911.9	\$ 4,898.9	\$ 6,459.9	\$ 6,368.8	\$ 6,047.2	\$ 6,047.2

Los Angeles Unified School District

2024-25 BUDGET

GENERAL FUND-UNRESTRICTED REVENUE BY SOURCE

	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25
				<u>Estimated</u>	<u>Authorized</u>	<u>Estimated</u>
(Amounts in millions)	<u>Actual</u>	<u>Actual</u>	<u>Actuals</u>	<u>Actuals</u>	<u>Final</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>
UNRESTRICTED PROGRAMS						
Local Control Funding Formula (LCFF)						
State Aid	\$ 3,173.7	\$ 3,295.0	\$ 4,484.9	\$ 3,667.1	\$ 3,507.0	\$ 3,507.0
Local Revenue (Property Taxes)	1,492.7	1,570.1	1,677.8	1,686.6	1,690.1	1,690.1
Education Protection Account (EPA) Entitlement	961.4	1,143.8	402.9	1,345.0	1,218.7	1,218.7
Total LCFF Sources	\$ 5,627.7	\$ 6,009.0	\$ 6,565.6	\$ 6,698.8	\$ 6,415.7	\$ 6,415.7
Federal Revenues						
FEMA	\$ -	\$ -	\$ 13.5	\$ 486.0	\$ -	\$ -
Medi-Cal Admin Activity	8.6	-	-	-	-	-
All Other Federal Revenues	1.9	2.0	10.0	1.8	1.9	1.9
Total Federal Revenues	\$ 10.6	\$ 2.0	\$ 23.5	\$ 487.8	\$ 1.9	\$ 1.9
State Revenues						
California State Lottery	\$ 81.4	\$ 68.8	\$ 89.3	\$ 68.8	\$ 68.9	\$ 68.9
Home-to-School Transportation Reimbursement Funding	-	-	18.5	32.7	31.3	31.3
Mandated Cost Reimbursement	17.7	18.1	16.3	17.7	17.9	17.9
Pupil Assessment	1.9	-	1.5	3.1	2.7	2.7
ROC/P Apprenticeship Program	-	-	-	-	-	-
Special Education Preschool Funds	-	-	-	-	-	-
All Other State Revenue	3.1	3.1	4.9	1.4	5.2	5.2
Total State Revenues	\$ 104.1	\$ 90.1	\$ 130.5	\$ 123.7	\$ 126.0	\$ 126.0
Local Revenue						
Donations	\$ 59.8	\$ 20.0	\$ 13.7	\$ 13.0	\$ 13.0	\$ 13.0
E-Rate Reimbursement	10.7	18.3	22.1	26.3	22.4	22.4
Fees and Contracts	39.9	38.9	39.4	39.3	40.4	40.4
Interest	9.0	17.2	130.7	201.8	213.5	213.5
Leases and Rentals	15.7	21.2	22.1	24.6	20.5	20.5
Legal Settlements/Restitutions	0.7	0.0	2.0	0.0	-	-
Medi-Cal Admin Activity	-	9.2	6.9	8.0	5.6	5.6
Net Increase (Decrease) in the Fair Value of Investments	-	(159.4)	(154.8)	73.3	-	-
All Other Local Revenue	37.9	40.7	57.1	59.2	42.4	42.4
Total Local Revenues	\$ 173.8	\$ 6.1	\$ 139.2	\$ 445.5	\$ 357.8	\$ 357.8
Other Financing Sources						
Interfund Transfers	\$ 264.5	\$ 46.5	\$ 40.6	\$ 30.0	\$ 30.0	\$ 30.0
Proceeds from Disposal of Capital Assets	-	-	0.3	0.0	-	-
Proceeds from Capital Leases	-	-	3.5	-	-	-
Proceeds from Subscription-Based Information Technology Arrangements (SBITAs), GASB Statement No.	-	-	47.1	1.2	-	-
Inter-program Transfers	(1,205.6)	(1,123.3)	(1,084.6)	(1,319.1)	(1,660.3)	(1,660.3)
All Other Financing Sources	-	62.0	-	-	-	-
Total Other Financing Sources	\$ (941.0)	\$ (1,014.8)	\$ (993.2)	\$ (1,287.9)	\$ (1,630.3)	\$ (1,630.3)
Total Unrestricted Resources	\$ 4,975.2	\$ 5,092.4	\$ 5,865.7	\$ 6,467.9	\$ 5,271.2	\$ 5,271.2

Los Angeles Unified School District

2024-25 BUDGET

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

		2020-21	2021-22	2022-23	2023-24	2024-25	2024-25
<i>(Amounts in millions)</i>		<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Estimated Actuals</i>	<i>Authorized Final Actuals</i>	<i>Estimated Final Actuals</i>
SACS Object							
<i>Certificated Salaries</i>							
1100	Salaries - Teachers	\$ 2,163.8	\$ 2,297.5	\$ 2,314.6	\$ 2,543.3	\$ 2,955.5	\$ 2,837.5
1100	Salaries - Teacher Assistants	55.5	41.4	34.5	33.0	35.3	35.3
1200	Salaries - Librarians	15.5	16.7	16.7	19.1	22.2	23.0
1200	Salaries - Counselors	236.7	283.4	308.4	355.6	374.7	375.2
1200	Salaries - Nurses & Health Employees	72.9	78.0	85.0	122.2	146.3	148.4
1300	Salaries - School Administrators	208.9	242.2	253.7	295.0	256.3	261.3
1300	Salaries - Supervisors	131.9	154.9	146.1	162.4	169.4	175.5
1300	Salaries - Superintendents	2.1	2.5	2.3	2.4	2.7	2.4
1300	Salaries - Non-school Administrators	6.5	7.7	6.8	7.5	6.9	7.5
1900	Other Certificated Employees	192.7	255.5	300.0	310.3	336.9	319.7
<i>Total Certificated Salaries</i>		\$ 3,086.7	\$ 3,379.8	\$ 3,468.0	\$ 3,850.9	\$ 4,306.2	\$ 4,185.7
<i>Classified Salaries</i>							
2100	Instructional Aides	\$ 276.2	\$ 282.8	\$ 316.9	\$ 343.6	\$ 449.5	\$ 433.2
2200	Food Service Employees	13.7	13.2	8.4	7.7	5.3	5.5
2200	Maintenance & Operations Employees	310.7	305.4	325.8	367.9	361.4	356.5
2200	Transportation Employees	78.7	89.8	101.3	91.2	107.7	95.1
2300	Classified Administrators	33.2	38.5	37.6	44.7	50.9	48.0
2400	Clerical and Office Employees	300.7	366.7	377.7	415.7	462.2	415.1
2900	Other Classified Employees	146.6	160.8	181.1	206.8	231.1	220.7
<i>Total Classified Salaries</i>		\$ 1,159.8	\$ 1,257.2	\$ 1,348.8	\$ 1,477.8	\$ 1,668.2	\$ 1,574.1
<i>Employee Benefits</i>							
3100	State Teachers Retirement System	\$ 785.9	\$ 905.6	\$ 950.4	\$ 1,019.5	\$ 1,122.6	\$ 1,099.8
3200	Public Employees Retirement System	202.5	236.3	296.5	357.8	415.6	404.2
3300	Social Security, Medicare, PARS	132.1	143.4	152.1	166.6	187.6	180.9
3400	Benefits - Employee Health Benefits	740.4	729.3	833.7	853.0	956.0	956.0
3500	Benefits - Unemployment Insurance	2.7	24.7	23.4	1.6	3.0	3.0
3600	Benefits - Workers Compensation	79.5	115.1	127.4	129.3	94.1	94.1
3700	Benefits - Retiree Health Benefits	208.3	215.8	209.2	410.9	331.8	331.8
3900	Benefits - General	0.0	-	0.0	0.0	-	-
<i>Total Employee Benefits</i>		\$ 2,151.4	\$ 2,370.1	\$ 2,592.7	\$ 2,938.7	\$ 3,110.7	\$ 3,069.8
<i>Books and Supplies</i>							
4100	Textbooks	\$ 146.7	\$ 37.4	\$ 124.4	\$ 114.3	\$ 102.7	\$ 102.7
4200	Other Books	7.5	4.4	27.8	10.1	0.8	0.8
4300	Instructional Materials & Supplies	410.9	373.2	444.9	396.0	1,905.6	1,062.1
4300	Pupil Transportation Supplies	3.0	10.1	11.7	18.6	11.2	18.8
4400	Non-Capitalized Equipment	52.6	54.3	64.3	46.9	10.2	12.1
4700	Food Services Supplies	0.6	0.0	24.5	0.7	0.3	0.3
<i>Total Books and Supplies</i>		\$ 621.3	\$ 479.4	\$ 697.5	\$ 586.5	\$ 2,030.8	\$ 1,196.8

Los Angeles Unified School District

2024-25 BUDGET

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

		2020-21	2021-22	2022-23	2023-24	2024-25	2024-25
					<u>Estimated</u>	<u>Authorized</u>	<u>Estimated</u>
<i>(Amounts in millions)</i>		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actuals</u>	<u>Final</u>	<u>Final</u>
						<u>Actuals</u>	<u>Actuals</u>
SACS Object							
<i>Other Operating Expense</i>							
5100	Subagreements	\$ 370.3	\$ 358.4	\$ 370.9	\$ 442.3	\$ 398.0	\$ 398.0
5200	Travel & Conference Expenses	6.7	9.7	13.3	8.7	9.2	7.4
5300	Dues and Memberships	1.8	2.2	2.7	2.5	1.5	2.5
5400	Insurance	16.6	32.9	69.2	165.5	114.1	114.1
5500	Utilities & Housekeeping Services	125.4	179.3	193.9	195.0	155.5	156.2
5600	Rentals, Leases & Repairs	20.8	13.6	20.2	35.1	20.7	20.3
5700	Transfer of Direct Cost	48.1	7.8	(0.0)	(0.0)	-	-
5800	Instructional Services	34.1	64.2	122.5	150.5	69.8	69.8
5800	Other Services & Operating Expenses	401.9	928.8	383.7	347.3	311.6	269.4
5900	Telephone, Pager & Postage	53.5	58.7	55.4	42.7	31.0	31.7
<i>Total Operating Expense</i>		\$ 1,079.1	\$ 1,655.7	\$ 1,231.9	\$ 1,389.8	\$ 1,111.5	\$ 1,069.3
<i>Capital Outlay</i>							
6100	Sites & Improvement of Sites	\$ 0.1	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.1	\$ 0.1
6200	Buildings & Improvement of Buildings	60.4	6.2	10.7	21.5	64.5	64.8
6400	Equipment	33.6	26.5	42.6	56.5	21.6	33.1
6500	Equipment Replacement	-	62.0	-	-	6.2	6.2
6600	Portable Bldg-Lease Assets(GASB 87)	-	-	3.5	-	-	-
6700	Subscription Assets (GASB 96)	-	-	47.1	1.2	-	-
<i>Total Capital Outlay</i>		\$ 94.1	\$ 94.7	\$ 103.9	\$ 79.2	\$ 92.4	\$ 104.3
<i>Other Outgo</i>							
7100	Other Outgo-Tuition	\$ 4.5	\$ 4.5	\$ 6.0	\$ 6.1	\$ 6.7	\$ 5.9
7200	Other Outgo-Other Transfer Out	1.0	0.9	1.0	0.9	1.0	1.0
7300	Direct Support/Indirect Costs	(22.3)	(24.9)	(24.0)	(19.7)	(43.4)	(43.4)
7400	Other Uses	0.1	5.7	21.4	11.7	-	-
7600	Other Financing Uses	38.2	14.4	15.6	25.0	50.2	50.2
<i>Total Other Outgo</i>		\$ 21.5	\$ 0.7	\$ 19.9	\$ 24.1	\$ 14.5	\$ 13.7
Total Expenditures		\$ 8,213.9	\$ 9,237.6	\$ 9,462.7	\$ 10,346.9	\$ 12,334.3	\$ 11,213.7

Los Angeles Unified School District

2024-25 BUDGET

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

		2020-21	2021-22	2022-23	2023-24	2024-25	2024-25
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Authorized</u>	<u>Estimated</u>
<i>(Amounts in millions)</i>					<i>Actuals</i>	<i>Final</i>	<i>Final</i>
						<i>Actuals</i>	<i>Actuals</i>
SACS Object							
<i>Certificated Salaries</i>							
1100	Salaries - Teachers	\$ 1,583.5	\$ 1,463.4	\$ 1,559.3	\$ 1,750.1	\$ 2,345.8	\$ 2,236.4
1100	Salaries - Teacher Assistants	23.8	16.9	\$ 14.4	\$ 18.5	\$ 18.9	\$ 18.9
1200	Salaries - Librarians	15.1	15.8	\$ 15.1	\$ 16.5	\$ 22.2	\$ 22.9
1200	Salaries - Counselors	120.4	133.6	\$ 120.6	\$ 192.1	\$ 255.9	\$ 259.4
1200	Salaries - Nurses & Health Employees	31.6	35.0	\$ 4.2	\$ 7.0	\$ 95.4	\$ 101.2
1300	Salaries - School Administrators	176.4	178.5	\$ 160.4	\$ 203.3	\$ 212.3	\$ 217.3
1300	Salaries - Supervisors	89.5	85.7	\$ 78.3	\$ 92.0	\$ 105.0	\$ 113.1
1300	Salaries - Superintendents	2.1	2.3	\$ 2.3	\$ 2.4	\$ 2.7	\$ 2.4
1300	Salaries - Nonschool Administrators	5.1	5.6	\$ 5.4	\$ 5.8	\$ 5.2	\$ 5.8
1900	Other Certificated Employees	77.7	81.8	\$ 80.6	\$ 111.3	\$ 157.4	\$ 147.2
<i>Total Certificated Salaries</i>		\$ 2,125.3	\$ 2,018.7	\$ 2,040.6	\$ 2,398.9	\$ 3,220.8	\$ 3,124.7
<i>Classified Salaries</i>							
2100	Instructional Aides	\$ 9.6	\$ 13.4	\$ 18.8	\$ 39.8	\$ 68.2	\$ 59.4
2200	Food Service Employees	0.9	0.8	0.8	\$ 2.1	\$ 0.2	\$ 0.4
2200	Maintenance & Operations Employees	180.3	177.5	172.6	\$ 227.5	\$ 241.1	\$ 236.2
2200	Transportation Employees	69.5	76.1	83.2	\$ 86.3	\$ 107.6	\$ 95.0
2300	Classified Administrators	29.8	30.9	32.3	\$ 39.2	\$ 45.7	\$ 42.8
2400	Clerical and Office Employees	240.6	269.2	267.7	\$ 337.6	\$ 393.1	\$ 352.0
2900	Other Classified Employees	63.4	71.8	49.2	\$ 131.8	\$ 156.7	\$ 155.0
<i>Total Classified Salaries</i>		\$ 594.1	\$ 639.6	\$ 624.7	\$ 864.3	\$ 1,012.6	\$ 940.8
<i>Employee Benefits</i>							
3100	State Teachers Retirement System	\$ 335.2	\$ 333.6	\$ 381.4	\$ 442.1	\$ 611.6	\$ 593.3
3200	Public Employees Retirement System	116.9	134.5	146.1	\$ 209.1	\$ 259.7	\$ 252.8
3300	Social Security, Medicare, PARS	75.8	78.8	79.8	\$ 97.1	\$ 122.8	\$ 116.1
3400	Benefits - Employee Health Benefits	476.6	444.1	527.0	\$ 563.4	\$ 626.7	\$ 626.7
3500	Benefits - Unemployment Insurance	1.6	14.6	13.9	\$ 1.0	\$ 2.1	\$ 2.1
3600	Benefits - Workers Compensation	51.1	66.4	71.1	\$ 79.4	\$ 64.4	\$ 64.4
3700	Benefits - Retiree Health Benefits	128.7	124.4	128.7	\$ 284.3	\$ 229.3	\$ 229.3
3900	Benefits - General	0.0	-	0.0	\$ 0.0	\$ -	\$ -
<i>Total Employee Benefits</i>		\$ 1,186.0	\$ 1,196.4	\$ 1,348.0	\$ 1,676.3	\$ 1,916.6	\$ 1,884.6
<i>Books and Supplies</i>							
4100	Textbooks	\$ 110.1	\$ 5.1	\$ 79.5	\$ 86.3	\$ 74.6	\$ 74.6
4200	Other Books	0.7	2.4	24.4	\$ 3.3	\$ 0.7	\$ 0.7
4300	Instructional Materials & Supplies	92.4	108.9	128.2	\$ 157.9	\$ 477.5	\$ 327.3
4300	Pupil Transportation Supplies	3.0	9.7	11.4	\$ 18.5	\$ 11.2	\$ 18.8
4400	Non-Capitalized Equipment	19.1	15.7	24.5	\$ 27.6	\$ 8.2	\$ 10.1
4700	Food Services Supplies	0.0	0.0	0.1	\$ 0.1	\$ 0.1	\$ 0.1
<i>Total Books and Supplies</i>		\$ 225.4	\$ 141.8	\$ 268.1	\$ 293.7	\$ 572.3	\$ 431.6

Los Angeles Unified School District

2024-25 BUDGET

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

	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25
				<i>Estimated</i>	<i>Authorized</i>	<i>Estimated</i>
<i>(Amounts in millions)</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actuals</i>	<i>Final</i>	<i>Final</i>
					<i>Actuals</i>	<i>Actuals</i>
SACS Object						
<i>Other Operating Expense</i>						
5100 Subagreements	\$ 24.6	\$ 37.8	\$ 0.4	\$ 6.2	\$ -	\$ -
5200 Travel & Conference Expenses	2.1	2.9	5.1	\$ 3.8	\$ 5.1	\$ 3.2
5300 Dues and Memberships	1.7	2.2	2.7	\$ 2.5	\$ 1.5	\$ 2.5
5400 Insurance	16.6	32.9	69.2	\$ 165.5	\$ 114.1	\$ 114.1
5500 Utilities & Housekeeping Services	125.3	179.2	177.7	\$ 178.2	\$ 155.5	\$ 156.2
5600 Rentals, Leases & Repairs	10.4	5.9	7.9	\$ 18.5	\$ 19.1	\$ 18.7
5700 Transfer of Direct Cost	48.0	(0.2)	(0.2)	\$ (0.2)	\$ -	\$ -
5800 Instructional Services	10.2	15.7	36.6	\$ 45.9	\$ 44.8	\$ 44.8
5800 Other Services & Operating Expenses	132.8	656.7	202.2	\$ 207.2	\$ 195.7	\$ 196.5
5900 Telephone, Pager & Postage	28.9	31.9	32.6	\$ 31.6	\$ 30.8	\$ 31.5
<i>Total Operating Expense</i>	<i>\$ 400.6</i>	<i>\$ 965.0</i>	<i>\$ 534.3</i>	<i>\$ 659.4</i>	<i>\$ 566.6</i>	<i>\$ 567.4</i>
<i>Capital Outlay</i>						
6100 Sites & Improvement of Sites	\$ 0.1	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.1	\$ 0.1
6200 Buildings & Improvement of Buildings	27.0	8.0	9.3	\$ 5.1	\$ 60.0	\$ 60.0
6300 Books & Media for Libraries	-	-	-	\$ -	\$ -	\$ -
6400 Equipment	30.4	9.2	23.5	\$ 35.4	\$ 16.1	\$ 28.2
6500 Equipment Replacement	-	62.0	-	\$ -	\$ 6.2	\$ 6.2
6600 Portable Bldg-Lease Assets(GASB 87)	-	-	3.5	\$ -	\$ -	\$ -
6700 Subscription Assets (GASB 96)	-	-	47.1	\$ 1.2	\$ -	\$ -
<i>Total Capital Outlay</i>	<i>\$ 57.4</i>	<i>\$ 79.1</i>	<i>\$ 83.3</i>	<i>\$ 41.7</i>	<i>\$ 82.4</i>	<i>\$ 94.5</i>
<i>Other Outgo</i>						
7100 Other Outgo-Tuition	\$ 4.5	\$ 4.5	\$ 6.0	\$ 6.1	\$ 6.7	\$ 5.9
7200 Other Outgo-Other Transfer Out	1.0	0.9	0.9	\$ 0.9	\$ 1.0	\$ 1.0
7300 Direct Support/Indirect Costs	(126.1)	(177.9)	(165.6)	\$ (116.8)	\$ (261.5)	\$ (261.5)
7400 Other Uses	0.1	5.7	17.4	\$ 9.5	\$ -	\$ -
7600 Other Financing Uses	36.9	14.4	15.5	\$ 25.0	\$ 50.2	\$ 50.2
<i>Total Other Outgo</i>	<i>\$ (83.5)</i>	<i>\$ (152.4)</i>	<i>\$ (125.8)</i>	<i>\$ (75.2)</i>	<i>\$ (203.7)</i>	<i>\$ (204.4)</i>
Total Expenditures	\$ 4,505.2	\$ 4,888.2	\$ 4,773.2	\$ 5,859.1	\$ 7,167.6	\$ 6,839.2

Los Angeles Unified School District

2024-25 BUDGET

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

		2020-21	2021-22	2022-23	2023-24	2024-25	2024-25
					<u>Estimated</u>	<u>Authorized</u>	<u>Estimated</u>
<i>(Amounts in millions)</i>		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actuals</u>	<u>Final</u>	<u>Final</u>
SACS Object							
<i>Certificated Salaries</i>							
1100	Salaries - Teachers	\$ 580.4	\$ 834.1	\$ 755.3	\$ 793.1	\$ 609.7	\$ 601.1
1100	Salaries - Teacher Assistants	31.7	24.5	\$ 20.1	\$ 14.4	\$ 16.4	\$ 16.4
1200	Salaries - Librarians	0.4	0.9	\$ 1.6	\$ 2.7	\$ 0.0	\$ 0.0
1200	Salaries - Counselors	116.3	149.7	\$ 187.7	\$ 163.6	\$ 118.8	\$ 115.8
1200	Salaries - Nurses & Health Employees	41.3	43.0	\$ 80.8	\$ 115.2	\$ 50.9	\$ 47.1
1300	Salaries - School Administrators	32.5	63.7	\$ 93.3	\$ 91.8	\$ 44.0	\$ 44.0
1300	Salaries - Supervisors	42.4	69.1	\$ 67.7	\$ 70.4	\$ 64.4	\$ 62.4
1300	Salaries - Superintendents	-	0.2	\$ -	\$ -	\$ -	\$ -
1300	Salaries - Nonschool Administrators	1.4	2.1	\$ 1.4	\$ 1.7	\$ 1.6	\$ 1.6
1900	Other Certificated Employees	115.0	173.8	\$ 219.4	\$ 199.0	\$ 179.5	\$ 172.5
	<i>Total Certificated Salaries</i>	\$ 961.5	\$ 1,361.1	\$ 1,427.4	\$ 1,452.0	\$ 1,085.4	\$ 1,061.0
<i>Classified Salaries</i>							
2100	Instructional Aides	\$ 266.6	\$ 269.4	\$ 298.1	\$ 303.9	\$ 381.3	\$ 373.8
2200	Food Service Employees	12.8	12.4	\$ 7.5	\$ 5.7	\$ 5.1	\$ 5.1
2200	Maintenance & Operations Employees	130.5	127.9	\$ 153.2	\$ 140.4	\$ 120.3	\$ 120.3
2200	Transportation Employees	9.2	13.7	\$ 18.0	\$ 4.9	\$ 0.2	\$ 0.2
2300	Classified Administrators	3.4	7.6	\$ 5.3	\$ 5.5	\$ 5.2	\$ 5.2
2400	Clerical and Office Employees	60.1	97.5	\$ 110.0	\$ 78.1	\$ 69.1	\$ 63.1
2900	Other Classified Employees	83.2	88.9	\$ 131.8	\$ 75.0	\$ 74.5	\$ 65.7
	<i>Total Classified Salaries</i>	\$ 565.7	\$ 617.6	\$ 724.0	\$ 613.5	\$ 655.6	\$ 633.3
<i>Employee Benefits</i>							
3100	State Teachers Retirement System	\$ 450.6	\$ 572.0	\$ 569.0	\$ 577.4	\$ 511.0	\$ 506.5
3200	Public Employees Retirement System	85.6	101.8	\$ 150.4	\$ 148.8	\$ 155.9	\$ 151.4
3300	Social Security, Medicare, PARS	56.3	64.5	\$ 72.3	\$ 69.5	\$ 64.8	\$ 64.8
3400	Benefits - Employee Health Benefits	263.8	285.2	\$ 306.7	\$ 289.6	\$ 329.3	\$ 329.3
3500	Benefits - Unemployment Insurance	1.1	10.2	\$ 9.5	\$ 0.5	\$ 0.9	\$ 0.9
3600	Benefits - Workers Compensation	28.4	48.7	\$ 56.2	\$ 49.9	\$ 29.7	\$ 29.7
3700	Benefits - Retiree Health Benefits	79.6	91.4	\$ 80.5	\$ 126.7	\$ 102.5	\$ 102.5
3800	Benefits - PERS Recapture	-	-	\$ -	\$ -	\$ -	\$ -
3900	Benefits - General	-	-	\$ -	\$ -	\$ -	\$ -
	<i>Total Employee Benefits</i>	\$ 965.4	\$ 1,173.7	\$ 1,244.7	\$ 1,262.3	\$ 1,194.2	\$ 1,185.2
<i>Books and Supplies</i>							
4100	Textbooks	\$ 36.6	\$ 32.3	\$ 44.9	\$ 28.0	\$ 28.0	\$ 28.0
4200	Other Books	6.8	2.0	\$ 3.3	\$ 6.8	\$ 0.1	\$ 0.1
4300	Instructional Materials & Supplies	318.5	264.3	\$ 316.7	\$ 238.1	\$ 1,428.1	\$ 734.9
4300	Pupil Transportation Supplies	0.1	0.4	\$ 0.3	\$ 0.1	\$ -	\$ -
4400	Non-Capitalized Equipment	33.4	38.7	\$ 39.7	\$ 19.3	\$ 2.1	\$ 2.1
4700	Food Services Supplies	0.6	0.0	\$ 24.5	\$ 0.6	\$ 0.2	\$ 0.2
	<i>Total Books and Supplies</i>	\$ 395.9	\$ 337.6	\$ 429.4	\$ 292.8	\$ 1,458.5	\$ 765.3

Los Angeles Unified School District

2024-25 BUDGET

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

	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25
(Amounts in millions)	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u> <u>Actuals</u>	<u>Authorized</u> <u>Final</u> <u>Actuals</u>	<u>Estimated</u> <u>Final</u> <u>Actuals</u>
SACS Object						
<i>Other Operating Expense</i>						
5100 Subagreement for Services	\$ 345.6	\$ 320.6	\$ 370.4	\$ 436.1	\$ 398.0	\$ 398.0
5200 Travel & Conference Expenses	4.5	6.8	\$ 8.2	\$ 4.9	\$ 4.1	\$ 4.1
5300 Dues and Memberships	0.0	0.0	\$ 0.1	\$ 0.0	\$ 0.0	\$ 0.0
5400 Insurance	-	-	\$ -	\$ -	\$ -	\$ -
5500 Utilities & Housekeeping Services	0.0	0.1	\$ 16.2	\$ 16.7	\$ 0.0	\$ 0.0
5600 Rentals, Leases & Repairs	10.5	7.7	\$ 12.3	\$ 16.6	\$ 1.6	\$ 1.6
5700 Transfer of Direct Cost	0.1	8.0	\$ 0.2	\$ 0.2	\$ -	\$ -
5800 Instructional Services	23.9	48.5	\$ 85.9	\$ 104.6	\$ 25.1	\$ 25.1
5800 Other Services & Operating Expenses	269.0	272.1	\$ 181.5	\$ 140.1	\$ 115.9	\$ 72.8
5900 Telephone, Pager & Postage	24.7	26.8	\$ 22.8	\$ 11.1	\$ 0.2	\$ 0.2
<i>Total Operating Expense</i>	\$ 678.5	\$ 690.7	\$ 697.6	\$ 730.4	\$ 544.9	\$ 501.8
<i>Capital Outlay</i>						
6100 Sites & Improvement of Sites	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6200 Buildings & Improvement of Buildings	33.5	(1.8)	\$ 1.4	\$ 16.4	\$ 4.5	\$ 4.8
6300 Books & Media for Libraries	-	-	\$ -	\$ -	\$ -	\$ -
6400 Equipment	3.2	17.3	\$ 19.2	\$ 21.1	\$ 5.5	\$ 4.9
6500 Equipment Replacement	-	-	\$ -	\$ -	\$ -	\$ -
6600 Portable Bldg-Lease Assets(GASB 87)	-	-	\$ -	\$ -	\$ -	\$ -
6700 Subscription Assets (GASB 96)	-	-	\$ -	\$ -	\$ -	\$ -
<i>Total Capital Outlay</i>	\$ 36.7	\$ 15.6	\$ 20.6	\$ 37.5	\$ 10.0	\$ 9.8
<i>Other Outgo</i>						
7100 Other Outgo-Tuition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7200 Other Outgo-Other Transfer Out	-	-	\$ 0.0	\$ 0.0	\$ -	\$ -
7300 Direct Support/Indirect Costs	103.8	153.0	\$ 141.6	\$ 97.1	\$ 218.2	\$ 218.2
7400 Other Uses	-	-	\$ 4.0	\$ 2.1	\$ -	\$ -
7600 Other Financing Uses	1.3	0.1	\$ 0.1	\$ -	\$ -	\$ -
7900 Undistributed Reserves	-	-	\$ -	\$ -	\$ -	\$ -
<i>Total Other Outgo</i>	\$ 105.0	\$ 153.1	\$ 145.7	\$ 99.3	\$ 218.2	\$ 218.2
Total Expenditures	\$ 3,708.7	\$ 4,349.4	\$ 4,689.5	\$ 4,487.8	\$ 5,166.7	\$ 4,374.6

Los Angeles Unified School District

2024-25 BUDGET

FUND 110 - ADULT EDUCATION FUND

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

	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25
<i>(Amounts in millions)</i>	<i>Actual</i>	<i>Actual</i>	<i>Actuals</i>	<i>Estimated Actuals</i>	<i>Authorized Final Budget</i>	<i>Estimated Final Budget</i>
<u>Sources of Funds</u>						
<i>Beginning Balance</i>						
Non-spendable - Cash, Inventories, Others	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
Restricted	14.7	29.8	39.9	49.2	39.4	39.4
Committed	-	-	-	-	-	-
Assigned	7.3	8.0	6.4	6.0	7.8	7.8
Unassigned/Unappropriated	-	-	(14.7)	(6.6)	-	-
Audit Adjustments	-	-	(0.0)	(0.2)	-	-
Other Restatements	-	-	-	-	-	-
Total Beginning Balance	\$ 22.0	\$ 37.8	\$ 31.6	\$ 48.5	\$ 47.2	\$ 47.2
<i>Revenue</i>						
Local Control Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	18.6	21.8	27.9	14.5	19.0	19.0
Other State Revenue	113.3	119.3	130.8	144.8	143.3	143.3
Other Local Revenue	1.3	0.2	1.6	3.4	3.1	3.1
Interfund Transfers-In	4.3	0.0	-	-	-	-
Other Financing Sources	-	-	0.9	-	-	-
Total Revenue	\$ 137.5	\$ 141.4	\$ 161.3	\$ 162.7	\$ 165.4	\$ 165.4
Total Sources of Funds	\$ 159.5	\$ 179.2	\$ 192.9	\$ 211.2	\$ 212.6	\$ 212.6
<u>Uses of Funds</u>						
<i>Expenditure</i>						
Certificated Salaries	\$ 55.8	\$ 55.0	\$ 58.8	\$ 67.0	\$ 78.0	\$ 78.0
Classified Salaries	15.4	17.8	18.9	21.1	23.6	23.6
Employee Benefits	32.6	33.1	35.5	44.5	47.3	47.3
Books and Supplies	2.4	22.5	8.0	9.0	48.4	11.3
Services and Other Operating Expenditures	10.4	12.9	16.4	15.1	6.2	2.9
Capital Outlay	1.1	0.4	1.4	3.0	-	-
Direct Support/Indirect Costs	3.9	5.7	4.7	4.2	9.1	9.1
Other Financing Uses	0.0	0.0	-	-	-	-
Other Outgo	-	0.1	0.5	0.2	-	-
Total Expenditure	\$ 121.8	\$ 147.6	\$ 144.2	\$ 164.1	\$ 212.6	\$ 172.2
<i>Ending Balance</i>						
Non-spendable - Cash, Inventories, Others	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
Restricted	29.8	39.9	49.2	39.4	-	30.0
Committed	-	-	-	-	-	-
Assigned	8.0	6.4	6.0	7.8	-	10.4
Unassigned/Unappropriated	-	(14.7)	(6.6)	-	-	-
Total Ending Balance	\$ 37.8	\$ 31.6	\$ 48.7	\$ 47.2	\$ 0.0	\$ 40.4
Total Uses of Funds	\$ 159.5	\$ 179.2	\$ 192.9	\$ 211.2	\$ 212.6	\$ 212.6

Los Angeles Unified School District

2024-25 BUDGET

FUND 120 - CHILD DEVELOPMENT FUND

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

	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25
				<i>Estimated</i>	<i>Authorized</i>	<i>Estimated</i>
(Amounts in millions)	<i>Actual</i>	<i>Actual</i>	<i>Actuals</i>	<i>Actuals</i>	<i>Final Budget</i>	<i>Final Budget</i>
<u>Sources of Funds</u>						
<i>Beginning Balance</i>						
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	4.0	5.9	17.5	94.3	94.3
Committed	-	-	-	-	-	-
Assigned	0.2	0.1	-	-	-	-
Unassigned/Unappropriated	-	-	(0.7)	(1.5)	(1.2)	(1.2)
Audit Adjustments	-	-	-	(0.1)	-	-
Other Restatements	-	-	-	-	-	-
Total Beginning Balance	\$ 0.2	\$ 4.1	\$ 5.2	\$ 15.9	\$ 93.0	\$ 93.0
<i>Revenue</i>						
Local Control Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	9.0	9.4	26.6	12.3	17.1	17.1
Other State Revenue	149.0	168.4	187.6	272.5	216.2	216.2
Other Local Revenue	0.9	0.5	0.8	0.7	0.2	0.2
Interfund Transfers-In	17.1	0.9	-	-	-	-
Other Financing Sources	-	-	0.2	-	-	-
Total Revenue	\$ 176.0	\$ 179.2	\$ 215.2	\$ 285.5	\$ 233.5	\$ 233.5
Total Sources of Funds	\$ 176.2	\$ 183.3	\$ 220.3	\$ 301.4	\$ 326.5	\$ 326.5
<u>Uses of Funds</u>						
<i>Expenditure</i>						
Certificated Salaries	\$ 44.9	\$ 48.5	\$ 54.8	\$ 53.7	\$ 62.3	\$ 62.3
Classified Salaries	56.1	52.6	62.0	66.4	75.7	75.7
Employee Benefits	57.6	57.9	67.2	74.1	80.0	80.0
Books and Supplies	3.0	6.0	6.5	4.8	44.8	44.8
Services and Other Operating Expenditures	3.3	4.1	4.9	1.7	4.7	4.7
Capital Outlay	-	0.7	0.2	1.2	-	-
Direct Support/Indirect Costs	7.0	8.3	8.5	6.4	15.9	15.9
Other Financing Uses	0.0	-	-	-	-	-
Other Outgo	0.1	-	0.1	0.1	-	-
Total Expenditure	\$ 172.1	\$ 178.1	\$ 204.4	\$ 208.3	\$ 283.4	\$ 283.4
<i>Ending Balance</i>						
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	4.0	5.9	17.5	94.3	44.4	44.4
Committed	-	-	-	-	-	-
Assigned	0.1	-	-	-	-	-
Unassigned/Unappropriated	-	(0.7)	(1.5)	(1.2)	(1.2)	(1.2)
Total Ending Balance	\$ 4.1	\$ 5.2	\$ 16.0	\$ 93.0	\$ 43.1	\$ 43.1
Total Uses of Funds	\$ 176.2	\$ 183.3	\$ 220.3	\$ 301.4	\$ 326.5	\$ 326.5

Los Angeles Unified School District

2024-25 BUDGET

FUND 130 - CAFETERIA FUND

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

	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25
					<u>Authorized</u>	<u>Estimated</u>
				<u>Estimated</u>	<u>Final</u>	<u>Final</u>
<i>(Amounts in millions)</i>	<u>Actual</u>	<u>Actual</u>	<u>Actuals</u>	<u>Actuals</u>	<u>Budget</u>	<u>Budget</u>
<u>Sources of Funds</u>						
<i>Beginning Balance</i>						
Non-spendable - Cash, Inventories, Others	\$ 16.8	\$ 20.6	\$ 15.2	\$ 14.9	\$ 14.7	\$ 14.7
Restricted	100.2	64.9	118.2	171.2	203.5	203.5
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-
Audit Adjustments	-	-	-	(0.0)	-	-
Other Restatements	-	-	-	-	-	-
Total Beginning Balance	\$ 117.0	\$ 85.4	\$ 133.4	\$ 186.1	\$ 218.2	\$ 218.2
<i>Revenue</i>						
Local Control Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	260.2	460.8	371.4	380.3	363.4	363.4
Other State Revenue	0.4	19.3	89.2	127.8	111.3	111.3
Other Local Revenue	1.1	(1.1)	1.0	3.8	4.7	4.7
Interfund Transfers-In	0.1	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
Total Revenue	\$ 261.8	\$ 479.0	\$ 461.6	\$ 511.8	\$ 479.4	\$ 479.4
Total Sources of Funds	\$ 378.8	\$ 564.4	\$ 595.0	\$ 697.9	\$ 697.7	\$ 697.7
<u>Uses of Funds</u>						
<i>Expenditure</i>						
Certificated Salaries	\$ -	\$ 0.0	\$ -	\$ -	\$ -	\$ -
Classified Salaries	112.5	117.4	128.5	152.1	154.9	154.9
Employee Benefits	98.4	101.2	108.2	127.1	136.5	136.5
Books and Supplies	117.8	207.1	157.0	187.1	188.0	188.0
Services and Other Operating Expenditures	(46.7)	(5.4)	4.3	4.1	4.8	4.8
Capital Outlay	-	-	0.1	0.2	-	-
Direct Support/Indirect Costs	11.4	10.8	10.8	9.1	18.4	18.4
Other Financing Uses	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-
Total Expenditure	\$ 293.4	\$ 431.1	\$ 408.8	\$ 479.7	\$ 502.6	\$ 502.6
<i>Ending Balance</i>						
Non-spendable - Cash, Inventories, Others	\$ 20.6	\$ 15.2	\$ 14.9	\$ 14.7	\$ 11.7	\$ 11.7
Restricted	64.9	118.2	171.2	203.5	183.3	183.3
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-
Total Ending Balance	\$ 85.4	\$ 133.4	\$ 186.2	\$ 218.2	\$ 195.0	\$ 195.0
Total Uses of Funds	\$ 378.8	\$ 564.4	\$ 595.0	\$ 697.9	\$ 697.7	\$ 697.7

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

Introduction

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. The Strategic Plan defines five pillars that represent the critical areas on which the District will be focusing over the coming years. Under the pillar of Operational Efficiency, the District is prioritizing sustainability efforts, and modernizing facilities and technological infrastructure.

Scope of LAUSD Facilities & Assets

LAUSD is the second largest school district, and largest independent school district, in the United States, with a TK-12 enrollment of approximately 420,000 students as of the beginning of the 2023-24 school year. LAUSD comprises 710 square miles containing approximately 4.8 million residents. The District operates 1,438 schools and centers, with more than 79 million square feet of space, and employs a staff of 75,000.

Capital Improvement Planning

A Capital Plan provides 1) a determination of capital needs related to construction, modernization, repair, improvements and/or acquisitions to achieve the goals and objectives of the organization; 2) an identification of acquisition, construction, and repair costs; and finally, 3) a strategy to fund the identified needs.

The 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, but preferably five or more.

GFOA recommends the following general 4-step process in the development of a capital plan:

- Identify needs.
- Determine financial impacts.
- Prioritize capital projects.
- Develop a comprehensive financial plan.

There are many benefits to the District from a Capital Improvement Plan and the process undertaken by the District to develop the plan. Credit rating agencies consider the establishment of a capital plan an important part of District planning. The capital plan provides a level of assurance to the rating agencies and potential funders that the District has a coherent plan for ensuring replacement of aging assets and funds set aside in the budget to make the needed investments for the future.

A key part of the process is to engage with the public and key stakeholders about the capital improvements they consider important for the District and the reasons why those improvements are needed. By identifying the unmet needs, discussions can be had regarding potential solutions and the most effective and cost-effective alternatives.

Another important part of the capital improvement planning process is to ensure that the capital and operating budgets are synchronized. One consideration is how the projects will be funded, either with debt, operating budgets, or other sources of capital funds. If the projects are funded with non-GO Bond debt, the debt service will need to be included in the operating budgets. However, the budget impact does not stop with the completion of the projects because many projects will have ongoing budgetary impacts, either through cost savings from efficiency projects or potential additional ongoing operating cost to staff or maintain new functions. School Bus electrification is a prime example, where transitioning to electric school buses will initially increase capital costs but will yield significant savings by reducing ongoing fuel and maintenance costs.

The goal of the capital improvement planning process is to ensure that the District's limited resources are used in the most beneficial and effective ways. By utilizing a systematic evaluation process which includes prioritization matrices incorporating key factors reflecting the impact to students, the District can provide the optimal structure to elevate student outcomes.

This process establishes order by assembling the projects and evaluating them jointly; it helps departments address how projects will be financed, while also reducing the tendency to simply fund the first project presented.

This process is recurring in nature, as it is intended to add new projects when the need is established and funding is available, and to ensure the projects in the plan are executed in a timely and cost-effective manner.

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. Voter-approved 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. A summary of the financing options appears low:

LAUSD Capital Projects Financing Options			
Financing Method	COPs (Certificates of Participation)	GO Bonds	Pay as you go
Voter Approval Required	No	Yes	No
Capital or Expense Funds Expended at	Capital Schools or Support Facilities	Capital Schools	Capital or Expense Schools or Support Facilities
Advantages	<ul style="list-style-type: none"> • Less Restrictive than GO Bonds • May be spent on schools and support facilities. • Infrastructure is delivered when it is needed. • Spreads cost over the useful life of the asset • Increases capacity to invest. • Capital investment's beneficiaries pay for projects 	<ul style="list-style-type: none"> • Infrastructure is delivered when it is needed. • Spreads cost over the useful life of the asset • Increases capacity to invest. • Capital investment's beneficiaries pay for projects 	<ul style="list-style-type: none"> • Future funds are not tied up in servicing debt payments. • Interest savings can be put toward other projects. • Greater Budget Transparency • Avoids the risk of Default
Disadvantages	<ul style="list-style-type: none"> • Paid back from Operating Revenues • Debt Payments limit future budget flexibility • Future generations are required to pay debt. 	<ul style="list-style-type: none"> • Voter Approval is required. • Debt payments limit future budget flexibility. • Future generations are required to pay debt. 	<ul style="list-style-type: none"> • Long wait time for new infrastructure • Larger projects may exhaust a sizeable portion of the operating budget. • Inflation Risk
Examples	School Construction School Buses Central Kitchen Transportation Center	School Construction School Buses	School Construction School Buses Central Kitchen Transportation Center Painting General Repairs

In addition to utilizing the above-mentioned financing options, LAUSD has leveraged various grant opportunities for electric buses such as HVIP (Hybrid and Zero Emission Truck and Bus Voucher Incentive Project).

Los Angeles Unified School District

2024-25 BUDGET

Capital Expenditure History (a)

It is estimated that by the end of FY 23-24, LAUSD will have spent over 5.5 billion dollars for capital needs across all funds over a 4-year period. While most of these expenditures have been funded from GO bond and other restricted capital funding sources, the District general funds have incurred over 300 million dollars in capital expenditures over the same period. See tables below:

Capital Funds					
Fund Name/Fiscal Year	2020-2021	2021-2022	2022-2023	2023-24 (Estimated Actuals)	Totals
Building - Measure Y	\$ 54,692,698	\$ 46,664,635	\$ 12,917,341	\$ 21,568,079	\$ 135,842,754
Building Fund - Measure K	20,386,124	55,405,899	90,543,885	36,311,195	202,647,103
Building Fund - Measure R	54,902,777	68,710,370	30,689,040	28,414,617	182,716,804
Building Fund - Measure RR	-	28,893,652	129,372,963	297,114,202	455,380,816
Building Fund-Measure Q	712,604,285	728,783,283	623,461,551	641,807,993	2,706,657,112
Building Fund - Bond Proceeds	1,016,935	3,522,666	-	-	4,539,601
Capital Facilities Fund	131,588,521	125,233,474	133,916,439	104,749,441	495,487,874
Building Fund	673,013	892,435	2,024,796	3,614,832	7,205,075
County School Facilities - Prop 47	122,070,149	117,824,353	277,457,018	118,277,110	635,628,629
Spec Reserve Fd - FEMA Hazard Mitigation	-	-	1,528,041		1,528,041
Special Reserve Fund	10,133,148	48,240,301	54,336,551	48,526,616	161,236,616
Special Reserve Fund - CRA	20,300,597	59,852,768	31,622,822	30,920,167	142,696,353
Special Reserve Fund - FEMA	902,702	32,290	-	4	934,996
State School Bldg Lease-Purchase Fund	21,007	5,214	12,169,175	-	12,195,395
Total Capital fund expenditures	\$ 1,129,291,955	\$ 1,284,061,338	\$ 1,400,039,621	\$ 1,331,304,255	\$ 5,144,697,169
Other Funds					
Fund Name/Fiscal Year	2020-2021	2021-2022	2022-2023	2023-24 (Estimated Actuals)	Totals
General Fund	\$ 95,700,109	\$ 94,855,105	\$ 111,071,535	\$ 79,230,950	\$ 380,857,698
Adult Education Fund	1,061,401	374,421	1,387,943	3,020,497	5,844,261
Cafeteria Fund	-	-	63,151	158,370	221,521
Child Development Fund	-	660,656	233,235	1,200,000	2,093,890
Student Activity Special Revenue Fund	109,455	202,135	316,137	393,617	1,021,343
Total Other Fund Expenditures	\$ 96,870,964	\$ 96,092,316	\$ 113,072,000	\$ 84,003,434	\$ 390,038,713
Grand Total (Capital funds & other funds)	\$ 1,226,162,919	\$ 1,380,153,654	\$ 1,513,111,620	\$ 1,415,307,689	\$ 5,534,735,882

(a) Actual expenditures based on 2023-24 LAUSD Audited Annual Financial Report
For detailed descriptions of each of these funds, please see section IV-4

LAUSD Primary Capital Funding Source- GO Bonds

The Los Angeles Unified School District's (LAUSD, Los Angeles Unified, or the District) has benefitted greatly from ongoing voter support for local school construction bonds, which have been leveraged to obtain additional state and federal funding resulting in over \$34 billion to invest in capital improvements at school facilities over the last 20 years. While this funding is significant, it is insufficient to address all our school facility's needs. More than 70% of our public-school buildings were built over 50 years ago, and many are deteriorating and do not meet today's standards for learning and safety.

Proceeds from voter-approved local bond measures may only be used for the construction, reconstruction, rehabilitation, or replacement of school facilities, including the furnishing and equipment, and for the acquisition or lease of real property. School districts are legally prohibited from using bond proceeds for any other purpose, including teacher and administrator salaries and other school operating expenses.

For information on GO bond audits by fiscal year which includes a historical summary of bond authorizations, issuances, expenditures, and fund balances, please see the following link:

<https://www.lausd.org/Page/2684>

For additional information on strategic planning including additional details for GO bond funded projects, please visit the links below:

Information Technology Services- Strategic Execution Plans

www.lausd.org/page/12419

Facilities Services Division Strategic Execution Plans

www.lausd.org/facilities/sep

Facilities Services Division Capital Projects Dashboard

<https://www.laschools.org/new-site/fsd-projects/>

Additional Capital Needs (Not funded by Local Bonds)

The District's financing options to address ancillary facilities, infrastructure and other capital assets that support schools, students, and the operation of the District are limited. Most funding sources available to address these needs are the same sources that fund instructional programs for the over 400,000 Los Angeles Unified students. 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.

Establishing the Capital Plan

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. 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

- 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
 - Regulatory Compliance
 - Alignment to the Strategic Plan
 - Efficiency Impacts
 - Availability of External Funding (Grants, etc.)

On June 13, 2023, the Board of Education approved the execution and delivery of up to \$500 million in COPs to fund projects that do not receive GO Bond funding. On August 17, 2023, the District sold Certificates of Participation, 2023 Series A which provides the District with \$423.5 million of project funds. On December 12th, 2023 the Board of Education approved the use of these COP funds to fund all or a portion of nine Capital Plan projects, as follows:

COP 1st Issuance Funding Strategy

Project Name	Funded COP Amount-1st issuance	Project Description
Sun Valley Transportation Center Electrification Project	72,162,739	The installation of approximately 200 electric vehicle (EV) charging stations for school buses. Plus, solar and battery storage to provide a new solar array canopy with battery storage and other infrastructure improvements.
Sun Valley Electric Buses & Generator Purchases	88,700,000	The project will replace all 180 school buses based at Sun Valley Transportation Center with zero emissions electric school buses (ESBs). Plus 25 propane-powered generators will be purchased.
Enrollment Modernization	2,000,000	Includes creation of an efficient process for families to apply, register and enroll their children in District schools by eliminating many of the forms parents currently must submit; will make online enrollment easier.
Student Information Systems Upgrades	1,000,000	Includes updates to the District’s student information system, including integration with the Bell Schedule, Household Hub (a system of record for parent information), and Early Education Student Information System.
Student Support Applications Modernization	11,400,000	Technology refresh and additional functionality for platforms such as: Academic Monitoring System (AMS), LAUSD Parent Portal/Mobile App, Special Education Data Management, Student Medical Services Management System, Universal ID for Students.
Campus Security Systems Improvements	146,000,000	Design and install new video camera and intrusion alarm systems for 291 school sites; Each project will include approximately 60 to 120 cameras per school site.
Data Analytics, Reporting and Dashboards - Student	4,763,040	Modernization of the District’s student data, analytics, reporting, and dashboards systems, such as Learning analytics to be able to drill-down by region, school, and student group level.
Cybersecurity Improvements	72,517,106	Aspects of this work include enhancing Network Security Models, including Identity Management to Control Account Access and Manage Digital Identities; Redesign and Hardening of Network Architecture and Infrastructure.
Green Schools for All Projects	25,000,000	15 Green Schoolyard Upgrade Projects
Total	423,542,885	

Following are more detailed descriptions of the proposed capital projects, representing the priorities of LAUSD, based on the anticipated first issuance of COPs, categorized into four categories: School Safety and Security, Transportation, Green Schools for All, and Technology:

School Safety & Security

Charles Drew Middle School

Camera Location View



Safe schools are an important part of a successful learning environment. Many schools in Los Angeles Unified have outdated, failing and inoperable intrusion alarm systems, and lack adequate video camera systems. Creating a safe learning environment is paramount for the success of students. Consequently, replacing outdated, failing, and inoperable physical safety systems is a top priority for the District. By investing in advanced safety technology and monitoring systems, we not only protect our schools and students but also promote an atmosphere conducive to learning, ensuring that students can focus on their education in a safe, welcoming, and productive educational environment. These projects will upgrade the video and intrusion alarm systems in 719 school for \$356 million over the next five years. Our two-phased approach includes the execution of Phase 1 (291 school sites) upgraded over the next two years for \$146M; 146 schools in Year 1 and 145 schools in Year 2. The remaining schools and budget will be distributed across Years 3-5, as Phase 2.

Transportation



The Transportation Projects align with the Board's 2019 Resolution to transition to 100% clean, renewable energy by 2040. Los Angeles Unified School District and the following projects demonstrate leadership in advancing ambitious decarbonization goals and providing equitable access to high-quality education.

- **Electrification of Sun Valley Transportation Center** - This project will make the site ready to charge approximately 200 electric buses. Scope will include installation of the chargers, a solar array, perimeter wall, paving, lighting and security, landscaping, and interim bus facilities. The existing CNG infrastructure will be decommissioned.
- **Electric School Buses at Sun Valley Transportation Center**- Purchase 180 electric buses and 25 portable charging systems.

As an added benefit to the electrification of the Sun Valley Transportation Center, the Board of Education approved an agreement on October 17, 2023 with the Los Angeles Department of Water and Power (LADWP) to establish program funding of up to \$4,850,000 to support Los Angeles Unified transportation electrification projects. The Agreement establishes LADWP's commitment and requirements for the District to obtain funding for the purchase and installation of charging infrastructure to support electric vehicles (EV) at various District sites. Under the proposed Agreement, LADWP will provide transportation electrification program funding to the District over a three-year term.

Green Schools for All



On September 27, 2022, the Board of Education unanimously adopted a resolution to accelerate and greatly expand efforts to expand green space at all its campuses. The resolution established a minimum standard of 30% schoolyard green space for all campuses and called for a plan to meet the standard district-wide by 2035, prioritizing schools with the most asphalt for immediate action. To ensure this is accomplished equitably, LAUSD developed a Greening Index that assigns a “green score” to help identify which schools are most in need of greening resources. The Greening Index is a combination of two measures of need: school site-specific need and community-based need. A school’s green score is based on the percentage of green space on a campus compared with its total area. Based on this criteria and limited funding, the following 7 schools were determined to have the greatest need for upgrades to school yards:

- Arminta ES
- Eastman ES
- Bridge ES
- Utah Span School
- Coldwater Canyon ES
- Dena ES
- San Pedro ES

More detailed information on how greening projects are prioritized can be found at the link below:

<http://learninggreen.laschools.org/greeningindex.html>

Technology



Information technology (IT) forms the backbone of much student learning and District processes. These technologies are constantly evolving and advancing. Ensuring the District’s IT is current is essential to maximize student learning, enhancing parent engagement, and maintaining information security. Technology projects fall into subcategories and may include hardware and/or software elements, data security, physical security, and operational efficiency.

- **Cybersecurity Improvement Program** - This initiative delivers District-wide cybersecurity enhancements that address vulnerabilities identified in the 2021

Information Security Audit as well as recommendations from the Cybersecurity Task Force, which was convened in the wake of the September 2022 cyber-attack. The Cybersecurity Improvement Program includes augmentation of people, processes, and technology tools to identify and mitigate the risk of future cyber-attacks and disruption to District operations.

- **Enrollment Modernization** - ITS seeks to create an efficient process that will eliminate many of the forms parents currently must submit upon enrollment, transitioning from a manual, paper-based process to an automated one. This initiative will be accomplished via multiple projects in coordination with various business owners and stakeholders. This project seeks to create an efficient process for families to apply, register and enroll their children in District schools.
- **Student Support Applications Modernization** - This initiative will focus on technology refresh and providing additional functionality for the District's student support applications, including, but not limited to the LAUSD Mobile App, Principals Portal, Teachers Portal, Multi-tier Student Support System and Academic Monitoring System.
- **Student Information Systems Upgrades** - Under this initiative, the District will perform critical updates to its student information system, including integration with the Bell Schedule and the Household Hub (a system of record for parent information).
- **Data, Analytics, Reporting, and Dashboards** - This initiative will modernize the District's student data, analytics, reporting, and dashboards systems. With a continued increase in the number of tools our students use to learn, there has been a significant increase in the volume of data available to help measure and inform student growth and achievement. Upgrade of LAUSD's student data, analytics, reporting, and dashboards systems will provide administrators and educators an increased amount of near-real time data to further enhance their identification, monitoring, and response to each child's needs, strengths, interests, and overall well-being.

As part of the on-going effort of developing a comprehensive and coherent capital plan, the District has identified approximately \$5.5 billion of unfunded capital needs over a 5 year period starting in Fiscal Year 2025. Below is a summary of those needs by project type:

- \$2.1 billion for ECO Sustainability Projects including ***Green Schools for All Program***
- \$2.9 billion for Information Technology Services and Infrastructure projects
- \$245 million for food services central kitchen walk in freezers projects
- \$179.7 million for critical repairs at school support facilities
- \$93.4 million for Transportation Services- White fleet replacement

Conclusion

LAUSD is undertaking a comprehensive and strategic approach to capital planning, by braiding both bond and non-bond funds with a goal to optimize and sustain its assets effectively.

Looking ahead, the District is committed to increasing efforts in improving transparency on the condition and status of all LAUSD assets, regardless of the funding source. This commitment will facilitate on-going capital planning and decision-making processes, fostering trust and understanding among stakeholders and the community at large.

While the first COP issuance is prioritizing the most urgent needs that do not have bond funds allocated in the areas of School Safety & Security, Technology, Transportation, and Facilities, there are significantly more unmet capital needs within the District. LAUSD is taking substantial steps toward creating a more comprehensive and coherent District-wide capital plan. In summary by adhering to best practices, emphasizing transparency, and investing in critical projects, the District is poised to build a more resilient and sustainable future for its students, staff, and community.

The Capital Planning process is an iterative one. The District will be monitoring the projects in the current plan to ensure effective execution and to improve the planning process going forward.

Los Angeles Unified School District

2024-25 BUDGET

FUND 210 - MEASURE R

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

	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25
(Amounts in millions)	<u>Actual</u>	<u>Actual</u>	<u>Actuals</u>	<u>Estimated Actuals</u>	<u>Authorized Final Budget</u>	<u>Estimated Final Budget</u>
<u>Sources of Funds</u>						
<i>Beginning Balance</i>						
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	88.9	36.8	95.2	68.6	47.6	47.6
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-
Audit Adjustments	(0.4)	(0.3)	(0.3)	(0.6)	-	-
Other Restatements	-	-	-	-	-	-
Total Beginning Balance	\$ 88.5	\$ 36.5	\$ 94.8	\$ 68.1	\$ 47.6	\$ 47.6
<i>Revenue</i>						
Local Control Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	-	-	-	-	-	-
Other State Revenue	-	-	-	-	-	-
Other Local Revenue	0.4	(3.5)	2.5	3.7	1.0	1.0
Interfund Transfers-In	2.5	6.6	1.5	4.3	-	-
Other Financing Sources	-	124.0	-	-	-	-
Total Revenue	\$ 2.9	\$ 127.1	\$ 3.9	\$ 7.9	\$ 1.0	\$ 1.0
Total Sources of Funds	\$ 91.4	\$ 163.5	\$ 98.8	\$ 76.0	\$ 48.6	\$ 48.6
<u>Uses of Funds</u>						
<i>Expenditure</i>						
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	0.6	0.4	0.8	0.9	-	-
Employee Benefits	0.3	0.2	0.4	0.5	-	-
Books and Supplies	0.0	0.0	0.1	0.2	-	-
Services and Other Operating Expenditures	1.4	0.9	3.6	1.6	0.3	0.3
Capital Outlay	6.6	3.3	3.1	8.9	48.3	48.3
Direct Support/Indirect Costs	-	-	-	-	-	-
Other Financing Uses	45.7	63.6	22.1	16.3	-	-
Other Outgo	-	-	-	-	-	-
Total Expenditure	\$ 54.6	\$ 68.4	\$ 30.1	\$ 28.4	\$ 48.6	\$ 48.6
<i>Ending Balance</i>						
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	36.8	95.2	68.6	47.6	-	-
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-
Total Ending Balance	\$ 36.8	\$ 95.2	\$ 68.6	\$ 47.6	\$ -	\$ -
Total Uses of Funds	\$ 91.4	\$ 163.5	\$ 98.8	\$ 76.0	\$ 48.6	\$ 48.6

Los Angeles Unified School District

2024-25 BUDGET

FUND 211 – BUILDING FUND-PROPOSITION BB

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

	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25
				<i>Estimated</i>	<i>Authorized</i>	<i>Estimated</i>
<i>(Amounts in millions)</i>	<i>Actual</i>	<i>Actual</i>	<i>Actuals</i>	<i>Actuals</i>	<i>Final</i>	<i>Final</i>
					<i>Budget</i>	<i>Budget</i>
<u>Sources of Funds</u>						
<i>Beginning Balance</i>						
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	4.6	3.5	-	-	-	-
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-
Audit Adjustments	(0.0)	(0.0)	-	-	-	-
Other Restatements	-	-	-	-	-	-
Total Beginning Balance	\$ 4.5	\$ 3.5	\$ -	\$ -	\$ -	\$ -
<i>Revenue</i>						
Local Control Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	-	-	-	-	-	-
Other State Revenue	-	-	-	-	-	-
Other Local Revenue	0.0	0.0	-	-	-	-
Interfund Transfers-In	-	0.0	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
Total Revenue	\$ 0.0	\$ 0.0	\$ -	\$ -	\$ -	\$ -
Total Sources of Funds	\$ 4.5	\$ 3.5	\$ -	\$ -	\$ -	\$ -
<u>Uses of Funds</u>						
<i>Expenditure</i>						
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	0.1	0.0	-	-	-	-
Employee Benefits	0.0	0.0	-	-	-	-
Books and Supplies	0.0	0.0	-	-	-	-
Services and Other Operating Expenditures	0.8	1.5	-	-	-	-
Capital Outlay	0.1	0.0	-	-	-	-
Direct Support/Indirect Costs	-	-	-	-	-	-
Other Financing Uses	0.0	2.0	-	-	-	-
Other Outgo	-	-	-	-	-	-
Total Expenditure	\$ 1.0	\$ 3.5	\$ -	\$ -	\$ -	\$ -
<i>Ending Balance</i>						
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	3.5	-	-	-	-	-
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-
Total Ending Balance	\$ 3.5	\$ -	\$ -	\$ -	\$ -	\$ -
Total Uses of Funds	\$ 4.5	\$ 3.5	\$ -	\$ -	\$ -	\$ -

Los Angeles Unified School District

2024-25 BUDGET

FUND 212 – BUILDING FUND

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

(Amounts in millions)	2020-21 <i>Actual</i>	2021-22 <i>Actual</i>	2022-23 <i>Actuals</i>	2023-24 <i>Estimated Actuals</i>	2024-25 <i>Authorized Final Budget</i>	2024-25 <i>Estimated Final Budget</i>
<u>Sources of Funds</u>						
<i>Beginning Balance</i>						
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ 0.0	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Assigned	10.9	10.8	10.1	9.4	7.4	7.4
Unassigned/Unappropriated	-	-	-	-	-	-
Audit Adjustments	-	-	-	(0.0)	-	-
Other Restatements	-	-	-	-	-	-
Total Beginning Balance	\$ 10.9	\$ 10.8	\$ 10.1	\$ 9.4	\$ 7.4	\$ 7.4
<i>Revenue</i>						
Local Control Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	-	-	-	-	-	-
Other State Revenue	-	-	-	-	-	-
Other Local Revenue	0.5	0.2	1.4	1.6	1.4	1.4
Interfund Transfers-In	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
Total Revenue	\$ 0.5	\$ 0.2	\$ 1.4	\$ 1.6	\$ 1.4	\$ 1.4
Total Sources of Funds	\$ 11.4	\$ 10.9	\$ 11.4	\$ 11.0	\$ 8.7	\$ 8.7
<u>Uses of Funds</u>						
<i>Expenditure</i>						
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	0.3	0.3	0.8	1.1	0.8	0.8
Employee Benefits	0.1	0.2	0.4	0.6	0.5	0.5
Books and Supplies	-	-	0.0	0.0	-	-
Services and Other Operating Expenditures	0.3	0.4	0.6	1.8	-	-
Capital Outlay	-	0.0	-	0.0	7.4	7.4
Direct Support/Indirect Costs	-	-	-	-	-	-
Other Financing Uses	-	0.0	0.2	0.1	-	-
Other Outgo	-	-	-	-	-	-
Total Expenditure	\$ 0.7	\$ 0.9	\$ 2.0	\$ 3.6	\$ 8.7	\$ 8.7
<i>Ending Balance</i>						
Non-spendable - Cash, Inventories, Others	\$ -	\$ 0.0	\$ -	\$ -	\$ -	\$ -
Restricted Ending Balance	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Assigned	10.8	10.1	9.4	7.4	-	-
Unassigned/Unappropriated	-	-	-	-	-	-
Total Ending Balance	\$ 10.8	\$ 10.1	\$ 9.4	\$ 7.4	\$ -	\$ -
Total Uses of Funds	\$ 11.4	\$ 10.9	\$ 11.4	\$ 11.0	\$ 8.7	\$ 8.7

Los Angeles Unified School District

2024-25 BUDGET

FUND 213 – MEASURE K

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

	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25
				<i>Estimated</i>	<i>Authorized</i>	<i>Estimated</i>
<i>(Amounts in millions)</i>	<i>Actual</i>	<i>Actual</i>	<i>Actuals</i>	<i>Actuals</i>	<i>Final</i>	<i>Final</i>
					<i>Budget</i>	<i>Budget</i>
<u>Sources of Funds</u>						
<i>Beginning Balance</i>						
Non-spendable - Cash, Inventories, Others	\$ 0.2	\$ 0.2	\$ 0.1	\$ 0.2	\$ 0.2	\$ 0.2
Restricted	144.1	197.5	166.4	76.5	55.0	55.0
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-
Audit Adjustments	(0.4)	(1.3)	(8.9)	(1.7)	-	-
Other Restatements	-	-	-	-	-	-
Total Beginning Balance	\$ 143.9	\$ 196.4	\$ 157.5	\$ 75.0	\$ 55.1	\$ 55.1
<i>Revenue</i>						
Local Control Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	-	-	-	-	-	-
Other State Revenue	-	-	-	-	-	-
Other Local Revenue	0.8	(6.6)	6.9	4.3	2.3	2.3
Interfund Transfers-In	72.1	23.1	1.1	12.1	-	-
Other Financing Sources	-	0.0	-	-	-	-
Total Revenue	\$ 72.9	\$ 16.6	\$ 8.0	\$ 16.4	\$ 2.3	\$ 2.3
Total Sources of Funds	\$ 216.8	\$ 213.0	\$ 165.6	\$ 91.5	\$ 57.4	\$ 57.4
<u>Uses of Funds</u>						
<i>Expenditure</i>						
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	0.2	0.1	2.4	0.3	0.3	0.3
Employee Benefits	0.1	0.1	1.2	0.2	0.2	0.2
Books and Supplies	0.9	0.6	0.9	0.8	-	-
Services and Other Operating Expenditures	1.7	3.2	0.8	2.1	-	-
Capital Outlay	15.5	41.9	69.3	25.5	56.7	56.7
Direct Support/Indirect Costs	-	-	-	-	-	-
Other Financing Uses	0.8	0.6	14.2	7.4	-	-
Other Outgo	-	0.0	0.0	0.0	-	-
Total Expenditure	\$ 19.1	\$ 46.5	\$ 88.8	\$ 36.3	\$ 57.2	\$ 57.2
<i>Ending Balance</i>						
Non-spendable - Cash, Inventories, Others	\$ 0.2	\$ 0.1	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2
Restricted	197.5	166.4	76.5	55.0	-	-
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-
Total Ending Balance	\$ 197.7	\$ 166.5	\$ 76.7	\$ 55.1	\$ 0.2	\$ 0.2
Total Uses of Funds	\$ 216.8	\$ 213.0	\$ 165.6	\$ 91.5	\$ 57.4	\$ 57.4

Los Angeles Unified School District

2024-25 BUDGET

FUND 214 – MEASURE Y

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

	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25
<i>(Amounts in millions)</i>	<u>Actual</u>	<u>Actual</u>	<u>Actuals</u>	<u>Estimated Actuals</u>	<u>Authorized Final Budget</u>	<u>Estimated Final Budget</u>
<u>Sources of Funds</u>						
<i>Beginning Balance</i>						
Non-spendable - Cash, Inventories, Others	\$ 0.3	\$ 0.4	\$ 0.4	\$ 0.5	\$ 0.5	\$ 0.5
Restricted	118.3	64.1	87.1	78.7	59.7	59.7
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-
Audit Adjustments	(0.7)	(0.1)	(0.2)	(2.3)	-	-
Other Restatements	-	-	-	-	-	-
Total Beginning Balance	\$ 117.9	\$ 64.5	\$ 87.4	\$ 76.8	\$ 60.2	\$ 60.2
<i>Revenue</i>						
Local Control Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	-	-	-	-	-	-
Other State Revenue	-	-	-	-	-	-
Other Local Revenue	0.5	(3.2)	2.3	3.9	2.9	2.9
Interfund Transfers-In	0.8	2.6	0.0	1.1	-	-
Other Financing Sources	-	70.2	-	-	-	-
Total Revenue	\$ 1.3	\$ 69.6	\$ 2.4	\$ 5.0	\$ 2.9	\$ 2.9
Total Sources of Funds	\$ 119.2	\$ 134.0	\$ 89.7	\$ 81.8	\$ 63.2	\$ 63.2
<u>Uses of Funds</u>						
<i>Expenditure</i>						
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	0.0	11.2	0.7	1.1	-	-
Employee Benefits	0.0	0.4	0.3	0.4	-	-
Books and Supplies	0.1	0.1	0.0	3.5	-	-
Services and Other Operating Expenditures	5.2	2.7	0.3	1.1	-	-
Capital Outlay	1.7	3.4	3.7	8.4	62.7	62.7
Direct Support/Indirect Costs	-	-	-	-	-	-
Other Financing Uses	47.4	28.8	5.5	7.1	-	-
Other Outgo	-	-	-	-	-	-
Total Expenditure	\$ 54.6	\$ 46.5	\$ 10.6	\$ 21.6	\$ 62.7	\$ 62.7
<i>Ending Balance</i>						
Non-spendable - Cash, Inventories, Others	\$ 0.4	\$ 0.4	\$ 0.5	\$ 0.5	\$ 0.5	\$ 0.5
Restricted	64.1	87.1	78.7	59.7	-	-
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-
Total Ending Balance	\$ 64.5	\$ 87.5	\$ 79.2	\$ 60.2	\$ 0.5	\$ 0.5
Total Uses of Funds	\$ 119.2	\$ 134.0	\$ 89.7	\$ 81.8	\$ 63.2	\$ 63.2

Los Angeles Unified School District

2024-25 BUDGET

FUND 215 – MEASURE Q

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

	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25
				<i>Estimated</i>	<i>Authorized</i>	<i>Estimated</i>
(Amounts in millions)	<i>Actual</i>	<i>Actual</i>	<i>Actuals</i>	<i>Actuals</i>	<i>Final</i> <i>Budget</i>	<i>Final</i> <i>Budget</i>
<u>Sources of Funds</u>						
<i>Beginning Balance</i>						
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	734.3	1,287.3	738.8	536.8	539.6	539.6
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-
Audit Adjustments	(26.0)	(31.2)	(24.3)	(50.8)	-	-
Other Restatements	-	-	-	-	-	-
Total Beginning Balance	\$ 708.2	\$ 1,256.1	\$ 714.5	\$ 486.1	\$ 539.6	\$ 539.6
<i>Revenue</i>						
Local Control Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	-	-	-	-	-	-
Other State Revenue	-	-	-	-	-	-
Other Local Revenue	6.5	(26.0)	26.8	27.6	17.7	17.7
Interfund Transfers-In	194.7	213.2	268.2	142.8	-	-
Other Financing Sources	1,057.1	-	100.0	525.0	600.0	600.0
Total Revenue	\$ 1,258.3	\$ 187.2	\$ 395.0	\$ 695.4	\$ 617.7	\$ 617.7
Total Sources of Funds	\$ 1,966.5	\$ 1,443.3	\$ 1,109.5	\$ 1,181.4	\$ 1,157.3	\$ 1,157.3
<u>Uses of Funds</u>						
<i>Expenditure</i>						
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	46.4	26.0	19.6	58.5	153.2	153.2
Employee Benefits	22.3	23.8	10.3	31.6	77.6	77.6
Books and Supplies	11.8	(0.0)	1.0	4.7	-	-
Services and Other Operating Expenditures	20.8	19.3	30.3	28.4	-	-
Capital Outlay	529.2	633.0	511.1	517.3	326.5	326.5
Direct Support/Indirect Costs	-	-	-	-	-	-
Other Financing Uses	48.8	2.3	0.4	1.2	-	-
Other Outgo	-	-	-	-	-	-
Total Expenditure	\$ 679.2	\$ 704.5	\$ 572.7	\$ 641.8	\$ 557.3	\$ 557.3
<i>Ending Balance</i>						
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	1,287.3	738.8	536.8	539.6	600.0	600.0
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-
Total Ending Balance	\$ 1,287.3	\$ 738.8	\$ 536.8	\$ 539.6	\$ 600.0	\$ 600.0
Total Uses of Funds	\$ 1,966.5	\$ 1,443.3	\$ 1,109.5	\$ 1,181.4	\$ 1,157.3	\$ 1,157.3

Los Angeles Unified School District

2024-25 BUDGET

FUND 216 – MEASURE RR

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

	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25
(Amounts in millions)	<u>Actual</u>	<u>Actual</u>	<u>Actuals</u>	<u>Estimated Actuals</u>	<u>Authorized Final Budget</u>	<u>Estimated Final Budget</u>
<u>Sources of Funds</u>						
<i>Beginning Balance</i>						
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	264.4	536.1	582.4	582.4
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-
Audit Adjustments	-	-	(3.5)	(6.5)	-	-
Other Restatements	-	-	-	-	-	-
Total Beginning Balance	\$ -	\$ -	\$ 260.9	\$ 529.6	\$ 582.4	\$ 582.4
<i>Revenue</i>						
Local Control Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	-	-	-	-	-	-
Other State Revenue	-	-	-	-	-	-
Other Local Revenue	-	(10.2)	(1.9)	25.0	18.3	18.3
Interfund Transfers-In	-	-	0.0	-	-	-
Other Financing Sources	-	300.0	400.0	325.0	400.0	400.0
Total Revenue	\$ -	\$ 289.8	\$ 398.1	\$ 350.0	\$ 418.3	\$ 418.3
Total Sources of Funds	\$ -	\$ 289.8	\$ 659.0	\$ 879.6	\$ 1,000.7	\$ 1,000.7
<u>Uses of Funds</u>						
<i>Expenditure</i>						
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	0.0	0.7	5.4	8.0	8.0
Employee Benefits	-	0.1	0.3	2.7	4.4	4.4
Books and Supplies	-	0.0	0.3	8.6	-	-
Services and Other Operating Expenditures	-	0.7	27.2	16.7	0.7	0.7
Capital Outlay	-	21.3	82.7	250.5	587.7	587.7
Direct Support/Indirect Costs	-	-	-	-	-	-
Other Financing Uses	-	3.2	11.7	13.1	-	-
Other Outgo	-	-	-	-	-	-
Total Expenditure	\$ -	\$ 25.4	\$ 122.8	\$ 297.1	\$ 600.7	\$ 600.7
<i>Ending Balance</i>						
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	264.4	536.1	582.4	400.0	400.0
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-
Total Ending Balance	\$ -	\$ 264.4	\$ 536.1	\$ 582.4	\$ 400.0	\$ 400.0
Total Uses of Funds	\$ -	\$ 289.8	\$ 659.0	\$ 879.6	\$ 1,000.7	\$ 1,000.7

Los Angeles Unified School District

2024-25 BUDGET

FUND 250 – CAPITAL FACILITIES FUND

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

	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25
				<i>Estimated</i>	<i>Authorized</i>	<i>Estimated</i>
<i>(Amounts in millions)</i>	<i>Actual</i>	<i>Actual</i>	<i>Actuals</i>	<i>Actuals</i>	<i>Final</i>	<i>Final</i>
					<i>Budget</i>	<i>Budget</i>
<u>Sources of Funds</u>						
<i>Beginning Balance</i>						
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	151.9	102.7	71.6	40.0	27.2	27.2
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-
Audit Adjustments	(0.6)	(0.5)	(4.2)	(0.3)	-	-
Other Restatements	-	-	-	-	-	-
Total Beginning Balance	\$ 151.3	\$ 102.2	\$ 67.4	\$ 39.7	\$ 27.2	\$ 27.2
<i>Revenue</i>						
Local Control Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	-	-	-	-	-	-
Other State Revenue	-	-	-	-	-	-
Other Local Revenue	77.4	90.2	106.2	90.5	87.4	87.4
Interfund Transfers-In	5.0	0.2	-	1.8	-	-
Other Financing Sources	-	-	-	-	-	-
Total Revenue	\$ 82.4	\$ 90.5	\$ 106.2	\$ 92.3	\$ 87.4	\$ 87.4
Total Sources of Funds	\$ 233.8	\$ 192.6	\$ 173.6	\$ 132.0	\$ 114.6	\$ 114.6
<u>Uses of Funds</u>						
<i>Expenditure</i>						
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	0.6	0.6	0.6	0.7	0.8	0.8
Employee Benefits	0.3	0.3	0.3	0.4	0.3	0.3
Books and Supplies	0.0	0.0	0.0	0.1	0.1	0.1
Services and Other Operating Expenditures	0.8	0.8	2.1	1.8	31.5	31.5
Capital Outlay	32.0	65.0	130.5	74.6	81.9	81.9
Direct Support/Indirect Costs	-	-	-	-	-	-
Other Financing Uses	97.4	54.3	0.1	27.2	-	-
Other Outgo	-	-	-	-	-	-
Total Expenditure	\$ 131.0	\$ 121.1	\$ 133.6	\$ 104.7	\$ 114.6	\$ 114.6
<i>Ending Balance</i>						
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	102.7	71.6	40.0	27.2	-	-
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-
Total Ending Balance	\$ 102.7	\$ 71.6	\$ 40.0	\$ 27.2	\$ -	\$ -
Total Uses of Funds	\$ 233.8	\$ 192.6	\$ 173.6	\$ 132.0	\$ 114.6	\$ 114.6

Los Angeles Unified School District

2024-25 BUDGET

FUND 300 – STATE SCHOOL BUILDING LEASE/PURCHASE FUND

This is used for school construction projects to relieve overcrowding.

	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25
				<u>Estimated</u>	<u>Authorized</u>	<u>Estimated</u>
<i>(Amounts in millions)</i>	<u>Actual</u>	<u>Actual</u>	<u>Actuals</u>	<u>Actuals</u>	<u>Final</u>	<u>Final</u>
					<u>Budget</u>	<u>Budget</u>
<u>Sources of Funds</u>						
<i>Beginning Balance</i>						
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	6.1	6.2	5.7	-	-	-
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-
Audit Adjustments	-	-	-	-	-	-
Other Restatements	-	-	-	-	-	-
Total Beginning Balance	\$ 6.1	\$ 6.2	\$ 5.7	\$ -	\$ -	\$ -
<i>Revenue</i>						
Local Control Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	-	-	-	-	-	-
Other State Revenue	-	-	-	-	-	-
Other Local Revenue	0.1	(0.4)	6.4	-	-	-
Interfund Transfers-In	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
Total Revenue	\$ 0.1	\$ (0.4)	\$ 6.4	\$ -	\$ -	\$ -
Total Sources of Funds	\$ 6.2	\$ 5.7	\$ 12.2	\$ -	\$ -	\$ -
<u>Uses of Funds</u>						
<i>Expenditure</i>						
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	0.0	0.0	-	-	-	-
Employee Benefits	0.0	0.0	-	-	-	-
Books and Supplies	0.0	0.0	-	-	-	-
Services and Other Operating Expenditures	0.0	0.0	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Direct Support/Indirect Costs	-	-	-	-	-	-
Other Financing Uses	-	0.0	12.2	-	-	-
Other Outgo	-	-	-	-	-	-
Total Expenditure	\$ 0.0	\$ 0.0	\$ 12.2	\$ -	\$ -	\$ -
<i>Ending Balance</i>						
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	6.2	5.7	-	-	-	-
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-
Total Ending Balance	\$ 6.2	\$ 5.7	\$ -	\$ -	\$ -	\$ -
Total Uses of Funds	\$ 6.2	\$ 5.7	\$ 12.2	\$ -	\$ -	\$ -

Los Angeles Unified School District

2024-25 BUDGET

FUND 351 – COUNTY SCHOOLS FACILITIES FUND

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

	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25
					<u>Authorized</u>	<u>Estimated</u>
(Amounts in millions)	<u>Actual</u>	<u>Actual</u>	<u>Actuals</u>	<u>Estimated</u>	<u>Final</u>	<u>Final</u>
				<u>Actuals</u>	<u>Budget</u>	<u>Budget</u>
<u>Sources of Funds</u>						
<i>Beginning Balance</i>						
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	107.5	89.4	183.7	88.1	30.6	30.6
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-
Audit Adjustments	(0.3)	(0.2)	(0.1)	(0.1)	-	-
Other Restatements	-	-	-	-	-	-
Total Beginning Balance	\$ 107.2	\$ 89.2	\$ 183.5	\$ 88.0	\$ 30.6	\$ 30.6
<i>Revenue</i>						
Local Control Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	-	-	-	-	-	-
Other State Revenue	77.0	218.6	160.0	48.4	91.3	91.3
Other Local Revenue	0.6	(7.0)	7.5	5.0	6.9	6.9
Interfund Transfers-In	26.4	0.5	14.3	7.4	-	-
Other Financing Sources	-	-	-	-	-	-
Total Revenue	\$ 104.1	\$ 212.2	\$ 181.9	\$ 60.9	\$ 98.2	\$ 98.2
Total Sources of Funds	\$ 211.3	\$ 301.4	\$ 365.5	\$ 148.9	\$ 128.8	\$ 128.8
<u>Uses of Funds</u>						
<i>Expenditure</i>						
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	0.0	0.0	0.0	0.0	-	-
Employee Benefits	0.0	0.0	0.0	0.0	-	-
Books and Supplies	0.3	-	0.0	-	-	-
Services and Other Operating Expenditures	0.1	0.0	0.5	0.2	-	-
Capital Outlay	46.2	36.9	37.0	26.1	128.8	128.8
Direct Support/Indirect Costs	-	-	-	-	-	-
Other Financing Uses	75.3	80.8	239.9	92.0	-	-
Other Outgo	-	-	-	-	-	-
Total Expenditure	\$ 121.9	\$ 117.7	\$ 277.4	\$ 118.3	\$ 128.8	\$ 128.8
<i>Ending Balance</i>						
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	89.4	183.7	88.1	30.6	-	-
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-
Total Ending Balance	\$ 89.4	\$ 183.7	\$ 88.1	\$ 30.6	\$ -	\$ -
Total Uses of Funds	\$ 211.3	\$ 301.4	\$ 365.5	\$ 148.9	\$ 128.8	\$ 128.8

Los Angeles Unified School District

2024-25 BUDGET

FUND 400 – SPECIAL RESERVE FUND-CRA

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

	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25
<i>(Amounts in millions)</i>	<i>Actual</i>	<i>Actual</i>	<i>Actuals</i>	<i>Estimated Actuals</i>	<i>Authorized Final Budget</i>	<i>Estimated Final Budget</i>
<u>Sources of Funds</u>						
<i>Beginning Balance</i>						
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	91.1	120.8	106.7	131.7	165.0	165.0
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-
Audit Adjustments	-	-	(0.0)	(0.0)	-	-
Other Restatements	-	-	-	-	-	-
Total Beginning Balance	\$ 91.1	\$ 120.8	\$ 106.7	\$ 131.7	\$ 165.0	\$ 165.0
<i>Revenue</i>						
Local Control Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	-	-	-	-	-	-
Other State Revenue	-	-	-	-	-	-
Other Local Revenue	50.0	45.7	56.7	64.2	66.1	66.1
Interfund Transfers-In	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
Total Revenue	\$ 50.0	\$ 45.7	\$ 56.7	\$ 64.2	\$ 66.1	\$ 66.1
Total Sources of Funds	\$ 141.1	\$ 166.5	\$ 163.3	\$ 195.9	\$ 231.1	\$ 231.1
<u>Uses of Funds</u>						
<i>Expenditure</i>						
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	0.2	0.2	0.2	0.2	0.3	0.3
Employee Benefits	0.1	0.1	0.1	0.1	0.1	0.1
Books and Supplies	-	-	0.0	0.2	0.2	0.2
Services and Other Operating Expenditures	(0.0)	0.0	0.8	0.0	15.9	15.9
Capital Outlay	-	14.4	0.4	0.4	184.6	184.6
Direct Support/Indirect Costs	-	-	-	-	-	-
Other Financing Uses	20.0	45.0	30.0	30.0	30.0	30.0
Other Outgo	-	-	-	-	-	-
Total Expenditure	\$ 20.3	\$ 59.8	\$ 31.6	\$ 30.9	\$ 231.1	\$ 231.1
<i>Ending Balance</i>						
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	120.8	106.7	131.7	165.0	-	-
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-
Total Ending Balance	\$ 120.8	\$ 106.7	\$ 131.7	\$ 165.0	\$ -	\$ -
Total Uses of Funds	\$ 141.1	\$ 166.5	\$ 163.3	\$ 195.9	\$ 231.1	\$ 231.1

Los Angeles Unified School District

2024-25 BUDGET

FUND 401 – SPECIAL RESERVE FUND

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

	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25
				<u>Estimated</u>	<u>Authorized</u>	<u>Estimated</u>
<i>(Amounts in millions)</i>	<u>Actual</u>	<u>Actual</u>	<u>Actuals</u>	<u>Actuals</u>	<u>Final</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>
<u>Sources of Funds</u>						
<i>Beginning Balance</i>						
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	76.7	86.4	70.0	46.3	455.4	455.4
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-
Audit Adjustments	(0.7)	(0.1)	(0.1)	(0.3)	-	-
Other Restatements	-	-	-	-	-	-
Total Beginning Balance	\$ 76.1	\$ 86.3	\$ 69.9	\$ 46.0	\$ 455.4	\$ 455.4
<i>Revenue</i>						
Local Control Funding Formula	\$ -	\$ -	-	\$ -	\$ -	\$ -
Federal Revenue	5.2	3.7	1.8	0.7	-	-
Other State Revenue	1.1	0.4	0.7	2.0	-	-
Other Local Revenue	14.0	26.0	15.4	29.5	23.8	23.8
Interfund Transfers-In	0.1	1.7	12.5	0.2	-	-
Other Financing Sources	-	-	-	425.5	-	-
Total Revenue	\$ 20.4	\$ 31.8	\$ 30.4	\$ 457.9	\$ 23.8	\$ 23.8
Total Sources of Funds	\$ 96.5	\$ 118.1	\$ 100.3	\$ 503.9	\$ 479.1	\$ 479.1
<u>Uses of Funds</u>						
<i>Expenditure</i>						
Certificated Salaries	\$ -	\$ -	-	\$ -	\$ -	\$ -
Classified Salaries	0.3	10.3	24.1	3.7	5.5	5.5
Employee Benefits	0.2	0.1	12.4	2.0	2.8	2.8
Books and Supplies	0.2	0.2	0.1	0.0	-	-
Services and Other Operating Expenditures	1.8	2.4	2.2	0.9	11.7	11.7
Capital Outlay	4.2	21.5	13.9	34.8	459.1	459.1
Direct Support/Indirect Costs	-	-	-	-	-	-
Other Financing Uses	3.4	13.7	1.3	7.1	-	-
Other Outgo	-	-	-	-	-	-
Total Expenditure	\$ 10.1	\$ 48.1	\$ 54.0	\$ 48.5	\$ 479.1	\$ 479.1
<i>Ending Balance</i>						
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	-	\$ -	\$ -	\$ -
Restricted	86.4	70.0	46.3	455.4	-	-
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-
Total Ending Balance	\$ 86.4	\$ 70.0	\$ 46.3	\$ 455.4	\$ -	\$ -
Total Uses of Funds	\$ 96.5	\$ 118.1	\$ 100.3	\$ 503.9	\$ 479.1	\$ 479.1

Los Angeles Unified School District

2024-25 BUDGET

FUND 402 – SPECIAL RESERVE FUND-FEMA

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

	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25
(Amounts in millions)	<u>Actual</u>	<u>Actual</u>	<u>Actuals</u>	<u>Estimated Actuals</u>	<u>Authorized Final Budget</u>	<u>Estimated Final Budget</u>
<u>Sources of Funds</u>						
<i>Beginning Balance</i>						
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	3.3	2.4	2.3	2.3	2.4	2.4
Committed	-	-	-	-	-	-
Assigned	0.2	0.2	0.2	0.2	0.2	0.2
Unassigned/Unappropriated	-	-	-	-	-	-
Audit Adjustments	-	(0.0)	-	(0.0)	-	-
Other Restatements	-	-	-	-	-	-
Total Beginning Balance	\$ 3.5	\$ 2.6	\$ 2.5	\$ 2.5	\$ 2.6	\$ 2.6
<i>Revenue</i>						
Local Control Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	-	-	-	-	-	-
Other State Revenue	-	-	-	-	-	-
Other Local Revenue	0.0	(0.1)	0.1	0.1	-	-
Interfund Transfers-In	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
Total Revenue	\$ 0.0	\$ (0.1)	\$ 0.1	\$ 0.1	\$ -	\$ -
Total Sources of Funds	\$ 3.5	\$ 2.5	\$ 2.6	\$ 2.6	\$ 2.6	\$ 2.6
<u>Uses of Funds</u>						
<i>Expenditure</i>						
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	(0.0)	0.0	-	0.0	-	-
Employee Benefits	(0.0)	0.0	-	0.0	-	-
Books and Supplies	-	-	-	-	-	-
Services and Other Operating Expenditures	-	-	-	-	-	-
Capital Outlay	0.9	0.0	-	-	2.4	2.4
Direct Support/Indirect Costs	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-
Total Expenditure	\$ 0.9	\$ 0.0	\$ -	\$ 0.0	\$ 2.4	\$ 2.4
<i>Ending Balance</i>						
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	-	\$ -	\$ -	\$ -
Restricted	2.4	2.3	2.3	2.4	-	-
Committed	-	-	-	-	-	-
Assigned	0.2	0.2	0.2	0.2	0.2	0.2
Unassigned/Unappropriated	-	-	-	-	-	-
Total Ending Balance	\$ 2.6	\$ 2.5	\$ 2.6	\$ 2.6	\$ 0.2	\$ 0.2
Total Uses of Funds	\$ 3.5	\$ 2.5	\$ 2.6	\$ 2.6	\$ 2.6	\$ 2.6

Los Angeles Unified School District

2024-25 BUDGET

FUND 403 – SPECIAL RESERVE FUND-FEMA-HAZARD MITIGATION

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

	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25
				<u>Estimated</u>	<u>Authorized</u>	<u>Estimated</u>
<i>(Amounts in millions)</i>	<u>Actual</u>	<u>Actual</u>	<u>Actuals</u>	<u>Actuals</u>	<u>Final</u>	<u>Final</u>
					<u>Budget</u>	<u>Budget</u>
<u>Sources of Funds</u>						
<i>Beginning Balance</i>						
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Assigned	2.2	2.2	2.1	0.7	0.8	0.8
Unassigned/Unappropriated	-	-	-	-	-	-
Audit Adjustments	-	-	-	-	-	-
Other Restatements	-	-	-	-	-	-
Total Beginning Balance	\$ 2.2	\$ 2.2	\$ 2.1	\$ 0.7	\$ 0.8	\$ 0.8
<i>Revenue</i>						
Local Control Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	-	-	-	-	-	-
Other State Revenue	-	-	-	-	-	-
Other Local Revenue	0.0	(0.1)	0.1	0.0	-	-
Interfund Transfers-In	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
Total Revenue	\$ 0.0	\$ (0.1)	\$ 0.1	\$ 0.0	\$ -	\$ -
Total Sources of Funds	\$ 2.2	\$ 2.1	\$ 2.3	\$ 0.8	\$ 0.8	\$ 0.8
<u>Uses of Funds</u>						
<i>Expenditure</i>						
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books and Supplies	-	-	-	-	-	-
Services and Other Operating Expenditures	-	-	-	-	-	-
Capital Outlay	-	-	1.5	-	0.8	0.8
Direct Support/Indirect Costs	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-
Total Expenditure	\$ -	\$ -	\$ 1.5	\$ -	\$ 0.8	\$ 0.8
<i>Ending Balance</i>						
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	-	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Assigned	2.2	2.1	0.7	0.8	-	-
Unassigned/Unappropriated	-	-	-	-	-	-
Total Ending Balance	\$ 2.2	\$ 2.1	\$ 0.7	\$ 0.8	\$ -	\$ -
Total Uses of Funds	\$ 2.2	\$ 2.1	\$ 2.3	\$ 0.8	\$ 0.8	\$ 0.8

DEBT SERVICE FUNDS



Fund 510-Bond Interest and Redemption Fund

Fund 530-Tax Override Fund

Fund 560-Capital Services Fund

Los Angeles Unified School District

2024-25 BUDGET

FUND 510 – BOND INTEREST AND REDEMPTION FUND

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

	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25
<i>(Amounts in millions)</i>	<i>Actual</i>	<i>Actual</i>	<i>Actuals</i>	<i>Estimated Actuals</i>	<i>Authorized Final Budget</i>	<i>Estimated Final Budget</i>
<u>Sources of Funds</u>						
<i>Beginning Balance</i>						
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	1,069.3	1,224.3	1,174.1	1,305.2	1,241.6	1,241.6
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-
Audit Adjustments	(26.5)	-	-	-	-	-
Other Restatements	-	-	-	-	-	-
Total Beginning Balance	\$ 1,042.8	\$ 1,224.3	\$ 1,174.1	\$ 1,305.2	\$ 1,241.6	\$ 1,241.6
<i>Revenue</i>						
Local Control Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	95.9	69.5	69.5	69.5	69.5	69.5
Other State Revenue	3.7	3.0	3.2	-	-	-
Other Local Revenue	1,131.9	997.2	1,147.7	1,129.1	1,113.7	1,113.7
Interfund Transfers-In	-	-	-	-	-	-
Other Financing Sources	789.9	49.7	-	-	-	-
Total Revenue	\$ 2,021.5	\$ 1,119.4	\$ 1,220.4	\$ 1,198.7	\$ 1,183.2	\$ 1,183.2
Total Sources of Funds	\$ 3,064.3	\$ 2,343.7	\$ 2,394.5	\$ 2,503.8	\$ 2,424.9	\$ 2,424.9
<u>Uses of Funds</u>						
<i>Expenditure</i>						
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books and Supplies	-	-	-	-	-	-
Services and Other Operating Expenditures	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Direct Support/Indirect Costs	-	-	-	-	-	-
Other Financing Uses	631.5	48.7	-	-	-	-
Other Outgo	1,208.4	1,120.9	1,089.4	1,262.2	1,198.6	1,198.6
Total Expenditure	\$ 1,839.9	\$ 1,169.6	\$ 1,089.4	\$ 1,262.2	\$ 1,198.6	\$ 1,198.6
<i>Ending Balance</i>						
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	1,224.3	1,174.1	1,305.2	1,241.6	1,226.2	1,226.2
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-
Total Ending Balance	\$ 1,224.3	\$ 1,174.1	\$ 1,305.2	\$ 1,241.6	\$ 1,226.2	\$ 1,226.2
Total Uses of Funds	\$ 3,064.3	\$ 2,343.7	\$ 2,394.5	\$ 2,503.8	\$ 2,424.9	\$ 2,424.9

Los Angeles Unified School District

2024-25 BUDGET

FUND 530 – TAX OVERRIDE FUND

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

	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25
					<u>Authorized</u>	<u>Estimated</u>
(Amounts in millions)	<u>Actual</u>	<u>Actual</u>	<u>Actuals</u>	<u>Estimated</u>	<u>Final</u>	<u>Final</u>
				<u>Actuals</u>	<u>Budget</u>	<u>Budget</u>
<u>Sources of Funds</u>						
<i>Beginning Balance</i>						
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	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
<i>Revenue</i>						
Local Control Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	-	-	-	-	-	-
Other State Revenue	-	-	-	-	-	-
Other Local Revenue	0.0	(0.0)	0.0	0.0	-	-
Interfund Transfers-In	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
Total Revenue	\$ 0.0	\$ (0.0)	\$ 0.0	\$ 0.0	\$ -	\$ -
Total Sources of Funds	\$ 0.4	\$ 0.4	\$ 0.4	\$ 0.4	\$ 0.4	\$ 0.4
<u>Uses of Funds</u>						
<i>Expenditure</i>						
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books and Supplies	-	-	-	-	-	-
Services and Other Operating Expenditures	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Direct Support/Indirect Costs	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-
Total Expenditure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Ending Balance</i>						
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	0.4	0.4	0.4	0.4	0.4	0.4
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-
Total Ending Balance	\$ 0.4	\$ 0.4	\$ 0.4	\$ 0.4	\$ 0.4	\$ 0.4
Total Uses of Funds	\$ 0.4	\$ 0.4	\$ 0.4	\$ 0.4	\$ 0.4	\$ 0.4

Los Angeles Unified School District

2024-25 BUDGET

FUND 560 – CAPITAL SERVICES FUND

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

	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25
					<u>Authorized</u>	<u>Estimated</u>
(Amounts in millions)	<u>Actual</u>	<u>Actual</u>	<u>Actuals</u>	<u>Estimated</u>	<u>Final</u>	<u>Final</u>
				<u>Actuals</u>	<u>Budget</u>	<u>Budget</u>
<u>Sources of Funds</u>						
<i>Beginning Balance</i>						
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	34.7	16.0	13.0	0.0	0.0	0.0
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-
Audit Adjustments	-	-	-	-	-	-
Other Restatements	-	-	-	-	-	-
Total Beginning Balance	\$ 34.7	\$ 16.0	\$ 13.0	\$ 0.0	\$ 0.0	\$ 0.0
<i>Revenue</i>						
Local Control Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	0.2	-	-	-	-	-
Other State Revenue	-	-	-	-	-	-
Other Local Revenue	0.3	0.1	0.1	0.2	0.0	0.0
Interfund Transfers-In	16.4	13.3	14.8	25.0	50.2	50.2
Other Financing Sources	34.0	-	73.7	-	-	-
Total Revenue	\$ 51.0	\$ 13.3	\$ 88.6	\$ 25.2	\$ 50.2	\$ 50.2
Total Sources of Funds	\$ 85.7	\$ 29.4	\$ 101.6	\$ 25.3	\$ 50.2	\$ 50.2
<u>Uses of Funds</u>						
<i>Expenditure</i>						
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books and Supplies	-	-	-	-	-	-
Services and Other Operating Expenditures	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Direct Support/Indirect Costs	-	-	-	-	-	-
Other Financing Uses	34.3	-	73.7	0.2	-	-
Other Outgo	35.4	16.4	27.9	25.0	50.2	50.2
Total Expenditure	\$ 69.7	\$ 16.4	\$ 101.6	\$ 25.2	\$ 50.2	\$ 50.2
<i>Ending Balance</i>						
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	16.0	13.0	0.0	0.0	0.0	0.0
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-
Total Ending Balance	\$ 16.0	\$ 13.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
Total Uses of Funds	\$ 85.7	\$ 29.4	\$ 101.6	\$ 25.3	\$ 50.2	\$ 50.2

INTERNAL SERVICE FUNDS



Fund 670-Health & Welfare Benefits Fund

Fund 671-Workers' Compensation Fund

Fund 672-Liability Self-Insurance Fund

Los Angeles Unified School District

2024-25 BUDGET

FUND 670 – HEALTH AND WELFARE BENEFITS FUND

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

	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25
				<u>Estimated</u>	<u>Authorized</u>	<u>Estimated</u>
(Amounts in millions)	<u>Actual</u>	<u>Actual</u>	<u>Actuals</u>	<u>Actuals</u>	<u>Final</u>	<u>Final</u>
					<u>Budget</u>	<u>Budget</u>
<u>Sources of Funds</u>						
<i>Beginning Balance</i>						
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned/Unappropriated	393.5	163.9	111.3	111.6	-	-
Audit Adjustments	-	-	-	(3.8)	-	-
Other Restatements	-	-	-	-	-	-
Total Beginning Balance	\$ 393.5	\$ 163.9	\$ 111.3	\$ 107.9	\$ -	\$ -
<i>Revenue</i>						
Local Control Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	-	-	-	-	-	-
Other State Revenue	-	-	-	-	-	-
Other Local Revenue	1,093.6	1,072.1	1,187.3	1,171.0	1,422.6	1,422.6
Interfund Transfers-In	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
Total Revenue	\$ 1,093.6	\$ 1,072.1	\$ 1,187.3	\$ 1,171.0	\$ 1,422.6	\$ 1,422.6
Total Sources of Funds	\$ 1,487.1	\$ 1,236.0	\$ 1,298.6	\$ 1,278.9	\$ 1,422.6	\$ 1,422.6
<u>Uses of Funds</u>						
<i>Expenditure</i>						
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	2.4	2.4	2.5	2.9	3.4	3.4
Employee Benefits	1.6	0.8	0.7	1.6	1.9	1.9
Books and Supplies	0.2	0.3	0.3	0.3	0.5	0.5
Services and Other Operating Expenditures	1,092.0	1,121.2	1,183.5	1,274.0	1,343.8	1,343.8
Capital Outlay	-	-	-	-	-	-
Direct Support/Indirect Costs	-	-	-	-	-	-
Other Financing Uses	227.0	-	-	-	-	-
Other Outgo	-	-	-	-	-	-
Total Expenditure	\$ 1,323.2	\$ 1,124.6	\$ 1,187.0	\$ 1,278.9	\$ 1,349.5	\$ 1,349.5
<i>Ending Balance</i>						
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned/Unappropriated	163.9	111.3	111.6	-	73.0	73.0
Total Ending Balance	\$ 163.9	\$ 111.3	\$ 111.6	\$ -	\$ 73.0	\$ 73.0
Total Uses of Funds	\$ 1,487.1	\$ 1,236.0	\$ 1,298.6	\$ 1,278.9	\$ 1,422.6	\$ 1,422.6

Los Angeles Unified School District

2024-25 BUDGET

FUND 671 – WORKERS’ COMPENSATION FUND

This fund pays for medical and other payments to employees who were injured in the course of their employment with the District and the necessary cost of administering the fund. Revenues come from each fund that has positions.

	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25
<i>(Amounts in millions)</i>	<u>Actual</u>	<u>Actual</u>	<u>Actuals</u>	<u>Estimated Actuals</u>	<u>Authorized Final Budget</u>	<u>Estimated Final Budget</u>
<u>Sources of Funds</u>						
<i>Beginning Balance</i>						
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ 2.0	\$ 2.0
Restricted	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned/Unappropriated	83.8	154.1	189.5	268.7	336.5	336.5
Audit Adjustments	-	-	-	7.7	-	-
Other Restatements	-	-	-	-	-	-
Total Beginning Balance	\$ 83.8	\$ 154.1	\$ 189.5	\$ 276.4	\$ 338.5	\$ 338.5
<i>Revenue</i>						
Local Control Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	-	-	-	-	-	-
Other State Revenue	-	-	-	-	-	-
Other Local Revenue	90.0	103.0	150.1	165.6	129.6	129.6
Interfund Transfers-In	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
Total Revenue	\$ 90.0	\$ 103.0	\$ 150.1	\$ 165.6	\$ 129.6	\$ 129.6
Total Sources of Funds	\$ 173.7	\$ 257.2	\$ 339.6	\$ 442.0	\$ 468.1	\$ 468.1
<u>Uses of Funds</u>						
<i>Expenditure</i>						
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	1.4	1.4	1.3	1.4	1.9	1.9
Employee Benefits	1.0	0.5	0.5	1.0	1.0	1.0
Books and Supplies	0.0	0.0	0.0	0.0	0.1	0.1
Services and Other Operating Expenditures	17.1	65.8	69.2	101.1	107.4	107.4
Capital Outlay	-	-	-	-	-	-
Direct Support/Indirect Costs	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-
Total Expenditure	\$ 19.6	\$ 67.6	\$ 70.9	\$ 103.5	\$ 110.5	\$ 110.5
<i>Ending Balance</i>						
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ 2.0	\$ 2.0	\$ 2.0
Restricted	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned/Unappropriated	154.1	189.5	268.7	336.5	355.5	355.5
Total Ending Balance	\$ 154.1	\$ 189.5	\$ 268.7	\$ 338.5	\$ 357.5	\$ 357.5
Total Uses of Funds	\$ 173.7	\$ 257.2	\$ 339.6	\$ 442.0	\$ 468.1	\$ 468.1

Los Angeles Unified School District

2024-25 BUDGET

FUND 672 – LIABILITY SELF INSURANCE

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

	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25
<i>(Amounts in millions)</i>	<u>Actual</u>	<u>Actual</u>	<u>Actuals</u>	<u>Estimated Actuals</u>	<u>Authorized Final Budget</u>	<u>Estimated Final Budget</u>
<u>Sources of Funds</u>						
<i>Beginning Balance</i>						
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ 1.0	\$ 1.0
Restricted	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned/Unappropriated	(2.3)	0.7	(8.8)	(14.2)	(18.6)	(18.6)
Audit Adjustments	-	-	-	(3.5)	-	-
Other Restatements	-	-	-	-	-	-
Total Beginning Balance	\$ (2.3)	\$ 0.7	\$ (8.8)	\$ (17.6)	\$ (17.6)	\$ (17.6)
<i>Revenue</i>						
Local Control Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	-	-	-	-	-	-
Other State Revenue	-	-	-	-	-	-
Other Local Revenue	37.3	98.3	60.3	156.2	98.6	98.6
Interfund Transfers-In	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
Total Revenue	\$ 37.3	\$ 98.3	\$ 60.3	\$ 156.2	\$ 98.6	\$ 98.6
Total Sources of Funds	\$ 35.0	\$ 99.1	\$ 51.5	\$ 138.5	\$ 81.0	\$ 81.0
<u>Uses of Funds</u>						
<i>Expenditure</i>						
Certificated Salaries	\$ 0.2	\$ 0.1	(0.0)	\$ -	\$ -	\$ -
Classified Salaries	1.8	1.8	2.6	3.1	4.3	4.3
Employee Benefits	1.2	0.5	0.7	1.5	2.1	2.1
Books and Supplies	0.0	0.0	0.1	0.1	0.1	0.1
Services and Other Operating Expenditures	31.1	105.4	62.2	151.5	73.4	73.4
Capital Outlay	-	-	-	-	-	-
Direct Support/Indirect Costs	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-
Total Expenditure	\$ 34.3	\$ 107.8	\$ 65.6	\$ 156.2	\$ 79.9	\$ 79.9
<i>Ending Balance</i>						
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	-	\$ 1.0	\$ 1.0	\$ 1.0
Restricted	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned/Unappropriated	0.7	(8.8)	(14.2)	(18.6)	0.1	0.1
Total Ending Balance	\$ 0.7	\$ (8.8)	\$ (14.2)	\$ (17.6)	\$ 1.1	\$ 1.1
Total Uses of Funds	\$ 35.0	\$ 99.1	\$ 51.5	\$ 138.5	\$ 81.0	\$ 81.0

FIDUCIARY FUNDS



Fund 713-Other Post-Employment Benefits Fund

Los Angeles Unified School District

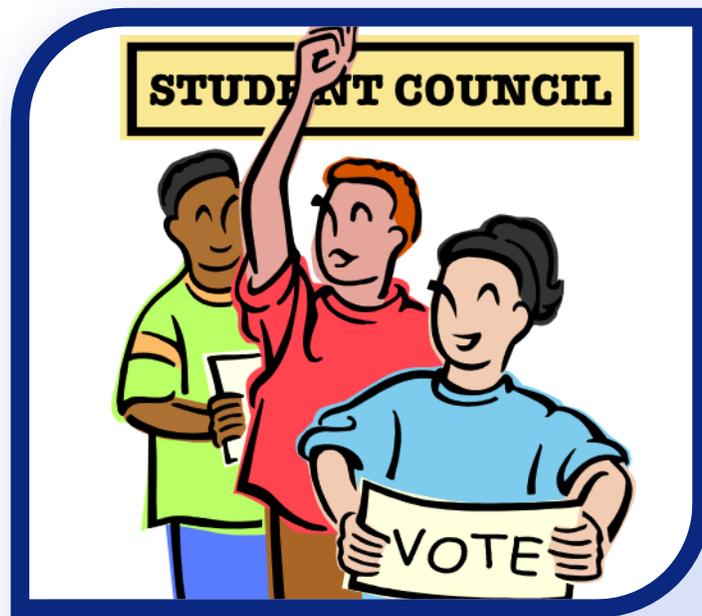
2024-25 BUDGET

FUND 713 - OTHER POST-EMPLOYMENT BENEFITS FUND

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

(Amounts in millions)	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25
	<u>Actual</u>	<u>Actual</u>	<u>Actuals</u>	<u>Estimated Actuals</u>	<u>Authorized Final Budget</u>	<u>Estimated Final Budget</u>
<u>Sources of Funds</u>						
<i>Beginning Balance</i>						
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	426.0	542.8	469.9	499.9	813.1	813.1
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-
Audit Adjustments	-	-	-	-	-	-
Other Restatements	-	-	-	-	-	-
Total Beginning Balance	\$ 426.0	\$ 542.8	\$ 469.9	\$ 499.9	\$ 813.1	\$ 813.1
<i>Revenue</i>						
Local Control Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	-	-	-	-	-	-
Other State Revenue	-	-	-	-	-	-
Other Local Revenue	117.3	(72.4)	30.4	313.8	40.0	40.0
Interfund Transfers-In	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
Total Revenue	\$ 117.3	\$ (72.4)	\$ 30.4	\$ 313.8	\$ 40.0	\$ 40.0
Total Sources of Funds	\$ 543.2	\$ 470.4	\$ 500.3	\$ 813.6	\$ 853.1	\$ 853.1
<u>Uses of Funds</u>						
<i>Expenditure</i>						
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books and Supplies	-	-	-	-	-	-
Services and Other Operating Expenditures	0.4	0.5	0.4	0.6	0.5	0.5
Capital Outlay	-	-	-	-	-	-
Direct Support/Indirect Costs	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-
Total Expenditure	\$ 0.4	\$ 0.5	\$ 0.4	\$ 0.6	\$ 0.5	\$ 0.5
<i>Ending Balance</i>						
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	542.8	469.9	499.9	813.1	852.6	852.6
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-
Total Ending Balance	\$ 542.8	\$ 469.9	\$ 499.9	\$ 813.1	\$ 852.6	\$ 852.6
Total Uses of Funds	\$ 543.2	\$ 470.4	\$ 500.3	\$ 813.6	\$ 853.1	\$ 853.1

SPECIAL REVENUE FUNDS



Fund 080-Student Body

Los Angeles Unified School District

2024-25 BUDGET

FUND 080 – STUDENT BODY

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

	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25
				<i>Estimated</i>	<i>Authorized</i>	<i>Estimated</i>
<i>(Amounts in millions)</i>	<i>Actual</i>	<i>Actual</i>	<i>Actuals</i>	<i>Actuals</i>	<i>Final Budget</i>	<i>Final Budget</i>
<u>Sources of Funds</u>						
<i>Beginning Balance</i>						
Non-spendable - Cash, Inventories, Others	\$ -	\$ -	\$ 3.5	\$ 4.2	\$ 4.9	\$ 4.9
Restricted	-	44.8	44.6	46.3	47.6	47.6
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-
Audit Adjustments	-	-	-	-	-	-
Other Restatements	46.4	-	-	-	-	-
Total Beginning Balance	\$ 46.4	\$ 44.8	\$ 48.1	\$ 50.4	\$ 52.5	\$ 52.5
<i>Revenue</i>						
Local Control Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	-	-	-	-	-	-
Other State Revenue	-	-	-	-	-	-
Other Local Revenue	4.7	33.3	39.4	38.5	30.2	30.2
Interfund Transfers-In	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
Total Revenue	\$ 4.7	\$ 33.3	\$ 39.4	\$ 38.5	\$ 30.2	\$ 30.2
Total Sources of Funds	\$ 51.2	\$ 78.0	\$ 87.5	\$ 89.0	\$ 82.7	\$ 82.7
<u>Uses of Funds</u>						
<i>Expenditure</i>						
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books and Supplies	5.4	23.9	29.5	28.9	24.5	24.5
Services and Other Operating Expenditures	0.9	5.8	7.3	7.2	4.7	4.7
Capital Outlay	0.1	0.2	0.3	0.4	0.2	0.2
Direct Support/Indirect Costs	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-
Total Expenditure	\$ 6.4	\$ 29.9	\$ 37.1	\$ 36.5	\$ 29.3	\$ 29.3
<i>Ending Balance</i>						
Non-spendable - Cash, Inventories, Others	\$ -	\$ 3.5	\$ 4.2	\$ 4.9	\$ 4.9	\$ 4.9
Restricted	44.8	44.6	46.3	47.6	48.5	48.5
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	-	-	-
Total Ending Balance	\$ 44.8	\$ 48.1	\$ 50.4	\$ 52.5	\$ 53.4	\$ 53.4
Total Uses of Funds	\$ 51.2	\$ 78.0	\$ 87.5	\$ 89.0	\$ 82.7	\$ 82.7

Section V

DISTRICT CLASS SIZE

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

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

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

Los Angeles Unified School District

2024-25 BUDGET

DISTRICT CLASS SIZE

				2019-20		2020-21		2021-22		2022-23	2023-24		2024-25	
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	Priority Schools*	All Other Schools
Elementary District Norm - All	All	TK-K	29.5	29.5	29.5	29.5	29.5	29.5	29.5	29.5	28.5	29.5	27.5	28.5
Elementary District Norm - All	All	1-3	32	32	32	32	32	32	32	32	31	32	30	31
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	33.5	34.5
Elementary District Norm – Non-PHBAO Magnet	All	4-5/(6)	39	36	38	35	37	34.5	35	34.5	33.5	34.5	32.5	33.5
Elementary PHBAO	All	TK-K	24	24	24	24	24	24	24	24	23	24	22	23
Elementary PHBAO	All	1-3	24	24	24	24	24	24	24	24	23	24	22	23
Elementary PHBAO	All	4-5/(6)	30.5	27.5	29.5	27	28.5	27	27	27	26	27	25	26
Elementary Non-PHBAO	All	TK-K	24	24	24	24	24	24	24	24	23	24	22	23
Elementary Non-PHBAO	All	1-3	24	24	24	24	24	24	24	24	23	24	22	23
Elementary Non-PHBAO	All	4-5/(6)	36	33	35	32.5	34	32.5	32.5	32.5	31.5	32.5	30.5	31.5
Elementary PHBAO Magnet	All	TK-3	24	24	24	24	24	24	24	24	23	24	22	23
Elementary PHBAO Magnet	All	4-5/(6)	30.5	27.5	29.5	27	28.5	27	27	27	26	27	25	26
Elem Non-PHBAO Magnet	All	TK-3	24	24	24	24	24	24	24	24	23	24	22	23
Elem Non-PHBAO Magnet	All	4-5/(6)	34	31	33	30	32	29.5	30	29.5	28.5	29.5	27.5	28.5

*Including schools listed in Appendix X of the 2022-2025 UTLA Agreement

Los Angeles Unified School District

2024-25 BUDGET

DISTRICT CLASS SIZE

				2019-20		2020-21		2021-22		2022-23	2023-24		2024-25	
Type of School	Subject(s)	Grade	2018-19	High	Non-High	High	Non-High	High	Non-High	High & Non-High	Priority	All Other	Priority	All Other
		Level		Needs Sch	Needs Sch	Schools	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	33.5	34.5
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	36.25	36.25
Middle PHBAO	Academic	6-8	34	31	33	30	32	28	30	27	26	27	25	26
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	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	27.88	28.71
Middle Non-PHBAO	Academic	6-8	39.5	36.5	38.5	35.5	37.5	33.5	35.5	32.5	31.5	32.5	30.5	31.5
Middle 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	36.25	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	32.2	32.94
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	33.5	34.5
Middle PHBAO Magnet	All	6-8	34	31	33	30	32	28	30	27	26	27	25	26
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	27.5	28.5

*Including schools listed in Appendix X of the 2022-2025 UTLA Agreement

Los Angeles Unified School District

2024-25 BUDGET

DISTRICT CLASS SIZE

				2019-20		2020-21		2021-22		2022-23	2023-24		2024-25	
Type of School	Subject(s)	Grade	2018-19	High	Non-High	High	Non-High	High	Non-High	High & Non-High	Priority	All Other	Priority	All Other
		Level		Needs Sch	Schools	Schools	Schools*	Schools						
High School District Norm	All		42.5	41.5	41.5	40.5	40.5	38.5	38.5	35.5	34.5	35.5	33.5	34.5
High School PHBAO	Academic	9-10	34	33	33	32	32	30	30	27	26	27	25	26
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	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	33.5	34.5
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	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	30.5	31.5
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	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	33.5	34.5
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	35.5	35.5
High School PHBAO Magnet	All	9-12	34	33	33	32	32	30	30	27	26	27	25	26
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	27.5	28.5
Community Day Schools, Opportunity Schools and Pregnant Minors			21	21	21	21	21	21	21	21	21	21	21	21
Continuation Schools			29	29	29	29	29	29	29	29	29	29	29	29
Independent Study			30	30	30	30	30	30	30	30	30	30	30	30

*Including schools listed in Appendix X of the 2022-2025 UTLA Agreement

DISTRICT ENROLLMENT TRENDS

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

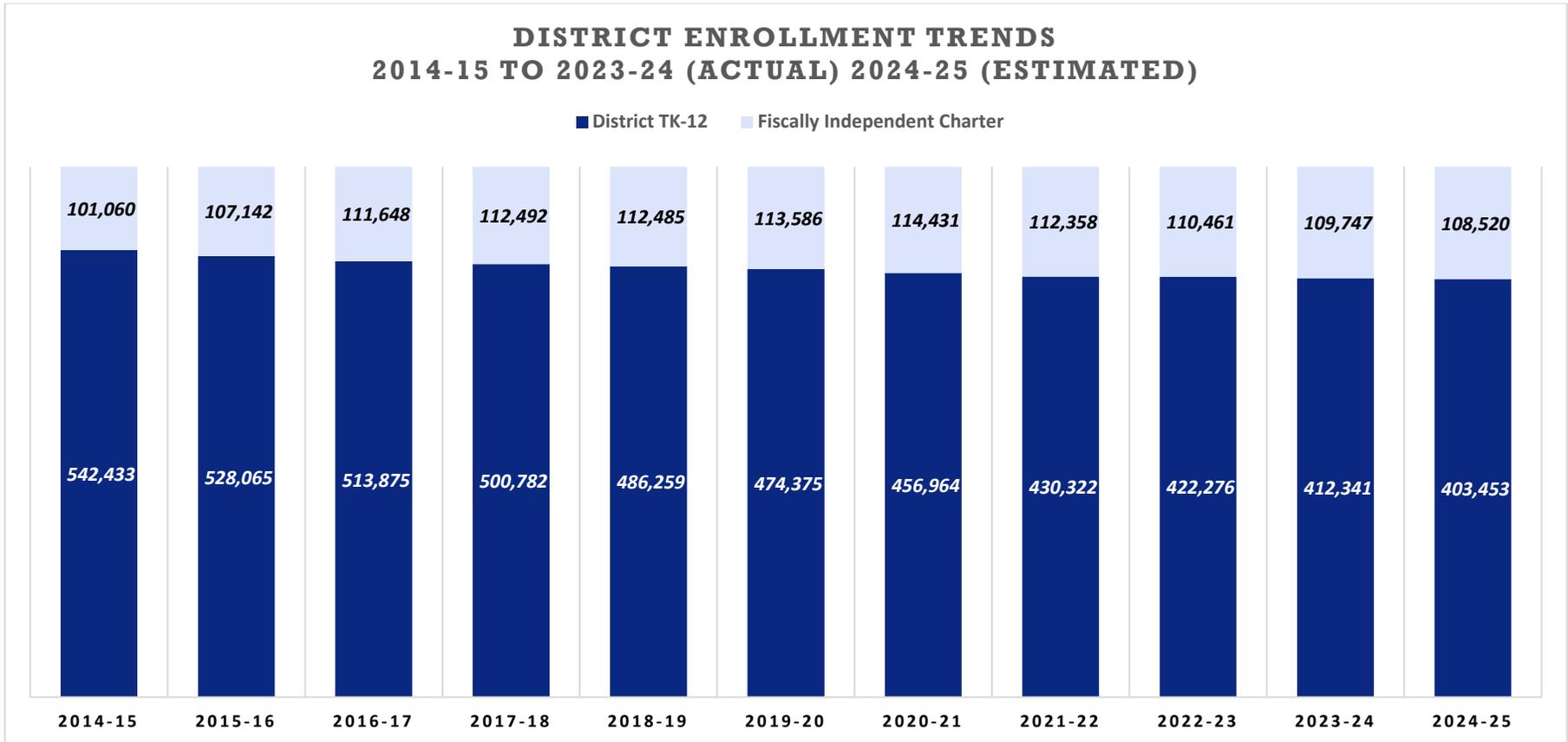
To project enrollment, the Los Angeles Unified School District uses data on live births in Los Angeles County, historical grade retention rates, and other relevant information. The grade retention ratios measure the percentage of students expected to progress to the next grade level from one year to 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.



Los Angeles Unified School District

2024-25 BUDGET

ENROLLMENT TRENDS AND PROJECTIONS

Norm Day Enrollment - Excluding Independent Charter Schools

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Estimated	2025-26 Estimated	2026-27 Estimated	
LA County - Live Births Lagged 5 Years	131,697	128,523	130,150	124,440	122,940	116,850	110,177	106,987	94,646	97,153	
Graded Enrollment											
Transitional Kindergarten*							8,426	10,812	12,788	13,418	12,900
Kindergarten	45,903	43,581	42,091	36,281	34,492	28,394	27,209	26,359	23,318	23,936	
Grade 1	39,426	37,672	36,045	34,300	31,065	30,720	28,941	27,699	32,378	30,384	
Grade 2	39,399	38,503	36,905	34,959	32,185	31,003	30,575	28,493	27,270	31,877	
Grade 3	38,962	38,220	37,611	35,804	32,897	31,814	30,561	30,638	28,087	26,881	
Grade 4	40,558	37,872	37,345	36,543	33,591	32,339	31,379	29,666	29,781	27,301	
Grade 5	40,066	38,970	36,538	36,075	34,293	33,011	31,711	30,272	28,619	28,730	
Grade 6	34,814	33,239	32,361	30,740	29,081	28,620	27,551	27,020	25,264	23,885	
Grade 7	33,177	33,551	32,111	31,422	28,726	28,224	27,781	26,798	26,182	24,480	
Grade 8	33,425	32,746	33,209	31,774	30,425	28,666	28,217	28,124	26,525	25,915	
Grade 9	34,904	34,838	35,287	32,164	32,572	32,084	29,686	29,379	29,125	27,469	
Grade 10	32,959	31,843	31,832	33,761	30,807	31,340	31,187	29,248	28,108	27,865	
Grade 11	29,562	28,760	27,604	29,592	30,052	27,959	29,555	29,244	27,190	26,130	
Grade 12	27,526	26,665	26,419	26,611	27,042	26,601	27,295	27,844	27,551	25,616	
Total graded enrollment	470,681	456,460	445,358	430,026	407,228	399,201	392,460	383,572	372,816	363,369	
TK-3 enrollment	163,690	157,976	152,652	141,344	130,639	130,639	128,098	125,977	124,471	125,978	
4-6 enrollment	115,438	110,081	106,244	103,358	96,965	96,965	90,641	86,958	83,664	79,916	
7-8 enrollment	66,602	66,297	65,320	63,196	59,151	59,151	55,998	54,922	52,707	50,395	
9-12 enrollment	124,951	122,106	121,142	122,128	120,473	120,473	117,723	115,715	111,974	107,080	
Total graded enrollment	470,681	456,460	445,358	430,026	407,228	407,228	392,460	383,572	372,816	363,369	
Other Enrollment											
Special day classes in regular schools	23,813	23,553	22,911	20,966	18,235	18,467	17,961	17,961	17,352	16,763	
Special day classes in special ed schools	2,061	2,037	2,056	2,033	1,783	1,909	1,920	1,920	1,855	1,792	
Continuation and opportunity schools**	4,227	4,209	4,050	3,939	3,076	2,699					
Total other enrollment	30,101	29,799	29,017	26,938	23,094	23,075	19,881	19,881	19,207	18,555	
Total graded and other enrollment	500,782	486,259	474,375	456,964	430,322	422,276	412,341	403,453	392,023	381,924	
Enrollment Change from Prior Year	-13,093	-14,523	-11,884	-17,411	-26,642	-8,046	-9,935	-8,888	-11,430	-10,099	
% Change	-2.55%	-2.90%	-2.44%	-3.67%	-5.83%	-1.87%	-2.35%	-2.16%	-2.83%	-2.58%	

*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.

Los Angeles Unified School District

2024-25 BUDGET

ENROLLMENT TRENDS AND PROJECTIONS

Norm Day Enrollment - Independent Charter Schools Only

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Estimated	2025-26 Estimated	2026-27 Estimated
LA County - Live Births Lagged 5 Years	131,697	128,523	130,150	124,440	122,940	116,850	110,177	106,987	94,646	97,153
Graded Enrollment										
Transitional Kindergarten*							1,623	2,194	2,254	2,170
Kindergarten	7,509	7,221	7,429	6,992	6,840	5,521	5,353	5,645	5,503	5,349
Grade 1	6,357	6,371	6,436	6,429	6,174	6,097	5,829	5,642	5,462	5,287
Grade 2	6,039	6,109	6,207	6,432	6,197	6,119	6,110	6,007	5,906	5,806
Grade 3	5,515	5,849	6,067	6,233	6,178	6,026	6,163	6,141	6,119	6,097
Grade 4	5,744	5,455	5,867	6,063	6,077	6,128	6,016	6,001	5,986	5,971
Grade 5	6,235	6,374	6,009	6,353	6,292	6,212	6,381	6,391	6,402	6,412
Grade 6	10,300	10,144	10,373	9,653	9,777	9,600	9,480	9,424	9,368	9,313
Grade 7	10,253	10,144	10,264	10,466	9,733	9,716	9,844	9,652	9,463	9,278
Grade 8	9,398	9,763	9,986	10,141	10,069	9,417	9,579	9,405	9,233	9,065
Grade 9	12,298	12,108	12,257	12,163	11,880	11,434	10,699	10,309	9,881	9,472
Grade 10	11,816	11,611	11,556	11,804	11,425	11,401	11,052	10,813	10,636	10,407
Grade 11	10,924	10,932	10,867	11,128	11,015	10,706	10,687	10,545	10,404	10,321
Grade 12	10,104	10,404	10,268	10,574	10,701	10,461	10,360	10,291	10,222	10,153
Total graded enrollment	112,492	112,485	113,586	114,431	112,358	110,461	109,747	108,520	106,800	105,101
TK-3 enrollment	25,420	25,550	26,139	26,086	25,389	25,386	25,649	25,689	25,205	24,709
4-6 enrollment	22,279	21,973	22,249	22,069	22,146	21,940	21,877	21,816	21,756	21,696
7-8 enrollment	19,651	19,907	20,250	20,607	19,802	19,133	19,423	19,057	18,696	18,343
9-12 enrollment	45,142	45,055	44,948	45,669	45,021	44,002	42,798	41,958	41,143	40,353
Total graded enrollment	112,492	112,485	113,586	114,431	112,358	110,461	109,747	108,520	106,800	105,101
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							
Total graded and other enrollment	112,492	112,485	113,586	114,431	112,358	110,461	109,747	108,520	106,800	105,101
Enrollment Change from Prior Year	844	-7	1,101	845	-2,073	-1,897	-714	-1,227	-1,720	-1,699
% Change	0.76%	-0.01%	0.98%	0.74%	-1.81%	-1.69%	-0.65%	-1.12%	-1.58%	-1.59%

*Transitional Kindergarten students reported separately effective fiscal year 2022-23.

Los Angeles Unified School District

2024-25 BUDGET

ENROLLMENT TRENDS AND PROJECTION

Norm Day Enrollment - Districtwide Including Independent Charter Schools

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Estimated	2025-26 Estimated	2026-27 Estimated
LA County - Live Births Lagged 5 Years	131,697	128,523	130,150	124,440	122,940	116,850	110,177	106,987	94,646	97,153
Graded Enrollment										
Transitional Kindergarten*						10,049	13,006	15,042	15,633	15,070
Kindergarten	53,412	50,802	49,520	43,273	41,332	33,915	32,562	32,004	28,821	29,285
Grade 1	45,783	44,043	42,481	40,729	37,239	36,817	34,770	33,341	37,840	35,671
Grade 2	45,438	44,612	43,112	41,391	38,382	37,122	36,685	34,500	33,176	37,683
Grade 3	44,477	44,069	43,678	42,037	39,075	37,840	36,724	36,779	34,206	32,978
Grade 4	46,302	43,327	43,212	42,606	39,668	38,467	37,395	35,667	35,767	33,272
Grade 5	46,301	45,344	42,547	42,428	40,585	39,223	38,092	36,663	35,021	35,142
Grade 6	45,114	43,383	42,734	40,393	38,858	38,220	37,031	36,444	34,632	33,198
Grade 7	43,430	43,695	42,375	41,888	38,459	37,940	37,625	36,450	35,645	33,758
Grade 8	42,823	42,509	43,195	41,915	40,494	38,083	37,796	37,529	35,758	34,980
Grade 9	47,202	46,946	47,544	44,327	44,452	43,518	40,385	39,688	39,006	36,941
Grade 10	44,775	43,454	43,388	45,565	42,232	42,741	42,239	40,061	38,744	38,272
Grade 11	40,486	39,692	38,471	40,720	41,067	38,665	40,242	39,789	37,594	36,451
Grade 12	37,630	37,069	36,687	37,185	37,743	37,062	37,655	38,135	37,773	35,769
Total graded enrollment	583,173	568,945	558,944	544,457	519,586	509,662	502,207	492,092	479,616	468,470
TK-3 enrollment	189,110	183,526	178,791	167,430	156,028	155,743	153,747	151,666	149,676	150,687
4-6 enrollment	137,717	132,054	128,493	125,427	119,111	115,910	112,518	108,774	105,420	101,612
7-8 enrollment	86,253	86,204	85,570	83,803	78,953	76,023	75,421	73,979	71,403	68,738
9-12 enrollment	170,093	167,161	166,090	167,797	165,494	161,986	160,521	157,673	153,117	147,433
Total graded enrollment	583,173	568,945	558,944	544,457	519,586	509,662	502,207	492,092	479,616	468,470
Other Enrollment										
Special day classes in regular schools	23,813	23,553	22,911	20,966	18,235	18,467	17,961	17,961	17,352	16,763
Special day classes in special ed schools	2,061	2,037	2,056	2,033	1,783	1,909	1,920	1,920	1,855	1,792
Continuation and opportunity schools**	4,227	4,209	4,050	3,939	3,076	2,699				
Total other enrollment	30,101	29,799	29,017	26,938	23,094	23,075	19,881	19,881	19,207	18,555
Total districtwide graded and other enrollment	613,274	598,744	587,961	571,395	542,680	532,737	522,088	511,973	498,823	487,025
Enrollment Change from Prior Year	-12,249	-14,530	-10,783	-16,566	-28,715	-9,943	-10,649	-10,115	-13,150	-11,798
% Change	-1.96%	-2.37%	-1.80%	-2.82%	-5.03%	-1.83%	-2.00%	-1.94%	-2.57%	-2.37%

*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.

Los Angeles Unified School District

2024-25 BUDGET

ENROLLMENT TRENDS AND PROJECTION

Adult and Early Education Enrollment

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Estimated	2025-26 Estimated	2026-27 Estimated
Early Education:										
Early Education Centers	8,495	8,977	8,977	5,630	3,832	5,345	5,112	7,925	8,449	8,972
Transitional Kindergarten Expansion program	6,391	6,539	6,519	4,553	4,600	4,566	4,885	3,580		
California State Pre-school program	3,620	3,529	3,445	1,498	1,650	1,809	1,037	1,116	1,190	1,265
Pre-K Special Day program	2,975	2,919	3,100	3,214	2,441	2,507	2,523	2,485	2,395	2,308
Infant Centers (Cal-Safe program)	47	47	47	21	28	49	48	54	58	61
Total Early Education	21,528	22,011	22,088	14,916	12,551	14,276	13,605	15,160	12,092	12,606
Adult Education (excludes concurrently enrolled students)	67,702	62,968	54,629	23,781	25,218	23,836	27,472	30,219	33,241	36,565
Total adult and early education enrollment	89,230	85,035	76,717	38,697	37,769	38,112	41,077	45,379	45,333	45,847
<i>Enrollment Change from Prior Year</i>	491	-4,251	-8,262	-38,020	-928	343	2,965	4,302	-46	514
<i>% Change</i>	0.55%	-4.76%	-9.72%	-49.56%	-2.40%	0.91%	7.78%	10.47%	-0.10%	1.13%
Total Enrollment (including affiliated, independent charter schools, adult, and early education schools)	702,504	683,779	664,678	610,092	580,449	570,849	563,165	557,352	544,156	532,872
<i>Enrollment Change from Prior Year</i>	-11,758	-18,781	-19,045	-54,586	-29,643	-9,600	-7,684	-5,813	-13,196	-11,284
<i>% Change</i>	-1.65%	-2.67%	-2.79%	-8.21%	-4.86%	-1.65%	-1.35%	-1.03%	-2.37%	-2.07%

Unduplicated Pupil Count:

Unduplicated TK-12 Pupil Count (excluding independent charter schools and County Office Students)	423,485	418,387	395,941	389,292	377,282	354,219	340,364	332,792	323,180	314,676
% of Unduplicated Pupil Count to Enrollment	82.41%	83.55%	81.43%	82.06%	82.56%	82.31%	82.54%	82.49%	82.44%	82.39%

Los Angeles Unified School District

2024-25 BUDGET

SPECIAL EDUCATION ENROLLMENT DATA REPORT BY DISABILITY

Students with Disabilities - Including Fiscally Independent Charter Schools

	ID	HH	DEAF	SLI	VI	ED	OI	OHI	SLD	DB	MD	AUT	TBI	Total
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
Oct 2023	3,513	1,224	240	13,646	233	1,169	559	11,298	29,897	8	1,082	21,549	68	84,486

Students with Disabilities - Excluding Fiscally Independent Charter Schools

	ID	HH	DEAF	SLI	VI	ED	OI	OHI	SLD	DB	MD	AUT	TBI	Total
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
Oct 2023	3,243	1,085	229	11,456	207	989	509	8,680	23,375	8	1,048	19,437	54	70,320

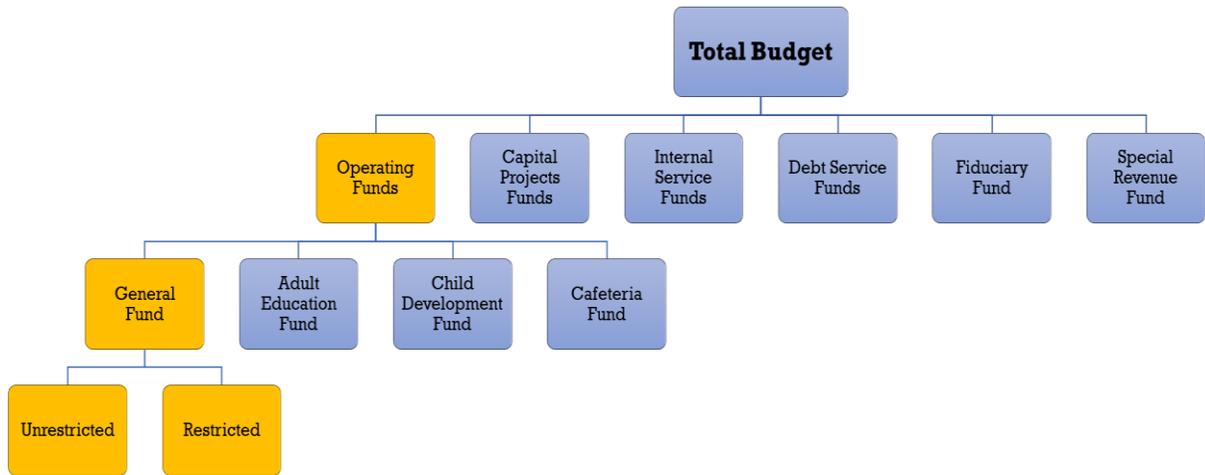
Students with Disabilities - Fiscally Independent Charter Schools Only

	ID	HH	DEAF	SLI	VI	ED	OI	OHI	SLD	DB	MD	AUT	TBI	Total
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
Oct 2023	270	139	11	2,190	26	180	50	2,618	6,522	0	34	2,112	14	14,166

*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) in the fall of 2021.

BREAKING DOWN LAUSD'S BUDGET

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



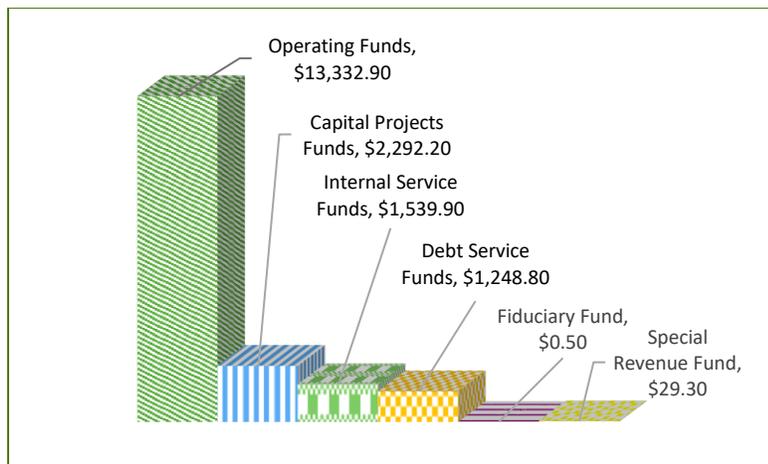
This section is designed to look at LAUSD's fund structure from the overall total budget drilling down to the General Fund, which is the largest Operating Fund of LAUSD. Therefore, this section of the budget overview will focus on the General Fund.

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 \$13,332.9 million. These funds are used for the day-to-day operation of LAUSD schools and offices.
2. **Capital Projects Funds** total to \$2,292.2 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 \$1,539.9 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 \$1,248.8 million and are used for the payment of interest and principal of long-term bonds.
5. **Fiduciary Fund** total to \$0.5 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 \$29.3 million and is composed of the Student Body Fund.

Figure 1: 2024-25 TOTAL AUTHORIZED BUDGET (ALL FUNDS) = \$18.4 BILLION (amounts in millions)



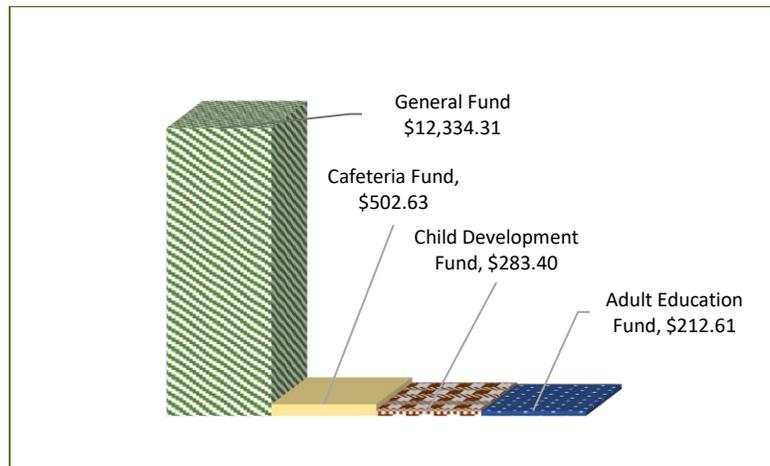
OPERATING FUNDS

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

1. **General Fund** - \$12,334.31 million includes funds for the basic instructional and administrative expenditures of the District
2. **Cafeteria Fund** - \$502.63 million includes funds for the food service programs
3. **Child Development Fund** - \$283.40 million includes funds dedicated for the operation of the Early Childhood Education program
4. **Adult Education Fund** - \$212.61 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 may be necessary. This is also true for operational programs such as the ones offered by Food Services.

**Figure 2: 2024-25 OPERATING FUNDS AUTHORIZED
BUDGET = \$13.3 BILLION**



GENERAL FUND

The \$12.3 billion General Fund includes “unrestricted” and “restricted” funds.

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

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

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

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

HOW EDUCATION IS FUNDED IN CALIFORNIA

Prior to the 1970s, California's schools were financed largely with property tax revenues imposed for the benefit of local school districts. This led to dramatic differences in school district funding. A school district with very high property values could raise more revenue per pupil with a low property tax rate, while a district with low property values could raise less with a much higher property tax rate. The state attempted to reduce these differences by providing more state aid to low-property wealth districts. Despite this effort, per pupil revenues varied considerably between districts. In fiscal year 1968-69, for example, per pupil expenditures ranged from \$577 in Baldwin Park to \$1,232 in Beverly Hills.¹ 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.

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.²

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Assembly Bill 1115 (1999) – Under the terms of this bill, an independent charter school is deemed a school of the chartering school district for the purposes of establishing its special education local plan (“SELPA”) status unless it designates otherwise in its charter petition. As such, independent charter schools which are members of a school district’s SELPA are entitled to an equitable share of special education services and funding.

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

Proposition 39 (2000) – This constitutional amendment established a 55% vote threshold for the issuance of school facilities construction bonds. In order to issue bonds under Proposition 39, the District must, among other things, use Proposition 39 bond funds only for those projects

specifically listed in the ballot measure and strategic execution plans; create and maintain a citizens' bond oversight committee; and annually ensure that performance and financial audits are conducted for Proposition 39 facilities projects. Proposition 39 also requires the District to offer reasonably equivalent District school facility space to independent charter schools.

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

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

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

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

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

Local Control Funding Formula (2013) – This legislation simplified the state's funding allocation formula for school districts. The funding formula intends to increase transparency for state funding to schools and increase decision-making as to expenditure of funds at the local education agency level. Under LCFF, the state provides a base grant for all students and additional grants for high-need students such as English learners, low income, and foster youth.

Proposition 39 (2013) – The California Clean Energy Jobs Act changed the corporate income tax code and allocates projected revenue to the state General Fund and the Clean Energy Job Creation Fund for five fiscal years beginning 2013-14. Under the initiative, available funds are

to be used for eligible projects to improve energy efficiency and expand clean energy generation in schools. School districts can request funding by submitting an application to the California Energy Commission.

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

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

LOCAL CONTROL FUNDING FORMULA

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

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

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

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

Unlike the Revenue Limit which was largely based on COLA and average daily attendance (ADA), the LCFF includes several variables to calculate an LEA's 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)	Per Education Code Section 42238.02(d)(2), this is a calculation of the percentage of governmental price increase on goods and services based on Implicit Price Deflator for the 12-month period ending in the third quarter of the prior fiscal year. The LCFF rates per ADA are usually increased annually to reflect the COLA.
Adjusted Base Grant Per ADA	Adjusted Base Grant Per ADA for each grade span is composed of a prior year Base Grant per ADA adjusted for COLA and Grade Span Adjustments (GSA). 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. The Adjusted Base Grant Per ADA is unique for each grade span and is applied to the respective grade span funded ADA to calculate the initial Base Grant Funding.
Base Grant Funding	The Base Grant Funding is the result of multiplying the Adjusted 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).
Unduplicated Pupil 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 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 adult-to-student ratio. Home-To-School Transportation will receive a COLA beginning 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. 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 covered by local property taxes and EPA is funded by state aid.

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

As a condition of receiving the TK/K-3 Grade Span Adjustment, LAUSD is required to maintain an average TK/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 TK/K-3 class size of 24:1, will jeopardize the whole TK/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.

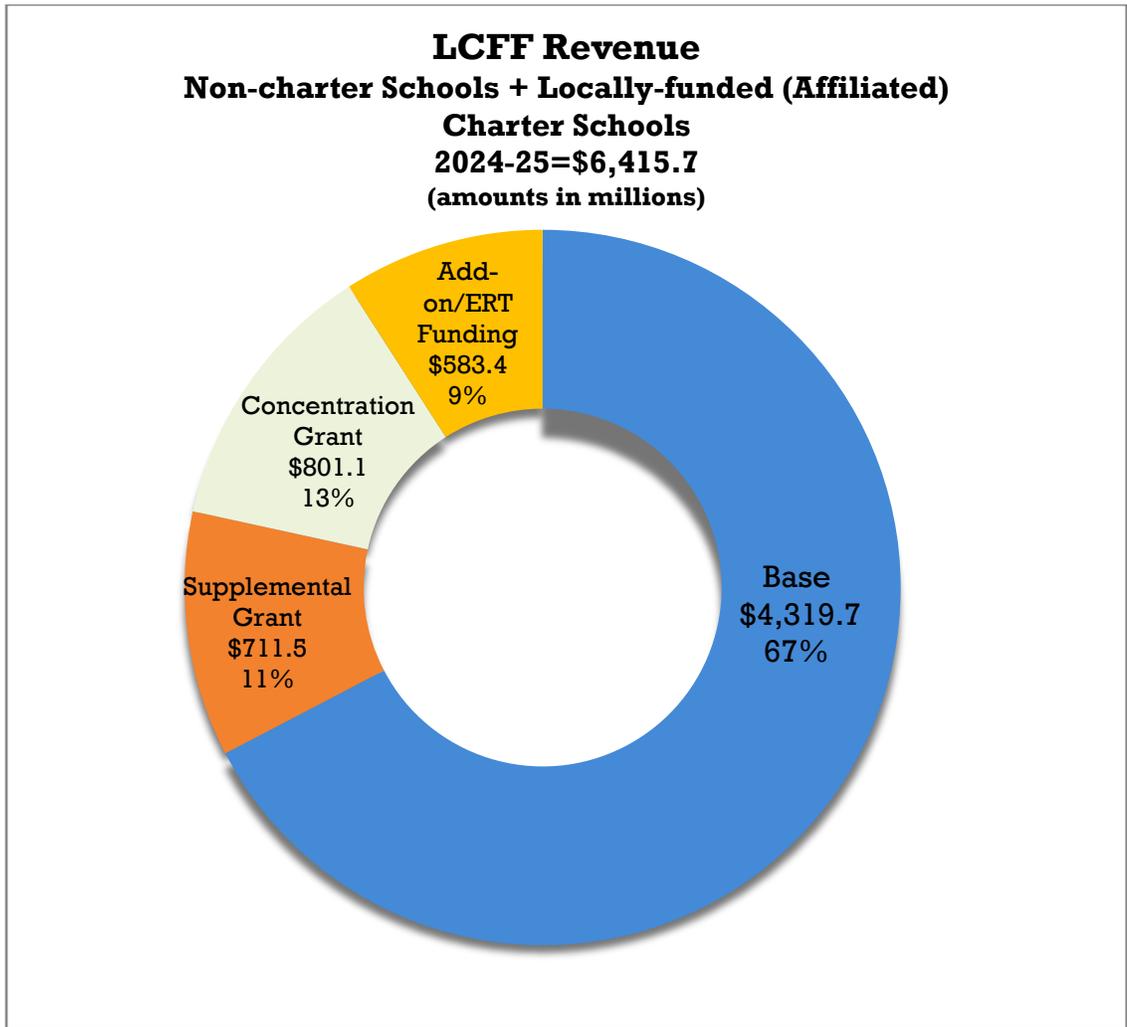
2024-25 is the third year of universal transitional kindergarten (UTK) implementation and now offers transitional kindergarten (TK) to four-year-olds whose fifth birthday occurs between September 2 and June 2, inclusive. LCFF provides an add-on funding to lower classroom staffing ratios in transitional kindergarten. For school year 2024-25, adult-to-student ratio for TK classrooms remains at 1 adult to 12 students. 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 \$3,077 per current year’s P-2 TK ADA after applying a COLA of 1.07%.

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 2024-25 May Revision Budget provides for 1.07% statutory COLA for LCFF.

The 2022-23 Enacted State Budget amended the California Education Code Section 42238, to fund LCFF with the greater of the current year, prior year, or the average of the prior 3 years' ADA to mitigate the impact of lower enrollment and attendance. This is a change in prior practice whereby funded ADA is the greater of the current or prior year ADA. The LCFF revenue is projected to be funded on the average of the 3 prior years' P-2 ADA for 2024-25 and for the two succeeding fiscal years. A small portion of the funded ADA comes from the Annual ADA of Community Day Schools, Extended Year Special Education, and Nonpublic Schools. Locally-funded (affiliated) charter schools are funded at the current year's P-2 ADA.

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



BUDGET PRINCIPLES AND PROCESS**A. Principles of Budgeting and Accounting**

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

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

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

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

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

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

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

B. Budget Process

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

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

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

C. Budget Revision Process

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

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

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

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

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

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

BUDGET AND FINANCE POLICY

I. Purpose of the Budget and Finance Policy

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

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

Legal Requirements for Budget

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

Administrative Regulations for Budget

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

Oversight Processes for Budget

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

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

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

Timetable of LAUSD Budget Process

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

II. Finance and Budget Policy

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

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

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

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

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

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

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

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

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

A) STRUCTURALLY BALANCED OPERATING BUDGET

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

The Office of the Chief 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.

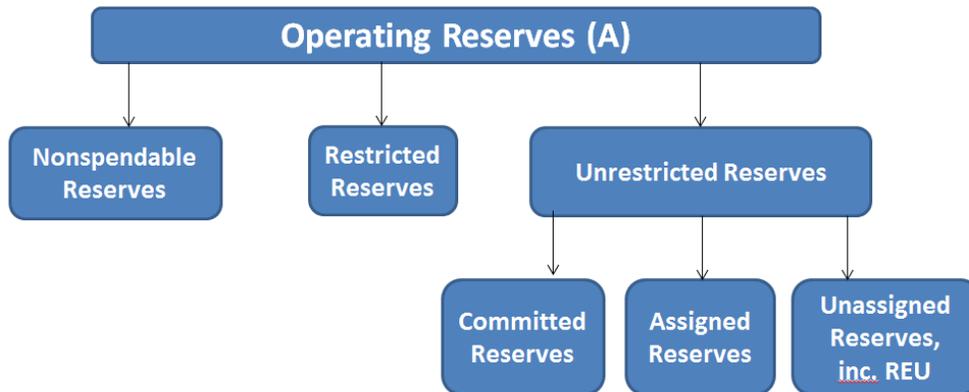
Any new or unanticipated unrestricted revenues recognized during the current fiscal year should also be applied to reduce any operating deficit or unplanned one-time mandatory cost before being used for other purposes.

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 described in these policies supersede 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 Balance:

The operating fund balance includes reserves set aside to meet the minimum reserves policy target in the Three-Year Sustainability Plan.

The current classifications of fund balances¹ 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 to federal and state programs.
- Committed fund balance (*self-imposed limitations on use*)
- Assigned fund balance (*limitation resulting from intended use*)
- Unassigned fund balance (*residual resources for unrestricted use*)

General Fund Balance Policy:

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

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

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

Reserve for Economic Uncertainties:

A legally required reserve that mandates Districts whose average daily attendance is 250,001 and over to reserve 1% of total General Fund expenditures and other financing uses.

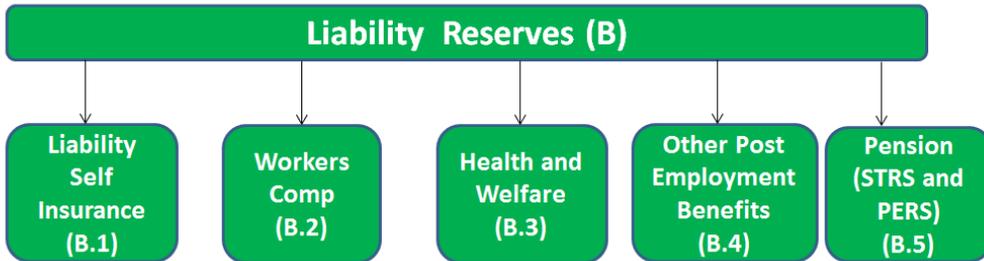
Reserves for Revolving Cash, Stores, and Prepaid Expenditures:

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

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

² Beginning in 2017-18 as part of the fiscal stabilization plan, there is no OPEB contribution in FY 2018-19 through FY 2021-22. OPEB contribution resumed in FY 2022-23.

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 Adult Education fund to support programs for which the funds were originally established. Amounts transferred into or retained in the funds shall be determined annually per Board adoption of the budget and approval of the year end unaudited actuals report.

Assigned Fund Balance

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

Unassigned Fund Balance

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

- **Reserve For Economic Uncertainty** – The District shall maintain an economic uncertainty reserve, consisting of unassigned amounts, of at least 1% of total General Fund expenditures and other financing uses in accordance with Section 15450 of the California Code of Regulations.

Los Angeles Unified School District

DEBT MANAGEMENT POLICY



LINK TO DEBT MANAGEMENT POLICY

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

GLOSSARY AND ABBREVIATIONS

GLOSSARY

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

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

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

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

Allocation – Appropriation earmarking expenditures for a specific purpose.

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

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

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

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

Appropriation – Authorization granted by the governing board to make expenditures and to incur obligations for special purposes. An appropriation is usually limited in purpose, amount, and the 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.

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

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

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

Capital Improvement Plan (CIP) – Is a long-range plan of proposed Capital Improvement Projects with single and multiple-year capital expenditures. The CIP shall be updated annually. Appropriations for each approved project shall be presented in the annual budget,

with some projects spanning multiple fiscal years. A capital plan should cover a period of at least three years, preferably five or more.

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

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

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

Carryover (or Carryforward): Unexpended balances 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 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 credential such as clerical and custodial staff.

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 serves 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 enrolled simultaneously in a K-12 school and a Regional Occupational Center or Adult Education Program.

Coronavirus (COVID-19) – Illness caused by a novel coronavirus called severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2)

Coronavirus Aid, Relief and Economic Security Act (CARES) (S. 3548) – One of three coronavirus relief bills passed by Congress in March 2020. At roughly \$2 trillion dollars, the CARES Act is the largest stimulus bill in U.S. history. The other two relief bills include the Coronavirus Preparedness and Response Supplemental Appropriations Act of 2020 (H.R. 6074), and the Families First Coronavirus Response Act (H.R. 6201)

Cost of Living Adjustment (COLA) – This is a percentage calculated by the State and is based on the Implicit Price Deflator as of the month of May prior to the beginning of each fiscal year. The LCFF rates per ADA are increased annually to reflect the COLA.

Current Expense of Education – The current General Fund operating expenditures for kindergarten through grade twelve. This excludes expenditures for food services, community services, non-agency activities, fringe benefits for retired persons, acquisition and construction of facilities, and other outgo items.

Debt Limit – The maximum amount of legally-permitted debt.

Debt Service – Expenditures for retirement of debt and interest on debt (e.g., COPS and bonds).

Deficit Spending – Excess of actual expenditures over actual revenues (also referred to as an operating deficit).

Designated Ending Balance – The portion of the previous year’s ending balance committed by statute or by District policy and therefore unavailable for general purpose spending.

Developer Fees – District revenue resulting from fees levied upon new residential, commercial, or industrial development projects within the District’s boundaries in order to obtain additional funds for the construction of schools.

Direct Services – Services that are delivered at a school site where the student is the direct recipient or beneficiary of the services. Examples include personnel that provide direct, hands-on instruction to students.

Education Protection Act (EPA) – The Education Protection Account (EPA) provides local educational agencies (LEAs) with general purpose state aid funding pursuant to Proposition 30, The Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012. The EPA funding is a component of an LEA’s total LCFF entitlement as calculated in the Principal Apportionment.

Education Stabilization Fund (ESF) – Authorized under the CARES Act, the ESF appropriated approximately \$31 billion to create funding streams for several distinct education programs that addressed the impact of the Novel Coronavirus Disease 2019 (COVID-19) on educational services across the nation.

Elementary and Secondary Education Act (ESEA) – In 1965, President Lyndon B. Johnson passed the Elementary and Secondary Education Act as a part of the "War on Poverty." ESEA emphasizes equal access to education and establishes high standards and accountability. The law authorizes federally funded education programs that are administered by the states. In 2002, Congress amended ESEA and reauthorized it as the No Child Left Behind Act (NCLB). In 2015, Congress amended NCLB and reauthorized it as the Every Student Succeeds Act (ESSA).

Elementary and Secondary School Emergency Relief Fund (ESSER) – Resources under the federal CARES Act to provide school districts with emergency relief funds to address the impact of COVID-19 on elementary and secondary schools across the nation.

Employee Benefits – Expenditures for employer contributions to retirement plans, for social security, workers’ compensation, unemployment insurance, health and medical benefits, and other employee “fringe benefits.”

Encroachment – Costs of a district-defined program such as Special Education that exceed the program’s earned income. Encroachment is covered through inter-program adjustments, usually from General Fund – Unrestricted Program resources.

Encumbrance – An obligation such as a salary, purchase order, contract, or other commitment to spend, that has been recognized in the accounting records but not yet finalized as a formal expenditure.

Enterprise Funds – Funds used to account for activities of an LEA (Local Education Agency) that, because of their income-producing character, are similar to those found in the private sector.

Entitlement – Apportionment that is based on specific qualifications or a formula defined in statute.

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

Every Student Succeeds Act (ESSA) – ESSA was signed by President Obama on December 20, 2015, and reauthorizes the 50-year-old Elementary and Secondary Education Act (ESEA), the nation’s national education law. See “Elementary and Secondary Education Act (ESEA)”

Expenditure – The cost of goods received, or services rendered.

Expanded Learning Opportunities Grant (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 in-person instruction.

Expanded Learning Opportunities Program (ELO-P) – ELO Program provides funding for afterschool and summer school enrichment programs for transitional kindergarten through sixth grade. “Expanded learning” means before school, after school, summer, or intersession learning programs that focus on developing the academic, social, emotional, and physical needs and interests of pupils through hands-on, engaging learning experiences. It is the intent of the Legislature that expanded learning programs are pupil-centered, results driven, include community partners, and complement, but do not replicate, learning activities in the regular school day and school year.

Facilities Condition Assessments (FCA) – Facilities Condition Assessment is the process of developing a comprehensive picture of physical conditions and the functional performance of buildings and infrastructure; analyzing the results of data collection and observations; and reporting and presenting findings.

Fees – Amounts collected from or paid to individuals or groups for services or for use of a facility or service rendered.

Fiduciary Funds – District funds utilized as holding accounts for amounts owed to employees under various agreements.

Final Budget – Official operating budget upon board adoption, which must occur before 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 principle of a permanent endowment.
- **Restricted Fund Balance** consists of funds subject to externally imposed and legal constraints.
- **Committed Fund Balance** consists of funds subject to internal policies and constraints. These policies are self-imposed by the District's highest level of decision-making authority.
- **Assigned Fund Balance** consists of funds that are intended to be used for a specific purpose by the District's highest level or an official with the authority to assign funds.
- **Unassigned Fund Balance** consists of residual fund balance that has not been classified in the previous four categories. It represents resources available for future spending.

General Fund – Fund used to summarize costs of the District's basic operations. The District's General Fund includes both restricted and unrestricted activities.

General Obligation Bonds – Also referred to as GOs, are municipal bonds which provide a way for state and local governments to raise money for projects.

Goal – Under the Standardized Account Code Structure (SACS), a goal defines an objective or set of objectives for the LEA (Local Education Agency). It is used to account for the cost of instruction and other services by the instructional goals and objectives of an LEA.

Governor's Budget – The Governor's Proposed State Budget, or "Governor's Budget," is published each January, and represents his initial public disclosure of his financial assumptions and spending priorities for the coming fiscal year.

Governor's Emergency Education Relief Fund (GEER) – Resources under the federal CARES Act to provide school districts with emergency relief funds to address the impact of COVID-19 on elementary and secondary schools across the nation. Allocations based in part on low-income student counts.

Grade Span – In LCFF, it refers to the grouping of student grade levels such as K-3, 4-6, 7-8, and 9-12.

Grant – A contribution, either in money or material goods, made by federal, state, or local entities to the District. Grants may be competitive or formula-based entitlements.

Hold Harmless – Formula providing a guarantee of no loss in funding for an agency when a change in law or data would otherwise require a loss in funding.

Implemented Budget: Budget for restricted programs allocated to specific expenditure appropriations.

Indirect Cost – Elements of costs necessary in the operation of a district or in the performance of a service that are of such nature that the amount applicable to each accounting unit cannot be determined readily. It consists of those business and administrative costs (e.g., accounting, budgeting, personnel, purchasing) that benefit the entire district.

Indirect Cost Rate – Method for claiming reimbursement of indirect costs from federal and state categorical funds. It is the ratio (expressed as a percentage) of the indirect costs to direct base costs.

In-Person Instruction Grant (IPI) – IPI Grant funds may be used for any purpose consistent with providing in-person instruction for any pupil participating in in-person instruction, including, but not limited to, COVID-19 testing, cleaning and disinfection, personal protective equipment, ventilation and other school site upgrades necessary for health and safety, salaries for certificated or classified employees providing in-person instruction or services, and social and mental health support services provided in conjunction with in-person instruction.

Inter-fund Transfers – Income and expenditures initially recorded in the General Fund and then transferred, in accordance with accounting requirements, to a special fund.

Interim Reports – Accounting reports prepared as of a date or a period during the fiscal year. They include budgetary estimates, financial transactions during current year-to-date, and end-of-year projections. California school districts are required to publish a first interim report in December based upon October data, and a second interim report in March based on January data. A third interim report may be required by the County Office of Education if it has significant concerns regarding the financial viability of a district.

Internal Service Funds – District funds dedicated to self-insurance of costs such as employee health and medical benefits, liability insurance, and worker’s compensation.

Inter-program Costs – Costs of a district-defined program that exceed the program’s income must be covered from other General Fund revenues. Such costs are covered through “inter-program” transfers from the unrestricted General Program.

LCAP – Local Control Accountability Plan – See “Local Control Accountability Plan” below.

LCFF – Local Control Funding Formula – See “Local Control Funding Formula” below.

Least Restrictive Environment – A guiding principle in the Individuals with Disabilities Education Act; describes the legal requirement to educate students with disabilities with their non-disabled peers to the greatest extent appropriate.

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 regarding the Governor’s State revenue projections and spending priorities for the coming fiscal year.

Measure K – The “Safe Healthy Neighborhood Schools Act (of 2002)” is a school bond measure that authorizes LAUSD to issue \$3.35 billion in bonds for repair and renovation of existing schools and to build neighborhood schools to improve local schools and relieve classroom overcrowding. Passed by 64% of the Los Angeles County voters; November 2002. <http://www.laschools.org/bond/faq>

Measure Q – The “Safe, Healthy Neighborhood Schools Act (of 2008)” is a school bond measure that authorizes LAUSD to issue \$7 billion in bonds to continue repair/upgrade of aging classrooms. Passed by 69% of the Los Angeles County voters; November 2008. <http://www.laschools.org/bond/faq>

Measure R – The “Safe and Healthy Neighborhood Schools Improvement Act of 2004” is a school bond measure that authorizes LAUSD to issue \$3.87 billion in bonds to continue repair/upgrade of aging classrooms and build neighborhood schools. Passed by 63% of the Los Angeles County voters; March 2004. <http://www.laschools.org/bond/faq>

Measure RR – The “LAUSD School Safety and Upgrade Act (of 2020) is a school bond measure that authorizes LAUSD to issue \$7 billion in bonds for construction, rehabilitation, or

replacement of school facilities. [Board Places \\$7 Billion School Construction Bond Issue on the Ballot for November 3, 2020 \(08-04-20\) \(lausd.net\)](#)

Measure Y – The “Safe and Healthy Neighborhood Schools Repair and Construction Measure of 2005” is a school bond measure that authorizes LAUSD to issue \$3.985 billion in bonds to continue repair/upgrade of aging classrooms and to build new neighborhood schools. Passed by 66% of the Los Angeles County voters; November 2005. <http://www.laschools.org/bond/faq>

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

Multi-year Financial Plan – Plan that presents financial estimates of programs in tabular form for a period of years. These estimates reflect the future financial impact of current decisions. California school districts are required to publish three-year financial plans reflecting estimates for the budget year and two subsequent fiscal years.

Next Generation Science Standards (NGSS) – New K–12 science standards have been developed that are rich in content and practice, arranged in a coherent manner across disciplines and grades to provide all students an internationally benchmarked science education.

Norms – For most schools, the District uses Board-approved “norms” to determine the number of teachers, school administrators, school clerical positions, and various resources at each school. Norms generally use student enrollments to determine the resources to be allocated to individual schools. For example, norms may dictate that schools should receive 1 teacher per 30 students, one clerical employee per 100 students, one counselor per 500 students, etc.

To calculate norm allocations, the District uses the number of students enrolled at each school on “norm day,” which is generally the Friday of the fourth week of school. Other factors may also be used in norm allocations. For example, the allocation of custodians is based on a complex formula that includes the school’s square footage. The District norms are published in the form of “norm tables” which describe the factors utilized in determining the individual norms.

Objects of Expenditure – California school districts are required to develop their budgets and report expenditures by “Object of Expenditure,” which reflects specific categories of cost such as Teachers’ Salaries, Textbooks, etc.

One-time – Revenue or expenditure line items not expected to continue into the subsequent year.

Ongoing – Revenue or expenditure line items that are expected to continue into the subsequent year.

Operational Budget: The positions and other resources which enable an operating unit to perform its functions. 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 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% of the California voters in March 2000. [http://ballotpedia.org/California Proposition 20, Lottery Funds for Textbooks \(2000\)](http://ballotpedia.org/California Proposition 20, Lottery Funds for Textbooks (2000))

Proposition 28 - The Arts and Music in Schools (AMS) Funding Guarantee and Accountability Act is a voter-approved measure that provides ongoing additional funding for California public schools to support arts instruction beginning in 2023-2024.

Proposition 30 – Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012, temporarily increases the state’s sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers. This partly funds the LCFF.

Proposition 39 – California Energy Conservation Grant provides funding to support energy efficiency and alternative energy projects, along with related improvements and repairs that contribute to reduced operating costs and improved health and safety conditions in public schools.

Proposition 47 – The Kindergarten-University Public Education Facilities Bond Act of 2002 authorized California to issue \$13.05 billion in bonds to provide funding for necessary education facilities to relieve overcrowding and to repair older schools. Funds will be targeted to areas of the greatest need and must be spent according to strict accountability measures. Passed by 59% of the California voters in November 2002. [http://ballotpedia.org/California Proposition 47, Bonds for School Construction \(2002\)](http://ballotpedia.org/California Proposition 47, Bonds for School Construction (2002))

Proposition 49 – The Before and After School Programs Act increased funding for before and after school programs in California. Starting in 2004-2005, it permanently earmarked a portion of the state's general fund for before and after school programs. Passed by 56.7% of the California voters in November 2002.

[http://ballotpedia.org/California Proposition 49, Funding for Before and After School Programs \(2002\)](http://ballotpedia.org/California Proposition 49, Funding for Before and After School Programs (2002))

Proposition 55 – The State Kindergarten-University Public Education Facilities Bond Act of 2004 authorized the State of California to issue \$10 billion of general obligation bonds for construction and renovation of K-12 school facilities and \$2.3 billion of general obligation bonds for construction and renovation of higher education facilities. Passed by 50.1% of the California voters in March of 2004.

[http://ballotpedia.org/California Proposition 55, Bonds for Schools \(March 2004\)](http://ballotpedia.org/California Proposition 55, Bonds for Schools (March 2004))

Proposition 98 – The Classroom Instructional Improvement and Accountability Act (of 1988) requires a minimum percentage of the state budget to be spent on K-14 education, guaranteeing an annual increase in education in the California budget. As a result of Proposition 98, a minimum of 40% of California's general fund spending is mandated to be spent on education. Passed by 50.7% of the California voters in November 1988.

[http://ballotpedia.org/California Proposition 98, Mandatory Education Spending \(1988\)](http://ballotpedia.org/California Proposition 98, Mandatory Education Spending (1988))

Proposition BB – School bond measure that authorizes LAUSD to use \$2.4 billion in bonds for the construction of new schools and the repair and modernization of existing schools through the District to improve local schools and relieve classroom overcrowding. Passed by 71% of the Los Angeles County voters in April 1997. <http://www.laschools.org/bond/faq>

Proportionality Requirement – Local Control Funding Formula calculation that identifies the minimum level of increased or improved services for students in need that must be demonstrated by the District each year.

Public Employees' Retirement System (PERS) – Unless exempted by state law, classified employees, their district, and the State contribute to this retirement fund.

Regional Occupational Centers (ROC) – Provide vocational training classes for high school youth and adults in various occupations.

Requisition – Document submitted initiating a purchase order to secure specified articles, services, or issuance of materials from stores warehouse, or a vendor.

Reserve – Account used to earmark a portion of a Fund to indicate that it is not currently available for expenditure or is set aside for future use at the Board's discretion. Amounts held in reserve cannot be expended without the Board's formal approval.

Reserve for Anticipated Balances (RAB) – The Reserve for Anticipated Balances serves to identify the difference between the estimated and authorized budgeted revenues and/or authorized and estimated expenditures in the adopted budget.

Reserve for Economic Uncertainties (REU) – Districts are required to maintain a reserve to offset the potential impact of unanticipated expenditures or revenue shortfalls. For LAUSD, it is a minimum of 1% 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 to access the instructional program.

Special Education Local Plan Area (SELPA) – IDEA requires that each State organize in a way that allows effective programming and services be provided to students with disabilities. In the State of California, the mechanism used to meet this requirement is the Special Education Local Planning Area or SELPA. Each SELPA develops and maintains a local plan describing how special education programs and services are provided to students with disabilities within the boundaries of the SELPA. Due to its size, the Los Angeles Unified School District is a single-district SELPA.

Special Education – Low Incidence – In order to ensure students with certain disabilities have access to highly specialized equipment and materials, the State of California provides restricted funding to support the needs of students who are Deaf or Hard of Hearing, Blind or Visually Impaired and/or who have serious physical disability. The state refers to these disabilities as “low incidence.”

Special Funds – Separate financial entities within the budget which provide for specified activities, as defined in the California Education Code. Examples are Adult Education Fund, Building Fund, Cafeteria Fund, etc.

Standardized Account Code Structure (SACS) – Statewide standardization of school district budgeting and accounting codes 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.

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 high-needs 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 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

AMS – Arts and Music in Schools

AP – Advanced Placement

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

Comp. Ed. – Compensatory Education

COPs – Certificates of Participation

COVID-19 – Coronavirus 2019

CPI – Consumer Price Index

CPR – California Performance Review

CRA – Community Redevelopment Agency

CRF – Coronavirus Relief Fund

CRRSA – Coronavirus Response and Relief Supplemental Appropriations Act

CSAM – California School Accounting Manual

CSR – Class Size Reduction

CSR – Comprehensive School Reform

CST – California Standards Test

CTA – California Teachers' Association

CTE – Career Technology Education

CTEIG – Career Technology Education Incentive Grant

CY – Current Year

DDP – District-Defined Program

DIS – Designated Instructional Services (or Designated Instruction and Services); a Special Education 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

ERAF – Education Revenue Augmentation Fund

ERP – Enterprise Resource Planning

ESEA – Elementary and Secondary Education Act

ESF – Education Stabilization Fund

ESSA – Every Student Succeeds Act

ESSER – Elementary and Secondary School Emergency Relief Fund

ESL – English as Second Language

ESY – Extended School Year

FEMA – Federal Emergency Management Act, or Federal Emergency Management Agency

FRPM – Free or Reduced Price Meal

FSEP – Federal and State Education Programs

FTE – Full-time Equivalent

GAAP – Generally Accepted Accounting Principles

GSA – Grade Span Adjustment

GASB – Governmental Accounting Standards Board

GATE – Gifted and Talented Education Program

GED – General Educational Development

GEER – Governor’s Emergency Education Relief Fund

GFOA – Government Finance Officers’ Association

GO – General Obligation (Bond)

HEET – Humanizing Education for Equitable Transformation

IASA – Improving America’s Schools Act

IDEA – Individuals with Disabilities Education Act

IEP – Individualized Education Program

IMA – Instructional Materials (or “Materiel”)

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
2024-25 Budget
School District Certification**

ANNUAL BUDGET REPORT:

July 1, 2024 Budget Adoption

Select applicable boxes:

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

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

Budget available for inspection at:

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

Date: June 13, 2024

Adoption Date: June 25, 2024

Signed: *Saman Brav o-Karimi*

Clerk/Secretary of the Governing Board

(Original signature required)

Public Hearing:

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

Date: Jun 27, 2024

Time: 10:51 a.m.

Contact person for additional information on the budget reports:

Name: Saman Brav o-Karimi

Title: Senior Executive Director of Finance Policy

Telephone: 213-241-1000

E-mail: saman.brav o-karimi@lausd.net

Criteria and Standards Review Summary

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

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

Budget, July 1
FINANCIAL REPORTS
2024-25 Budget
School District Certification

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?		X
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X X X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
				06/25/2024
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?		X
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?		X
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

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

Date of Meeting: June 25, 2024

For additional information on this certification, please contact:

Name: Saman Bravo-Karimi
 Title: Senior Executive Director of Finance Policy
 Telephone: 213-241-1000
 E-mail: saman.bravo-karimi@lausd.net

Los Angeles Unified
Los Angeles County

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

19 64733 0000000
Form 01
F8BEAME8F9(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	6,698,810,280.00	28,298,669.00	6,727,108,949.00	6,415,740,284.00	31,573,460.00	6,447,313,744.00	-4.2%
2) Federal Revenue		8100-8299	487,820,133.65	1,603,963,904.04	2,091,784,037.69	1,920,000.00	860,883,941.00	862,803,941.00	-58.8%
3) Other State Revenue		8300-8599	123,733,194.82	1,450,249,431.69	1,573,982,626.51	125,974,326.00	1,568,695,925.00	1,694,670,251.00	7.7%
4) Other Local Revenue		8600-8799	445,486,303.91	124,041,993.96	569,528,297.87	357,779,700.00	44,768,394.00	402,548,094.00	-29.3%
5) TOTAL, REVENUES			7,755,849,912.38	3,206,553,998.69	10,962,403,911.07	6,901,414,310.00	2,505,921,720.00	9,407,336,030.00	-14.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	2,398,890,520.00	1,451,991,413.88	3,850,881,933.88	3,124,674,753.00	1,061,031,931.00	4,185,706,684.00	8.7%
2) Classified Salaries		2000-2999	864,300,946.00	613,463,854.00	1,477,764,800.00	940,781,633.00	633,347,428.00	1,574,129,061.00	6.5%
3) Employee Benefits		3000-3999	1,676,345,166.00	1,262,319,233.42	2,938,664,399.42	1,884,633,563.00	1,185,191,166.08	3,069,824,729.08	4.5%
4) Books and Supplies		4000-4999	293,683,523.00	292,824,077.23	586,507,600.23	431,553,539.00	765,254,103.98	1,196,807,642.98	104.1%
5) Services and Other Operating Expenditures		5000-5999	659,367,989.84	730,395,735.00	1,389,763,724.84	567,443,736.00	501,815,488.04	1,069,259,224.04	-23.1%
6) Capital Outlay		6000-6999	41,710,612.00	37,520,338.00	79,230,950.00	94,498,466.00	9,751,815.00	104,250,281.00	31.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	16,540,840.00	2,172,106.00	18,712,946.00	6,929,742.00	0.00	6,929,742.00	-63.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(116,764,025.51)	97,082,813.01	(19,681,212.50)	(261,528,469.00)	218,171,345.00	(43,357,124.00)	120.3%
9) TOTAL, EXPENDITURES			5,834,075,571.33	4,487,769,570.54	10,321,845,141.87	6,788,986,963.00	4,374,563,277.10	11,163,550,240.10	8.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,921,774,341.05	(1,281,215,571.85)	640,558,769.20	112,427,347.00	(1,868,641,557.10)	(1,756,214,210.10)	-374.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	30,000,000.00	1,948,613.00	31,948,613.00	30,000,000.00	0.00	30,000,000.00	-6.1%
b) Transfers Out		7600-7629	25,023,603.00	0.00	25,023,603.00	50,170,664.00	0.00	50,170,664.00	100.5%
2) Other Sources/Uses									
a) Sources		8930-8979	1,189,107.36	0.00	1,189,107.36	10,000.00	0.00	10,000.00	-99.2%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,319,115,696.02)	1,319,115,696.02	0.00	(1,660,252,416.00)	1,660,252,416.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,312,950,191.66)	1,321,064,309.02	8,114,117.36	(1,680,413,080.00)	1,660,252,416.00	(20,160,664.00)	-348.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			608,824,149.39	39,848,737.17	648,672,886.56	(1,567,985,733.00)	(208,389,141.10)	(1,776,374,874.10)	-373.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,912,216,677.24	1,795,218,866.61	5,707,435,543.85	4,475,862,564.96	1,881,061,077.10	6,356,923,642.06	11.4%
b) Audit Adjustments		9793	(45,178,261.67)	45,993,473.32	815,211.65	0.00	0.00	0.00	-100.0%

Los Angeles Unified
Los Angeles County

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			3,867,038,415.57	1,841,212,339.93	5,708,250,755.50	4,475,862,564.96	1,881,061,077.10	6,356,923,642.06	11.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,867,038,415.57	1,841,212,339.93	5,708,250,755.50	4,475,862,564.96	1,881,061,077.10	6,356,923,642.06	11.4%
2) Ending Balance, June 30 (E + F1e)			4,475,862,564.96	1,881,061,077.10	6,356,923,642.06	2,907,876,831.96	1,672,671,936.00	4,580,548,767.96	-27.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,869,847.34	0.00	2,869,847.34	2,869,848.00	0.00	2,869,848.00	0.0%
Stores		9712	34,749,396.50	0.00	34,749,396.50	34,749,397.00	0.00	34,749,397.00	0.0%
Prepaid Items		9713	10,297,808.35	64,939.00	10,362,747.35	10,297,808.00	64,939.00	10,362,747.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,880,996,138.10	1,880,996,138.10	0.00	1,672,606,997.00	1,672,606,997.00	-11.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	2,981,099,053.00	0.00	2,981,099,053.00	1,796,856,244.00	0.00	1,796,856,244.00	-39.7%
d) Assigned									
Other Assignments		9780	375,920,193.00	0.00	375,920,193.00	726,085,979.00	0.00	726,085,979.00	93.1%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	244,900,000.00	0.00	244,900,000.00	112,240,000.00	0.00	112,240,000.00	-54.2%
Unassigned/Unappropriated Amount		9790	826,026,266.77	0.00	826,026,266.77	224,777,555.96	0.00	224,777,555.96	-72.8%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	4,846,977,579.98	1,751,609,459.97	6,598,587,039.95				
1) Fair Value Adjustment to Cash in County Treasury		9111	(240,856,746.46)	0.00	(240,856,746.46)				
b) in Banks		9120	1,122,634.90	0.00	1,122,634.90				
c) in Revolving Cash Account		9130	2,869,847.34	0.00	2,869,847.34				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	86,167,122.55	1,775,036.00	87,942,158.55				
4) Due from Grantor Government		9290	14,625,807.00	556,974,703.90	571,600,510.90				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	34,749,396.50	0.00	34,749,396.50				
7) Prepaid Expenditures		9330	10,297,808.35	64,939.00	10,362,747.35				
8) Other Current Assets		9340	0.00	0.00	0.00				

Los Angeles Unified
Los Angeles County

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	12,086,165.57	0.00	12,086,165.57				
10) TOTAL, ASSETS			4,768,039,615.73	2,310,424,138.87	7,078,463,754.60				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	280,090,885.20	222,656,171.49	502,747,056.69				
2) Due to Grantor Governments		9590	0.00	183,506,743.00	183,506,743.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	23,200,147.28	23,200,147.28				
6) TOTAL, LIABILITIES			280,090,885.20	429,363,061.77	709,453,946.97				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	12,086,165.57	0.00	12,086,165.57				
2) TOTAL, DEFERRED INFLOWS			12,086,165.57	0.00	12,086,165.57				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			4,475,862,564.96	1,881,061,077.10	6,356,923,642.06				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	3,667,133,209.00	0.00	3,667,133,209.00	3,506,990,501.00	0.00	3,506,990,501.00	-4.4%
Education Protection Account State Aid - Current Year		8012	1,345,044,566.00	0.00	1,345,044,566.00	1,218,699,765.00	0.00	1,218,699,765.00	-9.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	6,470,438.00	0.00	6,470,438.00	6,254,547.00	0.00	6,254,547.00	-3.3%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	9,411,931.00	0.00	9,411,931.00	13,000,699.00	0.00	13,000,699.00	38.1%
County & District Taxes									
Secured Roll Taxes		8041	1,568,819,598.00	0.00	1,568,819,598.00	1,551,549,127.00	0.00	1,551,549,127.00	-1.1%
Unsecured Roll Taxes		8042	45,878,358.00	0.00	45,878,358.00	51,223,966.00	0.00	51,223,966.00	11.7%
Prior Years' Taxes		8043	58,484,809.00	0.00	58,484,809.00	46,324,938.00	0.00	46,324,938.00	-20.8%
Supplemental Taxes		8044	42,294,168.00	0.00	42,294,168.00	35,245,140.00	0.00	35,245,140.00	-16.7%
Education Revenue Augmentation Fund (ERAF)		8045	222,140,995.00	0.00	222,140,995.00	271,509,995.00	0.00	271,509,995.00	22.2%

Los Angeles Unified
Los Angeles County

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

19 64733 0000000
Form 01
F8BEAME8F9(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	127,754,690.00	0.00	127,754,690.00	137,917,463.00	0.00	137,917,463.00	8.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			7,093,432,762.00	0.00	7,093,432,762.00	6,838,716,141.00	0.00	6,838,716,141.00	-3.6%
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	(394,622,482.00)	0.00	(394,622,482.00)	(422,975,857.00)	0.00	(422,975,857.00)	7.2%
Property Taxes Transfers		8097	0.00	28,298,669.00	28,298,669.00	0.00	31,573,460.00	31,573,460.00	11.6%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			6,698,810,280.00	28,298,669.00	6,727,108,949.00	6,415,740,284.00	31,573,460.00	6,447,313,744.00	-4.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	129,469,095.00	129,469,095.00	0.00	166,425,392.00	166,425,392.00	28.5%
Special Education Discretionary Grants		8182	0.00	17,391,758.50	17,391,758.50	0.00	10,691,521.00	10,691,521.00	-38.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	486,038,998.65	16,517.00	486,055,515.65	0.00	0.00	0.00	-100.0%
Interagency Contracts Between LEAs		8285	0.00	1,453,332.74	1,453,332.74	0.00	0.00	0.00	-100.0%
Pass-Through Revenues from Federal Sources		8287	0.00	27,500.00	27,500.00	0.00	0.00	0.00	-100.0%
Title I, Part A, Basic	3010	8290		384,193,689.30	384,193,689.30		460,065,069.00	460,065,069.00	19.7%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		29,468,366.23	29,468,366.23		40,361,898.00	40,361,898.00	37.0%
Title III, Immigrant Student Program	4201	8290		1,427,888.00	1,427,888.00		5,856,692.00	5,856,692.00	310.2%
Title III, English Learner Program	4203	8290		19,978,723.71	19,978,723.71		22,087,533.00	22,087,533.00	10.6%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Los Angeles Unified
Los Angeles County

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

19 64733 0000000
Form 01
F8BEAME8F9(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		57,995,056.93	57,995,056.93		82,734,049.00	82,734,049.00	42.7%
Career and Technical Education	3500-3599	8290		7,170,414.99	7,170,414.99		7,394,057.00	7,394,057.00	3.1%
All Other Federal Revenue	All Other	8290	1,781,135.00	955,371,561.64	957,152,696.64	1,920,000.00	65,267,730.00	67,187,730.00	-93.0%
TOTAL, FEDERAL REVENUE			487,820,133.65	1,603,963,904.04	2,091,784,037.69	1,920,000.00	860,883,941.00	862,803,941.00	-58.8%
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		437,337,704.00	437,337,704.00		436,672,220.00	436,672,220.00	-0.2%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	3,637,144.00	3,637,144.00	0.00	3,637,144.00	3,637,144.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	17,746,687.00	0.00	17,746,687.00	17,855,575.00	0.00	17,855,575.00	0.6%
Lottery - Unrestricted and Instructional Materials		8560	68,789,280.00	27,982,080.00	96,771,360.00	68,915,658.00	28,033,488.00	96,949,146.00	0.2%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		89,802,847.86	89,802,847.86		104,250,615.00	104,250,615.00	16.1%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		1,500,000.94	1,500,000.94		1,786,028.00	1,786,028.00	19.1%
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		9,097,797.80	9,097,797.80		7,839,000.00	7,839,000.00	-13.8%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		117,291.89	117,291.89		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	37,197,227.82	880,774,565.20	917,971,793.02	39,203,093.00	986,477,430.00	1,025,680,523.00	11.7%
TOTAL, OTHER STATE REVENUE			123,733,194.82	1,450,249,431.69	1,573,982,626.51	125,974,326.00	1,568,695,925.00	1,694,670,251.00	7.7%
OTHER LOCAL REVENUE									

Los Angeles Unified
Los Angeles County

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

19 64733 0000000
Form 01
F8BEAME8F9(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
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	500,000.00	0.00	500,000.00	535,000.00	0.00	535,000.00	7.0%
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	24,634,301.19	0.00	24,634,301.19	20,464,000.00	0.00	20,464,000.00	-16.9%
Interest		8660	201,809,832.93	0.00	201,809,832.93	213,527,147.00	0.00	213,527,147.00	5.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	73,294,644.69	0.00	73,294,644.69	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	39,306,996.48	0.00	39,306,996.48	40,445,997.00	0.00	40,445,997.00	2.9%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	105,940,528.62	123,658,206.96	229,598,735.58	82,807,556.00	44,335,200.00	127,142,756.00	-44.6%
Tuition		8710	0.00	383,787.00	383,787.00	0.00	433,194.00	433,194.00	12.9%

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Expenditures by Object

19 64733 0000000
Form 01
F8BEAME8F9(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			445,486,303.91	124,041,993.96	569,528,297.87	357,779,700.00	44,768,394.00	402,548,094.00	-29.3%
TOTAL, REVENUES			7,755,849,912.38	3,206,553,998.69	10,962,403,911.07	6,901,414,310.00	2,505,921,720.00	9,407,336,030.00	-14.2%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,768,676,586.00	807,548,917.88	2,576,225,503.88	2,255,252,649.00	617,553,704.00	2,872,806,353.00	11.5%
Certificated Pupil Support Salaries		1200	215,494,661.00	281,494,006.00	496,988,667.00	383,612,827.00	162,947,893.00	546,560,720.00	10.0%
Certificated Supervisors' and Administrators' Salaries		1300	303,413,893.00	163,908,344.00	467,322,237.00	338,621,572.00	108,025,576.00	446,647,148.00	-4.4%
Other Certificated Salaries		1900	111,305,380.00	199,040,146.00	310,345,526.00	147,187,705.00	172,504,758.00	319,692,463.00	3.0%
TOTAL, CERTIFICATED SALARIES			2,398,890,520.00	1,451,991,413.88	3,850,881,933.88	3,124,674,753.00	1,061,031,931.00	4,185,706,684.00	8.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	39,755,606.00	303,890,131.00	343,645,737.00	59,417,843.00	373,765,477.00	433,183,320.00	26.1%
Classified Support Salaries		2200	315,902,108.00	151,031,105.00	466,933,213.00	331,651,910.00	125,545,684.00	457,197,594.00	-2.1%
Classified Supervisors' and Administrators' Salaries		2300	39,180,947.00	5,488,063.00	44,669,010.00	42,785,836.00	5,190,531.00	47,976,367.00	7.4%
Clerical, Technical and Office Salaries		2400	337,649,781.00	78,067,369.00	415,717,150.00	351,959,361.00	63,097,185.00	415,056,546.00	-0.2%
Other Classified Salaries		2900	131,812,504.00	74,987,186.00	206,799,690.00	154,966,683.00	65,748,551.00	220,715,234.00	6.7%
TOTAL, CLASSIFIED SALARIES			864,300,946.00	613,463,854.00	1,477,764,800.00	940,781,633.00	633,347,428.00	1,574,129,061.00	6.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	442,092,732.00	577,409,657.00	1,019,502,389.00	593,274,382.00	506,508,402.00	1,099,782,784.00	7.9%
PERS		3201-3202	209,056,997.00	148,771,603.00	357,828,600.00	252,750,769.00	151,423,803.00	404,174,572.00	13.0%
OASDI/Medicare/Alternative		3301-3302	97,079,454.00	69,474,099.00	166,553,553.00	116,088,086.00	64,843,077.08	180,931,163.08	8.6%

Los Angeles Unified
Los Angeles County

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

19 64733 0000000
Form 01
F8BEAME8F9(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Health and Welfare Benefits		3401-3402	563,441,837.00	289,566,617.99	853,008,454.99	626,731,184.00	329,288,966.00	956,020,150.00	12.1%
Unemployment Insurance		3501-3502	1,016,931.00	533,332.00	1,550,263.00	2,100,269.00	882,987.00	2,983,256.00	92.4%
Workers' Compensation		3601-3602	79,361,404.00	49,895,661.00	129,257,065.00	64,388,976.00	29,705,470.00	94,094,446.00	-27.2%
OPEB, Allocated		3701-3702	119,958,880.00	60,883,502.43	180,842,382.43	205,671,970.00	90,830,371.00	296,502,341.00	64.0%
OPEB, Active Employees		3751-3752	164,298,251.00	65,784,761.00	230,083,012.00	23,627,927.00	11,708,090.00	35,336,017.00	-84.6%
Other Employee Benefits		3901-3902	38,680.00	0.00	38,680.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			1,676,345,166.00	1,262,319,233.42	2,938,664,399.42	1,884,633,563.00	1,185,191,166.08	3,069,824,729.08	4.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	86,313,049.00	27,984,946.00	114,297,995.00	74,641,854.00	28,033,738.00	102,675,592.00	-10.2%
Books and Other Reference Materials		4200	3,299,127.00	6,753,278.00	10,052,405.00	712,297.00	71,594.00	783,891.00	-92.2%
Materials and Supplies		4300	176,427,172.00	238,211,051.23	414,638,223.23	346,095,817.00	734,864,732.15	1,080,960,549.15	160.7%
Noncapitalized Equipment		4400	27,592,176.00	19,270,343.00	46,862,519.00	10,051,572.00	2,074,793.83	12,126,365.83	-74.1%
Food		4700	51,999.00	604,459.00	656,458.00	51,999.00	209,246.00	261,245.00	-60.2%
TOTAL, BOOKS AND SUPPLIES			293,683,523.00	292,824,077.23	586,507,600.23	431,553,539.00	765,254,103.98	1,196,807,642.98	104.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	6,248,640.00	436,096,323.00	442,344,963.00	0.00	397,995,152.00	397,995,152.00	-10.0%
Travel and Conferences		5200	3,815,447.00	4,907,181.00	8,722,628.00	3,245,531.00	4,127,379.00	7,372,910.00	-15.5%
Dues and Memberships		5300	2,485,909.00	23,637.00	2,509,546.00	2,478,946.00	400.00	2,479,346.00	-1.2%
Insurance		5400 - 5450	165,529,536.00	0.00	165,529,536.00	114,071,273.00	0.00	114,071,273.00	-31.1%
Operations and Housekeeping Services		5500	178,244,304.00	16,736,361.00	194,980,665.00	156,163,184.00	2,000.00	156,165,184.00	-19.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,548,687.00	16,599,310.00	35,147,997.00	18,715,511.00	1,557,504.00	20,273,015.00	-42.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(196,072.16)	193,992.00	(2,080.16)	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	253,115,497.00	244,696,405.00	497,811,902.00	241,306,717.00	97,888,246.04	339,194,963.04	-31.9%
Communications		5900	31,576,042.00	11,142,526.00	42,718,568.00	31,462,574.00	244,807.00	31,707,381.00	-25.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			659,367,989.84	730,395,735.00	1,389,763,724.84	567,443,736.00	501,815,488.04	1,069,259,224.04	-23.1%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	6,968.00	0.00	6,968.00	New
Land Improvements		6170	6,968.00	0.00	6,968.00	113,189.00	0.00	113,189.00	1,524.4%
Buildings and Improvements of Buildings		6200	5,094,288.00	16,402,455.00	21,496,743.00	59,980,269.00	4,820,263.00	64,800,532.00	201.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	35,430,249.00	21,117,883.00	56,548,132.00	28,214,591.00	4,931,552.00	33,146,143.00	-41.4%

Los Angeles Unified
Los Angeles County

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

19 64733 0000000
Form 01
F8BEAME8F9(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment Replacement		6500	0.00	0.00	0.00	6,183,449.00	0.00	6,183,449.00	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	1,179,107.00	0.00	1,179,107.00	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			41,710,612.00	37,520,338.00	79,230,950.00	94,498,466.00	9,751,815.00	104,250,281.00	31.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	125,615.00	0.00	125,615.00	638,966.00	0.00	638,966.00	408.7%
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	6,000,000.00	0.00	6,000,000.00	5,276,268.00	0.00	5,276,268.00	-12.1%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	27,500.00	27,500.00	0.00	0.00	0.00	-100.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	904,998.00	0.00	904,998.00	1,003,008.00	0.00	1,003,008.00	10.8%
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	844,759.00	8,924.00	853,683.00	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	8,665,468.00	2,135,682.00	10,801,150.00	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			16,540,840.00	2,172,106.00	18,712,946.00	6,929,742.00	0.00	6,929,742.00	-63.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(97,082,813.01)	97,082,813.01	0.00	(218,171,345.00)	218,171,345.00	0.00	0.0%

Los Angeles Unified
Los Angeles County

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

19 64733 0000000
Form 01
F8BEAME8F9(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs - Interfund		7350	(19,681,212.50)	0.00	(19,681,212.50)	(43,357,124.00)	0.00	(43,357,124.00)	120.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(116,764,025.51)	97,082,813.01	(19,681,212.50)	(261,528,469.00)	218,171,345.00	(43,357,124.00)	120.3%
TOTAL, EXPENDITURES			5,834,075,571.33	4,487,769,570.54	10,321,845,141.87	6,788,986,963.00	4,374,563,277.10	11,163,550,240.10	8.2%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	30,000,000.00	0.00	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	1,948,613.00	1,948,613.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			30,000,000.00	1,948,613.00	31,948,613.00	30,000,000.00	0.00	30,000,000.00	-6.1%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	25,023,603.00	0.00	25,023,603.00	50,170,664.00	0.00	50,170,664.00	100.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			25,023,603.00	0.00	25,023,603.00	50,170,664.00	0.00	50,170,664.00	100.5%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	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	1,179,107.36	0.00	1,179,107.36	0.00	0.00	0.00	-100.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			1,189,107.36	0.00	1,189,107.36	10,000.00	0.00	10,000.00	-99.2%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Los Angeles Unified
Los Angeles County

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	(1,319,115,696.02)	1,319,115,696.02	0.00	(1,660,252,416.00)	1,660,252,416.00	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			(1,319,115,696.02)	1,319,115,696.02	0.00	(1,660,252,416.00)	1,660,252,416.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,312,950,191.66)	1,321,064,309.02	8,114,117.36	(1,680,413,080.00)	1,660,252,416.00	(20,160,664.00)	-348.5%

Los Angeles Unified
Los Angeles County

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

19 64733 0000000
Form 01
F8BEAME8F9(2024-25)

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	6,698,810,280.00	28,298,669.00	6,727,108,949.00	6,415,740,284.00	31,573,460.00	6,447,313,744.00	-4.2%
2) Federal Revenue		8100-8299	487,820,133.65	1,603,963,904.04	2,091,784,037.69	1,920,000.00	860,883,941.00	862,803,941.00	-58.8%
3) Other State Revenue		8300-8599	123,733,194.82	1,450,249,431.69	1,573,982,626.51	125,974,326.00	1,568,695,925.00	1,694,670,251.00	7.7%
4) Other Local Revenue		8600-8799	445,486,303.91	124,041,993.96	569,528,297.87	357,779,700.00	44,768,394.00	402,548,094.00	-29.3%
5) TOTAL, REVENUES			7,755,849,912.38	3,206,553,998.69	10,962,403,911.07	6,901,414,310.00	2,505,921,720.00	9,407,336,030.00	-14.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		3,005,185,068.00	2,484,403,465.83	5,489,588,533.83	3,756,852,860.00	2,404,237,724.85	6,161,090,584.85	12.2%
2) Instruction - Related Services	2000-2999		1,010,923,638.00	650,228,137.48	1,661,151,775.48	993,771,643.00	514,738,521.00	1,508,510,164.00	-9.2%
3) Pupil Services	3000-3999		518,226,432.84	600,976,757.53	1,119,203,190.37	736,582,903.00	394,868,360.49	1,131,451,263.49	1.1%
4) Ancillary Services	4000-4999		30,314,221.00	174,210,380.96	204,524,601.96	46,155,559.00	522,117,150.00	568,272,709.00	177.9%
5) Community Services	5000-5999		4,040,162.00	2,341,262.00	6,381,424.00	1,855,187.00	969,970.00	2,825,157.00	-55.7%
6) Enterprise	6000-6999		0.00	59,258.00	59,258.00	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		552,611,784.49	161,796,535.74	714,408,320.23	432,554,766.00	227,137,001.40	659,691,767.40	-7.7%
8) Plant Services	8000-8999		696,233,425.00	409,674,896.00	1,105,908,321.00	814,284,303.00	310,494,549.36	1,124,778,852.36	1.7%
9) Other Outgo	9000-9999	Except 7600-7699	16,540,840.00	4,078,877.00	20,619,717.00	6,929,742.00	0.00	6,929,742.00	-66.4%
10) TOTAL, EXPENDITURES			5,834,075,571.33	4,487,769,570.54	10,321,845,141.87	6,788,986,963.00	4,374,563,277.10	11,163,550,240.10	8.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,921,774,341.05	(1,281,215,571.85)	640,558,769.20	112,427,347.00	(1,868,641,557.10)	(1,756,214,210.10)	-374.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	30,000,000.00	1,948,613.00	31,948,613.00	30,000,000.00	0.00	30,000,000.00	-6.1%
b) Transfers Out		7600-7629	25,023,603.00	0.00	25,023,603.00	50,170,664.00	0.00	50,170,664.00	100.5%
2) Other Sources/Uses									
a) Sources		8930-8979	1,189,107.36	0.00	1,189,107.36	10,000.00	0.00	10,000.00	-99.2%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,319,115,696.02)	1,319,115,696.02	0.00	(1,660,252,416.00)	1,660,252,416.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,312,950,191.66)	1,321,064,309.02	8,114,117.36	(1,680,413,080.00)	1,660,252,416.00	(20,160,664.00)	-348.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			608,824,149.39	39,848,737.17	648,672,886.56	(1,567,985,733.00)	(208,389,141.10)	(1,776,374,874.10)	-373.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,912,216,677.24	1,795,218,866.61	5,707,435,543.85	4,475,862,564.96	1,881,061,077.10	6,356,923,642.06	11.4%

Los Angeles Unified
Los Angeles County

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	(45,178,261.67)	45,993,473.32	815,211.65	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			3,867,038,415.57	1,841,212,339.93	5,708,250,755.50	4,475,862,564.96	1,881,061,077.10	6,356,923,642.06	11.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,867,038,415.57	1,841,212,339.93	5,708,250,755.50	4,475,862,564.96	1,881,061,077.10	6,356,923,642.06	11.4%
2) Ending Balance, June 30 (E + F1e)			4,475,862,564.96	1,881,061,077.10	6,356,923,642.06	2,907,876,831.96	1,672,671,936.00	4,580,548,767.96	-27.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,869,847.34	0.00	2,869,847.34	2,869,848.00	0.00	2,869,848.00	0.0%
Stores		9712	34,749,396.50	0.00	34,749,396.50	34,749,397.00	0.00	34,749,397.00	0.0%
Prepaid Items		9713	10,297,808.35	64,939.00	10,362,747.35	10,297,808.00	64,939.00	10,362,747.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,880,996,138.10	1,880,996,138.10	0.00	1,672,606,997.00	1,672,606,997.00	-11.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	2,981,099,053.00	0.00	2,981,099,053.00	1,796,856,244.00	0.00	1,796,856,244.00	-39.7%
d) Assigned									
Other Assignments (by Resource/Object)		9780	375,920,193.00	0.00	375,920,193.00	726,085,979.00	0.00	726,085,979.00	93.1%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	244,900,000.00	0.00	244,900,000.00	112,240,000.00	0.00	112,240,000.00	-54.2%
Unassigned/Unappropriated Amount		9790	826,026,266.77	0.00	826,026,266.77	224,777,555.96	0.00	224,777,555.96	-72.8%

Los Angeles Unified
Los Angeles County

Budget, July 1
General Fund
Exhibit: Restricted Balance Detail

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	472,008,560.66	472,008,561.00
5650	FEMA Public Assistance Funds	.32	0.00
5810	Other Restricted Federal	11,053,468.66	7,454,646.00
6211	Literacy Coaches and Reading Specialists Grant Program	120,737,958.87	73,869,378.00
6266	Educator Effectiveness, FY 2021-22	92,927,117.71	87,397,954.00
6332	CA Community Schools Partnership Act - Implementation Grant	10,296,959.68	6,826,724.00
6500	Special Education	5,948,004.53	0.00
6547	Special Education Early Intervention Preschool Grant	34,235,736.93	0.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	243,222,099.00	243,222,099.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	27,947,011.00	0.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	669,286.83	0.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	32,693,299.00	0.00
7311	Classified School Employee Professional Development Block Grant	1,597,039.40	0.00
7339	Dual Enrollment Opportunities	5,442,405.00	0.00
7399	LCFF Equity Multiplier	26,883,922.00	0.00
7412	A-G Access/Success Grant	16,016,625.90	7,431,140.00
7413	A-G Learning Loss Mitigation Grant	7,650,461.56	4,957,519.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	3,263,186.08	0.00
7435	Learning Recovery Emergency Block Grant	637,265,636.00	637,265,636.00
7810	Other Restricted State	1,617,069.93	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	0.00	6,671,000.00
9010	Other Restricted Local	129,520,289.04	125,502,340.00
Total, Restricted Balance		1,880,996,138.10	1,672,606,997.00

Los Angeles Unified
Los Angeles County

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

19 64733 0000000
Form 08
F8BEAME8F9(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	38,511,878.20	30,235,318.00	-21.5%
5) TOTAL, REVENUES			38,511,878.20	30,235,318.00	-21.5%
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	28,906,864.99	24,492,923.00	-15.3%
5) Services and Other Operating Expenditures		5000-5999	7,181,803.57	4,651,860.00	-35.2%
6) Capital Outlay		6000-6999	393,617.25	193,634.00	-50.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			36,482,285.81	29,338,417.00	-101.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,029,592.39	896,901.00	-55.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,029,592.39	896,901.00	-55.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	50,441,214.28	52,470,806.67	4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,441,214.28	52,470,806.67	4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,441,214.28	52,470,806.67	4.0%
2) Ending Balance, June 30 (E + F1e)			52,470,806.67	53,367,707.67	1.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	114,191.57	114,192.00	0.0%
Stores		9712	4,703,187.18	4,703,187.00	0.0%
Prepaid Items		9713	78,734.16	78,734.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

Los Angeles Unified
Los Angeles County

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

19 64733 0000000

Form 08

F8BEAME8F9(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	34,415,173.16		
c) in Revolving Cash Account		9130	114,191.57		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	14,668,484.07		
3) Accounts Receivable		9200	309,398.80		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	4,703,187.18		
7) Prepaid Expenditures		9330	78,734.16		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			54,289,168.94		
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	1,818,362.27		
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			1,818,362.27		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			52,470,806.67		
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%

Los Angeles Unified
Los Angeles County

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

19 64733 0000000
Form 08
F8BEAME8F9(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
All Other Local Revenue		8699	38,511,878.20	30,235,318.00	-21.5%
TOTAL, REVENUES			38,511,878.20	30,235,318.00	-21.5%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	28,906,864.99	24,492,923.00	-15.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			28,906,864.99	24,492,923.00	-15.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,181,803.57	4,651,860.00	-35.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,181,803.57	4,651,860.00	-35.2%
CAPITAL OUTLAY					
Equipment		6400	393,617.25	193,634.00	-50.8%
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%

Los Angeles Unified
 Los Angeles County

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

19 64733 0000000
 Form 08
 F8BEAME8F9(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			393,617.25	193,634.00	-50.8%
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			36,482,285.81	29,338,417.00	-101.3%
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					
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%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			0.00	0.00	0.0%

Los Angeles Unified
Los Angeles County

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

19 64733 0000000
Form 08
F8BEAME8F9(2024-25)

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	38,511,878.20	30,235,318.00	-21.5%
5) TOTAL, REVENUES			38,511,878.20	30,235,318.00	-21.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		36,482,285.81	29,338,417.00	-19.6%
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			36,482,285.81	29,338,417.00	-19.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,029,592.39	896,901.00	-55.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,029,592.39	896,901.00	-55.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	50,441,214.28	52,470,806.67	4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,441,214.28	52,470,806.67	4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,441,214.28	52,470,806.67	4.0%
2) Ending Balance, June 30 (E + F1e)			52,470,806.67	53,367,707.67	1.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	114,191.57	114,192.00	0.0%
Stores		9712	4,703,187.18	4,703,187.00	0.0%
Prepaid Items		9713	78,734.16	78,734.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	47,574,693.76	48,471,594.67	1.9%
c) Committed					

Los Angeles Unified
 Los Angeles County

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

19 64733 0000000
 Form 08
 F8BEAME8F9(2024-25)

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Los Angeles Unified
 Los Angeles County

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

19 64733 0000000
 Form 08
 F8BEAME8F9(2024-25)

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
8210	Student Activity Funds	47,574,693.76	48,471,594.67
Total, Restricted Balance		47,574,693.76	48,471,594.67

Budget, July 1
Adult Education Fund
Expenditures by Object

Los Angeles Unified
Los Angeles County

19 64733 0000000
Form 11
F8BEAME8F9(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	14,476,791.71	19,014,862.00	31.3%
3) Other State Revenue		8300-8599	144,800,624.00	143,315,110.00	-1.0%
4) Other Local Revenue		8600-8799	3,444,209.43	3,116,635.00	-9.5%
5) TOTAL, REVENUES			162,721,625.14	165,446,607.00	1.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	67,015,500.21	77,966,926.00	16.3%
2) Classified Salaries		2000-2999	21,064,063.92	23,626,496.00	12.2%
3) Employee Benefits		3000-3999	44,469,717.40	47,299,708.00	6.4%
4) Books and Supplies		4000-4999	9,014,271.79	11,257,605.79	24.9%
5) Services and Other Operating Expenditures		5000-5999	15,060,569.99	2,930,776.00	-80.5%
6) Capital Outlay		6000-6999	3,020,497.02	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	239,034.48	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	4,177,180.53	9,104,994.00	118.0%
9) TOTAL, EXPENDITURES			164,060,835.34	172,186,605.79	5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,339,210.20)	(6,739,898.79)	403.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,339,210.20)	(6,739,898.79)	403.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	48,671,798.38	47,178,739.09	-3.1%
b) Audit Adjustments		9793	(153,849.09)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			48,517,949.29	47,178,739.09	-2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,517,949.29	47,178,739.09	-2.8%
2) Ending Balance, June 30 (E + F1e)			47,178,739.09	40,438,840.30	-14.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	15,500.00	15,500.00	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	39,368,382.30	30,023,034.30	-23.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	7,794,856.79	10,400,306.00	33.4%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	43,290,109.92		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,226,209.19)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	15,500.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Budget, July 1
Adult Education Fund
Expenditures by Object

Los Angeles Unified
Los Angeles County

19 64733 0000000
Form 11
F8BEAME8F9(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	566,475.24		
4) Due from Grantor Government		9290	7,119,304.25		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			48,765,180.22		
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	1,548,437.20		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	38,003.93		
6) TOTAL, LIABILITIES			1,586,441.13		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			47,178,739.09		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	844,635.00	830,307.00	-1.7%
All Other Federal Revenue	All Other	8290	13,632,156.71	18,184,555.00	33.4%
TOTAL, FEDERAL REVENUE			14,476,791.71	19,014,862.00	31.3%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	132,401,730.00	130,509,130.00	-1.4%
All Other State Revenue	All Other	8590	12,398,894.00	12,805,980.00	3.3%
TOTAL, OTHER STATE REVENUE			144,800,624.00	143,315,110.00	-1.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	22,868.00	105,206.00	360.1%
Interest		8660	1,780,047.43	1,280,222.00	-28.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	156,861.90	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	295,002.81	454,178.00	54.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,189,429.29	1,277,029.00	7.4%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,444,209.43	3,116,635.00	-9.5%
TOTAL, REVENUES			162,721,625.14	165,446,607.00	1.7%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	39,479,252.82	47,308,947.00	19.8%

Budget, July 1
Adult Education Fund
Expenditures by Object

Los Angeles Unified
Los Angeles County

19 64733 0000000
Form 11
F8BEAME8F9(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	3,543,503.23	3,695,786.00	4.3%
Certificated Supervisors' and Administrators' Salaries		1300	23,022,614.79	26,850,102.00	16.6%
Other Certificated Salaries		1900	970,129.37	112,091.00	-88.4%
TOTAL, CERTIFICATED SALARIES			67,015,500.21	77,966,926.00	16.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	820,103.14	1,150,475.00	40.3%
Classified Support Salaries		2200	8,414,276.21	8,264,821.00	-1.8%
Classified Supervisors' and Administrators' Salaries		2300	184,131.13	181,265.00	-1.6%
Clerical, Technical and Office Salaries		2400	10,535,945.05	12,652,416.00	20.1%
Other Classified Salaries		2900	1,109,608.39	1,377,519.00	24.1%
TOTAL, CLASSIFIED SALARIES			21,064,063.92	23,626,496.00	12.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	12,334,824.78	14,673,029.00	19.0%
PERS		3201-3202	5,677,961.03	6,273,537.00	10.5%
OASDI/Medicare/Alternative		3301-3302	2,542,684.38	2,971,769.00	16.9%
Health and Welfare Benefits		3401-3402	16,429,106.12	16,257,160.00	-1.0%
Unemployment Insurance		3501-3502	40,381.31	51,756.00	28.2%
Workers' Compensation		3601-3602	1,554,560.01	1,398,359.00	-10.0%
OPEB, Allocated		3701-3702	2,860,721.53	5,072,337.00	77.3%
OPEB, Active Employees		3751-3752	3,029,478.24	601,761.00	-80.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			44,469,717.40	47,299,708.00	6.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	223,657.00	0.00	-100.0%
Materials and Supplies		4300	6,444,106.67	11,109,161.79	72.4%
Noncapitalized Equipment		4400	2,346,508.12	148,444.00	-93.7%
TOTAL, BOOKS AND SUPPLIES			9,014,271.79	11,257,605.79	24.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	301,763.89	236,534.00	-21.6%
Dues and Memberships		5300	21,475.75	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,820,867.37	949,239.00	-47.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	561,517.53	67,255.00	-88.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,929.40	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	11,528,238.70	954,224.00	-91.7%
Communications		5900	824,777.35	723,524.00	-12.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,060,569.99	2,930,776.00	-80.5%
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	(1,093.71)	0.00	-100.0%
Equipment		6400	3,021,590.73	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			3,020,497.02	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	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%

Budget, July 1
Adult Education Fund
Expenditures by Object

Los Angeles Unified
Los Angeles County

19 64733 0000000
Form 11
F8BEAME8F9(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	239,034.48	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			239,034.48	0.00	-100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	4,177,180.53	9,104,994.00	118.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			4,177,180.53	9,104,994.00	118.0%
TOTAL, EXPENDITURES			164,060,835.34	172,186,505.79	5.0%
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%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	14,476,791.71	19,014,862.00	31.3%
3) Other State Revenue		8300-8599	144,800,624.00	143,315,110.00	-1.0%
4) Other Local Revenue		8600-8799	3,444,209.43	3,116,635.00	-9.5%
5) TOTAL, REVENUES			162,721,625.14	165,446,607.00	1.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		69,206,404.13	66,342,903.79	-4.1%
2) Instruction - Related Services	2000-2999		61,582,900.39	71,438,268.00	16.0%
3) Pupil Services	3000-3999		5,297,511.39	5,848,234.00	10.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		4,177,180.53	9,104,994.00	118.0%
8) Plant Services	8000-8999		23,557,804.42	19,452,106.00	-17.4%
9) Other Outgo	9000-9999	Except 7600-7699	239,034.48	0.00	-100.0%
10) TOTAL, EXPENDITURES			164,060,835.34	172,186,505.79	5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,339,210.20)	(6,739,898.79)	403.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,339,210.20)	(6,739,898.79)	403.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	48,671,798.38	47,178,739.09	-3.1%
b) Audit Adjustments		9793	(153,849.09)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			48,517,949.29	47,178,739.09	-2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,517,949.29	47,178,739.09	-2.8%
2) Ending Balance, June 30 (E + F1e)			47,178,739.09	40,438,840.30	-14.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	15,500.00	15,500.00	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	39,368,382.30	30,023,034.30	-23.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	7,794,856.79	10,400,306.00	33.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Los Angeles Unified
Los Angeles County

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

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
6371	CalWORKs for ROCP or Adult Education	3,665,740.13	4,900,000.13
6391	Adult Education Program	26,375,878.44	5,718,034.44
7810	Other Restricted State	9,326,763.73	19,404,999.73
Total, Restricted Balance		39,368,382.30	30,023,034.30

Budget, July 1
Child Development Fund
Expenditures by Object

Los Angeles Unified
Los Angeles County

19 64733 0000000
Form 12
F8BEAME8F9(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	12,317,861.77	17,105,106.00	38.9%
3) Other State Revenue		8300-8599	272,512,477.06	216,223,330.00	-20.7%
4) Other Local Revenue		8600-8799	693,634.29	160,488.00	-76.9%
5) TOTAL, REVENUES			285,523,973.12	233,488,924.00	-18.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	53,689,978.08	62,270,120.00	16.0%
2) Classified Salaries		2000-2999	66,388,765.77	75,714,066.00	14.0%
3) Employee Benefits		3000-3999	74,129,719.75	79,962,697.00	7.9%
4) Books and Supplies		4000-4999	4,767,362.71	44,829,611.00	840.3%
5) Services and Other Operating Expenditures		5000-5999	1,700,397.09	4,748,392.00	179.3%
6) Capital Outlay		6000-6999	1,200,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	56,530.13	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	6,411,325.97	15,870,244.00	147.5%
9) TOTAL, EXPENDITURES			208,344,079.50	283,395,130.00	36.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			77,179,893.62	(49,906,206.00)	-164.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			77,179,893.62	(49,906,206.00)	-164.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,955,535.95	93,029,923.06	483.1%
b) Audit Adjustments		9793	(105,506.51)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			15,850,029.44	93,029,923.06	486.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,850,029.44	93,029,923.06	486.9%
2) Ending Balance, June 30 (E + F1e)			93,029,923.06	43,123,717.06	-53.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	94,256,168.93	44,367,624.93	-52.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(1,226,245.87)	(1,243,907.87)	1.4%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	85,303,362.68		
1) Fair Value Adjustment to Cash in County Treasury		9111	(6,338,213.02)		
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		

Budget, July 1
Child Development Fund
Expenditures by Object

Los Angeles Unified
Los Angeles County

19 64733 0000000
Form 12
F8BEAME8F9(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	142,269.28		
4) Due from Grantor Government		9290	15,390,897.75		
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			94,498,316.69		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,026,150.33		
2) Due to Grantor Governments		9590	442,243.30		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,468,393.63		
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)			93,029,923.06		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	12,317,861.77	17,105,106.00	38.9%
TOTAL, FEDERAL REVENUE			12,317,861.77	17,105,106.00	38.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	189,164,262.66	216,223,330.00	14.3%
All Other State Revenue	All Other	8590	83,348,214.40	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			272,512,477.06	216,223,330.00	-20.7%
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	5,067,951.32	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(4,636,841.95)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	46,007.28	120,000.00	160.8%
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	216,517.64	40,488.00	-81.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			693,634.29	160,488.00	-76.9%
TOTAL, REVENUES			285,523,973.12	233,488,924.00	-18.2%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	39,370,481.85	46,897,099.00	19.1%
Certificated Pupil Support Salaries		1200	1,984.38	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	14,313,038.82	15,352,527.00	7.3%
Other Certificated Salaries		1900	4,473.03	20,494.00	358.2%
TOTAL, CERTIFICATED SALARIES			53,689,978.08	62,270,120.00	16.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	51,290,383.98	58,328,818.00	13.7%

Budget, July 1
Child Development Fund
Expenditures by Object

Los Angeles Unified
Los Angeles County

19 64733 0000000
Form 12
F8BEAME8F9(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	8,621,157.94	9,992,952.00	15.9%
Classified Supervisors' and Administrators' Salaries		2300	182.27	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	6,449,825.78	7,392,296.00	14.6%
Other Classified Salaries		2900	27,215.80	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			66,388,765.77	75,714,066.00	14.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	10,219,061.83	11,894,257.00	16.4%
PERS		3201-3202	17,165,335.06	18,608,548.00	8.4%
OASDI/Medicare/Alternative		3301-3302	6,290,983.47	6,533,986.00	3.9%
Health and Welfare Benefits		3401-3402	27,182,789.87	30,664,188.00	12.8%
Unemployment Insurance		3501-3502	60,120.80	70,896.00	17.9%
Workers' Compensation		3601-3602	2,919,546.27	1,899,251.00	-34.9%
OPEB, Allocated		3701-3702	5,934,231.08	9,167,805.00	54.5%
OPEB, Active Employees		3751-3752	4,357,651.37	1,123,766.00	-74.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			74,129,719.75	79,962,697.00	7.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	171.15	0.00	-100.0%
Materials and Supplies		4300	3,840,020.54	44,829,611.00	1,067.4%
Noncapitalized Equipment		4400	719,215.02	0.00	-100.0%
Food		4700	207,956.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			4,767,362.71	44,829,611.00	840.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	146,663.07	87,625.00	-40.3%
Dues and Memberships		5300	148,183.80	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	449,031.47	2,721,098.00	506.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	219,191.16	122,454.00	-44.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	150.76	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	386,306.42	274,635.00	-28.9%
Communications		5900	350,870.41	1,542,680.00	339.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,700,397.09	4,748,392.00	179.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	1,200,000.00	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			1,200,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	1,312.96	0.00	-100.0%
Other Debt Service - Principal		7439	55,217.17	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			56,530.13	0.00	-100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	6,411,325.97	15,870,244.00	147.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			6,411,325.97	15,870,244.00	147.5%
TOTAL, EXPENDITURES			208,344,079.50	283,395,130.00	36.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%

Los Angeles Unified
 Los Angeles County

Budget, July 1
 Child Development Fund
 Expenditures by Object

19 64733 0000000
 Form 12
 F8BEAME8F9(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	12,317,861.77	17,105,106.00	38.9%
3) Other State Revenue		8300-8599	272,512,477.06	216,223,330.00	-20.7%
4) Other Local Revenue		8600-8799	693,634.29	160,488.00	-76.9%
5) TOTAL, REVENUES			285,523,973.12	233,488,924.00	-18.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		153,604,932.07	177,296,352.00	15.4%
2) Instruction - Related Services	2000-2999		31,180,159.21	67,161,207.00	115.4%
3) Pupil Services	3000-3999		210,441.71	0.00	-100.0%
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		6,411,325.97	15,870,244.00	147.5%
8) Plant Services	8000-8999		16,880,690.41	23,067,327.00	36.6%
9) Other Outgo	9000-9999	Except 7600-7699	56,530.13	0.00	-100.0%
10) TOTAL, EXPENDITURES			208,344,079.50	283,395,130.00	36.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			77,179,893.62	(49,906,206.00)	-164.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			77,179,893.62	(49,906,206.00)	-164.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,955,535.95	93,029,923.06	483.1%
b) Audit Adjustments		9793	(105,506.51)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			15,850,029.44	93,029,923.06	486.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,850,029.44	93,029,923.06	486.9%
2) Ending Balance, June 30 (E + F1e)			93,029,923.06	43,123,717.06	-53.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	94,256,168.93	44,367,624.93	-52.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(1,226,245.87)	(1,243,907.87)	1.4%

Los Angeles Unified
Los Angeles County

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

19 64733 0000000
Form 12
F8BEAME8F9(2024-25)

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5059	Child Development: ARP California State Preschool Program One-time Stipend	9,635.33	9,635.33
5066	Child Development: ARP California State Preschool Program - Rate Supplements	9,759,222.10	.10
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	1,024,524.00	355,436.00
6160	Child Care and Development Programs Administered by California Department of Social Services (State Funds)	1,103,210.40	630,327.40
7810	Other Restricted State	82,359,577.10	43,372,226.10
Total, Restricted Balance		94,256,168.93	44,367,624.93

Budget, July 1
Cafeteria Special Revenue Fund
Expenditures by Object

Los Angeles Unified
Los Angeles County

19 64733 0000000
Form 13
F8BEAME8F9(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	380,269,876.13	363,352,522.00	-4.4%
3) Other State Revenue		8300-8599	127,765,936.52	111,333,348.00	-12.9%
4) Other Local Revenue		8600-8799	3,752,294.00	4,745,210.00	26.5%
5) TOTAL, REVENUES			511,788,106.65	479,431,080.00	-6.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	152,112,003.18	154,925,539.00	1.8%
3) Employee Benefits		3000-3999	127,132,218.45	136,541,888.00	7.4%
4) Books and Supplies		4000-4999	187,112,067.63	188,007,026.00	0.5%
5) Services and Other Operating Expenditures		5000-5999	4,100,874.91	4,770,867.00	16.3%
6) Capital Outlay		6000-6999	158,369.59	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	9,092,706.00	18,381,886.00	102.2%
9) TOTAL, EXPENDITURES			479,708,239.76	502,627,206.00	4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			32,079,866.89	(23,196,126.00)	-172.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			32,079,866.89	(23,196,126.00)	-172.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	186,156,053.24	218,220,047.79	17.2%
b) Audit Adjustments		9793	(15,872.34)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			186,140,180.90	218,220,047.79	17.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			186,140,180.90	218,220,047.79	17.2%
2) Ending Balance, June 30 (E + F1e)			218,220,047.79	195,023,921.79	-10.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	14,689,820.00	11,689,821.00	-20.4%
Prepaid Items		9713	51,347.00	51,347.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	203,478,880.79	183,282,753.79	-9.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	181,403,218.90		
1) Fair Value Adjustment to Cash in County Treasury		9111	(6,965,901.84)		
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	25,916.07		
2) Investments		9150	0.00		

Budget, July 1
Cafeteria Special Revenue Fund
Expenditures by Object

Los Angeles Unified
Los Angeles County

19 64733 0000000
Form 13
F8BEAME8F9(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	65,958.73		
4) Due from Grantor Government		9290	41,717,737.52		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	14,689,820.00		
7) Prepaid Expenditures		9330	51,347.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			230,988,096.38		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	11,825,610.81		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	942,437.78		
6) TOTAL, LIABILITIES			12,768,048.59		
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)			218,220,047.79		
FEDERAL REVENUE					
Child Nutrition Programs		8220	361,057,944.65	340,920,449.00	-5.6%
Donated Food Commodities		8221	19,210,233.00	22,432,073.00	16.8%
All Other Federal Revenue		8290	1,698.48	0.00	-100.0%
TOTAL, FEDERAL REVENUE			380,269,876.13	363,352,522.00	-4.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	127,015,936.52	111,083,348.00	-12.5%
All Other State Revenue		8590	750,000.00	250,000.00	-66.7%
TOTAL, OTHER STATE REVENUE			127,765,936.52	111,333,348.00	-12.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,065,167.00	1,055,520.00	-0.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,750,592.00	3,689,690.00	-1.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,102,742.00)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	39,277.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			3,752,294.00	4,745,210.00	26.5%
TOTAL, REVENUES			511,788,106.65	479,431,080.00	-6.3%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	144,138,786.19	146,342,644.00	1.5%
Classified Supervisors' and Administrators' Salaries		2300	557,531.31	543,974.00	-2.4%
Clerical, Technical and Office Salaries		2400	7,415,685.68	8,019,973.00	8.1%
Other Classified Salaries		2900	0.00	18,948.00	New
TOTAL, CLASSIFIED SALARIES			152,112,003.18	154,925,539.00	1.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	40,234,741.22	41,903,872.00	4.1%
OASDI/Medicare/Alternative		3301-3302	11,821,553.70	11,854,775.00	0.3%

Budget, July 1
Cafeteria Special Revenue Fund
Expenditures by Object

Los Angeles Unified
Los Angeles County

19 64733 0000000
Form 13
F8BEAME8F9(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	53,875,942.09	61,191,834.00	13.6%
Unemployment Insurance		3501-3502	684,357.25	80,319.00	-88.3%
Workers' Compensation		3601-3602	3,670,569.21	2,132,435.00	-41.9%
OPEB, Allocated		3701-3702	11,834,441.46	17,167,917.00	45.1%
OPEB, Active Employees		3751-3752	5,010,613.52	2,210,736.00	-55.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			127,132,218.45	136,541,888.00	7.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	7,655,668.25	7,437,912.00	-2.8%
Noncapitalized Equipment		4400	488,673.00	4,202,571.00	760.0%
Food		4700	178,967,726.38	176,366,543.00	-1.5%
TOTAL, BOOKS AND SUPPLIES			187,112,067.63	188,007,026.00	0.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	322,061.88	325,035.00	0.9%
Dues and Memberships		5300	22,107.00	22,733.00	2.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	420,484.00	429,538.00	2.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	56,539.73	1,161,807.00	1,954.9%
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	3,186,429.30	2,735,862.00	-14.1%
Communications		5900	93,253.00	95,892.00	2.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,100,874.91	4,770,867.00	16.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	158,369.59	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			158,369.59	0.00	-100.0%
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	9,092,706.00	18,381,886.00	102.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			9,092,706.00	18,381,886.00	102.2%
TOTAL, EXPENDITURES			479,708,239.76	502,627,206.00	4.8%
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			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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
Cafeteria Special Revenue Fund
Expenditures by Function

Los Angeles Unified
Los Angeles County

19 64733 0000000
Form 13
F8BEAME8F9(2024-25)

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	380,269,876.13	363,352,522.00	-4.4%
3) Other State Revenue		8300-8599	127,765,936.52	111,333,348.00	-12.9%
4) Other Local Revenue		8600-8799	3,752,294.00	4,745,210.00	26.5%
5) TOTAL, REVENUES			511,788,106.65	479,431,080.00	-6.3%
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		461,269,751.84	480,382,326.00	4.1%
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		9,092,706.00	18,381,886.00	102.2%
8) Plant Services	8000-8999		9,345,781.92	3,862,994.00	-58.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			479,708,239.76	502,627,206.00	4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			32,079,866.89	(23,196,126.00)	-172.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			32,079,866.89	(23,196,126.00)	-172.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	186,156,053.24	218,220,047.79	17.2%
b) Audit Adjustments		9793	(15,872.34)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			186,140,180.90	218,220,047.79	17.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			186,140,180.90	218,220,047.79	17.2%
2) Ending Balance, June 30 (E + F1e)			218,220,047.79	195,023,921.79	-10.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	14,689,820.00	11,689,821.00	-20.4%
Prepaid Items		9713	51,347.00	51,347.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	203,478,880.79	183,282,753.79	-9.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Los Angeles Unified
Los Angeles County

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

19 64733 0000000
Form 13
F8BEAME8F9(2024-25)

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	170,570,026.34	164,767,528.34
5316	Child Nutrition: COVID CARES Act Supplemental Meal Reimbursement	6,042.00	0.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	18,073,915.37	9,626,239.37
5330	Child Nutrition: Summer Food Service Program Operations	14,828,897.08	8,888,986.08
Total, Restricted Balance		203,478,880.79	183,282,753.79

Los Angeles Unified
Los Angeles County

Budget, July 1
Building Fund
Expenditures by Object

19 64733 0000000
Form 21
F8BEAME8F9(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	66,048,908.00	43,570,846.00	-34.0%
5) TOTAL, REVENUES			66,048,908.00	43,570,846.00	-34.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	67,368,991.00	162,333,675.00	141.0%
3) Employee Benefits		3000-3999	36,031,281.00	82,710,465.00	129.6%
4) Books and Supplies		4000-4999	17,917,352.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	51,659,202.00	939,293.00	-98.2%
6) Capital Outlay		6000-6999	810,550,712.67	1,089,352,943.00	34.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,967.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			983,529,505.67	1,335,336,376.00	35.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(917,480,597.67)	(1,291,765,530.00)	40.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	160,251,653.00	0.00	-100.0%
b) Transfers Out		7600-7629	45,301,411.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	850,000,000.00	1,000,000,000.00	17.6%
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			964,950,242.00	1,000,000,000.00	3.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			47,469,644.33	(291,765,530.00)	-714.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,306,903,100.96	1,292,448,315.00	-1.1%
b) Audit Adjustments		9793	(61,924,430.29)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,244,978,670.67	1,292,448,315.00	3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,244,978,670.67	1,292,448,315.00	3.8%
2) Ending Balance, June 30 (E + F1e)			1,292,448,315.00	1,000,682,785.00	-22.6%
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	182,785.00	182,785.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	7,388,904.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,487,267,723.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(69,583,472.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	500,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Budget, July 1
Building Fund
Expenditures by Object

Los Angeles Unified
Los Angeles County

19 64733 0000000
Form 21
F8BEAME8F9(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	14,599,668.00		
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	182,785.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	70,307.00		
10) TOTAL, ASSETS			1,433,037,011.00		
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	140,518,389.00		
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			140,518,389.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	70,307.00		
2) TOTAL, DEFERRED INFLOWS			70,307.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			1,292,448,315.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	1,100,858.00	950,000.00	-13.7%
Interest		8660	62,475,274.00	42,620,846.00	-31.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,472,776.00	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			66,048,908.00	43,570,846.00	-34.0%
TOTAL, REVENUES			66,048,908.00	43,570,846.00	-34.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	13,605,093.00	78,265,332.00	475.3%

Budget, July 1
Building Fund
Expenditures by Object

Los Angeles Unified
Los Angeles County

19 64733 0000000
Form 21
F8BEAME8F9(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	10,358,787.00	15,282,127.00	47.5%
Clerical, Technical and Office Salaries		2400	43,405,111.00	68,786,216.00	58.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			67,368,991.00	162,333,675.00	141.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	70,374.00	0.00	-100.0%
PERS		3201-3202	17,244,464.00	44,002,757.00	155.2%
OASDI/Medicare/Alternative		3301-3302	4,980,893.00	12,415,467.00	149.3%
Health and Welfare Benefits		3401-3402	7,801,451.00	19,988,574.00	156.2%
Unemployment Insurance		3501-3502	29,982.00	82,392.00	174.8%
Workers' Compensation		3601-3602	1,634,455.00	2,234,403.00	36.7%
OPEB, Allocated		3701-3702	1,712,125.00	3,329,021.00	94.4%
OPEB, Active Employees		3751-3752	2,557,182.00	657,851.00	-74.3%
Other Employee Benefits		3901-3902	355.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			36,031,281.00	82,710,465.00	129.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	17,216,087.00	0.00	-100.0%
Noncapitalized Equipment		4400	701,265.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			17,917,352.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	274,901.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,725.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	265,651.00	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	51,079,098.00	939,293.00	-98.2%
Communications		5900	35,827.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			51,659,202.00	939,293.00	-98.2%
CAPITAL OUTLAY					
Land		6100	11,509.00	0.00	-100.0%
Land Improvements		6170	6,285,824.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	587,356,768.10	1,089,352,943.00	85.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	216,896,611.57	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			810,550,712.67	1,089,352,943.00	34.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	4.00	0.00	-100.0%
Other Debt Service - Principal		7439	1,963.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,967.00	0.00	-100.0%
TOTAL, EXPENDITURES			983,529,505.67	1,335,336,376.00	35.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	160,251,653.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			160,251,653.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	7,419,569.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	37,881,842.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			45,301,411.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	850,000,000.00	1,000,000,000.00	17.6%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			850,000,000.00	1,000,000,000.00	17.6%
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)			964,950,242.00	1,000,000,000.00	3.6%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	66,048,908.00	43,570,846.00	-34.0%
5) TOTAL, REVENUES			66,048,908.00	43,570,846.00	-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		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		978,829,780.67	1,335,336,376.00	36.4%
9) Other Outgo	9000-9999	Except 7600-7699	4,699,725.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			983,529,505.67	1,335,336,376.00	35.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(917,480,597.67)	(1,291,765,530.00)	40.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	160,251,653.00	0.00	-100.0%
b) Transfers Out		7600-7629	45,301,411.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	850,000,000.00	1,000,000,000.00	17.6%
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			964,950,242.00	1,000,000,000.00	3.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			47,469,644.33	(291,765,530.00)	-714.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,306,903,100.96	1,292,448,315.00	-1.1%
b) Audit Adjustments		9793	(61,924,430.29)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,244,978,670.67	1,292,448,315.00	3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,244,978,670.67	1,292,448,315.00	3.8%
2) Ending Balance, June 30 (E + F1e)			1,292,448,315.00	1,000,682,785.00	-22.6%
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	182,785.00	182,785.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,284,376,626.00	1,000,000,000.00	-22.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	7,388,904.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Los Angeles Unified
Los Angeles County

Budget, July 1
Building Fund
Exhibit: Restricted Balance Detail

19 64733 0000000
Form 21
F8BEAME8F9(2024-25)

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	1,284,376,626.00	1,000,000,000.00
Total, Restricted Balance		1,284,376,626.00	1,000,000,000.00

Los Angeles Unified
Los Angeles County

Budget, July 1
Capital Facilities Fund
Expenditures by Object

19 64733 0000000
Form 25
F8BEAME8F9(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	90,523,792.00	87,353,265.00	-3.5%
5) TOTAL, REVENUES			90,523,792.00	87,353,265.00	-3.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	666,552.00	780,148.00	17.0%
3) Employee Benefits		3000-3999	369,753.00	345,135.00	-6.7%
4) Books and Supplies		4000-4999	77,226.99	77,758.00	0.7%
5) Services and Other Operating Expenditures		5000-5999	1,834,969.00	31,492,716.00	1,616.3%
6) Capital Outlay		6000-6999	74,580,010.00	81,905,714.00	9.8%
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			77,528,510.99	114,601,471.00	47.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			12,995,281.01	(27,248,206.00)	-309.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,770,243.00	0.00	-100.0%
b) Transfers Out		7600-7629	27,220,930.00	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			(25,450,687.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,455,405.99)	(27,248,206.00)	118.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	39,988,408.60	27,248,206.00	-31.9%
b) Audit Adjustments		9793	(284,796.61)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			39,703,611.99	27,248,206.00	-31.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,703,611.99	27,248,206.00	-31.4%
2) Ending Balance, June 30 (E + F1e)			27,248,206.00	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	27,248,206.00	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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	24,809,315.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,220,587.00)		
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		

Budget, July 1
Capital Facilities Fund
Expenditures by Object

Los Angeles Unified
Los Angeles County

19 64733 0000000
Form 25
F8BEAME8F9(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	7,663,299.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			31,252,027.00		
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	4,003,821.00		
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			4,003,821.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			27,248,206.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE				0.00	0.00
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	1,231,409.00	941,000.00
Net Increase (Decrease) in the Fair Value of Investments			8662	527,996.00	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	88,764,387.00	86,412,265.00
Other Local Revenue					
All Other Local Revenue			8699	0.00	0.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE				90,523,792.00	87,353,265.00
TOTAL, REVENUES				90,523,792.00	87,353,265.00
CERTIFICATED SALARIES					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES				0.00	0.00
CLASSIFIED SALARIES					
Classified Support Salaries			2200	66,961.00	0.00

Budget, July 1
Capital Facilities Fund
Expenditures by Object

19 64733 0000000
Form 25
F8BEAME8F9(2024-25)

Los Angeles Unified
Los Angeles County

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	136,162.00	166,908.00	22.6%
Clerical, Technical and Office Salaries		2400	463,429.00	607,125.00	31.0%
Other Classified Salaries		2900	0.00	6,115.00	New
TOTAL, CLASSIFIED SALARIES			666,552.00	780,148.00	17.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	1.00	0.00	-100.0%
PERS		3201-3202	175,045.00	209,383.00	19.6%
OASDI/Medicare/Alternative		3301-3302	47,845.00	59,549.00	24.5%
Health and Welfare Benefits		3401-3402	87,835.00	45,737.00	-47.9%
Unemployment Insurance		3501-3502	143.00	398.00	178.3%
Workers' Compensation		3601-3602	16,243.00	10,738.00	-33.9%
OPEB, Allocated		3701-3702	19,269.00	17,545.00	-8.9%
OPEB, Active Employees		3751-3752	23,372.00	1,785.00	-92.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			369,753.00	345,135.00	-6.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	77,226.99	77,758.00	0.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			77,226.99	77,758.00	0.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,092.00	1,300.00	19.0%
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	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	1,833,725.00	31,238,326.00	1,603.5%
Communications		5900	152.00	400.00	163.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,834,969.00	31,492,716.00	1,616.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	74,580,010.00	81,894,070.00	9.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	11,644.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			74,580,010.00	81,905,714.00	9.8%
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			77,528,510.99	114,601,471.00	47.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,770,243.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,770,243.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	108.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	27,220,822.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			27,220,930.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(25,450,687.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	90,523,792.00	87,353,265.00	-3.5%
5) TOTAL, REVENUES			90,523,792.00	87,353,265.00	-3.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,518,219.00	2,616,067.00	72.3%
8) Plant Services	8000-8999		76,010,291.99	111,985,404.00	47.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			77,528,510.99	114,601,471.00	47.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			12,995,281.01	(27,248,206.00)	-309.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,770,243.00	0.00	-100.0%
b) Transfers Out		7600-7629	27,220,930.00	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			(25,450,687.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,455,405.99)	(27,248,206.00)	118.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	39,988,408.60	27,248,206.00	-31.9%
b) Audit Adjustments		9793	(284,796.61)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			39,703,611.99	27,248,206.00	-31.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,703,611.99	27,248,206.00	-31.4%
2) Ending Balance, June 30 (E + F1e)			27,248,206.00	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	27,248,206.00	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%

Los Angeles Unified
Los Angeles County

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

19 64733 0000000
Form 25
F8BEAME8F9(2024-25)

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	27,248,206.00	0.00
Total, Restricted Balance		27,248,206.00	0.00

Los Angeles Unified
Los Angeles County

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

19 64733 0000000
Form 30
F8BEAME8F9(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	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		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
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			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference	
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%	
BOOKS AND SUPPLIES						
Books and Other Reference Materials		4200	0.00	0.00	0.0%	
Materials and Supplies		4300	0.00	0.00	0.0%	
Noncapitalized Equipment		4400	0.00	0.00	0.0%	
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%	
SERVICES AND OTHER OPERATING EXPENDITURES						
Subagreements for Services		5100	0.00	0.00	0.0%	
Travel and Conferences		5200	0.00	0.00	0.0%	
Insurance		5400-5450	0.00	0.00	0.0%	
Operations and Housekeeping Services		5500	0.00	0.00	0.0%	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%	
Transfers of Direct Costs		5710	0.00	0.00	0.0%	
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%	
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%	
Communications		5900	0.00	0.00	0.0%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%	
CAPITAL OUTLAY						
Land		6100	0.00	0.00	0.0%	
Land Improvements		6170	0.00	0.00	0.0%	
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%	
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%	
Equipment		6400	0.00	0.00	0.0%	
Equipment Replacement		6500	0.00	0.00	0.0%	
Lease Assets		6600	0.00	0.00	0.0%	
Subscription Assets		6700	0.00	0.00	0.0%	
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%	
OTHER OUTGO (excluding Transfers of Indirect Costs)						
Other Transfers Out						
Transfers of Pass-Through Revenues						
To Districts or Charter Schools			7211	0.00	0.00	0.0%
To County Offices			7212	0.00	0.00	0.0%
To JPAs			7213	0.00	0.00	0.0%
All Other Transfers Out to All Others			7299	0.00	0.00	0.0%
Debt Service						
Debt Service - Interest			7438	0.00	0.00	0.0%
Other Debt Service - Principal			7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%	
TOTAL, EXPENDITURES			0.00	0.00	0.0%	
INTERFUND TRANSFERS						
INTERFUND TRANSFERS IN						
To: State School Building Fund/County School Facilities Fund From: All Other Funds			8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In			8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%	
INTERFUND TRANSFERS OUT						
To: State School Building Fund/County School Facilities Fund			7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out			7619	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	0.0%
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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Los Angeles Unified
Los Angeles County

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

19 64733 0000000
Form 30
F8BEAME8F9(2024-25)

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
Total, Restricted Balance		0.00	0.00

Los Angeles Unified
Los Angeles County

Budget, July 1
County School Facilities Fund
Expenditures by Object

19 64733 0000000
Form 35
F8BEAME8F9(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	48,417,382.00	91,288,884.00	88.5%
4) Other Local Revenue		8600-8799	5,034,744.00	6,911,000.00	37.3%
5) TOTAL, REVENUES			53,452,126.00	98,199,884.00	83.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,717.00	0.00	-100.0%
3) Employee Benefits		3000-3999	901.00	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	206,103.59	0.00	-100.0%
6) Capital Outlay		6000-6999	26,059,713.00	128,801,409.00	394.3%
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			26,268,434.59	128,801,409.00	390.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			27,183,691.41	(30,601,525.00)	-212.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,419,677.00	0.00	-100.0%
b) Transfers Out		7600-7629	92,008,675.00	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			(84,588,998.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(57,405,306.59)	(30,601,525.00)	-46.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	88,063,072.79	30,601,525.00	-65.3%
b) Audit Adjustments		9793	(56,241.20)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			88,006,831.59	30,601,525.00	-65.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			88,006,831.59	30,601,525.00	-65.2%
2) Ending Balance, June 30 (E + F1e)			30,601,525.00	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	30,601,525.00	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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	29,668,172.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,437,224.00)		
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		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,905,297.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			31,136,245.00		
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	534,720.00		
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			534,720.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			30,601,525.00		
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	48,417,382.00	91,288,884.00	88.5%
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			48,417,382.00	91,288,884.00	88.5%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,043,569.00	6,911,000.00	238.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,991,175.00	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			5,034,744.00	6,911,000.00	37.3%
TOTAL, REVENUES			53,452,126.00	98,199,884.00	83.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,717.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,717.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	762.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	21.00	0.00	-100.0%
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	9.00	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	109.00	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			901.00	0.00	-100.0%

Los Angeles Unified
Los Angeles County

Budget, July 1
County School Facilities Fund
Expenditures by Object

19 64733 0000000
Form 35
F8BEAME8F9(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	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	206,103.59	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			206,103.59	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	894.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	26,058,819.00	128,801,409.00	394.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			26,059,713.00	128,801,409.00	394.3%
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			26,268,434.59	128,801,409.00	390.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	7,419,677.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			7,419,677.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	92,008,675.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			92,008,675.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(84,588,998.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	48,417,382.00	91,288,884.00	88.5%
4) Other Local Revenue		8600-8799	5,034,744.00	6,911,000.00	37.3%
5) TOTAL, REVENUES			53,452,126.00	98,199,884.00	83.7%
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		26,268,434.59	128,801,409.00	390.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			26,268,434.59	128,801,409.00	390.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			27,183,691.41	(30,601,525.00)	-212.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,419,677.00	0.00	-100.0%
b) Transfers Out		7600-7629	92,008,675.00	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			(84,588,998.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(57,405,306.59)	(30,601,525.00)	-46.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	88,063,072.79	30,601,525.00	-65.3%
b) Audit Adjustments		9793	(56,241.20)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			88,006,831.59	30,601,525.00	-65.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			88,006,831.59	30,601,525.00	-65.2%
2) Ending Balance, June 30 (E + F1e)			30,601,525.00	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	30,601,525.00	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%

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

Los Angeles Unified
Los Angeles County

19 64733 0000000
Form 35
F8BEAME8F9(2024-25)

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
7710	State School Facilities Projects	30,601,525.00	0.00
Total, Restricted Balance		30,601,525.00	0.00

Los Angeles Unified
Los Angeles County

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

19 64733 0000000
Form 40
F8BEAME8F9(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	668,180.00	0.00	-100.0%
3) Other State Revenue		8300-8599	2,000,000.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	93,871,022.44	89,873,071.00	-4.3%
5) TOTAL, REVENUES			96,539,202.44	89,873,071.00	-6.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,973,851.00	5,766,739.00	45.1%
3) Employee Benefits		3000-3999	2,140,276.30	2,924,044.00	36.6%
4) Books and Supplies		4000-4999	173,958.25	186,468.00	7.2%
5) Services and Other Operating Expenditures		5000-5999	890,729.86	27,649,930.00	3,004.2%
6) Capital Outlay		6000-6999	35,191,040.00	646,892,201.00	1,738.2%
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			42,369,855.41	683,419,382.00	1,513.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			54,169,347.03	(593,546,311.00)	-1,195.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	217,762.00	0.00	-100.0%
b) Transfers Out		7600-7629	37,076,932.00	30,000,000.00	-19.1%
2) Other Sources/Uses					
a) Sources		8930-8979	425,491,498.00	0.00	-100.0%
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			388,632,328.00	(30,000,000.00)	-107.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			442,801,675.03	(623,546,311.00)	-240.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	181,317,637.23	623,744,803.00	244.0%
b) Audit Adjustments		9793	(374,509.26)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			180,943,127.97	623,744,803.00	244.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			180,943,127.97	623,744,803.00	244.7%
2) Ending Balance, June 30 (E + F1e)			623,744,803.00	198,492.00	-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	622,784,594.00	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	960,209.00	198,492.00	-79.3%
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	224,176,132.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(10,831,474.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	407,356,277.00		
e) Collections Awaiting Deposit		9140	0.00		

Budget, July 1

Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

Los Angeles Unified
Los Angeles County

19 64733 0000000
Form 40
F8BEAME8F9(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	1,752,742.00		
3) Accounts Receivable		9200	2,253,554.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	2,088,233.00		
10) TOTAL, ASSETS			626,795,464.00		
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	962,428.00		
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			962,428.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	2,088,233.00		
2) TOTAL, DEFERRED INFLOWS			2,088,233.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			623,744,803.00		
FEDERAL REVENUE					
FEMA		8281	668,180.00	0.00	-100.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			668,180.00	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	2,000,000.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			2,000,000.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	59,688,638.00	58,595,000.00	-1.8%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	24,321,904.09	20,981,000.00	-13.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,684,143.65)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	11,544,624.00	10,297,071.00	-10.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			93,871,022.44	89,873,071.00	-4.3%
TOTAL, REVENUES			96,539,202.44	89,873,071.00	-6.9%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	270,171.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	736,269.00	1,162,284.00	57.9%
Clerical, Technical and Office Salaries		2400	2,967,411.00	4,604,455.00	55.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,973,851.00	5,766,739.00	45.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,036,159.00	1,559,918.00	50.5%
OASDI/Medicare/Alternative		3301-3302	296,776.00	441,204.00	48.7%
Health and Welfare Benefits		3401-3402	576,024.00	616,400.00	7.0%
Unemployment Insurance		3501-3502	69.00	2,908.00	4,114.5%
Workers' Compensation		3601-3602	94,734.14	99,264.00	4.8%
OPEB, Allocated		3701-3702	126,002.00	180,900.00	43.6%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
OPEB, Active Employees		3751-3752	10,512.16	23,450.00	123.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,140,276.30	2,924,044.00	36.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	173,958.25	186,468.00	7.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			173,958.25	186,468.00	7.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,936.00	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	690.00	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	883,103.86	27,649,930.00	3,031.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			890,729.86	27,649,930.00	3,004.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	623,933.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	3,765,707.00	646,892,201.00	17,078.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	30,801,400.00	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			35,191,040.00	646,892,201.00	1,738.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			42,369,855.41	683,419,382.00	1,513.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	217,762.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			217,762.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	30,000,000.00	30,000,000.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	7,076,932.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			37,076,932.00	30,000,000.00	-19.1%
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	384,260,000.00	0.00	-100.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	41,231,498.00	0.00	-100.0%
(c) TOTAL, SOURCES			425,491,498.00	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)			388,632,328.00	(30,000,000.00)	-107.7%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	668,180.00	0.00	-100.0%
3) Other State Revenue		8300-8599	2,000,000.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	93,871,022.44	89,873,071.00	-4.3%
5) TOTAL, REVENUES			96,539,202.44	89,873,071.00	-6.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		42,369,855.41	683,419,382.00	1,513.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			42,369,855.41	683,419,382.00	1,513.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			54,169,347.03	(593,546,311.00)	-1,195.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	217,762.00	0.00	-100.0%
b) Transfers Out		7600-7629	37,076,932.00	30,000,000.00	-19.1%
2) Other Sources/Uses					
a) Sources		8930-8979	425,491,498.00	0.00	-100.0%
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			388,632,328.00	(30,000,000.00)	-107.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			442,801,675.03	(623,546,311.00)	-240.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	181,317,637.23	623,744,803.00	244.0%
b) Audit Adjustments		9793	(374,509.26)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			180,943,127.97	623,744,803.00	244.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			180,943,127.97	623,744,803.00	244.7%
2) Ending Balance, June 30 (E + F1e)			623,744,803.00	198,492.00	-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	622,784,594.00	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	960,209.00	198,492.00	-79.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Los Angeles Unified
Los Angeles County

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

19 64733 0000000
Form 40
F8BEAME8F9(2024-25)

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5650	FEMA Public Assistance Funds	600,583.00	0.00
7710	State School Facilities Projects	12,071,433.00	0.00
7810	Other Restricted State	1,845,871.00	0.00
9010	Other Restricted Local	608,266,707.00	0.00
Total, Restricted Balance		622,784,594.00	0.00

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

Los Angeles Unified
Los Angeles County

19 64733 0000000
Form 51
F8BEAME8F9(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	1,129,136,531.95	1,113,665,428.00	-1.4%
5) TOTAL, REVENUES			1,198,685,060.91	1,183,213,957.00	-1.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,262,201,666.96	1,198,645,061.00	-5.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,262,201,666.96	1,198,645,061.00	-5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(63,516,606.05)	(15,431,104.00)	-75.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(63,516,606.05)	(15,431,104.00)	-75.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,305,161,736.41	1,241,645,130.36	-4.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,305,161,736.41	1,241,645,130.36	-4.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,305,161,736.41	1,241,645,130.36	-4.9%
2) Ending Balance, June 30 (E + F1e)			1,241,645,130.36	1,226,214,026.36	-1.2%
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	1,241,645,130.36	1,226,214,026.36	-1.2%
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	979,495,593.60		
1) Fair Value Adjustment to Cash in County Treasury		9111	(35,653,639.61)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	299,495,000.00		
e) Collections Awaiting Deposit		9140	0.00		

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

Los Angeles Unified
Los Angeles County

19 64733 0000000
Form 51
F8BEAME8F9(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	109,753,862.95		
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			1,353,090,816.94		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	111,445,686.58		
2) TOTAL, DEFERRED INFLOWS			111,445,686.58		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			1,241,645,130.36		
FEDERAL REVENUE					
All Other Federal Revenue		8290	69,548,528.96	69,548,529.00	0.0%
TOTAL, FEDERAL REVENUE			69,548,528.96	69,548,529.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	1,036,247,683.00	1,036,247,683.00	0.0%
Unsecured Roll		8612	31,783,552.00	31,783,552.00	0.0%
Prior Years' Taxes		8613	24,863,456.00	24,863,456.00	0.0%
Supplemental Taxes		8614	16,017,942.00	16,017,942.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	4,752,795.00	4,752,795.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	15,471,103.95	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,129,136,531.95	1,113,665,428.00	-1.4%
TOTAL, REVENUES			1,198,685,060.91	1,183,213,957.00	-1.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	668,190,000.00	473,800,001.00	-29.1%
Bond Interest and Other Service Charges		7434	594,011,666.96	724,845,060.00	22.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,262,201,666.96	1,198,645,061.00	-5.0%
TOTAL, EXPENDITURES			1,262,201,666.96	1,198,645,061.00	-5.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

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

Los Angeles Unified
Los Angeles County

19 64733 0000000
Form 51
F8BEAME8F9(2024-25)

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	1,129,136,531.95	1,113,665,428.00	-1.4%
5) TOTAL, REVENUES			1,198,685,060.91	1,183,213,957.00	-1.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,262,201,666.96	1,198,645,061.00	-5.0%
10) TOTAL, EXPENDITURES			1,262,201,666.96	1,198,645,061.00	-5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(63,516,606.05)	(15,431,104.00)	-75.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(63,516,606.05)	(15,431,104.00)	-75.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,305,161,736.41	1,241,645,130.36	-4.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,305,161,736.41	1,241,645,130.36	-4.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,305,161,736.41	1,241,645,130.36	-4.9%
2) Ending Balance, June 30 (E + F1e)			1,241,645,130.36	1,226,214,026.36	-1.2%
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	1,241,645,130.36	1,226,214,026.36	-1.2%
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%

Los Angeles Unified
Los Angeles County

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

19 64733 0000000
Form 51
F8BEAME8F9(2024-25)

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	1,241,645,130.36	1,226,214,026.36
Total, Restricted Balance		1,241,645,130.36	1,226,214,026.36

Los Angeles Unified
Los Angeles County

Budget, July 1
Tax Override Fund
Expenditures by Object

19 64733 0000000
Form 53
F8BEAME8F9(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	12,679.23	0.00	-100.0%
5) TOTAL, REVENUES			12,679.23	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			12,679.23	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)			12,679.23	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	416,019.79	428,699.02	3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			416,019.79	428,699.02	3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			416,019.79	428,699.02	3.0%
2) Ending Balance, June 30 (E + F1e)			428,699.02	428,699.02	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	428,699.02	428,699.02	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	441,592.25		
1) Fair Value Adjustment to Cash in County Treasury		9111	(16,178.35)		
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		

Budget, July 1
Tax Override Fund
Expenditures by Object

Los Angeles Unified
Los Angeles County

19 64733 0000000
Form 53
F8BEAME8F9(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,285.12		
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			428,699.02		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			428,699.02		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	11,472.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,207.23	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,679.23	0.00	-100.0%
TOTAL, REVENUES			12,679.23	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
State School Building Repayment		7432	0.00	0.00	0.0%
Payments to Original District for Acquisition of Property		7436	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	12,679.23	0.00	-100.0%
5) TOTAL, REVENUES			12,679.23	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			12,679.23	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)			12,679.23	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	416,019.79	428,699.02	3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			416,019.79	428,699.02	3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			416,019.79	428,699.02	3.0%
2) Ending Balance, June 30 (E + F1e)			428,699.02	428,699.02	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	428,699.02	428,699.02	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Los Angeles Unified
Los Angeles County

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

19 64733 0000000
Form 53
F8BEAME8F9(2024-25)

	Resource	Description	2023-24	
			Estimated Actuals	2024-25 Budget
	9010	Other Restricted Local	428,699.02	428,699.02
Total, Restricted Balance			428,699.02	428,699.02

Los Angeles Unified
Los Angeles County

Budget, July 1
Debt Service Fund
Expenditures by Object

19 64733 0000000
Form 56
F8BEAME8F9(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	214,457.69	531.00	-99.8%
5) TOTAL, REVENUES			214,457.69	531.00	-99.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	25,033,603.00	50,193,664.00	100.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			25,033,603.00	50,193,664.00	100.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(24,819,145.31)	(50,193,133.00)	102.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	25,023,603.00	50,170,664.00	100.5%
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	201,388.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			24,822,215.00	50,170,664.00	102.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,069.69	(22,469.00)	-832.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,930.31	23,000.00	15.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,930.31	23,000.00	15.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,930.31	23,000.00	15.4%
2) Ending Balance, June 30 (E + F1e)			23,000.00	531.00	-97.7%
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	23,000.00	531.00	-97.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	22,769.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Budget, July 1
Debt Service Fund
Expenditures by Object

Los Angeles Unified
Los Angeles County

19 64733 0000000
Form 56
F8BEAME8F9(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	231.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			23,000.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			23,000.00		
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	214,457.69	531.00	-99.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			214,457.69	531.00	-99.8%
TOTAL, REVENUES			214,457.69	531.00	-99.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	14,493,603.00	21,630,664.00	49.2%
Other Debt Service - Principal		7439	10,540,000.00	28,563,000.00	171.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			25,033,603.00	50,193,664.00	100.5%
TOTAL, EXPENDITURES			25,033,603.00	50,193,664.00	100.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	25,023,603.00	50,170,664.00	100.5%
(a) TOTAL, INTERFUND TRANSFERS IN			25,023,603.00	50,170,664.00	100.5%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Los Angeles Unified
Los Angeles County

Budget, July 1
Debt Service Fund
Expenditures by Object

19 64733 0000000
Form 56
F8BEAME8F9(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
All Other Financing Uses		7699	201,388.00	0.00	-100.0%
(d) TOTAL, USES			201,388.00	0.00	-100.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			24,822,215.00	50,170,664.00	102.1%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	214,457.69	531.00	-99.8%
5) TOTAL, REVENUES			214,457.69	531.00	-99.8%
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		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	25,033,603.00	50,193,664.00	100.5%
10) TOTAL, EXPENDITURES			25,033,603.00	50,193,664.00	100.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(24,819,145.31)	(50,193,133.00)	102.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	25,023,603.00	50,170,664.00	100.5%
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	201,388.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			24,822,215.00	50,170,664.00	102.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,069.69	(22,469.00)	-832.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,930.31	23,000.00	15.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,930.31	23,000.00	15.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,930.31	23,000.00	15.4%
2) Ending Balance, June 30 (E + F1e)			23,000.00	531.00	-97.7%
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	23,000.00	531.00	-97.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Los Angeles Unified
Los Angeles County

Budget, July 1
Debt Service Fund
Exhibit: Restricted Balance Detail

19 64733 0000000
Form 56
F8BEAME8F9(2024-25)

	Resource	Description	2023-24	2024-25
			Estimated Actuals	Budget
	9010	Other Restricted Local	23,000.00	531.00
Total, Restricted Balance			23,000.00	531.00

Los Angeles Unified
Los Angeles County

Budget, July 1
Self-Insurance Fund
Expenses by Object

19 64733 0000000
Form 67
F8BEAME8F9(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	1,492,793,991.97	1,650,783,571.00	10.6%
5) TOTAL, REVENUES			1,492,793,991.97	1,650,783,571.00	10.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	7,421,235.97	9,524,947.00	28.3%
3) Employee Benefits		3000-3999	4,146,641.02	5,061,933.00	22.1%
4) Books and Supplies		4000-4999	435,569.06	741,361.00	70.2%
5) Services and Other Operating Expenses		5000-5999	1,526,574,620.08	1,524,613,360.00	-0.1%
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			1,538,578,066.13	1,539,941,601.00	0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(45,784,074.16)	110,841,970.00	-342.1%
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)			(45,784,074.16)	110,841,970.00	-342.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	366,187,921.38	320,825,067.79	-12.4%
b) Audit Adjustments		9793	421,220.57	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			366,609,141.95	320,825,067.79	-12.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			366,609,141.95	320,825,067.79	-12.5%
2) Ending Net Position, June 30 (E + F1e)			320,825,067.79	431,667,037.79	34.5%
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	320,825,067.79	431,667,037.79	34.5%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	989,026,985.82		
1) Fair Value Adjustment to Cash in County Treasury		9111	(44,439,223.81)		
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	55,129,657.74		
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	13,639,838.42		
8) Other Current Assets		9340	5,238,505.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			1,021,595,763.17		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	7,724,994.71		
2) TOTAL, DEFERRED OUTFLOWS			7,724,994.71		
I. LIABILITIES					
1) Accounts Payable		9500	66,883,386.99		
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	10,705,140.01		
c) Total/Net OPEB Liability		9664	10,669,423.48		
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	611,990,685.00		
7) TOTAL, LIABILITIES			700,248,635.48		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	8,247,054.61		
2) TOTAL, DEFERRED INFLOWS			8,247,054.61		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			320,825,067.79		
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	152,352,941.43	37,880,737.00	-75.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	3,114,453.32	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	1,325,750,103.95	1,612,902,834.00	21.7%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	11,576,493.27	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,492,793,991.97	1,650,783,571.00	10.6%
TOTAL, REVENUES			1,492,793,991.97	1,650,783,571.00	10.6%
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	192.37	0.00	-100.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	2,621,176.26	3,707,993.00	41.5%
Clerical, Technical and Office Salaries		2400	4,799,867.34	5,796,732.00	20.8%
Other Classified Salaries		2900	0.00	20,222.00	New
TOTAL, CLASSIFIED SALARIES			7,421,235.97	9,524,947.00	28.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,662,348.56	2,571,072.00	54.7%
OASDI/Medicare/Alternative		3301-3302	507,054.79	728,274.00	43.6%
Health and Welfare Benefits		3401-3402	1,144,046.78	1,201,890.00	5.1%
Unemployment Insurance		3501-3502	3,006.89	4,808.00	59.9%
Workers' Compensation		3601-3602	217,522.03	131,104.00	-39.7%
OPEB, Allocated		3701-3702	250,950.95	380,151.00	51.5%
OPEB, Active Employees		3751-3752	361,711.02	44,634.00	-87.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,146,641.02	5,061,933.00	22.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	435,569.06	739,861.00	69.9%
Noncapitalized Equipment		4400	0.00	1,500.00	New
TOTAL, BOOKS AND SUPPLIES			435,569.06	741,361.00	70.2%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,531.58	8,214.00	48.5%
Dues and Memberships		5300	2,516.92	2,150.00	-14.6%
Insurance		5400-5450	15,248,268.23	14,820,000.00	-2.8%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,745.55	5,500.00	46.8%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	1,510,916,074.97	1,509,374,440.00	-0.1%
Communications		5900	398,482.83	403,056.00	1.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,526,574,620.08	1,524,613,360.00	-0.1%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			1,538,578,066.13	1,539,941,601.00	0.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	1,492,793,991.97	1,650,783,571.00	10.6%
5) TOTAL, REVENUES			1,492,793,991.97	1,650,783,571.00	10.6%
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		1,538,578,066.13	1,539,941,601.00	0.1%
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			1,538,578,066.13	1,539,941,601.00	0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(45,784,074.16)	110,841,970.00	-342.1%
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)			(45,784,074.16)	110,841,970.00	-342.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	366,187,921.38	320,825,067.79	-12.4%
b) Audit Adjustments		9793	421,220.57	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			366,609,141.95	320,825,067.79	-12.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			366,609,141.95	320,825,067.79	-12.5%
2) Ending Net Position, June 30 (E + F1e)			320,825,067.79	431,667,037.79	34.5%
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	320,825,067.79	431,667,037.79	34.5%

Los Angeles Unified
Los Angeles County

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

19 64733 0000000
Form 67
F8BEAME8F9(2024-25)

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
Total, Restricted Net Position		0.00	0.00

Los Angeles Unified
Los Angeles County

Budget, July 1
Retiree Benefit Fund
Expenses by Object

19 64733 0000000
Form 71
F8BEAME8F9(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	313,754,199.00	40,000,000.00	-87.3%
5) TOTAL, REVENUES			313,754,199.00	40,000,000.00	-87.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	559,817.00	490,873.00	-12.3%
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			559,817.00	490,873.00	-12.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			313,194,382.00	39,509,127.00	-87.4%
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)			313,194,382.00	39,509,127.00	-87.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	499,889,640.51	813,084,022.51	62.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			499,889,640.51	813,084,022.51	62.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			499,889,640.51	813,084,022.51	62.7%
2) Ending Net Position, June 30 (E + F1e)			813,084,022.51	852,593,149.51	4.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	813,084,022.51	852,593,150.00	4.9%
c) Unrestricted Net Position		9790	0.00	(.49)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	813,084,022.51		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets		9400			
11) TOTAL, ASSETS			813,084,022.51		
H. DEFERRED OUTFLOWS OF RESOURCES					

Description	Resource Codes	Object Codes	2023-24		2024-25 Budget	Percent Difference
			Estimated	Actuals		
1) Deferred Outflows of Resources		9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS				0.00		
I. LIABILITIES						
1) Accounts Payable		9500		0.00		
2) Due to Grantor Governments		9590		0.00		
3) Due to Other Funds		9610		0.00		
4) Current Loans		9640				
5) Unearned Revenue		9650		0.00		
6) Long-Term Liabilities						
b) Net Pension Liability		9663		0.00		
c) Total/Net OPEB Liability		9664		0.00		
d) Compensated Absences		9665		0.00		
e) COPs Payable		9666		0.00		
f) Leases Payable		9667		0.00		
g) Lease Revenue Bonds Payable		9668		0.00		
h) Other General Long-Term Liabilities		9669		0.00		
7) TOTAL, LIABILITIES				0.00		
J. DEFERRED INFLOWS OF RESOURCES						
1) Deferred Inflows of Resources		9690		0.00		
2) TOTAL, DEFERRED INFLOWS				0.00		
K. NET POSITION						
Net Position, June 30 (G11 + H2) - (I7 + J2)				813,084,022.51		
OTHER LOCAL REVENUE						
Other Local Revenue						
Interest		8660		0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662		69,454,199.00	0.00	-100.0%
Fees and Contracts						
In-District Premiums/						
Contributions		8674		244,300,000.00	40,000,000.00	-83.6%
Other Local Revenue						
All Other Local Revenue		8699		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE				313,754,199.00	40,000,000.00	-87.3%
TOTAL, REVENUES				313,754,199.00	40,000,000.00	-87.3%
SERVICES AND OTHER OPERATING EXPENSES						
Subagreements for Services		5100		0.00	0.00	0.0%
Professional/Consulting Services and						
Operating Expenditures		5800		559,817.00	490,873.00	-12.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES				559,817.00	490,873.00	-12.3%
TOTAL, EXPENSES				559,817.00	490,873.00	-12.3%
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%
OTHER SOURCES/USES						
SOURCES						
Other Sources						
Transfers from Funds of Lapsed/Reorganized LEAs		8965		0.00	0.00	0.0%
All Other Financing Sources		8979		0.00	0.00	0.0%
(c) TOTAL, SOURCES				0.00	0.00	0.0%
USES						
Transfers of Funds from Lapsed/Reorganized LEAs		7651		0.00	0.00	0.0%
(d) TOTAL, USES				0.00	0.00	0.0%
CONTRIBUTIONS						
Contributions from Unrestricted Revenues		8980		0.00	0.00	0.0%
Contributions from Restricted Revenues		8990		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS				0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES						
(a + c - d + e)				0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	313,754,199.00	40,000,000.00	-87.3%
5) TOTAL, REVENUES			313,754,199.00	40,000,000.00	-87.3%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		559,817.00	490,873.00	-12.3%
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			559,817.00	490,873.00	-12.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			313,194,382.00	39,509,127.00	-87.4%
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)			313,194,382.00	39,509,127.00	-87.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	499,889,640.51	813,084,022.51	62.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			499,889,640.51	813,084,022.51	62.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			499,889,640.51	813,084,022.51	62.7%
2) Ending Net Position, June 30 (E + F1e)			813,084,022.51	852,593,149.51	4.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	813,084,022.51	852,593,150.00	4.9%
c) Unrestricted Net Position		9790	0.00	(.49)	New

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

19 64733 0000000

Form 71

F8BEAME8F9(2024-25)

Los Angeles Unified
Los Angeles County

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	813,084,022.51	852,593,150.00
Total, Restricted Net Position		813,084,022.51	852,593,150.00

2024-25 Budget, July 1
 AVERAGE DAILY ATTENDANCE

Los Angeles Unified
 Los Angeles County

19 64733 000000
 Form A
 F8BEAME8F9(2024-25)

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	337,751.76	337,517.38	375,561.54	337,421.50	337,594.44	350,752.06
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)	337,751.76	337,517.38	375,561.54	337,421.50	337,594.44	350,752.06
5. District Funded County Program ADA						
a. County Community Schools	62.86	62.86	62.86	55.96	55.96	55.96
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	304.02	304.02	304.02	307.98	307.98	307.98
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	366.88	366.88	366.88	363.94	363.94	363.94
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	338,118.64	337,884.26	375,928.42	337,785.44	337,958.38	351,116.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

2024-25 Budget, July 1
 AVERAGE DAILY ATTENDANCE

Los Angeles Unified
 Los Angeles County

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

2024-25 Budget, July 1
 AVERAGE DAILY ATTENDANCE

Los Angeles Unified
 Los Angeles County

Form A
 F8BEAME8F9(2024-25)

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	34,658.02	34,579.00	34,658.02	35,231.96	35,185.61	35,231.96
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)	34,658.02	34,579.00	34,658.02	35,231.96	35,185.61	35,231.96
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	34,658.02	34,579.00	34,658.02	35,231.96	35,185.61	35,231.96

Los Angeles Unified
Los Angeles County

Budget, July 1
2024-25 Budget
Cashflow Worksheet - Budget Year (1)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			6,598,587,039.96	6,271,573,616.72	5,752,985,872.55	5,671,020,878.68	5,165,121,477.70	5,061,655,463.82	5,608,205,417.04	5,470,714,108.66
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		210,545,341.16	211,253,081.01	616,233,679.90	338,013,152.00	380,255,545.60	616,799,875.86	381,010,324.62	335,326,287.91
Property Taxes	8020-8079		61,230,684.00	64,970,981.39	(360.95)	0.00	28,335,440.94	628,402,842.09	200,830,074.71	89,108,612.07
Miscellaneous Funds	8080-8099		(22,047,213.15)	0.00	(44,223,075.93)	(34,940,262.91)	(30,530,991.76)	(29,731,444.10)	(11,668,648.76)	(29,729,805.73)
Federal Revenue	8100-8299		81,606,761.20	55,485,150.44	2,774,979.27	87,451,285.25	18,799,637.61	51,835,688.70	43,591,265.05	146,061,039.36
Other State Revenue	8300-8599		35,042,253.97	31,754,289.07	125,469,651.88	41,644,436.77	303,820,272.44	164,887,128.79	56,439,188.75	108,218,098.73
Other Local Revenue	8600-8799		52,287,504.29	19,272,021.08	31,964,020.32	7,560,025.47	60,124,926.66	24,425,754.44	31,899,623.02	91,802,100.27
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979				2,951.51	983.84	983.84	847.22	847.22	847.22
TOTAL RECEIPTS			418,665,331.47	382,735,522.99	732,221,846.00	439,729,620.42	760,805,815.33	1,456,620,693.00	702,102,674.61	740,787,179.83
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		637,478,420.48	725,666,122.73	714,969,384.93	742,313,608.61	713,292,393.70	729,666,941.18	724,206,843.34	730,287,285.12
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999		108,200,334.23	175,196,010.14	84,591,390.21	198,472,551.41	146,146,156.95	176,241,639.09	111,225,036.76	52,374,273.70
Services	5000-5999									
Capital Outlay	6000-6999									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629			461,134.29	14,626,064.73	4,842,861.38	4,833,278.56	4,162,159.51	4,162,102.89	4,162,102.89
All Other Financing Uses	7630-7699									

Los Angeles Unified
Los Angeles County

Budget, July 1
2024-25 Budget
Cashflow Worksheet - Budget Year (1)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
TOTAL DISBURSEMENTS			745,678,754.71	901,323,267.16	814,186,839.87	945,629,021.40	864,271,829.21	910,070,739.78	839,593,982.99	786,823,661.71
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(233,993,386.27)								
Accounts Receivable	9200-9299	807,466,969.31								
Due From Other Funds	9310									
Stores	9320	34,749,396.50								
Prepaid Expenditures	9330	10,658,390.26								
Other Current Assets	9340									
Lease Receivable	9380	12,381,013.26								
Deferred Outflows of Resources	9490									
SUBTOTAL		631,262,383.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	759,730,085.42								
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650	100,814,682.29								
Deferred Inflows of Resources	9690	12,381,013.26								
SUBTOTAL		872,925,780.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(241,663,397.91)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(327,013,423.24)	(518,587,744.17)	(81,964,993.87)	(505,899,400.98)	(103,466,013.88)	546,549,953.22	(137,491,308.38)	(46,036,481.88)
F. ENDING CASH (A + E)			6,271,573,616.72	5,752,985,872.55	5,671,020,878.68	5,165,121,477.70	5,061,655,463.82	5,608,205,417.04	5,470,714,108.66	5,424,677,626.78
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Los Angeles Unified
Los Angeles County

Budget, July 1
2024-25 Budget
Cashflow Worksheet - Budget Year (1)

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:		JUNE							
A. BEGINNING CASH		5,424,677,626.78	5,356,446,858.02	5,718,219,337.67	5,450,656,551.91				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	619,772,296.36	335,326,291.12	335,326,291.12	345,828,099.34	0.00		4,725,690,266.00	4,725,690,266.00
Property Taxes	8020-8079	13,590,761.28	450,080,708.16	404,811,045.94	171,665,085.37			2,113,025,875.00	2,113,025,875.00
Miscellaneous Funds	8080-8099	(36,499,103.62)	(40,970,482.84)	(37,913,684.87)	(73,147,683.33)			(391,402,397.00)	(391,402,397.00)
Federal Revenue	8100-8299	79,761,759.90	11,312,149.12	40,485,525.91	243,638,699.19			862,803,941.00	862,803,941.00
Other State Revenue	8300-8599	83,044,931.26	329,954,793.39	141,220,759.85	273,174,446.10			1,694,670,251.00	1,694,670,251.00
Other Local Revenue	8600-8799	28,727,099.23	31,205,517.76	64,922,643.18	(41,643,141.72)			402,548,094.00	402,548,094.00
Interfund Transfers In	8900-8929	54,700.09		21,900.22	29,923,399.69			30,000,000.00	30,000,000.00
All Other Financing Sources	8930-8979	684.52	684.52	686.21	483.91			10,000.01	10,000.00
TOTAL RECEIPTS		788,453,129.02	1,116,909,661.23	948,875,167.56	949,439,388.55	0.00	0.00	9,437,346,030.01	9,437,346,030.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	695,006,184.54	714,291,036.34	933,066,214.79	769,416,036.52	0.00		8,829,660,472.28	4,185,706,684.00
Classified Salaries	2000-2999							0.00	1,574,129,061.00
Employee Benefits	3000-3999							0.00	3,069,824,729.08
Books and Supplies	4000-4999	158,205,169.06	37,483,303.13	280,008,896.42	805,745,500.02			2,333,890,261.12	1,196,807,642.98
Services	5000-5999							0.00	1,069,259,224.04
Capital Outlay	6000-6999							0.00	104,250,281.00
Other Outgo	7000-7499							0.00	(36,427,382.00)
Interfund Transfers Out	7600-7629	3,472,544.18	3,362,842.11	3,362,842.11	2,722,231.35			50,170,164.00	50,170,664.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		856,683,897.78	755,137,181.58	1,216,437,953.32	1,577,883,767.89	0.00	0.00	11,213,720,897.40	11,213,720,904.10

Los Angeles Unified
 Los Angeles County

Budget, July 1
 2024-25 Budget
 Cashflow Worksheet - Budget Year (1)

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199						(233,993,386.27)	(233,993,386.27)	
Accounts Receivable	9200-9299						807,466,969.31	807,466,969.31	
Due From Other Funds	9310							0.00	
Stores	9320						34,749,396.50	34,749,396.50	
Prepaid Expenditures	9330						10,658,390.26	10,658,390.26	
Other Current Assets	9340						12,381,013.26	12,381,013.26	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	631,262,383.06	631,262,383.06	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599						759,730,085.42	759,730,085.42	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650						100,814,682.29	100,814,682.29	
Deferred Inflows of Resources	9690						12,381,013.26	12,381,013.26	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	872,925,780.97	872,925,780.97	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	(241,663,397.91)	(241,663,397.91)	
E. NET INCREASE/DECREASE (B - C + D)		(68,230,768.76)	361,772,479.65	(267,562,785.76)	(628,444,379.34)	0.00	(241,663,397.91)	(2,018,038,265.30)	(1,776,374,874.10)
F. ENDING CASH (A + E)		5,356,446,858.02	5,718,219,337.67	5,450,656,551.91	4,822,212,172.57				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								4,580,548,774.66	

Los Angeles Unified
Los Angeles County

Budget, July 1
2024-25 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			4,822,212,172.57	4,541,747,620.01	4,083,921,972.90	4,016,270,194.37	3,581,110,740.18	3,507,161,067.79	4,105,060,300.12	4,018,905,723.04
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		209,032,049.47	209,734,702.45	613,504,667.97	335,583,687.22	377,522,464.20	614,066,794.46	378,271,818.26	332,916,134.93
Property Taxes	8020-8079		61,258,618.52	65,000,622.31	(371.89)	0.00	28,348,368.07	628,689,541.42	200,921,696.97	89,149,265.01
Miscellaneous Funds	8080-8099		(22,372,252.91)	0.00	(44,875,052.13)	(35,455,383.56)	(30,981,106.99)	(30,169,771.69)	(11,840,678.44)	(30,168,109.16)
Federal Revenue	8100-8299		77,935,498.18	52,989,063.15	2,651,115.73	83,517,163.68	17,953,831.15	49,503,973.63	41,684,356.21	139,439,368.94
Other State Revenue	8300-8599		34,765,214.25	31,506,576.30	124,420,990.49	41,311,085.28	301,366,101.01	163,519,095.69	55,995,297.32	107,373,674.45
Other Local Revenue	8600-8799		43,057,676.48	16,671,700.56	26,398,170.99	6,114,508.06	48,750,770.61	20,235,636.00	25,925,783.63	73,995,221.43
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979				2,951.51	983.84	983.84	847.22	847.22	847.22
TOTAL RECEIPTS			403,676,803.99	375,902,664.77	722,102,472.67	431,072,044.52	742,961,411.89	1,445,846,116.73	690,959,121.17	712,706,402.82
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		583,235,874.90	672,335,813.02	703,075,855.54	683,032,973.30	673,399,784.05	682,253,951.50	675,984,099.08	683,525,556.27
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999		100,905,481.65	160,693,432.96	64,505,715.79	175,856,891.34	136,184,193.44	159,383,222.67	94,819,974.77	34,408,667.60
Services	5000-5999									
Capital Outlay	6000-6999									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629			699,065.90	22,172,679.87	7,341,634.07	7,327,106.79	6,309,710.23	6,309,624.40	6,309,624.40
All Other Financing Uses	7630-7699									

Los Angeles Unified
Los Angeles County

Budget, July 1
2024-25 Budget
Cashflow Worksheet - Budget Year (2)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
TOTAL DISBURSEMENTS			684,141,356.55	833,728,311.88	789,754,251.20	866,231,498.71	816,911,084.28	847,946,884.40	777,113,698.25	724,243,848.27
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(280,464,552.56)	(457,825,647.11)	(67,651,778.53)	(435,159,454.19)	(73,949,672.39)	597,899,232.33	(86,154,577.08)	(11,537,445.45)
F. ENDING CASH (A + E)			4,541,747,620.01	4,083,921,972.90	4,016,270,194.37	3,581,110,740.18	3,507,161,067.79	4,105,060,300.12	4,018,905,723.04	4,007,368,277.59
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Los Angeles Unified
Los Angeles County

Budget, July 1
2024-25 Budget
Cashflow Worksheet - Budget Year (2)

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:		JUNE							
A. BEGINNING CASH		4,007,368,277.59	3,996,530,322.07	4,400,742,465.15	4,162,872,862.24				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	617,362,143.35	332,916,138.11	332,916,138.11	346,657,082.47			4,700,483,821.00	4,700,483,821.00
Property Taxes	8020-8079	13,596,961.63	450,286,042.99	404,995,727.94	171,743,402.03			2,113,989,875.00	2,113,989,875.00
Miscellaneous Funds	8080-8099	(37,266,126.48)	(41,574,506.40)	(38,472,642.38)	(74,462,655.86)			(397,638,286.00)	(397,638,286.00)
Federal Revenue	8100-8299	76,175,569.47	10,876,633.81	38,664,493.09	232,680,096.96			824,071,164.00	824,071,164.00
Other State Revenue	8300-8599	82,283,877.22	327,190,674.44	140,109,199.51	271,016,544.04			1,680,858,330.00	1,680,858,330.00
Other Local Revenue	8600-8799	24,862,683.59	25,821,592.87	39,338,122.43	(7,462,337.65)			343,709,529.00	343,709,529.00
Interfund Transfers In	8900-8929	54,700.09		21,900.22	29,923,399.69			30,000,000.00	30,000,000.00
All Other Financing Sources	8930-8979	684.52	684.52	686.21	483.90			10,000.00	10,000.00
TOTAL RECEIPTS		777,070,493.39	1,105,517,260.34	917,573,625.13	970,096,015.58	0.00	0.00	9,295,484,433.00	9,295,484,433.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	654,564,340.05	675,808,515.23	900,842,552.22	747,148,300.52			8,335,207,615.68	3,852,159,576.00
Classified Salaries	2000-2999							0.00	1,454,719,471.00
Employee Benefits	3000-3999							0.00	3,028,328,571.00
Books and Supplies	4000-4999	128,079,834.98	20,398,633.24	249,502,707.03	714,292,931.36			2,039,031,686.83	904,339,030.00
Services	5000-5999							0.00	1,085,255,220.00
Capital Outlay	6000-6999							0.00	76,224,027.00
Other Outgo	7000-7499							0.00	6,930,242.00
Interfund Transfers Out	7600-7629	5,264,273.88	5,097,968.79	5,097,968.79	4,126,821.88			76,056,479.00	76,056,479.00
All Other Financing Uses	7630-7699							0.00	(33,716,833.00)
TOTAL DISBURSEMENTS		787,908,448.91	701,305,117.26	1,155,443,228.04	1,465,568,053.76	0.00	0.00	10,450,295,781.51	10,450,295,783.00

Los Angeles Unified
Los Angeles County

Budget, July 1
2024-25 Budget
Cashflow Worksheet - Budget Year (2)

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199						(233,993,386.27)	(233,993,386.27)	
Accounts Receivable	9200-9299						807,466,969.31	807,466,969.31	
Due From Other Funds	9310							0.00	
Stores	9320						34,749,396.50	34,749,396.50	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340						10,658,390.26	10,658,390.26	
Lease Receivable	9380						12,381,013.26	12,381,013.26	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	631,262,383.06	631,262,383.06	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599						759,730,085.42	759,730,085.42	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650						100,814,682.29	100,814,682.29	
Deferred Inflows of Resources	9690						12,381,013.26	12,381,013.26	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	872,925,780.97	872,925,780.97	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	(241,663,397.91)	(241,663,397.91)	
E. NET INCREASE/DECREASE (B - C + D)		(10,837,955.52)	404,212,143.08	(237,869,602.91)	(495,472,038.18)	0.00	(241,663,397.91)	(1,396,474,746.42)	(1,154,811,350.00)
F. ENDING CASH (A + E)		3,996,530,322.07	4,400,742,465.15	4,162,872,862.24	3,667,400,824.06				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								3,425,737,426.15	

Los Angeles Unified
Los Angeles County

Budget, July 1
General Fund
Multiyear Projections
Unrestricted

19 64733 000000
Form MYP
F8BEAME8F9(2024-25)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	6,415,740,284.00	-0.48%	6,385,261,950.00	1.09%	6,454,957,600.00
2. Federal Revenues	8100-8299	1,920,000.00	0.00%	1,920,000.00	1.04%	1,940,000.00
3. Other State Revenues	8300-8599	125,974,326.00	-1.25%	124,402,917.00	-3.28%	120,325,961.00
4. Other Local Revenues	8600-8799	357,779,700.00	-19.57%	287,766,135.00	-18.84%	233,557,059.00
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	(1,660,252,416.00)	-1.70%	(1,631,959,146.00)	-0.11%	(1,630,130,977.00)
6. Total (Sum lines A1 thru A5c)		5,271,171,894.00	-1.40%	5,197,401,856.00	0.26%	5,210,659,643.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,124,674,753.00		2,316,376,346.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(808,298,407.00)		385,053,216.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,124,674,753.00	-25.87%	2,316,376,346.00	16.62%	2,701,429,562.00
2. Classified Salaries						
a. Base Salaries				940,781,633.00		664,551,037.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(276,230,596.00)		124,949,958.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	940,781,633.00	-29.36%	664,551,037.00	18.80%	789,500,995.00
3. Employee Benefits	3000-3999	1,884,633,563.00	-12.35%	1,651,847,637.00	11.79%	1,846,523,756.00
4. Books and Supplies	4000-4999	431,553,539.00	-7.38%	399,704,174.00	-23.43%	306,037,577.00
5. Services and Other Operating Expenditures	5000-5999	567,443,736.00	-1.59%	558,395,099.00	14.56%	639,713,048.00
6. Capital Outlay	6000-6999	94,498,466.00	-32.26%	64,010,796.00	48.33%	94,949,475.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,929,742.00	0.01%	6,930,242.00	0.00%	6,930,242.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(261,528,469.00)	-26.81%	(191,413,430.00)	-24.73%	(144,081,280.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	50,170,664.00	51.60%	76,056,479.00	0.00%	76,058,637.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		6,839,157,627.00	-18.90%	5,546,458,380.00	13.89%	6,317,062,012.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,567,985,733.00)		(349,056,524.00)		(1,106,402,369.00)

Los Angeles Unified
Los Angeles County

Budget, July 1
General Fund
Multiyear Projections
Unrestricted

19 64733 0000000
Form MYP
F8BEAME8F9(2024-25)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,475,862,564.96		2,907,876,831.96		2,558,820,307.96
2. Ending Fund Balance (Sum lines C and D1)		2,907,876,831.96		2,558,820,307.96		1,452,417,938.96
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	47,917,053.00		47,917,052.00		47,917,052.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	1,796,856,244.00		1,737,065,984.00		379,831,186.00
d. Assigned	9780	726,085,979.00		642,836,972.00		908,337,261.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	112,240,000.00		104,610,000.00		103,550,000.00
2. Unassigned/Unappropriated	9790	224,777,555.96		26,390,299.96		12,782,439.96
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,907,876,831.96		2,558,820,307.96		1,452,417,938.96
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	112,240,000.00		104,610,000.00		103,550,000.00
c. Unassigned/Unappropriated	9790	224,777,555.96		26,390,299.96		12,782,439.96
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		337,017,555.96		131,000,299.96		116,332,439.96
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Please see attached.						

Los Angeles Unified
Los Angeles County

Budget, July 1
General Fund
Multiyear Projections
Restricted

19 64733 000000
Form MYP
F8BEAME8F9(2024-25)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	31,573,460.00	0.00%	31,573,460.00	0.00%	31,573,460.00
2. Federal Revenues	8100-8299	860,883,941.00	-4.50%	822,151,164.00	-0.02%	822,007,688.00
3. Other State Revenues	8300-8599	1,568,695,925.00	-0.78%	1,556,455,413.00	0.29%	1,561,000,499.00
4. Other Local Revenues	8600-8799	44,768,394.00	24.96%	55,943,394.00	0.00%	55,943,394.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	1,660,252,416.00	-1.70%	1,631,959,146.00	-0.11%	1,630,130,977.00
6. Total (Sum lines A1 thru A5c)		4,166,174,136.00	-1.63%	4,098,082,577.00	0.06%	4,100,656,018.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,061,031,931.00		1,535,783,230.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				474,751,299.00		(528,296,518.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,061,031,931.00	44.74%	1,535,783,230.00	-34.40%	1,007,486,712.00
2. Classified Salaries						
a. Base Salaries				633,347,428.00		790,168,434.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				156,821,006.00		(180,879,155.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	633,347,428.00	24.76%	790,168,434.00	-22.89%	609,289,279.00
3. Employee Benefits	3000-3999	1,185,191,166.08	16.14%	1,376,480,934.00	-9.84%	1,241,102,842.00
4. Books and Supplies	4000-4999	765,254,103.98	-34.06%	504,634,856.00	-0.34%	502,914,143.00
5. Services and Other Operating Expenditures	5000-5999	501,815,488.04	4.99%	526,860,121.00	1.64%	535,497,753.00
6. Capital Outlay	6000-6999	9,751,815.00	25.24%	12,213,231.00	1.59%	12,407,029.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	218,171,345.00	-27.72%	157,696,597.00	-24.50%	119,068,227.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		4,374,563,277.10	12.10%	4,903,837,403.00	-17.87%	4,027,765,985.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(208,389,141.10)		(805,754,826.00)		72,890,033.00

Los Angeles Unified
Los Angeles County

Budget, July 1
General Fund
Multiyear Projections
Restricted

19 64733 0000000
Form MYP
F8BEAME8F9(2024-25)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,881,061,077.10		1,672,671,936.00		866,917,110.00
2. Ending Fund Balance (Sum lines C and D1)		1,672,671,936.00		866,917,110.00		939,807,143.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	64,939.00		64,939.00		64,939.00
b. Restricted	9740	1,672,606,997.00		866,852,171.00		939,742,204.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,672,671,936.00		866,917,110.00		939,807,143.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Please see attached.						

Los Angeles Unified
Los Angeles County

Budget, July 1
General Fund
Multiyear Projections
Unrestricted/Restricted

19 64733 0000000
Form MYP
F8BEAME8F9(2024-25)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	6,447,313,744.00	-0.47%	6,416,835,410.00	1.09%	6,486,531,060.00
2. Federal Revenues	8100-8299	862,803,941.00	-4.49%	824,071,164.00	-0.01%	823,947,688.00
3. Other State Revenues	8300-8599	1,694,670,251.00	-0.82%	1,680,858,330.00	0.03%	1,681,326,460.00
4. Other Local Revenues	8600-8799	402,548,094.00	-14.62%	343,709,529.00	-15.77%	289,500,453.00
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)		9,437,346,030.00	-1.50%	9,295,484,433.00	0.17%	9,311,315,661.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,185,706,684.00		3,852,159,576.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(333,547,108.00)		(143,243,302.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,185,706,684.00	-7.97%	3,852,159,576.00	-3.72%	3,708,916,274.00
2. Classified Salaries						
a. Base Salaries				1,574,129,061.00		1,454,719,471.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(119,409,590.00)		(55,929,197.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,574,129,061.00	-7.59%	1,454,719,471.00	-3.84%	1,398,790,274.00
3. Employee Benefits	3000-3999	3,069,824,729.08	-1.35%	3,028,328,571.00	1.96%	3,087,626,598.00
4. Books and Supplies	4000-4999	1,196,807,642.98	-24.44%	904,339,030.00	-10.55%	808,951,720.00
5. Services and Other Operating Expenditures	5000-5999	1,069,259,224.04	1.50%	1,085,255,220.00	8.29%	1,175,210,801.00
6. Capital Outlay	6000-6999	104,250,281.00	-26.88%	76,224,027.00	40.84%	107,356,504.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,929,742.00	0.01%	6,930,242.00	0.00%	6,930,242.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(43,357,124.00)	-22.23%	(33,716,833.00)	-25.81%	(25,013,053.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	50,170,664.00	51.60%	76,056,479.00	0.00%	76,058,637.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		11,213,720,904.10	-6.81%	10,450,295,783.00	-1.01%	10,344,827,997.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,776,374,874.10)		(1,154,811,350.00)		(1,033,512,336.00)

Los Angeles Unified
Los Angeles County

Budget, July 1
General Fund
Multiyear Projections
Unrestricted/Restricted

19 64733 0000000
Form MYP
F8BEAME8F9(2024-25)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,356,923,642.06		4,580,548,767.96		3,425,737,417.96
2. Ending Fund Balance (Sum lines C and D1)		4,580,548,767.96		3,425,737,417.96		2,392,225,081.96
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	47,981,992.00		47,981,991.00		47,981,991.00
b. Restricted	9740	1,672,606,997.00		866,852,171.00		939,742,204.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	1,796,856,244.00		1,737,065,984.00		379,831,186.00
d. Assigned	9780	726,085,979.00		642,836,972.00		908,337,261.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	112,240,000.00		104,610,000.00		103,550,000.00
2. Unassigned/Unappropriated	9790	224,777,555.96		26,390,299.96		12,782,439.96
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,580,548,767.96		3,425,737,417.96		2,392,225,081.96
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	112,240,000.00		104,610,000.00		103,550,000.00
c. Unassigned/Unappropriated	9790	224,777,555.96		26,390,299.96		12,782,439.96
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		337,017,555.96		131,000,299.96		116,332,439.96
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.01%		1.25%		1.12%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Los Angeles Unified
Los Angeles County

Budget, July 1
General Fund
Multiyear Projections
Unrestricted/Restricted

19 64733 0000000
Form MYP
F8BEAME8F9(2024-25)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		372,653.46		362,117.39		352,864.33
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		11,213,720,904.10		10,450,295,783.00		10,344,827,997.00
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)						
		11,213,720,904.10		10,450,295,783.00		10,344,827,997.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		1.00%		1.00%		1.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		112,137,209.04		104,502,957.83		103,448,279.97
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)						
		112,137,209.04		104,502,957.83		103,448,279.97
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).
 Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	372,653.46	
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 (2021-22)				
District Regular	406,355	412,926		
Charter School	39,448	36,631		
Total ADA	445,803	449,557	N/A	Met
Second Prior Year (2022-23)				
District Regular	398,498	398,378		
Charter School	34,727	35,523		
Total ADA	433,225	433,902	N/A	Met
First Prior Year (2023-24)				
District Regular	375,537	375,562		
Charter School	34,020	34,658		
Total ADA	409,557	410,220	N/A	Met
Budget Year (2024-25)				
District Regular	350,752			
Charter School	35,232			
Total ADA	385,984			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
	Budget	CALPADS Actual		
Third 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
Second 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
First Prior Year (2023-24)				
District Regular	376,210	376,673		
Charter School	37,613	38,322		
Total Enrollment	413,823	414,995	N/A	Met
Budget Year (2024-25)				
District Regular	367,083			
Charter School	37,797			
Total Enrollment	404,880			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

Note: Estimated CALPADS enrollment is norm day enrollment + nonpublic schools enrollment.

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

Explanation:
(required if NOT met)

2021-22 showed the after-effect of the COVID-19 pandemic on enrollment. Pre-pandemic enrollment variance between budget and actual is typically within standard.

3. **CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2021-22)			
District Regular	343,359	393,168	
Charter School	35,242	38,370	
Total ADA/Enrollment	378,601	431,538	87.7%
Second Prior Year (2022-23)			
District Regular	347,653	385,698	
Charter School	35,523	38,395	
Total ADA/Enrollment	383,176	424,093	90.4%
First Prior Year (2023-24)			
District Regular	337,752	376,673	
Charter School	34,658	38,322	
Total ADA/Enrollment	372,410	414,995	89.7%
		Historical Average Ratio:	89.3%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		89.8%

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 (2024-25)				
District Regular	337,422	367,083		
Charter School	35,232	37,797		
Total ADA/Enrollment	372,653	404,880	92.0%	Not Met
1st Subsequent Year (2025-26)				
District Regular	327,371	356,123		
Charter School	34,747	37,279		
Total ADA/Enrollment	362,117	393,402	92.0%	Not Met
2nd Subsequent Year (2026-27)				
District Regular	318,593	346,487		
Charter School	34,271	36,769		
Total ADA/Enrollment	352,864	383,256	92.1%	Not Met

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

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

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

Explanation:
(required if NOT met)

Attendance rate for the District has improved since the onset of the COVID-19 pandemic. The recent 2023-24 P-2 attendance report showed a 92% ratio of ADA to Enrollment. This became the basis of estimating the P-2 ADA for the Budget Year 2024-25 and the 2 subsequent years. The District's pre-pandemic ratio of ADA to Enrollment was at 95%.

4. **CRITERION: LCFF Revenue**

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

- LCFF Revenue
- Basic Aid
- Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	410,586.44	386,347.96	373,490.35	366,239.32
b. Prior Year ADA (Funded)		410,586.44	386,347.96	373,490.35
c. Difference (Step 1a minus Step 1b)		(24,238.48)	(12,857.61)	(7,251.03)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(5.90%)	(3.33%)	(1.94%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		6,698,810,280.00	6,415,740,284.00	6,385,261,950.00
b1. COLA percentage		1.07%	2.93%	3.08%
b2. COLA amount (proxy for purposes of this criterion)		71,677,270.00	187,981,190.32	196,666,068.06
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		1.07%	2.93%	3.08%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		(4.83%)	(.40%)	1.14%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-5.83% to -3.83%	-1.40% to 0.60%	0.14% to 2.14%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	2,081,254,987.00	2,113,025,875.00		
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

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

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

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	7,093,432,762.00	6,838,716,141.00	6,814,473,696.00	6,885,641,689.00
District's Projected Change in LCFF Revenue:		(3.59%)	(.35%)	1.04%
LCFF Revenue Standard		-5.83% to -3.83%	-1.40% to 0.60%	0.14% to 2.14%
Status:		Not Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

LCFF for the District's non-charter schools is funded on the average of the three prior years' ADA. 2024-25 has only 1 COVID-19 ADA protected prior year compared to 2 COVID-19 ADA protected prior years for 2023-24. As such, funded ADA for 2024-25 has declined by approximately 6.5%. 2024-25 LCFF revenue is further worsened by a very low funded COLA of 1.07%.

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.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
	Third Prior Year (2021-22)	3,854,664,113.02	
Second Prior Year (2022-23)	4,013,325,243.11	4,757,760,685.96	84.4%
First Prior Year (2023-24)	4,939,536,632.00	5,834,075,571.33	84.7%
	Historical Average Ratio:		82.7%

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	1.0%	1.0%	1.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	79.7% to 85.7%	79.7% to 85.7%	79.7% to 85.7%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	Budget Year (2024-25)	5,950,089,949.00		
1st Subsequent Year (2025-26)	4,632,775,020.00	5,470,401,901.00	84.7%	Met
2nd Subsequent Year (2026-27)	5,337,454,313.00	6,241,003,375.00	85.5%	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)

FY 2024-25 ratio is higher than the standard mainly due to positions that were previously funded by restricted resources (mostly ESSER) are now funded with unrestricted resources starting 2024-25. The 2024-25 ratio is higher also due to projected spending of school carryover that will be mostly for salaries and benefits.

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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	(4.83%)	(.40%)	1.14%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-14.83% to 5.17%	-10.40% to 9.60%	-8.86% to 11.14%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-9.83% to 0.17%	-5.40% to 4.60%	-3.86% to 6.14%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2023-24)	2,091,784,037.69		
Budget Year (2024-25)	862,803,941.00	(58.75%)	Yes
1st Subsequent Year (2025-26)	824,071,164.00	(4.49%)	No
2nd Subsequent Year (2026-27)	823,947,688.00	(.01%)	No

Explanation:
(required if Yes)

The change in 2024-25 from 2023-24 is due to the recognition of one-time revenues in 2023-24 from FEMA reimbursement of \$486 million and COVID-related funding totaling \$914 million.

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

First Prior Year (2023-24)	1,573,982,626.51		
Budget Year (2024-25)	1,694,670,251.00	7.67%	Yes
1st Subsequent Year (2025-26)	1,680,858,330.00	(.82%)	No
2nd Subsequent Year (2026-27)	1,681,326,460.00	.03%	No

Explanation:
(required if Yes)

The change in 2024-25 from 2023-24 is mostly due to the one-time reduction in 2023-24 for Expanded Learning Opportunities Program (ELOP) of \$182 million to recognize impending return of unspent funds as well as the recognition of one-time revenue in 2023-24 from Universal Prekindergarten (UPK) Planning and Implementation Grant of \$11.2 million.

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

First Prior Year (2023-24)	569,528,297.87		
Budget Year (2024-25)	402,548,094.00	(29.32%)	Yes
1st Subsequent Year (2025-26)	343,709,529.00	(14.62%)	Yes
2nd Subsequent Year (2026-27)	289,500,453.00	(15.77%)	Yes

Explanation:
(required if Yes)

The decline in revenue across the years is attributable to decreasing interest income estimates due to diminishing cash balance. For 2024-25 only, the change is also due to the recognition of one-time settle-up payment for Medi-Cal Billing Option of \$66 million.

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

First Prior Year (2023-24)	586,507,600.23		
Budget Year (2024-25)	1,196,807,642.98	104.06%	Yes
1st Subsequent Year (2025-26)	904,339,030.00	(24.44%)	Yes
2nd Subsequent Year (2026-27)	808,951,720.00	(10.55%)	Yes

Explanation:

(required if Yes)

The increase in 2024-25 are mainly due to projected spending of ELOP and various carry over funds which are mostly in objects 4000-4999 pending allocation to proper objects of expenditures, as well as pending implementation of various unearned revenue grants. The decrease in 2025-26 are due to the onetime nature of carry over spending and to align spending of various grants to actual spending and assumed implementation. The decrease in 2026-27 is mainly due to lower projected textbooks spending as no new textbook adoption is scheduled for 2026-27.

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

First Prior Year (2023-24)	1,389,763,724.84		
Budget Year (2024-25)	1,069,259,224.04	(23.06%)	Yes
1st Subsequent Year (2025-26)	1,085,255,220.00	1.50%	No
2nd Subsequent Year (2026-27)	1,175,210,801.00	8.29%	Yes

Explanation:

(required if Yes)

The decrease in 2024-25 are mainly due to lower projected spending in ELOP, liability self-insurance, and utilities, as well as allocation of grant expenditures to other objects of expenditure. The increase in 2026-27 are mainly due to spending of assigned balances in various programs such as hardware/software needs, telephone, utilities, and leases.

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

DATA ENTRY: All data are extracted or calculated.

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

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

First Prior Year (2023-24)	4,235,294,962.07		
Budget Year (2024-25)	2,960,022,286.00	(30.11%)	Not Met
1st Subsequent Year (2025-26)	2,848,639,023.00	(3.76%)	Met
2nd Subsequent Year (2026-27)	2,794,774,601.00	(1.89%)	Met

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

First Prior Year (2023-24)	1,976,271,325.07		
Budget Year (2024-25)	2,266,066,867.02	14.66%	Not Met
1st Subsequent Year (2025-26)	1,989,594,250.00	(12.20%)	Not Met
2nd Subsequent Year (2026-27)	1,984,162,521.00	(.27%)	Met

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

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

- 1a. STANDARD 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 2024-25 from 2023-24 is due to the recognition of one-time revenues in 2023-24 from FEMA reimbursement of \$486 million and COVID-related funding totaling \$914 million.

Explanation:

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

The change in 2024-25 from 2023-24 is mostly due to the one-time reduction in 2023-24 for Expanded Learning Opportunities Program (ELOP) of \$182 million to recognize impending return of unspent funds as well as the recognition of one-time revenue in 2023-24 from Universal Prekindergarten (UPK) Planning and Implementation Grant of \$11.2 million.

Explanation:

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

The decline in revenue across the years is attributable to decreasing interest income estimates due to diminishing cash balance. For 2024-25 only, the change is also due to the recognition of one-time settle-up payment for Medi-Cal Billing Option of \$66 million.

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)

The increase in 2024-25 are mainly due to projected spending of ELOP and various carry over funds which are mostly in objects 4000-4999 pending allocation to proper objects of expenditures, as well as pending implementation of various unearned revenue grants. The decrease in 2025-26 are due to the onetime nature of carryover spending and to align spending of various grants to actual spending and assumed implementation. The decrease in 2026-27 is mainly due to lower projected textbooks spending as no new textbook adoption is scheduled for 2026-27.

Explanation:

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

The decrease in 2024-25 are mainly due to lower projected spending in ELOP, liability self-insurance, and utilities, as well as allocation of grant expenditures to other objects of expenditure. The increase in 2026-27 are mainly due to spending of assigned balances in various programs such as hardware/software needs, telephone, utilities, and leases.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

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

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

Budgeted Contribution¹
to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

Explanation:
(required if NOT met
and Other is marked)

8. **CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2021-22)	Second Prior Year (2022-23)	First Prior Year (2023-24)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	199,860,000.00	238,780,000.00	244,900,000.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	1,011,740,986.70	193,712,770.05	826,026,266.77
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	1,211,600,986.70	432,492,770.05	1,070,926,266.77
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	9,237,635,935.26	9,437,894,473.23	10,346,868,744.87
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	9,237,635,935.26	9,437,894,473.23	10,346,868,744.87
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	13.1%	4.6%	10.4%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	4.4%	1.5%	3.5%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2021-22)	204,135,079.57	4,888,235,927.02	N/A	Met
Second Prior Year (2022-23)	1,092,432,195.06	4,773,231,310.35	N/A	Met
First Prior Year (2023-24)	608,824,149.39	5,859,099,174.33	N/A	Met
Budget Year (2024-25) (Information only)	(1,567,985,733.00)	6,839,157,627.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. **CRITERION: Fund and Cash Balances**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2021-22)	2,462,534,452.36	2,646,426,117.61	N/A	Met
Second Prior Year (2022-23)	3,066,586,038.64	2,819,784,482.18	8.0%	Not Met
First Prior Year (2023-24)	3,336,633,677.05	3,867,038,415.57	N/A	Met
Budget Year (2024-25) (Information only)	4,475,862,564.96			

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

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

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

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

Explanation:
(required if NOT met)

The beginning balance of the 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.

B. Cash Balance Standard: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1: Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2024-25)	4,822,212,172.57	Met

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

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

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

Explanation:
(required if NOT met)

10. **CRITERION: Reserves**

STANDARD: Available reserves¹ for any of the 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 \$87,000 (greater of)	0 to 300
4% or \$87,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and over

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

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	372,653	362,117	352,864
District's Reserve Standard Percentage Level:	1%	1%	1%

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

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1. If Yes, enter data for item 2a. If No, enter data for the two subsequent years in item 2b; Budget Year data are extracted.

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s):

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
	0.00		
		0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	11,213,720,904.10	10,450,295,783.00	10,344,827,997.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	11,213,720,904.10	10,450,295,783.00	10,344,827,997.00
4. Reserve Standard Percentage Level	1%	1%	1%
5. Reserve Standard - by Percent (Line B3 times Line B4)	112,137,209.04	104,502,957.83	103,448,279.97
6. Reserve Standard - by Amount			

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	(\$87,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard			
	(Greater of Line B5 or Line B6)	112,137,209.04	104,502,957.83	103,448,279.97

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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
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)	112,240,000.00	104,610,000.00	103,550,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	224,777,555.96	26,390,299.96	12,782,439.96
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)	337,017,555.96	131,000,299.96	116,332,439.96
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.01%	1.25%	1.12%
District's Reserve Standard (Section 10B, Line 7):	112,137,209.04	104,502,957.83	103,448,279.97
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 2026-27 include releasing various committed and assigned ending fund balance.

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

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?

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

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?

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard: -10.0% to +10.0% or -\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2023-24)	(1,319,115,696.02)			
Budget Year (2024-25)	(1,660,252,416.00)	341,136,719.98	25.9%	Not Met
1st Subsequent Year (2025-26)	(1,631,959,146.00)	(28,293,270.00)	(1.7%)	Met
2nd Subsequent Year (2026-27)	(1,630,130,977.00)	(1,828,169.00)	(.1%)	Met
1b. Transfers In, General Fund *				
First Prior Year (2023-24)	31,948,613.00			
Budget Year (2024-25)	30,000,000.00	(1,948,613.00)	(6.1%)	Met
1st Subsequent Year (2025-26)	30,000,000.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	30,000,000.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2023-24)	25,023,603.00			
Budget Year (2024-25)	50,170,664.00	25,147,061.00	100.5%	Not Met
1st Subsequent Year (2025-26)	76,056,479.00	25,885,815.00	51.6%	Not Met
2nd Subsequent Year (2026-27)	76,058,637.00	2,158.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget? Yes

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation: (required if NOT met) The increase in contribution for 2024-25 is mainly due to increased spending in Special Education programs as result of bargaining agreements.

1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation: (required if NOT met)

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1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:

(required if NOT met)

The increases in 2024-25 and 2025-26 are due to projected debt service spending related to liability self-insurance.

1d. YES - Capital projects exist that may impact the general fund operational budget. Identify each project, including a description of the project, estimated completion date, original project budget, original source of funding, and estimated fiscal impact on the general fund.

Project Information:

(required if YES)

Delivery of Districtwide cybersecurity enhancements that address vulnerabilities identified in the 2021 Information Security Audit as well as recommendations from the Cybersecurity Task Force, which was convened in the wake of the September 2022 cyber-attack. The Cybersecurity Improvement Program includes augmentation of people, processes, and technology tools to identify and mitigate the risk of future cyber-attacks and disruption to District operations, requiring capital and reoccurring operational expenditures.

• Estimated completion date – Project is estimated to be completed by the end of fiscal year 2025-26 • Original Project Budget 285.5 million • Original Source(s) of funding – Certificates of participation, bond funds, and general funds. • Estimated fiscal impact to the General Fund (2024-25 only) – \$41,116,953.

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)

Yes

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2024
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	59	Various Funds	Fund 01 - Objects 7438 & 7439	51,380,608
Certificates of Participation	14	General Fund	Fund 56 - Objects 7438 & 7439	511,478,121
General Obligation Bonds	24	Tax Levy	Fund 51 - Objects 7433 & 7434	11,720,100,479
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Various Funds	Various	91,045,060

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

Retirement Bonus		Various Funds	Various	20,003,631
Subscription-Based Information Technology Arrangements	4	Various Funds	Fund 01 - Objects 7438 & 7439	15,360,573
TOTAL:				12,409,368,472

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
	Annual Payment (P & I)			
Leases	5,533,164	5,387,981	2,409,071	1,381,268
Certificates of Participation	25,032,228	50,176,664	50,166,678	50,165,837
General Obligation Bonds	1,162,095,745	1,141,767,349	1,366,992,304	1,376,310,980
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	92,644,185	101,428,900	97,827,348	97,300,144
Other Long-term Commitments (continued):				
Retirement Bonus	4,886,953	4,555,472	4,715,393	4,719,273
Subscription-Based Information Technology Arrangements	17,802,680	11,499,412	4,546,946	17,883
Total Annual Payments:	1,307,994,955	1,314,815,778	1,526,657,740	1,529,895,385
Has total annual payment increased over prior year (2023-24)?		Yes	Yes	Yes

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

Explanation:
(required if Yes
to increase in total
annual payments)

The increase in general obligation bond payments will be funded by the tax levy . The increase in retirement bonus payments will be funded by general fund unrestricted revenues.

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1 Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

2 For the district's OPEB:
a. Are they lifetime benefits?

b. Do benefits continue past age 65?

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

3 a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund	Governmental Fund
0	0

4 OPEB Liabilities

a. Total OPEB liability	9,491,120,614.00
b. OPEB plan(s) fiduciary net position (if applicable)	499,889,641.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	8,991,230,973.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	6/30/2023

5 OPEB Contributions

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	0.00	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	371,818,017.00	260,627,568.00	287,415,654.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	219,894,205.00	227,277,568.00	254,065,654.00
d. Number of retirees receiving OPEB benefits	37,220.00	37,220.00	37,220.00

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1 Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

Yes

2 Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

--

3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
- b. Unfunded liability for self-insurance programs

611,990,685.00
0.00

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
- b. Amount contributed (funded) for self-insurance programs

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
a. Required contribution (funding) for self-insurance programs	195,098,884.00	196,098,884.00	196,098,884.00
b. Amount contributed (funded) for self-insurance programs	195,098,884.00	196,098,884.00	196,098,884.00

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full - time - equivalent(FTE) positions	35,810.39	34,164.25	33,788.25	33,482.25

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

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

May 09, 2023

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

Yes

If Yes, date of Superintendent and CBO certification:

May 05, 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 adoption:

May 09, 2023

4. Period covered by the agreement:

Begin Date:

Jul 01, 2022

End Date:

Jun 30, 2025

5. Salary settlement:

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

Is the cost of salary settlement included in the 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

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

967,964,289

1,147,069,710

1,147,069,710

Los Angeles Unified
Los Angeles County

2024-25 Budget, July 1
General Fund
School District Criteria and Standards Review

19 64733 0000000
Form 01CS
F8BEAME8F9(2024-25)

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

Ending fund balances (unassigned and committed) and maximization of learning recovery emergency block grant.

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Yes	Yes	Yes
644,927,145.70	651,661,254.37	701,657,877.43
100.0%	100.0%	100.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

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

If Yes, explain the nature of the new costs:

Yes		
967,964,289	1,147,069,710	1,147,069,710

--

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

Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Yes	Yes	Yes
10,787,945	10,787,945	10,787,945

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

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

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

Yes	Yes	Yes
Yes	Yes	Yes

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified(non - management) FTE positions	23,518.01	23,504.75	23,492.75	23,481.75

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

California School Employees Association (CSEA)

Negotiations Settled

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

Jan 23, 2024

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

Yes

If Yes, date of Superintendent and CBO certification:

Jan 12, 2024

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

Yes

If Yes, date of budget revision board adoption:

Jan 23, 2024

4. Period covered by the agreement:

Begin Date:

Jul 01, 2023

End Date:

Jun 30, 2026

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

53,331,867

53,781,857

53,921,382

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Yes	Yes	Yes
443,705,081.42	453,095,822.77	492,086,250.57
100.0%	100.0%	100.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

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

If Yes, explain the nature of the new costs:

Yes		
53,331,867	53,781,857	53,921,382

--

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

Classified (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

No	No	No

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

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

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

No	No	No
Yes	Yes	Yes

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	6,207.42	5,644.51	5,644.51	5,644.51

Management/Supervisor/Confidential

Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

Yes

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

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

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

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

Total cost of salary settlement

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

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

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

Yes Yes Yes

2. Total cost of H&W benefits

106,552,835.88 108,863,538.86 118,287,000

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

Management/Supervisor/Confidential

Step and Column Adjustments

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

No No No

2. Total cost of other benefits

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

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?

Yes

2. Adoption date of the LCAP or an update to the LCAP.

Jun 25, 2024

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

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	Yes
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	Yes
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	Yes
A7.	Is the district's financial system independent of the county office system?	Yes
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
 (optional)

End of School District Budget Criteria and Standards Review

SACS Web System - SACS V9.1

6/5/2024 1:30:23 PM

19-64733-0000000

Budget, July 1
Budget 2024-25
Technical Review Checks
Phase - All
Display - All Technical Checks

Los Angeles Unified

Los Angeles County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (Warning) - 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. **Exception**

FUND	RESOURCE	NEG. EFB
12	0000	(\$1,243,907.87)
Explanation: The negative is due to the recognition of the unrealized loss on the value of cash with the county treasury.		
Total of negative resource balances for Fund 12		(\$1,243,907.87)

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRA-FD-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. **Passed**

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
12	0000	9790	(\$1,243,907.87)

Explanation: The negative is due to the recognition of the unrealized loss on the value of cash with the county 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. **Passed**

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

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. **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

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**

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. **Passed**

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**

CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Budget Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) **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: The cash flow show 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. **Passed**

CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CS) has been provided. **Passed**

FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved. **Passed**

MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) **Passed**

VERSION-CHECK - (Warning) - All versions are current. **Passed**

WK-COMP-CERT-PROVIDE - (Fatal) - Workers' Compensation Certification (Form CC) must be provided. **Passed**

Los Angeles Unified School District

2024-25 BUDGET

ASSUMPTIONS FOR 2024-25

Major Revenue Assumptions

Enrollment

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

Estimated Norm Day Enrollment

Non-charter schools	365,656
Locally-funded (affiliated) charter schools	37,797
Estimated Norm Enrollment	403,453
Nonpublic Schools	1,427
Estimated CALPADS enrollment	404,880

Average Daily Attendance (ADA)

The P-2 ADA for grades TK/K-12 are estimated for the budget year 2024-25 and for the two succeeding fiscal years, 2025-26 and 2026-27, by applying a ratio of ADA to enrollment of 92% (ADA%). The Annual ADA for grades TK/K-12 are estimated for the budget year 2024-25 and for the two succeeding fiscal years, 2025-26 and 2026-27, by applying as well, the ratio of ADA to enrollment of 92% (ADA%).

The 2022-23 Enacted State Budget amended the California Education Code Section 42238, to fund LCFF with the greater of the current year, prior year, or the average of the prior 3 years' ADA to mitigate the impact of lower enrollment and attendance. This is a change in prior practice whereby funded ADA is the greater of the current or prior year ADA. The LCFF revenue in the multi-year projection is projected to be funded on the average of the 3 prior years' P-2 ADA for 2024-25 and for the two succeeding fiscal years. A small portion of the funded ADA comes from the Annual ADA, and these are for Community Day Schools, Extended Year Special Education, and Nonpublic Schools. Locally-funded (affiliated) charter schools are funded at the current year's P-2 ADA.

Los Angeles Unified School District

2024-25 BUDGET

Major Revenue Assumptions (continued)

The table below shows the estimated funded ADAs that were used as the basis for estimating the 2024-25 LCFF revenue.

Grade Span	Estimated Funded ADA	
	Non-charter Schools	Locally-funded (Affiliated) Charter Schools
TK/K-3	114,244.27	11,914.67
4-6	81,983.50	8,106.61
7-8	51,560.65	5,390.82
9-12	103,327.58	9,819.86
Total	351,116.00	35,231.96

Local Control Funding Formula (LCFF)

The Governor’s 2024-25 May Revision Budget, announced on May 10, 2024, provides an 1.07% increase for the Local Control Funding Formula (LCFF).

Below are the 2024-25 Adjusted Base Grant Rates per ADA used in the estimation of the LCFF funding.

Adjusted Base Grant Rates per ADA

Grades TK/K-3*	\$11,068
Grades 4-6	\$10,177
Grades 7-8	\$10,478
Grades 9-12*	\$12,460

*Includes grade span adjustments

The unduplicated pupil count for FY2024-25 is estimated at 314,904 for non-charter schools (including County Program students) and 18,018 for locally-funded (affiliated) charter schools. The projected three-year average unduplicated pupil percentage to total enrollment for non-charter schools is 85.75%. The locally-funded (affiliated) charter schools’ percentage of unduplicated student count to enrollment was calculated separately by school.

Los Angeles Unified School District

2024-25 BUDGET

Major Revenue Assumptions (continued)

LAUSD’s LCFF estimates for fiscal year 2024-25 are detailed below. The estimated LCFF revenue for the locally-funded (affiliated) charter schools were calculated separately for each school but are shown as totals below.

LCFF (Unrestricted)	Non-charter schools	Locally-funded (Affiliated) Charter schools	Total
Local Property Taxes	\$1,548,507,380	\$141,542,638	\$1,690,050,018
Education Protection Act	1,140,020,832	78,678,933	1,218,699,765
State Aid	3,275,165,710	231,824,791	3,506,990,501
Total	\$5,963,693,922	\$452,046,362	\$6,415,740,284

FEDERAL REVENUES

The Proposed 2024-25 Budget includes an estimated funding (entitlement and carryover) for the following major federal revenues:

- Title I, Part A – Socioeconomically Disadvantaged Students of \$460.1 million
- Federal IDEA Local Assistance of \$166.4 million*
- Title II, Part A - Supporting Effective Instruction of \$40.4 million
- Title IV, Part A – Student Support and Academic Enrichment of \$47.8 million
- 21st Century Allocation of \$26.4 million

*includes carryover amount intended for CCEIS of \$25.5 million

STATE REVENUES

Expanded Learning Opportunities Program (ELOP)

ELOP funding, which provides additional learning time for students before or after school, as well as outside of the traditional school year, is estimated at \$472.0 million for the Proposed 2024-25 Budget.

Los Angeles Unified School District

2024-25 BUDGET

Major Revenue Assumptions (continued)

Special Education

The 2024-25 estimated AB602 funding for Special Education yields a total of \$468.2 million, \$436.6 million is State-funded and \$31.6 million is funded by local property taxes. It reflects the increased Special Education base rate of \$897 per ADA from \$887 per ADA in the previous year. All Other State Revenues also include \$26.7 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 \$97.0 million.

Proposition 28 (Arts and Music in Schools)

It is estimated that the District will receive \$74.0 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 2024-25 is estimated at \$31.3 million. The reimbursement amount will be re-calculated based on the 2023-24 Unaudited Actual.

Mandate Block Grant

The rates per ADA are in the table below reflect the 1.07% COLA and yield an estimated funding of \$17.9 million.

	Non-charter schools	Locally-funded (Affiliated) charter schools
TK/K-8	\$38.21	\$20.06
9-12	\$73.62	\$55.76

Los Angeles Unified School District

2024-25 BUDGET

Major Revenue Assumptions (continued)

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 2024-25.

Interfund Transfers

Transfer from the Community Redevelopment Agency Fund of \$30 million to fund the Ongoing and Major Maintenance Account.

Major Expenditure Assumptions

Certificated and Classified Salaries

Expenditures for bargaining agreements with Associated Administrators Los Angeles Unit J (AALA-J), United Teachers Los Angeles (UTLA), AALA, Los Angeles School Management Association (LASPMA), Los Angeles School Police Association (LASPA), Los Angeles/Orange Counties Building & Construction Trades Council, District Represented 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:

○ State Teachers Retirement System	19.10%
○ Public Employee Retirement System	
▪ All Classified Employee except for School Police	27.05%
▪ School Police	64.58%
○ Social Security	6.20%
○ Unemployment Insurance	0.05%
○ Workers' Compensation*	1.74%
○ Medicare	1.45%

*Workers' Compensation rate is based on the ratio of the most recent actuarially-determined required contribution to estimated budgeted salary expenditures.

Other Post-Employment Benefits

Other Post-Employment Benefits contribution from all funds to the trust is \$40 million for fiscal year 2024-25.

Los Angeles Unified School District

2024-25 BUDGET

Major Expenditure Assumptions (continued)

Retirement Packages

There are approximately 37,220 retirees covered by post-retirement benefits. The current year's cost is approximately \$331.8 million for all funds. This is recorded in object codes 3701 and 3702.

Other Operating Expenditures

The California Consumer Price Index (CPI) of 3.10% was applied to other operating expenditures except utilities, which is projected to decline by 13.76%.

Ongoing and Major Maintenance Account

Ongoing and major maintenance resources totaling \$326.9 million, reflect approximately 3% of budgeted General Fund expenditures and other financing uses, excluding CalSTRS On Behalf expenditures.

Certificate of Participation (COPs)

The scheduled repayment of COPs for the General Fund for fiscal year 2024-25 amounts to \$50.2 million.

Ending Balance

The composition of the Ending Balance in the budget is as follows (in millions):

Non-Spendable	\$48.0 million
Restricted	1,672.6 million
Committed	1,796.9 million
Assigned	726.1 million
Reserve for Economic Uncertainty	112.2 million
Unassigned/Undesignated	<u>224.8 million</u>
Total	<u>\$4,580.5 million</u>

CHARTER SCHOOLS

Locally-funded (affiliated) charter schools' budgeted revenues and expenditures are reported in SACS Form 1, General Fund. Effective 2018-19, the District no longer reports the direct-funded charter schools' budgeted revenues and expenditures under SACS Form 09 (Charter School Special Revenue Fund) and SACS Form 62 (Charter School Enterprise Fund), Charter Schools Funds. Direct-funded charter schools report the aforementioned forms directly to Los Angeles County Office of Education (LACOE).

Proposed Budget 2024-25

**GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2025-26 and 2026-27**

Major Revenue Assumptions

	<u>2025-26</u>	<u>2026-27</u>
1. Projected Enrollment		
Non-charter schools	354,744	345,155
Locally-funded charter schools	37,279	36,769
Norm Enrollment	392,023	381,924
Nonpublic Schools (NPS) Enrollment	1,379	1,332
Total Projected Enrollment	<u>393,402</u>	<u>383,256</u>
2. Estimated Funded Average Daily Attendance (ADA)		
Non-charter schools	337,091.53	330,356.26
Nonpublic Schools	1,288.23	1,247.77
County Programs	363.94	363.94
Subtotal	<u>338,743.70</u>	<u>331,967.97</u>
Locally-funded charter schools	34,746.65	34,271.35
Total Estimated Funded ADA	<u>373,490.35</u>	<u>366,239.32</u>
3. Funded COLA		
LCFF	2.93%	3.08%
Special Education (AB602)	2.93%	3.08%
4. Adjusted Base Grant Rates Per ADA (includes COLA and K-3 and 9-12 Grade Span Adjustments)		
Grades K-3	\$11,392	\$11,743
Grades 4-6	\$10,475	\$10,798
Grades 7-8	\$10,785	\$11,117
Grades 9-12	\$12,825	\$13,220
5. Unduplicated student count percentage to enrollment (3-year rolling average) per LCFF calculation		
Non-charter schools (includes County Program students)	85.55%	85.70%
Locally-funded charter schools (total)	48.30%	47.73%
6. LCFF Revenue (in millions)		
Non-charter schools	\$5,926.3	\$5,989.1
Locally-funded charter schools	459.0	\$465.8
	<u>\$6,385.3</u>	<u>\$6,454.9</u>

Proposed Budget 2024-25

**GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2025-26 and 2026-27**

Major Revenue Assumptions (continued)

	<u>2025-26</u>	<u>2026-27</u>
7. Education Protection Act (in millions)		
Non-charter schools	\$1,140.0	\$1,140.0
Locally-funded charter schools	\$78.7	\$78.7
Total	\$1,218.7	\$1,218.7
8. California State Lottery – Rates Per ADA		
Unrestricted	\$177.00	\$177.00
Restricted	\$72.00	\$72.00
9. Mandate Block Grant		
Non-charter schools – K-8	\$39.33	\$40.54
Non-charter schools – 9-12	\$75.78	\$78.11
Locally-funded charter schools – K-8	\$20.65	\$21.29
Locally-funded charter schools – 9-12	\$57.39	\$59.16
10. Other State Revenues include funding for Expanded Learning Opportunities Program of \$472.0 million, Home-to-School Transportation Reimbursement Funding of \$31.6 million, Proposition 28 (Arts and Music in Schools) of \$74.0 million, and LCFF Equity Multiplier of \$22.1 million in FY2025-26. For 2026-27, funding for Expanded Learning Opportunities Program of \$472.0 million, Home-to-School Transportation Reimbursement Funding of \$29.4 million, Proposition 28 (Arts and Music in Schools) of \$74.0 million, and LCFF Equity Multiplier of \$22.8 million.		
11. Transfer from the Community Redevelopment Agency Fund of \$30 million in FY2025-26 and FY2026-27 to fund the Ongoing and Major Maintenance Account.		

Proposed Budget 2024-25

**GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2025-26 and 2026-27**

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:

<u>Certificated Salaries</u>	Amounts (in millions)
Bargaining Agreements	\$8.5
Step and Column Salary Adjustment	6.9
COVID-19	(0.3)
School Staff and Resources	(348.6)
Total 2025-26 Known Changes	\$(333.5)

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

<u>Classified Salaries</u>	Amounts (in millions)
Bargaining Agreements	\$1.8
COVID-19	(2.4)
School Staff and Resources	(118.8)
Total 2025-26 Known Changes	\$(119.4)

3. Apart from Health and Medical costs, **Employee Benefits** are based on salary estimates and appropriate rates for retirement, workers' compensation, and unemployment. Employer contribution rate to CalSTRS is 19.10%, which is the same as the prior year. Employer contribution rate to CalPERS is 27.6%, an increase of 0.55% from prior year. Workers' Compensation rate is 1.77%, an increase of 0.03% from prior year. Unemployment insurance rate of 0.05%, which is the same as the prior year. Funding for Employee Health and Medical Benefits is at the Per Participant rate pursuant to the 2024-2025 Health Benefits Agreement. OPEB Trust contribution of \$33.4 million for 2025-26.

Proposed Budget 2024-25

**GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2025-26 and 2026-27**

Major Expenditure Assumptions for 2025-26 (continued)

4. **Other Expenses (4000-6000)** were estimated using the prior year level as the base and adjusted for known changes as shown below:
 - a. Inflation on cost of supplies and materials based on a 2.86% California CPI for 2025-26. Utilities is projected to remain the same as the prior year.
 - b. Increase in distribution of direct-funded charter schools' share of the Special Education AB602 and Federal IDEA of \$2.6 million.
 - c. Decrease in various grant expenditures of \$141.1 million as 2025-26 is aligned to actual spending and implementation.
 - d. Decrease in cybersecurity non-capital projects of \$31.4 million.
 - e. Decrease in COVID-19 expenditures of \$12.6 million, mostly in Expanded Learning Opportunities Grant (ELO-G), as COVID-19 funds are depleted.
 - f. Exclusion of 2024-25 onetime items of \$121.8 million, mostly from spending of carryover in Student Equity Needs Index (SENI) and various other carryover 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 \$104.6 million is 1% of total General Fund Expenditures and Other Financing Uses.
7. **Indirect Cost Rate** is at 5.23%.
8. **Undesignated Balance** of \$26.4 million is a result of using projected ending balances from 2024-25.

Major Expenditure Assumptions for 2026-27

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

	Amounts (in millions)
<u>Certificated Salaries</u>	
Step and Column Salary Adjustment	\$6.9
School Staff and Resources	(150.1)
Total 2026-27 Known Changes	\$(143.2)

Proposed Budget 2024-25

**GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2025-26 and 2026-27**

Major Expenditure Assumptions for 2026-27 (continued)

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

	Amounts (in millions)
<u>Classified Salaries</u>	
School Staff and Resources	\$(55.9)
Total 2026-27 Known Changes	<u>\$(55.9)</u>

3. Apart from Health and Medical costs, **Employee Benefits** are based on salary estimates and appropriate rates for retirement, workers' compensation, and unemployment. Employer contribution rate to CalSTRS is 19.10%, which is the same as the prior year. Employer contribution rate to CalPERS is 28.00%, an increase of 0.40% from prior year. Workers' Compensation rate of 1.77%, which the same as the prior year. Unemployment Insurance rate of 0.05%, which is the same as the prior year. Funding for Employee Health and Medical Benefits is at the Per Participant rate pursuant to the 2024-2025 Health Benefits Agreement. OPEB Trust contribution of \$33.4 million for 2026-27.
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 2.87% California CPI for 2026-27. Utilities is projected to remain the same as prior year.
 - b. Includes additional distribution of direct-funded charter schools' share of the Special Education AB602 and Federal IDEA of \$1.3 million.
 - c. Spending of assigned balances of \$75.3 million for various programs such as hardware/software needs, telephone, and leases.
 - d. Increase in cybersecurity non-capital projects of \$29.9 million.
5. **Ongoing and Major Maintenance Account** set-aside is 3% of total General Fund Expenditures and Other Financing Uses, excluding CalSTRS State On Behalf.
6. **Reserve for Economic Uncertainties** at \$103.6 million is 1% of total General Fund Expenditures and Other Financing Uses.
7. **Indirect Cost Rate** is at 3.78%.

Proposed Budget 2024-25

**GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2025-26 and 2026-27**

8. **Undesignated Balance** of \$12.8 million is a result of using projected ending balances from 2025-26 and releasing various committed and assigned ending balances.