

AGENDA

LOS ANGELES COUNTY BOARD OF EDUCATION

9300 Imperial Highway, Downey, CA 90242

Phone (562) 922-6128 Fax (562) 469-4399

Board Member Remote Participation:

- **Mrs. Andrea Foggy-Paxton:** Hilton Atlanta - 255 Courtland Street Northeast, Atlanta, GA 30303

TO LISTEN BY TELEPHONE: (669) 900-9128

Meeting ID: 822 2518 9839

Passcode: 241814

TO LISTEN TO THE AUDIO STREAM ONLINE: <https://tinyurl.com/LACOEBoardMeeting>

Meeting ID: 822 2518 9839

Passcode: 241814

No. 11: 2023-2024

The full Board agenda will only be accessible through the LACOE Board of Education website at the following link: <https://www.lacoe.edu/Board-of-Education>. Procedure for addressing the Board is posted on the LACOE Board of Education [website](#). To request a disability-related accommodation under the ADA, please call Ms. Beatrice Robles at 562 922-6128 at *least* 24 hours in advance.

Board Meeting October 10, 2023 2:30 p.m.

Dr. Ramirez

STUDY SESSION: Los Padrinos Update – 2:30 p.m.

Dr. Chan
Dr. Johnson
Dr. Chan
Dr. Chan

I. PRELIMINARY ACTIVITIES – 3:00 p.m.

- Call to Order
- Pledge of Allegiance
- Ordering of the Agenda
- Approval of the Minutes
 - October 3, 2023

II. COMMUNICATIONS: BOARD OF EDUCATION / SUPERINTENDENT / HEAD START POLICY COUNCIL / PUBLIC

III. PRESENTATIONS

Dr. Duardo

- Week of the School Administrator in Los Angeles County

IV. HEARINGS (None)

V. REPORTS / STUDY TOPICS (None)

VI. CONSENT CALENDAR RECOMMENDATIONS

- Adoption of Board Resolution No. 15: 2023-24 GANN Limit

VII. RECOMMENDATIONS

Ms. Kimmel

- Approval of LACOE FY 2022-23 Unaudited Actuals Financial Reports (Enclosure)

VIII. INFORMATIONAL ITEMS

Dr. Duardo
Dr. Duardo

- Governmental Relations
- Los Angeles County Board of Education Meeting Schedule, Establishment of Meeting Times, Future Agenda Items, Follow up

IX. INTERDISTRICT AND EXPULSION APPEAL HEARINGS

Dr. Chan

- A. Los Angeles County Board of Education’s Decision on Interdistrict Attendance Appeals (Closed Session) (Enclosure)
1. Allison R. v. Lennox SD (Spanish Interpreter)
 2. Navid L. v. Azusa USD
 3. Corazon L. v. Azusa USD
 4. Ernesto L. v. Azusa USD
 5. Sef G. v. Montebello USD
 6. Samantha G. v. Covina Valley USD
 7. Sunny G. v. Covina Valley USD

Dr. Chan

X. ADJOURNMENT

MINUTES
LOS ANGELES COUNTY BOARD OF EDUCATION
9300 Imperial Highway
Downey, California 90242-2890
Tuesday, October 3, 2023

A meeting of the Los Angeles County Board of Education was held on Tuesday, October 3, 2023 at the Los Angeles County Office of Education Board Room.

PRESENT: Dr. Yvonne Chan, Mr. James Cross, Mrs. Andrea Foggy-Paxton, Ms. Betty Forrester, Dr. Stanley L. Johnson, Jr, Dr. Theresa Montaña*, Student Board Member: Ms. Jimena.*(*remote)

UNCOMPENSATED: Dr. Monte E. Perez

OTHERS PRESENT: Dr. Debra Duardo, Superintendent; Administrative Staff: Ms. Beatrice Robles, Principal Executive Assistant, Office of the Superintendent.

STUDY SESSION: A Study Session on Interdistrict Permit Appeals (follow-up), was presented to the County Board. Ms. Alicia Garoupa, Chief of Wellbeing and Support Services along with the Student Support Services team provided the presentation.

PRELIMINARY ACTIVITIES

CALL TO ORDER

Dr. Chan called the meeting to order at 3:30 p.m.

Dr. Chan read the LACOE Land Acknowledgement.

PLEDGE OF ALLEGIANCE

Mrs. Foggy-Paxton lead the Pledge of Allegiance.

ORDERING OF THE AGENDA

Dr. Duardo reported that there were no changes to the Board agenda.

It was **MOVED** by Mr. Cross, **SECONDED** by Ms. Forrester, and **CARRIED** to approve the Board agenda as presented.

Yes vote: Ms. Jimena, Mr. Cross, Mrs. Foggy-Paxton, Ms. Forrester, Dr. Johnson, Dr. Montaña, and Dr. Chan.

APPROVAL OF THE MINUTES -

- September 19, 2023 – *The minutes were approved as presented.*

It was **MOVED** by Mr. Cross, **SECONDED** by Dr. Johnson, and **CARRIED** to approve the September 19, 2023 minutes as presented.

Yes vote: Ms. Jimena, Mr. Cross, Mrs. Foggy-Paxton, Ms. Forrester, Dr. Johnson, Dr. Montaña, and Dr. Chan.

COMMUNICATIONS: BOARD / SUPERINTENDENT

Ms. Jimena mentioned that she attended the Feather Alert Implementation Roundtable on September 26, 2023, where Assembly Bill 1314 was being discussed. The roundtable was co-hosted by the California Legislative Native American Caucus and the Los Angeles County Board of Supervisors. She said it was very informative and she learned much about the assembly bill.

Ms. Jimena said that the week prior, she participated on an interview with the McGraw Hill folks.

Mr. Cross indicated that he would like to adjourn the meeting with a statement.

Ms. Foggy-Paxton said she had an opportunity to meet with Dr. James Morris, Inglewood USD Administrator. She said that as a resident of Inglewood USD, she wanted to offer her support and assistance for Inglewood USD as well as the Inglewood community.

Ms. Forrester indicated that the California Latino School Boards Association conference was cancelled because the event had been booked at a non-union hotel and that CLSBA wanted to show support to union workers and decided to postpone the conference. She said that LACOE should develop a policy for supporting businesses that are union affiliated.

Dr. Montaña said that she congratulates CLSBA for their decision to postpone the conference and looks forward to the rescheduled conference.

Dr. Chan congratulated Dr. Duardo for being the 2023 winner of the Harold W. McGraw, Jr. Prize in Education. She said that Dr. Duardo was recognized for her extraordinary achievement in the Los Angeles County and for her lifelong learning, especially with LACOE's important work and impact on a tremendous scale. Dr. Chan said she that we are all proud of Dr. Duardo and that she is a symbol of hope and what can be done. Dr. Chan said that Dr. Duardo will be recognized at an event taking place in New York scheduled for November 2023.

Dr. Duardo thanked the County Board for the recognition and said she is honored and blessed with having a great team. Dr. Duardo provided the following highlights to the County Board:

Clean Air Day Pledge

- Tomorrow is Clean Air Day!
- I invite all of you, your friends, family and colleagues to join Taking the Pledge.
- You take easy actions like taking public transit.
- Or make small investments like planting a tree or buying produce locally.
- Or plan ahead by purchasing a zero emission vehicle or installing solar panels.
- There are so many actions you take today that will make a difference.
- We have pledge sheets available in the board room today or you can visit cleanairday.org/pledge.

Migrant Education Program

- We have an increase in student enrollment from last year – 4,950 to 5,228 (5%)

Career Technical Education

- LACOE held their quarterly CTE Directors meeting at Castaic High School in the William S. Hart Union District.
- Highlight – there was a first time live broadcast done by students of the Digital Media Video Production pathway.
- The district Superintendent, directors, and students showcased this program by sharing information and their experience with the 13 industry sector pathways that they offer.
- They have a strong dual enrollment and early college pathway and extended day CTE.

Clear Administrative Credential

- Last week, our Educational Leadership Program unit held their Clear Administrative Credential kickoff event.
- We are excited to report that 127 candidates were in attendance.

Feather Alert Implementation Roundtable

- Last week, LACOE and I had the honor and privilege of hosting tribal leaders, lawmakers and families to learn about a new tool, the Feather Alert.
- The Feather Alert will work to help law enforcement quickly notify the public about missing Native Americans.
- Thank you Assemblymember James C. Ramos for taking lead in raising awareness and support for this important tool.
- Also – thank you Jimena for joining us for this important roundtable.

Diversity in Leadership Institute

- Thank Dr. Kanika White and Mr. Ruben Valles for representing LACOE on the Diversity in Leadership Institute's (DLI) Recruitment of BIPOC Gen-Z Educators virtual lunch last week.
- DLI is a nonprofit organization, identifies, develops, and supports racially diverse public school leaders to serve as change agents to close the opportunity gap, through movement building, growing talent pipelines for excellence in school leadership and advocacy
- The virtual event was an interactive discussion to explore strategies and initiatives that enhance the recruitment and retention of Gen Z BIPOC (Black, Indigenous, and People of Color) educators in educational institutions.
- The event aimed to address the challenges these educators face and provide actionable steps for creating supportive and inclusive environments that lead to improved retention rates.

COMMUNICATIONS: ASSOCIATIONS

Mr. David Olivares, LACEA President addressed the County Board.

COMMUNICATIONS: PUBLIC

The following individuals addressed the County Board: Ms. Martina Rodriguez and Ms. Florence Avognon.

PRESENTATIONS (None)

HEARINGS (None)

REPORTS / STUDY TOPICS (None)

CONSENT CALENDAR RECOMMENDATIONS

ACCEPTANCE OF PROJECT FUNDS NO. 35

The Superintendent recommended that the County Board approve the Acceptance of Project Funds No. 35.

ACCEPTANCE OF PROJECT FUNDS NO. 36

The Superintendent recommended that the County Board approve the Acceptance of Project Funds No. 36.

ACCEPTANCE OF PROJECT FUNDS NO. 37

The Superintendent recommended that the County Board approve the Acceptance of Project Funds No. 37.

ACCEPTANCE OF PROJECT FUNDS NO. 38

The Superintendent recommended that the County Board approve the Acceptance of Project Funds No. 38.

ACCEPTANCE OF PROJECT FUNDS NO. 39

The Superintendent recommended that the County Board approve the Acceptance of Project Funds No. 39.

ACCEPTANCE OF PROJECT FUNDS NO. 40

The Superintendent recommended that the County Board approve the Acceptance of Project Funds No. 40.

ACCEPTANCE OF PROJECT FUNDS NO. 41

The Superintendent recommended that the County Board approve the Acceptance of Project Funds No. 41.

ACCEPTANCE OF PROJECT FUNDS NO. 42

The Superintendent recommended that the County Board approve the Acceptance of Project Funds No. 42.

ACCEPTANCE OF PROJECT FUNDS NO. 43

The Superintendent recommended that the County Board approve the Acceptance of Project Funds No. 43.

ACCEPTANCE OF PROJECT FUNDS NO. 44

The Superintendent recommended that the County Board approve the Acceptance of Project Funds No. 44.

ACCEPTANCE OF PROJECT FUNDS NO. 45

The Superintendent recommended that the County Board approve the Acceptance of Project Funds No. 45.

ACCEPTANCE OF PROJECT FUNDS NO. 46

The Superintendent recommended that the County Board approve the Acceptance of Project Funds No. 46.

ACCEPTANCE OF PROJECT FUNDS NO. 47

The Superintendent recommended that the County Board approve the Acceptance of Project Funds No. 47.

ACCEPTANCE OF GIFTS NO. 5

The Superintendent recommended that the County Board approve the Acceptance of Gifts No. 5.

ACCEPTANCE OF GIFTS NO. 6

The Superintendent recommended that the County Board approve the Acceptance of Gifts No. 6.

ACCEPTANCE OF GIFTS NO. 7

The Superintendent recommended that the County Board approve the Acceptance of Gifts No. 7.

It was **MOVED** by Mr. Cross, **SECONDED** by Mrs. Foggy-Paxton, and **CARRIED** to approve the Consent Calendar Recommendations.

Yes vote: Ms. Jimena, Mr. Cross, Mrs. Foggy-Paxton, Mrs. Forrester, Dr. Johnson, Dr. Montaña, and Dr. Chan.

RECOMMENDATIONS

APPROVAL OF SECOND READING AND ADOPTION ON BOARD BYLAW (BB) 9270 (CONFLICT OF INTEREST); BB 9320 (MEETINGS AND NOTICES); AND BB 9322 (AGENDA/MEETING MATERIALS)

The Superintendent recommended that the County Board approve the Second Reading and Adoption of the above-referenced Board Bylaws.

It was **MOVED** by Dr. Johnson, **SECONDED** by Mrs. Foggy-Paxton, and **CARRIED** to approve the Second Reading and Adoption on the above-referenced Board Bylaws.

Yes vote: Ms. Jimena, Mr. Cross, Mrs. Foggy-Paxton, Mrs. Forrester, Dr. Johnson, Dr. Montaña, and Dr. Chan.

APPROVAL OF LACOE LEGISLATIVE PROPOSALS: POSITION RECOMMENDATION REPORT (PRR), OCTOBER 2023

The Superintendent recommended that the County Board approve the LACOE Legislative Proposals: Position Recommendation Report for October 2023.

Ms. Pam Gibbs provided a report to the County Board.

The County Board had questions regarding this item.

It was **MOVED** by Mr. Cross, **SECONDED** by Mrs. Foggy-Paxton, and **CARRIED** to approve the LACOE Legislative Proposals: Position Recommendation Report for October 2023.

Yes vote: Ms. Jimena, Mr. Cross, Mrs. Foggy-Paxton, Mrs. Forrester, Dr. Johnson, Dr. Montaña, and Dr. Chan.

INFORMATIONAL ITEMS

GOVERNMENTAL RELATIONS

Ms. Pam Gibbs, Director of Governmental Relations provided a report to the County Board.

LOS ANGELES COUNTY BOARD OF EDUCATION MEETING SCHEDULE, ESTABLISHMENT OF MEETING TIMES, FUTURE AGENDA ITEMS, AND BOARD FOLLOW UP

Dr. Duardo indicated that the next Board meeting would be on October 10, 2023.

The County Board took a brief break.

LOS ANGELES COUNTY BOARD OF EDUCATION'S DECISION ON INTERDISTRICT ATTENDANCE APPEALS (Closed Session)

EMILY G. V. AZUSA UNIFIED SCHOOL DISTRICT

The proceedings were conducted in closed session to reach a decision on the interdistrict attendance appeal. Ms. Vibiana Andrade, General Counsel, represented the Los Angeles County Board of Education. Dr. Sonya Smith, Director of Student Support Services, Los Angeles County Office of Education, was also present.

The appellant was not present, but was represented by her parents Mr. Erasmo Gamiz and Mrs. Zahima Gamiz. Mr. Paul Hernandez, Director of Student Support Services, represented Azusa Unified School District.

Four affirmative votes of the Board are required for an interdistrict appeal to be granted. A roll call vote was taken. Voting yes were: Mr. Cross, Mrs. Foggy-Paxton, Dr. Johnson, Dr. Montaña, Dr. Perez, and Dr. Chan. The Appeal was granted.

JULIAN C. V. AZUSA UNIFIED SCHOOL DISTRICT

The proceedings were conducted in closed session to reach a decision on the interdistrict attendance appeal. Ms. Vibiana Andrade, General Counsel, represented the Los Angeles County Board of Education. Dr. Sonya Smith, Director of Student Support Services, Los Angeles County Office of Education, was also present. Ms. Elisabett Brambila provided Spanish Interpretation services.

The appellant was not present, but was represented by her parents Mr. Jorge Contreras and Ms. Christina Briana. Mr. Paul Hernandez, Director of Student Support Services, represented Azusa Unified School District.

Four affirmative votes of the Board are required for an interdistrict appeal to be granted. A roll call vote was taken. Voting yes were: Mr. Cross, Mrs. Foggy-Paxton, Ms. Forrester, Dr. Johnson, and Dr. Montaña. Voting no was Dr. Chan. The Appeal was granted.

EDEN S V. AZUSA UNIFIED SCHOOL DISTRICT

The proceedings were conducted in closed session to reach a decision on the interdistrict attendance appeal. Ms. Vibiana Andrade, General Counsel, represented the Los Angeles County Board of Education. Dr. Sonya Smith, Director of Student Support Services, Los Angeles County Office of Education, was also present.

The appellant was not present, but was represented by her parents Mr. Alfonso Santander and MS. Gabriela Nava. Mr. Paul Hernandez, Director of Student Support Services, represented Azusa Unified School District.

Four affirmative votes of the Board are required for an interdistrict appeal to be granted. A roll call vote was taken. Voting yes were: Mr. Cross, Mrs. Foggy-Paxton, Ms. Forrester, Dr. Johnson, Dr. Montaña, and Dr. Chan. The Appeal was granted.

NOAH V. V. ALHAMBRA UNIFIED SCHOOL DISTRICT

The proceedings were conducted in closed session to reach a decision on the interdistrict attendance appeal. Ms. Vibiana Andrade, General Counsel, represented the Los Angeles County Board of Education. Dr. Sonya Smith, Director of Student Support Services, Los Angeles County Office of Education, was also present.

The appellant was not present, but was represented by his parents, Mr. David Vera and Ms. April Zaragosa. Mr. James T. Schofield, Director I - Student Support Services, represented Alhambra Unified School District.

Four affirmative votes of the Board are required for an interdistrict appeal to be granted. A roll call vote was taken. Voting yes were: Mr. Cross, Mrs. Foggy-Paxton, Ms. Forrester, Dr. Johnson, Dr. Montaña, and Dr. Chan. The Appeal was granted.

MICAH V. V. ALHAMBRA UNIFIED SCHOOL DISTRICT

The proceedings were conducted in closed session to reach a decision on the interdistrict attendance appeal. Ms. Vibiana Andrade, General Counsel, represented the Los Angeles County Board of Education. Dr. Sonya Smith, Director of Student Support Services, Los Angeles County Office of Education, was also present.

The appellant was not present, but was represented by his parents, Mr. David Vera and Ms. April Zaragosa. Mr. James T. Schofield, Director I - Student Support Services, represented Alhambra Unified School District.

Four affirmative votes of the Board are required for an interdistrict appeal to be granted. A roll call vote was taken. Voting yes were: Mr. Cross, Mrs. Foggy-Paxton, Ms. Forrester, Dr. Johnson, Dr. Montaña, and Dr. Chan. The Appeal was granted.

EZRAH V. V. ALHAMBRA UNIFIED SCHOOL DISTRICT

The proceedings were conducted in closed session to reach a decision on the interdistrict attendance appeal. Ms. Vibiana Andrade, General Counsel, represented the Los Angeles County Board of Education. Dr. Sonya Smith, Director of Student Support Services, Los Angeles County Office of Education, was also present.

The appellant was not present, but was represented by his parents, Mr. David Vera and Ms. April Zaragosa. Mr. James T. Schofield, Director I - Student Support Services, represented Alhambra Unified School District.

Four affirmative votes of the Board are required for an interdistrict appeal to be granted. A roll call vote was taken. Voting yes were: Mr. Cross, Mrs. Foggy-Paxton, Ms. Forrester, Dr. Johnson, Dr. Montaña, and Dr. Chan. The Appeal was granted.

NATALIE P. V. EL MONTE CITY SCHOOL DISTRICT

The proceedings were conducted in closed session to reach a decision on the interdistrict attendance appeal. Ms. Vibiana Andrade, General Counsel, represented the Los Angeles County Board of Education. Dr. Sonya Smith, Director of Student Support Services, Los Angeles County Office of Education, was also present.

The appellant was not present, but was represented by her mother, Ms. Lily Peinado. Ms. Ilbea Fedele, Child Welfare Coordinator, represented El Monte City School District.

Four affirmative votes of the Board are required for an interdistrict appeal to be granted. A roll call vote was taken. Voting yes were: Mr. Cross, Mrs. Foggy-Paxton, Ms. Forrester, Dr. Johnson, Dr. Montaña, and Dr. Chan. The Appeal was granted.

JULIAN P. V. EL MONTE CITY SCHOOL DISTRICT

The proceedings were conducted in closed session to reach a decision on the interdistrict attendance appeal. Ms. Vibiana Andrade, General Counsel, represented the Los Angeles County Board of Education. Dr. Sonya Smith, Director of Student Support Services, Los Angeles County Office of Education, was also present.

The appellant was not present, but was represented by his mother, Ms. Lily Peinado. Ms. Ilbea Fedele, Child Welfare Coordinator, represented El Monte City School District.

Four affirmative votes of the Board are required for an interdistrict appeal to be granted. A roll call vote was taken. Voting yes were: Mr. Cross, Mrs. Foggy-Paxton, Ms. Forrester, Dr. Johnson, Dr. Montaña, and Dr. Chan. The Appeal was granted.

ADJOURNMENT

It was **MOVED** by Mr. Cross, **SECONDED** by Ms. Forrester, and **CARRIED** to adjourn the Board meeting in memory of Honorable Senator Dianne Feinstein. Mr. Cross read the following statement:

Tonight, I'd like to adjourn our board meeting in memory of Senator Dianne Feinstein, a luminary in the realm of education and advocacy. Through her illustrious career, Senator Feinstein championed the rights and well-being of students across our nation. She ardently supported the Every Student Succeeds Act (ESSA), ensuring that all students, regardless of background, have equitable access to quality education. Additionally, her backing of the 21st Century Community Learning Centers program underscored her commitment to enhancing after-school and summer learning opportunities for our youth. Senator Feinstein's legacy remains an inspiration, remind us of the importance of safeguarding the futures of our students.

Yes vote: Mr. Cross, Mrs. Foggy-Paxton, Ms. Forrester, Dr. Johnson, Dr. Montañó, and Dr. Chan.

The meeting adjourned at 6:26 p.m.

Board Meeting – October 10, 2023

Item Study Session

A. Los Padrinos Update

Educational Programs will be presenting a study session on Los Padrinos.



Los Padrinos Update Educational Programs

October 10, 2023



Los Angeles County
Office of Education

Study Session Overview

- Los Padrinos & Probation in the News
- Transition to Los Padrinos
 - Highlights
- Los Padrinos School
 - Individual Student Academic Needs
 - Educational Programming and Services



In the News

Sunday

Los Angeles Times

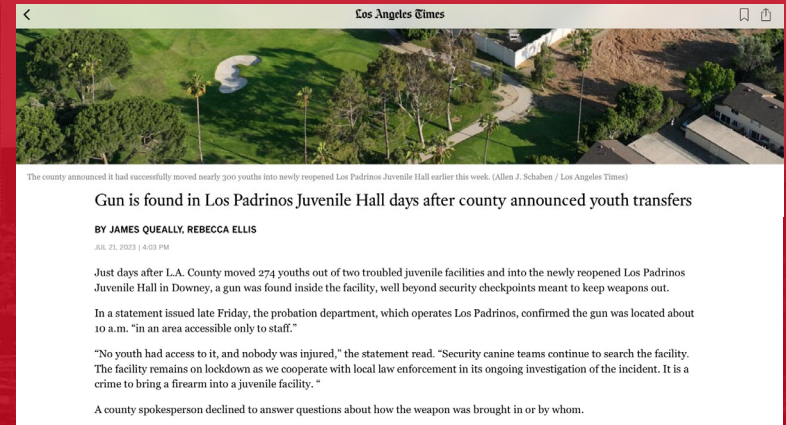
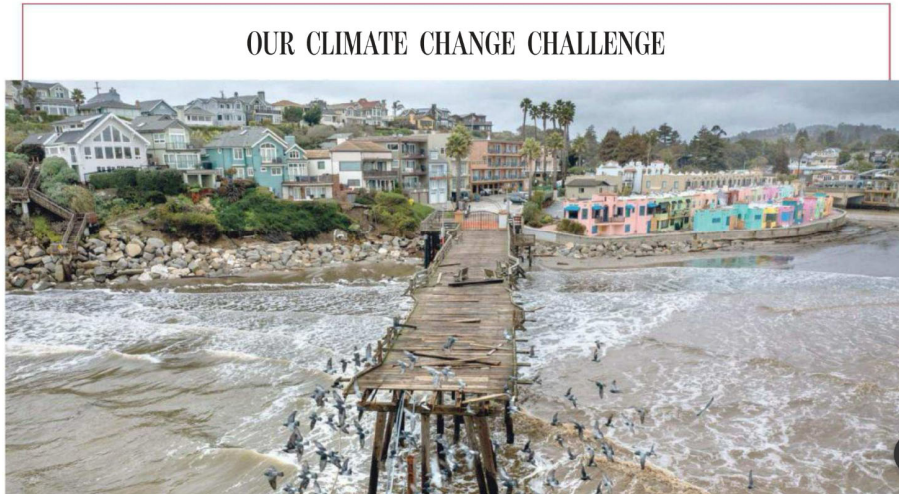
DESIGNATED AREAS HIGHER © 2023 WST SUNDAY, AUGUST 27, 2023 latimes.com

Problems plague juvenile hall since reopening

A riot is only one of the incidents at L.A. County's Los Padrinos during its first month.

BY REBECCA ELLIS AND JAMES QUEALLY

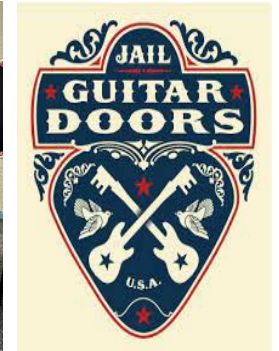
Nine days after Los Angeles County's top probation official declared "mission accomplished" for transferring nearly 300 youths into the reopened Los Padrinos Juvenile Hall in Downey, the facility has already experienced a riot and an escape attempt.



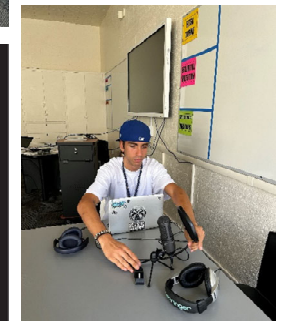
Preparation for Opening



In-Classroom Arts Integration During Transition



Los Angeles
County
Arts &
Culture



Transition: Culture & Safety



Listening Sessions

Concerns
Expectations



Transition Norms

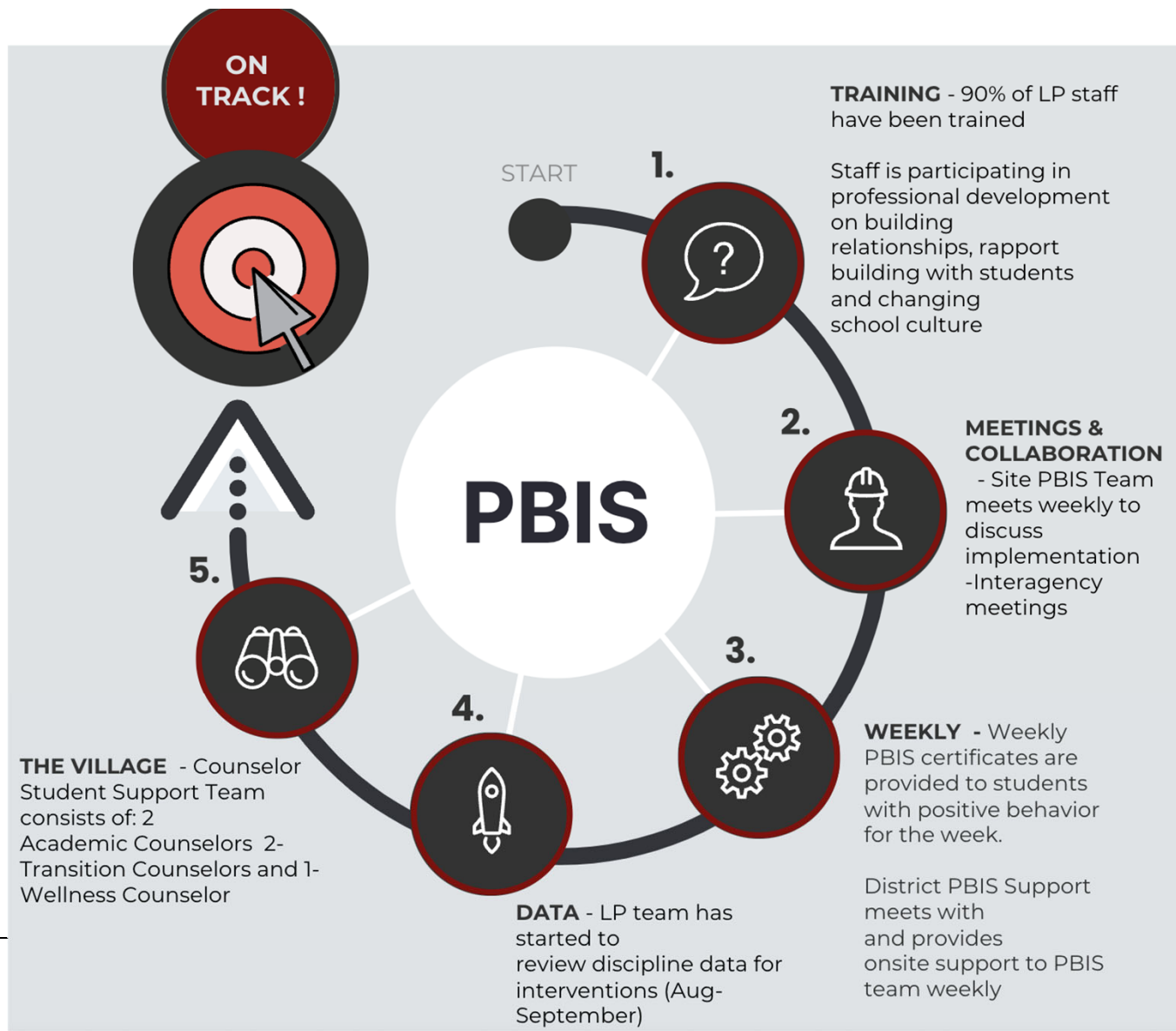
Be Nice
Do Your Job
Be on Time



Accountability

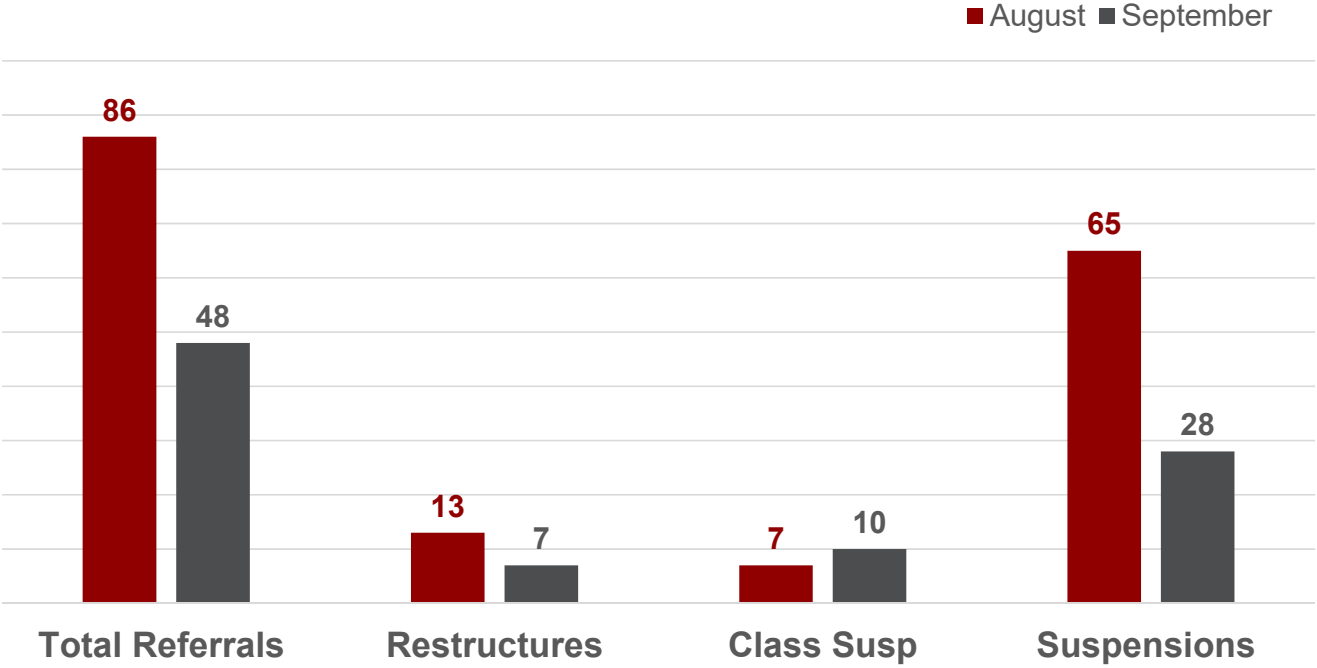
To Our Common Mission
To Our Team
To Our Students

Positive Behavior Interventions and Supports
Steps to Implementation



Student Discipline Snapshot

Los Padrinos Monthly PBIS Data Comparison



Los Padrinos School by the Numbers

250
Students



101 (40%) Students with disabilities

23
Classrooms



11 students per classroom (average)
8 SWD per special education teacher

42
Teachers



24 General Ed
15 Special Ed
2 Literacy Spec
1 ELD

88 Total Staff Includes:

- ✓ 15 Para-educators
- ✓ 5 Educational Behavior Technicians
- ✓ 6 Counselors
- ✓ 6 School Psychologists
- ✓ 2 Literacy Specialist Teachers



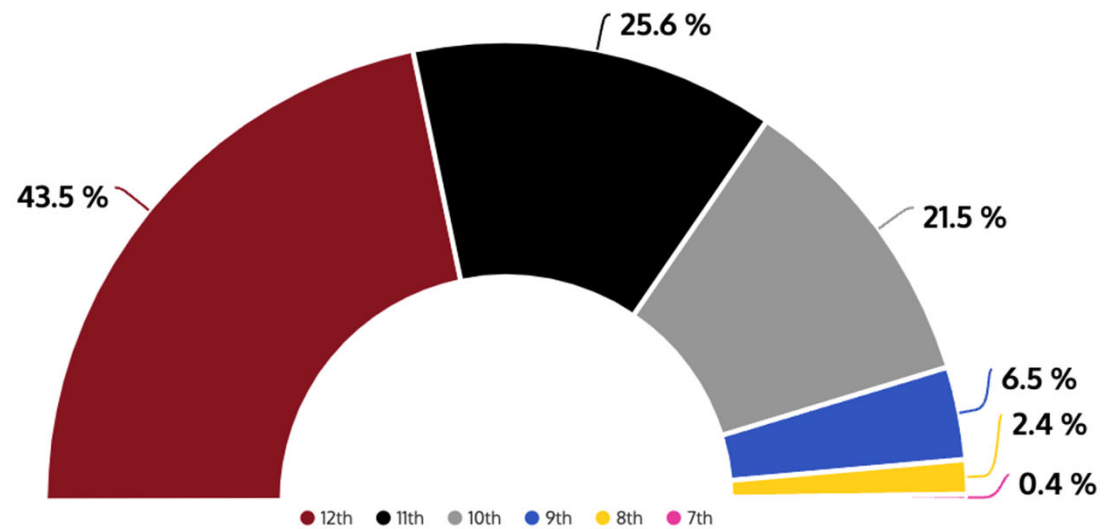
Educational Program

Los Padrinos PAU

DAILY BELL SCHEDULES
2023-2024

REGULAR DAY		MINIMUM DAY	
8:15-8:30	Teacher Prep	8:15-8:30	Teacher Prep
8:30-9:20	Period One	8:30-9:05	Period One
9:20-10:10	Period Two	9:05-9:40	Period Two
10:10-11:00	Period Three	9:40-10:15	Period Three
11:00-11:50	Period Four	10:15-10:50	Period Four
11:50-12:20	Lunch	10:50-11:25	Period Five
12:20-12:50	Teacher Prep	11:25-12:00	Period Six
12:50-1:20	Collaboration/Mtgs.	12:00-12:30	Lunch
1:20-2:10	Period Five	12:30-1:00	Teacher Prep
2:10-3:00	Period Six	1:00-3:00	PD/PLC Meetings
3:00-3:15	Teacher Prep	3:00-3:15	Teacher Prep
300 Instructional Minutes		210 Instructional Minutes	

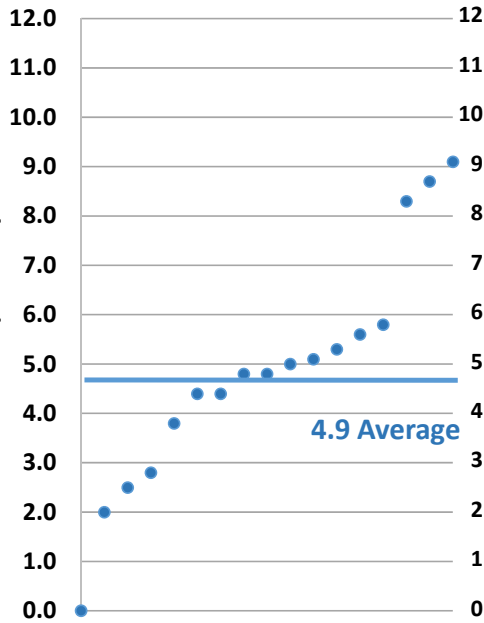
Grade Level Distribution



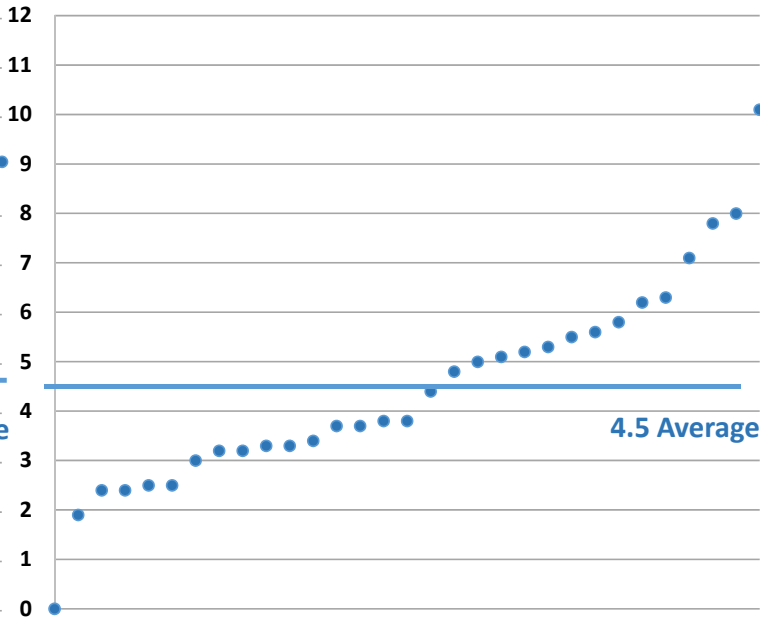
Star Test Reading Data

Test Grade Level Equivalency by Grade Level at Los Padrinos

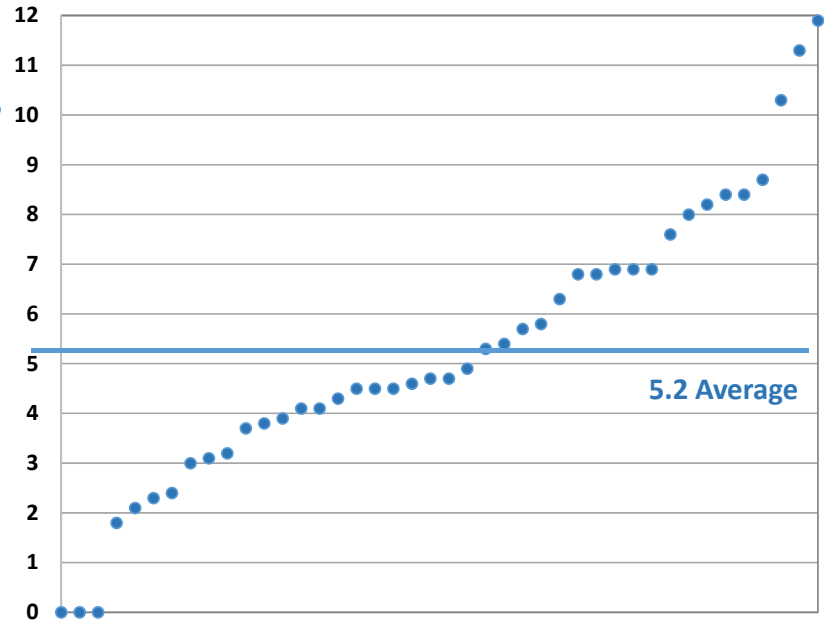
10th Grade Scores



11th Grade Scores

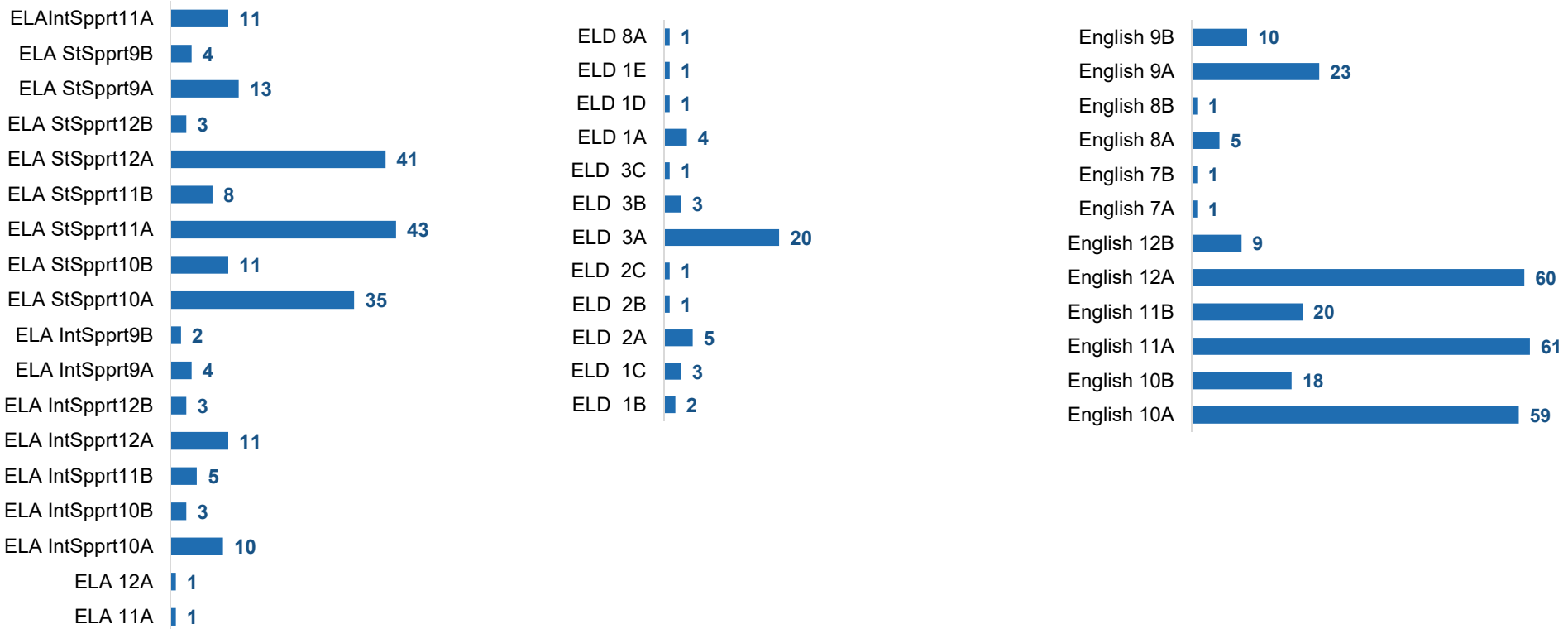


12th Grade Scores



Coursed Offered (September Snapshot)

English Class Enrollment



Support & Services: Intensive Reading

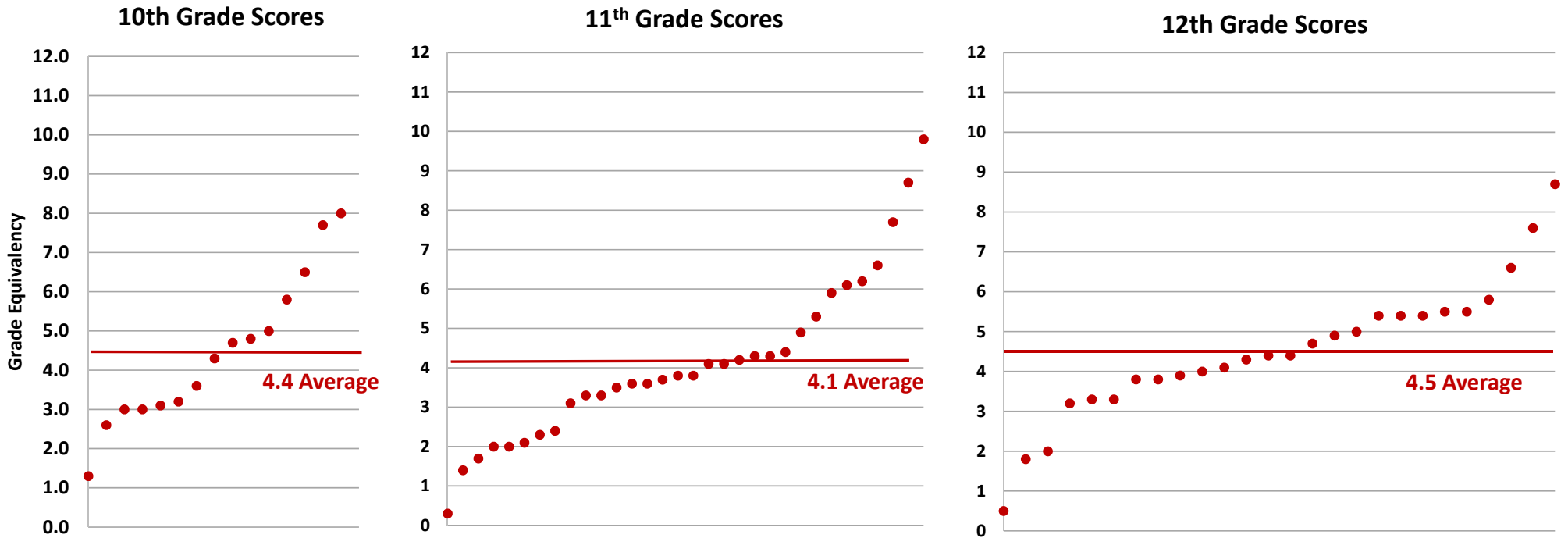
- 37% of the students qualify and enroll in Read180
- 2 Literacy Specialist Teachers
- Eligible students take the Read180 Reading Inventory

RENAISSANCE
Star Assessments



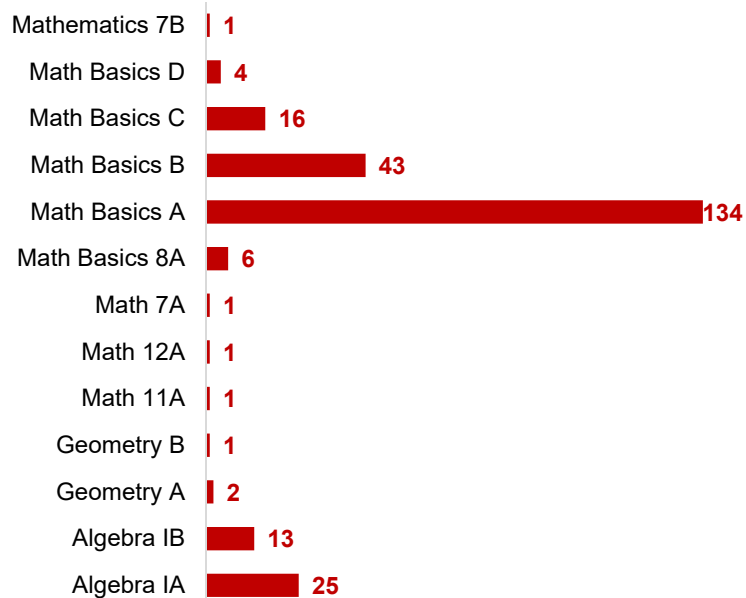
Star Test Math Data

Grade Level Equivalency by Grade Level at Los Padrinos

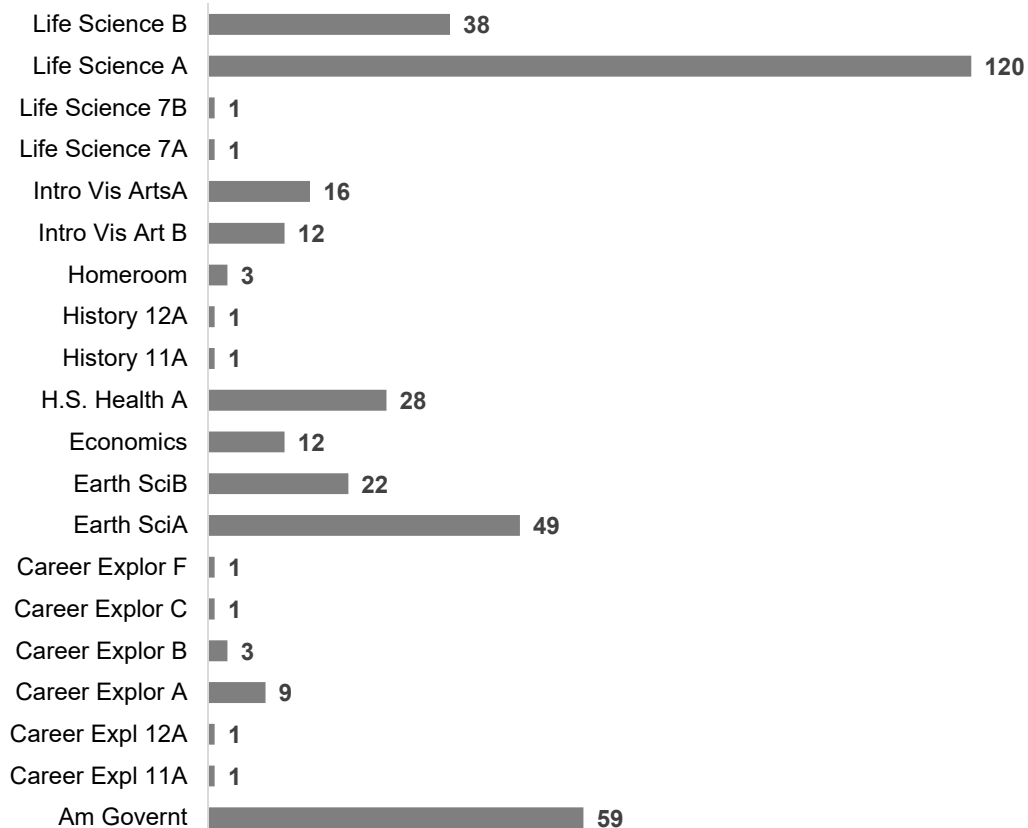


Coursed Offered (September Snapshot)

Math Class Enrollment

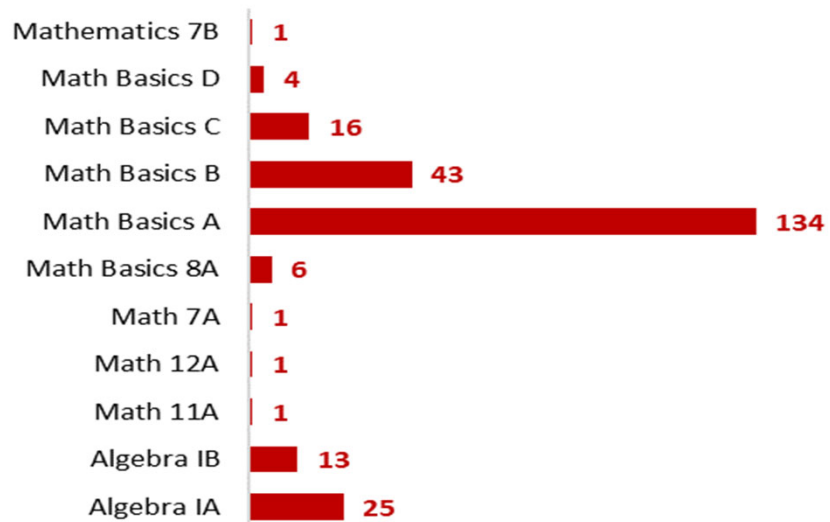


Other Class Enrollment

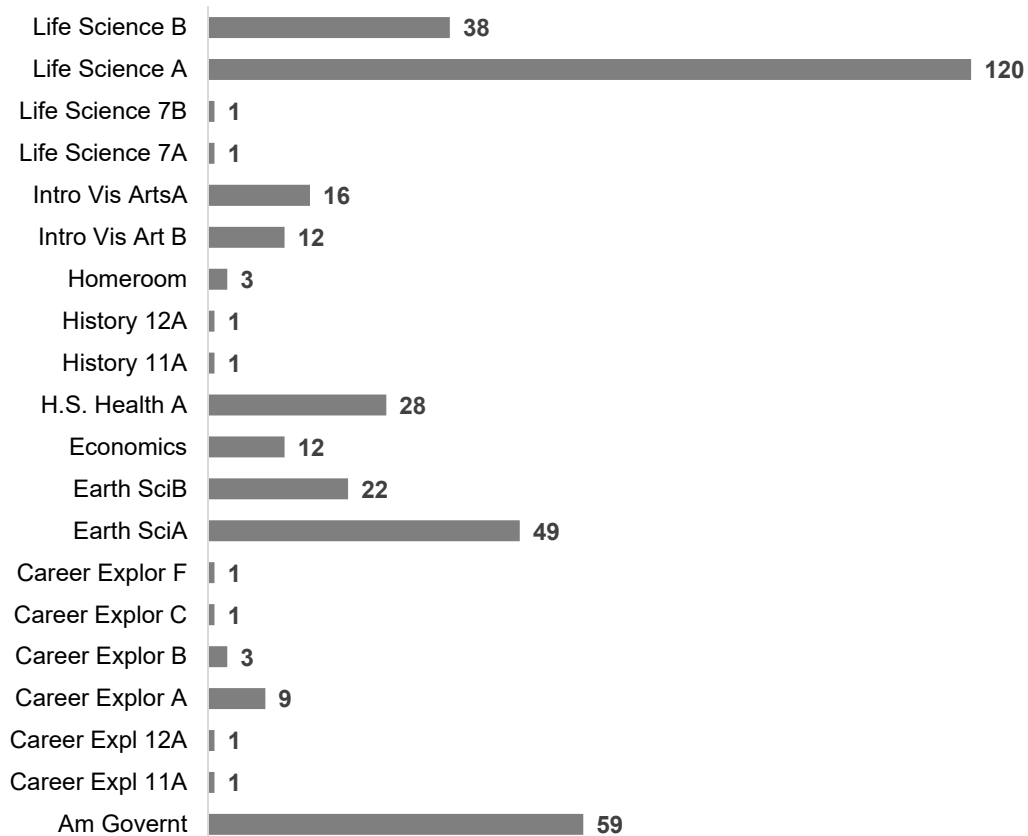


Coursed Offered (September Snapshot)

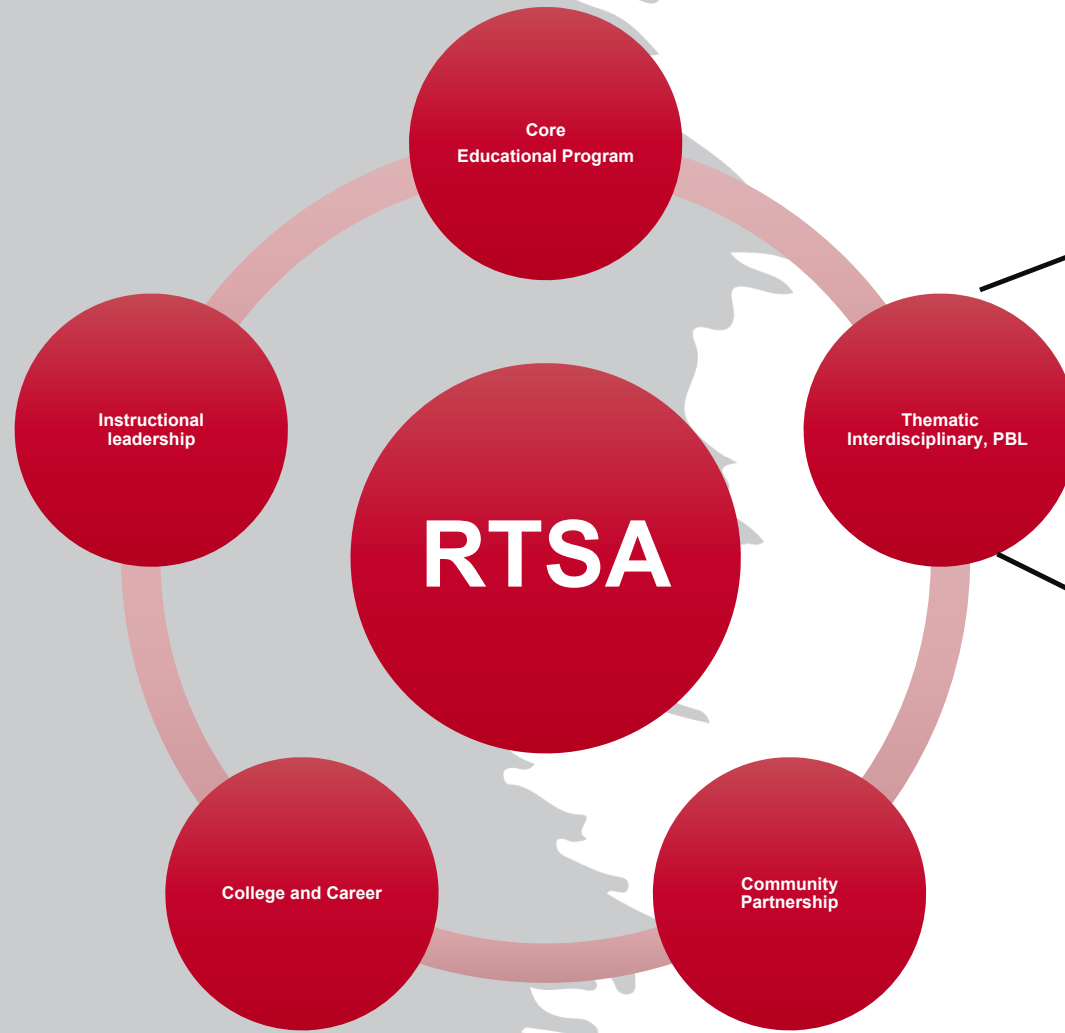
Math Class Enrollment



Other Class Enrollment



Road To Success Academies Framework



Los Angeles County Office of Education
ROAD TO SUCCESS ACADEMIES
 Los Angeles County Office of Education
 Barry J. Nidorf High School

BARRY J. NIDORF CORDIALLY INVITES YOU ...
 STUDENT-CENTERED, STUDENT-LED SHOWCASE OF LEARNING
ROAD TO SUCCESS ACADEMY EXHIBITION

THURSDAY, DECEMBER 15, 2022
 9 AM - 12 PM
 BREAKFAST WITH THE PRINCIPAL 8:30-9:00 AM
 BARRY J NIDORF
 9250 FALBERT ST.
 SYLMAR, CA 91782

THEME: RESILIENCE

ESSENTIAL QUESTION:
 WHAT IS RESILIENCE AND HOW CAN ONE BE RESILIENT IN THE FACE OF ADVERSITY?

FOCUS 1	FOCUS 2	FOCUS 3
 CHICANO MOVEMENT FENIXSON VIETNAM WAR	 WATERGATE, WOODSTOCK, ANTI-WAR PROTESTS, HOI VS WAIKE	 APARTHEID, REAGAN ERA, END OF THE COLD WAR
 VARIETIES OF FOSSIL FUELS, NUCLEAR FISSION, AND GREEN ENERGY	 MICROGRAVITY, HOME FUNCTION, BONE DENSITY, POISED WAGON, WPAKIN SYSTEM, NEUROLOGY	 OVERPOPULATION, DEForestation, CLIMATE SOIL, EROSION, POOR QUALITY, UNDRINKABLE WATER

STUDENT PRODUCTS: STUDENTS WILL EXHIBIT IN-DEPTH STUDIES ON UNIT SUBJECT MATTER THROUGH POWER POINT PRESENTATIONS, INFOGRAPHICS, NEWSPAPER ARTICLES, INDIVIDUALLY WRITTEN REPORTS, ESSAYS AND PERFORMANCE TASKS. HIGH-LEVEL ON-THE-SPOT AND OTHER METHODS OF PRESENTATION THAT INCORPORATE DIRECT INSTRUCTION, RESEARCH, USE OF TECHNOLOGY AND MULTIMEDIA RESOURCES.

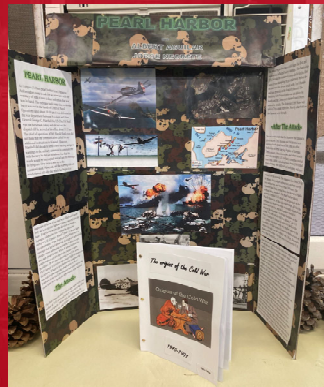


TIP
 Direct & Meaningful
 Approach to Learning



RTSA

ROAD TO SUCCESS ACADEMY THEMATIC INTERDISCIPLINARY PROJECT BASED UNIT Section 1- Introduction	
Theme	AWAKENING (2023-2024)
Subject/Course	English Social Studies/Science/Math
Teacher(s)	Estelita Estrada, Theresa Gonzalez, Anthony Krout, Jeannette Medina, Victor Viloria
Timeframe	Phase Area 1: September 11, 2023 - October 17, 2023 Phase Area 2: October 30, 2023 - February 15, 2024 EXAMINATION DAY - APRIL 2024
Overview	<p>California Student Learning Standards: Students will study the theme of Awakening by discussing the driving question, "What does it mean to be awakened or enlightened?" For the first semester (Phase Area 1), students will look at the Constitution, the Bill of Rights, and the Preamble. This focus area includes a study of the Constitution of the United States and the Bill of Rights, the Supreme Court, the role of the states, and the role of the federal government in their own groups.</p> <p>In Phase Area 2, students will explore the role of youth in the social movements of the late 1960's through today. This focus area includes: Impact of youth in the 2020 election, Black Lives Matter, LGBTQ+ Christian Legislation.</p> <p>In Phase Area 3, students will analyze the impact of science and social media in modern political movements. Students will study the impact of the 1960's through to today and how it has changed. As well, students will study the role of social media in politics, including: Twitter, TikTok, YouTube and how it influences everything from politics to culture.</p>
Objectives	<p>Learning Objectives: Students will explore the theme of Awakening through the perspective of a scientist researching the effects of climate change and global warming. Students will study the solar system, the Sun, and how its energy enters the Earth's surface and atmosphere. By studying the incoming solar energy, comparing it with the thermal energy of the Earth, and the energy used by society, students will analyze how the Earth's energy has changed over time, and its effect on the stability of the Earth's environment.</p>



RTSA Support

RTSA Program
Specialist at Los
Padrinos

Instructional Support
from RTSA Coordinator

Joint Classroom
Walkthroughs

Help maintain a safe,
comfortable and literacy
rich classroom
environment

Provided interim lesson
plans, resources and
materials for teaching
staff during transition
period

Facilitated
establishment of PLCs



Special Education – September Snapshot

Students with Disabilities

- 40-50% of enrolled students

IEP Meeting Workflow

- 90% Compliant

Special Education Teacher Caseload

- 1:8 Average Teacher to Student ratio

Co-Teaching

Professional Development



Two Inclusion/Co Teaching PD's across 73 staff members

Weekly Support



Weekly classroom visits to observe inclusive instructional practices and identify needs.

Weekly PBIS Systems of Support Meetings to support inclusion efforts

Additional Support



Support Site Administration for embedding Inclusion instructional practices in RTSA Unit Planning.

Support Site Administration on Logic Model goals for the implementation of Co-Teaching

Job Aids



Implementation of Co-Teaching Observation Checklist

Developed Co-Teaching Matrix

Provide Co-Teaching resources for Staff and Administration

Draft Inclusion Handbook

Book for staff members "Co-Teaching that Works"





Transition to Tomorrow

- Collaboration
- Consistency
- Continuous Improvement Process



Thank you.

Questions?



**Los Angeles County
Office of Education**

Board Meeting – October 10, 2023

Item III. Presentations

A. Week of the School Administrator in Los Angeles County

The County Board recognizes the Week of the School Administrator in Los Angeles County as October 8-14, 2023.

On September 19, 2023, the Los Angeles County Board of Education adopted Board Resolution No. 7, in which the County Board acknowledged and recognized all school leaders for the contributions they make towards achieving successful student outcomes.

In honor of all school administrators, especially LACOE's own corps of administrators, the resolution will be presented at today's Board meeting.

The president of the Association of Los Angeles County Office School Administrators (ALACOSA) will attend and receive the honorary presentation.

Board Meeting – October 10, 2023

Item VI. Consent Calendar Recommendations

A. Adoption of Board Resolution No. 15: 2023-24 GANN Limit

The Superintendent recommends that the County Board approve the attached 2022-23 Appropriations Limitations Recalculation and 2023-24 Estimated Appropriations Limitation Calculation.

The Education Code Section 1629 stated that “On or before October 15 of each year, the county board of education shall adopt a resolution to identify the estimated appropriations limit for the county office of education for the current fiscal year and the actual appropriations limit for the county office of education for the preceding fiscal year.”

Senate Bill No. 1352, Chapter 1205 of the Statutes of 1980, provides for implementation of Article XIII B of the California State Constitution (the GANN Initiative), which places various limitations on the fiscal powers of state and local government.

BOARD RESOLUTION
No. 15: 2023-24

2023-24 GANN LIMIT

WHEREAS article XIII B of the constitution of the State of California, as approved by the voters in November 1979, requires the establishment of appropriations limit on proceeds of tax revenues for public agencies, beginning with the 1980-81 year; and

WHEREAS each public agency is required to determine and adopt such appropriations limit for 1981-82 through 2023-24 Fiscal Years, as a legislative act; and

WHEREAS the appropriations limit for the Los Angeles County Office of Education have been calculated in accordance with Article XIII B of the California State Constitution and Division 9 Title I of the Government Code; and

WHEREAS pursuant to Education Code Section 1629 and 42132, documentation used in determining the appropriations limit must be made available to the public at the Los Angeles County Office of Education, located at 9300 Imperial Highway, Downey, California;

NOW, THEREFORE, BE IT RESOLVED, as a legislative act of the Los Angeles County Board of Education, that for the purposes of Article III B, there is hereby established this agency's appropriations limit of \$184,548,564.56 for the 2023-24 Fiscal Year.

ADOPTED this 10th day of October 2023 by the Los Angeles County Board of Education, in Downey, California.

Debra Duardo, M.S.W., Ed.D.
Superintendent

Yvonne Chan, Ed.D.
President

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA	2021-22 Actual			2022-23 Actual		
(2021-22 Actual Appropriations Limit and Gann ADA are from COE's prior year Gann data reported to the CDE. LCFF data are from the 2021-22 Annual County LCFF Calculation funding exhibit.)						
PRIOR YEAR APPROPRIATIONS LIMIT						
1. Program Portion of Prior Year Appropriations Limit (A3 times [A6 divided by (A6 plus A7)], not to exceed A6) Excess is added to Other Services portion.	9,096,194.00		9,096,194.00			9,096,194.00
2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1)	135,909,051.56		141,840,429.82			171,414,826.05
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D16, PY column)	145,005,245.56	5,931,378.26	150,936,623.82			180,511,020.05
PRIOR YEAR GANN ADA						
4. Program ADA (Preload/Line B3, PY column)	463.52		463.52			517.10
5. Other ADA (Preload/Line B4, PY column)	1,204,643.83		1,204,643.83			1,060,464.60
PRIOR YEAR LCFF						
6. LCFF Alternative Education Grant (Preload/Line A28, Alternative Education Grant, 2021-22 Annual County LCFF Calculation)	9,096,194.00		9,096,194.00			9,096,194.00
7. LCFF Operations Grant, (Preload/Line A1, Operations Grant, 2021-22 Annual County LCFF Calculation)	72,150,134.00		72,150,134.00			72,150,134.00
ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA	Adjustments to 2021-22			Adjustments to 2022-23		
ADJUSTMENTS TO PRIOR YEAR LIMIT						
8. Reorganizations and Other Transfers						
9. Temporary Voter Approved Increases						
10. Less: Lapses of Voter Approved Increases						
11. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A8 plus A9 minus A10)			0.00			0.00
12. Adjustments to Program Portion ([Lines A1 divided by A3] times Line A11)	0.00		0.00	0.00		0.00
13. Adjustments to Other Services Portion (Lines A11 minus A12)			0.00			0.00
ADJUSTMENTS TO PRIOR YEAR ADA						
(Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A8 or A12 above)						
14. Adjustments to Program ADA						
15. Adjustments to Other ADA						
B. CURRENT YEAR GANN ADA						

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
CURRENT YEAR PROGRAM ADA	2022-23 Annual Report			2023-24 Annual Estimate		
2022-23 data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the COE						
1. Total County Program ADA (Form A, Line B1d)	517.10		517.10	517.10	(49.84)	467.26
2. Total Charter Schools ADA (Form A, Line C2d plus C6d)	0.00		0.00	0.00		0.00
3. Total Current Year ADA (Lines B1 through B2)	517.10	0.00	517.10	517.10	(49.84)	467.26
	2022-23 P2 Report			2023-24 P2 Estimate		
CURRENT YEAR DISTRICT ADA			1,060,464.60			1,042,322.83
4. Total District Gann ADA (Sum of all District Form GANN, Line B3)			1,060,464.60			1,042,322.83
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2022-23 Actual			2023-24 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	536,415.37		536,415.37	540,508.00		540,508.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	5,042.35		5,042.35	4,965.00		4,965.00
4. Secured Roll Taxes (Object 8041)	124,202,478.25		124,202,478.25	122,563,725.00		122,563,725.00
5. Unsecured Roll Taxes (Object 8042)	3,145,623.07		3,145,623.07	3,050,310.00		3,050,310.00
6. Prior Years' Taxes (Object 8043)	6,216,425.45		6,216,425.45	3,347,448.00		3,347,448.00
7. Supplemental Taxes (Object 8044)	1,914,251.03		1,914,251.03	1,929,879.00		1,929,879.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	36,699,776.86		36,699,776.86	26,051,766.00		26,051,766.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	(130,115.62)		(130,115.62)	0.00		0.00
10. Receipts from County Bd. of Supervisors (Object 8070)	0.00		0.00	0.00		0.00
11. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
12. Comm. Redevelopment Funds (Objects 8047 & 8625)	7,044,636.78		7,044,636.78	6,088,397.00		6,088,397.00
13. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
15. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
16. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
17. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C16)	179,634,533.54	0.00	179,634,533.54	163,576,998.00	0.00	163,576,998.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
18. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)						
19. TOTAL LOCAL PROCEEDS OF TAXES (Lines C17 plus C18)	179,634,533.54	0.00	179,634,533.54	163,576,998.00	0.00	163,576,998.00
EXCLUDED APPROPRIATIONS						
20a. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			2,355,647.57			2,901,552.00
20b. Qualified Capital Outlay Projects						
OTHER EXCLUSIONS						
21. Americans with Disabilities Act						
22. Unreimbursed Court Mandated Desegregation Costs						
23. Other Unfunded Court-ordered or Federal Mandates						
24. TOTAL EXCLUSIONS (Lines C20 through C23)			2,355,647.57			2,901,552.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
25. LCFF - CY (objects 8011 and 8012)	75,270,545.00		75,270,545.00	75,637,973.00		75,637,973.00
26. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	3,690.00		3,690.00	0.00		0.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	75,274,235.00	0.00	75,274,235.00	75,637,973.00	0.00	75,637,973.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	615,430,833.69		615,430,833.69	615,420,364.00		615,420,364.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	10,877,624.66		10,877,624.66	10,877,624.66		10,877,624.66
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A12)			9,096,194.00			9,096,194.00
2. Inflation Adjustment			1.0755			1.0444
3. Program Population Adjustment (Lines B3 divided by [A4 plus A14]) (Round to four decimal places)			1.1156			0.9036
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			10,913,866.44			8,584,258.75
5. Revised Prior Year Other Services Limit (Lines A2 plus A13)			141,840,429.82			171,414,826.05
			2022-23 Actual			2023-24 Budget

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
6. Inflation Adjustment			1.0755			1.0444
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A15]) (Round to four decimal places)			0.8803			0.9829
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			134,289,221.21			175,964,305.81
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			145,203,087.65			184,548,564.56
APPROPRIATIONS SUBJECT TO THE LIMIT						
10. Local Revenues Excluding Interest (Line C19)			179,634,533.54			163,576,998.00
11. Preliminary State Aid Calculation						
a. Maximum State Aid in Local Limit (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero)			0.00			23,873,118.56
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			3,232,134.08			3,372,816.97
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			182,866,667.62			166,949,814.97
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			0.00			20,500,301.59
14. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D12b)			182,866,667.62			
b. State Subventions (Line D13)			0.00			
c. Less: Excluded Appropriations (Line C24)			2,355,647.57			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			180,511,020.05			
15 Adjustments to the Limit Per Government Code Section 7902.1 (Line D14d minus D9)						
			35,307,932.40			
SUMMARY						
16 Adjusted Appropriations Limit (Lines D9 plus D15)			180,511,020.05			184,548,564.56
17 Appropriations Subject to the Limit (Line D14d)			180,511,020.05			

Board Meeting – October 10, 2023

Item VII. Recommendations

- A. Approval of LACOE FY 2022-23 Unaudited Actuals Financial Reports (Enclosure)

The Superintendent recommends that the County Board approve the FY 2022-23 Unaudited Actuals Financial Reports.

Los Angeles County Office of Education

Serving Students – Supporting Communities – Leading Educators

2022-23 Unaudited Actuals Report Narrative

Karen Kimmel, Chief Financial Officer

&

Division of Accounting & Budget Development

October 10, 2023

Introduction

The 2022-23 Unaudited Actuals Report (Report) reflects the Los Angeles County Office of Education's (LACOE or Office) financial results for the fiscal year ended June 30, 2023. The Report is presented to the Board of Education in October of each year. LACOE's external auditors (currently Eide Bailly) subsequently verify the report information, and any necessary adjustments made in their final audit will be presented to the Board on December 12, 2023.

Unaudited Actuals help to determine if additional funds will be available for use in the current 2023-24 budget. During the course of a fiscal year, LACOE plans for expenditures that sometimes do not materialize. Unspent funds are analyzed to determine whether they are from one-time or ongoing sources, along with restrictions for future spending.

Discussion and Analysis

2022-23 General Fund (Fund 01)

	<u>Unaudited Actuals</u>
Revenue	
LCFF Sources	\$ 179,457,520
Federal Revenue	263,466,617
Other State Revenue	37,352,316
Other Local Revenue	135,154,382
Total Revenue	<u>\$ 615,430,834</u>
Expenditures	
Certificated Salaries	\$ 59,533,187
Classified Salaries	104,651,374
Employee Benefits	90,813,025
Books and Supplies	8,973,112
Services & Other Operating Expenditures	244,612,003
Capital Outlay	15,304,595
Other Outgo (Excluding Transfer of Indirect Costs)	33,518,242
Other Outgo - Transfer of Indirect Costs	(1,023,949)
Total Expenditures	<u>\$ 556,381,589</u>
Excess Revenue over Expenditures	\$ 59,049,245
Interfund Transfer In	2,717,114
Interfund Transfer Out	18,700,000
Net Increase (Decrease) in Fund Balance	<u>\$ 43,066,358</u>

At the close of the 2022-23 fiscal year, the Office reported in the General Fund, a combined restricted and unrestricted fund balance increase of \$43.1 million. The restricted portion of the increase was \$17.5 million. The increase was comprised mainly of new funding received for the Student Behavioral Health Incentive Program and Program - LA Care of \$12.9 million. The programs will be in full operation in fiscal year 2023-24. Routine

Restricted Maintenance only utilized \$1.7 million, with a mandatory contribution of \$6.9 million, leaving an unspent balance of \$5.0 million. The unrestricted portion of the increase was \$25.6 million.

The increase is due to unspent Differentiated Assistance funding of \$17.3 million and additional property tax of \$10.1 million.

2022-23 General Fund (Fund 01)	
Fund Balance Components	
	Unaudited Actuals
Adjusted Beginning Fund Balance	\$ 168,789,612
Excess Revenue Over Expenditures	43,066,358
Ending Fund Balance	<u>\$ 211,855,970</u>
Non-Spendable	\$ 1,014,118
Restricted Funds	77,005,607
Committed	
Other Assignments	
Certificates of Participation	16,545,000
BEST Project	36,000,000
Part O Carryover	4,342,920
Differentiated Assistance Carryover	17,284,148
REU 10%	\$ 57,508,159
Remaining Unassigned	2,156,018
% Reserve	10.37%

Fiscal year 2022-23 ended with a 10.37% reserve and an ending fund balance of \$211.9 million. The ending fund balance consists of Restricted Funds and Non-Spendable components totaling \$78.0 million and various other assignments of \$74.2 million. On June 12, 2018, the Board approved the revision of Board Policy requiring the Office to maintain a minimum unassigned fund balance, which includes a reserve for economic uncertainties (REU) equal to 10% of general fund expenditures, or \$57.5 million for the 2022-23 fiscal year.

Future Reports

The First Interim report on the 2023-24 budget will include actuals and budget information from July 1 through October 31, 2023, and will be presented to the Board on December 12, 2023.

G = General
Ledger Data; S =
Supplemental
Data

Data Supplied For:			
Form	Description	2022-23 Unaudited Actuals	2023-24 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund	G	G
11	Adult Education Fund		
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
16	Forest Reserve Fund	G	G
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund		
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G

53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund	G	
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals		
DEBT	Schedule of Long-Term Liabilities	GS	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report	GS	
SEA	Special Education Revenue Allocations	S	S

SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 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	171,074,048.54	8,383,471.00	179,457,519.54	170,508,313.00	0.00	170,508,313.00	-5.0%
2) Federal Revenue		8100-8299	6,754.23	263,459,862.42	263,466,616.65	0.00	280,608,632.00	280,608,632.00	6.5%
3) Other State Revenue		8300-8599	2,270,096.95	35,082,218.93	37,352,315.88	2,377,686.00	41,946,665.00	44,324,351.00	18.7%
4) Other Local Revenue		8600-8799	103,055,203.73	32,099,177.89	135,154,381.62	98,185,742.00	21,793,326.00	119,979,068.00	-11.2%
5) TOTAL, REVENUES			276,406,103.45	339,024,730.24	615,430,833.69	271,071,741.00	344,348,623.00	615,420,364.00	0.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	33,829,432.43	25,703,755.04	59,533,187.47	35,958,090.00	28,859,005.00	64,817,095.00	8.9%
2) Classified Salaries		2000-2999	72,050,120.19	32,601,253.33	104,651,373.52	79,908,991.00	37,326,765.00	117,235,756.00	12.0%
3) Employee Benefits		3000-3999	55,535,916.95	35,277,108.32	90,813,025.27	64,153,283.00	41,376,569.00	105,529,852.00	16.2%
4) Books and Supplies		4000-4999	6,597,572.42	2,375,540.01	8,973,112.43	6,324,869.00	5,320,690.00	11,645,559.00	29.8%
5) Services and Other Operating Expenditures		5000-5999	33,763,669.28	210,848,333.28	244,612,002.56	34,641,836.00	238,521,506.00	273,163,342.00	11.7%
6) Capital Outlay		6000-6999	7,180,989.64	8,123,605.12	15,304,594.76	14,981,816.00	200,000.00	15,181,816.00	-0.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	26,525,371.03	6,992,870.62	33,518,241.65	37,220,001.00	2,001,208.00	39,221,209.00	17.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(12,477,509.56)	11,453,560.86	(1,023,948.70)	(18,139,095.00)	16,830,598.00	(1,308,497.00)	27.8%
9) TOTAL, EXPENDITURES			223,005,562.38	333,376,026.58	556,381,588.96	255,049,791.00	370,436,341.00	625,486,132.00	12.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			53,400,541.07	5,648,703.66	59,049,244.73	16,021,950.00	(26,087,718.00)	(10,065,768.00)	-117.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	100,591.73	0.00	100,591.73	93,000.00	0.00	93,000.00	-7.5%
b) Transfers Out		7600-7629	18,700,000.00	0.00	18,700,000.00	1,265,000.00	0.00	1,265,000.00	-93.2%
2) Other Sources/Uses									
a) Sources		8930-8979	1,796,068.30	820,453.50	2,616,521.80	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(11,051,160.63)	11,051,160.63	0.00	(21,833,885.00)	21,833,885.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(27,854,500.60)	11,871,614.13	(15,982,886.47)	(23,005,885.00)	21,833,885.00	(1,172,000.00)	-92.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			25,546,040.47	17,520,317.79	43,066,358.26	(6,983,935.00)	(4,253,833.00)	(11,237,768.00)	-126.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	120,205,067.53	48,584,544.23	168,789,611.76	134,840,514.75	77,015,455.27	211,855,970.02	25.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 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)			120,205,067.53	48,584,544.23	168,789,611.76	134,840,514.75	77,015,455.27	211,855,970.02	25.5%
d) Other Restatements		9795	(10,910,593.25)	10,910,593.25	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			109,294,474.28	59,495,137.48	168,789,611.76	134,840,514.75	77,015,455.27	211,855,970.02	25.5%
2) Ending Balance, June 30 (E + F1e)			134,840,514.75	77,015,455.27	211,855,970.02	127,856,579.75	72,761,622.27	200,618,202.02	-5.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.0%
Stores		9712	167,906.18	0.00	167,906.18	200,000.00	0.00	200,000.00	19.1%
Prepaid Items		9713	756,363.94	9,848.00	766,211.94	440,000.00	0.00	440,000.00	-42.6%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	77,005,607.27	77,005,607.27	0.00	72,803,370.58	72,803,370.58	-5.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	74,172,068.00	0.00	74,172,068.00	44,325,000.00	0.00	44,325,000.00	-40.2%
Certificates of Participation	0000	9780	16,545,000.00		16,545,000.00			0.00	
BEST Project	0000	9780	36,000,000.00		36,000,000.00			0.00	
Part O Carry over	0000	9780	4,342,920.00		4,342,920.00			0.00	
Differentiated Assistance Carry over	0000	9780	17,284,148.00		17,284,148.00			0.00	
Certificates of Participation	0000	9780			0.00	14,325,000.00		14,325,000.00	
BEST Project	0000	9780			0.00	24,000,000.00		24,000,000.00	
Part O Carry over	0000	9780			0.00	1,000,000.00		1,000,000.00	
Differentiated Assistance	0000	9780			0.00	5,000,000.00		5,000,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	57,508,158.90	0.00	57,508,158.90	62,675,113.20	0.00	62,675,113.20	9.0%
Unassigned/Unappropriated Amount		9790	2,156,017.73	0.00	2,156,017.73	20,136,466.55	(41,748.31)	20,094,718.24	832.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	156,654,629.00	72,303,827.96	228,958,456.96				
1) Fair Value Adjustment to Cash in County Treasury		9111	(11,065,141.96)	0.00	(11,065,141.96)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	80,000.00	0.00	80,000.00				
d) with Fiscal Agent/Trustee		9135	5,022.00	0.00	5,022.00				

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 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)	
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	7,239,036.78	6,758,262.65	13,997,299.43				
4) Due from Grantor Government		9290	543,006.19	58,296,243.33	58,839,249.52				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	167,906.18	0.00	167,906.18				
7) Prepaid Expenditures		9330	756,363.94	9,848.00	766,211.94				
8) Other Current Assets		9340	5,392,099.73	0.00	5,392,099.73				
9) Lease Receivable		9380	117,036.00	0.00	117,036.00				
10) TOTAL, ASSETS			159,889,957.86	137,368,181.94	297,258,139.80				
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	24,716,455.01	43,680,383.15	68,396,838.16				
2) Due to Grantor Governments		9590	180,149.00	3,801,416.10	3,981,565.10				
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	35,803.10	12,870,927.42	12,906,730.52				
6) TOTAL, LIABILITIES			24,932,407.11	60,352,726.67	85,285,133.78				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	117,036.00	0.00	117,036.00				
2) TOTAL, DEFERRED INFLOWS			117,036.00	0.00	117,036.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			134,840,514.75	77,015,455.27	211,855,970.02				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	75,170,541.00	0.00	75,170,541.00	75,522,589.00	0.00	75,522,589.00	0.5%
Education Protection Account State Aid - Current Year		8012	100,004.00	0.00	100,004.00	115,384.00	0.00	115,384.00	15.4%
State Aid - Prior Years		8019	3,690.00	0.00	3,690.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	536,415.37	0.00	536,415.37	540,508.00	0.00	540,508.00	0.8%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

SACS 7

Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
County School Service Fund
Unrestricted and Restricted
Expenditures by Object

19 10199 000000
Form 01
D8ABCD2UY7(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 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 Subventions/In-Lieu Taxes		8029	5,042.35	0.00	5,042.35	4,965.00	0.00	4,965.00	-1.5%
County & District Taxes									
Secured Roll Taxes		8041	124,202,478.25	0.00	124,202,478.25	122,563,725.00	0.00	122,563,725.00	-1.3%
Unsecured Roll Taxes		8042	3,145,623.07	0.00	3,145,623.07	3,050,310.00	0.00	3,050,310.00	-3.0%
Prior Years' Taxes		8043	6,216,425.45	0.00	6,216,425.45	3,347,448.00	0.00	3,347,448.00	-46.2%
Supplemental Taxes		8044	1,914,251.03	0.00	1,914,251.03	1,929,879.00	0.00	1,929,879.00	0.8%
Education Revenue Augmentation Fund (ERAF)		8045	36,699,776.86	0.00	36,699,776.86	26,051,766.00	0.00	26,051,766.00	-29.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	7,044,636.78	0.00	7,044,636.78	6,088,397.00	0.00	6,088,397.00	-13.6%
Penalties and Interest from Delinquent Taxes		8048	(130,115.62)	0.00	(130,115.62)	0.00	0.00	0.00	-100.0%
Receipt from Co. Board of Sups.		8070	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			254,908,768.54	0.00	254,908,768.54	239,214,971.00	0.00	239,214,971.00	-6.2%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(83,834,720.00)	8,383,471.00	(75,451,249.00)	(68,706,658.00)	0.00	(68,706,658.00)	-8.9%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			171,074,048.54	8,383,471.00	179,457,519.54	170,508,313.00	0.00	170,508,313.00	-5.0%
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	606,978.00	606,978.00	0.00	490,200.00	490,200.00	-19.2%
Special Education Discretionary Grants		8182	0.00	389,297.27	389,297.27	0.00	157,115.00	157,115.00	-59.6%
Child Nutrition Programs		8220	0.00	146,319.89	146,319.89	0.00	173,689.00	173,689.00	18.7%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	1,013.13	0.00	1,013.13	0.00	0.00	0.00	-100.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	5,741.10	0.00	5,741.10	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 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)	
Title I, Part A, Basic	3010	8290		4,960,104.80	4,960,104.80		4,850,000.00	4,850,000.00	-2.2%
Title I, Part D, Local Delinquent Programs	3025	8290		4,693,086.14	4,693,086.14		2,300,000.00	2,300,000.00	-51.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		57,822.41	57,822.41		40,969.00	40,969.00	-29.1%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		28,133.24	28,133.24		31,851.00	31,851.00	13.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290		15,398,365.53	15,398,365.53		19,810,111.00	19,810,111.00	28.7%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	237,179,755.14	237,179,755.14	0.00	252,754,697.00	252,754,697.00	6.6%
TOTAL, FEDERAL REVENUE			6,754.23	263,459,862.42	263,466,616.65	0.00	280,608,632.00	280,608,632.00	6.5%
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		2,355,794.76	2,355,794.76		2,077,231.00	2,077,231.00	-11.8%
Prior Years	6500	8319		(883,154.20)	(883,154.20)		1,000.00	1,000.00	-100.1%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	211,409.00	211,409.00	0.00	133,354.00	133,354.00	-36.9%
Mandated Costs Reimbursements		8550	1,568,413.00	0.00	1,568,413.00	1,633,274.00	0.00	1,633,274.00	4.1%
Lottery - Unrestricted and Instructional Materials		8560	153,110.80	94,907.55	248,018.35	299,370.00	117,987.00	417,357.00	68.3%
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		102,400.25	102,400.25		152,820.00	152,820.00	49.2%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		2,471,927.59	2,471,927.59		1,956,282.00	1,956,282.00	-20.9%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 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)	
California Clean Energy Jobs Act	6230	8590		(1,069,327.08)	(1,069,327.08)		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		182,911.59	182,911.59		305,934.00	305,934.00	67.3%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		750,000.00	750,000.00		750,000.00	750,000.00	0.0%
All Other State Revenue	All Other	8590	548,573.15	30,865,349.47	31,413,922.62	445,042.00	36,452,057.00	36,897,099.00	17.5%
TOTAL, OTHER STATE REVENUE			2,270,096.95	35,082,218.93	37,352,315.88	2,377,686.00	41,946,665.00	44,324,351.00	18.7%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	100,267.39	0.00	100,267.39	110,860.00	0.00	110,860.00	10.6%
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	56,588.12	113,804.93	170,393.05	742,366.00	0.00	742,366.00	335.7%
Interest		8660	13,692,201.67	0.00	13,692,201.67	3,000,000.00	0.00	3,000,000.00	-78.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,814,577.01)	0.00	(2,814,577.01)	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	28,496,939.31	6,241,148.20	34,738,087.51	18,340,224.00	9,947,506.00	28,287,730.00	-18.6%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 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)	
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	13,449,634.93	10,858,366.15	24,308,001.08	17,364,763.00	8,303,236.00	25,667,999.00	5.6%
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	22,740,546.53	0.00	22,740,546.53	35,000,000.00	0.00	35,000,000.00	53.9%
All Other Local Revenue		8699	11,132,819.79	14,885,858.61	26,018,678.40	7,550,744.00	3,542,584.00	11,093,328.00	-57.4%
Tuition		8710	16,200,783.00	0.00	16,200,783.00	16,076,785.00	0.00	16,076,785.00	-0.8%
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			103,055,203.73	32,099,177.89	135,154,381.62	98,185,742.00	21,793,326.00	119,979,068.00	-11.2%
TOTAL, REVENUES			276,406,103.45	339,024,730.24	615,430,833.69	271,071,741.00	344,348,623.00	615,420,364.00	0.0%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	11,488,786.62	7,040,171.56	18,528,958.18	11,598,165.00	6,062,563.00	17,660,728.00	-4.7%
Certificated Pupil Support Salaries		1200	1,713,229.36	5,494,919.04	7,208,148.40	2,245,021.00	5,153,340.00	7,398,361.00	2.6%
Certificated Supervisors' and Administrators' Salaries		1300	18,382,262.45	6,104,367.34	24,486,629.79	18,695,770.00	8,306,000.00	27,001,770.00	10.3%
Other Certificated Salaries		1900	2,245,154.00	7,064,297.10	9,309,451.10	3,419,134.00	9,337,102.00	12,756,236.00	37.0%
TOTAL, CERTIFICATED SALARIES			33,829,432.43	25,703,755.04	59,533,187.47	35,958,090.00	28,859,005.00	64,817,095.00	8.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	528,256.58	2,439,891.83	2,968,148.41	380,838.00	2,685,292.00	3,066,130.00	3.3%
Classified Support Salaries		2200	3,548,111.87	1,178,806.14	4,726,918.01	4,489,438.00	1,354,992.00	5,844,430.00	23.6%
Classified Supervisors' and Administrators' Salaries		2300	11,681,787.21	4,672,986.80	16,354,774.01	11,585,656.00	4,951,064.00	16,536,720.00	1.1%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 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)	
Clerical, Technical and Office Salaries		2400	55,674,703.77	15,948,141.68	71,622,845.45	62,597,785.00	18,594,915.00	81,192,700.00	13.4%
Other Classified Salaries		2900	617,260.76	8,361,426.88	8,978,687.64	855,274.00	9,740,502.00	10,595,776.00	18.0%
TOTAL, CLASSIFIED SALARIES			72,050,120.19	32,601,253.33	104,651,373.52	79,908,991.00	37,326,765.00	117,235,756.00	12.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	5,901,151.86	9,680,557.76	15,581,709.62	7,146,369.00	11,508,057.00	18,654,426.00	19.7%
PERS		3201-3202	23,645,066.55	10,690,443.43	34,335,509.98	26,685,013.00	12,419,651.00	39,104,664.00	13.9%
OASDI/Medicare/Alternative		3301-3302	5,879,507.36	2,796,090.70	8,675,598.06	6,578,483.00	3,242,122.00	9,820,605.00	13.2%
Health and Welfare Benefits		3401-3402	14,679,204.46	8,432,388.77	23,111,593.23	17,697,711.00	10,732,749.00	28,430,460.00	23.0%
Unemployment Insurance		3501-3502	89,476.43	700,353.04	789,829.47	231,869.00	132,456.00	364,325.00	-53.9%
Workers' Compensation		3601-3602	4,491,474.02	2,481,548.84	6,973,022.86	4,892,280.00	2,794,732.00	7,687,012.00	10.2%
OPEB, Allocated		3701-3702	251,302.69	137,530.60	388,833.29	266,394.00	151,721.00	418,115.00	7.5%
OPEB, Active Employees		3751-3752	446,622.79	255,219.57	701,842.36	507,904.00	309,681.00	817,585.00	16.5%
Other Employee Benefits		3901-3902	152,110.79	102,975.61	255,086.40	147,260.00	85,400.00	232,660.00	-8.8%
TOTAL, EMPLOYEE BENEFITS			55,535,916.95	35,277,108.32	90,813,025.27	64,153,283.00	41,376,569.00	105,529,852.00	16.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	231,355.41	58,732.21	290,087.62	462,890.00	59,758.00	522,648.00	80.2%
Books and Other Reference Materials		4200	123,201.68	283,888.21	407,089.89	187,894.00	214,169.00	402,063.00	-1.2%
Materials and Supplies		4300	4,053,911.78	1,231,815.59	5,285,727.37	4,334,011.00	4,146,203.00	8,480,214.00	60.4%
Noncapitalized Equipment		4400	2,051,734.29	556,781.11	2,608,515.40	1,276,428.00	590,917.00	1,867,345.00	-28.4%
Food		4700	137,369.26	244,322.89	381,692.15	63,646.00	309,643.00	373,289.00	-2.2%
TOTAL, BOOKS AND SUPPLIES			6,597,572.42	2,375,540.01	8,973,112.43	6,324,869.00	5,320,690.00	11,645,559.00	29.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	171,230,482.45	171,230,482.45	0.00	161,398,655.00	161,398,655.00	-5.7%
Travel and Conferences		5200	700,774.76	979,516.10	1,680,290.86	1,232,926.00	2,555,467.00	3,788,393.00	125.5%
Dues and Memberships		5300	244,161.94	111,350.62	355,512.56	295,254.00	185,493.00	480,747.00	35.2%
Insurance		5400 - 5450	23,818.59	26,593.07	50,411.66	38,506.00	34,700.00	73,206.00	45.2%
Operations and Housekeeping Services		5500	1,705,622.30	102,311.25	1,807,933.55	1,967,035.00	106,000.00	2,073,035.00	14.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,426,424.39	1,712,010.28	4,138,434.67	4,008,685.00	5,657,884.00	9,666,569.00	133.6%
Transfers of Direct Costs		5710	(9,005,965.30)	9,005,965.30	0.00	(5,386,092.00)	5,386,092.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(316,985.43)	39,993.23	(276,992.20)	(827,647.00)	0.00	(827,647.00)	198.8%
Professional/Consulting Services and Operating Expenditures		5800	35,070,342.28	26,886,591.89	61,956,934.17	30,507,994.00	62,823,039.00	93,331,033.00	50.6%
Communications		5900	2,915,475.75	753,519.09	3,668,994.84	2,805,175.00	374,176.00	3,179,351.00	-13.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			33,763,669.28	210,848,333.28	244,612,002.56	34,641,836.00	238,521,506.00	273,163,342.00	11.7%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 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)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	6,952,044.00	6,952,044.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	5,384,921.34	359,422.02	5,744,343.36	14,981,816.00	200,000.00	15,181,816.00	164.3%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	726,064.00	812,139.10	1,538,203.10	0.00	0.00	0.00	-100.0%
Subscription Assets		6700	1,070,004.30	0.00	1,070,004.30	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			7,180,989.64	8,123,605.12	15,304,594.76	14,981,816.00	200,000.00	15,181,816.00	-0.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	22,746,287.65	0.00	22,746,287.65	35,000,000.00	0.00	35,000,000.00	53.9%
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 Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	3,242,724.00	3,242,724.00	0.00	2,000,000.00	2,000,000.00	-38.3%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 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)	
Debt Service									
Debt Service - Interest		7438	1,727,072.87	797,327.42	2,524,400.29	1,673,814.00	500.00	1,674,314.00	-33.7%
Other Debt Service - Principal		7439	2,052,010.51	2,952,819.20	5,004,829.71	546,187.00	708.00	546,895.00	-89.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			26,525,371.03	6,992,870.62	33,518,241.65	37,220,001.00	2,001,208.00	39,221,209.00	17.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(11,453,560.86)	11,453,560.86	0.00	(16,830,598.00)	16,830,598.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,023,948.70)	0.00	(1,023,948.70)	(1,308,497.00)	0.00	(1,308,497.00)	27.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(12,477,509.56)	11,453,560.86	(1,023,948.70)	(18,139,095.00)	16,830,598.00	(1,308,497.00)	27.8%
TOTAL, EXPENDITURES			223,005,562.38	333,376,026.58	556,381,588.96	255,049,791.00	370,436,341.00	625,486,132.00	12.4%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	100,591.73	0.00	100,591.73	93,000.00	0.00	93,000.00	-7.5%
(a) TOTAL, INTERFUND TRANSFERS IN			100,591.73	0.00	100,591.73	93,000.00	0.00	93,000.00	-7.5%
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	18,700,000.00	0.00	18,700,000.00	1,265,000.00	0.00	1,265,000.00	-93.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			18,700,000.00	0.00	18,700,000.00	1,265,000.00	0.00	1,265,000.00	-93.2%
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	0.00	8,314.40	8,314.40	0.00	0.00	0.00	-100.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	726,064.00	812,139.10	1,538,203.10	0.00	0.00	0.00	-100.0%

Unaudited Actuals
County School Service Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 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)	
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	1,070,004.30	0.00	1,070,004.30	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			1,796,068.30	820,453.50	2,616,521.80	0.00	0.00	0.00	-100.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(11,051,160.63)	11,051,160.63	0.00	(21,833,885.00)	21,833,885.00	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			(11,051,160.63)	11,051,160.63	0.00	(21,833,885.00)	21,833,885.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(27,854,500.60)	11,871,614.13	(15,982,886.47)	(23,005,885.00)	21,833,885.00	(1,172,000.00)	-92.7%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 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	171,074,048.54	8,383,471.00	179,457,519.54	170,508,313.00	0.00	170,508,313.00	-5.0%
2) Federal Revenue		8100-8299	6,754.23	263,459,862.42	263,466,616.65	0.00	280,608,632.00	280,608,632.00	6.5%
3) Other State Revenue		8300-8599	2,270,096.95	35,082,218.93	37,352,315.88	2,377,686.00	41,946,665.00	44,324,351.00	18.7%
4) Other Local Revenue		8600-8799	103,055,203.73	32,099,177.89	135,154,381.62	98,185,742.00	21,793,326.00	119,979,068.00	-11.2%
5) TOTAL, REVENUES			276,406,103.45	339,024,730.24	615,430,833.69	271,071,741.00	344,348,623.00	615,420,364.00	0.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		20,360,052.08	108,471,269.43	128,831,321.51	19,961,195.00	171,390,603.00	191,351,798.00	48.5%
2) Instruction - Related Services	2000-2999		36,489,183.18	69,014,567.56	105,503,750.74	43,268,385.00	86,502,290.00	129,770,675.00	23.0%
3) Pupil Services	3000-3999		10,132,171.47	69,169,294.42	79,301,465.89	12,849,359.00	32,779,414.00	45,628,773.00	-42.5%
4) Ancillary Services	4000-4999		326,255.82	971,658.99	1,297,914.81	46,300.00	4,693,558.00	4,739,858.00	265.2%
5) Community Services	5000-5999		584,094.85	26,277,250.94	26,861,345.79	662,342.00	37,028,117.00	37,690,459.00	40.3%
6) Enterprise	6000-6999		11,064,066.19	2,156,692.11	13,220,758.30	13,980,917.00	4,378,971.00	18,359,888.00	38.9%
7) General Administration	7000-7999		109,015,133.06	16,526,936.28	125,542,069.34	115,522,549.00	17,518,921.00	133,041,470.00	6.0%
8) Plant Services	8000-8999		8,509,234.70	33,795,486.23	42,304,720.93	11,538,743.00	14,143,259.00	25,682,002.00	-39.3%
9) Other Outgo	9000-9999	Except 7600-7699	26,525,371.03	6,992,870.62	33,518,241.65	37,220,001.00	2,001,208.00	39,221,209.00	17.0%
10) TOTAL, EXPENDITURES			223,005,562.38	333,376,026.58	556,381,588.96	255,049,791.00	370,436,341.00	625,486,132.00	12.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			53,400,541.07	5,648,703.66	59,049,244.73	16,021,950.00	(26,087,718.00)	(10,065,768.00)	-117.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	100,591.73	0.00	100,591.73	93,000.00	0.00	93,000.00	-7.5%
b) Transfers Out		7600-7629	18,700,000.00	0.00	18,700,000.00	1,265,000.00	0.00	1,265,000.00	-93.2%
2) Other Sources/Uses									
a) Sources		8930-8979	1,796,068.30	820,453.50	2,616,521.80	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(11,051,160.63)	11,051,160.63	0.00	(21,833,885.00)	21,833,885.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(27,854,500.60)	11,871,614.13	(15,982,886.47)	(23,005,885.00)	21,833,885.00	(1,172,000.00)	-92.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			25,546,040.47	17,520,317.79	43,066,358.26	(6,983,935.00)	(4,253,833.00)	(11,237,768.00)	-126.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	120,205,067.53	48,584,544.23	168,789,611.76	134,840,514.75	77,015,455.27	211,855,970.02	25.5%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			120,205,067.53	48,584,544.23	168,789,611.76	134,840,514.75	77,015,455.27	211,855,970.02	25.5%
d) Other Restatements		9795	(10,910,593.25)	10,910,593.25	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			109,294,474.28	59,495,137.48	168,789,611.76	134,840,514.75	77,015,455.27	211,855,970.02	25.5%
2) Ending Balance, June 30 (E + F1e)			134,840,514.75	77,015,455.27	211,855,970.02	127,856,579.75	72,761,622.27	200,618,202.02	-5.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.0%
Stores		9712	167,906.18	0.00	167,906.18	200,000.00	0.00	200,000.00	19.1%
Prepaid Items		9713	756,363.94	9,848.00	766,211.94	440,000.00	0.00	440,000.00	-42.6%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	77,005,607.27	77,005,607.27	0.00	72,803,370.58	72,803,370.58	-5.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	74,172,068.00	0.00	74,172,068.00	44,325,000.00	0.00	44,325,000.00	-40.2%
Certificates of Participation	0000	9780	16,545,000.00		16,545,000.00			0.00	
BEST Project	0000	9780	36,000,000.00		36,000,000.00			0.00	
Part O Carry over	0000	9780	4,342,920.00		4,342,920.00			0.00	
Differentiated Assistance Carry over	0000	9780	17,284,148.00		17,284,148.00			0.00	
Certificates of Participation	0000	9780			0.00	14,325,000.00		14,325,000.00	
BEST Project	0000	9780			0.00	24,000,000.00		24,000,000.00	
Part O Carry over	0000	9780			0.00	1,000,000.00		1,000,000.00	
Differentiated Assistance	0000	9780			0.00	5,000,000.00		5,000,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	57,508,158.90	0.00	57,508,158.90	62,675,113.20	0.00	62,675,113.20	9.0%
Unassigned/Unappropriated Amount		9790	2,156,017.73	0.00	2,156,017.73	20,136,466.55	(41,748.31)	20,094,718.24	832.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
6266	Educator Effectiveness, FY 2021-22	3,959,950.27	262,145.27
6300	Lottery: Instructional Materials	1,895,805.50	1,895,805.50
6500	Special Education	1,728,059.44	1,505,822.44
6546	Mental Health-Related Services	9,634.00	9,634.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	498,911.00	498,911.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	21,027.63	21,027.63
7029	Child Nutrition: Food Service Staff Training Funds	3,722.00	3,722.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	113,406.00	113,406.00
7085	Learning Communities for School Success Program	541,331.75	402,641.75
7311	Classified School Employee Professional Development Block Grant	187,694.06	0.00
7412	A-G Access/Success Grant	263,917.72	99,256.72
7413	A-G Learning Loss Mitigation Grant	98,569.61	29,349.61
7425	Expanded Learning Opportunities (ELO) Grant	1,613,931.88	637,888.88
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	402,209.63	0.00
7435	Learning Recovery Emergency Block Grant	2,863,463.00	2,863,463.00
7810	Other Restricted State	11,392,863.02	10,908,170.02
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	31,043,245.96	34,199,377.96
9010	Other Restricted Local	20,367,864.80	19,352,748.80
Total, Restricted Balance		77,005,607.27	72,803,370.58

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Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
Student Activity Special Revenue Fund
Expenditures by Object

19 10199 0000000
Form 08
D8ABCD2UY7(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	184,447.30	0.00	-100.0%
5) TOTAL, REVENUES			184,447.30	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	170,959.45	0.00	-100.0%
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			170,959.45	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,487.85	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)			13,487.85	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	93,445.58	106,933.43	14.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			93,445.58	106,933.43	14.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			93,445.58	106,933.43	14.4%
2) Ending Balance, June 30 (E + F1e)			106,933.43	106,933.43	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	106,933.43	106,933.43	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 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	106,933.43		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	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			106,933.43		
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 Revenues		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 (must agree with line F2) (G10 + H2) - (I6 + J2)			106,933.43		
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%

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Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
Student Activity Special Revenue Fund
Expenditures by Object

19 10199 0000000
Form 08
D8ABCD2UY7(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
All Other Local Revenue		8699	184,447.30	0.00	-100.0%
TOTAL, REVENUES			184,447.30	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
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	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%
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	170,959.45	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			170,959.45	0.00	-100.0%
CAPITAL OUTLAY					
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%

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Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
Student Activity Special Revenue Fund
Expenditures by Object

19 10199 0000000
Form 08
D8ABCD2UY7(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
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			170,959.45	0.00	-100.0%
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					
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%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	184,447.30	0.00	-100.0%
5) TOTAL, REVENUES			184,447.30	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		170,959.45	0.00	-100.0%
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			170,959.45	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,487.85	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)			13,487.85	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	93,445.58	106,933.43	14.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			93,445.58	106,933.43	14.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			93,445.58	106,933.43	14.4%
2) Ending Balance, June 30 (E + F1e)			106,933.43	106,933.43	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	106,933.43	106,933.43	0.0%
c) Committed					

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Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
Student Activity Special Revenue Fund
Expenditures by Function

19 10199 0000000
Form 08
D8ABCD2UY7(2022-23)

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 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%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
8210	Student Activity Funds	106,933.43	106,933.43
Total, Restricted Balance		106,933.43	106,933.43

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Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
Special Education Pass-Through Fund
Expenditures by Object

19 10199 0000000
Form 10
D8ABCD2UY7(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,862,037.32	5,349,315.00	38.5%
3) Other State Revenue		8300-8599	21,338,834.89	20,813,882.00	-2.5%
4) Other Local Revenue		8600-8799	54,006.98	0.00	-100.0%
5) TOTAL, REVENUES			25,254,879.19	26,163,197.00	3.6%
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	25,200,872.21	26,163,197.00	3.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			25,200,872.21	26,163,197.00	3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			54,006.98	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)			54,006.98	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(147,420.35)	(93,413.37)	-36.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(147,420.35)	(93,413.37)	-36.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(147,420.35)	(93,413.37)	-36.6%
2) Ending Balance, June 30 (E + F1e)			(93,413.37)	(93,413.37)	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					
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					
Unassigned/Unappropriated Amount		9790	(93,413.37)	(93,413.37)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,932,891.37		
1) Fair Value Adjustment to Cash in County Treasury		9111	(93,413.37)		
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		

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Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
Special Education Pass-Through Fund
Expenditures by Object

19 10199 0000000
Form 10
D8ABCD2UY7(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	6,557.41		
4) Due from Grantor Government		9290	142,766.00		
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			1,988,801.41		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,082,214.78		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,082,214.78		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			(93,413.37)		
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from					
Federal Sources		8287	3,862,037.32	5,349,315.00	38.5%
TOTAL, FEDERAL REVENUE			3,862,037.32	5,349,315.00	38.5%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	19,899,436.24	19,796,691.00	-0.5%
Prior Years	6500	8319	464,264.65	42,059.00	-90.9%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	975,134.00	975,132.00	0.0%
TOTAL, OTHER STATE REVENUE			21,338,834.89	20,813,882.00	-2.5%
OTHER LOCAL REVENUE					
Interest					
Net Increase (Decrease) in the Fair Value of Investments		8662	54,006.98	0.00	-100.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			54,006.98	0.00	-100.0%
TOTAL, REVENUES			25,254,879.19	26,163,197.00	3.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	4,837,171.32	6,324,447.00	30.7%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	20,363,700.89	19,838,750.00	-2.6%
To County Offices	6500	7222	0.00	0.00	0.0%

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Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
Special Education Pass-Through Fund
Expenditures by Object

19 10199 0000000
Form 10
D8ABCD2UY7(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			25,200,872.21	26,163,197.00	3.8%
TOTAL, EXPENDITURES			25,200,872.21	26,163,197.00	3.8%

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Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
Special Education Pass-Through Fund
Expenditures by Function

19 10199 0000000
Form 10
D8ABCD2UY7(2022-23)

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,862,037.32	5,349,315.00	38.5%
3) Other State Revenue		8300-8599	21,338,834.89	20,813,882.00	-2.5%
4) Other Local Revenue		8600-8799	54,006.98	0.00	-100.0%
5) TOTAL, REVENUES			25,254,879.19	26,163,197.00	3.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	25,200,872.21	26,163,197.00	3.8%
10) TOTAL, EXPENDITURES			25,200,872.21	26,163,197.00	3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			54,006.98	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)			54,006.98	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(147,420.35)	(93,413.37)	-36.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(147,420.35)	(93,413.37)	-36.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(147,420.35)	(93,413.37)	-36.6%
2) Ending Balance, June 30 (E + F1e)			(93,413.37)	(93,413.37)	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	(93,413.37)	(93,413.37)	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

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Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
Child Development Fund
Expenditures by Object

19 10199 0000000
Form 12
D8ABCD2UY7(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,859,496.00	0.00	-100.0%
3) Other State Revenue		8300-8599	32,441,014.41	27,511,169.00	-15.2%
4) Other Local Revenue		8600-8799	(1,235,039.72)	0.00	-100.0%
5) TOTAL, REVENUES			33,065,470.69	27,511,169.00	-16.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	109,710.97	701,078.00	539.0%
2) Classified Salaries		2000-2999	3,578,906.53	2,390,685.00	-33.2%
3) Employee Benefits		3000-3999	2,187,794.71	1,609,686.00	-26.4%
4) Books and Supplies		4000-4999	793,897.93	195,251.00	-75.4%
5) Services and Other Operating Expenditures		5000-5999	19,778,965.91	25,107,822.00	26.9%
6) Capital Outlay		6000-6999	269,413.28	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	273,618.67	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,023,948.70	1,308,497.00	27.8%
9) TOTAL, EXPENDITURES			28,016,256.70	31,313,019.00	11.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,049,213.99	(3,801,850.00)	-175.3%
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)			5,049,213.99	(3,801,850.00)	-175.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,774,297.18	7,823,511.17	182.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,774,297.18	7,823,511.17	182.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,774,297.18	7,823,511.17	182.0%
2) Ending Balance, June 30 (E + F1e)			7,823,511.17	4,021,661.17	-48.6%
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	9,649,753.17	5,870,896.81	-39.2%
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					
Unassigned/Unappropriated Amount		9790	(1,826,242.00)	(1,849,235.64)	1.3%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	37,788,365.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,826,242.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments					
		9150	0.00		

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Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
Child Development Fund
Expenditures by Object

19 10199 0000000
Form 12
D8ABCD2UY7(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	341,245.75		
4) Due from Grantor Government		9290	1,918,530.61		
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			38,221,899.36		
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	1,318,708.30		
2) Due to Grantor Governments		9590	16,510,604.88		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	12,569,075.01		
6) TOTAL, LIABILITIES			30,398,388.19		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			7,823,511.17		
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	1,859,496.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			1,859,496.00	0.00	-100.0%
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	10,011,775.68	19,028,793.00	90.1%
All Other State Revenue	All Other	8590	22,429,238.73	8,482,376.00	-62.2%
TOTAL, OTHER STATE REVENUE			32,441,014.41	27,511,169.00	-15.2%
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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,235,039.72)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
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	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(1,235,039.72)	0.00	-100.0%
TOTAL, REVENUES			33,065,470.69	27,511,169.00	-16.8%
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	88,068.43	466,706.00	429.9%
Other Certificated Salaries		1900	21,642.54	234,372.00	982.9%
TOTAL, CERTIFICATED SALARIES			109,710.97	701,078.00	539.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%

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Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
Child Development Fund
Expenditures by Object

19 10199 0000000
Form 12
D8ABCD2UY7(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Support Salaries		2200	81,089.60	67,816.00	-16.4%
Classified Supervisors' and Administrators' Salaries		2300	626,444.40	598,087.00	-4.5%
Clerical, Technical and Office Salaries		2400	2,871,372.53	1,724,782.00	-39.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,578,906.53	2,390,685.00	-33.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	95,278.15	193,443.00	103.0%
PERS		3201-3202	1,086,056.55	653,666.00	-39.8%
OASDI/Medicare/Alternative		3301-3302	254,854.96	182,709.00	-28.3%
Health and Welfare Benefits		3401-3402	539,900.56	423,756.00	-21.5%
Unemployment Insurance		3501-3502	17,299.28	6,185.00	-64.2%
Workers' Compensation		3601-3602	157,072.21	130,486.00	-16.9%
OPEB, Allocated		3701-3702	8,524.12	7,111.00	-16.6%
OPEB, Active Employees		3751-3752	17,458.28	10,990.00	-37.0%
Other Employee Benefits		3901-3902	11,350.60	1,340.00	-88.2%
TOTAL, EMPLOYEE BENEFITS			2,187,794.71	1,609,686.00	-26.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	27,712.44	0.00	-100.0%
Materials and Supplies		4300	647,556.11	81,751.00	-87.4%
Noncapitalized Equipment		4400	118,629.38	113,500.00	-4.3%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			793,897.93	195,251.00	-75.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	13,012,542.00	12,679,775.00	-2.6%
Travel and Conferences		5200	7,035.61	21,240.00	201.9%
Dues and Memberships		5300	330.18	29,750.00	8,910.2%
Insurance		5400-5450	26,593.07	27,000.00	1.5%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	71,790.77	348,415.00	385.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	315,005.59	820,747.00	160.5%
Professional/Consulting Services and Operating Expenditures		5800	6,328,312.15	11,172,495.00	76.5%
Communications		5900	17,356.54	8,400.00	-51.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,778,965.91	25,107,822.00	26.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	269,413.28	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			269,413.28	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	94,108.82	0.00	-100.0%
Other Debt Service - Principal		7439	179,509.85	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			273,618.67	0.00	-100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,023,948.70	1,308,497.00	27.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,023,948.70	1,308,497.00	27.8%
TOTAL, EXPENDITURES			28,016,256.70	31,313,019.00	11.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%

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Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
Child Development Fund
Expenditures by Object

19 10199 0000000
Form 12
D8ABCD2UY7(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 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					
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					
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%

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Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
Child Development Fund
Expenditures by Function

19 10199 0000000
Form 12
D8ABCD2UY7(2022-23)

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,859,496.00	0.00	-100.0%
3) Other State Revenue		8300-8599	32,441,014.41	27,511,169.00	-15.2%
4) Other Local Revenue		8600-8799	(1,235,039.72)	0.00	-100.0%
5) TOTAL, REVENUES			33,065,470.69	27,511,169.00	-16.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		13,460,258.00	13,098,686.00	-2.7%
2) Instruction - Related Services	2000-2999		13,033,476.51	16,411,727.00	25.9%
3) Pupil Services	3000-3999		136,518.74	117,419.00	-14.0%
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		1,023,948.70	1,308,497.00	27.8%
8) Plant Services	8000-8999		88,436.08	376,690.00	325.9%
9) Other Outgo	9000-9999	Except 7600-7699	273,618.67	0.00	-100.0%
10) TOTAL, EXPENDITURES			28,016,256.70	31,313,019.00	11.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,049,213.99	(3,801,850.00)	-175.3%
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)			5,049,213.99	(3,801,850.00)	-175.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,774,297.18	7,823,511.17	182.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,774,297.18	7,823,511.17	182.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,774,297.18	7,823,511.17	182.0%
2) Ending Balance, June 30 (E + F1e)			7,823,511.17	4,021,661.17	-48.6%
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	9,649,753.17	5,870,896.81	-39.2%
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	(1,826,242.00)	(1,849,235.64)	1.3%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	374,149.56	374,149.56
5059	Child Development: ARP California State Preschool Program One-time Stipend	481,014.36	0.00
5066	Child Development: ARP California State Preschool Program - Rate Supplements	1,859,496.00	1,859,496.00
6057	Child Dev: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	6,935,093.25	3,637,251.25
Total, Restricted Balance		<u>9,649,753.17</u>	<u>5,870,896.81</u>

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Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
Forest Reserve Fund
Expenditures by Object

19 10199 0000000
Form 16
D8ABCD2UY7(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	670,611.50	620,000.00	-7.5%
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			670,611.50	620,000.00	-7.5%
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	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	570,019.77	527,000.00	-7.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			570,019.77	527,000.00	-7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			100,591.73	93,000.00	-7.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	100,591.73	93,000.00	-7.5%
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			(100,591.73)	(93,000.00)	-7.5%
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					
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					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(2,921.27)		
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		
2) Investments		9150	0.00		

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Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
Forest Reserve Fund
Expenditures by Object

19 10199 0000000
Form 16
D8ABCD2UY7(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	2,921.27		
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					
(must agree with line F2) (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Forest Reserve Funds		8260	100,591.73	93,000.00	-7.5%
Pass-Through Revenues from					
Federal Sources		8287	570,019.77	527,000.00	-7.5%
TOTAL, FEDERAL REVENUE			670,611.50	620,000.00	-7.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			670,611.50	620,000.00	-7.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	570,019.77	527,000.00	-7.5%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			570,019.77	527,000.00	-7.5%
TOTAL, EXPENDITURES			570,019.77	527,000.00	-7.5%
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	100,591.73	93,000.00	-7.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			100,591.73	93,000.00	-7.5%

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Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
Forest Reserve Fund
Expenditures by Function

19 10199 0000000
Form 16
D8ABCD2UY7(2022-23)

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	670,611.50	620,000.00	-7.5%
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			670,611.50	620,000.00	-7.5%
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		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	570,019.77	527,000.00	-7.5%
10) TOTAL, EXPENDITURES			570,019.77	527,000.00	-7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			100,591.73	93,000.00	-7.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	100,591.73	93,000.00	-7.5%
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			(100,591.73)	(93,000.00)	-7.5%
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%

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Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
Forest Reserve Fund
Exhibit: Restricted Balance Detail

19 10199 0000000
Form 16
D8ABCD2UY7(2022-23)

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

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Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Object

19 10199 0000000
Form 17
D8ABCD2UY7(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 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	(2,318,174.55)	0.00	-100.0%
5) TOTAL, REVENUES			(2,318,174.55)	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)			(2,318,174.55)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	37,858,173.37	255,282.00	-99.3%
b) Transfers Out		7600-7629	7,810,116.50	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			30,048,056.87	255,282.00	-99.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			27,729,882.32	255,282.00	-99.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	126,919,841.23	154,649,723.55	21.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			126,919,841.23	154,649,723.55	21.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			126,919,841.23	154,649,723.55	21.8%
2) Ending Balance, June 30 (E + F1e)			154,649,723.55	154,905,005.55	0.2%
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					
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	154,649,723.55	154,905,005.55	0.2%
Compensated Absences	0000	9780	15,738,864.48		
Pension Obligations	0000	9780	138,910,859.07		
Compensated Absences	0000	9780		16,016,217.00	
Pension Obligations	0000	9780		138,888,788.55	
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	161,111,979.15		
1) Fair Value Adjustment to Cash in County Treasury		9111	(7,786,248.32)		
b) in Banks		9120	0.00		

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Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Object

19 10199 0000000
Form 17
D8ABCD2UY7(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,323,992.72		
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			154,649,723.55		
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					
(must agree with line F2) (G10 + H2) - (I6 + J2)			154,649,723.55		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,318,174.55)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			(2,318,174.55)	0.00	-100.0%
TOTAL, REVENUES			(2,318,174.55)	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	37,858,173.37	255,282.00	-99.3%
(a) TOTAL, INTERFUND TRANSFERS IN			37,858,173.37	255,282.00	-99.3%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	7,810,116.50	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			7,810,116.50	0.00	-100.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(a-b+e)			30,048,056.87	255,282.00	-99.2%

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Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Function

19 10199 0000000
Form 17
D8ABCD2UY7(2022-23)

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(2,318,174.55)	0.00	-100.0%
5) TOTAL, REVENUES			(2,318,174.55)	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)			(2,318,174.55)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	37,858,173.37	255,282.00	-99.3%
b) Transfers Out		7600-7629	7,810,116.50	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			30,048,056.87	255,282.00	-99.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			27,729,882.32	255,282.00	-99.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	126,919,841.23	154,649,723.55	21.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			126,919,841.23	154,649,723.55	21.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			126,919,841.23	154,649,723.55	21.8%
2) Ending Balance, June 30 (E + F1e)			154,649,723.55	154,905,005.55	0.2%
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					
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	154,649,723.55	154,905,005.55	0.2%
Compensated Absences	0000	9780	15,738,864.48		
Pension Obligations	0000	9780	138,910,859.07		
Compensated Absences	0000	9780		16,016,217.00	
Pension Obligations	0000	9780		138,888,788.55	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
Special Reserve Fund for Other Than Capital Outlay Projects
Exhibit: Restricted Balance Detail

19 10199 0000000
Form 17
D8ABCD2UY7(2022-23)

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

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Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

19 10199 0000000
Form 35
D8ABCD2UY7(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 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	13,886,136.66	0.00	-100.0%
4) Other Local Revenue		8600-8799	(322,934.55)	0.00	-100.0%
5) TOTAL, REVENUES			13,563,202.11	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	228,000.00	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	73,120.00	4,090,000.00	5,493.5%
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			73,120.00	4,318,000.00	5,805.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,490,082.11	(4,318,000.00)	-132.0%
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)			13,490,082.11	(4,318,000.00)	-132.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,225,169.48	16,715,251.59	418.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,225,169.48	16,715,251.59	418.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,225,169.48	16,715,251.59	418.3%
2) Ending Balance, June 30 (E + F1e)			16,715,251.59	12,397,251.59	-25.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	16,715,251.59	12,397,251.59	-25.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	17,458,064.92		
1) Fair Value Adjustment to Cash in County Treasury		9111	(843,715.92)		
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		

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Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

19 10199 0000000
Form 35
D8ABCD2UY7(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	174,022.59		
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			16,788,371.59		
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	73,120.00		
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			73,120.00		
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 (must agree with line F2) (G10 + H2) - (I6 + J2)			16,715,251.59		
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	13,886,136.66	0.00	-100.0%
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			13,886,136.66	0.00	-100.0%
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	381,917.06	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(704,851.61)	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			(322,934.55)	0.00	-100.0%
TOTAL, REVENUES			13,563,202.11	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

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Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

19 10199 0000000
Form 35
D8ABCD2UY7(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	23,000.00	New
Noncapitalized Equipment		4400	0.00	205,000.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	228,000.00	New
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	73,120.00	4,090,000.00	5,493.5%
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			73,120.00	4,090,000.00	5,493.5%
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			73,120.00	4,318,000.00	5,805.4%
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					
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%
CONTRIBUTIONS					

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Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

19 10199 0000000
Form 35
D8ABCD2UY7(2022-23)

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

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Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
County School Facilities Fund
Expenditures by Function

19 10199 0000000
Form 35
D8ABCD2UY7(2022-23)

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	13,886,136.66	0.00	-100.0%
4) Other Local Revenue		8600-8799	(322,934.55)	0.00	-100.0%
5) TOTAL, REVENUES			13,563,202.11	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		73,120.00	4,318,000.00	5,805.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			73,120.00	4,318,000.00	5,805.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			13,490,082.11	(4,318,000.00)	-132.0%
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)			13,490,082.11	(4,318,000.00)	-132.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,225,169.48	16,715,251.59	418.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,225,169.48	16,715,251.59	418.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,225,169.48	16,715,251.59	418.3%
2) Ending Balance, June 30 (E + F1e)			16,715,251.59	12,397,251.59	-25.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	16,715,251.59	12,397,251.59	-25.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
County School Facilities Fund
Exhibit: Restricted Balance Detail

19 10199 0000000
Form 35
D8ABCD2UY7(2022-23)

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
7710	State School Facilities Projects	16,715,251.59	12,397,251.59
Total, Restricted Balance		16,715,251.59	12,397,251.59

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Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

19 10199 0000000
Form 40
D8ABCD2UY7(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 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	3,937,050.62	0.00	-100.0%
5) TOTAL, REVENUES			3,937,050.62	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	41,400.00	New
5) Services and Other Operating Expenditures		5000-5999	54,698.34	2,156,000.00	3,841.6%
6) Capital Outlay		6000-6999	(2,728,248.48)	8,693,066.00	-418.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			(2,673,550.14)	10,890,466.00	-507.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,610,600.76	(10,890,466.00)	-264.7%
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)			6,610,600.76	(10,890,466.00)	-264.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	33,817,564.24	40,428,165.00	19.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,817,564.24	40,428,165.00	19.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,817,564.24	40,428,165.00	19.5%
2) Ending Balance, June 30 (E + F1e)			40,428,165.00	29,537,699.00	-26.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	31,745,095.15	23,449,629.15	-26.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	8,683,069.85	6,088,069.85	-29.9%
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	42,139,030.01		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,036,502.01)		
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		

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Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

19 10199 0000000
Form 40
D8ABCD2UY7(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	344,337.87		
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			40,446,865.87		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	18,700.87		
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			18,700.87		
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 (must agree with line F2) (G10 + H2) - (I6 + J2)			40,428,165.00		
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					
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	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	4,404,841.80	0.00	-100.0%
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	(561,859.04)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	94,067.86	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,937,050.62	0.00	-100.0%
TOTAL, REVENUES			3,937,050.62	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

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Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

19 10199 0000000
Form 40
D8ABCD2UY7(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	9,800.00	New
Noncapitalized Equipment		4400	0.00	31,600.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	41,400.00	New
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	10,094.45	1,975,000.00	19,465.2%
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	44,603.89	181,000.00	305.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			54,698.34	2,156,000.00	3,841.6%
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	(2,728,248.48)	8,693,066.00	-418.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	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			(2,728,248.48)	8,693,066.00	-418.6%
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			(2,673,550.14)	10,890,466.00	-507.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	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: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	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					
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%

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Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

19 10199 0000000
Form 40
D8ABCD2UY7(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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					
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%

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Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Function

19 10199 0000000
Form 40
D8ABCD2UY7(2022-23)

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,937,050.62	0.00	-100.0%
5) TOTAL, REVENUES			3,937,050.62	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		(2,673,550.14)	10,890,466.00	-507.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			(2,673,550.14)	10,890,466.00	-507.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			6,610,600.76	(10,890,466.00)	-264.7%
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)			6,610,600.76	(10,890,466.00)	-264.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	33,817,564.24	40,428,165.00	19.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,817,564.24	40,428,165.00	19.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,817,564.24	40,428,165.00	19.5%
2) Ending Balance, June 30 (E + F1e)			40,428,165.00	29,537,699.00	-26.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	31,745,095.15	23,449,629.15	-26.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	8,683,069.85	6,088,069.85	-29.9%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
9010	Other Restricted Local	31,745,095.15	23,449,629.15
Total, Restricted Balance		31,745,095.15	23,449,629.15

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Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
Self-Insurance Fund
Expenses by Object

19 10199 0000000
Form 67
D8ABCD2UY7(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,603,107.33	9,101,112.00	-5.2%
5) TOTAL, REVENUES			9,603,107.33	9,101,112.00	-5.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	611,584.39	615,867.00	0.7%
3) Employee Benefits		3000-3999	367,801.14	372,689.00	1.3%
4) Books and Supplies		4000-4999	21,122.32	23,000.00	8.9%
5) Services and Other Operating Expenses		5000-5999	9,135,927.92	9,099,274.00	-0.4%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			10,136,435.77	10,110,830.00	-0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(533,328.44)	(1,009,718.00)	89.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	11,272,895.15	1,265,000.00	-88.8%
b) Transfers Out		7600-7629	22,620,952.02	255,282.00	-98.9%
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			(11,348,056.87)	1,009,718.00	-108.9%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(11,881,385.31)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	23,375,078.31	11,493,693.00	-50.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,375,078.31	11,493,693.00	-50.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			23,375,078.31	11,493,693.00	-50.8%
2) Ending Net Position, June 30 (E + F1e)			11,493,693.00	11,493,693.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	11,978,250.62	11,978,250.62	0.0%
c) Unrestricted Net Position		9790	(484,557.62)	(484,557.62)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	34,624,631.75		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,673,342.58)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	275,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	554,919.46		
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					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

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Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
Self-Insurance Fund
Expenses by Object

19 10199 0000000
Form 67
D8ABCD2UY7(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 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			33,781,208.63		
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	356,515.63		
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) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
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	21,931,000.00		
7) TOTAL, LIABILITIES			22,287,515.63		
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 (must agree with line F2) (G11 + H2) - (I7 + J2)			11,493,693.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,275,300.30	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	228,538.30	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	8,099,268.73	9,101,112.00	12.4%
All Other Fees and Contracts		8689	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			9,603,107.33	9,101,112.00	-5.2%
TOTAL, REVENUES			9,603,107.33	9,101,112.00	-5.2%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

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Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
Self-Insurance Fund
Expenses by Object

19 10199 0000000
Form 67
D8ABCD2UY7(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	142,330.94	143,572.00	0.9%
Clerical, Technical and Office Salaries		2400	469,253.45	472,295.00	0.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			611,584.39	615,867.00	0.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERs		3201-3202	205,269.13	210,934.00	2.8%
OASDI/Medicare/Alternative		3301-3302	46,431.99	47,114.00	1.5%
Health and Welfare Benefits		3401-3402	80,989.20	81,082.00	0.1%
Unemployment Insurance		3501-3502	2,871.32	1,231.00	-57.1%
Workers' Compensation		3601-3602	25,907.34	25,990.00	0.3%
OPEB, Allocated		3701-3702	1,409.56	1,416.00	0.5%
OPEB, Active Employees		3751-3752	2,922.60	2,922.00	0.0%
Other Employee Benefits		3901-3902	2,000.00	2,000.00	0.0%
TOTAL, EMPLOYEE BENEFITS			367,801.14	372,689.00	1.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	16,680.11	18,000.00	7.9%
Noncapitalized Equipment		4400	4,442.21	5,000.00	12.6%
TOTAL, BOOKS AND SUPPLIES			21,122.32	23,000.00	8.9%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,591.99	9,000.00	465.3%
Dues and Memberships		5300	530.00	1,600.00	201.9%
Insurance		5400-5450	3,149,435.04	3,664,674.00	16.4%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	500.00	New
Transfers of Direct Costs - Interfund		5750	(38,013.39)	6,900.00	-118.2%
Professional/Consulting Services and					
Operating Expenditures		5800	6,020,407.72	5,414,500.00	-10.1%
Communications		5900	1,976.56	2,100.00	6.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			9,135,927.92	9,099,274.00	-0.4%
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			10,136,435.77	10,110,830.00	-0.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	11,272,895.15	1,265,000.00	-88.8%
(a) TOTAL, INTERFUND TRANSFERS IN			11,272,895.15	1,265,000.00	-88.8%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	22,620,952.02	255,282.00	-98.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			22,620,952.02	255,282.00	-98.9%
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			(11,348,056.87)	1,009,718.00	-108.9%
(a-b+e)					

SACS 59

Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
Self-Insurance Fund
Expenses by Function

19 10199 0000000
Form 67
D8ABCD2UY7(2022-23)

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,603,107.33	9,101,112.00	-5.2%
5) TOTAL, REVENUES			9,603,107.33	9,101,112.00	-5.2%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		10,136,435.77	10,110,830.00	-0.3%
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			10,136,435.77	10,110,830.00	-0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(533,328.44)	(1,009,718.00)	89.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	11,272,895.15	1,265,000.00	-88.8%
b) Transfers Out		7600-7629	22,620,952.02	255,282.00	-98.9%
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			(11,348,056.87)	1,009,718.00	-108.9%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(11,881,385.31)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	23,375,078.31	11,493,693.00	-50.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,375,078.31	11,493,693.00	-50.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			23,375,078.31	11,493,693.00	-50.8%
2) Ending Net Position, June 30 (E + F1e)			11,493,693.00	11,493,693.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	11,978,250.62	11,978,250.62	0.0%
c) Unrestricted Net Position		9790	(484,557.62)	(484,557.62)	0.0%

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Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
Self-Insurance Fund
Exhibit: Restricted Net Position Detail

19 10199 0000000
Form 67
D8ABCD2UY7(2022-23)

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
9010	Other Restricted Local	11,978,250.62	11,978,250.62
Total, Restricted Net Position		11,978,250.62	11,978,250.62

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Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
Warrant/Pass-Through Fund
Expenditures by Object

19 10199 0000000
Form 76
D8ABCD2UY7(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. ADDITIONS					
1) Other Local Revenue		8600-8799	0.00	0.00	0.0%
2) Funds Collected for Others		8800	33,669,835,450.33	0.00	-100.0%
3) TOTAL, ADDITIONS			33,669,835,450.33	0.00	-100.0%
B. DEDUCTIONS					
1) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
2) Funds Distributed for Others		7500	33,669,835,450.33	0.00	-100.0%
3) TOTAL, DEDUCTIONS			33,669,835,450.33	0.00	-100.0%
C. NET INCREASE (DECREASE) IN NET POSITION (A3 - B3)			0.00	0.00	0.0%
D. NET POSITION					
1) Beginning Net Position					
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 (D1a + D1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (D1c + D1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (C + D1e)					
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	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
E. ASSETS					
1) Cash					
a) in County Treasury		9110	194,123,569.36		
1) Fair Value Adjustment to Cash in County Treasury		9111	(9,381,636.36)		
b) in Banks		9120	0.00		
c) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	223,549,892.77		
4) Due from Other Funds		9310	0.00		
5) Other Current Assets		9340	0.00		
6) TOTAL, ASSETS			408,291,825.77		
F. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
G. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Other Funds		9610	0.00		
3) Due to Student Groups/Other Agencies		9620	408,291,825.77		
4) TOTAL, LIABILITIES			408,291,825.77		
H. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
I. NET POSITION					
Net Position, June 30 (E6 + F2) - (G4 + H2)			0.00		

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Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
Warrant/Pass-Through Fund
Expenditures by Object

19 10199 0000000
Form 76
D8ABCD2UY7(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
TOTAL ADDITIONS					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Funds Collected for Others		8800	33,669,835,450.33	0.00	-100.0%
TOTAL, ADDITIONS			33,669,835,450.33	0.00	-100.0%
TOTAL DEDUCTIONS					
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Funds Distributed to Others		7500	33,669,835,450.33	0.00	-100.0%
TOTAL, DEDUCTIONS			33,669,835,450.33	0.00	-100.0%

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Los Angeles County Office of Education
Los Angeles County

2022-23 Unaudited Actuals
AVERAGE DAILY ATTENDANCE

19 10199 000000
Form A
D8ABCD2UY7(2022-23)

Description	2022-23 Unaudited Actuals			2023-24 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	461.57	477.28	477.28	431.87	431.87	431.87
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	38.45	39.82	39.82	35.39	35.39	35.39
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	500.02	517.10	517.10	467.26	467.26	467.26
2. District Funded County Program ADA						
a. County Community Schools	88.54	102.44	102.44	78.47	78.47	78.47
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	1,027.71	996.49	996.49	1,060.74	1,060.74	1,060.74
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)	1,116.25	1,098.93	1,098.93	1,139.21	1,139.21	1,139.21
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	1,616.27	1,616.03	1,616.03	1,606.47	1,606.47	1,606.47
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	1,207,832.84	1,207,832.84	1,207,832.84	1,138,589.27	1,138,589.27	1,138,589.27
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
2022-23 Unaudited Actuals
Schedule of Capital Assets

19 10199 000000
Form ASSET
D8ABCD2UY7(2022-23)

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	14,857,733.00	0.00	14,857,733.00	0.00	0.00	14,857,733.00
Work in Progress	5,925,449.00	0.00	5,925,449.00	4,296,916.00	0.00	10,222,365.00
Total capital assets not being depreciated	20,783,182.00	0.00	20,783,182.00	4,296,916.00	0.00	25,080,098.00
Capital assets being depreciated:						
Land Improvements		0.00	0.00	0.00	0.00	0.00
Buildings	114,998,017.00	3,168.00	115,001,185.00	0.00	0.00	115,001,185.00
Equipment	89,899,613.00	16,395.00	89,916,008.00	5,894,779.00	327,132.00	95,483,655.00
Total capital assets being depreciated	204,897,630.00	19,563.00	204,917,193.00	5,894,779.00	327,132.00	210,484,840.00
Accumulated Depreciation for:						
Land Improvements		0.00	0.00	0.00	0.00	0.00
Buildings	(35,964,161.00)	(2,669,725.00)	(38,633,886.00)	(2,832,553.00)	0.00	(41,466,439.00)
Equipment	(78,481,953.00)	2,514,473.00	(75,967,480.00)	(5,989,474.26)	(324,116.84)	(81,632,837.42)
Total accumulated depreciation	(114,446,114.00)	(155,252.00)	(114,601,366.00)	(8,822,027.26)	(324,116.84)	(123,099,276.42)
Total capital assets being depreciated, net excluding lease and subscription assets	90,451,516.00	(135,689.00)	90,315,827.00	(2,927,248.26)	3,015.16	87,385,563.58
Lease Assets	36,477,677.00	0.00	36,477,677.00	1,538,203.00	0.00	38,015,880.00
Accumulated amortization for lease assets	(4,451,892.00)	0.00	(4,451,892.00)	(4,547,445.00)	0.00	(8,999,337.00)
Total lease assets, net	32,025,785.00	0.00	32,025,785.00	(3,009,242.00)	0.00	29,016,543.00
Subscription Assets		864,214.00	864,214.00	1,070,004.00	0.00	1,934,218.00
Accumulated amortization for subscription assets		0.00	0.00	(505,305.00)	0.00	(505,305.00)
Total subscription assets, net	0.00	864,214.00	864,214.00	564,699.00	0.00	1,428,913.00
Governmental activity capital assets, net	143,260,483.00	728,525.00	143,989,008.00	(1,074,875.26)	3,015.16	142,911,117.58
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2024-25 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$35,307,932.40
	Adjusted Appropriations Limit	\$180,511,020.05
	Appropriations Subject to Limit	\$180,511,020.05
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7907 and EC 1629.	
ICR	Preliminary Proposed Indirect Cost Rate	11.63%
	Fixed-with-carry-forward indirect cost rate for use in 2024-25 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the Superintendent of Public Instruction:

2022-23 UNAUDITED ACTUAL FINANCIAL REPORT. This report is hereby prepared and filed by the County Superintendent of Schools pursuant to Education Code sections 41010 and 1628.

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

Karen Kimmel _____

Name

Chief Financial Officer _____

Title

(562) 922-6124 _____

Telephone

Kimmel_Karen@lacoed.edu _____

E-mail Address

Unaudited Actuals
2022-23 Unaudited Actuals
Schedule of Long-Term Liabilities

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	14,836,777.00		14,836,777.00	833,503.00	2,180,000.00	13,490,280.00	2,220,000.00
Leases Payable	32,714,461.00	864,214.00	33,578,675.00	2,647,114.00	4,623,511.00	31,602,278.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	176,585,068.00		176,585,068.00	221,873,494.00	51,283,343.00	347,175,219.00	
Total/Net OPEB Liability	9,662,825.00	540,000.00	10,202,825.00	3,225,307.00	1,934,439.00	11,493,693.00	
Compensated Absences Payable	16,006,217.00		16,006,217.00	1,121,729.00	1,389,082.00	15,738,864.00	1,282,165.00
Subscription Liability		864,214.00	864,214.00	1,070,004.00	701,672.00	1,232,546.00	660,987.00
Governmental activities long-term liabilities	249,805,348.00	2,268,428.00	252,073,776.00	230,771,151.00	62,112,047.00	420,732,880.00	4,163,152.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

SACS 69

Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
2022-23 Unaudited Actuals
Every Student Succeeds Act Maintenance of Effort
Expenditures

19 10199 000000
Form ESMOE
D8ABCD2UY7(2022-23)

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	575,081,588.96
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	242,798,390.72
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	23,682,452.91
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	6,814,347.66
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	5,747,520.76
4. Other Transfers Out	All	9200	7200-7299	25,989,011.65
5. Interfund Transfers Out	All	9300	7600-7629	18,700,000.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	22,925,513.95
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	16,200,783.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				120,059,629.93
D. Plus additional MOE expenditures:	All	All	1000-7143, 7300-7439	0.00
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)			minus 8000-8699	
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				212,223,568.31
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)				517.10
B. Expenditures per ADA (Line I.E divided by Line II.A)				410,411.08

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	203,864,727.37	439,818.62
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	203,864,727.37	439,818.62
B. Required effort (Line A.2 times 90%)	183,478,254.63	395,836.76
C. Current year expenditures (Line I.E and Line II.B)	212,223,568.31	410,411.08
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p>	MOE Met	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)</p>	0.00%	0.00%
<p>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</p>		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
<p>Total adjustments to base expenditures</p>	0.00	0.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA	2021-22 Actual			2022-23 Actual		
(2021-22 Actual Appropriations Limit and Gann ADA are from COE's prior year Gann data reported to the CDE. LCFF data are from the 2021-22 Annual County LCFF Calculation funding exhibit.)						
PRIOR YEAR APPROPRIATIONS LIMIT						
1. Program Portion of Prior Year Appropriations Limit (A3 times [A6 divided by (A6 plus A7)], not to exceed A6) Excess is added to Other Services portion.	9,096,194.00		9,096,194.00			9,096,194.00
2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1)	135,909,051.56		141,840,429.82			171,414,826.05
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D16, PY column)	145,005,245.56	5,931,378.26	150,936,623.82			180,511,020.05
PRIOR YEAR GANN ADA						
4. Program ADA (Preload/Line B3, PY column)	463.52		463.52			517.10
5. Other ADA (Preload/Line B4, PY column)	1,204,643.83		1,204,643.83			1,060,464.60
PRIOR YEAR LCFF						
6. LCFF Alternative Education Grant (Preload/Line A28, Alternative Education Grant, 2021-22 Annual County LCFF Calculation)	9,096,194.00		9,096,194.00			9,096,194.00
7. LCFF Operations Grant, (Preload/Line A1, Operations Grant, 2021-22 Annual County LCFF Calculation)	72,150,134.00		72,150,134.00			72,150,134.00
ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA	Adjustments to 2021-22			Adjustments to 2022-23		
ADJUSTMENTS TO PRIOR YEAR LIMIT						
8. Reorganizations and Other Transfers						
9. Temporary Voter Approved Increases						
10. Less: Lapses of Voter Approved Increases						
11. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A8 plus A9 minus A10)			0.00			0.00
12. Adjustments to Program Portion ([Lines A1 divided by A3] times Line A11)	0.00		0.00	0.00		0.00
13. Adjustments to Other Services Portion (Lines A11 minus A12)			0.00			0.00
ADJUSTMENTS TO PRIOR YEAR ADA						
(Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A8 or A12 above)						
14. Adjustments to Program ADA						
15. Adjustments to Other ADA						
B. CURRENT YEAR GANN ADA						

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
CURRENT YEAR PROGRAM ADA	2022-23 Annual Report			2023-24 Annual Estimate		
2022-23 data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the COE						
1. Total County Program ADA (Form A, Line B1d)	517.10		517.10	517.10	(49.84)	467.26
2. Total Charter Schools ADA (Form A, Line C2d plus C6d)	0.00		0.00	0.00		0.00
3. Total Current Year ADA (Lines B1 through B2)	517.10	0.00	517.10	517.10	(49.84)	467.26
	2022-23 P2 Report			2023-24 P2 Estimate		
CURRENT YEAR DISTRICT ADA			1,060,464.60			1,042,322.83
4. Total District Gann ADA (Sum of all District Form GANN, Line B3)			1,060,464.60			1,042,322.83
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE	2022-23 Actual			2023-24 Budget		
AID RECEIVED						
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	536,415.37		536,415.37	540,508.00		540,508.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	5,042.35		5,042.35	4,965.00		4,965.00
4. Secured Roll Taxes (Object 8041)	124,202,478.25		124,202,478.25	122,563,725.00		122,563,725.00
5. Unsecured Roll Taxes (Object 8042)	3,145,623.07		3,145,623.07	3,050,310.00		3,050,310.00
6. Prior Years' Taxes (Object 8043)	6,216,425.45		6,216,425.45	3,347,448.00		3,347,448.00
7. Supplemental Taxes (Object 8044)	1,914,251.03		1,914,251.03	1,929,879.00		1,929,879.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	36,699,776.86		36,699,776.86	26,051,766.00		26,051,766.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	(130,115.62)		(130,115.62)	0.00		0.00
10. Receipts from County Bd. of Supervisors (Object 8070)	0.00		0.00	0.00		0.00
11. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
12. Comm. Redevelopment Funds (Objects 8047 & 8625)	7,044,636.78		7,044,636.78	6,088,397.00		6,088,397.00
13. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
15. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
16. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
17. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C16)	179,634,533.54	0.00	179,634,533.54	163,576,998.00	0.00	163,576,998.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
18. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)						
19. TOTAL LOCAL PROCEEDS OF TAXES (Lines C17 plus C18)	179,634,533.54	0.00	179,634,533.54	163,576,998.00	0.00	163,576,998.00
EXCLUDED APPROPRIATIONS						
20a. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			2,355,647.57			2,901,552.00
20b. Qualified Capital Outlay Projects						
OTHER EXCLUSIONS						
21. Americans with Disabilities Act						
22. Unreimbursed Court Mandated Desegregation Costs						
23. Other Unfunded Court-ordered or Federal Mandates						
24. TOTAL EXCLUSIONS (Lines C20 through C23)			2,355,647.57			2,901,552.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
25. LCFF - CY (objects 8011 and 8012)	75,270,545.00		75,270,545.00	75,637,973.00		75,637,973.00
26. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	3,690.00		3,690.00	0.00		0.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	75,274,235.00	0.00	75,274,235.00	75,637,973.00	0.00	75,637,973.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	615,430,833.69		615,430,833.69	615,420,364.00		615,420,364.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	10,877,624.66		10,877,624.66	10,877,624.66		10,877,624.66
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A12)			9,096,194.00			9,096,194.00
2. Inflation Adjustment			1.0755			1.0444
3. Program Population Adjustment (Lines B3 divided by [A4 plus A14]) (Round to four decimal places)			1.1156			0.9036
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			10,913,866.44			8,584,258.75
5. Revised Prior Year Other Services Limit (Lines A2 plus A13)			141,840,429.82			171,414,826.05
			2022-23 Actual			2023-24 Budget

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
6. Inflation Adjustment			1.0755			1.0444
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A15]) (Round to four decimal places)			0.8803			0.9829
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			134,289,221.21			175,964,305.81
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			145,203,087.65			184,548,564.56
APPROPRIATIONS SUBJECT TO THE LIMIT						
10. Local Revenues Excluding Interest (Line C19)			179,634,533.54			163,576,998.00
11. Preliminary State Aid Calculation						
a. Maximum State Aid in Local Limit (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero)			0.00			23,873,118.56
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			3,232,134.08			3,372,816.97
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			182,866,667.62			166,949,814.97
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			0.00			20,500,301.59
14. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D12b)			182,866,667.62			
b. State Subventions (Line D13)			0.00			
c. Less: Excluded Appropriations (Line C24)			2,355,647.57			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			180,511,020.05			
15 Adjustments to the Limit Per Government Code Section 7902.1 (Line D14d minus D9)						
			35,307,932.40			
SUMMARY						
16 Adjusted Appropriations Limit (Lines D9 plus D15)			180,511,020.05			184,548,564.56
17 Appropriations Subject to the Limit (Line D14d)			180,511,020.05			

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
* Please provide below an explanation for each entry in the adjustments column.						
ADA adjusted to Adopted Budget number.						
Karen Kimmel, Chief Financial Officer			(562) 922-6124			
Gann Contact Person			Contact Phone Number			

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 28,446,200.69
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 226,162,552.28

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 12.58%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 270,842.35
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

- 1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 22,211,139.55
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 6,076,024.87

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	256,020.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	827,769.99
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,972,391.62
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	88,560.71
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	270,842.35
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	31,702,749.09
9. Carry-Forward Adjustment (Part IV, Line F)	5,379,158.18
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	37,081,907.27
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	39,434,340.54
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	84,904,616.99
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	34,229,406.49
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,277,096.56
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	26,718,177.20
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	13,220,758.30
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	8,848,947.07
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	35,690,582.81
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	46,018,100.76
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	13,706,397.10
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	1,432,784.58
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	270,842.35
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	170,959.45
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	13,436,734.05
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	318,818,059.55
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	9.94%
D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	11.63%

Part IV - Carry-forward Adjustment
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	31,702,749.09
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(658,737.11)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (8.05%) times Part III, Line B19); zero if negative	5,379,158.18
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.05%) times Part III, Line B19) or (the highest rate used to recover costs from any program (13.16%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	5,379,158.18
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	5,379,158.18

Approved indirect cost rate: 8.05%

Highest rate used in any program: 13.16%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	4,590,564.36	369,540.44	8.05%
01	3025	4,343,439.14	349,647.00	8.05%
01	3060	1,921,757.67	154,701.49	8.05%
01	3061	490,545.02	40,375.64	8.23%
01	3110	3,000.00	241.50	8.05%
01	3182	531,106.41	42,754.06	8.05%
01	3183	1,231,776.51	98,454.77	7.99%
01	3211	1,768,785.35	142,387.22	8.05%
01	3212	7,337,169.63	590,642.16	8.05%
01	3213	4,786,182.05	385,287.66	8.05%
01	3305	63,010.00	5,072.00	8.05%
01	3310	561,757.00	45,221.00	8.05%
01	3326	100,728.62	8,108.65	8.05%
01	3327	107,609.00	8,662.00	8.05%
01	3395	88,947.13	7,159.87	8.05%
01	3410	850,051.86	68,429.17	8.05%
01	4035	53,514.49	4,307.92	8.05%
01	4037	1,082,037.43	100,525.74	9.29%
01	4038	680,427.12	54,434.16	8.00%
01	4123	1,066,735.79	85,872.22	8.05%
01	4127	480,107.07	37,969.80	7.91%
01	4203	26,092.00	2,041.24	7.82%
01	4204	342,085.93	27,537.92	8.05%
01	5035	1,358,714.36	109,376.50	8.05%
01	5210	23,511,545.10	2,873,247.49	12.22%
01	5630	263,738.62	21,230.96	8.05%
01	5632	387,070.22	31,159.15	8.05%
01	5633	345,201.98	27,788.76	8.05%
01	5634	10,480.46	843.68	8.05%
01	5810	2,087,903.65	181,245.88	8.68%
01	6010	94,771.17	7,629.08	8.05%
01	6266	459,080.30	36,955.96	8.05%
01	6332	1,349,561.77	108,639.72	8.05%
01	6333	54,286.10	4,370.03	8.05%
01	6334	78,729.23	10,362.70	13.16%
01	6387	169,284.21	13,627.38	8.05%

Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
2022-23 Unaudited Actuals
Exhibit A: Indirect Cost Rates Charged to Programs

19 10199 0000000
Form ICR
D8ABCD2UY7(2022-23)

01	6388	69,551.98	2,782.08	4.00%
01	6500	12,708,480.71	1,023,032.71	8.05%
01	6520	242,012.96	19,482.04	8.05%
01	6536	46,531.58	3,745.79	8.05%
01	6537	212,712.11	17,123.32	8.05%
01	6546	658,518.28	53,010.72	8.05%
01	6680	157,316.97	10,653.15	6.77%
01	6685	111,092.07	6,932.05	6.24%
01	6695	934,359.55	75,215.94	8.05%
01	7085	519,040.14	41,782.73	8.05%
01	7311	1,089.60	87.71	8.05%
01	7365	945,499.72	76,112.73	8.05%
01	7366	4,713,307.64	379,421.27	8.05%
01	7368	1,333,977.02	107,385.15	8.05%
01	7370	694,123.09	55,876.91	8.05%
01	7412	687.90	55.38	8.05%
01	7413	601.93	48.46	8.05%
01	7422	754,958.77	60,774.18	8.05%
01	7810	4,937,528.79	396,967.41	8.04%
01	8150	1,587,859.90	127,822.72	8.05%
01	9010	33,314,360.85	2,939,397.49	8.82%
12	5058	18,667.00	1,502.69	8.05%
12	6054	296,637.77	23,879.34	8.05%
12	6057	411,348.94	33,113.59	8.05%
12	6105	2,953,424.15	190,843.60	6.46%
12	6106	728,574.66	58,650.26	8.05%
12	6127	7,736,946.28	622,824.17	8.05%
12	6128	1,156,957.18	93,135.05	8.05%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	759,977.65		1,996,407.28	2,756,384.93
2. State Lottery Revenue	8560	153,110.80		94,907.55	248,018.35
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		913,088.45	0.00	2,091,314.83	3,004,403.28
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	91,160.61		0.00	91,160.61
2. Classified Salaries	2000-2999	6,616.50		0.00	6,616.50
3. Employee Benefits	3000-3999	22,386.42		0.00	22,386.42
4. Books and Supplies	4000-4999	190,948.66		195,509.33	386,457.99
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	74,500.85			74,500.85
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		385,613.04	0.00	195,509.33	581,122.37
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	527,475.41	0.00	1,895,805.50	2,423,280.91
D. COMMENTS:					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

SACS 84

Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
2022-23
County School Service and Charter Schools Funds
Program Cost Report

19 10199 000000
Form PCR
D8ABCDUY7(2022-23)

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	182,732,352.30	4,800.93	182,737,153.23	15,589,047.16		198,326,200.39
1110	Regular Education, K-12	0.00	0.00	0.00	0.00		0.00
3100	Alternative Schools	19,929.23	0.00	19,929.23	1,700.13		21,629.36
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3500	County Community Schools	2,069,473.80	14,941.55	2,084,415.35	177,818.51		2,262,233.86
3550	Community Day Schools	6,095,801.18	1,304,187.71	7,399,988.89	631,282.55		8,031,271.44
3600	Juvenile Courts	28,278,173.11	8,629,252.54	36,907,425.65	3,148,520.09		40,055,945.74
3700	Specialized Secondary Programs	17,148,488.26	32,020.80	17,180,509.06	1,465,644.84		18,646,153.90
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4780	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	6,630,197.67	9,868.58	6,640,066.25	566,454.63		7,206,520.88
4900	Other Supplemental Education	10,626,627.01	756,615.05	11,383,242.06	971,088.22		12,354,330.28
5000-5999	Special Education	15,987,159.51	759,937.04	16,747,096.55	1,428,671.04		18,175,767.59
6000	Regional Occupational Ctr/Prg (ROC/P)	5,314,168.57	21,337.47	5,335,506.04	455,164.45		5,790,670.49
Other Goals							
7110	Nonagency - Educational	9,877,404.15	195,123.59	10,072,527.74	859,273.04		10,931,800.78
7150	Nonagency - Other	29,025,272.69	601,540.13	29,626,812.82	2,527,421.35		32,154,234.17
8100	Community Services	10,384,292.90	0.00	10,384,292.90	885,869.29		11,270,162.19
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
8600	County Services to Districts	118,551,357.17	6,787,135.82	125,338,492.99	10,692,448.93		136,030,941.92
Other Costs							
----	Food Services					440,811.38	440,811.38
----	Enterprise					13,220,758.30	13,220,758.30
----	Facilities Acquisition & Construction					7,821,594.61	7,821,594.61
----	Other Outgo					52,218,241.65	52,218,241.65
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ((Column 3 + CAC, line C5) times CAC, line E)		0.00	0.00	1,146,268.71		1,146,268.71
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(1,023,948.70)		(1,023,948.70)
----	Total County School Service and Charter Schools Funds Expenditures	442,740,697.55	19,116,761.21	461,857,458.76	39,522,724.24	73,701,405.94	575,081,588.94

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	85,032,271.00	40,692,005.54	0.00	0.00	39,362,122.61	0.00	0.00			17,464,315.30	181,637.85	182,732,352.30
1110	Regular Education, K-12	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3100	Alternative Schools	0.00	7,689.23	0.00	0.00	12,240.00	0.00	0.00			0.00	0.00	19,929.23
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3500	County Community Schools	1,087,323.04	255,334.58	1,890.33	174,945.34	500,459.35	0.00	0.00			27,372.17	22,148.99	2,069,473.80
3550	Community Day Schools	2,557,902.22	1,048,600.39	442,955.54	631,734.88	828,127.67	0.00	0.00			457,984.32	128,496.16	6,095,801.18
3600	Juvenile Courts	14,217,356.02	2,945,332.29	2,286,728.21	2,179,009.06	5,438,398.50	0.00	0.00			1,208,857.46	2,491.57	28,278,173.11
3700	Specialized Secondary Programs	9,588,096.33	1,493,901.90	440,342.82	2,834,058.66	1,388,221.64	0.00	285,722.67			780,718.76	337,425.48	17,148,488.26
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	4,943,317.55	1,286,190.94	72,561.88	0.00	327,259.92	0.00	0.00			867.38	0.00	6,630,197.67
4900	Other Supplemental Education	762,461.65	128,871.97	0.00	0.00	9,527,105.23	0.00	127,730.94			75,408.53	5,048.69	10,626,627.01
5000-5999	Special Education	6,654,952.33	3,076,651.75	120,830.42	1,100,022.09	4,987,674.68	0.00	0.00			44,058.35	2,969.89	15,987,159.51
6000	ROC/P	3,189,020.83	2,119,239.17	0.00	0.00	0.00	0.00	0.00			5,771.61	136.96	5,314,168.57
Other Goals													
7110	Nonagency - Educational	793,255.54	2,450,773.39	194,078.75	0.00	0.00	5,972,172.84	425,410.65	0.00	0.00	15,813.24	25,899.74	9,877,404.15
7150	Nonagency - Other	5,365.00	563,192.93	0.00	0.00	6,330,542.08	0.00	459,050.55	16,604,978.08	0.00	4,465,155.55	596,988.50	29,025,272.69
8100	Community Services		127,849.90	0.00	0.00	0.00	0.00		10,256,367.71	0.00	75.29	0.00	10,384,292.90
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8600	County Services to Districts		27,269,285.16	762,291.31	0.00	4,186,177.92	0.00	0.00		86,019,345.10	256,277.66	57,980.02	118,551,357.17
Total Direct Charged Costs		128,831,321.51	83,464,919.14	4,321,679.26	6,919,770.03	72,888,329.60	5,972,172.84	1,297,914.81	26,861,345.79	86,019,345.10	24,802,675.62	1,361,223.85	442,740,697.55

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	4,800.93	0.00	0.00	4,800.93
1110	Regular Education, K-12	0.00	0.00	0.00	0.00
3100	Alternative Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3500	County Community Schools	14,941.55	0.00	0.00	14,941.55
3550	Community Day Schools	1,304,187.71	0.00	0.00	1,304,187.71
3600	Juvenile Courts	7,703,851.88	925,400.66	0.00	8,629,252.54
3700	Specialized Secondary Programs	32,020.80	0.00	0.00	32,020.80
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	9,868.58	0.00	0.00	9,868.58
4900	Other Supplemental Education	37.49	756,577.56	0.00	756,615.05
5000-5999	Special Education (allocated to 5001)	31,496.66	728,440.38	0.00	759,937.04
6000	ROC/P	21,337.47	0.00	0.00	21,337.47
Other Goals					
7110	Nonagency - Educational	10,668.73	184,454.86	0.00	195,123.59
7150	Nonagency - Other	1,280.25	600,259.88	0.00	601,540.13
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Sv cs.	0.00	0.00	0.00	0.00
8600	County Services to Districts	1,663,042.32	5,124,093.50	0.00	6,787,135.82
Other Funds					
--	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		10,797,534.37	8,319,226.84	0.00	19,116,761.21

A.	Central Administration Costs in County School Service and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	8,613,990.16
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	256,020.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	24,919,890.43
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	6,756,772.35
5	Total Central Administration Costs in County School Service and Charter Schools Funds	40,546,672.94
B.	Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	442,740,697.55
2	Total Allocated Costs (from Form PCR, Column 2, Total)	19,116,761.21
3	Total Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	461,857,458.76
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	13,436,734.05
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	13,436,734.05
D.	Total Direct Charged and Allocated Costs (B3 + C5)	475,294,192.81
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	8.53%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	440,811.38				440,811.38
Enterprise (Objects 1000-5999, 6400-6920)		13,220,758.30			13,220,758.30
Facilities Acquisition & Construction (Objects 1000-6700)			7,821,594.61		7,821,594.61
Other Outgo (Objects 1000 - 7999)				52,218,241.65	52,218,241.65
Total Other Costs	440,811.38	13,220,758.30	7,821,594.61	52,218,241.65	73,701,405.94

**Unaudited Actuals
2022-23
Form and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs**

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	623,907.62	10,173,474.69	0.00	152.07	8,159,105.41	160,121.44	0.00
B. Enter Allocation Factor(s) by Goal: <small>(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)</small>	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals	Description						
0001	Pre-Kindergarten	.90					
1110	Regular Education, K-12						
3100	Alternative Schools						
3300	Independent Study Centers						
3400	Opportunity Schools						
3500	County Community Schools	2.80		.29	4.01		
3550	Community Day Schools	2.00	2.00	1.71	4.99		
3600	Juvenile Courts	7.45	11.85	4.00	37.76	2.96	2.96
3700	Specialized Secondary Programs	6.00		5.00	11.00		
3800	Career Technical Education						
4110	Regular Education, Adult						
4610	Adult Independent Study Centers						
4620	Adult Correctional Education						
4630	Adult Career Technical Education						
4760	Bilingual						
4850	Migrant Education	1.85					
4900	Other Supplemental Education				28.24	2.42	2.42
5000-5999	Special Education (allocated to 5001)	5.90		5.00	18.00	2.33	2.33
6000	ROC/P	4.00					
Other Goals	Description						
7110	Nonagency - Educational	2.00				.59	.59
7150	Nonagency - Other	.24				1.92	1.92
8100	Community Services						
8500	Child Care and Development Services						
8600	County Services to Districts	83.82	1.88		10.56	16.39	16.39
Other Funds	Description						
--	Adult Education (Fund 11)						
--	Child Development (Fund 12)						

Unaudited Actuals
2022-23
Form and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	116.96	15.73	16.00	114.56	26.61	26.61	333.00

Description	2022-23 Actual	2023-24 Budget	% Diff.
SELPA Name: (DP)			
Date allocation plan approved by SELPA governance:	6/13/2023		
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment	182,187.20	139,121.00	-23.64%
2. Local Special Education Property Taxes	8,383,471.00	7,634,073.00	-8.94%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	8,565,658.20	7,773,194.00	-9.25%
B. Program Specialist/Regionalized Services Apportionment	155,581.29	168,230.00	8.13%
C. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
D. Low Incidence Apportionment	6,816.51	6,815.00	-0.02%
E. Out of Home Care Apportionment	851,186.00	851,328.00	0.02%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
G. Adjustment for NSS with Declining Enrollment			0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)	9,579,242.00	8,799,567.00	-8.14%
I. Mental Health Apportionment	827,800.00		-100.00%
J. Federal IDEA Local Assistance Grants - Preschool			0.00%
K. Federal IDEA - Section 619 Preschool			0.00%
L. Other Federal Discretionary Grants	634,819.07	479,322.00	-24.49%
M. Other Adjustments	(897,302.00)	1,127,802.00	-225.69%
N. Total SELPA Revenues (Sum lines H through M)	10,144,559.07	10,406,691.00	2.58%
II. ALLOCATION TO SELPA MEMBERS			
Los Angeles County Office of Education (DP00)	10,144,559.07	10,406,691.00	2.6%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.N)	10,144,559.07	10,406,691.00	2.58%
Preparer Name: Alyssa Martinez			
Title: Financial Operations Consultant			
Phone: (562) 922-8899			

Description	2022-23 Actual	2023-24 Budget	% Diff.
SELPA Name: Los Angeles Charter SELPA (LA)			
Date allocation plan approved by SELPA governance:	5/25/2023		
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment	20,658,014.00	20,556,255.00	-0.49%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	20,658,014.00	20,556,255.00	-0.49%
B. Program Specialist/Regionalized Services Apportionment	248,971.35	269,213.00	8.13%
C. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
D. Low Incidence Apportionment	272,660.39	272,601.00	-0.02%
E. Out of Home Care Apportionment	499,567.00	499,650.00	0.02%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
G. Adjustment for NSS with Declining Enrollment			0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)	21,679,212.74	21,597,719.00	-0.38%
I. Mental Health Apportionment	1,120,307.32		-100.00%
J. Federal IDEA Local Assistance Grants - Preschool			0.00%
K. Federal IDEA - Section 619 Preschool			0.00%
L. Other Federal Discretionary Grants	2,901,359.00	2,900,000.00	-0.05%
M. Other Adjustments		1,000.00	New
N. Total SELPA Revenues (Sum lines H through M)	25,700,879.06	24,498,719.00	-4.68%
II. ALLOCATION TO SELPA MEMBERS			
Los Angeles County Office of Education (LA00)	1,169,455.74	2,125,774.00	81.8%
Academia Advance Charter (LAA01)	308,959.00	233,493.00	-24.4%
Jardin de la Infancia (LAA07)	27,197.00	14,235.00	-47.7%
Intellectual Virtues Academy (LAA10)	114,837.62	92,570.00	-19.4%
Russell Westbrook Why Not? Middle (LAA11)	205,455.00	151,419.00	-26.3%
ISANA Achernar Academy (LAA12)	487,542.00	433,372.00	-11.1%
Russell Westbrook Why Not? High (LAA16)	232,793.00	232,811.00	0.0%
Heartland Charter (LAA17)	4,655,407.00	4,600,234.00	-1.2%
Lashon Academy (LAA18)	561,891.00	499,565.00	-11.1%
Opportunities for Learning - Duarte (LAA19)	388,880.00	310,404.00	-20.2%
Opportunities for Learning - William S. Hart (LAA20)	1,648,656.00	1,348,867.00	-18.2%
Soleil Academy Charter (LAA22)	232,327.00	229,780.00	-1.1%
Da Vinci RISE High (LAA23)	186,048.00	174,854.00	-6.0%
Granite Mountain Charter (LAA24)	3,585,388.00	3,457,827.00	-3.6%
ICEF Inglewood Elementary Charter Academy (LAA25)	366,212.05	329,456.00	-10.0%
International School for Science and Culture (LAA26)	147,630.00	153,046.00	3.7%
Lake View Charter (LAA27)	617,363.65		-100.0%
Lashon Academy City (LAA28)	60,372.00	62,726.00	3.9%
Sycamore Creek Community Charter (LAA29)	143,826.00	142,451.00	-1.0%
Academia Moderna (LAA31)	401,055.88	371,564.00	-7.4%
Blue Ridge Academy (LAA32)	6,606,412.32	6,542,388.00	-1.0%
Edward B. Cole Academy (LAA33)	362,689.89	371,435.00	2.4%
Options for Youth-Acton (LAA34)	2,089,402.37	1,978,550.00	-5.3%
PREPA TEC - Los Angeles (LAA35)	292,169.44	252,374.00	-13.6%
Village Charter Academy (LAA37)	282,667.78	288,154.00	1.9%
We the People High (LAA38)	45,550.25	46,870.00	2.9%
T.I.M.E. Community (LAA39)	61,733.75		-100.0%

SACS 93

Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
County School Service Fund
Special Education Revenue Allocations
(Optional)

19 10199 0000000
Form SEA
D8ABCD2UY7(2022-23)

Description	2022-23 Actual	2023-24 Budget	% Diff.
Bridges Preparatory Academy (LAA40)	111,152.74		-100.0%
Irvine International Academy (LAA41)	255,271.56		-100.0%
The SEED School of Los Angeles County (LAA42)	52,533.02	54,500.00	3.7%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.N)	25,700,879.06	24,498,719.00	-4.68%

Preparer Name:	Alyssa Martinez
Title:	Financial Operations Consultant
Phone:	(562) 922-8899

SACS 94

Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
2022-23 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

19 10199 0000000
Form SIAA
D8ABCD2UY7(2022-23)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(276,992.20)	0.00	(1,023,948.70)				
Other Sources/Uses Detail					100,591.73	18,700,000.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	315,005.59	0.00	1,023,948.70	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	100,591.73		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					37,858,219.54	7,810,116.50		

Unaudited Actuals
2022-23 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				

Unaudited Actuals
2022-23 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	(38,013.39)						
Other Sources/Uses Detail					11,272,862.63	22,620,965.67		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	315,005.59	(315,005.59)	1,023,948.70	(1,023,948.70)	49,231,673.90	49,231,673.90	0.00	0.00

Unaudited Actuals
Budget 2023-24
Technical Review Checks
Phase - All
Display - Exceptions Only

Los Angeles County Office of Education

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)

GENERAL LEDGER CHECKS

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.

Exception

FUND	RESOURCE	NEG. EFB
01	1400	(\$263,412.00)
Explanation: Carryover of prior year overpayment, net of 2023 apportionment		
01	7311	(\$1,176.94)
Explanation: 2024 operating budget will be reduced to offset this 2023 spending		
01	7426	(\$40,571.37)
Explanation: 2024 operating budget will be reduced to offset excess 2023 spending		
Total of negative resource balances for Fund 01		(\$305,160.31)
10	0000	(\$93,413.37)
Explanation: Fair market value adjustment to cash per GASB 31 requirement		
Total of negative resource balances for Fund 10		(\$93,413.37)
12	0000	(\$1,826,242.00)
Explanation: Fair market value adjustment to cash per GASB 31 requirement		
12	5059	(\$22,993.64)
Explanation: 2024 operating budget will be reduced to offset excess 2023 spending		
Total of negative resource balances for Fund 12		(\$1,849,235.64)
67	0000	(\$484,557.62)
Explanation: Fair market value adjustment to cash per GASB 31 requirement		
Total of negative resource balances for Fund 67		(\$484,557.62)

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:

Exception

FUND	RESOURCE	OBJECT	VALUE
01	1400	9790	(\$263,412.00)
Explanation: Carryover of prior year overpayment, net of 2023 apportionment			
01	7311	9790	(\$1,176.94)
Explanation: 2024 operating budget will be reduced to offset this 2023 spending			
01	7426	9790	(\$40,571.37)
Explanation: 2024 operating budget will be reduced to offset excess 2023 spending			
10	0000	9790	(\$93,413.37)
Explanation: Fair market value adjustment to cash per GASB 31 requirement			
12	0000	9790	(\$1,826,242.00)
Explanation: Fair market value adjustment to cash per GASB 31 requirement			
12	5059	9790	(\$22,993.64)
Explanation: 2024 operating budget will be reduced to offset excess 2023 spending			
67	0000	9790	(\$484,557.62)
Explanation: Fair market value adjustment to cash per GASB 31 requirement			

Unaudited Actuals
 Unaudited Actuals 2022-23
Technical Review Checks
 Phase - All
 Display - Exceptions Only

Los Angeles County Office of Education

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)

WWC - 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)

GENERAL LEDGER CHECKS

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.

Exception

FUND	RESOURCE	NEG. EFB
01	1400	(\$263,412.00)
Explanation: Carryover of prior year overpayment, net of 2023 apportionment		
Total of negative resource balances for Fund 01		(\$263,412.00)
10	0000	(\$93,413.37)
Explanation: Fair market value adjustment to cash per GASB 31 requirement		
Total of negative resource balances for Fund 10		(\$93,413.37)
12	0000	(\$1,826,242.00)
Explanation: Fair market value adjustment to cash per GASB 31 requirement		
Total of negative resource balances for Fund 12		(\$1,826,242.00)
67	0000	(\$484,557.62)
Explanation: Fair market value adjustment to cash per GASB 31 requirement		
Total of negative resource balances for Fund 67		(\$484,557.62)

EXP-POSITIVE - (Warning) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.)

Exception

FUND	RESOURCE	FUNCTION	VALUE
01	5245	1000	(\$207,619.00)
Explanation: Negative balance due to reversal of unspent balance of accrued (FY21-22) subrecipient contract. Reversal processed within 90-day liquidation period. Resource is no longer in use.			
40	0000	8500	(\$3,078,358.65)
Explanation: 2022 expenditures for new HVAC transferred to ESSER III in 2023			

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:

Exception

FUND	RESOURCE	OBJECT	VALUE
01	0000	8048	(\$130,115.62)
Explanation: Property tax refunds and purchaser of delinquent taxes exceeded collections			
01	1400	9790	(\$263,412.00)
Explanation: Carryover of prior year overpayment, net of 2023 apportionment			
01	5035	9590	(\$2,903.20)
Explanation: Negative accounts payable due to overpayment made in 2023. Warrant was cancelled in 2024 and reissued for lesser amount.			
01	5245	8290	(\$37,436.00)
Explanation: Negative balance due to reversal of unspent balance of accrued (FY21-22) subrecipient contract. Reversal processed within 90-day liquidation period. Resource is no longer in use.			
01	5245	5100	(\$37,436.00)
Explanation: Negative balance due to reversal of unspent balance of accrued (FY21-22) subrecipient contract. Reversal processed within 90-day liquidation period. Resource is no longer in use.			
01	6230	8590	(\$1,069,327.08)
Explanation: Prop 39 funds in process of being returned to the CDE			
01	7425	8590	(\$1,253,840.26)
Explanation: Correction of excess revenue recognized in 2022			
01	7425	5800	(\$117,335.00)
Explanation: Reversal of 2022 accrual that did not materialize			
01	7426	8590	(\$569,757.09)
Explanation: Correction of excess revenue recognized in 2022			
10	0000	9790	(\$93,413.37)
Explanation: Fair market value adjustment to cash per GASB 31 requirement			
12	0000	9790	(\$1,826,242.00)
Explanation: Fair market value adjustment to cash per GASB 31 requirement			
12	6127	9590	(\$69,676.80)
Explanation: Negative accounts payable due to overpayment made in 2023. Warrant was cancelled in 2024 and reissued for lesser amount.			
40	0000	6200	(\$3,078,358.65)
Explanation: 2022 expenditures for new HVAC transferred to ESSER III in 2023			
67	0000	9790	(\$484,557.62)
Explanation: Fair market value adjustment to cash per GASB 31 requirement			
76	9010	9620	(\$9,381,636.36)
Explanation: Fair market value adjustment to cash per GASB 31 requirement			

REV-POSITIVE - (Warning) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund:

Exception

FUND	RESOURCE	VALUE
01	5245	(\$37,436.00)
Explanation: Negative balance due to reversal of unspent balance of accrued (FY21-22) subrecipient contract. Reversal processed within 90-day liquidation period. Resource is no longer in use.		
01	6230	(\$1,069,327.08)
Explanation: Prop 39 funds in process of being returned to the CDE		
01	7425	(\$1,253,840.26)
Explanation: Correction of excess revenue recognized in 2022		
01	7426	(\$569,757.09)
Explanation: Correction of excess revenue recognized in 2022		
12	0000	(\$1,235,039.72)
Explanation: Fair market value adjustment to cash per GASB 31 requirement		

SUPPLEMENTAL CHECKS

IC-EXCEEDS-LEA-RATE - (Warning) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) exceeds the LEA's approved indirect cost rate. Please review your records and make any necessary corrections.

Exception

Explanation: Specific programs have negotiated indirect rates that allow indirect cost to be charged on all or portions of sub-grantee contracts (object 5100).

IC-PCT - (Warning) - The straight indirect cost percentage (i.e., WITHOUT the carry-forward adjustment) is less than 2% or exceeds 9%. LEAs, regardless of their size or type, with rates outside of these guidelines have usually incorrectly coded general administrative costs (e.g., fiscal services, personnel/human services, central support, and centralized data processing). Please review the Indirect Cost Rate Worksheet (Form ICR) paying special attention that costs coded to the indirect cost functions are consistent with the definitions in the California School Accounting Manual. Also, to help with your review, the Indirect Cost Rate Worksheet section of the SACS Software User Guide contains a list of common problem areas. If general administration costs are incorrectly coded, make the necessary data corrections; if costs are correct, please provide an explanation identifying the major contributing factors to the rate.

Exception

Straight indirect cost percentage before carry-forward adjustment (Form ICR, Part III, Line C is \$9.94 %

Explanation: Leasing costs are no longer included in Indirect base due to GASB 87, increasing indirect cost %

Board Meeting – October 10, 2023

Item VIII. Informational Items

A. Governmental Relations

Dr. Duardo will provide an update on Governmental Relations.

Board Meeting – October 10, 2023

Item VIII. Informational Items

- B. Los Angeles County Board of Education Meeting Schedule, Establishment of Meeting Times, Future Agenda Items, and Follow up.

**LOS ANGELES COUNTY
BOARD OF EDUCATION**

MEETING CALENDAR
October 10, 2023 - June 30, 2024

2:30 p.m. Study Session: Los Padrinos Update

3:00 Board Meeting

Presentation: Week of the School Administrator in Los Angeles County

Rpt: Report on Board Policies

Consent Rec: Adoption of Board Resolution No. 15: 2023-24 GANN Limit

Rec: Approval of LACOE FY 2022-23 Unaudited Actuals Financial Reports (Enclosure)

Interdistrict Attendance Appeals

1. Ivan V. v. Los Angeles USD (Spanish Interpreter)

2. Allison R. v. Lennox SD (Spanish Interpreter)

~~3. Trinity M. v. Los Angeles USD~~

~~4. Kelsie C. O. v. Los Angeles USD~~

~~5. Teo M. v. Los Angeles USD~~

~~6. Alexis G. v. Los Angeles USD~~

~~7. Piero C. v. Los Angeles USD~~

~~8. Jessie G. v. Los Angeles USD~~

~~9. Nolan V. v. Los Angeles USD~~

~~10. Mikahi A. v. Los Angeles USD~~

~~11. Anabella C. v. Los Angeles USD~~

~~12. Arianna D. v. Los Angeles USD*~~

~~13. Greyson G. v. Los Angeles USD*~~

~~14. Christopher M. v. Los Angeles USD*~~

~~15. Ski M. v. Los Angeles USD*~~

~~16. Cashdan M. v. Los Angeles USD*~~

~~17. Erin R. v. Los Angeles USD*~~

~~18. Andres F. v. Los Angeles USD*~~

~~19. Jason B. v. Los Angeles USD*~~

~~20. Benjamin G. v. Los Angeles USD~~

~~21. Kaya R. v. Los Angeles USD*~~

~~22. Jaylah Z. v. Los Angeles USD*~~

~~23. Stephanie R. v. Los Angeles USD*~~

~~24. Jonathan Champion Jr. v. Los Angeles USD*~~

~~25. Aidan V. v. Los Angeles USD*~~

~~26. Monserrat S. v. Los Angeles USD*~~

~~27. Michaela H. v. Los Angeles USD*~~

~~28. Jason N. v. Los Angeles USD~~

~~29. Jennifer H. v. Los Angeles USD~~

~~30. Lexie S. v. Los Angeles USD*~~

~~31. Paris R. v. Los Angeles USD*~~

~~32. Emily M. v. Los Angeles USD*~~

~~33. Mickael T. v. Los Angeles USD*~~

~~34. Jacquelyn F. v. Los Angeles USD*~~

~~35. Eva E. v. Los Angeles USD*~~

~~36. Vanessa P. v. Paramount USD~~

~~37. Daniel M. v. Inglewood USD~~

~~38. Lucas R. v. Long Beach USD*~~

~~39. Noah H. v. Azusa USD*~~

~~40. Navid L. v. Azusa USD*~~

~~41. Corazon L. v. Azusa USD*~~

~~42. Ernesto G. v. Azusa USD*~~

~~43. Sef G. v. Montebello USD*~~

~~44. Samantha G. v. Covina Valley USD*~~

~~45. Sunny G. v. Covina Valley USD*~~

~~46. Isabella T. v. Bassett USD*~~

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OCTOBER 17 2023	OCTOBER 17 (Cont'd) 2023
<p>3:00 Board Meeting Rpt: Report on Policies Rpt: Update on Juvenile Court Schools Rpt: Uniform Complaint Procedure Quarterly Report for Educational Programs, July 1 to September 30, 2023 Consent Rec: Adoption of Board Resolution No. __: National Homeless Youth Awareness Month, November 2023 - <i>CWSS</i> Consent Rec: Adoption of Board Resolution No. __: California Sikh American Awareness and Appreciation Month, November 2023 Consent Rec: Approval of Board Resolution No. __ in Recognition of Native American Heritage Month, November 2023 Consent Rec: Adoption of Board Resolution No. __: United Against Hate Week Consent Rec: Acceptance of Project Funds No. 48 Consent Rec: Acceptance of Project Funds No. 49 Consent Rec: Acceptance of Project Funds No. 50 Consent Rec: Acceptance of Project Funds No. 51 Acceptance of Project Funds No. 52 Consent Rec: Acceptance of Project Funds No. 53 Rec: Approval of Second Reading and Adoption of Policies Rec: Approval of the Head Start and Early Learning Division Carryover Request from 2022-23 to 2023-24 with Attached Staff Report Interdistrict Attendance Appeals 1. Heily M. v. Los Angeles USD (Spanish Interpreter) 2. <u>Teo M. v Los Angeles USD</u> 3. <u>Olivia M. v. Los Angeles USD</u> 4. <u>Stephanie R. A. v. Los Angeles USD</u> 5. <u>Jonathan C. v. Los Angeles USD</u> 6. <u>Eva E. v. Los Angeles USD</u> 7. Hadia E. v. Los Angeles USD 8. <u>Eliza P. v. Los Angeles USD</u> 9. Elias M. v. Los Angeles USD 10. <u>Mason Z. v. Los Angeles USD</u> 11. <u>Jonathan F. M. v. Los Angeles USD</u> 12. Adam F. v. Los Angeles USD 13. <u>Braylin S. v. Los Angeles USD</u> 14. <u>Ruby C. M. v. Los Angeles USD</u> 15. <u>Drake S. v. Los Angeles USD</u> 16. <u>Tabary M. v. Los Angeles USD</u> 17. <u>Alejandro A. v. Los Angeles USD</u> 18. Hannah W. v. Los Angeles USD 19. Carter W. v. Los Angeles USD 20. <u>D'Angelo R. v. Los Angeles USD</u> 21. <u>Mareli R. v. Los Angeles USD</u> 22. <u>Christian D. v. Los Angeles USD</u> 23. <u>Julian V. v. Los Angeles USD</u> 24. <u>Aubrey V. v. Los Angeles USD</u> 25. <u>Taishon G. v. Los Angeles USD</u> 26. <u>Stella N. v. Los Angeles USD</u> 27. <u>Emet P. v. Los Angeles USD</u> 28. <u>Jayson C. v. Los Angeles USD</u> 29. <u>Gianna P. v. Los Angeles USD</u> 30. <u>Alexander N. v. Los Angeles USD</u> 31. <u>Luzelena S. R. v. Los Angeles USD</u> 32. <u>Julian S. R. v. Los Angeles USD</u> 33. Melody E. v. Los Angeles USD 34. Ray E. v. Los Angeles USD 35. <u>Lennox W. v. Los Angeles USD</u> 36. <u>Allen H. v. Los Angeles USD</u> 37. Amanda V. v. Los Angeles USD 38. <u>Sofia B. M. v. Los Angeles USD</u> 39. <u>Claire M. v. Los Angeles USD</u> 40. <u>Bryan V. v. Los Angeles USD</u> 41. <u>Selena J. v. Los Angeles USD</u> 42. <u>Angie M. v. Los Angeles USD</u> 43. <u>Julius S. v. Los Angeles USD</u></p>	<p>Interdistrict Attendance Appeals 44. <u>Thaddeus M. v. Los Angeles USD</u> 45. <u>Marisa M. v. Los Angeles USD</u> 46. <u>Aliyah A. v. Los Angeles USD</u> 47. <u>Kyra S. v. Los Angeles USD</u> 48. <u>Neva V. v. Los Angeles USD</u> 49. <u>Rider C. v. Los Angeles USD</u> 50. <u>Arianna Z. v. Los Angeles USD</u> 51. <u>Ethan J. v. Los Angeles USD</u> 52. <u>Sergio G. v. Los Angeles USD</u> 53. <u>Sabino G. v. Los Angeles USD</u> 54. <u>Adan G. v. Los Angeles USD</u> 55. <u>Benjamin D. v. Los Angeles USD</u> 56. <u>Eita A. v. Los Angeles USD</u> 57. <u>Josue B. v. Los Angeles USD</u> 58. <u>Patricia A. R. v. Los Angeles USD</u> 59. <u>Lauren M. v. Los Angeles USD</u> 60. <u>Leo Z. v. Los Angeles USD</u> 61. <u>Alyssa J. v. Los Angeles USD</u> 62. <u>Vanessa P. v. Paramount USD</u> 63. <u>Daniel M. v. Inglewood USD</u> 64. Charlize L. v. Downey USD 65. Jayden B. v. Montebello USD 66. <u>Camila L. v. Montebello USD</u> 67. Bella G. v. Montebello USD 68. <u>Mila S. W. v. Compton USD</u> 69. <u>Salena P. v. Compton USD</u> 70. <u>Jahmeir M. v. Compton USD</u> 71. Thao U. N. v. Bassett USD 72. Kathy N. v. Bassett USD 73. <u>Alexander M. v. Azusa SD</u> 74. <u>Ezekiel M. v. Azusa USD</u> 75. Adam M. v. Azusa USD 76. <u>Noah A. v. Azusa USD</u> 77. <u>Harleigh H. v. Temple City USD</u> 78. Nasir A. v. Long Beach USD 79. <u>Anabell N. v. Long Beach USD</u> 80. <u>Bryce B. v. El Monte City SD</u> 81. Jay Allan R. v. El Rancho USD 82. London B. L. v. El Segundo USD 83. Gerardo P. v. Torrance USD 84. <u>Emelia K. v. Las Virgenes USD</u> 85. <u>Ana R. v. Lennox SD</u> 86. <u>Elijah S. v. Lancaster USD</u> Expulsion Appeal Case No. 2223-0012 v. Paramount USD * (Spanish Interpreter)</p>

NOVEMBER 14

2:30 Study Session: Chronic Absenteeism (*Would like to know where it is happening and how LACOE is supporting these districts.*)

3:00 Board Meeting

Rpt: Quarterly Budget Report – 1st Quarter

Rpt: Update on the Business Enhancement System Transformation (BEST) Project

Rpt: Update on Juvenile Court Schools

Rpt: Head Start and Early Learning Division Community Assessment and Strategic Planning Update

Rpt: Williams Legislation Annual Report on Findings of 2022-23 School Visits and Monitoring

Consent Rec: Adoption of Board Resolution No. __: National Special Education Day, December __, 2023

Consent Rec: Adoption of Board Resolution No. __: International Migrants Day, December __, 2023

Rec: Approval of First Reading of Policies

Rec: Approval of Head Start and Early Learning Division Community Assessment and Strategic Planning Update

Rec: LACOE 2024 State Legislative Agenda

Interdistrict Attendance Appeals

1. Victor Z. v. Los Angeles USD
2. Geovanni Z. v. Los Angeles USD
3. Kayla M. v. Los Angeles USD
4. Anthony M. v. Los Angeles USD
5. Aaron N. v. Los Angeles USD
6. Liam M. v. Los Angeles USD
7. Sofia R. v. Los Angeles USD
8. Sierras A. v. Los Angeles USD
9. Thalia Q. v. Los Angeles USD
10. Desiree E. v. Los Angeles USD
11. Jasmine T. v. Los Angeles USD
12. Scott H. v. Los Angeles USD
13. Angela F. v. Los Angeles USD
14. Aracely F. v. Los Angeles USD
15. Jacob J. v. Los Angeles USD
16. Mia F. v. Los Angeles USD
17. Mackenzie M. v. Los Angeles USD
18. Hazel N. U. v. Los Angeles USD
19. Ephrata M. v. Los Angeles USD
20. Giancarlo M. v. Los Angeles USD
21. Dylan G. v. Los Angeles USD
22. Grey A. v. Los Angeles USD
23. Athena L. v. Los Angeles USD
24. Laila B. v. Los Angeles USD
25. Scarlett N. v. Los Angeles USD
26. Christopher F. v. Los Angeles USD
27. Summer H. K. v. Los Angeles USD
28. Symphony K. v. Los Angeles USD
29. Jackson S. v. Los Angeles USD
30. Awab E. v. Los Angeles USD
31. Adonis W. v. Los Angeles USD
32. Andrea C. v. Los Angeles USD
33. Dean M. v. Los Angeles USD
34. Ariana P. v. Los Angeles USD
35. Alan H. v. Los Angeles USD
36. Herman R. v. Los Angeles USD
37. Shirin E. v. Los Angeles USD

**Veteran’s Day – Friday, November 10, 2023

**In lieu of Admission Day, November 22, 2023

**Thanksgiving Day – Thursday, November 23, 2023

**The Day After Thanksgiving – Friday, November 24, 2023

Interdistrict Attendance Appeals

38. Gaya K. v. Los Angeles USD
39. Lulu V. v. Los Angeles USD
40. Grace A. v. Los Angeles USD
41. Halo R. v. Los Angeles USD
42. Gabriel R. v. Los Angeles USD
43. Bella S. v. Montebello USD
44. James L. v. Montebello USD
45. Julian L. v. Montebello USD
46. Matthew L. v. Montebello USD
47. Isabella T. v. Covina Valley USD
48. Thao U. v. Bassett USD
49. Kathy N. v. Bassett USD
50. London B. L. v. El Segundo USD
51. Gerardo P. v. Torrance USD
52. Ahmari J. v. Torrance USD
53. Maximus D. v. Bonita USD
54. Mateo B. v. Wiseburn USD
55. Benjamin R. v. Wiseburn USD
56. Emma R. v. Wiseburn USD
57. Makara T. v. Wiseburn USD
58. Ethan A. v. Wiseburn USD
59. Riko Y. v. Azusa USD
60. Eleina E. v. Azusa USD
61. Jayden C. v. Azusa USD
62. Jordan H. v. Long Beach USD
63. Amir L. v. Compton USD
64. Clinton W. v. Compton USD
65. Camilla W. v. Compton USD
66. Cassius W. v. Compton USD
67. Cassia W. v. Compton USD
68. Hugo F. v. Paramount USD
69. Gabriela J. v. Inglewood USD
70. Adneli M. v. ABCUSD
71. Ethan L. v. Pasadena USD
72. Efren P. v. Little Lake S=City SD
73. Camila L. v. Whittier City SD
74. Brielle U. v. El Monte City SD

Expulsion Appeal

Case No. 2324-0001 v. Palmdale SD *

<p>DECEMBER 5 2023</p> <p>2:30 p.m. Study Session on Community Schools Expansion 3:00 Board Meeting</p> <p>Rpt: School Plan for Student Achievement (Title I) for Educational Programs Schools 2023-24</p> <p>Rec: <u>Approval of Second Reading and Adoption of Policies</u></p> <p>Rec: Approval of the School Plan for Student Achievement (Title I) for Educational Programs Schools 2023-24</p> <p> </p> <p>**In Lieu of Christmas Eve – Friday, December 22, 2023 **Christmas Holiday – Monday, December 25, 2023 **In Lieu of New Year’s Eve – Friday, December 29, 2023</p>	<p>DECEMBER 12 2023</p> <p>2:30 Board Audit Committee Meeting 3:00 Board Meeting</p> <p>Rpt: First Interim Financial Report 2023-24 (Enclosure) Rec: Annual Financial Report (AFR) for the Fiscal Year ended June 30, 2023 (Enclosure)</p> <p>Rec: Approval of First Interim Financial Report 2023-24 With Attached Staff Report (Enclosure)</p> <p>DECEMBER 19</p> <p>3:00 Board Meeting</p> <p>Rpt: Update on Juvenile Court Schools Rpt: Head Start and Early Learning Division 2023-24 State Programs Continued Funding Application</p> <p>Consent Rec: Adoption of Board Resolution No. __: Dr. Martin Luther King Jr. Day, January __, 2023 Consent Rec: Adoption of Board Resolution No. __: Fred Korematsu Day of Civil Liberties and the Constitution (Education Code 37222.15), January __, 2023 Consent Rec: Adoption of Board Resolution No. 20: National Human Trafficking Month, January 2023 Rec: Approval of Head Start and Early Learning Division 2023-24 State Programs Continued Funding Application</p>
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<p>JANUARY 2 <i>CANCELLED</i> 2024</p> <p> </p> <p>**New Year Holiday – Monday, January 1, 2024 **Martin Luther King Jr. Day – Monday, January 15, 2024</p>	<p>JANUARY 9 2024</p> <p>3:00 Board Meeting</p> <p>Rpt: Uniform Complaint Procedure Quarterly Report for Educational Programs, October 1 to December __, 2023 Rpt: Local Control and Accountability Plan Parent Engagement Update Consent Rec: Approval of Nominees for the School Attendance Review Board (SARB)</p> <p>JANUARY 16</p> <p>3:00 Board Meeting</p> <p>Presentation: Recognition of Head Start and Early Learning Division Golden Apple Awards Rpt: Update on the Business Enhancement System Transformation (BEST) Project Rpt: Update on Juvenile Court Schools Consent Rec: Adoption of Board Resolution No. __: National School Counseling Week, February __, 2024- <i>CWSS</i> Consent Rec: Adoption of Board Resolution No. __: National African American History Month, February 2024</p>
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10/10/23

<p>FEBRUARY 6 2024 2:30 Study Session on Charter Schools: Renewals 3:00 Board Meeting Rpt: Quarterly Budget Report – 2nd Quarter</p> <p>FEBRUARY 13 2:30 p.m. Study Session on Charter Schools: Data 3:00 Board Meeting Presentation: Introduction of Head Start and Early Learning Division Policy Council Executive Members to the County Board of Education</p> <p>**President’s Day – Monday, February 19, 2024</p>	<p>FEBRUARY 20 2024 3:00 Board Meeting Public Hearing: Disposal of Textbooks and Instructional Materials for Educational Programs School Sites Rpt: Update on Juvenile Court Schools Rpt: Preview of 2022-23 Annual Report of Performance Data for LACOE-Operated Educational Programs Consent Rec/Bd. Res.: Adoption of Board Resolution No. __: Read Across America Day, March __, 2024 Consent Rec/Bd. Res.: Adoption of Board Resolution No. __: Anniversary of Boston Massacre and Death of Crispus Attucks, March __, 2024 Consent Rec/Bd. Res.: Adoption of Board Resolution No. __: International Day for the Elimination of Racial Discrimination, March __, 2024 Consent Rec/Bd. Res.: Adoption of Board Resolution No. __: Cesar Chavez Day, March __, 2024 Consent Rec/Bd. Res.: Adoption of Board Resolution No. __: Arts Education Month in California / Youth Arts Month, March 2024 Consent Rec/Bd. Res.: Adoption of Board Resolution No. __: National Nutrition Month, March 2024 Consent Rec/Bd. Res.: Adoption of Board Resolution No. __: National Social Work Month, March 2024 Consent Rec/Bd. Res.: Adoption of Board Resolution No. __: National Women’s History Month, March 2024 Rec: Approval of Educational Programs 2023-24 Textbooks and Instructional Materials Disposal List</p>
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<p>MARCH 5 2024 2:30 p.m. Study Session: Charter School Material Revisions (especially those related to facilities) 3:00 Board Meeting Rpt: Report on Policies Consent Rec/Bd. Res.: Adoption of Board Resolution No. __: to establish a week during the Month of April 2024 as Public Schools Month – <i>Comm</i></p> <p>MARCH 12 3:00 Board Meeting Rpt: Second Interim Report 2023-24 (Enclosure) Rec: Approval of First Reading of Policies Rec: Approval of Second Interim Financial Report 2023-24 With Attached Staff Report (Enclosure)</p> <p>**Cesar Chavez Day – Monday, March 25, 2024</p>	<p>MARCH 19 2024 3:00 Board Meeting Presentation: Visual and Performing Arts Presentation Rpt: Update on Juvenile Court Schools Rpt: Head Start/Early Head Start 2023-24 Consolidated Funding Application Consent Rec/Bd. Res.: Adoption of Board Resolution No. __: Declaring April as “Sexual Assault Awareness Month” and April __, 2024 as “Denim Day” at the Los Angeles County Office of Education – <i>Comm</i> Consent Rec/Bd. Res.: Adoption of Board Resolution No. __: Dolores Huerta Day, April __, 2024 Consent Rec/Bd. Res.: Adoption of Board Resolution No. __: Armenian Genocide Remembrance Day, April __, 2024 Consent Rec/Bd. Res.: Adoption of Board Resolution No. __: National Child Abuse Prevention Month, April 2024 Consent Rec/Bd. Res.: Adoption of Board Resolution No. 40: Recognizing Earth Day as April __, 2024 Consent Rec: Adoption of Board Resolution No. __: National Arab American Heritage Month, April 2024 Rec: Approval of Head Start/Early Head Start 2023-24 Consolidated Funding Application Rec: Approval of Second Reading and Adoption of Policies Rec: 2022-23 Annual Report of Performance Data for LACOE-Operated Educational Programs with Attached Staff Report</p>
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<p>APRIL 2 2024 3:00 Board Meeting Presentation: Recognition of 2023-24 Science and Math Competition and Other Events</p> <p>APRIL 9 2:30 Board Audit Committee Meeting 3:00 Board Meeting Rpt: Williams Uniform Complaint Procedure Quarterly Report for Educational Programs, January 1 to March 31, 2024</p>	<p>APRIL 16 2024 3:00 Board Meeting Presentation: 2023-24 Los Angeles County Academic Decathlon Winners Rpt: Update on the Business Enhancement System Transformation (BEST) Project Rpt: Update on Juvenile Court Schools Rpt: Head Start and Early Learning Division Budget Revision – Non-Federal Match Waiver Request Rpt: Approval of Head Start and Early Learning Division Budget Revision – Non-Federal Match Waiver Request Consent Rec/Bd. Res.: Adoption of Board Resolution No. ___ to recognize May __, 2024, as El Dia del Maestro, or Day of the Teacher, in Los Angeles County – Comm Consent Rec/Bd. Res.: Adoption of Board Resolution No. ___ to recognize May ____, 2024 as Classified School Employees Week in Los Angeles County – Comm Consent Rec/Bd. Res.: Adoption of Board Resolution No. ___: May Day, May __, 2024 Consent Rec: Adoption of Board Resolution No. ___: to recognize May __, 2024, as National School Nurse Day – CWSS Consent Rec: Adoption of Board Resolution No. ___: to recognize May 2024, as National Foster Care Month – CWSS Consent Rec: Adoption of Board Resolution No. ___: Asian American and Pacific Islander Heritage Month, May 2024 Consent Rec: Adoption of Board Resolution No. ___: to recognize May __, 2024 as Harvey Milk Day Consent Rec: Adoption of Board Resolution No. ___: National Mental Health Month, May 2024</p>
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<p>MAY 7 2024 3:00 Board Meeting Presentation: Day of the Teacher 2024 Rpt: Quarterly Budget Report – 3rd Quarter</p> <p>**Memorial Day – Monday, May 27, 2024</p>	<p>MAY 14 2024 3:00 Board Meeting Presentation: Recognition of Classified School Employees Week Presentation: Recognition of the 2024 Winners of the 19th Annual Los Angeles County Spelling Bee Consent Rec: Approval of Los Angeles County Board of Education Institutional Memberships for the 2024-25 Fiscal Year</p> <p>MAY 21 3:00 Board Meeting Presentation: History Day Awards 2024 Rpt: Local Control and Accountability Plan (LCAP) for Educational Programs Consent Rec: Adoption of Board Resolution No. ___: LGBTQ Pride Month, June 2024 Consent Rec: Adoption of Board Resolution No. ___: Immigrant Heritage Month, June 2024</p>
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<p>JUNE 4 2024 3:00 Board Meeting Rpt: Quarterly Budget Report – Estimated Actuals Rpt: Report on Policies Rpt: Los Angeles County Office of Education’s Proposed Budget 2024-25 (Enclosure) Consent Rec: Approval of Annual Distribution of United States Forest Reserve and Flood Control Funds Consent Rec: Adoption of Board Resolution No. __: Juneteenth, June 19, 2024 Consent Rec: Approval of Re-Issuance of Stale-Dated Warrants Rec: Adoption of Board Resolution No. __: Short-term Cash Loan to School Districts in Los Angeles County – BS Rec: Approval of the Los Angeles County Board of Education Schedule, 2024-2025, Establishment of meeting times, future agenda items, follow up</p> <p>JUNE 11 3:00 Board Meeting Public Hearing: Local Control and Accountability Plan (LCAP) Public Hearing: Public Hearing on the Annual Budget and Service Plans for the Los Angeles County Court Schools Special Education Local Plan Area (LAC Court Schools SELPA) Public Hearing: 2024-25 Proposed Budget Rec: Approval of First Reading of Policies Rec: Annual Budget and Service Plans for the Los Angeles County Court Schools Special Education Local Plan Area (LAC Court Schools SELPA)</p> <p>**Juneteenth Day – Wednesday, June 19, 2024</p>	<p>JUNE 18 2024 3:00 Board Meeting Presentation: Academic Bowl 2024 Rpt: Update on Juvenile Court Schools Consent Rec: Adoption of Board Resolution No. __: 2024-25 on how funds received from the Education Protection act shall be spent as required by Article XIII, Section 36 of the California Constitution (EPA) – BS Rec: Approval of Second Reading and Adoption of Policies Rec: Adoption of Local Control Accountability Plan (LCAP) Rec: Adoption of 2024-25 Proposed Budget Rec: Los Angeles County Office of Education – Differentiated Assistance Plan 2024-25</p>
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10/10/23

Board Meeting – October 10, 2023

Item IX. Interdistrict and Expulsion Appeal Hearings

- A. Los Angeles County Board of Education’s Decision on Interdistrict Attendance Appeals (Enclosures)

Final decisions on Interdistrict Attendance Appeals

On September 21, September 26, September 27, and September 29, 2023, the Administrative Hearing Consultant heard the appeal(s). The consultant’s findings and recommendations were sent to the County Board of Education, along with the hearing folder, for review.

The Superintendent will provide legal counsel from the County Office of Education.

**Interdistrict
 Attendance Permit Appeal(s)**

Student's Name	Hearing Consultant	Grade	Represented by	Resident District	District Representative	Desired District
1. Allison Ruiz ^	Steve Tabor	6	Mr. Jorge Ruiz and Mrs. Ernestina Ruiz	Inglewood USD	Ms. Eva Munoz	<u>Lennox SD</u>
2. Navid Leon	Tom Steele	6	Mr. Ernesto Leon and Ms. Gabrielle Jauregui	<u>Azusa USD</u>	Mr. Paul Hernandez	Glendora USD
3. Corazon Leon	Tom Steele	4	Mr. Ernesto Leon and Ms. Gabrielle Jauregui	<u>Azusa USD</u>	Mr. Paul Hernandez	Glendora USD
4. Ernesto Gabriel Leon	Tom Steele	2	Mr. Ernesto Leon and Ms. Gabrielle Jauregui	<u>Azusa USD</u>	Mr. Paul Hernandez	Glendora USD
5. Sef Guerrero	Tom Steele	K	Mr. Jeofrey Guerrero and Ms. Sally Yang	<u>Montebello USD</u>	Mr. James Sams	Alhambra USD
6. Samantha Garcia	Steve Tabor	6	Ms. Angelina Ramirez	Duarte USD	Dr. Matt Dalton	<u>Covina-Valley USD</u>
7. Sunny Garcia	Steve Tabor	4	Ms. Angelina Ramirez	Duarte USD	Dr. Matt Dalton	<u>Covina-Valley USD</u>

^Interpreter Requested