

December 10, 2024

APPROVED: DD:br

Board Meeting – December 10, 2024

Item VII. Recommendations

B. Approval of First Interim Report 2024-25 (Enclosure)

Pursuant to Education Code (EC) 1240(I), county offices of education are required annually to submit an Interim Financial Report by December 15<sup>th</sup>. This Report, whose format is prescribed in State Standards and Criteria, presents fiscal year expenditures for the period ending October 31, 2024, projections for the remainder of 2024-25, and projections for 2025-26 and 2026-27. Per EC, this report is presented to the County Board of Education.

The Los Angeles County Office of Education is submitting a “positive certification”, i.e., that we will be able to meet the financial obligations for the remainder of this year and the two subsequent years.



# **Los Angeles County Office of Education**

## **2024-25 First Interim Report Narrative**

**Karen Kimmel, Chief Financial Officer  
&  
Division of Accounting & Budget Development**

**December 10, 2024**

## **Introduction**

The Los Angeles County Office of Education (LACOE or Office) is required to file two interim reports each fiscal year on the status of the Office's financial health. The First Interim report is due December 15<sup>th</sup> for the period ending October 31<sup>st</sup>. The Second Interim report is due March 15<sup>th</sup> for the period ending January 31<sup>st</sup>.

The Criteria and Standards section of the interim reports, codified in Title 5 of the *California Code of Regulations*, is a tool used to monitor the fiscal stability of education agencies. The interim reports must also include a certification of whether the Office is able to meet its financial obligations in the current and two subsequent fiscal years. A positive certification is assigned when LACOE is expected to meet its financial obligations for the current and two subsequent fiscal years. A qualified certification is designated when LACOE may not meet its financial obligations for the current or two subsequent fiscal years. A negative certification is assigned if LACOE is expected to be unable to meet its financial obligations for the remainder of the current year or for the subsequent fiscal years.

LACOE is submitting the 2024-25 First Interim report with a positive certification, maintaining its reserves above the state-required 2% minimum reserve level for the current and two subsequent fiscal years.

## **Local Control Funding**

LACOE receives its primary funding in three separate funding streams from the Local Control Funding Formula:

- County Operations grant to provide oversight services for districts within the county
- Alternative Education grant for instructional programs operated directly
- Differentiated Assistance to provide assistance to eligible Local Education Agencies (LEA's)

The County Operations grant is based on (1) a minimum grant amount per county, (2) the number of school districts within the county, and (3) the average daily attendance (ADA) attributable to the school districts, charter schools, and schools within Los Angeles County under the jurisdiction of the County Superintendent.

The funding that LACOE receives from the Alternative Education grant is based on the ADA for pupils that receive compulsory education in the Juvenile Court Schools and certain pupils served by LACOE through its County Community Schools who are on probation, probation referred, or mandatorily expelled.

### LACOE Impact

LCFF revenue is now based on the higher of the current year, prior year, or prior three-year average. Since the temporary spike in 2020-21 ADA is outside of the three-year averaging window, LACOE is only gaining minimal benefit from the new options that were implemented in 2023-24.

## Revenues, Expenditures and Fund Balance

County School Service Fund	Combined Unrestricted/Restricted		
	2024-25 Adopted	2024-25 Projected	Increase/(Decrease) in Fund Balance
Total Revenues & Other Financing Sources	688,250,537	787,841,095	99,590,558
Total Expenditures & Other Financing Uses	702,441,189	778,573,202	76,132,013
<b>Net Increase / (Decrease) in Fund Balance</b>	<b>(14,190,652)</b>	<b>9,267,893</b>	<b>23,458,545</b>
Beginning Fund Balance	264,708,452	264,708,452	-
Ending Fund Balance	250,517,800	273,976,345	23,458,545
Components of Ending Fund Balance			
Non Spendable	720,000	720,000	-
Restricted	114,591,111	124,260,364	9,669,253
Assigned (BEST)	24,000,000	40,000,000	16,000,000
Assigned (Part O Carryover)	4,500,000	4,500,000	-
Assigned (Differentiated Assistance Carryover)	16,233,246	20,915,443	4,682,197
Assigned (Spec Secondary School Carryover)	4,978,769	5,154,919	176,150
Assigned (Unrealized Indirect Expenditures)	-	154,419	154,419
Reserve for Economic Uncertainties <sup>(a)</sup>	70,244,119	77,857,320	7,613,201
Unassigned/ Unappropriated <sup>(b)</sup>	15,250,555	413,880	(14,836,675)
Total	250,517,800	273,976,345	23,458,545
<b>Total Available Reserve by Amount <sup>(a)+(b)</sup></b>	<b>85,494,674</b>	<b>78,271,200</b>	<b>(7,223,474)</b>
<b>Total Available Reserve by Percentage</b>	<b>12.17%</b>	<b>10.05%</b>	<b>-2.12%</b>

The Table above summarizes total revenues, expenditures, other financing sources and uses, and fund balance components in the County School Service Fund. Major changes in the budgets which have been incorporated in the First Interim Report are outlined in the paragraphs below.

During the 2024-25 fiscal year, total revenues and other financing sources are projected to increase by \$99.6 million. Federal revenue is increased due to additional funding for Head Start and Early Head Start of \$65.4 million, and \$1.6 million in increases for Title I and Title II programs. Smaller increases to ESSA, CalWell, and Embedded Instruction for Early Learners funding are offset by the expiration of COVID-related awards. State revenue increases include \$6.9 million for the Performance Tasks Embedded in Learning for Science grant and \$2.5 million for the Community Schools Lead Technical Assistance grant. Local revenue increased \$3.0 million for Foster Youth direct services funding, \$2.1 million for Dual Enrollment and Expanded Learning funded by GLAEF, and \$1.5 million for the Children and Youth Behavioral Health Initiative (CYBHI).

Expenditures increased by \$76.1 million from the adopted budget. The increase reflects the expenses budgeted to operate the grants and contracts received above. No salary and benefit negotiations have been settled for the current year. The First Interim report reflects an estimate of \$14.6 million in projected annual salary savings due to vacant positions.



## **Cost Center Details**

In addition to the requisite SACS report, pages 114 through 128 reflect the various budget changes by cost centers to provide further detail and context.

## **Reserve Requirement**

The State requires that LACOE maintains a 2% minimum Reserve for Economic Uncertainties (REU). LACOE's Board policy is to maintain a 10% minimum REU. During the 2024-25 budget year and two subsequent years, LACOE projects reserves of 10.05%, 10.10%, and 10.03% in the 2024-25, 2025-26 and 2026-27 fiscal years, respectively.

## **Future Reports**

Business Services will be preparing and submitting a Second Interim financial report on or before March 15, 2025. In the Second Interim report, additional known information, budget figures, and salary savings from vacancies and other budgetary savings will be captured and projected for the 2024-25, 2025-26 and 2026-27 fiscal years.

# SACS 1

Los Angeles County Office of Education  
Los Angeles County

2024-25 First Interim  
Table of Contents

19101990000000  
Form TCI  
F811F6T5AS(2024-25)

G = General Ledger Data; S = Supplemental Data

Data Supplied For:					
Form	Description	2024-25 Original Budget	2024-25 Board Approved Operating Budget	2024-25 Actuals to Date	2024-25 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
08I	Student Activity Special Revenue Fund	G	G	G	G
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund	G	G	G	G
11I	Adult Education Fund				
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund				
14I	Deferred Maintenance Fund				
15I	Pupil Transportation Equipment Fund				
16I	Forest Reserve Fund	G	G		G
17I	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund				
25I	Capital Facilities Fund				
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund	G	G	G	G
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
76I	Warrant/Pass-Through Fund				
95I	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet	S	S	S	S
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

# SACS 2

Los Angeles County Office of Education  
Los Angeles County

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

19 10199 0000000  
Form 011  
F811F6T5AS(2024-25)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	182,123,827.00	182,123,827.00	31,345,506.16	190,054,447.00	7,930,620.00	4.4%
2) Federal Revenue		8100-8299	0.00	0.00	3,571.61	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,324,047.00	2,324,047.00	13,709.65	2,347,877.00	23,830.00	1.0%
4) Other Local Revenue		8600-8799	115,326,992.00	115,326,992.00	40,579,055.44	117,998,849.00	2,671,857.00	2.3%
5) TOTAL, REVENUES			299,774,866.00	299,774,866.00	71,941,842.86	310,401,173.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	42,898,933.00	42,898,933.00	12,712,884.18	40,194,552.00	2,704,381.00	6.3%
2) Classified Salaries		2000-2999	83,970,989.00	83,970,989.00	26,198,094.50	81,509,250.00	2,461,739.00	2.9%
3) Employee Benefits		3000-3999	69,427,913.00	69,427,913.00	18,913,397.12	66,372,111.00	3,055,802.00	4.4%
4) Books and Supplies		4000-4999	7,346,710.00	7,346,710.00	2,372,178.71	8,764,055.00	(1,417,345.00)	-19.3%
5) Services and Other Operating Expenditures		5000-5999	46,808,451.00	46,808,451.00	14,505,790.35	49,341,175.91	(2,532,724.91)	-5.4%
6) Capital Outlay		6000-6999	8,433,987.00	8,433,987.00	272,076.00	2,784,859.00	5,649,128.00	67.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	36,021,202.00	36,021,202.00	1,588,107.57	36,021,202.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(22,058,121.00)	(22,058,121.00)	(538,650.45)	(26,973,461.00)	4,915,340.00	-22.3%
9) TOTAL, EXPENDITURES			272,850,064.00	272,850,064.00	76,023,877.98	258,013,743.91		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			26,924,802.00	26,924,802.00	(4,082,035.12)	52,387,429.09		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	99,900.00	99,900.00	0.00	99,900.00	0.00	0.0%
b) Transfers Out		7600-7629	21,650,000.00	21,650,000.00	0.00	20,500,000.00	1,150,000.00	5.3%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(15,493,792.00)	(15,493,792.00)	0.00	(15,493,792.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(37,043,892.00)	(37,043,892.00)	0.00	(35,893,892.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(10,119,090.00)	(10,119,090.00)	(4,082,035.12)	16,493,537.09		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	133,222,443.30	133,222,443.30		133,222,443.30	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			133,222,443.30	133,222,443.30		133,222,443.30		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			133,222,443.30	133,222,443.30		133,222,443.30		
2) Ending Balance, June 30 (E + F1e)			123,103,353.30	123,103,353.30		149,715,980.39		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	80,000.00	80,000.00		80,000.00		
Stores		9712	230,000.00	230,000.00		230,000.00		
Prepaid Items		9713	410,000.00	410,000.00		410,000.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	49,712,015.00	49,712,015.00		70,724,781.00		
BEST Project	0000	9780	24,000,000.00					
Part O Carryover	0000	9780	4,500,000.00					
Differentiated Assistance Carry over	0000	9780	16,233,246.00					
Specialized High School Carry over	0000	9780	4,978,769.00					
BEST Project	0000	9780		24,000,000.00				
Part O Carryover	0000	9780		4,500,000.00				
Differentiated Assistance Carry over	0000	9780		16,233,246.00				
Specialized High School Carry over	0000	9780		4,978,769.00				
BEST Project	0000	9780				40,000,000.00		
Part O Carryover	0000	9780				4,500,000.00		
Differentiated Assistance Carry over	0000	9780				20,915,443.00		
Specialized High School Carry over	0000	9780				5,154,919.00		
Unrealized Indirect Expenditures	0000	9780				154,419.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	70,244,118.90	70,244,118.90		77,857,320.00		
Unassigned/Unappropriated Amount		9790	2,427,219.40	2,427,219.40		413,879.39		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	89,220,915.00	89,220,915.00	25,400,028.00	102,713,661.00	13,492,746.00	15.1%
Education Protection Account State Aid - Current Year		8012	108,016.00	108,016.00	38,697.00	108,016.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	536,865.00	536,865.00	0.00	536,865.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	5,046.00	5,046.00	0.00	5,046.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	122,654,885.00	122,654,885.00	0.00	122,654,885.00	0.00	0.0%
Unsecured Roll Taxes		8042	3,145,623.00	3,145,623.00	2,854,629.67	3,145,623.00	0.00	0.0%
Prior Years' Taxes		8043	6,736,895.00	6,736,895.00	2,587,429.72	6,736,895.00	0.00	0.0%
Supplemental Taxes		8044	2,113,677.00	2,113,677.00	244,812.61	2,113,677.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	32,317,644.00	32,317,644.00	236,535.21	32,317,644.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	6,489,365.00	6,489,365.00	31,764.54	6,489,365.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	(48,390.59)	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	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	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								

Los Angeles County Office of Education  
Los Angeles County

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			263,328,931.00	263,328,931.00	31,345,506.16	276,821,677.00	13,492,746.00	5.1%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(81,205,104.00)	(81,205,104.00)	0.00	(86,767,230.00)	(5,562,126.00)	6.8%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			182,123,827.00	182,123,827.00	31,345,506.16	190,054,447.00	7,930,620.00	4.4%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	535.74	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	3,035.87	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	3,571.61	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,493,929.00	1,493,929.00	0.00	1,493,929.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	309,466.00	309,466.00	1,118.13	333,296.00	23,830.00	7.7%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	520,652.00	520,652.00	12,591.52	520,652.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,324,047.00	2,324,047.00	13,709.65	2,347,877.00	23,830.00	1.0%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	71,520.00	71,520.00	34,209.76	71,520.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	792,177.00	792,177.00	277,967.45	792,177.00	0.00	0.0%
Interest		8660	15,000,000.00	15,000,000.00	24,320.02	17,500,000.00	2,500,000.00	16.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	9,587,601.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Interagency Services		8677	19,208,947.00	19,208,947.00	3,920,832.43	19,208,947.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	17,939,468.00	17,939,468.00	6,598,163.70	18,006,970.00	67,502.00	0.4%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	35,000,000.00	35,000,000.00	12,609,970.07	35,000,000.00		
All Other Local Revenue		8699	9,807,585.00	9,807,585.00	2,543,539.01	9,911,940.00	104,355.00	1.1%
Tuition		8710	17,507,295.00	17,507,295.00	4,982,452.00	17,507,295.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			115,326,992.00	115,326,992.00	40,579,055.44	117,998,849.00	2,671,857.00	2.3%
TOTAL, REVENUES			299,774,866.00	299,774,866.00	71,941,842.86	310,401,173.00	10,626,307.00	3.5%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	13,635,737.00	13,635,737.00	3,856,218.09	12,636,298.00	999,439.00	7.3%
Certificated Pupil Support Salaries		1200	3,788,037.00	3,788,037.00	980,639.72	3,781,106.00	6,931.00	0.2%
Certificated Supervisors' and Administrators' Salaries		1300	20,595,886.00	20,595,886.00	6,451,811.03	18,879,287.00	1,716,599.00	8.3%
Other Certificated Salaries		1900	4,879,273.00	4,879,273.00	1,424,215.34	4,897,861.00	(18,588.00)	-0.4%
TOTAL, CERTIFICATED SALARIES			42,898,933.00	42,898,933.00	12,712,884.18	40,194,552.00	2,704,381.00	6.3%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	691,582.00	691,582.00	204,319.44	694,582.00	(3,000.00)	-0.4%
Classified Support Salaries		2200	4,355,569.00	4,355,569.00	1,175,472.01	4,342,169.00	13,400.00	0.3%
Classified Supervisors' and Administrators' Salaries		2300	12,877,776.00	12,877,776.00	4,317,916.72	12,610,409.00	267,367.00	2.1%
Clerical, Technical and Office Salaries		2400	65,113,317.00	65,113,317.00	20,261,271.26	62,886,945.00	2,226,372.00	3.4%
Other Classified Salaries		2900	932,745.00	932,745.00	239,115.07	975,145.00	(42,400.00)	-4.5%
TOTAL, CLASSIFIED SALARIES			83,970,989.00	83,970,989.00	26,198,094.50	81,509,250.00	2,461,739.00	2.9%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	7,944,947.00	7,944,947.00	2,261,115.37	7,527,895.00	417,052.00	5.2%
PERS		3201-3202	28,091,517.00	28,091,517.00	8,673,907.60	26,930,035.00	1,161,482.00	4.1%
OASDI/Medicare/Alternative		3301-3302	7,004,247.00	7,004,247.00	2,129,988.82	6,954,254.00	49,993.00	0.7%
Health and Welfare Benefits		3401-3402	18,758,821.00	18,758,821.00	3,626,025.65	17,472,123.00	1,286,698.00	6.9%
Unemployment Insurance		3501-3502	63,465.00	63,465.00	19,091.21	61,292.00	2,173.00	3.4%
Workers' Compensation		3601-3602	6,676,551.00	6,676,551.00	2,081,001.03	6,523,734.00	152,817.00	2.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	265,190.00	265,190.00	8,126.78	266,236.00	(1,046.00)	-0.4%
OPEB, Active Employees		3751-3752	506,915.00	506,915.00	92,485.66	520,282.00	(13,367.00)	-2.6%
Other Employee Benefits		3901-3902	116,260.00	116,260.00	21,655.00	116,260.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			69,427,913.00	69,427,913.00	18,913,397.12	66,372,111.00	3,055,802.00	4.4%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	454,092.00	454,092.00	(15,700.00)	435,692.00	18,400.00	4.1%
Books and Other Reference Materials		4200	156,417.00	156,417.00	62,855.30	204,670.00	(48,253.00)	-30.8%
Materials and Supplies		4300	5,716,450.00	5,716,450.00	1,980,817.98	5,769,835.00	(53,385.00)	-0.9%
Noncapitalized Equipment		4400	909,374.00	909,374.00	335,603.43	2,243,481.00	(1,334,107.00)	-146.7%
Food		4700	110,377.00	110,377.00	8,602.00	110,377.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,346,710.00	7,346,710.00	2,372,178.71	8,764,055.00	(1,417,345.00)	-19.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,216,534.00	1,216,534.00	373,366.98	1,487,264.00	(270,730.00)	-22.3%
Dues and Memberships		5300	303,372.00	303,372.00	226,750.79	462,019.00	(158,647.00)	-52.3%
Insurance		5400-5450	38,102.00	38,102.00	4,000.00	38,102.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,991,200.00	1,991,200.00	787,228.24	1,982,700.00	8,500.00	0.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,023,408.00	3,023,408.00	946,509.46	3,309,698.00	(286,290.00)	-9.5%
Transfers of Direct Costs		5710	(8,123,369.00)	(8,123,369.00)	(1,462,319.60)	(9,246,533.00)	1,123,164.00	-13.8%
Transfers of Direct Costs - Interfund		5750	(1,142,590.00)	(1,142,590.00)	(163,454.83)	(1,897,491.00)	754,901.00	-66.1%
Professional/Consulting Services and Operating Expenditures		5800	46,694,678.00	46,694,678.00	13,110,665.38	50,419,244.91	(3,724,566.91)	-8.0%
Communications		5900	2,807,116.00	2,807,116.00	683,043.93	2,786,172.00	20,944.00	0.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			46,808,451.00	46,808,451.00	14,505,790.35	49,341,175.91	(2,532,724.91)	-5.4%
<b>CAPITAL OUTLAY</b>								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	8,433,987.00	8,433,987.00	272,076.00	2,784,859.00	5,649,128.00	67.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,433,987.00	8,433,987.00	272,076.00	2,784,859.00	5,649,128.00	67.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	35,000,000.00	35,000,000.00	1,588,107.57	35,000,000.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	104,146.00	104,146.00	0.00	104,146.00	0.00	0.0%
Other Debt Service - Principal		7439	917,056.00	917,056.00	0.00	917,056.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			36,021,202.00	36,021,202.00	1,588,107.57	36,021,202.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(19,186,831.00)	(19,186,831.00)	(477,426.81)	(22,848,660.00)	3,661,829.00	-19.1%
Transfers of Indirect Costs - Interfund		7350	(2,871,290.00)	(2,871,290.00)	(61,223.64)	(4,124,801.00)	1,253,511.00	-43.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(22,058,121.00)	(22,058,121.00)	(538,650.45)	(26,973,461.00)	4,915,340.00	-22.3%
TOTAL, EXPENDITURES			272,850,064.00	272,850,064.00	76,023,877.98	258,013,743.91	14,836,320.09	5.4%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	99,900.00	99,900.00	0.00	99,900.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			99,900.00	99,900.00	0.00	99,900.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	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	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	21,650,000.00	21,650,000.00	0.00	20,500,000.00	1,150,000.00	5.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			21,650,000.00	21,650,000.00	0.00	20,500,000.00	1,150,000.00	5.3%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(15,493,792.00)	(15,493,792.00)	0.00	(15,493,792.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(15,493,792.00)	(15,493,792.00)	0.00	(15,493,792.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(37,043,892.00)	(37,043,892.00)	0.00	(35,893,892.00)	1,150,000.00	-3.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	8,120,510.00	8,120,510.00	0.00	8,676,723.00	556,213.00	6.8%
2) Federal Revenue		8100-8299	270,530,299.00	270,530,299.00	51,331,394.74	337,469,986.00	66,939,687.00	24.7%
3) Other State Revenue		8300-8599	56,332,689.00	56,332,689.00	6,986,694.01	70,319,706.00	13,987,017.00	24.8%
4) Other Local Revenue		8600-8799	53,392,273.00	53,392,273.00	83,012,961.57	60,873,607.00	7,481,334.00	14.0%
5) TOTAL, REVENUES			388,375,771.00	388,375,771.00	141,331,050.32	477,340,022.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	29,501,192.00	29,501,192.00	9,581,043.71	33,465,426.57	(3,964,234.57)	-13.4%
2) Classified Salaries		2000-2999	37,932,726.00	37,932,726.00	11,764,506.85	42,703,992.52	(4,771,266.52)	-12.6%
3) Employee Benefits		3000-3999	40,791,771.00	40,791,771.00	9,875,267.70	45,650,977.85	(4,859,206.85)	-11.9%
4) Books and Supplies		4000-4999	5,373,094.00	5,373,094.00	710,592.87	9,383,430.42	(4,010,336.42)	-74.6%
5) Services and Other Operating Expenditures		5000-5999	267,727,747.00	267,727,747.00	49,541,469.71	337,552,987.71	(69,825,240.71)	-26.1%
6) Capital Outlay		6000-6999	410,168.00	410,168.00	433,532.59	1,442,480.00	(1,032,312.00)	-251.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	7,017,596.00	7,017,596.00	451,319.43	7,011,504.00	6,092.00	0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	19,186,831.00	19,186,831.00	477,426.81	22,848,660.00	(3,661,829.00)	-19.1%
9) TOTAL, EXPENDITURES			407,941,125.00	407,941,125.00	82,835,159.67	500,059,459.07		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(19,565,354.00)	(19,565,354.00)	58,495,890.65	(22,719,437.07)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	15,493,792.00	15,493,792.00	0.00	15,493,792.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			15,493,792.00	15,493,792.00	0.00	15,493,792.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,071,562.00)	(4,071,562.00)	58,495,890.65	(7,225,645.07)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	131,486,007.94	131,486,007.94		131,486,007.94	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			131,486,007.94	131,486,007.94		131,486,007.94		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			131,486,007.94	131,486,007.94		131,486,007.94		
2) Ending Balance, June 30 (E + F1e)			127,414,445.94	127,414,445.94		124,260,362.87		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	127,488,927.53	127,488,927.53		124,260,362.87		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(74,481.59)	(74,481.59)		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	8,120,510.00	8,120,510.00	0.00	8,676,723.00	556,213.00	6.8%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			8,120,510.00	8,120,510.00	0.00	8,676,723.00	556,213.00	6.8%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	550,200.00	550,200.00	0.00	550,200.00	0.00	0.0%

# SACS 12

Los Angeles County Office of Education  
Los Angeles County

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

19 10199 0000000  
Form 011  
F811F6T5AS(2024-25)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Discretionary Grants		8182	495,992.00	495,992.00	0.00	766,951.00	270,959.00	54.6%
Child Nutrition Programs		8220	111,523.00	111,523.00	0.00	111,523.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	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	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	5,701,124.00	5,701,124.00	1,606,085.00	6,131,490.00	430,366.00	7.5%
Title I, Part D, Local Delinquent Programs	3025	8290	4,750,944.00	4,750,944.00	1,653,769.41	5,168,230.00	417,286.00	8.8%
Title II, Part A, Supporting Effective Instruction	4035	8290	47,098.00	47,098.00	5,597.80	85,307.00	38,209.00	81.1%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	27,727.00	27,727.00	4,568.69	25,027.00	(2,700.00)	-9.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	15,708,069.00	15,708,069.00	1,171,308.43	17,194,133.00	1,486,064.00	9.5%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	243,137,622.00	243,137,622.00	46,890,065.41	307,437,125.00	64,299,503.00	26.4%
TOTAL, FEDERAL REVENUE			270,530,299.00	270,530,299.00	51,331,394.74	337,469,986.00	66,939,687.00	24.7%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	1,794,103.00	1,794,103.00	539,883.90	1,237,890.00	(556,213.00)	-31.0%
Prior Years	6500	8319	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	131,858.00	131,858.00	0.00	131,858.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	126,720.00	126,720.00	6,788.61	143,090.00	16,370.00	12.9%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	106,035.00	106,035.00	0.00	106,035.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590	287,835.00	287,835.00	0.00	366,618.00	78,783.00	27.4%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	2,409,795.00	2,409,795.00	0.00	2,342,128.00	(67,667.00)	-2.8%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	1,125,920.00	1,125,920.00	0.00	1,125,920.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	50,349,423.00	50,349,423.00	6,440,021.50	64,865,167.00	14,515,744.00	28.8%
TOTAL, OTHER STATE REVENUE			56,332,689.00	56,332,689.00	6,986,694.01	70,319,706.00	13,987,017.00	24.8%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	14,195,601.00	14,195,601.00	1,058,787.45	14,195,601.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	14,123,074.00	14,123,074.00	2,407,727.02	20,252,153.00	6,129,079.00	43.4%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	25,073,598.00	25,073,598.00	79,546,447.10	26,425,853.00	1,352,255.00	5.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			53,392,273.00	53,392,273.00	83,012,961.57	60,873,607.00	7,481,334.00	14.0%
TOTAL, REVENUES			388,375,771.00	388,375,771.00	141,331,050.32	477,340,022.00	88,964,251.00	22.9%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	5,296,372.00	5,296,372.00	1,709,931.30	5,816,385.00	(520,013.00)	-9.8%
Certificated Pupil Support Salaries		1200	4,716,719.00	4,716,719.00	1,492,669.47	4,811,351.00	(94,632.00)	-2.0%
Certificated Supervisors' and Administrators' Salaries		1300	11,326,036.00	11,326,036.00	3,627,280.79	15,161,884.00	(3,835,848.00)	-33.9%
Other Certificated Salaries		1900	8,162,065.00	8,162,065.00	2,751,162.15	7,675,806.57	486,258.43	6.0%
TOTAL, CERTIFICATED SALARIES			29,501,192.00	29,501,192.00	9,581,043.71	33,465,426.57	(3,964,234.57)	-13.4%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	2,385,073.00	2,385,073.00	671,938.97	2,540,976.00	(155,903.00)	-6.5%
Classified Support Salaries		2200	1,490,234.00	1,490,234.00	427,820.86	1,442,168.52	48,065.48	3.2%
Classified Supervisors' and Administrators' Salaries		2300	5,527,248.00	5,527,248.00	1,802,664.42	6,285,557.00	(758,309.00)	-13.7%
Clerical, Technical and Office Salaries		2400	17,783,987.00	17,783,987.00	5,901,568.69	21,067,100.00	(3,283,113.00)	-18.5%
Other Classified Salaries		2900	10,746,184.00	10,746,184.00	2,960,513.91	11,368,191.00	(622,007.00)	-5.8%
TOTAL, CLASSIFIED SALARIES			37,932,726.00	37,932,726.00	11,764,506.85	42,703,992.52	(4,771,266.52)	-12.6%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	10,621,329.00	10,621,329.00	1,753,811.45	11,365,571.72	(744,242.72)	-7.0%
PERS		3201-3202	12,361,732.00	12,361,732.00	3,867,875.06	14,042,156.84	(1,680,424.84)	-13.6%
OASDI/Medicare/Alternative		3301-3302	3,245,308.00	3,245,308.00	1,009,570.67	3,757,442.95	(512,134.95)	-15.8%
Health and Welfare Benefits		3401-3402	10,476,276.00	10,476,276.00	2,014,714.65	11,877,502.89	(1,401,226.89)	-13.4%
Unemployment Insurance		3501-3502	33,746.00	33,746.00	10,448.71	47,598.86	(13,852.86)	-41.1%
Workers' Compensation		3601-3602	3,549,958.00	3,549,958.00	1,147,568.14	4,018,563.67	(468,605.67)	-13.2%
OPEB, Allocated		3701-3702	141,045.00	141,045.00	4,077.28	145,303.04	(4,258.04)	-3.0%
OPEB, Active Employees		3751-3752	286,897.00	286,897.00	52,188.74	319,087.88	(32,190.88)	-11.2%
Other Employee Benefits		3901-3902	75,480.00	75,480.00	15,013.00	77,750.00	(2,270.00)	-3.0%
TOTAL, EMPLOYEE BENEFITS			40,791,771.00	40,791,771.00	9,875,267.70	45,650,977.85	(4,859,206.85)	-11.9%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	29,885.00	29,885.00	1,889.57	668,619.00	(638,734.00)	-2,137.3%
Books and Other Reference Materials		4200	503,408.00	503,408.00	183,807.04	744,603.00	(241,195.00)	-47.9%
Materials and Supplies		4300	3,552,313.00	3,552,313.00	369,665.67	5,217,844.42	(1,665,531.42)	-46.9%
Noncapitalized Equipment		4400	1,042,107.00	1,042,107.00	193,143.48	2,506,983.00	(1,464,876.00)	-140.6%
Food		4700	245,381.00	245,381.00	(37,912.89)	245,381.00	0.00	0.0%

# SACS 15

Los Angeles County Office of Education  
Los Angeles County

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

19 10199 0000000  
Form 011  
F811F6T5AS(2024-25)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, BOOKS AND SUPPLIES			5,373,094.00	5,373,094.00	710,592.87	9,383,430.42	(4,010,336.42)	-74.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	174,109,447.00	174,109,447.00	41,345,869.08	239,259,564.00	(65,150,117.00)	-37.4%
Travel and Conferences		5200	3,060,527.00	3,060,527.00	275,587.55	3,340,638.00	(280,111.00)	-9.2%
Dues and Memberships		5300	183,074.00	183,074.00	122,001.30	183,971.00	(897.00)	-0.5%
Insurance		5400-5450	43,200.00	43,200.00	7,154.50	43,200.00	0.00	0.0%
Operations and Housekeeping Services		5500	125,000.00	125,000.00	57,465.10	125,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,943,993.00	2,943,993.00	1,858,742.59	3,857,394.00	(913,401.00)	-31.0%
Transfers of Direct Costs		5710	8,123,369.00	8,123,369.00	1,462,319.60	9,246,533.00	(1,123,164.00)	-13.8%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	(42.70)	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	78,587,082.00	78,587,082.00	4,274,358.50	80,899,095.71	(2,312,013.71)	-2.9%
Communications		5900	552,055.00	552,055.00	138,014.19	597,592.00	(45,537.00)	-8.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			267,727,747.00	267,727,747.00	49,541,469.71	337,552,987.71	(69,825,240.71)	-26.1%
<b>CAPITAL OUTLAY</b>								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	83,000.00	83,000.00	53,659.00	158,705.00	(75,705.00)	-91.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	327,168.00	327,168.00	379,873.59	1,283,775.00	(956,607.00)	-292.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			410,168.00	410,168.00	433,532.59	1,442,480.00	(1,032,312.00)	-251.7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	1,623,310.00	1,623,310.00	138,901.93	1,602,941.00	20,369.00	1.3%
Other Debt Service - Principal		7439	2,394,286.00	2,394,286.00	312,417.50	2,408,563.00	(14,277.00)	-0.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,017,596.00	7,017,596.00	451,319.43	7,011,504.00	6,092.00	0.1%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	19,186,831.00	19,186,831.00	477,426.81	22,848,660.00	(3,661,829.00)	-19.1%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			19,186,831.00	19,186,831.00	477,426.81	22,848,660.00	(3,661,829.00)	-19.1%
TOTAL, EXPENDITURES			407,941,125.00	407,941,125.00	82,835,159.67	500,059,459.07	(92,118,334.07)	-22.6%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	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	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	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	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	15,493,792.00	15,493,792.00	0.00	15,493,792.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			15,493,792.00	15,493,792.00	0.00	15,493,792.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			15,493,792.00	15,493,792.00	0.00	15,493,792.00	0.00	0.0%

# SACS 18

Los Angeles County Office of Education  
Los Angeles County

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

19 10199 0000000  
Form 011  
F811F6T5AS(2024-25)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	190,244,337.00	190,244,337.00	31,345,506.16	198,731,170.00	8,486,833.00	4.5%
2) Federal Revenue		8100-8299	270,530,299.00	270,530,299.00	51,334,966.35	337,469,986.00	66,939,687.00	24.7%
3) Other State Revenue		8300-8599	58,656,736.00	58,656,736.00	7,000,403.66	72,667,583.00	14,010,847.00	23.9%
4) Other Local Revenue		8600-8799	168,719,265.00	168,719,265.00	123,592,017.01	178,872,456.00	10,153,191.00	6.0%
5) TOTAL, REVENUES			688,150,637.00	688,150,637.00	213,272,893.18	787,741,195.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	72,400,125.00	72,400,125.00	22,293,927.89	73,659,978.57	(1,259,853.57)	-1.7%
2) Classified Salaries		2000-2999	121,903,715.00	121,903,715.00	37,962,601.35	124,213,242.52	(2,309,527.52)	-1.9%
3) Employee Benefits		3000-3999	110,219,684.00	110,219,684.00	28,788,664.82	112,023,088.85	(1,803,404.85)	-1.6%
4) Books and Supplies		4000-4999	12,719,804.00	12,719,804.00	3,082,771.58	18,147,485.42	(5,427,681.42)	-42.7%
5) Services and Other Operating Expenditures		5000-5999	314,536,198.00	314,536,198.00	64,047,260.06	386,894,163.62	(72,357,965.62)	-23.0%
6) Capital Outlay		6000-6999	8,844,155.00	8,844,155.00	705,608.59	4,227,339.00	4,616,816.00	52.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	43,038,798.00	43,038,798.00	2,039,427.00	43,032,706.00	6,092.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,871,290.00)	(2,871,290.00)	(61,223.64)	(4,124,801.00)	1,253,511.00	-43.7%
9) TOTAL, EXPENDITURES			680,791,189.00	680,791,189.00	158,859,037.65	758,073,202.98		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			7,359,448.00	7,359,448.00	54,413,855.53	29,667,992.02		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	99,900.00	99,900.00	0.00	99,900.00	0.00	0.0%
b) Transfers Out		7600-7629	21,650,000.00	21,650,000.00	0.00	20,500,000.00	1,150,000.00	5.3%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(21,550,100.00)	(21,550,100.00)	0.00	(20,400,100.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(14,190,652.00)	(14,190,652.00)	54,413,855.53	9,267,892.02		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	264,708,451.24	264,708,451.24		264,708,451.24	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			264,708,451.24	264,708,451.24		264,708,451.24		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			264,708,451.24	264,708,451.24		264,708,451.24		
2) Ending Balance, June 30 (E + F1e)			250,517,799.24	250,517,799.24		273,976,343.26		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	80,000.00	80,000.00		80,000.00		
Stores		9712	230,000.00	230,000.00		230,000.00		
Prepaid Items		9713	410,000.00	410,000.00		410,000.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	127,488,927.53	127,488,927.53		124,260,362.87		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	49,712,015.00	49,712,015.00		70,724,781.00		
BEST Project	0000	9780	24,000,000.00					
Part O Carryover	0000	9780	4,500,000.00					
Differentiated Assistance Carry over	0000	9780	16,233,246.00					
Specialized High School Carry over	0000	9780	4,978,769.00					
BEST Project	0000	9780		24,000,000.00		40,000,000.00		
Part O Carryover	0000	9780		4,500,000.00		4,500,000.00		
Differentiated Assistance Carry over	0000	9780		16,233,246.00		20,915,443.00		
Specialized High School Carry over	0000	9780		4,978,769.00		5,154,919.00		
BEST Project	0000	9780				40,000,000.00		
Part O Carryover	0000	9780				4,500,000.00		
Differentiated Assistance Carry over	0000	9780				20,915,443.00		
Specialized High School Carry over	0000	9780				5,154,919.00		
Unrealized Indirect Expenditures	0000	9780				154,419.00		
e) Unassigned/Unappropriated								
Reserv e for Economic Uncertainties		9789	70,244,118.90	70,244,118.90		77,857,320.00		
Unassigned/Unappropriated Amount		9790	2,352,737.81	2,352,737.81		413,879.39		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	89,220,915.00	89,220,915.00	25,400,028.00	102,713,661.00	13,492,746.00	15.1%
Education Protection Account State Aid - Current Year		8012	108,016.00	108,016.00	38,697.00	108,016.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	536,865.00	536,865.00	0.00	536,865.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	5,046.00	5,046.00	0.00	5,046.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	122,654,885.00	122,654,885.00	0.00	122,654,885.00	0.00	0.0%
Unsecured Roll Taxes		8042	3,145,623.00	3,145,623.00	2,854,629.67	3,145,623.00	0.00	0.0%
Prior Years' Taxes		8043	6,736,895.00	6,736,895.00	2,587,429.72	6,736,895.00	0.00	0.0%
Supplemental Taxes		8044	2,113,677.00	2,113,677.00	244,812.61	2,113,677.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	32,317,644.00	32,317,644.00	236,535.21	32,317,644.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	6,489,365.00	6,489,365.00	31,764.54	6,489,365.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	(48,390.59)	0.00	0.00	0.0%
Receipt from Co. Board of Sups.		8070	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	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%

# SACS 20

Los Angeles County Office of Education  
Los Angeles County

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

19 10199 0000000  
Form 011  
F811F6T5AS(2024-25)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			263,328,931.00	263,328,931.00	31,345,506.16	276,821,677.00	13,492,746.00	5.1%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(73,084,594.00)	(73,084,594.00)	0.00	(78,090,507.00)	(5,005,913.00)	6.8%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			190,244,337.00	190,244,337.00	31,345,506.16	198,731,170.00	8,486,833.00	4.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	550,200.00	550,200.00	0.00	550,200.00	0.00	0.0%
Special Education Discretionary Grants		8182	495,992.00	495,992.00	0.00	766,951.00	270,959.00	54.6%
Child Nutrition Programs		8220	111,523.00	111,523.00	0.00	111,523.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	535.74	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	3,035.87	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	5,701,124.00	5,701,124.00	1,606,085.00	6,131,490.00	430,366.00	7.5%
Title I, Part D, Local Delinquent Programs	3025	8290	4,750,944.00	4,750,944.00	1,653,769.41	5,168,230.00	417,286.00	8.8%
Title II, Part A, Supporting Effective Instruction	4035	8290	47,098.00	47,098.00	5,597.80	85,307.00	38,209.00	81.1%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	27,727.00	27,727.00	4,568.69	25,027.00	(2,700.00)	-9.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	15,708,069.00	15,708,069.00	1,171,308.43	17,194,133.00	1,486,064.00	9.5%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	243,137,622.00	243,137,622.00	46,890,065.41	307,437,125.00	64,299,503.00	26.4%
TOTAL, FEDERAL REVENUE			270,530,299.00	270,530,299.00	51,334,966.35	337,469,986.00	66,939,687.00	24.7%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	1,794,103.00	1,794,103.00	539,883.90	1,237,890.00	(556,213.00)	-31.0%
Prior Years	6500	8319	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	131,858.00	131,858.00	0.00	131,858.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,493,929.00	1,493,929.00	0.00	1,493,929.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	436,186.00	436,186.00	7,906.74	476,386.00	40,200.00	9.2%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	106,035.00	106,035.00	0.00	106,035.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	287,835.00	287,835.00	0.00	366,618.00	78,783.00	27.4%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	2,409,795.00	2,409,795.00	0.00	2,342,128.00	(67,667.00)	-2.8%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	1,125,920.00	1,125,920.00	0.00	1,125,920.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	50,870,075.00	50,870,075.00	6,452,613.02	65,385,819.00	14,515,744.00	28.5%
TOTAL, OTHER STATE REVENUE			58,656,736.00	58,656,736.00	7,000,403.66	72,667,583.00	14,010,847.00	23.9%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	71,520.00	71,520.00	34,209.76	71,520.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	792,177.00	792,177.00	277,967.45	792,177.00	0.00	0.0%
Interest		8660	15,000,000.00	15,000,000.00	24,320.02	17,500,000.00	2,500,000.00	16.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	9,587,601.00	0.00	0.00	0.0%
Fees and Contracts								

# SACS 22

Los Angeles County Office of Education  
Los Angeles County

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

19 10199 0000000  
Form 011  
F811F6T5AS(2024-25)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	33,404,548.00	33,404,548.00	4,979,619.88	33,404,548.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	32,062,542.00	32,062,542.00	9,005,890.72	38,259,123.00	6,196,581.00	19.3%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	35,000,000.00	35,000,000.00	12,609,970.07	35,000,000.00	0.00	0.0%
All Other Local Revenue		8699	34,881,183.00	34,881,183.00	82,089,986.11	36,337,793.00	1,456,610.00	4.2%
Tuition		8710	17,507,295.00	17,507,295.00	4,982,452.00	17,507,295.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			168,719,265.00	168,719,265.00	123,592,017.01	178,872,456.00	10,153,191.00	6.0%
TOTAL, REVENUES			688,150,637.00	688,150,637.00	213,272,893.18	787,741,195.00	99,590,558.00	14.5%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	18,932,109.00	18,932,109.00	5,566,149.39	18,452,683.00	479,426.00	2.5%
Certificated Pupil Support Salaries		1200	8,504,756.00	8,504,756.00	2,473,309.19	8,592,457.00	(87,701.00)	-1.0%
Certificated Supervisors' and Administrators' Salaries		1300	31,921,922.00	31,921,922.00	10,079,091.82	34,041,171.00	(2,119,249.00)	-6.6%
Other Certificated Salaries		1900	13,041,338.00	13,041,338.00	4,175,377.49	12,573,667.57	467,670.43	3.6%
TOTAL, CERTIFICATED SALARIES			72,400,125.00	72,400,125.00	22,293,927.89	73,659,978.57	(1,259,853.57)	-1.7%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	3,076,655.00	3,076,655.00	876,258.41	3,235,558.00	(158,903.00)	-5.2%
Classified Support Salaries		2200	5,845,803.00	5,845,803.00	1,603,292.87	5,784,337.52	61,465.48	1.1%
Classified Supervisors' and Administrators' Salaries		2300	18,405,024.00	18,405,024.00	6,120,581.14	18,895,966.00	(490,942.00)	-2.7%
Clerical, Technical and Office Salaries		2400	82,897,304.00	82,897,304.00	26,162,839.95	83,954,045.00	(1,056,741.00)	-1.3%
Other Classified Salaries		2900	11,678,929.00	11,678,929.00	3,199,628.98	12,343,336.00	(664,407.00)	-5.7%
TOTAL, CLASSIFIED SALARIES			121,903,715.00	121,903,715.00	37,962,601.35	124,213,242.52	(2,309,527.52)	-1.9%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	18,566,276.00	18,566,276.00	4,014,926.82	18,893,466.72	(327,190.72)	-1.8%
PERS		3201-3202	40,453,249.00	40,453,249.00	12,541,782.66	40,972,191.84	(518,942.84)	-1.3%
OASDI/Medicare/Alternative		3301-3302	10,249,555.00	10,249,555.00	3,139,559.49	10,711,696.95	(462,141.95)	-4.5%

# SACS 23

Los Angeles County Office of Education  
Los Angeles County

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

19 10199 0000000  
Form 011  
F811F6T5AS(2024-25)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Health and Welfare Benefits		3401-3402	29,235,097.00	29,235,097.00	5,640,740.30	29,349,625.89	(114,528.89)	-0.4%
Unemployment Insurance		3501-3502	97,211.00	97,211.00	29,539.92	108,890.86	(11,679.86)	-12.0%
Workers' Compensation		3601-3602	10,226,509.00	10,226,509.00	3,228,569.17	10,542,297.67	(315,788.67)	-3.1%
OPEB, Allocated		3701-3702	406,235.00	406,235.00	12,204.06	411,539.04	(5,304.04)	-1.3%
OPEB, Active Employees		3751-3752	793,812.00	793,812.00	144,674.40	839,369.88	(45,557.88)	-5.7%
Other Employee Benefits		3901-3902	191,740.00	191,740.00	36,668.00	194,010.00	(2,270.00)	-1.2%
TOTAL, EMPLOYEE BENEFITS			110,219,684.00	110,219,684.00	28,788,664.82	112,023,088.85	(1,803,404.85)	-1.6%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	483,977.00	483,977.00	(13,810.43)	1,104,311.00	(620,334.00)	-128.2%
Books and Other Reference Materials		4200	659,825.00	659,825.00	246,662.34	949,273.00	(289,448.00)	-43.9%
Materials and Supplies		4300	9,268,763.00	9,268,763.00	2,350,483.65	10,987,679.42	(1,718,916.42)	-18.5%
Noncapitalized Equipment		4400	1,951,481.00	1,951,481.00	528,746.91	4,750,464.00	(2,798,983.00)	-143.4%
Food		4700	355,758.00	355,758.00	(29,310.89)	355,758.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			12,719,804.00	12,719,804.00	3,082,771.58	18,147,485.42	(5,427,681.42)	-42.7%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	174,109,447.00	174,109,447.00	41,345,869.08	239,259,564.00	(65,150,117.00)	-37.4%
Travel and Conferences		5200	4,277,061.00	4,277,061.00	648,954.53	4,827,902.00	(550,841.00)	-12.9%
Dues and Memberships		5300	486,446.00	486,446.00	348,752.09	645,990.00	(159,544.00)	-32.8%
Insurance		5400-5450	81,302.00	81,302.00	11,154.50	81,302.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,116,200.00	2,116,200.00	844,693.34	2,107,700.00	8,500.00	0.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,967,401.00	5,967,401.00	2,805,252.05	7,167,092.00	(1,199,691.00)	-20.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,142,590.00)	(1,142,590.00)	(163,497.53)	(1,897,491.00)	754,901.00	-66.1%
Professional/Consulting Services and Operating Expenditures		5800	125,281,760.00	125,281,760.00	17,385,023.88	131,318,340.62	(6,036,580.62)	-4.8%
Communications		5900	3,359,171.00	3,359,171.00	821,058.12	3,383,764.00	(24,593.00)	-0.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			314,536,198.00	314,536,198.00	64,047,260.06	386,894,163.62	(72,357,965.62)	-23.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	83,000.00	83,000.00	53,659.00	158,705.00	(75,705.00)	-91.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	8,761,155.00	8,761,155.00	651,949.59	4,068,634.00	4,692,521.00	53.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,844,155.00	8,844,155.00	705,608.59	4,227,339.00	4,616,816.00	52.2%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	35,000,000.00	35,000,000.00	1,588,107.57	35,000,000.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	1,727,456.00	1,727,456.00	138,901.93	1,707,087.00	20,369.00	1.2%
Other Debt Service - Principal		7439	3,311,342.00	3,311,342.00	312,417.50	3,325,619.00	(14,277.00)	-0.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			43,038,798.00	43,038,798.00	2,039,427.00	43,032,706.00	6,092.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(2,871,290.00)	(2,871,290.00)	(61,223.64)	(4,124,801.00)	1,253,511.00	-43.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,871,290.00)	(2,871,290.00)	(61,223.64)	(4,124,801.00)	1,253,511.00	-43.7%
TOTAL, EXPENDITURES			680,791,189.00	680,791,189.00	158,859,037.65	758,073,202.98	(77,282,013.98)	-11.4%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	99,900.00	99,900.00	0.00	99,900.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			99,900.00	99,900.00	0.00	99,900.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	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	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	21,650,000.00	21,650,000.00	0.00	20,500,000.00	1,150,000.00	5.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			21,650,000.00	21,650,000.00	0.00	20,500,000.00	1,150,000.00	5.3%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	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	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(21,550,100.00)	(21,550,100.00)	0.00	(20,400,100.00)	(1,150,000.00)	5.3%

Resource	Description	2024-25 Projected Totals
6018	Student Support and Enrichment Block Grant	2,321,790.00
6300	Lottery: Instructional Materials	362,885.22
6318	Antibias Education Grant	175,716.44
6332	CA Community Schools Partnership Act - Implementation Grant	411,657.00
6333	CA Community Schools Partnership Act - Coordination Grant	384,580.97
6500	Special Education	1,641,513.61
6546	Mental Health-Related Services	9,634.00
6620	Reversing Opioid Overdoses	623,071.00
7085	Learning Communities for School Success Program	761,564.88
7399	LCFF Equity Multiplier	2,954,460.00
7412	A-G Access/Success Grant	24,999.72
7413	A-G Learning Loss Mitigation Grant	24,999.61
7435	Learning Recovery Emergency Block Grant	2,453,589.00
7810	Other Restricted State	11,101,330.09
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	40,575,498.30
9010	Other Restricted Local	60,433,073.03
Total, Restricted Balance		124,260,362.87

# SACS 27

Los Angeles County Office of Education  
Los Angeles County

2024-25 First Interim  
Student Activity Special Revenue Fund  
Revenues, Expenditures, and Changes in Fund Balance

19 10199 0000000  
Form 08I  
F811F6T5AS(2024-25)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.00	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	122,690.67	122,690.67		122,690.67	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			122,690.67	122,690.67		122,690.67		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			122,690.67	122,690.67		122,690.67		
2) Ending Balance, June 30 (E + F1e)			122,690.67	122,690.67		122,690.67		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	122,690.67	122,690.67		122,690.67		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>REVENUES</b>								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		

# SACS 29

Los Angeles County Office of Education  
Los Angeles County

2024-25 First Interim  
Student Activity Special Revenue Fund  
Revenues, Expenditures, and Changes in Fund Balance

19 10199 0000000  
Form 081  
F811F6T5AS(2024-25)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%

# SACS 30

Los Angeles County Office of Education  
Los Angeles County

2024-25 First Interim  
Student Activity Special Revenue Fund  
Revenues, Expenditures, and Changes in Fund Balance

19 10199 0000000  
Form 08I  
F811F6T5AS(2024-25)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds from Disposal of Capital Assets		8953	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	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Project Year Totals
8210	Student Activity Funds	122,690.67
Total, Restricted Balance		122,690.67



# SACS 32

Los Angeles County Office of Education  
Los Angeles County

2024-25 First Interim  
Special Education Pass-Through Fund  
Expenditures by Object

19101990000000  
Form 101  
F811F6T5AS(2024-25)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,900,000.00	5,900,000.00	3,091,286.25	6,956,132.00	1,056,132.00	17.9%
3) Other State Revenue		8300-8599	20,598,275.00	20,598,275.00	6,546,603.20	20,598,275.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	68,266.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			26,498,275.00	26,498,275.00	9,706,155.45	27,554,407.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	26,498,275.00	26,498,275.00	8,049,653.88	27,554,407.00	(1,056,132.00)	-4.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			26,498,275.00	26,498,275.00	8,049,653.88	27,554,407.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	1,656,501.57	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	1,656,501.57	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	(68,266.00)	(68,266.00)		(68,266.00)	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(68,266.00)	(68,266.00)		(68,266.00)		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(68,266.00)	(68,266.00)		(68,266.00)		
2) Ending Balance, June 30 (E + F1e)			(68,266.00)	(68,266.00)		(68,266.00)		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

# SACS 33

Los Angeles County Office of Education  
Los Angeles County

2024-25 First Interim  
Special Education Pass-Through Fund  
Expenditures by Object

19101990000000  
Form 101  
F811F6T5AS(2024-25)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(68,266.00)	(68,266.00)		(68,266.00)		
<b>LCFF SOURCES</b>								
LCFF Transfers								
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Pass-Through Revenues From Federal Sources		8287	5,900,000.00	5,900,000.00	3,091,286.25	6,956,132.00	1,056,132.00	17.9%
TOTAL, FEDERAL REVENUE			5,900,000.00	5,900,000.00	3,091,286.25	6,956,132.00	1,056,132.00	17.9%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	19,803,387.00	19,803,387.00	6,563,430.20	19,803,387.00	0.00	0.0%
Prior Years	6500	8319	794,888.00	794,888.00	0.00	794,888.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	(16,827.00)	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			20,598,275.00	20,598,275.00	6,546,603.20	20,598,275.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	68,266.00	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	68,266.00	0.00	0.00	0.0%
TOTAL, REVENUES			26,498,275.00	26,498,275.00	9,706,155.45	27,554,407.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	5,900,000.00	5,900,000.00	3,075,824.00	6,956,132.00	(1,056,132.00)	-17.9%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	20,598,275.00	20,598,275.00	4,990,656.88	20,598,275.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	(16,827.00)	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			26,498,275.00	26,498,275.00	8,049,653.88	27,554,407.00	(1,056,132.00)	-4.0%
TOTAL, EXPENDITURES			26,498,275.00	26,498,275.00	8,049,653.88	27,554,407.00		

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

# SACS 35

Los Angeles County Office of Education  
Los Angeles County

2024-25 First Interim  
Child Development Fund  
Expenditures by Object

19101990000000  
Form 121  
F811F6T5AS(2024-25)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,859,496.00	1,859,496.00	0.00	1,949,825.00	90,329.00	4.9%
3) Other State Revenue		8300-8599	85,801,641.00	85,801,641.00	26,298,684.33	102,541,592.00	16,739,951.00	19.5%
4) Other Local Revenue		8600-8799	0.00	0.00	2,062,635.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			87,661,137.00	87,661,137.00	28,361,319.33	104,491,417.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	674,074.00	674,074.00	158,520.07	698,708.00	(24,634.00)	-3.7%
2) Classified Salaries		2000-2999	4,691,274.00	4,691,274.00	1,396,125.59	5,920,070.00	(1,228,796.00)	-26.2%
3) Employee Benefits		3000-3999	3,116,335.00	3,116,335.00	794,701.20	3,924,271.00	(807,936.00)	-25.9%
4) Books and Supplies		4000-4999	594,450.00	594,450.00	16,215.83	898,286.00	(303,836.00)	-51.1%
5) Services and Other Operating Expenditures		5000-5999	74,781,563.00	74,781,563.00	11,258,724.86	89,826,033.00	(15,044,470.00)	-20.1%
6) Capital Outlay		6000-6999	545,232.00	545,232.00	34,193.11	835,836.00	(290,604.00)	-53.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	386,919.00	386,919.00	94,731.00	289,878.00	97,041.00	25.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,871,290.00	2,871,290.00	61,223.64	4,124,801.00	(1,253,511.00)	-43.7%
9) TOTAL, EXPENDITURES			87,661,137.00	87,661,137.00	13,814,435.30	106,517,883.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	14,546,884.03	(2,026,466.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	14,546,884.03	(2,026,466.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,931,520.07	11,931,520.07		11,931,520.07	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,931,520.07	11,931,520.07		11,931,520.07		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,931,520.07	11,931,520.07		11,931,520.07		
2) Ending Balance, June 30 (E + F1e)			11,931,520.07	11,931,520.07		9,905,054.07		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	13,994,155.07	13,994,155.07		11,967,689.07		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

## SACS 36

Los Angeles County Office of Education  
Los Angeles County

2024-25 First Interim  
Child Development Fund  
Expenditures by Object

1910199000000  
Form 121  
F811F6T5AS(2024-25)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(2,062,635.00)	(2,062,635.00)		(2,062,635.00)		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	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	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,859,496.00	1,859,496.00	0.00	1,949,825.00	90,329.00	4.9%
TOTAL, FEDERAL REVENUE			1,859,496.00	1,859,496.00	0.00	1,949,825.00	90,329.00	4.9%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	55,620,614.00	55,620,614.00	17,605,650.32	56,095,909.00	475,295.00	0.9%
All Other State Revenue	All Other	8590	30,181,027.00	30,181,027.00	8,693,034.01	46,445,683.00	16,264,656.00	53.9%
TOTAL, OTHER STATE REVENUE			85,801,641.00	85,801,641.00	26,298,684.33	102,541,592.00	16,739,951.00	19.5%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	2,062,635.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	2,062,635.00	0.00	0.00	0.0%
TOTAL, REVENUES			87,661,137.00	87,661,137.00	28,361,319.33	104,491,417.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	440,076.00	440,076.00	152,988.81	464,710.00	(24,634.00)	-5.6%
Other Certificated Salaries		1900	233,998.00	233,998.00	5,531.26	233,998.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			674,074.00	674,074.00	158,520.07	698,708.00	(24,634.00)	-3.7%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	85,440.00	85,440.00	31,818.50	142,843.00	(57,403.00)	-67.2%
Classified Supervisors' and Administrators' Salaries		2300	897,643.00	897,643.00	318,007.98	1,259,895.00	(362,252.00)	-40.4%
Clerical, Technical and Office Salaries		2400	3,708,191.00	3,708,191.00	1,046,299.11	4,517,332.00	(809,141.00)	-21.8%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,691,274.00	4,691,274.00	1,396,125.59	5,920,070.00	(1,228,796.00)	-26.2%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	172,919.00	172,919.00	45,678.08	188,587.00	(15,668.00)	-9.1%
PERS		3201-3202	1,489,922.00	1,489,922.00	417,333.19	1,825,022.00	(335,100.00)	-22.5%
OASDI/Medicare/Alternative		3301-3302	363,321.00	363,321.00	100,141.17	459,248.00	(95,927.00)	-26.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Health and Welfare Benefits		3401-3402	767,705.00	767,705.00	142,479.24	1,063,853.00	(296,148.00)	-38.6%
Unemployment Insurance		3501-3502	2,686.00	2,686.00	765.89	3,289.00	(603.00)	-22.4%
Workers' Compensation		3601-3602	282,390.00	282,390.00	83,903.66	348,766.00	(66,376.00)	-23.5%
OPEB, Allocated		3701-3702	11,273.00	11,273.00	326.42	8,301.00	2,972.00	26.4%
OPEB, Active Employees		3751-3752	19,859.00	19,859.00	3,341.55	24,127.00	(4,268.00)	-21.5%
Other Employee Benefits		3901-3902	6,260.00	6,260.00	732.00	3,078.00	3,182.00	50.8%
TOTAL, EMPLOYEE BENEFITS			3,116,335.00	3,116,335.00	794,701.20	3,924,271.00	(807,936.00)	-25.9%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	9,622.00	(9,622.00)	New
Materials and Supplies		4300	461,950.00	461,950.00	16,215.83	771,164.00	(309,214.00)	-66.9%
Noncapitalized Equipment		4400	132,500.00	132,500.00	0.00	117,500.00	15,000.00	11.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			594,450.00	594,450.00	16,215.83	898,286.00	(303,836.00)	-51.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	32,868,730.00	32,868,730.00	8,818,081.00	40,703,127.00	(7,834,397.00)	-23.8%
Travel and Conferences		5200	34,773.00	34,773.00	16,129.97	123,203.00	(88,430.00)	-254.3%
Dues and Memberships		5300	29,750.00	29,750.00	800.70	22,250.00	7,500.00	25.2%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	144,057.00	144,057.00	126,975.20	423,433.00	(279,376.00)	-193.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,135,690.00	1,135,690.00	162,826.92	1,890,591.00	(754,901.00)	-66.5%
Professional/Consulting Services and								
Operating Expenditures		5800	40,421,429.00	40,421,429.00	2,129,650.85	46,579,995.00	(6,158,566.00)	-15.2%
Communications		5900	147,134.00	147,134.00	4,260.22	83,434.00	63,700.00	43.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			74,781,563.00	74,781,563.00	11,258,724.86	89,826,033.00	(15,044,470.00)	-20.1%
<b>CAPITAL OUTLAY</b>								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	545,232.00	545,232.00	34,193.11	835,836.00	(290,604.00)	-53.3%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			545,232.00	545,232.00	34,193.11	835,836.00	(290,604.00)	-53.3%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	197,607.00	197,607.00	31,148.29	129,835.00	67,772.00	34.3%
Other Debt Service - Principal		7439	189,312.00	189,312.00	63,582.71	160,043.00	29,269.00	15.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			386,919.00	386,919.00	94,731.00	289,878.00	97,041.00	25.1%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	2,871,290.00	2,871,290.00	61,223.64	4,124,801.00	(1,253,511.00)	-43.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,871,290.00	2,871,290.00	61,223.64	4,124,801.00	(1,253,511.00)	-43.7%
TOTAL, EXPENDITURES			87,661,137.00	87,661,137.00	13,814,435.30	106,517,883.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

**SACS 39**

Los Angeles County Office of Education  
Los Angeles County

2024-25 First Interim  
Child Development Fund  
Restricted Detail

19101990000000  
Form 12I  
F811F6T5AS(2024-25)

Resource	Description	2024-25 Projected Totals
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	374,149.56
5059	Early Education: ARP California State Preschool Program One-time Stipend	401,460.36
5066	Early Education: ARP California State Preschool Program - Rate Supplements	1,287,368.80
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	260,997.00
6057	Early Education: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	3,765,000.45
6160	Child Care and Development Programs Administered by California Department of Social Services (State Funds)	389,727.90
7810	Other Restricted State	5,488,985.00
Total, Restricted Balance		11,967,689.07



# SACS 40

Los Angeles County Office of Education  
Los Angeles County

2024-25 First Interim  
Forest Reserve Fund  
Expenditures by Object

19101990000000  
Form 161  
F811F6T5AS(2024-25)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	666,000.00	666,000.00	0.00	666,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			666,000.00	666,000.00	0.00	666,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	566,100.00	566,100.00	0.00	566,100.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			566,100.00	566,100.00	0.00	566,100.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			99,900.00	99,900.00	0.00	99,900.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	99,900.00	99,900.00	0.00	99,900.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(99,900.00)	(99,900.00)	0.00	(99,900.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.00	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

## SACS 41

Los Angeles County Office of Education  
Los Angeles County

2024-25 First Interim  
Forest Reserve Fund  
Expenditures by Object

19101990000000  
Form 161  
F811F6T5AS(2024-25)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
Forest Reserve Funds		8260	99,900.00	99,900.00	0.00	99,900.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	566,100.00	566,100.00	0.00	566,100.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			666,000.00	666,000.00	0.00	666,000.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			666,000.00	666,000.00	0.00	666,000.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	566,100.00	566,100.00	0.00	566,100.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			566,100.00	566,100.00	0.00	566,100.00	0.00	0.0%
TOTAL, EXPENDITURES			566,100.00	566,100.00	0.00	566,100.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	99,900.00	99,900.00	0.00	99,900.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			99,900.00	99,900.00	0.00	99,900.00	0.00	0.0%

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

# SACS 43

Los Angeles County Office of Education  
Los Angeles County

2024-25 First Interim  
Special Reserve Fund for Other Than Capital Outlay Projects  
Expenditures by Object

19101990000000  
Form 171  
F811F6T5AS(2024-25)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	7,534,169.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	7,534,169.00	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	7,534,169.00	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	21,650,000.00	21,650,000.00	0.00	20,500,000.00	(1,150,000.00)	-5.3%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			21,650,000.00	21,650,000.00	0.00	20,500,000.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			21,650,000.00	21,650,000.00	7,534,169.00	20,500,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	190,743,629.50	190,743,629.50		190,743,629.50	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			190,743,629.50	190,743,629.50		190,743,629.50		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			190,743,629.50	190,743,629.50		190,743,629.50		
2) Ending Balance, June 30 (E + F1e)			212,393,629.50	212,393,629.50		211,243,629.50		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

# SACS 44

Los Angeles County Office of Education  
Los Angeles County

2024-25 First Interim  
Special Reserve Fund for Other Than Capital Outlay Projects  
Expenditures by Object

1910199000000  
Form 171  
F811F6T5AS(2024-25)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	212,393,629.50	212,393,629.50		211,243,629.50		
Compensated Absences	0000	9780		16,883,035.00				
Pension Obligations	0000	9780		195,510,594.50				
Compensated Absences	0000	9780	15,738,864.00					
Pension Obligations	0000	9780	196,654,765.50					
Compensated Absences	0000	9780				16,883,035.00		
Pension Obligations	0000	9780				194,360,594.50		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	7,534,169.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	7,534,169.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	7,534,169.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	21,650,000.00	21,650,000.00	0.00	20,500,000.00	(1,150,000.00)	-5.3%
(a) TOTAL, INTERFUND TRANSFERS IN			21,650,000.00	21,650,000.00	0.00	20,500,000.00	(1,150,000.00)	-5.3%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + e)			21,650,000.00	21,650,000.00	0.00	20,500,000.00		

SACS 45

Los Angeles County Office of Education  
Los Angeles County

2024-25 First Interim  
Special Reserve Fund for Other Than Capital Outlay Projects  
Restricted Detail

19101990000000  
Form 171  
F811F6T5AS(2024-25)

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

# SACS 46

Los Angeles County Office of Education  
Los Angeles County

2024-25 First Interim  
County School Facilities Fund  
Expenditures by Object

19101990000000  
Form 351  
F811F6T5AS(2024-25)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	689,813.30	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	689,813.30	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	221,521.00	221,521.00	0.00	221,521.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	5,553,878.00	5,553,878.00	69,275.00	5,553,878.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,775,399.00	5,775,399.00	69,275.00	5,775,399.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,775,399.00)	(5,775,399.00)	620,538.30	(5,775,399.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,775,399.00)	(5,775,399.00)	620,538.30	(5,775,399.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	17,478,938.93	17,478,938.93		17,478,938.93	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,478,938.93	17,478,938.93		17,478,938.93		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,478,938.93	17,478,938.93		17,478,938.93		
2) Ending Balance, June 30 (E + F1e)			11,703,539.93	11,703,539.93		11,703,539.93		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	11,703,539.93	11,703,539.93		11,703,539.93		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(17.70)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	689,831.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	689,813.30	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	689,813.30	0.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	16,521.00	16,521.00	0.00	16,521.00	0.00	0.0%
Noncapitalized Equipment		4400	205,000.00	205,000.00	0.00	205,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			221,521.00	221,521.00	0.00	221,521.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	5,553,878.00	5,553,878.00	69,275.00	5,553,878.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,553,878.00	5,553,878.00	69,275.00	5,553,878.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,775,399.00	5,775,399.00	69,275.00	5,775,399.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
To: State School Building Fund/County School Facilities Fund								
From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c + e)			0.00	0.00	0.00	0.00		

SACS 50

Los Angeles County Office of Education  
Los Angeles County

2024-25 First Interim  
County School Facilities Fund  
Restricted Detail

19101990000000  
Form 351  
F811F6T5AS(2024-25)

Resource	Description	2024-25 Projected Totals
7710	State School Facilities Projects	11,703,539.93
Total, Restricted Balance		11,703,539.93

# SACS 51

Los Angeles County Office of Education  
Los Angeles County

2024-25 First Interim  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Object

19101990000000  
Form 401  
F811F6T5AS(2024-25)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	1,743,084.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	1,743,084.00	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	41,400.00	41,400.00	12,572.39	81,400.00	(40,000.00)	-96.6%
5) Services and Other Operating Expenditures		5000-5999	2,156,000.00	2,156,000.00	61,615.00	2,157,133.00	(1,133.00)	-0.1%
6) Capital Outlay		6000-6999	8,693,066.00	8,693,066.00	1,299,788.28	9,657,229.00	(964,163.00)	-11.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,890,466.00	10,890,466.00	1,373,975.67	11,895,762.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(10,890,466.00)	(10,890,466.00)	369,108.33	(11,895,762.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(10,890,466.00)	(10,890,466.00)	369,108.33	(11,895,762.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	43,306,154.40	43,306,154.40		43,306,154.40	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,306,154.40	43,306,154.40		43,306,154.40		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,306,154.40	43,306,154.40		43,306,154.40		
2) Ending Balance, June 30 (E + F1e)			32,415,688.40	32,415,688.40		31,410,392.40		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	26,745,512.75	26,745,512.75		25,741,349.75		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	5,670,175.65	5,670,175.65		5,669,042.85		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		(.20)		
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	1,743,084.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	1,743,084.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	1,743,084.00	0.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	9,800.00	9,800.00	12,572.39	49,800.00	(40,000.00)	-408.2%
Noncapitalized Equipment		4400	31,600.00	31,600.00	0.00	31,600.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			41,400.00	41,400.00	12,572.39	81,400.00	(40,000.00)	-96.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,975,000.00	1,975,000.00	2,575.00	1,975,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	181,000.00	181,000.00	59,040.00	182,133.00	(1,133.00)	-0.6%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,156,000.00	2,156,000.00	61,615.00	2,157,133.00	(1,133.00)	-0.1%
<b>CAPITAL OUTLAY</b>								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	8,693,066.00	8,693,066.00	1,299,788.28	9,657,229.00	(964,163.00)	-11.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,693,066.00	8,693,066.00	1,299,788.28	9,657,229.00	(964,163.00)	-11.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			10,890,466.00	10,890,466.00	1,373,975.67	11,895,762.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								

# SACS 54

Los Angeles County Office of Education  
Los Angeles County

2024-25 First Interim  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Object

19101990000000  
Form 401  
F811F6T5AS(2024-25)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Projected Totals
9010	Other Restricted Local	25,741,349.75
Total, Restricted Balance		25,741,349.75



# SACS 56

Los Angeles County Office of Education  
Los Angeles County

2024-25 First Interim  
Self-Insurance Fund  
Expenditures by Object

19101990000000  
Form 671  
F811F6T5AS(2024-25)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,220,258.00	12,220,258.00	6,124,014.44	12,220,258.00	0.00	0.0%
5) TOTAL, REVENUES			12,220,258.00	12,220,258.00	6,124,014.44	12,220,258.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	668,352.00	668,352.00	223,128.16	668,352.00	0.00	0.0%
3) Employee Benefits		3000-3999	404,705.00	404,705.00	126,485.88	404,705.00	0.00	0.0%
4) Books and Supplies		4000-4999	39,100.00	39,100.00	1,496.56	39,100.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	10,906,090.00	10,906,090.00	4,885,664.46	10,906,090.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			12,018,247.00	12,018,247.00	5,236,775.06	12,018,247.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)</b>			202,011.00	202,011.00	887,239.38	202,011.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			202,011.00	202,011.00	887,239.38	202,011.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	33,347,310.93	33,347,310.93		33,347,310.93	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,347,310.93	33,347,310.93		33,347,310.93		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			33,347,310.93	33,347,310.93		33,347,310.93		
2) Ending Net Position, June 30 (E + F1e)			33,549,321.93	33,549,321.93		33,549,321.93		

# SACS 57

Los Angeles County Office of Education  
Los Angeles County

2024-25 First Interim  
Self-Insurance Fund  
Expenditures by Object

19101990000000  
Form 671  
F811F6T5AS(2024-25)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	33,549,321.93	33,549,321.93		33,549,321.93		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		
<b>OTHER STATE REVENUE</b>								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(159.04)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	2,154,942.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	12,220,258.00	12,220,258.00	3,969,231.48	12,220,258.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,220,258.00	12,220,258.00	6,124,014.44	12,220,258.00	0.00	0.0%
TOTAL, REVENUES			12,220,258.00	12,220,258.00	6,124,014.44	12,220,258.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	154,140.00	154,140.00	51,380.00	154,140.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	514,212.00	514,212.00	171,748.16	514,212.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			668,352.00	668,352.00	223,128.16	668,352.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	228,910.00	228,910.00	76,393.42	228,910.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	51,129.00	51,129.00	16,913.94	51,129.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	82,918.00	82,918.00	20,018.60	82,918.00	0.00	0.0%
Unemployment Insurance		3501-3502	335.00	335.00	110.36	335.00	0.00	0.0%
Workers' Compensation		3601-3602	35,155.00	35,155.00	12,040.52	35,155.00	0.00	0.0%
OPEB, Allocated		3701-3702	1,404.00	1,404.00	44.56	1,404.00	0.00	0.0%
OPEB, Active Employees		3751-3752	2,854.00	2,854.00	564.48	2,854.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,000.00	2,000.00	400.00	2,000.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			404,705.00	404,705.00	126,485.88	404,705.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	34,100.00	34,100.00	1,496.56	34,100.00	0.00	0.0%
Noncapitalized Equipment		4400	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			39,100.00	39,100.00	1,496.56	39,100.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	9,000.00	9,000.00	75.05	9,000.00	0.00	0.0%
Dues and Memberships		5300	1,600.00	1,600.00	0.00	1,600.00	0.00	0.0%
Insurance		5400-5450	4,367,513.00	4,367,513.00	3,635,516.99	4,367,513.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	500.00	500.00	0.00	500.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,900.00	6,900.00	670.61	6,900.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,517,877.00	6,517,877.00	1,248,869.26	6,517,877.00	0.00	0.0%
Communications		5900	2,700.00	2,700.00	532.55	2,700.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			10,906,090.00	10,906,090.00	4,885,664.46	10,906,090.00	0.00	0.0%
<b>DEPRECIATION AND AMORTIZATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			12,018,247.00	12,018,247.00	5,236,775.06	12,018,247.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a-b+e)			0.00	0.00	0.00	0.00		

SACS 59

Los Angeles County Office of Education  
Los Angeles County

2024-25 First Interim  
Self-Insurance Fund  
Restricted Detail

19101990000000  
Form 671  
F811F6T5AS(2024-25)

Resource	Description	2024-25 Projected Totals
9010	Other Restricted Local	33,549,321.93
Total, Restricted Net Position		33,549,321.93

# SACS 60

Los Angeles County Office of Education  
Los Angeles County

2024-25 First Interim  
Warrant/Pass-Through Fund  
Revenues, Expenditures, and Changes in Fund Balance

19 10199 0000000  
Form 76I  
F811F6T5AS(2024-25)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. ADDITIONS</b>								
1) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
2) Funds Collected for Others		8800	0.00	0.00	0.00	0.00	0.00	0.0%
3) TOTAL, ADDITIONS			0.00	0.00	0.00	0.00		
<b>B. DEDUCTIONS</b>								
1) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Funds Distributed to Others		7500	0.00	0.00	0.00	0.00	0.00	0.0%
3) TOTAL, DEDUCTIONS			0.00	0.00	0.00	0.00		
<b>C. NET INCREASE (DECREASE) IN NET POSITION (A3 - B3)</b>			0.00	0.00	0.00	0.00		
<b>D. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (D1a + D1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (D1c + D1d)			0.00	0.00		0.00		
2) Ending Net Position, June 30 (C + D1e)			0.00	0.00		0.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		
<b>TOTAL ADDITIONS</b>								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Funds Collected for Others		8800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, ADDITIONS			0.00	0.00	0.00	0.00		
<b>TOTAL DEDUCTIONS</b>								
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Funds Distributed to Others		7500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEDUCTIONS			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Projected Year Totals
Total, Restricted Net Position		0.00

# SACS 62

Los Angeles County Office of Education  
Los Angeles County

2024-25 First Interim  
AVERAGE DAILY ATTENDANCE

19 10199 0000000  
Form AI  
F811F6T5AS(2024-25)

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps	500.10	500.10	567.14	567.14	67.04	13.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	39.98	39.98	40.27	40.27	.29	1.0%
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	540.08	540.08	607.41	607.41	67.33	12.0%
<b>2. District Funded County Program ADA</b>						
a. County Community Schools	111.11	111.11	85.48	85.48	(25.63)	-23.0%
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	1,044.37	1,044.37	1,113.30	1,113.30	68.93	7.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	1,155.48	1,155.48	1,198.78	1,198.78	43.30	4.0%
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	1,695.56	1,695.56	1,806.19	1,806.19	110.63	7.0%
<b>4. Adults in Correctional Facilities</b>					0.00	
<b>5. County Operations Grant ADA</b>	1,136,555.12	1,136,555.12	1,176,726.24	1,176,726.24	40,171.12	4.0%
<b>6. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

# SACS 63

Los Angeles County Office of Education  
Los Angeles County

First Interim  
2024-25 Budget  
Cashflow Worksheet - Budget Year (1)

19 10199 0000000  
Form CASH  
F811F6T5AS(2024-25)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	OCTOBER									
A. BEGINNING CASH			250,314,371.00	200,518,697.00	195,234,493.00	126,597,504.00	100,953,254.00	89,339,085.00	158,421,379.00	154,867,376.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		4,535,712.00	4,535,712.00	8,202,998.00	8,164,303.00	7,471,040.00	7,562,494.00	7,471,040.00	8,504,789.00
Property Taxes	8020-8079		1,321,680.00	4,906,941.00	(350,874.00)	(328.00)	2,031,634.00	52,495,109.00	14,921,725.00	6,754,235.00
Miscellaneous Funds	8080-8099		0.00	0.00	22,448.00	6,915.00	11,171.00	8,114.00	424,492.00	838.00
Federal Revenue	8100-8299		8,109,963.00	14,104,071.00	5,993,908.00	23,142,487.00	17,872,648.00	36,713,739.00	12,395,668.00	20,666,605.00
Other State Revenue	8300-8599		743,796.00	1,195,661.00	3,550,305.00	1,510,642.00	5,525,497.00	15,602,705.00	4,135,428.00	8,695,033.00
Other Local Revenue	8600-8799		3,794,779.00	4,223,626.00	35,212,428.00	16,372,399.00	11,578,232.00	24,429,875.00	16,332,944.00	17,332,776.00
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			18,505,930.00	28,966,011.00	52,631,213.00	49,196,418.00	44,490,222.00	136,812,036.00	55,681,297.00	61,954,276.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		5,063,831.00	5,533,939.00	2,808,810.00	8,892,156.00	5,968,944.00	6,071,914.00	5,676,808.00	6,000,478.00
Classified Salaries	2000-2999		9,135,139.00	9,510,674.00	5,052,731.00	14,264,796.00	9,828,224.00	10,016,148.00	9,827,423.00	9,941,191.00
Employee Benefits	3000-3999		5,409,573.00	5,807,940.00	4,484,810.00	13,087,707.00	8,753,723.00	8,943,739.00	8,935,077.00	9,075,134.00
Books and Supplies	4000-4999		236,737.00	1,700,891.00	1,425,802.00	1,719,389.00	1,833,879.00	1,819,254.00	1,801,274.00	1,930,821.00
Services	5000-5999		20,262,223.00	30,565,035.00	31,438,630.00	31,799,336.00	32,161,181.00	31,436,650.00	37,917,049.00	21,767,099.00
Capital Outlay	6000-6999		5,432.00	106,904.00	114,552.00	478,720.00	190,768.00	358,730.00	515,422.00	494,014.00
Other Outgo	7000-7499		0.00	(2,583,092.00)	4,622,519.00	(60,087.00)	1,668,996.00	5,948,840.00	(430,136.00)	6,198,341.00
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			40,112,935.00	50,642,291.00	49,947,854.00	70,182,017.00	60,405,715.00	64,595,275.00	64,242,917.00	55,407,078.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199		0.00	(318.00)	350,000.00	(32.00)	(5,015.00)	5,039.00	(5,000.00)	(1,077.00)
Accounts Receivable	9200-9299		28,801,983.00	17,388,444.00	(69,546,061.00)	(3,692,467.00)	1,483,478.00	3,994,636.00	4,559,272.00	1,250,000.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									



Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	28,801,983.00	17,388,126.00	(69,196,061.00)	(3,692,499.00)	1,478,463.00	3,999,675.00	4,554,272.00	1,248,923.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		56,966,452.00	1,000,000.00	836,174.00	1,500,000.00	(3,503,114.00)	(492,300.00)	(577,412.00)	(2,383,214.00)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650		24,200.00	(3,950.00)	1,288,113.00	(33,848.00)	680,253.00	7,626,442.00	124,067.00	48,926.00
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	56,990,652.00	996,050.00	2,124,287.00	1,466,152.00	(2,822,861.00)	7,134,142.00	(453,345.00)	(2,334,288.00)
<u>Nonoperating</u>										
Suspense Clearing	9910					500,000.00				
TOTAL BALANCE SHEET ITEMS		0.00	(28,188,669.00)	16,392,076.00	(71,320,348.00)	(4,658,651.00)	4,301,324.00	(3,134,467.00)	5,007,617.00	3,583,211.00
E. NET INCREASE/DECREASE (B - C + D)			(49,795,674.00)	(5,284,204.00)	(68,636,989.00)	(25,644,250.00)	(11,614,169.00)	69,082,294.00	(3,554,003.00)	10,130,409.00
F. ENDING CASH (A + E)			200,518,697.00	195,234,493.00	126,597,504.00	100,953,254.00	89,339,085.00	158,421,379.00	154,867,376.00	164,997,785.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	OCTOBER								
A. BEGINNING CASH		164,997,785.00	114,475,537.00	157,085,325.00	198,045,361.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	8,301,629.00	8,737,146.00	8,988,093.00	8,958,004.00	11,388,717.00		102,821,677.00	102,821,677.00
Property Taxes	8020-8079	595,851.00	37,792,277.00	41,068,921.00	11,563,042.00	899,787.00		174,000,000.00	174,000,000.00
Miscellaneous Funds	8080-8099	(39,283,471.00)	2,455.00		(39,283,469.00)			(78,090,507.00)	(78,090,507.00)
Federal Revenue	8100-8299	24,649,417.00	19,090,854.00	17,930,804.00	64,103,430.00	72,696,392.00		337,469,986.00	337,469,986.00
Other State Revenue	8300-8599	7,953,077.00	5,354,278.00	8,700,580.00	9,700,581.00			72,667,583.00	72,667,583.00
Other Local Revenue	8600-8799	10,083,885.00	15,895,274.00	11,021,459.00	12,594,779.00			178,872,456.00	178,872,456.00
Interfund Transfers In	8900-8929				99,900.00			99,900.00	99,900.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		12,300,388.00	86,872,284.00	87,709,857.00	67,736,267.00	84,984,896.00	0.00	787,841,095.00	787,841,095.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,964,179.00	6,547,546.00	6,422,076.00	8,709,297.57	0.00		73,659,978.57	73,659,978.57
Classified Salaries	2000-2999	9,679,774.00	11,089,410.00	11,075,609.00	14,792,123.52			124,213,242.52	124,213,242.52
Employee Benefits	3000-3999	8,975,980.00	9,571,648.00	10,002,512.00	18,975,245.85			112,023,088.85	112,023,088.85
Books and Supplies	4000-4999	1,083,893.00	1,186,271.00	1,045,092.00	2,364,182.42			18,147,485.42	18,147,485.42
Services	5000-5999	31,797,428.00	25,653,853.00	31,907,343.00	60,188,336.62			386,894,163.62	386,894,163.62
Capital Outlay	6000-6999	660,358.00	471,338.00	739,796.00	91,305.00			4,227,339.00	4,227,339.00
Other Outgo	7000-7499	1,515,623.00	128,000.00	105,000.00	21,793,901.00			38,907,905.00	38,907,905.00
Interfund Transfers Out	7600-7629				20,500,000.00			20,500,000.00	20,500,000.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		59,677,235.00	54,648,066.00	61,297,428.00	147,414,391.98	0.00	0.00	778,573,202.98	778,573,202.98
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	430,502.00	(6,883.00)	78.00	65,220.00			832,514.00	
Accounts Receivable	9200-9299	(1,343,000.00)	(1,690,021.00)	2,212,174.00	49,833,261.52			33,251,699.52	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		(912,498.00)	(1,696,904.00)	2,212,252.00	49,898,481.52	0.00	0.00	34,084,213.52	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(1,180,294.00)	(12,082,474.00)	(12,335,355.00)	(20,063,317.72)			7,685,145.28	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650	3,413,197.00			57,588.00			13,224,988.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		2,232,903.00	(12,082,474.00)	(12,335,355.00)	(20,005,729.72)	0.00	0.00	20,910,133.28	
<u>Nonoperating</u>									
Suspense Clearing	9910							500,000.00	
TOTAL BALANCE SHEET ITEMS		(3,145,401.00)	10,385,570.00	14,547,607.00	69,904,211.24	0.00	0.00	13,674,080.24	
E. NET INCREASE/DECREASE (B - C + D)		(50,522,248.00)	42,609,788.00	40,960,036.00	(9,773,913.74)	84,984,896.00	0.00	22,941,972.26	
F. ENDING CASH (A + E)		114,475,537.00	157,085,325.00	198,045,361.00	188,271,447.26				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								273,256,343.26	

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

Signed: \_\_\_\_\_  
 County Superintendent or Designee

Date: \_\_\_\_\_

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

To the State Superintendent of Public Instruction:

This interim report and certification of financial condition are hereby filed by the County Board of Education pursuant to Education Code sections 1240 and 33127.

Meeting Date: December 10, 2024

Signed: \_\_\_\_\_

County Superintendent of Schools

#### CERTIFICATION OF FINANCIAL CONDITION

☒ POSITIVE CERTIFICATION

As County Superintendent of Schools, I certify that based upon current projections this county office will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

☐ QUALIFIED CERTIFICATION

As County Superintendent of Schools, I certify that based upon current projections this county office may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

☐ NEGATIVE CERTIFICATION

As County Superintendent of Schools, I certify that based upon current projections this county office will not meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Karen Kimmel

Telephone: (562) 922-6124

Title: Chief Financial Officer

E-mail: Kimmel\_Karen@lacoe.edu

#### Criteria and Standards Review Summary

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

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing county school service fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?		X
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2023-24) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S9	Status of Other Funds	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	County Operations Grant ADA	Is County Operations Grant ADA decreasing in both the prior and current fiscal year?		X
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county office boundaries that are impacting the county office's ADA, either in the prior or current fiscal years?	X	
A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	X	
A8	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	778,573,202.98
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	306,828,069.00
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	51,661,646.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	3,065,209.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	3,095,008.00
4. Other Transfers Out	All	9200	7200-7299	38,000,000.00
5. Interfund Transfers Out	All	9300	7600-7629	20,500,000.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	50,635,487.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	17,507,295.00
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.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				184,464,645.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				287,280,488.98
<b>Section II - Expenditures Per ADA</b>				<b>2024-25 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form AI, Column D, sum of lines B1d and C9)*				596.44
B. Expenditures per ADA (Line I.E divided by Line II.A)				481,658.66
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>			<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	225,169,026.81			405,863.53
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)	225,169,026.81			405,863.53
B. Required effort (Line A.2 times 90%)	202,652,124.13			365,277.18
C. Current year expenditures (Line I.E and Line II.B)	287,280,488.98			481,658.66
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00			0.00
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.)	MOE Met			
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2026-27 may be reduced by the lower of the two percentages)	0.00%			0.00%

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated Funded ADA has been preloaded. Manual adjustment may be required to reflect estimated Annual ADA.		
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

**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) 26,369,850.00
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) 283,114,920.90

**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) 9.31%

**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. 100,000.00

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) 24,572,532.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 7,072,970.00



3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	1,106,128.00
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)	1,868,980.08
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)	62,565.62
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	100,000.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	34,783,175.70
9. Carry-Forward Adjustment (Part IV, Line F)	(6,026,489.11)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	28,756,686.59
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	56,287,190.09
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	130,541,807.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	59,718,070.36
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,012,938.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	44,654,271.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	20,477,684.56
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	11,156,314.91
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)	40,638,376.06
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)	55,315,319.00
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)	18,205,993.92
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)	2,317,142.38
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	100,000.00
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)	0.00
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)	60,564,241.00
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)	500,789,348.28
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	6.95%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a> )	
(Line A10 divided by Line B19)	5.74%
<b>Part IV - Carry-forward Adjustment</b>	
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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	34,783,175.70
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	5,379,158.18
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (11.63%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (11.63%) times Part III, Line B19) or (the highest rate used to recover costs from any program (12.24%) times Part III, Line B19); zero if positive	(18,079,467.32)
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	(18,079,467.32)
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
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:	3.34%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-9039733.66) is applied to the current year calculation and the remainder (\$-9039733.66) is deferred to one or more future years:	5.14%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-6026489.11) is applied to the current year calculation and the remainder (\$-12052978.21) is deferred to one or more future years:	5.74%
LEA request for Option 1, Option 2, or Option 3	3
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	(6,026,489.11)

Approved  
indirect cost  
rate: 11.63%

Highest rate  
used in any  
program: 12.24%

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	5,564,976.00	566,514.00	10.18%
01	3025	4,690,715.00	477,515.00	10.18%
01	3060	2,245,454.00	228,587.00	10.18%
01	3061	521,773.00	53,116.00	10.18%
01	3110	3,000.00	305.00	10.17%
01	3182	1,731,396.00	176,255.00	10.18%
01	3183	2,174,288.00	221,343.00	10.18%
01	3213	3,226,705.00	395,085.00	12.24%
01	3310	499,365.00	50,835.00	10.18%
01	3326	531,314.00	54,088.00	10.18%
01	3327	105,528.00	10,743.00	10.18%
01	3386	1,626.00	165.00	10.15%
01	3395	57,622.00	5,865.00	10.18%
01	3410	1,191,323.00	121,277.00	10.18%
01	3724	2,241,909.00	228,226.00	10.18%
01	4035	77,423.00	7,884.00	10.18%
01	4037	988,146.00	100,593.00	10.18%
01	4038	438,277.00	44,617.00	10.18%
01	4123	1,306,648.00	133,017.00	10.18%
01	4127	365,740.00	37,232.00	10.18%
01	4203	22,715.00	2,312.00	10.18%
01	4204	420,944.00	42,852.00	10.18%
01	5035	1,738,950.00	202,451.00	11.64%
01	5210	43,289,579.00	5,125,022.00	11.84%
01	5454	419,771.00	21,525.00	5.13%
01	5630	275,966.00	28,094.00	10.18%
01	5632	258,443.00	26,309.00	10.18%
01	5633	550,172.00	56,007.00	10.18%
01	5634	149,596.00	15,230.00	10.18%
01	5810	895,314.00	78,319.00	8.75%
01	6010	157,427.00	16,026.00	10.18%
01	6266	2,965,722.56	301,910.00	10.18%
01	6318	174,958.00	17,811.00	10.18%
01	6332	4,981,896.00	507,157.00	10.18%
01	6333	913,600.00	93,004.00	10.18%
01	6334	4,998,286.00	508,826.00	10.18%

Los Angeles County Office of Education  
Los Angeles County

First Interim  
2024-25 Projected Year Totals  
Exhibit A: Indirect Cost Rates Charged to Programs

19 10199 0000000  
Form ICR  
F811F6T5AS(2024-25)

01	6383	860,841.00	87,634.00	10.18%
01	6387	332,744.00	33,874.00	10.18%
01	6388	153,846.00	6,154.00	4.00%
01	6500	15,665,307.00	1,594,705.00	10.18%
01	6520	237,334.00	24,161.00	10.18%
01	6545	680,704.00	69,296.00	10.18%
01	6546	645,790.00	65,741.00	10.18%
01	6680	182,701.00	18,599.00	10.18%
01	6685	170,597.00	17,367.00	10.18%
01	6690	126,174.00	12,845.00	10.18%
01	6695	538,977.00	54,868.00	10.18%
01	6762	879,482.00	82,907.00	9.43%
01	6770	832,250.00	8,320.00	1.00%
01	7085	805,011.00	81,950.00	10.18%
01	7311	170,352.06	17,342.00	10.18%
01	7339	181,522.00	18,478.00	10.18%
01	7365	952,234.00	96,928.00	10.18%
01	7366	5,404,391.00	550,167.00	10.18%
01	7370	1,021,891.00	104,029.00	10.18%
01	7399	1,029,118.00	104,764.00	10.18%
01	7412	216,843.00	22,075.00	10.18%
01	7413	66,772.00	6,798.00	10.18%
01	7422	1,857,741.00	218,167.00	11.74%
01	7435	2,226,892.00	226,697.00	10.18%
01	7810	15,181,351.00	1,489,071.00	9.81%
01	8150	4,684,801.00	476,913.00	10.18%
01	9010	74,763,006.00	7,402,693.00	9.90%
12	5066	64,825.00	6,482.00	10.00%
12	6054	12,691,152.00	1,475,981.00	11.63%
12	6057	5,174,900.00	601,639.00	11.63%
12	6105	33,447,293.00	994,001.00	2.97%
12	6127	4,273,805.00	497,043.00	11.63%
12	6128	4,216,326.00	490,359.00	11.63%
12	6160	53,278.00	6,196.00	11.63%
12	7810	612,000.00	53,100.00	8.68%

# SACS 76

Los Angeles County Office of Education  
Los Angeles County

2024-25 First Interim  
County School Service Fund  
Multiyear Projections  
Unrestricted

19 10199 0000000  
Form MYPI  
F811F6T5AS(2024-25)

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		1,176,726.24	(3.00%)	1,141,460.42	(3.00%)	1,107,252.57
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	190,054,447.00	1.96%	193,774,263.00	2.04%	197,723,281.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,347,877.00	0.00%	2,347,877.00	0.00%	2,347,877.00
4. Other Local Revenues	8600-8799	117,998,849.00	(2.12%)	115,498,849.00	0.00%	115,498,849.00
5. Other Financing Sources						
a. Transfers In	8900-8929	99,900.00	0.00%	99,900.00	0.00%	99,900.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(15,493,792.00)	0.00%	(15,493,792.00)	0.00%	(15,493,792.00)
6. Total (Sum lines A1 thru A5c)		295,007,281.00	.41%	296,227,097.00	1.33%	300,176,115.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				40,194,552.00		43,687,972.00
b. Step & Column Adjustment				309,075.00		311,277.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				3,184,345.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	40,194,552.00	8.69%	43,687,972.00	.71%	43,999,249.00
2. Classified Salaries						
a. Base Salaries				81,509,250.00		85,865,391.00
b. Step & Column Adjustment				594,763.00		598,911.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				3,761,378.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	81,509,250.00	5.34%	85,865,391.00	.70%	86,464,302.00
3. Employee Benefits	3000-3999	66,372,111.00	7.47%	71,327,116.00	4.47%	74,512,272.00
4. Books and Supplies	4000-4999	8,764,055.00	1.04%	8,855,026.00	2.86%	9,108,280.00
5. Services and Other Operating Expenditures	5000-5999	49,341,175.91	(1.69%)	48,508,169.00	.33%	48,669,677.00
6. Capital Outlay	6000-6999	2,784,859.00	(2.00%)	2,729,162.00	0.00%	2,729,162.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	36,021,202.00	0.00%	36,021,202.00	0.00%	36,021,202.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(26,973,461.00)	(2.27%)	(26,360,209.00)	0.00%	(26,360,209.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	20,500,000.00	24.39%	25,500,000.00	(1.96%)	25,000,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		278,513,743.91	6.33%	296,133,829.00	1.35%	300,143,935.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		16,493,537.09		93,268.00		32,180.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01I, line F1e)		133,222,443.30		149,715,980.39		149,809,248.39
2. Ending Fund Balance (Sum lines C and D1)		149,715,980.39		149,809,248.39		149,841,428.39
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	720,000.00		720,000.00		720,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00

# SACS 77

Los Angeles County Office of Education  
Los Angeles County

2024-25 First Interim  
County School Service Fund  
Multiyear Projections  
Unrestricted

19 10199 0000000  
Form MYPI  
F811F6T5AS(2024-25)

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
d. Assigned	9780	70,724,781.00		69,478,769.00		69,478,769.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	77,857,320.00		78,824,968.00		79,300,508.00
2. Unassigned/Unappropriated	9790	413,879.39		785,511.39		342,151.39
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		149,715,980.39		149,809,248.39		149,841,428.39
<b>E. AVAILABLE RESERVES</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	77,857,320.00		78,824,968.00		79,300,508.00
c. Unassigned/Unappropriated	9790	413,879.39		785,511.39		342,151.39
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		78,271,199.39		79,610,479.39		79,642,659.39
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1/B2d: 2% budget cuts and transfer of positions from expired COVID funding to unrestricted						

# SACS 78

Los Angeles County Office of Education  
Los Angeles County

2024-25 First Interim  
County School Service Fund  
Multiyear Projections  
Restricted

19 10199 0000000  
Form MYPI  
F811F6T5AS(2024-25)

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	8,676,723.00	0.00%	8,676,723.00	0.00%	8,676,723.00
2. Federal Revenues	8100-8299	337,469,986.00	(1.47%)	332,499,066.00	0.00%	332,499,066.00
3. Other State Revenues	8300-8599	70,319,706.00	(3.36%)	67,958,448.00	0.00%	67,958,448.00
4. Other Local Revenues	8600-8799	60,873,607.00	(.16%)	60,774,867.00	0.00%	60,774,867.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	15,493,792.00	0.00%	15,493,792.00	0.00%	15,493,792.00
6. Total (Sum lines A1 thru A5c)		492,833,814.00	(1.51%)	485,402,896.00	0.00%	485,402,896.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				33,465,426.57		33,592,378.57
b. Step & Column Adjustment				237,652.00		239,346.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(110,700.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	33,465,426.57	.38%	33,592,378.57	.71%	33,831,724.57
2. Classified Salaries						
a. Base Salaries				42,703,992.52		42,806,321.52
b. Step & Column Adjustment				296,506.00		298,574.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(194,177.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	42,703,992.52	.24%	42,806,321.52	.70%	43,104,895.52
3. Employee Benefits	3000-3999	45,650,977.85	(.21%)	45,553,167.00	4.21%	47,468,817.00
4. Books and Supplies	4000-4999	9,383,430.42	(3.70%)	9,036,384.00	0.00%	9,036,384.00
5. Services and Other Operating Expenditures	5000-5999	337,552,987.71	(1.78%)	331,545,870.00	(.18%)	330,949,556.00
6. Capital Outlay	6000-6999	1,442,480.00	(70.89%)	419,835.00	0.00%	419,835.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,011,504.00	0.00%	7,011,504.00	0.00%	7,011,504.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	22,848,660.00	(2.68%)	22,235,408.00	0.00%	22,235,408.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		500,059,459.07	(1.57%)	492,200,868.09	.38%	494,058,124.09
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)		(7,225,645.07)		(6,797,972.09)		(8,655,228.09)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01I, line F1e)		131,486,007.94		124,260,362.87		117,462,390.78
2. Ending Fund Balance (Sum lines C and D1)		124,260,362.87		117,462,390.78		108,807,162.69
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	124,260,362.87		117,462,390.78		108,807,162.69
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		124,260,362.87		117,462,390.78		108,807,162.69
<b>E. AVAILABLE RESERVES</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b> Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.  B1/B2d: transfer of positions from expired COVID funding to unrestricted						



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		1,176,726.24	(3.00%)	1,141,460.42	(3.00%)	1,107,252.57
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	198,731,170.00	1.87%	202,450,986.00	1.95%	206,400,004.00
2. Federal Revenues	8100-8299	337,469,986.00	(1.47%)	332,499,066.00	0.00%	332,499,066.00
3. Other State Revenues	8300-8599	72,667,583.00	(3.25%)	70,306,325.00	0.00%	70,306,325.00
4. Other Local Revenues	8600-8799	178,872,456.00	(1.45%)	176,273,716.00	0.00%	176,273,716.00
5. Other Financing Sources						
a. Transfers In	8900-8929	99,900.00	0.00%	99,900.00	0.00%	99,900.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		787,841,095.00	(.79%)	781,629,993.00	.51%	785,579,011.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				73,659,978.57		77,280,350.57
b. Step & Column Adjustment				546,727.00		550,623.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				3,073,645.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	73,659,978.57	4.91%	77,280,350.57	.71%	77,830,973.57
2. Classified Salaries						
a. Base Salaries				124,213,242.52		128,671,712.52
b. Step & Column Adjustment				891,269.00		897,485.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				3,567,201.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	124,213,242.52	3.59%	128,671,712.52	.70%	129,569,197.52
3. Employee Benefits	3000-3999	112,023,088.85	4.34%	116,880,283.00	4.36%	121,981,089.00
4. Books and Supplies	4000-4999	18,147,485.42	(1.41%)	17,891,410.00	1.42%	18,144,664.00
5. Services and Other Operating Expenditures	5000-5999	386,894,163.62	(1.77%)	380,054,039.00	(.11%)	379,619,233.00
6. Capital Outlay	6000-6999	4,227,339.00	(25.51%)	3,148,997.00	0.00%	3,148,997.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	43,032,706.00	0.00%	43,032,706.00	0.00%	43,032,706.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,124,801.00)	0.00%	(4,124,801.00)	0.00%	(4,124,801.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	20,500,000.00	24.39%	25,500,000.00	(1.96%)	25,000,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		778,573,202.98	1.25%	788,334,697.09	.74%	794,202,059.09
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		9,267,892.02		(6,704,704.09)		(8,623,048.09)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		264,708,451.24		273,976,343.26		267,271,639.17
2. Ending Fund Balance (Sum lines C and D1)		273,976,343.26		267,271,639.17		258,648,591.08
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	720,000.00		720,000.00		720,000.00
b. Restricted	9740	124,260,362.87		117,462,390.78		108,807,162.69
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00

# SACS 81

Los Angeles County Office of Education  
Los Angeles County

2024-25 First Interim  
County School Service Fund  
Multiyear Projections  
Unrestricted/Restricted

19 10199 0000000  
Form MYPI  
F811F6T5AS(2024-25)

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
d. Assigned	9780	70,724,781.00		69,478,769.00		69,478,769.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	77,857,320.00		78,824,968.00		79,300,508.00
2. Unassigned/Unappropriated	9790	413,879.39		785,511.39		342,151.39
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		273,976,343.26		267,271,639.17		258,648,591.08
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	77,857,320.00		78,824,968.00		79,300,508.00
c. Unassigned/Unappropriated	9790	413,879.39		785,511.39		342,151.39
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		78,271,199.39		79,610,479.39		79,642,659.39
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.05%		10.10%		10.03%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
Los Angeles Charter SELPA (LA)						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		27,554,407.00		27,554,407.00		27,554,407.00
2. County Office's Total Expenditures and Other Financing Uses Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if Line F1a is No)		778,573,202.98		788,334,697.09		794,202,059.09
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		778,573,202.98		788,334,697.09		794,202,059.09
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		778,573,202.98		788,334,697.09		794,202,059.09
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		15,571,464.06		15,766,693.94		15,884,041.18
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		2,584,000.00		2,584,000.00		2,584,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		15,571,464.06		15,766,693.94		15,884,041.18
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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				
01I COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(1,897,491.00)	0.00	(4,124,801.00)				
Other Sources/Uses Detail					99,900.00	20,500,000.00		
Fund Reconciliation								
08I 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								
09I 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								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	1,890,591.00	0.00	4,124,801.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
16I FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	99,900.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					20,500,000.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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				
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	6,900.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	1,897,491.00	(1,897,491.00)	4,124,801.00	(4,124,801.00)	20,599,900.00	20,599,900.00		

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

Deviations from the standards must be explained and may affect the interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

County Office ADA Standard Percentage Range: -2.0% to +2.0%

1A. Calculating the County Office's ADA Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise enter data into the first column for all fiscal years. If Form MYPI exists, County Operations Grant ADA will be extracted for the two subsequent years; otherwise enter this data. First Interim Projected Year Totals data for Current Year are extracted; enter data for the remaining two subsequent years into the second column.

Program / Fiscal Year	Estimated Funded ADA			
	Budget Adoption	First Interim	Percent Change	Status
	Budget (Form 01CS, Item 1B-2)	Projected Year Totals (Form AI) (Form MYPI)		
County and Charter School Alternative Education Grant ADA (Form A/AI, Lines B1d and C2d)				
Current Year (2024-25)	540.08	607.41	12.5%	Not Met
1st Subsequent Year (2025-26)	533.29	607.41	13.9%	Not Met
2nd Subsequent Year (2026-27)	533.29	607.41	13.9%	Not Met
District Funded County Program ADA (Form A/AI, Line B2g)				
Current Year (2024-25)	1,155.48	1,198.78	3.7%	Not Met
1st Subsequent Year (2025-26)	1,155.48	1,198.78	3.7%	Not Met
2nd Subsequent Year (2026-27)	1,155.48	1,198.78	3.7%	Not Met
County Operations Grant ADA (Form A/AI, Line B5)				
Current Year (2024-25)	1,136,555.12	1,176,726.24	3.5%	Not Met
1st Subsequent Year (2025-26)	1,102,493.13	1,141,460.42	3.5%	Not Met
2nd Subsequent Year (2026-27)	1,069,453.00	1,107,252.57	3.5%	Not Met
Charter School ADA and Charter School Funded County Program ADA (Form A/AI, Lines C1 and C3f)				
Current Year (2024-25)	0.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met

1B. Comparison of County Office ADA to the Standard

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

1a. STANDARD NOT MET - Projected ADA for County Operations Grant or county operated programs has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation: Projecting ADA that is slightly higher than Adopted Budget estimates.

2. CRITERION: LCFF Revenue

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

County Office LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

2A. Calculating the County Office's Projected Change in LCFF Revenue

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

LCFF Revenue					
(Fund 01, Objects 8011, 8012, 8020-8089)					
	Budget Adoption	First Interim			
Fiscal Year	(Form 01CS, Item 2C)	Projected Year Totals		Percent Change	Status
Current Year (2024-25)	263,328,931.00	276,821,677.00		5.1%	Not Met
1st Subsequent Year (2025-26)	266,644,079.00	280,624,059.00		5.2%	Not Met
2nd Subsequent Year (2026-27)	269,816,229.00	284,636,213.00		5.5%	Not Met

2B. Comparison of County Office LCFF Revenue to the Standard

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

1a. STANDARD NOT MET - Projected LCFF revenue has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:  
(required if NOT met)

LCFF revenue projection increased due to higher ADA, COLA, and Property Taxes than Adopted Budget estimates.

3. CRITERION: Salaries and Benefits

STANDARD: Projected total salaries and benefits for any of the current fiscal year or two subsequent fiscal years has not changed by more than five percent since budget adoption.

County Office Salaries and Benefits Standard Percentage Range: 

-5.0% to +5.0%

3A. Calculating the County Office's Projected Change in Salaries and Benefits

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

Fiscal Year	Salaries and Benefits			
			First Interim	
	Budget Adoption	Projected Year Totals		
	(Form 01, Objects 1000-3999)	(Form 01I, Objects 1000-3999)		
	(Form 01CS, Item 3B)	(Form MYPI, Lines B1-B3)	Percent Change	Status
Current Year (2024-25)	304,523,524.00	309,896,309.94	1.8%	Met
1st Subsequent Year (2025-26)	301,183,884.00	322,832,346.09	7.2%	Not Met
2nd Subsequent Year (2026-27)	302,273,144.00	329,381,260.09	9.0%	Not Met

3B. Comparison of County Office Salaries and Benefits to the Standard

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

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

Explanation:  
(required if NOT met)

Salaries and benefits increased in correlation to grant awards received subsequent to budget adoption. Savings due to vacancies recognized in 2025 are reversed in 2026 and 2027.



## 4. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating) for any of the current fiscal year or two subsequent fiscal years have not changed by more than five percent since budget adoption.

Changes that exceed five percent in any major object category must be explained.

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

## 4A. Calculating the County Office's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 4B)	First interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)</b>				
Current Year (2024-25)	270,530,299.00	337,469,986.00	24.7%	Yes
1st Subsequent Year (2025-26)	264,647,393.00	332,499,066.00	25.6%	Yes
2nd Subsequent Year (2026-27)	264,647,393.00	332,499,066.00	25.6%	Yes

**Explanation:**  
(required if Yes)

Increase of \$65.4 million in Head Start, Early Head Start, and QCC Block Grant funding due to receipt of award notices. Title I and II have increased by \$1.6 million. Smaller decreases in COVID ELO funding and ARP Homeless funding are offset by increases in ESSA, Cal Well, and Embedded Instruction for Early Learners funding.i

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2024-25)	58,656,736.00	72,667,583.00	23.9%	Yes
1st Subsequent Year (2025-26)	56,295,478.00	70,306,325.00	24.9%	Yes
2nd Subsequent Year (2026-27)	56,295,478.00	70,306,325.00	24.9%	Yes

**Explanation:**  
(required if Yes)

Revenue increases of \$6.9 million for Performance Tasks Embedded in Learning for Science Grant and \$2.5 million for Community School Partnership Lead Technical Assistance made up the largest portion of the increase. \$1.5 million of the increase was due to Equity Leads funding, \$685 thousand for Educator Workforce Investment Grant, and \$440 thousand for the Diverse Educational Leaders Pipeline Initiative. There were various smaller increases and decreases to restricted programs.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2024-25)	168,719,265.00	178,872,456.00	6.0%	Yes
1st Subsequent Year (2025-26)	148,576,520.00	176,273,716.00	18.6%	Yes
2nd Subsequent Year (2026-27)	148,576,520.00	176,273,716.00	18.6%	Yes

**Explanation:**  
(required if Yes)

Increased estimate for interest earnings of \$2.5 million. Increased funding for Foster Youth direct services (JJCPA) of \$3 million. Increase in CYBHI funding of \$1.4 million. Increase of \$2.1 million from Greater LA Education Foundation for Dual Enrollment and Expanded Learning Project. Various other smaller increases.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2024-25)	12,719,804.00	18,147,485.42	42.7%	Yes
1st Subsequent Year (2025-26)	12,706,754.00	17,891,410.00	40.8%	Yes
2nd Subsequent Year (2026-27)	12,766,345.00	18,144,664.00	42.1%	Yes

**Explanation:**  
(required if Yes)

There was an increase in expenditure budgets for restricted and unrestricted lottery of \$1.8 million, Student Behavioral Health Incentive Program of \$1 million, technology services hardware refresh of \$0.8 million, ESSA of \$0.4 million, Head Start of \$0.4 million, ESSER III of \$0.3 million, and other smaller program increases and decreases.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2024-25)	314,536,198.00	386,894,163.62	23.0%	Yes
1st Subsequent Year (2025-26)	302,786,720.00	380,054,039.00	25.5%	Yes
2nd Subsequent Year (2026-27)	301,332,426.00	379,619,233.00	26.0%	Yes

**Explanation:**  
(required if Yes)

Increases to spending budgets in correlation to increased funding - \$60 million related to Head Start and Early Head Start.

4B. Calculating the County Office's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2024-25)	497,906,300.00	589,010,025.00	18.3%	Not Met
1st Subsequent Year (2025-26)	469,519,391.00	579,079,107.00	23.3%	Not Met
2nd Subsequent Year (2026-27)	469,519,391.00	579,079,107.00	23.3%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2024-25)	327,256,002.00	405,041,649.04	23.8%	Not Met
1st Subsequent Year (2025-26)	315,493,474.00	397,945,449.00	26.1%	Not Met
2nd Subsequent Year (2026-27)	314,098,771.00	397,763,897.00	26.6%	Not Met

4C. Comparison of County Office Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 4A if the status in Section 4B is not met; no entry is allowed below.

- 1a.

STANDARD NOT MET - Projected total operating revenues have changed since budget adoption by more than the standard in one or more of the current or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 4A above and will also display in the explanation box below.

Explanation:

Federal Revenue

(linked from 4A

if NOT met)

Increase of \$65.4 million in Head Start, Early Head Start, and QCC Block Grant funding due to receipt of award notices. Title I and II have increased by \$1.6 million. Smaller decreases in COVID ELO funding and ARP Homeless funding are offset by increases in ESSA, Cal Well, and Embedded Instruction for Early Learners funding.

Explanation:

Other State Revenue

(linked from 4A

if NOT met)

Revenue increases of \$6.9 million for Performance Tasks Embedded in Learning for Science Grant and \$2.5 million for Community School Partnership Lead Technical Assistance made up the largest portion of the increase. \$1.5 million of the increase was due to Equity Leads funding, \$685 thousand for Educator Workforce Investment Grant, and \$440 thousand for the Diverse Educational Leaders Pipeline Initiative. There were various smaller increases and decreases to restricted programs.

Explanation:

Other Local Revenue

(linked from 4A

if NOT met)

Increased estimate for interest earnings of \$2.5 million. Increased funding for Foster Youth direct services (JJCPA) of \$3 million. Increase in CYBHI funding of \$1.4 million. Increase of \$2.1 million from Greater LA Education Foundation for Dual Enrollment and Expanded Learning Project. Various other smaller increases.
- 1b.

STANDARD NOT MET - Projected total operating expenditures have changed since budget adoption by more than the standard in one or more of the current or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 4A above and will also display in the explanation box below.

Explanation:

Books and Supplies

(linked from 4A

if NOT met)

There was an increase in expenditure budgets for restricted and unrestricted lottery of \$1.8 million, Student Behavioral Health Incentive Program of \$1 million, technology services hardware refresh of \$0.8 million, ESSA of \$0.4 million, Head Start of \$0.4 million, ESSER III of \$0.3 million, and other smaller program increases and decreases.

Explanation:

Services and Other Exps

(linked from 4A

if NOT met)

Increases to spending budgets in correlation to increased funding . \$60 million related to Head Start and Early Head Start.

5. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the county office is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52066(d)(1) and 17002(d)(1).

Determining the County Office's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.75 requires the county office to deposit into the account a minimum amount equal to or greater than three percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year.

DATA ENTRY: Enter the Required Minimum Contribution if Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

		First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
Required Minimum Contribution			
1. OMMA/RMA Contribution	8,355,413.00	8,835,002.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 5)		8,835,002.00	

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

☐ Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)

☐ Other (explanation must be provided)

Explanation:  
(required if NOT met  
and Other is marked)

## 6. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

<sup>1</sup> Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the County School Service Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the County School Service Fund.

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

## 6A. Calculating the County Office's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	10.1%	10.1%	10.0%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	3.4%	3.4%	3.3%

## 6B. Calculating the County Office's Special Education Pass-through Exclusions (only for county offices that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

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

1. Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for deficit spending and reserves?

Yes

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s): Los Angeles Charter SELPA (LA)

	Current Year Projected Year Totals (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	27,554,407.00	27,554,407.00	27,554,407.00

## 6C. Calculating the County Office's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in	Total Unrestricted Expenditures		
	Unrestricted Fund Balance	and Other Financing Uses		
	(Form 011, Section E) (Form MYPI, Line C)	(Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2024-25)	16,493,537.09	278,513,743.91	N/A	Met
1st Subsequent Year (2025-26)	93,268.00	296,133,829.00	N/A	Met
2nd Subsequent Year (2026-27)	32,180.00	300,143,935.00	N/A	Met

## 6D. Comparison of County Office Deficit Spending to the Standard

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

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:

(required if NOT met)

7. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected county school service fund balances will be positive at the end of the current fiscal year and two subsequent fiscal years.

7A-1. Determining if the County Office's County School Service Fund Ending Balance is Positive

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

Fiscal Year	Ending Fund Balance	
	County School Service Fund	
	Projected Year Totals	
	(Form 011, Line F2 )(Form MYPI, Line D2)	
		Status
Current Year (2024-25)	273,976,343.26	Met
1st Subsequent Year (2025-26)	267,271,639.17	Met
2nd Subsequent Year (2026-27)	258,648,591.08	Met

7A-2. Comparison of the County Office's Ending Fund Balance to the Standard

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

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

Explanation:  
(required if NOT met)

B. CASH BALANCE STANDARD: Projected county school service fund cash balance will be positive at the end of the current fiscal year.

7B-1. Determining if the County Office's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance	
	County School Service Fund	
	(Form CASH, Line F, June Column)	
		Status
Current Year (2024-25)	188,271,447.26	Met

7B-2. Comparison of the County Office's Ending Cash Balance to the Standard

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

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

Explanation:  
(required if NOT met)

8. CRITERION: Reserves

STANDARD: Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses<sup>2</sup>:

Percentage Level <sup>3</sup>	County Office Total Expenditures and Other Financing Uses <sup>3</sup>
5% or \$87,000 (greater of)	0 to \$7,653,999
4% or \$383,000 (greater of)	\$7,654,000 to \$19,138,999
3% or \$766,000 (greater of)	\$19,139,000 to \$86,123,000
2% or \$2,584,000 (greater of)	\$86,123,001 and over

<sup>1</sup> Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the County School Service Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the County School Service Fund.

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

<sup>3</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (EC Section 2574), rounded to the nearest thousand.

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
County Office's Expenditures and Other Financing Uses(Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	778,573,202.98	788,334,697.09	794,202,059.09
County Office's Reserve Standard Percentage Level:	2%	2%	2%

**8A. Calculating the County Office's Reserve Standard**

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

		Current Year	1st Subsequent Year	2nd Subsequent Year
		Projected Year Totals	Year	
		(2024-25)	(2025-26)	(2026-27)
1.	Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	778,573,202.98	788,334,697.09	794,202,059.09
2.	Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	778,573,202.98	788,334,697.09	794,202,059.09
4.	Reserve Standard Percentage Level	2%	2%	2%
5.	Reserve Standard - by Percent (Line A3 times Line A4)	15,571,464.06	15,766,693.94	15,884,041.18
6.	Reserve Standard - by Amount (From percentage level chart above)	2,584,000.00	2,584,000.00	2,584,000.00
7.	County Office's Reserve Standard (Greater of Line A5 or Line A6)	15,571,464.06	15,766,693.94	15,884,041.18

**8B. Calculating the County Office's Available Reserve Amount**

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

		Current Year	1st Subsequent Year	2nd Subsequent Year
		Projected Year Totals	Year	
		(2024-25)	(2025-26)	(2026-27)
Reserve Amounts				
(Unrestricted resources 0000-1999 except line 4)				
1.	County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2.	County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	77,857,320.00	78,824,968.00	79,300,508.00
3.	County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	413,879.39	785,511.39	342,151.39
4.	County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8.	County Office's Available Reserve Amount (Lines B1 thru B7)	78,271,199.39	79,610,479.39	79,642,659.39
9.	County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	10.05%	10.10%	10.03%
County Office's Reserve Standard				
(Section 8A, Line 7):		15,571,464.06	15,766,693.94	15,884,041.18
Status:		Met	Met	Met

**8C. Comparison of County Office Reserve Amount to the Standard**

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

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

Explanation:  
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget?

No

1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your county office have ongoing county school service fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?

No

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

S3. Temporary Interfund Borrowings

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

No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

1a. Does your county office have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

Yes

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

Forest Reserve revenue is contingent upon it being awarded annually. If, for some reason, budgeted funds are not received, no funds will be passed through to districts and funds used for LACOE's Outdoor Ed program will be replaced by the General Fund or related services will be discontinued.



**S5. Contributions**

Identify projected contributions from unrestricted resources in the county school service fund to restricted resources in the county school service fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

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

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

County Office's Contributions and Transfers Standard: -5.0% to 5.0% or -\$20,000 to +\$20,000

**S5A. Identification of the County Office's Projected Contributions, Transfers, and Capital Projects that may Impact the County School Service Fund**

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2024-25)	(15,493,792.00)	(15,493,792.00)	0.0%	0.00	Met
1st Subsequent Year (2025-26)	(15,158,790.00)	(15,493,792.00)	2.2%	335,002.00	Met
2nd Subsequent Year (2026-27)	(15,158,790.00)	(15,493,792.00)	2.2%	335,002.00	Met
<b>1b. Transfers In, County School Service Fund *</b>					
Current Year (2024-25)	99,900.00	99,900.00	0.0%	0.00	Met
1st Subsequent Year (2025-26)	99,900.00	99,900.00	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	99,900.00	99,900.00	0.0%	0.00	Met
<b>1c. Transfers Out, County School Service Fund *</b>					
Current Year (2024-25)	21,650,000.00	20,500,000.00	-5.3%	(1,150,000.00)	Not Met
1st Subsequent Year (2025-26)	21,650,000.00	25,500,000.00	17.8%	3,850,000.00	Not Met
2nd Subsequent Year (2026-27)	21,650,000.00	25,000,000.00	15.5%	3,350,000.00	Not Met

**1d. Capital Project Cost Overruns**

Have capital project cost overruns occurred since budget adoption that may impact the county school service fund operational budget?

No

\* Include transfers used to cover operating deficits in either the county school service fund or any other fund.

**S5B. Status of the County Office's Projected Contributions, Transfers, and Capital Projects**

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

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

**Explanation:**  
(required if NOT met)

1b. MET - Projected transfers in have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

Contributions to pension obligations increased.

1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the county school service fund operational budget.

**Project Information:**  
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the current year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

<sup>1</sup>Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the County Office's Long-term Commitments

DATA ENTRY: If Budget Adoption (Form 01CS, Item S6A) data exist, long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1.

a. Does your county office have long-term (multiyear) commitments? (If No, skip items 1b and 2 and sections S6B and S6C)

Yes

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

No

2.

If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2024
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	varies	General Fund	General Fund/Child Development Fund-objects 7438,7439	24,842,239
Certificates of Participation	0			0
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	n/a	Funds 01/12/67	Funds 01/12/67-objects 1xxx-2xxx	16,883,035
Other Long-term Commitments (do not include OPEB):				
				0
				0
TOTAL:				41,725,274

Type of Commitment (continued):	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases	5,100,731	5,250,750	4,993,987	4,962,602
Certificates of Participation	12,761,831	0	0	0
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
	0	0	0	0
	0	0	0	0
Total Annual Payments:	17,862,562	5,250,750	4,993,987	4,962,602
Has total annual payment increased over prior year (2023-24)	No	No	No	No

S6B. Comparison of the County Office's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

Explanation:  
(required if Yes to  
increase in total  
annual payments)

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

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

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

No

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

Explanation:  
(Required if Yes)

## S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

## 2 OPEB Liabilities

- a. Total OPEB liability
- b. OPEB plan(s) fiduciary net position (if applicable)
- c. Total/Net OPEB liability (Line 2a minus Line 2b)
- d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?
- e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

Budget Adoption  
(Form 01CS, Item S7A)

First Interim

14,475,095.00	14,475,095.00
12,870,560.00	12,870,560.00
1,604,535.00	1,604,535.00
Actuarial	Actuarial
Jul 01, 2023	Jul 01, 2023

## 3 OPEB Contributions

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

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

Budget Adoption  
(Form 01CS, Item S7A)

First Interim

800,524.00	800,524.00
800,524.00	800,524.00
800,524.00	800,524.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

1,235,437.00	1,287,594.92
1,235,437.00	1,287,673.00
1,235,437.00	1,287,673.00

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

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

1,146,142.00	1,146,142.00
1,146,142.00	1,146,142.00
1,146,142.00	1,146,142.00

- d. Number of retirees receiving OPEB benefits

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

110.00	110.00
110.00	110.00
110.00	110.00

## 4. Comments:

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

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

1

a. Does your county office operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 1b-4)

Yes

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

No

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

Yes

Budget Adoption	
(Form 01CS, Item S7B)	
First Interim	
21,345,000.00	21,345,000.00
0.00	0.00

3

Self-Insurance Contributions

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

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

Budget Adoption

(Form 01CS, Item S7B)

0.00

0.00

0.00

First Interim

0.00

0.00

0.00

Budget Adoption	
(Form 01CS, Item S7B)	
First Interim	
10,544,054.00	11,341,662.00
10,544,054.00	11,341,662.00
10,544,054.00	11,341,662.00

4

Comments:

**S8. Status of Labor Agreements**

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

**If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:**

The county office of education must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the California Department of Education (CDE) with an analysis of the cost of the settlement and its impact on the operating budget.

The CDE shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the governing board and the county superintendent of schools.

**S8A. Cost Analysis of County Office's Labor Agreements - Certificated (Non-management) Employees**

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

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

**Certificated (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full-time-equivalent (FTE) positions	195.3	186.3	186.3	186.3

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

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

No

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

Yes

**Negotiations Settled Since Budget Adoption****2. Per Government Code Section 3547.5(a), date of public disclosure board meeting:****3. Period covered by the agreement:**

Begin Date:

End Date:

**4. Salary settlement:**

Current Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

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

No

No

No

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled****5. Cost of a one percent increase in salary and statutory benefits**

278,785

Current Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

**6. Amount included for any tentative salary schedule increases**

0

0

0

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

Current Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

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

Yes

Yes

Yes

**2. Total cost of H&W benefits**

3,305,345

3,371,452

3,540,025

**3. Percent of H&W cost paid by employer**

95.7%

95.7%

95.7%

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

0.0%

2.0%

5.0%

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

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

No		

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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


**S8B. Cost Analysis of County Office's Labor Agreements - Classified (Non-management) Employees**

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

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No

**Classified (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified (non-management) FTE positions	612.0	564.0	564.0	564.0

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

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

If No, complete questions 5 and 6.

No

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

If Yes, complete questions 5 and 6.

Yes

**Negotiations Settled Since Budget Adoption**

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

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

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

No

No

No

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

603,859

6. Amount included for any tentative salary schedule increases

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

0

0

0

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

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

2. Total cost of H&amp;W benefits

3. Percent of H&amp;W cost paid by employer

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

Yes

Yes

Yes

8,376,216

8,795,027

9,234,778

88.0%

88.0%

88.0%

(3.0%)

5.0%

5.0%

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

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

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

If Yes, explain the nature of the new costs:

No



Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

**S8C. Cost Analysis of County Office's Labor Agreements - Management/Supervisor/Confidential Employees**

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

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

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

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

If No, continue with section S8C.

n/a

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	993.7	953.0	953.0	953.0

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

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete question 2.

n/a

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

n/a

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

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

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

No

No

No

Total cost of salary settlement

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

**Negotiations Not Settled**

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

1,748,986

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

4. Amount included for any tentative salary schedule increases

0

0

0

**Management/Supervisor/Confidential  
Health and Welfare (H&W) Benefits**Current Year  
(2024-25)1st Subsequent Year  
(2025-26)2nd Subsequent Year  
(2026-27)

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

Yes

Yes

Yes

2. Total cost of H&amp;W benefits

16,620,943

17,451,990

18,324,590

3. Percent of H&amp;W cost paid by employer

88.8%

88.8%

88.8%

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

(3.0%)

5.0%

5.0%

**Management/Supervisor/Confidential  
Step and Column Adjustments**Budget Year  
(2024-25)1st Subsequent Year  
(2025-26)2nd Subsequent Year  
(2026-27)

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

Yes

Yes

Yes

2. Cost of step &amp; column adjustments

3. Percent change in step &amp; column over prior year

**Management/Supervisor/Confidential  
Other Benefits (mileage, bonuses, etc.)**Current Year  
(2024-25)1st Subsequent Year  
(2025-26)2nd Subsequent Year  
(2026-27)

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

Yes

Yes

Yes

2. Total cost of other benefits

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	<div>No</div>
If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.		
2.	If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.	
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ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A8; Item A1 is automatically completed based on data from Criterion 7.

A1.	Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund? (Data from Criterion 7B-1, Cash Balance, are used to determine Yes or No)	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
A3.	Is the County Operations Grant ADA decreasing in both the prior and current fiscal years?	Yes
A4.	Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior or current fiscal year?	No
A5.	Has the county office entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	Yes
A7.	Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to the CDE.)	No
A8.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:  
(optional)

A.6. The County offers uncapped, lifetime benefits to two former Board members and one former Superintendent.

First Interim  
Original Budget 2024-25  
**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	(\$105,210.00)
Explanation: Overpayment in fiscal year 2021 was collected by CDE in 2022 leaving a negative balance. 2023 through current year (2025) revenues have been applied to reduce the negative balance.		
01	7028	(\$10,410.38)
Explanation: 2024 expenditures were higher than anticipated when the 2025 budget was created. Expenditures in the 2025 budget have been reduced.		
01	7032	(\$11,061.26)
Explanation: 2024 expenditures were higher than anticipated when the 2025 budget was created. Expenditures in the 2025 budget have been reduced.		
01	7339	(\$20,000.00)
Explanation: 2024 expenditures were higher than anticipated when the 2025 budget was created. Expenditures in the 2025 budget have been reduced.		
01	7425	(\$33,009.95)
Explanation: 2024 expenditures were higher than anticipated when the 2025 budget was created. Expenditures in the 2025 budget have been reduced.		
Total of negative resource balances for Fund 01		(\$179,691.59)
10	0000	(\$68,266.00)
Explanation: Negative balance caused by Fair Market Value adjustment at 2024 year end. 2025 year end adjustment will either increase or decrease this amount.		
Total of negative resource balances for Fund 10		(\$68,266.00)
12	0000	(\$2,062,635.00)
Explanation: Negative balance caused by Fair Market Value adjustment at 2024 year end. 2025 year end adjustment will either increase or decrease this amount.		
Total of negative resource balances for Fund 12		(\$2,062,635.00)

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

<b>FUND</b>	<b>RESOURCE</b>	<b>OBJECT</b>	<b>VALUE</b>
01	1400	9790	(\$105,210.00)
Explanation: Overpayment in fiscal year 2021 was collected by CDE in 2022 leaving a negative balance. 2023 through current year (2025) revenues have been applied to reduce the negative balance.			
01	7028	9790	(\$10,410.38)
Explanation: 2024 expenditures were higher than anticipated when the 2025 budget was created. Expenditures in the 2025 budget have been reduced.			
01	7032	9790	(\$11,061.26)
Explanation: 2024 expenditures were higher than anticipated when the 2025 budget was created. Expenditures in the 2025 budget have been reduced.			
01	7339	9790	(\$20,000.00)
Explanation: 2024 expenditures were higher than anticipated when the 2025 budget was created. Expenditures in the 2025 budget have been reduced.			
01	7425	9790	(\$33,009.95)
Explanation: 2024 expenditures were higher than anticipated when the 2025 budget was created. Expenditures in the 2025 budget have been reduced.			
10	0000	9790	(\$68,266.00)
Explanation: Negative balance caused by Fair Market Value adjustment at 2024 year end. 2025 year-end adjustment will either increase or decrease this amount.			
12	0000	9790	(\$2,062,635.00)
Explanation: Negative balance caused by Fair Market Value adjustment at 2024 year end. 2025 year-end adjustment will either increase or decrease this amount.			

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First Interim  
Board Approved Operating Budget 2024-25

**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)

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**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	(\$105,210.00)
Explanation: Overpayment in fiscal year 2021 was collected by CDE in 2022 leaving a negative balance. 2023 through current year (2025) revenues have been applied to reduce the negative balance.		
01	7028	(\$10,410.38)
Explanation: 2024 expenditures were higher than anticipated when the 2025 budget was created. Expenditures in the 2025 budget have been reduced.		
01	7032	(\$11,061.26)
Explanation: 2024 expenditures were higher than anticipated when the 2025 budget was created. Expenditures in the 2025 budget have been reduced.		
01	7339	(\$20,000.00)
Explanation: 2024 expenditures were higher than anticipated when the 2025 budget was created. Expenditures in the 2025 budget have been reduced.		
01	7425	(\$33,009.95)
Explanation: 2024 expenditures were higher than anticipated when the 2025 budget was created. Expenditures in the 2025 budget have been reduced.		
Total of negative resource balances for Fund 01		(\$179,691.59)
10	0000	(\$68,266.00)
Explanation: Negative balance caused by Fair Market Value adjustment at 2024 year end. 2025 year end adjustment will either increase or decrease this amount.		
Total of negative resource balances for Fund 10		(\$68,266.00)
12	0000	(\$2,062,635.00)
Explanation: Negative balance caused by Fair Market Value adjustment at 2024 year end. 2025 year end adjustment will either increase or decrease this amount.		
Total of negative resource balances for Fund 12		(\$2,062,635.00)

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

<b>FUND</b>	<b>RESOURCE</b>	<b>OBJECT</b>	<b>VALUE</b>
01	1400	9790	(\$105,210.00)
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01	7032	9790	(\$11,061.26)
Explanation: 2024 expenditures were higher than anticipated when the 2025 budget was created. Expenditures in the 2025 budget have been reduced.			
01	7339	9790	(\$20,000.00)
Explanation: 2024 expenditures were higher than anticipated when the 2025 budget was created. Expenditures in the 2025 budget have been reduced.			
01	7425	9790	(\$33,009.95)
Explanation: 2024 expenditures were higher than anticipated when the 2025 budget was created. Expenditures in the 2025 budget have been reduced.			
10	0000	9790	(\$68,266.00)
Explanation: Negative balance caused by Fair Market Value adjustment at 2024 year end. 2025 year end adjustment will either increase or decrease this amount.			
12	0000	9790	(\$2,062,635.00)
Explanation: Negative balance caused by Fair Market Value adjustment at 2024 year end. 2025 year end adjustment will either increase or decrease this amount.			



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First Interim  
Actuals to Date 2024-25  
**Technical Review Checks**  
Phase - All  
Display - Exceptions Only

Los Angeles County Office of Education

Los Angeles County

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First Interim  
Projected Totals 2024-25  
**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. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CSI and Form MYPI, which can negatively affect the criteria and standards.

Exception

FUND	RESOURCE	NEG. EFB
01	1400	(\$105,210.00)
Explanation: Overpayment in fiscal year 2021 was collected by CDE in 2022 leaving a negative balance. 2023 and current year (2024) revenues have been applied to reduce the negative balance.		
Total of negative resource balances for Fund 01		(\$105,210.00)
10	0000	(\$68,266.00)
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Total of negative resource balances for Fund 12		(\$2,062,635.00)

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

Exception

FUND	RESOURCE	OBJECT	VALUE
01	1400	9790	(\$105,210.00)
Explanation: Overpayment in fiscal year 2021 was collected by CDE in 2022 leaving a negative balance. 2023 and current year (2024) revenues have been applied to reduce the negative balance.			
10	0000	9790	(\$68,266.00)
Explanation: Negative balance caused by Fair Market Value adjustment at 2024 year end. 2025 year end adjustment will either increase or decrease this amount.			
12	0000	9790	(\$2,062,635.00)
Explanation: Negative balance caused by Fair Market Value adjustment at 2024 year end. 2025 year end adjustment will either increase or decrease this amount.			

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

Signed: \_\_\_\_\_

Date: \_\_\_\_\_

County Superintendent or Designee

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

To the State Superintendent of Public Instruction:  
This interim report and certification of financial condition are hereby filed by the County Board of Education pursuant to Education Code sections 1240 and 33127.

Meeting Date: December 10, 2024

Signed: \_\_\_\_\_

County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

X

POSITIVE CERTIFICATION

As County Superintendent of Schools, I certify that based upon current projections this county office will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

QUALIFIED CERTIFICATION

As County Superintendent of Schools, I certify that based upon current projections this county office may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

NEGATIVE CERTIFICATION

As County Superintendent of Schools, I certify that based upon current projections this county office will not meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Karen Kimmel

Telephone: (562) 922-6124

Title: Chief Financial Officer

E-mail: Kimmel\_Karen@lacoe.edu

Criteria and Standards Review Summary

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

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing county school service fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?		X
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2023-24) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S9	Status of Other Funds	• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
		Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	County Operations Grant ADA	Is County Operations Grant ADA decreasing in both the prior and current fiscal year?		X
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county office boundaries that are impacting the county office's ADA, either in the prior or current fiscal years?	X	
A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	X	
A8	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	