

# AGENDA

## LOS ANGELES COUNTY BOARD OF EDUCATION

9300 Imperial Highway, Downey, CA 90242

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

TO LISTEN BY TELEPHONE: (669) 900-9128

Meeting ID: 822 2518 9839

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No. 14: 2024-2025

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### Board Meeting December 10, 2024 2:30 p.m.

Ms. Kimmel

**Audit Committee Meeting – 2:30 p.m.**

**I. PRELIMINARY ACTIVITIES – 3:00 p.m.**

Dr. Johnson

A. Call to Order

Mr. Cross

B. Pledge of Allegiance

Dr. Duardo

C. Ordering of the Agenda

Dr. Johnson

D. Approval of the Minutes

1. December 3, 2024

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

**III. PRESENTATIONS**

Dr. Johnson

A. Nomination/Election and Seating of 2024-25 Los Angeles County Board of Education Vice President

**IV. HEARINGS (None)**

**V. REPORTS / STUDY TOPICS (None)**

**VI. CONSENT CALENDAR RECOMMENDATIONS**

A. Approval for Disposal of Surplus E-Waste and Recycle Property

B. Acceptance of Project Funds No. 30

C. Acceptance of Project Funds No. 31

D. Acceptance of Project Funds No. 32

E. Acceptance of Project Funds No. 33

F. Acceptance of Gifts No. 8

G. Acceptance of Gifts No. 9

H. Acceptance of Gifts No. 10

I. Acceptance of Gifts No. 11

**VII. RECOMMENDATIONS**

Ms. Kimmel

A. Approval of the Annual Financial Report (AFR) for the Fiscal Year ended June 30, 2024 (Enclosure)

- Ms. Kimmel                    B. Approval of First Interim Report 2024-25 With Attached Staff Report (Enclosure)
- Dr. Ramirez                    C. Approval of Head Start and Early Learning Division 2025-26 State Programs Continued Funding Application with Attached Staff Report (Enclosure)

**VIII. INFORMATIONAL ITEMS**

- Dr. Duardo                    A. Governmental Relations
- Dr. Duardo                    B. Los Angeles County Board of Education Meeting Schedule, Establishment of Meeting Times, Future Agenda Items, Follow up

**IX. INTERDISTRICT AND EXPULSION APPEAL HEARINGS**

- Dr. Johnson                    A. Los Angeles County Board of Education’s Decision on Interdistrict Attendance Appeals (Closed Session) (Enclosure)
  - 1. Ruby L. v. Alhambra USD (Mandarin Interpreter)

- Dr. Johnson                    **X. ADJOURNMENT**

**MINUTES**  
**LOS ANGELES COUNTY BOARD OF EDUCATION**  
**9300 Imperial Highway**  
**Downey, California 90242-2890**  
**Tuesday, December 3, 2024**

A meeting of the Los Angeles County Board of Education was held on Tuesday, December 3, 2024, at the Los Angeles County Office of Education Board Room.

**PRESENT:** Dr. Yvonne Chan, Mr. James Cross, Mrs. Andrea Foggy-Paxton, Ms. Betty Forrester, Dr. Theresa Montañó, Dr. Monte Perez, and Dr. Stanley L. Johnson, Jr.; Student Board Member: Ms. Jimena

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

**PRELIMINARY ACTIVITIES**

**CALL TO ORDER**

Dr. Johnson called the meeting to order at 3:02 p.m.

Dr. Johnson read the LACOE Land Acknowledgement.

**PLEDGE OF ALLEGIANCE**

Dr. Perez led the Pledge of Allegiance.

**ORDERING OF THE AGENDA**

Dr. Duardo indicated that there were no changes to the Board Agenda.

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

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

**APPROVAL OF THE MINUTES -**

- November 12, 2024 – *The minutes were approved as presented.*

It was **MOVED** by Mr. Cross, **SECONDED** by Dr. Chan, and **CARRIED** to approve the November 12, 2024 minutes as presented.

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

**COMMUNICATIONS: BOARD / SUPERINTENDENT**

Ms. Jimena thanked the County Board and Dr. Chan for their support for her recent trip to New York. She said she had a great time visiting universities and enjoying her time in New York.

Dr. Chan thanked Mr. Ruben Valles and his team, including Ms. Ra’Nisha Haynes for helping to host a Chinese delegation on November 21<sup>st</sup>. Dr. Chan also mentioned that the delegation of six were impressed with LACOE’s presentation and visit to the COE.

Mr. Cross wished everyone a good Thanksgiving holiday. He also thanks Board President Johnson for hosting the Board/Executive Cabinet Holiday luncheon. He said that he had never been to Dulan’s Restaurant and enjoyed the food and camaraderie.

Dr. Perez apologized for not being able to make the luncheon and said that he had to host the luncheon at East Los Angeles College (ELAC). Dr. Perez mentioned that the December 3, 2024 would be his last board meeting as he was appointed as Interim President of ELAC. He also said that Supervisor Horvath is currently interviewing candidates to fill the remainder of his appointment to the Los Angeles County Board of Education.

Mrs. Foggy-Paxton said that she had the opportunity to attend the California Convening on K-12 Civic Learning on November 18<sup>th</sup> she said that the event, which included Superintendents, site administrators, curriculum specialists, and teachers, focused on ways that educators and agencies are working to expand civic learning for all.

Dr. Johnson indicated that he attended the UCLA Neuroscience, Diversity, and Learning Summit on November 18, 2024. He said that the event focused on bridging research, practice, and policy to improve educational opportunities.

Dr. Duardo provided the following highlights to the County Board:

### **Division of Special Education – Inclusive College Technical Assistance Center Grant**

- **Grant Award:**
  - LACOE’s Division of Special Education, in collaboration with Sacramento County Office of Education, has been awarded a \$2 million/year ongoing 5-year grant.
  - Purpose: Establish the California Center for Inclusive College (CCIC) to support inclusive postsecondary education for students with intellectual and developmental disabilities.
- **Grant Objectives:**
  - Build, enhance, and sustain inclusive college programs statewide.
  - Support student participation in college classes, internships, housing, and social experiences.
  - Facilitate beneficial outcomes for all participants.
- **Collaboration Efforts:**
  - Foster partnerships between LEAs and Institutions of Higher Education.
  - Assist students with disabilities (SWDs) and families in postsecondary planning.
  - Identify funding and financial assistance opportunities.
- **Launch Activities:**
  - Beginning in the 2024-2025 school year, convene a workgroup of inclusive college programs and stakeholders.
  - Strengthen statewide efforts and promote best practices in inclusive education.



- This initiative positions LACOE as a leader in advancing inclusive postsecondary education across California.

### **HSEL Annual Policy Council Recognition**

- On Thursday, November 14, I joined our Head Start Policy Council to recognize their accomplishments and the completion of another year of service to the children and families of LA County.
- It was a joyful luncheon event for Policy Council members accompanied by friends and family.
  - Thank you to Board members Ms. Forrester and Ms. Foggy-Paxton for joining the celebration, and our Head Start and Early Learning Division staff.
- One especially exciting development in the Policy Council this past year has been the PC Campaign, launched by outgoing chair Leishay Bachler.
  - Parents and staff have already attended 18 meetings across 11 delegate agencies to drum up interest in parent engagement.
  - By all accounts, more parents are becoming involved already in decision-making at both LACOE and our delegate agencies.
- Thank you to all the parents and community partners who participated in Policy Council this past year.
  - I hope those who are moving on to elementary school will take with them the advocacy and leadership skills they gained this past year.
  - I look forward to welcoming the new Executive Committee to a Board meeting in early February.

### **COMMUNICATIONS: ASSOCIATIONS**

Mr. David Olivares addressed the County Board.

### **COMMUNICATIONS: PUBLIC (None)**

### **PRESENTATIONS**

#### **RECOGNITION OF OUTGOING BOARD MEMBER**

The County Board and Superintendent recognized outgoing Board Member Dr. Monte E. Perez for his time serving on the County Board from July 1, 2015 through December 3, 2024. Dr. Perez said he was selected to serve as Interim President of East Los Angeles College (EKAC)

Each Board member took a moment to congratulate Dr. Perez and thank him for his distinguished service.

A gavel plaque was presented to Dr. Perez.

### **HEARINGS (None)**

### **REPORTS / STUDY TOPICS (None)**

### **CONSENT CALENDAR RECOMMENDATIONS (None)**

## **RECOMMENDATIONS (None)**

### **INFORMATIONAL ITEMS**

#### **GOVERNMENTAL RELATIONS**

Ms. Pam Gibbs provided a Governmental Relations update to the County Board.

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

Dr. Perez indicated that the next Board meeting would be on December 10, 2024.

The County Board took a short break.

### **LOS ANGELES COUNTY BOARD OF EDUCATION'S DECISION ON INTERDISTRICT ATTENDANCE APPEALS**

#### **CHEYENNE F. V. AZUSA UNIFIED SCHOOL DISTRICT**

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

The appellant was not present but was represented by her parents Mr. Nigel and Ms. Nancy Foster. Ms. Erin Kremer, Administrator of Student Support Services and Special Education, represented Azusa Unified School District.

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

#### **KANYBEK H. V. SANTA MONICA MALIBU UNIFIED SCHOOL DISTRICT**

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

The appellant was not present but was represented by his parents Mr. Richard and Mrs. Cornelia Hewitt. Dr. Francisco Dussan, Director of Student Services, represented Santa Monica Malibu Unified School District.

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

## ADJOURNMENT

It was **MOVED** by Mr. Cross, **SECONDED** by Dr. Montano, and **CARRIED** to adjourn the Board meeting.

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

The meeting adjourned at 5:00 p.m.

Board Meeting – December 10, 2024

Item III. Presentations

A. Nomination/Election and Seating of 2024-25 Los Angeles County Board of Education Vice President

With the recent departure of Dr. Monte E. Perez from the County Board of Education, the County Board will nominate candidate for Vice President of the County Board for the remainder of 2024-25. Election and seating will immediately follow.

In compliance with Board Bylaw 9100, Mr. James Cross is next in line to become Vice President.

On May 10, 2011, the Board adopted Board Bylaw 9100 to follow a rotational order for electing officers. The office of Vice President to be based upon a rotational order of Board members by swearing-in date. Attached is a copy of Board Bylaw 9100.

**ORGANIZATION**

**Annual Organizational Meeting**

The organizing meeting of the Los Angeles County Board of Education will be held at the first meeting in July.

At this meeting the County Board shall:

1. Elect a President and Vice President from its members. The Vice President will rotate to the President. The Vice President shall be determined based upon a rotational order of the County Board members. The initial rotational order has been determined by the swearing in date. The rotational order shall be kept by the secretary to the County Board.
2. Initiate authorization of Authorized signatures
3. Initiate development of a schedule of regular meetings for the year
4. Initiate development of a County Board calendar for the year
5. Discuss designation of County Board representatives

*(cf. 9140 - Board Representatives)*

*(cf. 9320 - Meetings and Notices)*

**Election of Officers**

Officers shall serve for a term of one year, with the term of office commencing at the organizing meeting.

*Legal References:*

EDUCATION CODE

1009 Annual organization of board

5017 Term of Office

35143 Annual organizational meeting date, and notice

35145 Public meetings

GOVERNMENT CODE

54953 Meetings to be open and public; attendance

ATTORNEY GENERAL OPINIONS

68 Ops.Cal.Atty.Gen. 65 (1985)

59 Ops.Cal.Atty.Gen. 619, 621-622 (1976)

Board Meeting December 10, 2024

Item VI. Consent Calendar Recommendations

A. Approval for Disposal of Surplus E-Waste and Recycle Property

The Superintendent recommends that the County Board approve the disposal of public personal property. Surplus assets will be disposed of through e-waste, recycled, or public auction, whichever method is most constructive.

Education Code Section 17545 authorizes the governing board to sell or dispose of surplus personal property. Any personal property not required for school purposes, unsuitable or unsatisfactory for school use or to be disposed of due to replacement, may be disposed in this manner. E-waste will be donated to *human-i-t*, an organization that recycles and sells parts and then utilizes funds to provide discounted new devices to low-income families.

E-waste and recycle property to be disposed of may include unusable:

- Equipment – Vehicles, Projectors, Typewriters, Fax Machines, Computers, Monitors, Printers, Camcorders, VCRs, Bulbs, Furniture, Stoves, Microwaves, and Old/Obsolete items, etc.

**Surplus Destruction List 5-24/25**

<b>ITEM DESCRIPTION</b>	<b>LACOE TAG</b>	<b>SERIAL NUMBER</b>	<b>CONDITION</b>
LATERAL FILE CABINET	EC8454		DAMAGED
DESK	EJ0680		DAMAGED
CREDENZA	EJ2172		DAMAGED
DELL 7420	EK100843		OBSOLETE
DELL 7430	EK103833		OBSOLETE
DELL 7430	EK103839		OBSOLETE
3COM SWITCH 3C16950	EK12863		OBSOLETE
3COM SWITCH 3C16950	EK12867		OBSOLETE
3COM SWITCH 3C9036	EK12998		OBSOLETE
3COM SWITCH 3C9036	EK13010		OBSOLETE
3COM SWITCH 3C9036	EK13015		OBSOLETE
3COM SWITCH 3C9036	EK13017		OBSOLETE
DESKTOP PC	EK21445		OBSOLETE
VPN CONNECTOR	EK24954		OBSOLETE
DESK	EK26140		DAMAGED
DESK	EK26816		DAMAGED
CISCO 2600	EK27560		OBSOLETE
WIRELESS ACCESS POINT	EK27619		OBSOLETE
PANASONIC PANAFAX UF490	EK27735		OBSOLETE
GATEWAY MONITOR	EK27952-01		OBSOLETE
CISCO C3550	EK28086		OBSOLETE
VPN CONNECTOR	EK31604		OBSOLETE
VPN CONNECTOR	EK31605		OBSOLETE
HP COLOR LASERJET 5550DTN PRINTER	EK35777		OBSOLETE
DESKTOP PC	EK36712		OBSOLETE
NETBOTZ	EK38646		OBSOLETE
DESK	EK39089		DAMAGED
LINKSYS SWITCH SRW2048	EK39371		OBSOLETE
CISCO C3550	EK39501		OBSOLETE
LINKSYS SWITCH SRW2048	EK39654		OBSOLETE
LINKSYS SWITCH SRW2048	EK39655		OBSOLETE
LINKSYS SWITCH SRW2048	EK39656		OBSOLETE
MONITOR	EK40986		OBSOLETE
MONITOR	EK43573		OBSOLETE
NETBOTZ	EK44133		OBSOLETE
DELL M1095	EK46111		OBSOLETE
DELL M1095	EK46112		OBSOLETE
HP COLOR LASERJET 4700	EK47059		OBSOLETE
MONITOR	EK48371		OBSOLETE
ADTRAN NETVANTA 1224ST	EK50240		OBSOLETE
POLYCOM CONFERENCE PHONE	EK51572		OBSOLETE
LAMINATOR	EK51668		OBSOLETE
EXPRESS 220 SPEAKER	EK51825		OBSOLETE
CALIFONE SPEAKERS	EK52352		OBSOLETE
DESKTOP PC	EK52994		OBSOLETE
MONITOR	EK53218		OBSOLETE
DESKTOP PC	EK53219		OBSOLETE
TV	EK53580		OBSOLETE
IPAD	EK54981		OBSOLETE
IPAD	EK55419		OBSOLETE
MONITOR	EK55719		OBSOLETE
DELL MONITOR	EK57345		OBSOLETE
EPAD	EK57467		OBSOLETE
MONITOR	EK58676		OBSOLETE

**Surplus Destruction List 5-24/25**

<b>ITEM DESCRIPTION</b>	<b>LACOE TAG</b>	<b>SERIAL NUMBER</b>	<b>CONDITION</b>
HP PRINTER	EK58682		OBSOLETE
CISCO 2960	EK60176		OBSOLETE
CISCO 2960	EK60179		OBSOLETE
CISCO 2960	EK60180		OBSOLETE
CISCO 2960	EK60190		OBSOLETE
CISCO 2960	EK60214		OBSOLETE
CISCO 2960	EK60215		OBSOLETE
CISCO CATALYST 2960-S SERIES XL	EK60231		OBSOLETE
CISCO 2960	EK60261		OBSOLETE
CISCO CATALYST 2960 SERIES	EK60262		OBSOLETE
MONITOR	EK61779		OBSOLETE
MONITOR	EK61780		OBSOLETE
APPLE LAPTOP	EK62479		OBSOLETE
HP MONITOR	EK63133		OBSOLETE
IPAD	EK63545		OBSOLETE
IPAD	EK63546		OBSOLETE
IPAD	EK63547		OBSOLETE
IPAD	EK63548		OBSOLETE
IPAD	EK63549		OBSOLETE
IPAD	EK63550		OBSOLETE
IPAD	EK63551		OBSOLETE
IPAD	EK63552		OBSOLETE
IPAD	EK63553		OBSOLETE
IPAD	EK63554		OBSOLETE
IPAD	EK63555		OBSOLETE
IPAD	EK63556		OBSOLETE
IPAD	EK63557		OBSOLETE



Board Meeting – December 10, 2024

Item VI. Consent Calendar Recommendations

B. Acceptance of Project Funds No. 30

The Superintendent recommends that the County Board approve the acceptance of the California Apprenticeship Initiative New and Innovative Grant Program: Computer Network Support Specialist Apprenticeship Program on behalf of the LACOE-Technology Services. The funding is provided by the CA Community Colleges Chancellor’s Office.

The funds will be used to create an apprenticeship program in LACOE's Technology Services to recruit, train, and support apprentices through a collaborative partnership with local community colleges, providing comprehensive development opportunities that equip participants with the skills and knowledge needed for success in their chosen fields. The program emphasizes retention through mentorship, career guidance, and access to resources while ensuring apprentices advance toward stable employment and a potential for long-term career growth.

\*The funder provided LACOE a letter of intent to fund November 20, 2024. Although this grant was projected to begin July 1, 2024, as a one-year planning grant, it is anticipated that the grant timeline will be extended beyond June 30, 2025, since the funding timeline is delayed.

Grant Title	Amount	Funding Type	New Funding	One time/ Ongoing	Recipient
California Apprenticeship Initiative New and Innovative Grant Program: Computer Network Support Specialist Apprenticeship	120,000	Grant-Direct	New	One Time	Students pursuing a career in computer occupations

Purpose	Funder	Grantee	Start Date*	End Date*	Years
To develop, recruit, and train apprentices, ensuring their retention and progression toward achieving living wages.	CA Community Colleges Chancellor’s Office	Technology Services	07/01/24	06/30/25	1

Board Meeting – December 10, 2024

Item VI. Consent Calendar Recommendations

C. Acceptance of Project Funds No. 31

The Superintendent recommends that the County Board approve the acceptance of the California Apprenticeship Initiative New and Innovative Grant Program: Southern California Nursing Assistant Apprenticeship Program on behalf of the LACOE-ASM, Career and Technical Education (CTE). The funding is provided by the CA Community Colleges Chancellor’s Office. These funds will develop apprenticeship programs, recruit applicants through high school and college career fairs, and develop and deliver curriculum. Funds will also support instructor training, classroom and lab supplies, textbooks, instructional materials, required uniforms, and exam fees for apprentices. All expenditures will be aligned with retaining apprentices and ensuring they achieve permanent employment.

Grant Title	Amount	Funding Type	New Funding	One time/ Ongoing	Recipient
California Apprenticeship Initiative New and Innovative Grant Program: Southern California Nursing Assistant Apprenticeship Program	1,499,994	Grant-Direct	New	One Time	Students pursuing a career in nursing

Purpose	Funder	Grantee	Start Date	End Date	Years
To develop an apprenticeship program in partnership to recruit and train student apprentices, ensuring their retention in a career as a nursing assistant.	CA Community Colleges Chancellor's Office	ASM, CTE	8/1/2024	12/31/2027	3

Board Meeting – December 10, 2024

Item VI. Consent Calendar Recommendations

D. Acceptance of Project Funds No. 32

The Superintendent recommends that the County Board approve the acceptance of the Foster Youth Services Coordinating Program (FYSCP) Grant on behalf of the LACOE, Foster Youth Services Coordinating Program. The funding is provided by the California Department of Education.

These funds will be used to address challenges faced by foster youth by ensuring school record access, coordinating educational support, and promoting placement stability. By collaborating with local educational agencies (LEAs) and service providers, the program seeks to enhance educational outcomes, support personal growth, and generate long-term cost savings for the state.

FYSCP will assist local educational agencies in developing strategies to improve educational support for foster youth, with a focus on school stability and academic success. The program will work with postsecondary institutions and career technical education programs to support foster youth in transitioning to higher education and careers, including initiatives like the "College Connection Event". FYSCP will partner with child welfare and community organizations to boost FAFSA/CADAA completion rates for foster youth through targeted workshops and improved tracking systems.

Grant Title	Amount	Funding Type	New Funding	One time/Ongoing	Recipient
Foster Youth Services Coordinating Program Grant	\$6,089,557	Grant-Direct	No	Ongoing	Foster Youth Services Coordinating Program

Purpose	Funder	Grantee	Start Date	End Date	Years
To provide foster youth with comprehensive educational services, promoting stability, improved outcomes, and long-term state savings.	CDE-CA Dept. of Ed.	Foster Youth Services Coordinating Program (FYSCP)	07/01/24	06/30/25	1

Board Meeting – December 10, 2024

Item VI. Consent Calendar Recommendations

E. Acceptance of Project Funds No. 33

The Superintendent recommends that the County Board approve the acceptance of the Migrant Education Program grant funds from the California Department of Education (CDE) for LACOE's Migrant Education Unit.

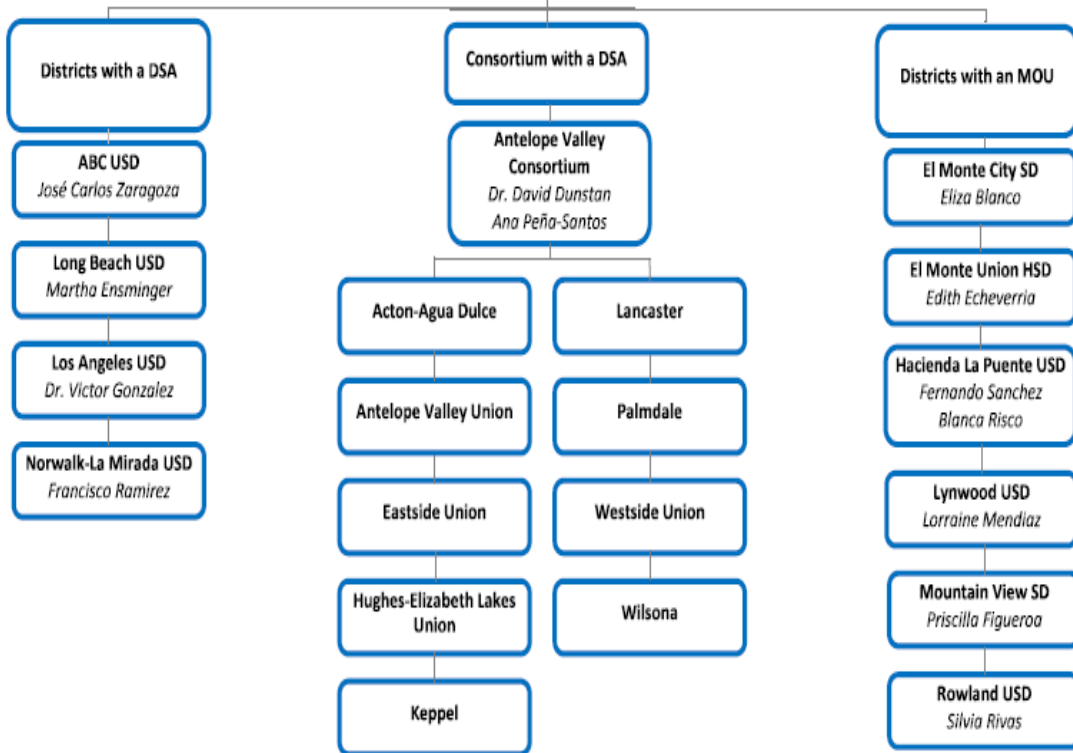
This grant is a federally funded program from the U.S. The Department of Education granted through the CDE and sub-awarded to LACOE, to enable migratory students to achieve state academic standards. LACOE has received this grant since 1981 (43 years) and runs an internal Regional Program that partners 10 districts and 1 consortium of nine districts. See the organizational chart on the next page for details regarding the 19 districts participating in the Migrant Education Program (MEP).

Grant Title	Amount	Funding Type	New Funding	One time/ Ongoing	Recipient
Migrant Education Program	\$7,364,235	Grant-Direct	No	Ongoing	Regional Program that partners with 19 districts

Purpose	Funder	Grantee	Start Date	End Date	Years
Enable migratory students to achieve state academic standards.	CDE	Migrant Education-Division of Accountability, Support and Monitoring	07/01/24	06/30/25	1



**Los Angeles County Office of Education  
Migrant Education Program – Region 10  
2023-2024**



DSA = District Service Agreement  
MOU= Memorandum of Understanding

Board Meeting – December 10, 2024

Item VI. Consent Calendar Recommendations

F. Acceptance of Gifts No. 8

The Superintendent recommends that the County Board accept an in-kind donation of school supplies and toiletries valued at \$67,000 from Baby2Baby to the Los Angeles County Office of Education, Homeless Education to be distributed at LACOE’s Homeless Liaison Annual Distribution event at LACOE-ECW parking lot on December 3, 2024.

The in-kind donation includes:

- 2,505 deodorants
- 2,000 toothbrushes
- 525 action figures
- 500 backpacks with school supply sets

Grant Title	Amount	Funding Type	New Funding	One time/ Ongoing	Recipient
Baby2Baby - Homeless Education Gift	\$67,000	Gift-In Kind	No	Ongoing	LEAs of LA County Districts & Charters for Homeless students & families

Purpose	Funder	Grantee	Start Date	End Date
Homeless Liaison Distribution: Liaisons will pick up items on 12/3/24 for children and families experiencing homelessness.	Baby2Baby	Homeless Education	12/03/24	12/03/24

Board Meeting – December 10, 2024

Item VI. Consent Calendar Recommendations

G. Acceptance of Gifts No. 9

The Superintendent recommends that the County Board accept a monetary donation of \$1,000 from ClassicLink to the Los Angeles County Office of Education, Technology Services, Technology, Learning, and Support Services Unit to support computer science and digital skills initiatives by training and supporting educators on AI and how they can use it to support/enhance student learning.

Grant Title	Amount	Funding Type	New Funding	One time/ Ongoing	Recipient
ClassicLink Technology Services, TLSS - Computer Science Support	\$1,000	Gift-Monetary	Yes	One Time	Students at LACOE schools

Purpose	Funder	Grantee	Start Date	End Date	Years
To support educators in integrating AI into computer science and digital skills to enhance student learning.	ClassicLink	TS-TLSS	11/11/24	11/10/25	1

Board Meeting – December 10, 2024

Item VI. Consent Calendar Recommendations

H. Acceptance of Gifts No. 10

The Superintendent recommends that the County Board approve the acceptance of the Great Minds to STEM Mathematics Monetary Donation on behalf of the LACOE-CIS STEM Mathematics Unit. The donation provided by Great Minds will pay for the costs of the venue for Math Field Day 2025, which will be held on April 26, 2025.

Grant Title	Amount	Funding Type	New Funding	One time/ Ongoing	Recipient
Great Minds-STEM Mathematics Donation	\$5,000	Gift-Monetary	Yes	One Time	LA County grades 4 - 11

Purpose	Funder	Grantee	Start Date	End Date
To assist with costs for the venue for Math Field Day 2025 held on 4/26/25	Great Minds	CIS-STEM Mathematics Unit	04/26/25	04/26/25



Board Meeting – December 10, 2024

Item VI. Consent Calendar Recommendations

I. Acceptance of Gifts No. 11

The Superintendent recommends that the County Board approve the acceptance of the Great Minds to STEM Mathematics Monetary Donation on behalf of the LACOE-CIS STEM Mathematics Unit.

This donation supports the STEM Mathematics Unit in hosting Math Field Day on April 26, 2025. Open to all Los Angeles County school districts, charters, and private schools, the event welcomes students from 4th to 11th grade. Scholarships will be awarded to 12 students who have competed in at least two Math Field Days and plan to major in mathematics. High school seniors will volunteer and attend the closing ceremony. Additional attendees include parents, teachers, volunteers, and STEM professionals participating in the STEM Fair, MATHCHELLA, and Parents as Partners Workshop.

Grant Title	Amount	Funding Type	New Funding	One time/ Ongoing	Recipient
Open Up Resources-STEM Mathematics Donation	\$7,500	Gift-Monetary	Yes	One Time	LA County Students grades 4 - 11

Purpose	Funder	Grantee	Start Date	End Date
Scholarships and cost for the Math Field Day on 4/26/25	Open Up Resources	CIS-STEM Mathematics Unit	04/26/25	04/26/25

Board Meeting – December 10, 2024

Item VII. Recommendations

- A. Annual Financial Report (AFR) for the Fiscal Year ended June 30, 2024 (Enclosure)

Education Code Section 41020 requires an annual audit report be made by a certified public accountant (CPA) licensed by the State Board of Accountancy. In addition, Section 41020.3 requires that the audit report prepared by an independent CPA be reviewed by the County Board of Education on an annual basis.

Representatives from Eide Bailly LLP and LACOE staff will be available at this meeting to review this report.

The Superintendent recommends that the County Board accept the AFR for Fiscal Year 2023-2024.



**Los Angeles County  
Office of Education**



# **Annual Financial Report**

**Fiscal Year Ended June 30, 2024**



**Los Angeles County  
Office of Education**

Serving Students ■ Supporting Communities ■ Leading Educators

9300 Imperial Highway  
Downey, California 90242-2890  
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Debra Duardo, M.S.W., Ed.D., Superintendent

**Los Angeles County Board of Education**

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## Independent Auditor's Report

To the Honorable Board President and Members of the Board of Education,  
and Debra Duardo, M.S.W., Ed.D., Superintendent  
Los Angeles County Office of Education  
Downey, California

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Los Angeles County Office of Education (the Office of Education), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Office of Education's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Los Angeles County Office of Education, as of June 30, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Office of Education, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Office of Education's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Office of Education's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Office of Education's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.



### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of changes in the Office of Education's net OPEB liability and related ratios, schedule of the Office of Education's contributions for OPEB, schedule of OPEB investment returns, schedule of the Office of Education's proportionate share of the net OPEB liability – MPP program, schedule of the Office of Education's proportionate share of the net pension liability, and the schedule of the Office of Education's contributions for pensions, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Office of Education's basic financial statements. The Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, combining non-major governmental fund financial statements, and other supplementary information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the Schedule of Expenditures of Federal Awards, combining non-major governmental fund financial statements, and other supplementary information listed in the table of contents are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Information***

Management is responsible for the other information included in the annual financial report. The other information comprises the Local Education Agency Organization Structure but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 3, 2024 on our consideration of the Office of Education’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Office of Education’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Office of Education’s internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Rancho Cucamonga, California  
December 3, 2024

## **Management's Discussion and Analysis June 30, 2024**

### **INTRODUCTION**

The following discussion and analysis, prepared by management, provides an overview of the financial position and activities of the Los Angeles County Office of Education (Office of Education) for the fiscal year that ended on June 30, 2024, with comparative information for the year ended June 30, 2023. The intent of the discussion and analysis is to look at the financial performance of the Office of Education as a whole.

The discussion and analysis should be read in conjunction with the financial statements and notes following this section. Those statements have been prepared in accordance with the requirements of the Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*, and related pronouncements.

The financial statements provide reporting that is similar to private sector companies by showing agency-wide financial statements with a "Net Position" bottom-line approach. However, government agencies are mandated to account for certain resources and activities separately, thereby necessitating a financial format by fund, as shown in the Financial Statements Section of this report. The presentation of these two different types of statements together in one report requires the inclusion of two reconciliations found on page 17 and pages 19 through 20 to assist the reader.

### **REPORTING THE OFFICE OF EDUCATION AS A WHOLE**

#### **Statement of Net Position and Statement of Activities**

The Statement of Net Position and Statement of Activities provide government-wide information about the financial activities of the entire Office of Education, except fiduciary activities, presenting both an aggregate and a longer-term view of its finances.

- The Statement of Net Position presents all of the Office of Education's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as Net Position. Increases or decreases in Net Position may serve as a useful indicator to determine whether the financial position of the Office of Education is improving or deteriorating.
- The Statement of Activities presents information showing the Office of Education's revenues and expenses for the fiscal year. Functional activities are highlighted in this statement, whereby direct and indirect functional costs are shown net of related program revenue. This statement shows the extent to which the various functions depend on general taxes and non-program revenues for support.
- The accompanying financial statements report both the Net Position (Statement of Net Position) remaining at year-end and the financial activities (Statement of Activities) for the year that resulted in the change to Net Position.

The change in Net Position is particularly important since it tells the reader whether the financial position of the Office of Education has improved or deteriorated as a result of its financial activities for the year. For further explanation of the financial statements, please refer to the Summary of Significant Accounting Policies, Note 1 of the accompanying Notes to Financial Statements.

These government-wide financial statements present assets, deferred outflows of resources, liabilities, and deferred inflows of resources of the Office of Education, including net investment in capital assets, and long-term liabilities, using the economic resources measurement focus and the accrual basis of accounting. This accounting method is similar to that used by most private-sector companies. All of the current year's revenues and expenses are reported, regardless of when the cash is collected or paid out. For a further explanation of the Office of Education's basis of accounting, please refer to the Summary of Significant Accounting Policies, Note 1, of the accompanying Notes to Financial Statements. In the Statement of Net Position and the Statement of Activities, all transactions are reported as governmental activities.

### **Fund Financial Statements**

The Office of Education utilizes several funds to account for a wide range of financial transactions. The fund financial statements disclose how services were financed in the short term as well as what remains for future spending. The fund financial statements focus on the most significant funds of the Office of Education, with all other non-major governmental funds presented in total in one column.

The County School Service Fund (General Fund) and the Child Development Fund are the major governmental funds of the Office of Education. Non-major governmental funds include the Student Activity Fund, the Special Education Pass-Through Fund, the Forest Reserve Fund, the County School Facilities Fund, and the Special Reserve Fund for Capital Outlay Projects. The fund financial statements also report information about the Office of Education's proprietary fund and fiduciary funds.

- **Governmental Funds** - The Office of Education's basic services are reported in the governmental funds. These funds present the inflows and outflows of cash, and other financial assets that can be readily converted to cash (current financial resources measurement focus and modified accrual basis of accounting.) The Governmental Funds Statements provide detailed information concerning the increases or decreases in financial resources that are available to be spent in the near future to finance the Office's educational programs.

Reconciliation between the Statement of Net Position and Statement of Activities and the corresponding Governmental Funds Statements is provided because the information in the governmental funds statements does not take into account the additional long-term focus of the Government-Wide Statements.

- **Proprietary Fund** - The Internal Service Fund-Self Insurance balances are reported in the Proprietary Fund using the economic resources measurement focus and the accrual basis of accounting. The fund is used to report activities for retiree health benefits (OPEB), workers' compensation, and the self-insurance retention portion for property loss and general liability.
- **Fiduciary Funds** - Fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. These funds are custodial in nature and are used to account for assets held by the Office of Education for transmittal to others.

## FINANCIAL HIGHLIGHTS

The assets of the Office of Education exceeded its liabilities at the close of the fiscal year ended June 30, 2024 by \$367.7 million. Restricted net position is reported separately to show legal constraints from debt covenants and enabling legislation that limit the Governing Board's ability to use that net position for day-to-day operations. The increase in total net position during the fiscal year ended June 30, 2024 was \$134.1 million.

The following are other key financial highlights for the fiscal year ended June 30, 2024:

- As of the close of this fiscal year, the Office of Education's governmental funds reported a combined ending fund balance of \$528.2 million, an increase of \$115.9 million in comparison with the prior year balance. The Internal Service Fund-Self Insurance is reported in a separate Proprietary Fund using the accrual basis of accounting.
- At the end of this fiscal year, the unassigned fund balance for the General Fund was \$68.7 million, which represents an increase of \$9.0 million in comparison with the prior year.

## USING THE FINANCIAL STATEMENTS

This Annual Financial Report consists of a series of financial statements and notes to those statements. These statements are organized so that the reader may better understand the Office of Education's operations as a whole.

This discussion and analysis are intended to serve as an introduction to the Office of Education's financial statements. The Office of Education's financial statements are comprised of three components: 1) Government-Wide Financial Statements, 2) Fund Financial Statements and 3) Notes to the Financial Statements. In addition to the financial statements and required supplementary information, this report also contains other supplementary information as noted in the Table of Contents.

## OTHER FINANCIAL INFORMATION

The accompanying Notes to Financial Statements provides information that is essential to understanding the financial statements. In addition, supplementary information has been included in this report that includes budgetary comparison schedules and other data as required by accounting principles generally accepted in the United States of America.

**OFFICE OF EDUCATION AS A WHOLE ANALYSIS**

Table 1 provides a comparative summary of the Net Position of the Office of Education as of June 30, 2024 and June 30, 2023. Net position may serve over time as a useful indicator of the financial position of the Office of Education. As of June 30, 2024, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$367.6 million. The largest categories of the Office of Education's total assets are deposits and investment amounting to \$599.1 million (see Note 2 of the Notes to Financial Statements), receivables totaling \$114.0 million, and capital, right-to-use leased, and right-to-use subscription IT assets totaling \$133.5 million. (See Notes 3 and 4 of the Notes to Financial Statements).

**Table 1**  
**Summary of Net Position**

	Governmental Activities		
	2024	2023	Change
<b>Assets</b>			
Current and other assets	\$ 714,266,191	\$ 577,881,820	\$ 136,384,371
Capital assets, net	133,565,655	136,942,510	(3,376,855)
Total assets	847,831,846	714,824,330	133,007,516
Deferred Outflows of Resources	105,693,431	108,554,892	(2,861,461)
<b>Liabilities</b>			
Current liabilities	131,293,676	112,853,950	18,439,726
Long-term liabilities	67,330,820	82,731,427	(15,400,607)
Aggregate net OPEB liability	1,604,535	11,493,693	(9,889,158)
Aggregate net pension liability	365,530,550	347,175,219	18,355,331
Total liabilities	565,759,581	554,254,289	11,505,292
Deferred Inflows of Resources	20,097,208	35,560,497	(15,463,289)
<b>Net Position (Deficit)</b>			
Net investment in capital assets	104,462,870	101,967,740	2,495,130
Restricted	229,407,448	165,874,506	63,532,942
Unrestricted deficit	33,798,170	(34,277,810)	68,075,980
Total net position	\$ 367,668,488	\$ 233,564,436	\$ 134,104,052

The Net Position of the Office of Education for 2023-2024 fiscal year increased by \$134.1 million.

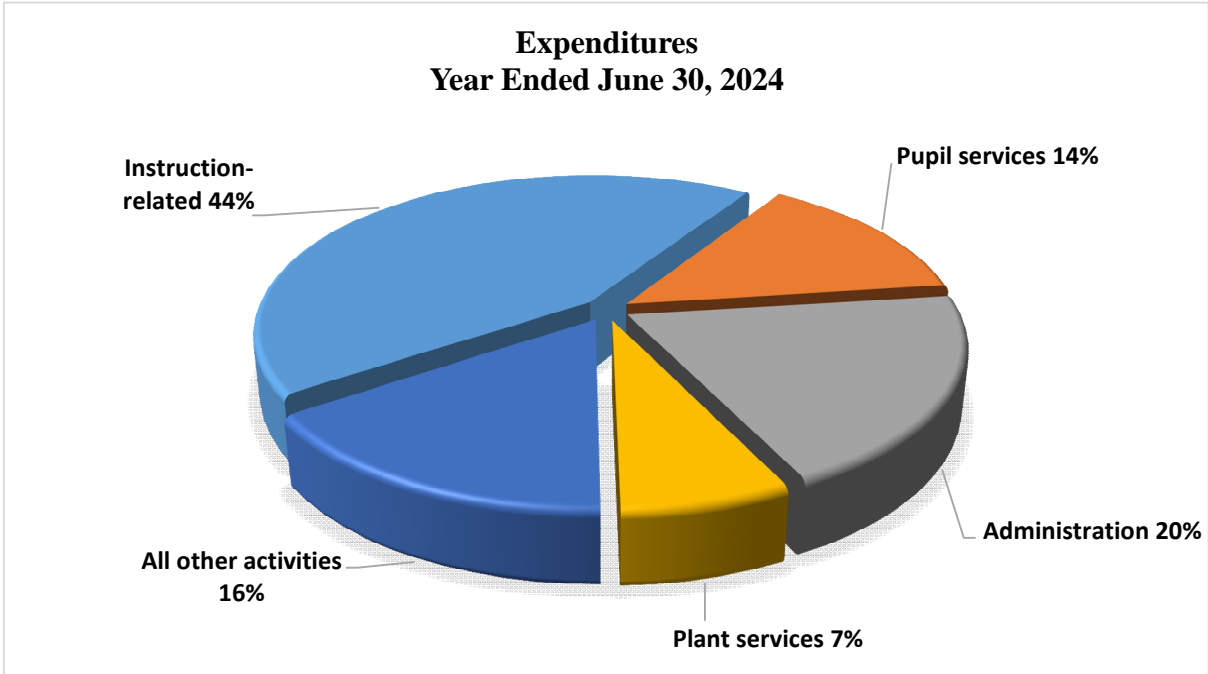
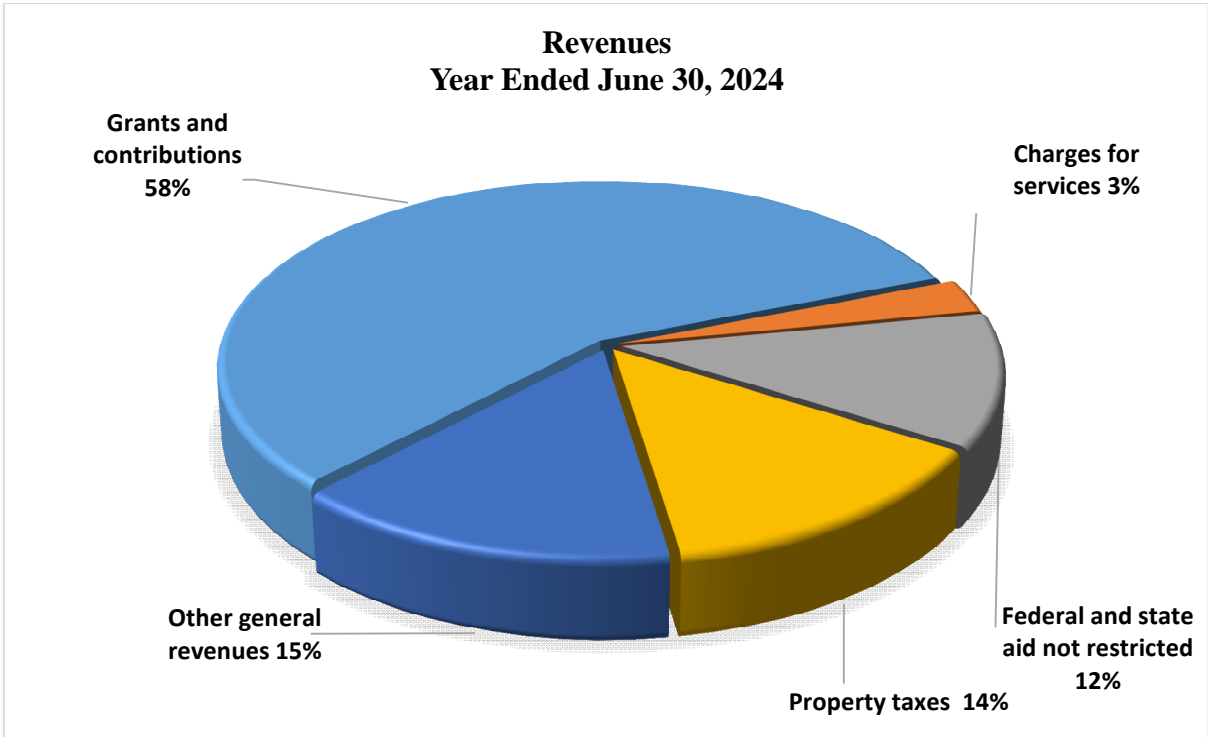
Current and other assets increased by \$136.4 million. Deposits and investments at June 30, 2024, increased by \$99.9 million from June 30, 2023, receivables increased by \$36.4 million, while stores inventory, prepaid expenditures, and other assets increased by \$124 thousand.

Total liabilities increased by \$11.5 million compared to June 30, 2023. Current liabilities include accounts payable, which increased by \$32.6 million, and unearned revenue which decreased by \$14.1 million from June 30, 2023. Long-term liabilities include compensated absences, which increased by \$1.1 million, claims liability which decreased by \$586 thousand, and lease/SBITA liabilities which decreased by \$2.5 million. The aggregate net OPEB liability decreased by \$9.9 million from June 30, 2023, and the aggregate net pension liability increased by \$18.3 million in comparison with the previous year. The 1999 series A Certificates of Participation were defeased at a cost of \$14.2 million and are no longer outstanding as of year end.

**Table 2**  
**Summary of Activities**

	Governmental Activities		
	2024	2023	Change
<b>Revenues</b>			
Grants and contributions	\$ 452,800,655	\$ 373,937,095	\$ 78,863,560
Charges for services and sales	21,591,063	16,755,452	4,835,611
Federal and State aid not restricted	92,696,471	77,551,086	15,145,385
Property taxes	112,634,176	108,588,127	4,046,049
Other general revenues	120,683,303	111,960,928	8,722,375
<b>Total revenues</b>	<b>800,405,668</b>	<b>688,792,688</b>	<b>111,612,980</b>
<b>Expenses</b>			
Instruction-related	290,843,960	248,210,421	42,633,539
Pupil services	91,464,705	76,051,533	15,413,172
Administration	131,646,717	130,094,547	1,552,170
Plant services	47,580,761	41,945,158	5,635,603
All other services	104,765,473	93,194,155	11,571,318
<b>Total expenses</b>	<b>666,301,616</b>	<b>589,495,814</b>	<b>76,805,802</b>
<b>Change in Net Position</b>	<b>\$ 134,104,052</b>	<b>\$ 99,296,874</b>	<b>\$ 34,807,178</b>

During the 2023-2024 fiscal year, the change in net position was greater than 2022-23 by \$34.8 million. The increase is due to the net increase in the Student Behavioral Health Incentive Program of \$23.4 million, and the increase in LCFF and interest income received.





## FINANCIAL ANALYSIS OF THE FUNDS

The following is a summary analysis of the Office of Education's governmental funds as of June 30, 2024:

**General Fund** - As of June 30, 2024, the fund balance of the County School Services Fund (General Fund) was \$455.4 million. Of the \$68.6 million unassigned General Fund balance, \$61.8 million represents the ten percent reserve as required by board policy, which satisfies the two percent reserve recommendation for contingencies as required by the State of California.

**Child Development Fund** - This fund is used to account separately for state and local revenues to operate child development programs.

**Non-Major Governmental Funds** - The Office of Education has established various Non-Major Governmental Funds to control and manage money for specific purposes. These funds include Student Activity Fund, Special Education Pass-Through Fund, Forest Reserve Fund, County School Facilities Fund, and Special Reserve Fund for Capital Outlay Projects. Information regarding these funds is presented in the summary in the Funds Statements. As of June 30, 2024, the fund balance of the Non Major Governmental Funds was \$60.8 million.

**Proprietary Fund** - The Internal Service Fund for Self Insurance is reported separately as a Proprietary Fund, using the accrual basis of accounting. As of June 30, 2024, the Net Position ending balance was a surplus of \$33.3 million, an increase of \$2.7 million from the beginning Net Position. The surplus is the result of netting positive current assets of \$55.0 million and liabilities \$21.7 million, primarily with the actuarial liability of \$21.3 million for projected future claims.

## GENERAL FUND COMPARISON TO BUDGET

The original budget adopted for fiscal year 2023-2024 was revised several times during the fiscal year. Budget revisions were approved by the Board of Education to adjust for changes in grant monies that were awarded to the Office of Education, and other changes during the fiscal year.

Budgeted revenue exceeded actual receipts by \$58.3 million, mainly due to federal and state programs budgeted at the total allocation of the grant. Not all budgeted expenditures for those grants were incurred by June 30, 2024. Early Head Start and Head Start of \$58.0 million, GAIN of \$7.0 million, and Medi-Cal Administrative Activities of \$9.7 million were budgeted at the full amount of the grant. Not all budgeted expenditures for those grants were incurred by June 30, 2024. The remaining funding will be expended and recognized in the 2024-2025 fiscal year. Student Behavioral Health Incentive spending was over budget by \$13.6 million.

Total actual expenditures were \$143.1 million lower than budgeted, mainly due to Head Start and Early Head Start not spending approximately \$57.8 million, Student Behavioral Health Incentive not spending approximately \$34.9 million and Medi-Cal Administrative not spending approximately \$10.5 million. Remaining funds will be carried over to the 2024-2025 fiscal year. GAIN, California Community Schools Partnership Program, Juvenile Court Schools, Title I, and other miscellaneous grants spent \$28.9 million less than budgeted. Differentiated Assistance funding of \$7.1 million was postponed until the 2024-2025 fiscal year. Salaries and benefits were budgeted at the full yearly cost for all approved positions, but many vacant positions remained unfilled for periods of time during the year due to pending recruitment or were not filled immediately as a cost-saving measure.

**CAPITAL ASSETS AND LONG-TERM LIABILITIES**

**Capital Assets**

As of June 30, 2024, the Office of Education had a net capital assets, right-to-use leased assets, and right-to-use subscription IT assets balance of \$133.6 million. Table 3 illustrates the components of capital assets as of June 30, 2024, compared to June 30, 2023.

**Table 3  
Schedule of Capital, Leased, and Subscription IT Assets, Net**

	Governmental Activities	
	2024	2023
Land and construction in progress	\$ 17,067,894	\$ 25,080,098
Buildings and improvements	80,154,465	73,534,746
Furniture, equipment, and software	8,740,623	7,882,211
Leased assets	26,587,156	29,016,542
Right-to-use subscription IT assets	1,015,517	1,428,913
<b>Total</b>	<b>\$ 133,565,655</b>	<b>\$ 136,942,510</b>

During the 2023-2024 fiscal year, capital, leased, and subscription IT assets net of depreciation and amortization decreased by \$3.4 million. We present more detailed information about our capital assets, right-to-use leased assets, and right-to-use subscription IT assets in Note 4 in the accompanying Notes to the Financial Statements.

**Long-Term Liabilities**

As of June 30, 2024, the Office of Education had \$434.5 million in outstanding long-term liabilities, a \$6.9 million decrease from June 30, 2023. The decrease is mainly due to the defeasance of the Office of Education’s Certificate of Participation liability of \$14.2 million. More detailed information about long-term liabilities can be found in Notes 9, 11, 12, and 13 of the accompanying Notes to Financial Statements.

Healthcare benefits and pension costs have continued to increase significantly every year. The PERS employer contribution rate is currently at 34.27% and is projected to increase to approximately 40.0% by the 2029-30 fiscal year.

**ECONOMIC FACTORS THAT MAY AFFECT THE FUTURE**

The state budget and the national and state economies, due to the COVID-19 pandemic, have provided many new challenges. Substantial federal and state funds from Elementary and Secondary School Emergency Relief (ESSER), Learning Loss Mitigation Fund (LLMF), In-Person Instruction (IPI) and Expanded Learning Opportunities (ELO) have boosted revenue in the Office of Education for the 2020-21 through 2023-24 fiscal years. Most funding have spending deadlines of September 30, 2024.

Los Angeles County Office of Education  
Statement of Net Position  
June 30, 2024

	Governmental Activities
<b>Assets</b>	
Deposits and investments	\$ 599,089,658
Receivables	114,029,049
Prepaid expense	949,854
Stores inventory	133,510
Other current assets	7,034
Lease receivable	57,086
Capital assets not depreciated or amortized	17,067,894
Capital assets, net of accumulated depreciation and amortization	116,497,761
Total capital assets	133,565,655
Total assets	847,831,846
<b>Deferred Outflows of Resources</b>	
Deferred outflows of resources related to OPEB	6,179,653
Deferred outflows of resources related to pensions	99,513,778
Total deferred outflows of resources	105,693,431
<b>Liabilities</b>	
Accounts payable	119,929,920
Unearned revenue	11,363,756
Long-term liabilities	
Long-term liabilities other than OPEB and pensions, due within one year	10,759,269
Long-term liabilities other than OPEB and pensions, due in more than one year	56,571,551
Aggregate net OPEB liability	1,604,535
Aggregate net pension liability	365,530,550
Total liabilities	565,759,581
<b>Deferred Inflows of Resources</b>	
Deferred inflows of resources related to OPEB	2,690,687
Deferred inflows of resources related to pensions	17,349,435
Deferred inflows of resources related to leases	57,086
Total deferred inflows of resources	20,097,208
<b>Net Position</b>	
Net investment in capital assets	104,462,870
Restricted for	
Capital projects	52,519,918
Educational programs	131,486,008
Other activities	45,401,522
Unrestricted	33,798,170
Total net position	\$ 367,668,488

Los Angeles County Office of Education  
Statement of Activities  
Year Ended June 30, 2024

Functions/Programs	Expenses	Program Revenues			Net (Expenses)
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions	Revenues and Changes in Net Position
					Governmental Activities
Governmental Activities					
Instruction	\$ 165,377,547	\$ 1,237,797	\$ 148,854,736	\$ 875,059	\$ (14,409,955)
Instruction-related activities					
Supervision of instruction	108,519,116	1,411,655	91,010,941	-	(16,096,520)
Instructional library, media, and technology	10,318,592	-	1,509,757	-	(8,808,835)
School site administration	6,628,705	14,075	851,618	-	(5,763,012)
Pupil services					
Home-to-school transportation	6,489,503	-	211,350	-	(6,278,153)
Food services	281,219	-	193,490	-	(87,729)
All other pupil services	84,693,983	5,079,594	85,339,822	-	5,725,433
Administration					
Data processing	56,955,229	-	1,845,897	-	(55,109,332)
All other administration	74,691,488	2,186,120	22,345,473	-	(50,159,895)
Plant services	47,580,761	1,830,394	29,406,253	-	(16,344,114)
Ancillary services	1,304,610	319,818	1,523,427	-	538,635
Community services	32,545,265	8,386,987	40,967,005	-	16,808,727
Enterprise services	13,689,491	290,835	1,814,316	-	(11,584,340)
Interest on long-term liabilities	2,608,688	-	-	-	(2,608,688)
Other outgo	54,617,419	833,788	26,051,511	-	(27,732,120)
Total governmental activities	<u>\$ 666,301,616</u>	<u>\$ 21,591,063</u>	<u>\$ 451,925,596</u>	<u>\$ 875,059</u>	<u>(191,909,898)</u>
General Revenues and Subventions					
Property taxes, levied for general purposes					107,827,585
Taxes levied for other specific purposes					4,806,591
Interagency revenue					18,585,997
Federal and State aid not restricted to specific purposes					92,696,471
Interest and investment earnings					22,409,857
Miscellaneous					79,687,449
Subtotal, general revenues and subventions					<u>326,013,950</u>
Change in Net Position					134,104,052
Net Position - Beginning					<u>233,564,436</u>
Net Position - Ending					<u>\$ 367,668,488</u>

Los Angeles County Office of Education

Balance Sheet – Governmental Funds

June 30, 2024

	General Fund	Child Development Fund	Non-Major Governmental Funds	Total Governmental Funds
<b>Assets</b>				
Deposits and investments	\$ 429,975,694	\$ 51,788,918	\$ 62,943,480	\$ 544,708,092
Receivables	106,546,051	6,169,801	690,919	113,406,771
Prepaid expenditures	949,854	-	-	949,854
Stores inventories	133,510	-	-	133,510
Other current assets	7,034	-	-	7,034
Lease receivable	57,086	-	-	57,086
<b>Total assets</b>	<b><u>\$ 537,669,229</u></b>	<b><u>\$ 57,958,719</u></b>	<b><u>\$ 63,634,399</u></b>	<b><u>\$ 659,262,347</u></b>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ 77,977,911	\$ 38,845,595	\$ 2,794,881	\$ 119,618,387
Unearned revenue	4,182,152	7,181,604	-	11,363,756
<b>Total liabilities</b>	<b><u>82,160,063</u></b>	<b><u>46,027,199</u></b>	<b><u>2,794,881</u></b>	<b><u>130,982,143</u></b>
<b>Deferred Inflows of Resources</b>				
Deferred inflows of resources related to leases	57,086	-	-	57,086
<b>Fund Balances</b>				
Nonspendable	1,163,364	-	-	1,163,364
Restricted	131,486,008	11,931,520	52,642,609	196,060,137
Committed	-	-	8,265,175	8,265,175
Assigned	254,141,541	-	-	254,141,541
Unassigned	68,661,167	-	(68,266)	68,592,901
<b>Total fund balances</b>	<b><u>455,452,080</u></b>	<b><u>11,931,520</u></b>	<b><u>60,839,518</u></b>	<b><u>528,223,118</u></b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b><u>\$ 537,669,229</u></b>	<b><u>\$ 57,958,719</u></b>	<b><u>\$ 63,634,399</u></b>	<b><u>\$ 659,262,347</u></b>

Los Angeles County Office of Education  
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position  
June 30, 2024

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Total Fund Balance - Governmental Funds		\$ 528,223,118
<p>Amounts reported for Governmental Activities in the Statement of Net Position are different because:</p>		
<p>Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds.</p>		
The cost of capital assets is	\$ 272,830,476	
Accumulated depreciation and amortization is	<u>(139,264,821)</u>	
Net capital assets		133,565,655
<p>An internal service fund is used by the Office of Education's management to charge the costs of the workers' compensation insurance program and general liability insurance programs to the individual funds. The assets and liabilities of the Internal Service Fund are included with the governmental activities in the statement of net position.</p>		
		33,347,311
<p>Deferred outflows of resources represent a consumption of net position in a future period and is not reported in the governmental funds. Deferred outflows of resources amounted to and related to</p>		
Aggregate net OPEB liability	6,179,653	
Aggregate net pension liability	<u>99,513,778</u>	
Total deferred outflows of resources		105,693,431
<p>Deferred inflows of resources represent an acquisition of net position that applies to a future period and is not reported in the governmental funds. Deferred inflows of resources amount to and related to</p>		
Aggregate net OPEB liability	(2,690,687)	
Aggregate net pension liability	<u>(17,349,435)</u>	
Total deferred inflows of resources		(20,040,122)
<p>The Office of Education's aggregate net OPEB liability is not due and payable in the current period, and is not reported as a liability in the funds.</p>		
		(1,604,535)
<p>The Office of Education's aggregate net pension liability is not due and payable in the current period, and is not reported as a liability in the funds.</p>		
		(365,530,550)
<p>Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds. Long-term liabilities at year-end consist of</p>		
Leases	(28,334,394)	
Subscription-based IT arrangements	(768,391)	
Compensated absences	<u>(16,883,035)</u>	
Total long-term liabilities		<u>(45,985,820)</u>
Total net position - governmental activities		<u>\$ 367,668,488</u>

Los Angeles County Office of Education  
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds  
Year Ended June 30, 2024

	General Fund	Child Development Fund	Non-Major Governmental Funds	Total Governmental Funds
<b>Revenues</b>				
Local control funding formula (LCFF)	\$ 197,276,818	\$ -	\$ -	\$ 197,276,818
Federal sources	274,124,649	260,997	3,375,998	277,761,644
Other State sources	59,973,085	47,211,145	21,821,040	129,005,270
Other local sources	189,634,285	(236,393)	6,282,141	195,680,033
Total revenues	<u>721,008,837</u>	<u>47,235,749</u>	<u>31,479,179</u>	<u>799,723,765</u>
<b>Expenditures</b>				
<b>Current</b>				
Instruction	143,803,662	25,774,771	-	169,578,433
Instruction-related activities				
Supervision of instruction	94,973,418	15,374,868	-	110,348,286
Instructional library, media, and technology	10,084,066	-	-	10,084,066
School site administration	6,945,643	-	-	6,945,643
Pupil services				
Home-to-school transportation	6,475,597	-	-	6,475,597
Food services	281,225	-	-	281,225
All other pupil services	86,992,923	142,351	-	87,135,274
Administration				
Data processing	58,219,402	-	-	58,219,402
All other administration	70,186,436	1,409,852	-	71,596,288
Plant services	39,337,543	92,408	57,461	39,487,412
Ancillary services	1,000,680	-	266,169	1,266,849
Community services	32,961,009	-	-	32,961,009
Enterprise services	14,029,388	-	-	14,029,388
Other outgo	29,249,258	-	25,092,733	54,341,991
Facility acquisition and construction	311,030	-	2,275,930	2,586,960
Debt service				
Principal	18,824,899	219,753	-	19,044,652
Interest and other	1,743,786	113,737	-	1,857,523
Total expenditures	<u>615,419,965</u>	<u>43,127,740</u>	<u>27,692,293</u>	<u>686,239,998</u>
Excess of Revenues Over Expenditures	<u>105,588,872</u>	<u>4,108,009</u>	<u>3,786,886</u>	<u>113,483,767</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	104,305	-	-	104,305
Other sources - proceeds from leases	2,053,107	-	-	2,053,107
Other sources - proceeds from SBITAs	358,276	-	-	358,276
Transfers out	-	-	(104,305)	(104,305)
Net Financing Sources (Uses)	<u>2,515,688</u>	<u>-</u>	<u>(104,305)</u>	<u>2,411,383</u>
Net Change in Fund Balances	108,104,560	4,108,009	3,682,581	115,895,150
Fund Balance - Beginning	<u>347,347,520</u>	<u>7,823,511</u>	<u>57,156,937</u>	<u>412,327,968</u>
Fund Balance - Ending	<u>\$ 455,452,080</u>	<u>\$ 11,931,520</u>	<u>\$ 60,839,518</u>	<u>\$ 528,223,118</u>



## Los Angeles County Office of Education

### Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities Year Ended June 30, 2024

Total Net Change in Fund Balances - Governmental Funds	\$ 115,895,150
Amounts Reported For Governmental Activities in the Statement of Activities are Different Because	
Capital outlay to purchase or build capital assets are reported in governmental funds as expenditures; however, for governmental activities, those costs are shown in the Statement of Net Position and allocated over their estimated useful lives as annual depreciation and amortization expenses in the Statement of Activities. This is the amount by which depreciation and amortization expense exceeds capital outlays in the period.	
Capital outlay	\$ 9,102,480
Depreciation and amortization expense	<u>(11,832,520)</u>
Net expense adjustment	(2,730,040)
Loss on disposal of capital assets is reported in the government-wide Statement of Activities, but is not recorded in the governmental funds.	(646,815)
Right-to-use leased assets acquired this year were financed with leases. The amount financed by the leases is reported in the governmental funds as a source of financing. On the other hand, the leases are not revenues in the Statement of Activities, but rather constitute long-term liabilities in the Statement of Net Position.	(2,053,107)
Right-to-use subscription IT assets acquired this year were financed with subscription-based IT arrangements (SBITAs). The amount financed by the SBITAs is reported in the governmental funds as a source of financing. On the other hand, the SBITAs are not revenues in the Statement of Activities, but rather constitute long-term liabilities in the Statement of Net Position.	(358,276)
In the Statement of Activities, certain operating expenses, such as compensated absences (vacations) are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). This amount is the difference between vacation earned and used.	(1,144,171)
In the governmental funds, OPEB costs are based on employer contributions made to OPEB plans during the year. However, in the Statement of Activities, OPEB expense is the net effect of all changes in the deferred outflows of resources, deferred inflows of resources, and aggregate net OPEB liability during the year.	13,130,258
In the governmental funds, pension costs are based on employer contributions made to pension plans during the year. However, in the Statement of Activities pension expense is the net effect of all changes in the deferred outflows of resources, deferred inflows of resources, and aggregate net pension liability during the year.	(9,054,553)
Payment of principal on long-term liabilities is an expenditure in the governmental funds, but it reduces long-term liabilities in the Statement of Net Position and does not affect the Statement of Activities.	
Certificates of participation	14,241,445
Lease liability	4,057,450
Subscription-based IT arrangements	822,431

Los Angeles County Office of Education

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities  
Year Ended June 30, 2024

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Interest on long-term liabilities is recorded as an expenditure in the funds when it is due; however, in the Statement of Activities, interest expense is recognized as the interest accrues, regardless of when it is due. Interest was accreted on the Office of Education's capital appreciation Certificates of Participation.

\$ (751,165)

An internal service fund is used by the Office of Education's management to charge the costs of the workers' compensation insurance program and general liability insurance programs to the individual funds. The net revenue of the Internal Service Fund is reported with governmental activities.

2,695,445

Change in net position of governmental activities

\$ 134,104,052

Los Angeles County Office of Education  
Statement of Net Position – Proprietary Fund  
June 30, 2024

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	<u>Governmental Activities Internal Service Fund</u>
Assets	
Current Assets	
Deposits and investments	\$ 54,381,566
Receivables	<u>622,278</u>
Total current assets	<u>55,003,844</u>
Liabilities	
Current Liabilities	
Accounts payable	311,533
Claim liabilities - current portion	<u>4,922,000</u>
Total current liabilities	<u>5,233,533</u>
Noncurrent Liabilities	
Claim liabilities - noncurrent portion	<u>16,423,000</u>
Total liabilities	<u>21,656,533</u>
Net Position	
Restricted	<u><u>\$ 33,347,311</u></u>

Los Angeles County Office of Education  
Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Fund  
Year Ended June 30, 2024

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	<u>Governmental Activities Internal Service Fund</u>
Operating Revenues	
Contributions	<u>\$ 10,490,531</u>
Operating Expenses	
Salaries and benefits	991,225
Supplies and materials	21,978
Professional and contract services	<u>8,232,205</u>
Total operating expenses	<u>9,245,408</u>
Operating Income	1,245,123
Nonoperating Revenues	
Investment income	<u>1,450,322</u>
Change in Net Position	2,695,445
Total Net Position - Beginning	<u>30,651,866</u>
Total Net Position - Ending	<u><u>\$ 33,347,311</u></u>

Los Angeles County Office of Education  
Statement of Cash Flows – Proprietary Fund  
Year Ended June 30, 2024

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	Governmental Activities Internal Service Fund
Operating Activities	
Cash received from customers	\$ 10,490,531
Cash payments to employees for services	(1,002,083)
Cash payments for insurance claims	(8,819,391)
Cash payments to suppliers for goods and services	(51,737)
Cash payments for other operating expenses	(3,180)
	614,140
Net Cash Flows from Operating Activities	
Investing Activities	
Interest on investments	1,382,964
Transfers in from the General Fund	19,158,173
	20,541,137
Net Cash Flows from Investing Activities	
Net Change in Cash and Cash Equivalents	21,155,277
Cash and Cash Equivalents, Beginning	33,226,289
Cash and Cash Equivalents, Ending	\$ 54,381,566
Reconciliation of Operating Income to Net Cash Flows from Operating Activities	
Operating income	\$ 1,245,123
Changes in assets and liabilities	
Accounts payable	(44,983)
Claims liabilities	(586,000)
	614,140
Net Cash Flows from Operating Activities	\$ 614,140

Los Angeles County Office of Education  
Statement of Net Position – Fiduciary Funds  
June 30, 2024

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	<u>Custodial Funds</u>
Assets	
Deposits and investments	\$ 205,244,870
Interest receivable	<u>268,442,560</u>
Total assets	<u><u>\$ 473,687,430</u></u>
Liabilities	
Funds held for others	<u><u>\$ 473,687,430</u></u>

Los Angeles County Office of Education  
Statement of Changes in Net Position – Fiduciary Funds  
Year Ended June 30, 2024

	Custodial Funds
<b>Additions</b>	
Retirement contributions from local education agencies	\$ 2,854,885,864
Excess contribution refund from the State	46,243,676
Payroll withholdings for garnishment payments	6,823,816
State apportionments	26,158,178,443
Interest	956,611,056
Total additions	30,022,742,855
<b>Deductions</b>	
Payment of retirement contributions to state agencies	2,854,880,239
Payment of retirement contributions to plan administrators	5,625
Distribution of excess contribution refund to local education agencies	46,243,676
Payment of garnishments to beneficiaries	6,823,816
Distribution of state apportionments to local education agencies	26,158,178,443
Distribution of interest to local education agencies	956,611,056
Total deductions	30,022,742,855
Net Increase (Decrease) in Fiduciary Net Position	-
Net Position - Beginning	-
Net Position - Ending	\$ -

**Note 1 - Summary of Significant Accounting Policies**

The Los Angeles County Office of Education (the Office of Education) was formed in 1852 and is governed by a seven-member Board of Education appointed by the Los Angeles County Board of Supervisors. Five members serve four-year terms and two members serve two-year rotational terms. The Office of Education operates independently of the County of Los Angeles and is not considered one of its component units.

The reporting entity of the Office of Education includes the Office of Education as the primary government, and one component unit, the Los Angeles County Office of Education Schools Regionalized Business Services Corporation (Business Services Corporation). The Business Services Corporation is a financing entity established in 1989, through which the Office of Education issued its Certificates of Participation. The Board of Education acts as the governing board of the Business Services Corporation that provides services solely to the Office of Education; accordingly, the activities of the Business Services Corporation are blended in the accompanying basic financial statements.

Also included in the accompanying basic financial statements is the financial activity of the Employee Assistance Service for Education (EASE). EASE was created to provide employees of the Office of Education and member school districts with a common and confidential source of information and counseling for personal problems. Although this program is a separate legal entity, it has a governing board that reports to the Board of Education.

**Other Related Entities**

The Office of Education has approved charters for the following Charter Schools. The financial information for the following charter schools is not a part of this Financial Report:

Alma Fuerte Public School	Lashon Academy
Animo City of Champions Charter High School	Lashon Academy City
Aspire Antonio Maria Lugo Academy	Magnolia Science Academy #1
Aspire Ollin University Preparatory Academy	Magnolia Science Academy #2
Bridges Preparatory Academy	Magnolia Science Academy #3
Da Vinci RISE High	Magnolia Science Academy #5
Environmental Charter Middle School	North Valley Military Institute College Preparatory
Environmental Charter Middle School - Inglewood	Academy**
Environmental Charter High School - Gardena	Odyssey Charter School
Intellectual Virtues Academy	Soleil Academy Charter School
Jardin de la Infancia Charter School	The SEED School of Los Angeles County
KIPP Poder Public School*	Valiente College Preparatory*
Russell Westbrook Why Not? Middle*	We The People High School*
Russell Westbrook Why Not? High	

\* Closed as of June 30, 2024.

\*\* Closed as of August 31, 2023.



**Basis of Presentation - Fund Accounting**

The accounting system is organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts, which are segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The Office of Education's funds are grouped into three broad fund categories: governmental, proprietary, and fiduciary.

**Governmental Funds** Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the Office of Education's major and non-major governmental funds:

**Major Governmental Funds**

**General Fund** The General Fund is the chief operating fund for the Office of Education and is used to account for its ordinary operations. All transactions except those required or permitted by law to be in another fund are accounted for in this fund.

One fund currently defined as special revenue fund in the *California State Accounting Manual (CSAM)* does not meet the GASB Statement No. 54 special revenue fund definition. Specifically Fund 17, Special Reserve Fund for Other Than Capital Outlay Projects, is not substantially composed of restricted or committed revenue sources. While this fund is authorized by statute and will remain open for internal reporting purposes, this fund functions effectively as an extension of the General Fund. Accordingly, the Office of Education's Special Reserve Fund for Other Than Capital Outlay Projects Fund has been combined with the General Fund for presentation in these audited financial statements.

As a result, the General Fund reflects an increase in fund balance of \$190,743,629.

**Child Development Fund** The Child Development Fund is used to account separately for Federal, State, and local revenues to operate child development programs and is to be used only for expenditures for the operation of child development programs.

**Non-Major Governmental Funds**

**Special Revenue Funds** The Special Revenue funds are used to account for the proceeds from specific revenue sources (other than trusts, major capital projects, or debt service) that are restricted or committed to the financing of particular activities, that compose a substantial portion of the inflows of the fund, and that are reasonably expected to continue. Additional resources that are restricted, committed, or assigned to the purpose of the fund may also be reported in the fund.

- **Student Activity Fund** The Student Activity Fund is used to account separately for the operating activities of the associated student body accounts that are not fiduciary in nature, including student clubs, general operations, athletics, and other student body activities.

- **Special Education Pass-Through Fund** The Special Education Pass-Through Fund is used by the Administrative Unit of a multi-district Special Education Local Plan Area (SELPA) to account for Special Education revenue passed through to member districts or charter schools.
- **Forest Reserve Fund (County Offices)** The Forest Reserve Fund exists to account separately for Federal forest reserve funds received by offices of county superintendents for distribution to school districts and community college districts (*Education Code* Section 2300; *Government Code* Section 29484).

**Capital Project Funds** The Capital Project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities and other capital assets (other than those financed by proprietary funds and trust funds).

- **County School Facilities Fund** The County School Facilities Fund is established pursuant to *Education Code* Section 17070.43 to receive apportionments from the 1998 State School Facilities Fund (Proposition 1A), the 2002 State School Facilities Fund (Proposition 47), the 2004 State School Facilities Fund (Proposition 55), the 2006 State School Facilities Fund (Proposition 1D), or the 2016 State School Facilities Fund (Proposition 51) authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (*Education Code* Section 17070.10 et seq.).
- **Special Reserve Fund for Capital Outlay Projects** The Special Reserve Fund for Capital Outlay Projects exists primarily to provide for the accumulation of General Fund monies for capital outlay purposes (*Education Code* Section 42840).

**Proprietary Funds** Proprietary funds are used to account for activities that are more business-like than government-like in nature. Business-type activities include those for which a fee is charged to external users or to other organizational units of the local education agency, normally on a full cost-recovery basis. Proprietary funds are generally intended to be self-supporting and are classified as enterprise or internal service. The Office of Education has the following proprietary fund:

- **Internal Service Fund** The Internal Service Fund may be used to account for any activity for which services are provided to other funds of the Office of Education on a cost-reimbursement basis. The Office of Education operates a self-insurance program that is accounted for in an internal service fund.

**Fiduciary Funds** Fiduciary funds are used to account for resources held for the benefit of parties outside the Office of Education and are not available to support the Office of Education's own programs. Fiduciary funds are split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds, and custodial funds. The three types of trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangement that has certain characteristics. The Office of Education has the following fiduciary funds:

- **Custodial Funds** Custodial Funds are used to account for resources, not in a trust, that are held by the Office of Education for other parties outside the Office of Education's reporting entity. The Office of Education's custodial funds are: Public Employees' Retirement System Pass-Through Fund, State Teachers' Retirement System Pass-Through Fund, Charter School Pass-Through Fund, State School Pass-Through Fund, Pooled Investment Interest Fund, 403(b) and 457 Alternate Retirement Pass-Through Fund, Payroll Reserve Offset Fund, and Legal Claims Fund.

### **Basis of Accounting - Measurement Focus**

**Government-Wide Financial Statements** The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. This is the same approach used in the preparation of the proprietary fund financial statements but differs from the manner in which governmental fund financial statements are prepared.

The government-wide statement of activities presents a comparison between expenses, both direct and indirect of the Office of Education and for each governmental function, and excludes fiduciary activity. Direct expenses are those that are specifically associated with a service, program, or department and are therefore, clearly identifiable to a particular function. The Office of Education does not allocate indirect expenses to functions in the statement of activities, except for depreciation and amortization of capital assets. Program revenues include charges paid by the recipients of the goods or services offered by the programs, grants, and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financing or draws from the general revenues of Office of Education. Eliminations have been made to minimize the double counting of internal activities.

Net position should be reported as restricted when constraints placed on net position are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. The net position restricted for other activities result from special revenue funds and the restrictions on their use.

**Fund Financial Statements** Fund financial statements report detailed information about the Office of Education. The focus of governmental and proprietary fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Non-major governmental funds are aggregated and presented in a single column. The internal service fund is presented in a single column on the face of the proprietary fund statements.

- **Governmental Funds** All governmental funds are accounted for using the flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (revenues and other financing sources) and uses (expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements, therefore, include reconciliations with brief explanations to better identify the relationship between the government-wide financial statements, prepared using the economic resources measurement focus and the accrual basis of accounting, and the governmental fund financial statements, prepared using the flow of current financial resources measurement focus and the modified accrual basis of accounting.
- **Proprietary Funds** Proprietary funds are accounted for using the flow of economic resources measurement focus and the accrual basis of accounting. All assets and all liabilities associated with the operation of this fund are included in the statement of net position. The statement of revenues, expenses, and changes in net position presents increases (revenues) and decreases (expenses) in net position. The statement of cash flows provides information about how Office of Education finances and meets the cash flow needs of its proprietary fund.
- **Fiduciary Funds** Fiduciary funds are accounted for using the flow of economic resources measurement focus and the accrual basis of accounting. Fiduciary funds are excluded from the government-wide financial statements because they do not represent resources of the Office of Education.

**Revenues – Exchange and Non-Exchange Transactions** Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter, to be used to pay liabilities of the current fiscal year. The Office of Education considers revenues to be available if they are collected within one year after year-end, except for property taxes, which are considered available if collected within 60 days. The following revenue sources are considered to be both measurable and available at fiscal year-end: State apportionments, interest, certain grants, and other local sources.

Non-exchange transactions, in which the Office of Education receives value without directly giving equal value in return, include property taxes, certain grants, entitlements, and donations. Revenue from property taxes is recognized in the fiscal year in which the taxes are received. Revenue from certain grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include time and purpose restrictions. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

**Unearned Revenue** Unearned revenues arise when resources are received by the Office of Education before it has a legal claim to them, such as when certain grants are received prior to the occurrence of qualifying expenditures. In the subsequent periods, when the Office of Education has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and the revenue is recognized.

**Expenses/Expenditures** On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred. Principal and interest on long-term liabilities, which has not matured, are recognized when paid in the governmental funds as expenditures. Allocations of costs, such as depreciation and amortization, are not recognized in the governmental funds but are recognized in the government-wide statements.

### **Cash and Cash Equivalents**

The Office of Education's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Cash equivalents also include cash with County Treasury balances for purposes of the statement of cash flows.

### **Investments**

Investments are stated at fair value. Fair value is estimated based on quoted market prices at year-end. All investments not required to be reported at fair value, including money market investments and participating interest-earning investment contracts with original maturities greater than one year, are stated at cost or amortized cost.

The Office of Education's investment in the County treasury is measured at fair value on a recurring basis, which is determined by the fair value per share of the underlying portfolio determined by the program sponsor. Positions in this investment pool are not required to be categorized within the fair value hierarchy.

### **Prepaid Expenditures (Expenses)**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

### **Stores Inventory**

Stores inventory is valued at the lower of cost or market, using the dollar averaging valuation method. Inventory in the General Fund consists of expendable supplies held for consumption. The cost is recorded as expenditure at the time individual inventory items are issued.

### **Capital Assets, Depreciation, and Amortization**

The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. Capital assets are long-lived assets of the Office of Education. The capitalization threshold for equipment is \$5,000; for land, buildings and building improvements, the threshold is \$25,000. The Office of Education does not possess any infrastructure. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized, but are expensed as incurred.

When purchased, such assets are recorded as expenditures in the governmental funds and capitalized in the government-wide statement of net position. The valuation basis for capital assets is historical cost, or where historical cost is not available, estimated historical cost based on replacement cost. Donated capital assets are capitalized at acquisition value on the date donated.

Capital assets are depreciated using the straight-line method over the following useful lives:

Buildings	50 years
Portable classrooms	20 years
Vehicles	10 years
Other equipment	5 to 10 years

The Office of Education records impairments of capital assets when it becomes probable that the carrying value of the assets will not be fully recovered over their estimated useful life. Impairments are recorded to reduce the carrying value of the assets to their net realizable value based on facts and circumstances in existence at the time of the determination. No impairments were recorded during the year ended June 30, 2024.

The Office of Education records the value of intangible right-to-use assets based on the underlying leased asset in accordance with GASB Statement No. 87, *Leases*. The right-to-use intangible asset is amortized each year for the term of the contract or useful life of the underlying asset.

The Office of Education records the value of right-to-use subscription IT assets based on the underlying subscription asset in accordance with GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. The right-to-use subscription IT asset is amortized each year for the term of the contract or useful life of the underlying asset.

**Interfund Balances**

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as “interfund receivables/payables”. These amounts are eliminated in the governmental activities column of the statement of net position.

**Compensated Absences**

Compensated absences are accrued as a liability as the benefits are earned. The entire compensated absence liability is reported on the government-wide statement of net position. The Office of Education permits employees to accumulate earned but unused vacation and sick pay benefits. Accrued vacation and sick pay, to the extent that it is payable upon termination, is accrued in the government-wide financial statements. In accordance with GASB Interpretation No. 6, a liability for these amounts is only reported in the fund statements if they are due and payable at fiscal year-end.

**Accrued Liabilities and Long-Term Liabilities**

All payables, accrued liabilities, and long-term liabilities are reported in the government-wide and proprietary fund financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full, from current financial resources are reported as liabilities of the governmental funds.

However, claims and judgments, compensated absences, special termination benefits, and contractually required pension contributions that will be paid from governmental funds are reported as a liability in the governmental fund financial statements only to the extent that they are due for payment during the current year. Bonds, leases, and other long-term liabilities are recognized as liabilities in the governmental fund financial statements when due.

**Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of net position also reports deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and so will not be recognized as an expense or expenditure until then. The Office of Education reports deferred outflows of resources for OPEB and pension related items.

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The Office of Education reports deferred inflows of resources for lease, OPEB, and pension related items.

**Pensions**

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the California State Teachers Retirement System (CalSTRS) Plan and the California Public Employees' Retirement System (CalPERS) Miscellaneous Plan (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalSTRS and CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Member contributions are recognized in the period in which they are earned. Investments are reported at fair value. The net pension liability attributable to the governmental activities will be paid by the fund in which the employee worked.

**Postemployment Benefits Other Than Pensions (OPEB)**

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Office of Education Plan and the CalSTRS Medicare Premium Payment (MPP) Program, and additions to/deductions from the Office of Education Plan and the MPP fiduciary net position have been determined on the same basis as they are reported by the Office of Education and MPP. For this purpose, the Office of Education and the MPP recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost. The total OPEB liability attributable to the governmental activities will be paid primarily by the Internal Service Fund.

**Leases**

The Office of Education recognizes a lease liability and an intangible right-to-use leased asset (leased asset) in the government-wide financial statements. At the commencement of the lease term, the Office of Education measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The leased asset is initially measured as the initial amount of the lease liability, plus certain initial direct costs. Subsequently, the leased asset is amortized on a straight-line basis over the lease term or useful life of the underlying asset.

The Office of Education recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements. At the commencement of a lease, the Office of Education initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

**Subscriptions**

The Office of Education recognizes a subscription-based IT arrangement and an intangible right-to-use subscription IT asset (subscription IT asset) in the government-wide financial statements. At the commencement of the subscription term, the Office of Education measures the subscription liability at the present value of payments expected to be made during the subscription term. Subsequently, the subscription liability is reduced by the principal portion of subscription payments made. The subscription IT asset is initially measured as the initial amount of the subscription liability, plus certain initial direct costs. Subsequently, the subscription IT asset is amortized on a straight-line basis over the shorter of the subscription term or useful life of the underlying asset.

**Fund Balances - Governmental Funds**

As of June 30, 2024, fund balances of the governmental funds are classified as follows:

**Nonspendable** - amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.



**Restricted** - amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

**Committed** - amounts that can be used only for specific purposes determined by a formal action of the governing board. The governing board is the highest level of decision-making authority for the Office of Education. Commitments may be established, modified, or rescinded only through resolutions or other action as approved by the governing board.

**Assigned** - amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the Office of Education's adopted policy, only the governing board or chief business officer/assistant superintendent of business services may assign amounts for specific purposes.

**Unassigned** - all other spendable amounts.

#### **Spending Order Policy**

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the Office of Education considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Office of Education considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the governing board has provided otherwise in its commitment or assignment actions.

#### **Minimum Fund Balance Policy**

The Office of Education maintains a Reserve for Economic Uncertainties consisting of unassigned amounts in the General Fund balance equal to no less than ten percent of General Fund expenditures and other financing uses, as prescribed by governing board policy. This exceeds the minimum level of two percent of General Fund expenditures and other financing uses, as mandated by the California Department of Education.

#### **Net Position**

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net position related to the net of investment in capital assets consists of capital assets, net of accumulated depreciation and amortization, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Office of Education or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The Office of Education first applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available. The government-wide financial statements report \$229,407,448 of restricted net position.

**Operating Revenues and Expenses**

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the Office of Education, these revenues are local and intermediate sources. Operating expenses are necessary costs incurred to provide the goods or service that is the primary activity of the fund. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

**Interfund Activity**

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or other assets from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented in the financial statements. Interfund transfers are eliminated in the governmental activities columns of the Statement of Activities.

**Property Tax**

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are payable in two installments on November 1 and February 1 and become delinquent on December 10 and April 10, respectively. Unsecured property taxes are payable in one installment on or before August 31. The County of Los Angeles bills and collects the taxes on behalf of the Office of Education. Local property tax revenues are recorded when received.

**Estimates**

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates, and those differences could be material.

**Adoption of New Accounting Standard****Implementation of GASB Statement No. 100**

As of July 1, 2023, the Office of Education adopted GASB Statement No. 100, *Accounting Changes and Error Corrections*. The implementation of this standard requires additional presentation and disclosure requirements for accounting changes and error corrections. There was not a significant effect on the Office of Education's financial statements as a result of the implementation of the standard.

**Note 2 - Deposits and Investments**

**Summary of Deposits and Investments**

Deposits and investments as of June 30, 2024, are classified in the accompanying financial statements as follows:

Governmental activities	\$ 599,089,658
Fiduciary funds	<u>205,244,870</u>
Total deposits and investments	<u><u>\$ 804,334,528</u></u>

Deposits and investments as of June 30, 2024, consist of the following:

Cash on hand and in banks	\$ 122,691
Cash in revolving	355,000
Investments	<u>803,856,837</u>
Total deposits and investments	<u><u>\$ 804,334,528</u></u>

**Policies and Practices**

Investment in County Treasury - The Office of Education is considered to be an involuntary participant in an external investment pool as the Office of Education is required to deposit all receipts and collections of monies with their County Treasurer (*Education Code* Section 41001). The fair value of the Office of Education’s investment in the pool is reported in the accompanying financial statements at amounts based upon the Office of Education’s pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

## General Authorizations

Limitations as they relate to interest rate risk and concentration of credit risk are indicated in the schedules below:

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment In One Issuer
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

## Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. The Office of Education does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The County Treasurer manages its exposure to interest rate risk having the Pool purchase a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations. The County Treasurer monitors the interest rate risk inherent in its portfolio by measuring the weighted average maturity of its portfolio. The Office of Education maintains an investment of \$803,856,837 in the Los Angeles County Investment Pool with an average weighted maturity of 668 days.

## Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investments issued by or explicitly guaranteed by the U.S. government are exempt from this disclosure. The Office of Education's investment in the Los Angeles County Investment Pool is not required to be rated nor has it been rated as of June 30, 2024.

**Custodial Credit Risk - Deposits**

This is the risk that in the event of a bank failure, the Office of Education’s deposits may not be returned to it. The Office of Education does not have a policy for custodial credit risk for deposits. However, the California *Government Code* requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agency. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105% of the secured deposits. On June 30, 2024, the Office of Education's bank balances of approximately \$242 thousand were exposed to custodial credit risk because they were uninsured but were collateralized with securities held by the pledging financial institution's trust department or agent, but not in the name of the Office of Education.

**Note 3 - Receivables**

Receivables at June 30, 2024, consisted of intergovernmental grants, entitlements, interest and other local sources. All receivables are considered collectible in full.

	General Fund	Child Development Fund	Non-Major Governmental Funds	Internal Service Fund	Total Governmental Activities	Fiduciary Funds
Federal Government						
Categorical aid	\$ 58,740,370	\$ -	\$ -	\$ -	\$ 58,740,370	\$ -
State Government						
LCFF apportionment	39,571	-	-	-	39,571	-
Categorical aid	10,956,691	5,511,481	-	-	16,468,172	-
Lottery	109,622	-	-	-	109,622	-
Local Government						
Interest	5,016,311	619,424	690,919	620,168	6,946,822	268,442,560
Other local sources	31,683,486	38,896	-	2,110	31,724,492	-
<b>Total</b>	<b>\$ 106,546,051</b>	<b>\$ 6,169,801</b>	<b>\$ 690,919</b>	<b>\$ 622,278</b>	<b>\$ 114,029,049</b>	<b>\$ 268,442,560</b>

**Note 4 - Capital Assets**

Capital assets activity for the fiscal year ended June 30, 2024, was as follows:

	Balance, July 01, 2023	Additions	Deductions	Balance, June 30, 2024
<b>Governmental Activities</b>				
Capital assets not being depreciated or amortized				
Land	\$ 14,857,733	\$ -	\$ -	\$ 14,857,733
Construction in Progress	10,222,365	2,052,354	(10,064,558)	2,210,161
Total capital assets not being depreciated or amortized	25,080,098	2,052,354	(10,064,558)	17,067,894
Capital assets being depreciated or amortized				
Buildings and Improvements	115,001,185	9,895,073	(6,930,868)	117,965,390
Furniture and Equipment	51,801,778	2,578,259	(2,354,943)	52,025,094
Software	43,798,127	2,216,020	(396,196)	45,617,951
Right-to-use leased buildings and improvements	35,907,976	1,423,166	(941,640)	36,389,502
Right-to-use leased furniture and equipment	922,589	643,890	-	1,566,479
Right-to-use subscription IT assets	1,934,218	358,276	(94,328)	2,198,166
Total capital assets being depreciated and amortized	249,365,873	17,114,684	(10,717,975)	255,762,582
Less accumulated depreciation and amortization				
Buildings and Improvements	(41,466,439)	(2,999,926)	6,655,440	(37,810,925)
Furniture and Equipment	(43,919,567)	(1,415,974)	2,051,070	(43,284,471)
Software	(43,798,127)	(2,216,020)	396,196	(45,617,951)
Right-to-use leased buildings and improvements	(7,553,771)	(4,197,126)	941,640	(10,809,257)
Right-to-use leased furniture and equipment	(260,252)	(299,316)	-	(559,568)
Right-to-use subscription IT assets	(505,305)	(704,158)	26,814	(1,182,649)
Total accumulated depreciation and amortization	(137,503,461)	(11,832,520)	10,071,160	(139,264,821)
Net depreciable capital assets	111,862,412	5,282,164	(646,815)	116,497,761
Governmental activities capital assets, net	\$ 136,942,510	\$ 7,334,518	\$ (10,711,373)	\$ 133,565,655

Depreciation and amortization expense were charged as a direct expense to governmental functions as follows:

<b>Governmental Activities</b>	
Instruction	\$ 35,318
Supervision of instruction	267,425
Instructional library, media, and technology	221,936
School site administration	609
All other pupil services	5,249
Ancillary services	3,203
Community services	21,046
Enterprise	29,844
Data processing	646,327
All other administration	1,171,279
Plant services	9,430,284
Total depreciation and amortization expense - governmental activities	\$ 11,832,520

**Note 5 - Lease Receivables**

The Office of Education has entered into a lease agreement with a lessee. The lease receivable is summarized below:

Lease Receivable	Balance, July 1, 2023	Addition	Deletion	Balance, June 30, 2024
Education Center lease	\$ 117,036	\$ -	\$ (59,950)	\$ 57,086

The Office of Education leases a portion of its facilities for office space to a third party. The lease is noncancelable for a period of five years, with two additional optional renewal periods of five years. The lease is cancelable during the optional renewal periods by either party with six months prior written notice. Lease payments are due monthly and increase annually by 3%. During the year ended June 30, 2024, the Office of Education recognized \$59,950 in lease revenue and \$2,392 in interest revenue related to this agreement.

**Note 6 - Interfund Transactions**

**Operating Transfers**

During the year ended June 30, 2024, the Forest Reserve Non-Major Governmental Fund transferred \$104,305 to the General Fund for outdoor education programs.

**Note 7 - Accounts Payable**

Accounts payable at June 30, 2024, consisted of the following:

	General Fund	Child Development Fund	Non-Major Governmental Funds	Internal Service Fund	Total Governmental Activities
Salaries and benefits	\$ 14,551,200	\$ 312,017	\$ -	\$ 3,155	\$ 14,866,372
Due to participant LEAs	24,620,391	32,642,252	1,850,920	-	59,113,563
Other vendor payables	38,806,320	5,891,326	943,961	308,378	45,949,985
<b>Total</b>	<b>\$ 77,977,911</b>	<b>\$ 38,845,595</b>	<b>\$ 2,794,881</b>	<b>\$ 311,533</b>	<b>\$ 119,929,920</b>

**Note 8 - Unearned Revenue**

Unearned revenue at June 30, 2024, consisted of the following:

	General Fund	Child Development Fund	Total Governmental Activities
Federal financial assistance	\$ 1,377,285	\$ -	\$ 1,377,285
State categorical aid	1,123,376	7,181,604	8,304,980
Other local	1,681,491	-	1,681,491
<b>Total</b>	<b>\$ 4,182,152</b>	<b>\$ 7,181,604</b>	<b>\$ 11,363,756</b>

**Note 9 - Long-Term Liabilities Other than OPEB and Pensions**

**Summary**

The changes in the Office of Education's long-term liabilities other than OPEB and pensions during the year consisted of the following:

	Balance, July 1, 2023	Additions	Deductions	Balance, June 30, 2024	Due in One Year
Certificates of participation (COP)	\$ 13,490,280	\$ 751,165	\$ (14,241,445)	\$ -	\$ -
Leases	30,338,737	2,053,107	(4,057,450)	28,334,394	3,842,729
Subscription-based IT arrangements	1,232,546	358,276	(822,431)	768,391	417,817
Compensated absences	15,738,864	2,476,731	(1,332,560)	16,883,035	1,576,723
Claims liability	21,931,000	2,632,189	(3,218,189)	21,345,000	4,922,000
	<b>\$ 82,731,427</b>	<b>\$ 8,271,468</b>	<b>\$ (23,672,075)</b>	<b>\$ 67,330,820</b>	<b>\$ 10,759,269</b>

Payments on the certificates of participation (COP) are made by the General Fund. Payments on compensated absences are typically charged to the fund and program for which the employee's salary is paid when separation from service occurs. An exception arises when payment is made to an employee who retires from a federally funded program. Federal guidelines prohibit the direct charge of normal separation costs to their programs. As a result, the payment is first charged to the General Fund's unrestricted resource and is subsequently included in the Office of Education's indirect cost allocation which charges all restricted and unrestricted programs. Payments on leases and subscription-based IT arrangements are made by the fund which receives the benefit of the underlying leased or subscription IT asset, which includes the General Fund and Child Development Fund. Payments on the claims liability will be paid by the Internal Service Fund.



### Certificates of Participation

On August 1, 1999, the Los Angeles County Schools Pooled Financing Program issued \$26,783,170 of 1999 Series A Certificates of Participation, capital appreciation bonds, of which the portion allocated to the Office of Education was \$24,999,981. The 1999 COPs supplied the Office of Education with the financing to purchase the educational complex located on Columbia Way. The Office of Education's share of the COP is due in thirty annual installments varying from \$865,000 to \$2,510,000 beginning August 1, 2000, at rates ranging from 3.85% to 6.0%. The remaining principal balance of the 1999 COPs outstanding at June 30, 2024 was paid off in full.

### Leases

The Office of Education has entered into agreements to lease various facilities and equipment. The Office of Education's liability on lease agreements is summarized below:

Leases	Balance, July 1, 2023	Additions	Payments and Deletions	Balance, June 30, 2024
Facilities leases	\$ 29,662,218	\$ 1,409,217	\$ (3,717,012)	\$ 27,354,423
Equipment leases	676,519	643,890	(340,438)	979,971
Total	<u>\$ 30,338,737</u>	<u>\$ 2,053,107</u>	<u>\$ (4,057,450)</u>	<u>\$ 28,334,394</u>

### Facilities Leases

The Office of Education has entered into fifteen separate agreements to lease office and warehouse space. The agreements in place have end dates ranging from 2024 through 2035. Certain leases contain annual rental increases, ranging from 2% to 3%. Under the terms of the leases, the Office of Education makes payments ranging from \$37,076 to \$1,450,419 annually, which amounted to total principal and interest costs of \$4,757,675 for the year ended June 30, 2024. At June 30, 2024, the Office of Education has recognized a right-to-use leased asset, net of amortization of \$25,580,245 and a lease liability of \$27,354,423 related to these agreements. During the year ended June 30, 2024, the Office of Education recorded \$4,197,126 in amortization expense and \$1,040,663 in interest expense for the leased facilities. The Office of Education used discount rates ranging from 2.21% to 3.73%, based on the estimated incremental borrowing rate for financing over a similar time period.

### Equipment Leases

The Office of Education entered into three agreements to lease copiers for periods of two to four years. Under the terms of the leases, the Office of Education makes payments ranging from \$46,461 to \$148,554 annually, which amounted to total principal and interest costs of \$357,890 for the year ended June 30, 2024. At June 30, 2024, the Office of Education has recognized right-to-use leased assets, net of amortization of \$1,006,911 and a lease liability of \$979,971 related to these agreements. During the fiscal year, the Office of Education recorded \$299,316 in amortization expense and \$17,452 in interest expense for the leased copiers. The Office of Education used discount rates of 2.10% to 2.90% based on the estimated incremental borrowing rate for financing over a similar time period. The Office of Education also pays between \$0.003 and \$0.03 per each additional copy in excess of the contracted amount, which is not included in the measurement of the lease liability as it is variable in nature. The Office of Education paid \$156,105 during the year toward those variable costs.

Los Angeles County Office of Education

Notes to Financial Statements

June 30, 2024

The remaining principal and interest payment requirements for the lease obligation debt as of June 30, 2024, are as follows:

Year Ending June 30,	Principal	Interest	Total
2025	\$ 3,842,729	\$ 957,508	\$ 4,800,237
2026	4,006,304	820,582	4,826,886
2027	4,115,541	678,629	4,794,170
2028	3,699,010	538,615	4,237,625
2029	2,120,498	430,271	2,550,769
2030-2034	8,832,124	1,093,013	9,925,137
2035	1,718,188	34,912	1,753,100
Total	<u>\$ 28,334,394</u>	<u>\$ 4,553,530</u>	<u>\$ 32,887,924</u>

**Subscription-Based Information Technology Arrangements (SBITAs)**

The Office of Education has entered into SBITAs for the use of various software. At June 30, 2024, the Office of Education has recognized a right-to-use subscriptions IT asset, net of amortization of \$1,015,517 and a SBITA liability of \$768,391 related to these agreements. For the year ended June 30, 2024, the Office of Education recorded \$704,158 in amortization expense and \$44,008 in interest expense for the SBITAs. The Office of Education used discount rates ranging from 2.90% to 4.19% based on the estimated incremental borrowing rate for financing over a similar time period.

The remaining principal and interest payment requirements for the SBITA obligation debt as of June 30, 2024 are as follows:

Year Ending June 30,	Principal	Interest	Total
2025	\$ 417,817	\$ 32,696	\$ 450,513
2026	152,310	14,791	167,101
2027	160,008	8,424	168,432
2028	38,256	1,734	39,990
Total	<u>\$ 768,391</u>	<u>\$ 57,645</u>	<u>\$ 826,036</u>

**Compensated Absences Payable**

The outstanding balance for compensated absences (unpaid employee vacation) at June 30, 2024 is \$16,883,035.

**Claims Liability**

At June 30, 2024, the claims liability amounted to \$21,345,000. See Note 12 for additional information.

**Note 10 - Fund Balances**

Fund balances are composed of the following elements:

	General Fund	Child Development Fund	Non-Major Governmental Funds	Total
<b>Nonspendable</b>				
Revolving cash	\$ 80,000	\$ -	\$ -	\$ 80,000
Prepaid expenditures	949,854	-	-	949,854
Stores inventories	133,510	-	-	133,510
Total nonspendable	<u>1,163,364</u>	<u>-</u>	<u>-</u>	<u>1,163,364</u>
<b>Restricted</b>				
Legally restricted programs	131,486,008	11,931,520	122,691	143,540,219
Capital projects	-	-	52,519,918	52,519,918
Total restricted	<u>131,486,008</u>	<u>11,931,520</u>	<u>52,642,609</u>	<u>196,060,137</u>
<b>Committed</b>				
Deferred maintenance program	-	-	8,265,175	8,265,175
<b>Assigned</b>				
BEST project	30,000,000	-	-	30,000,000
Part O carryover	2,234,500	-	-	2,234,500
Differentiated assistance	24,610,505	-	-	24,610,505
Specialized high schools	5,763,907	-	-	5,763,907
Technology services hardware				
Refresh & data visualization projects	789,000	-	-	789,000
Pension obligations	173,860,594	-	-	173,860,594
Compensated absences	16,883,035	-	-	16,883,035
Total assigned	<u>254,141,541</u>	<u>-</u>	<u>-</u>	<u>254,141,541</u>
<b>Unassigned</b>				
Reserve for economic uncertainties	67,041,996	-	-	67,041,996
Remaining unassigned	1,619,171	-	(68,266)	1,550,905
Total unassigned	<u>68,661,167</u>	<u>-</u>	<u>(68,266)</u>	<u>68,592,901</u>
Total	<u>\$ 455,452,080</u>	<u>\$ 11,931,520</u>	<u>\$ 60,839,518</u>	<u>\$ 528,223,118</u>

**Note 11 - Aggregate Net Other Postemployment Benefits (OPEB) Liability**

For the year ended June 30, 2024, the Office of Education reported aggregate net OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense for the following plans:

OPEB Plan	Aggregate Net OPEB Liability	Deferred Outflows of Resources	Deferred Inflows of Resources	OPEB Expense
Office of Education Plan	\$ 1,194,537	\$ 6,179,653	\$ 2,690,687	\$ (13,128,720)
Medicare Premium Payment (MPP) Program	409,998	-	-	14,345
Total	<u>\$ 1,604,535</u>	<u>\$ 6,179,653</u>	<u>\$ 2,690,687</u>	<u>\$ (13,114,375)</u>

The details of each plan are as follows:

**Office of Education Plan**

**Plan Administration**

The Office of Education’s governing board administers the Postemployment Benefits Plan (the Plan). The Plan is a single-employer defined benefit plan that is used to provide postemployment benefits other than pensions (OPEB) for eligible retirees and their spouses.

Management of the Plan is vested in the Office of Education’s management. Management of the trustee assets is vested with the California Employers’ Retiree Benefit Trust Fund.

The Plan also includes benefits administered through the Los Angeles County Employee Retirement Association (LACERA). During the year ended June 30, 2020, the LACERA plan changed from a cost-sharing multiple employer defined benefit plan to an agency defined benefit plan. The Office of Education plan reflects the inclusion of the total OPEB liability and OPEB expense associated with LACERA.

**Plan Membership**

At June 30, 2023, the valuation date, the Plan membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefits payments	183
Active employees	<u>1,464</u>
	<u>1,647</u>

**Retiree Health Benefit OPEB Trust**

The Los Angeles County Office of Education’s Retiree Health Benefit OPEB Trust (the Trust) is an irrevocable governmental trust pursuant to Section 115 of the IRC for the purpose of funding certain postemployment benefits other than pensions. The Trust is administered by the Office of Education’s governing board as directed by the investment alternative choice selected by the Office of Education. The Office of Education retains the responsibility to oversee the management of the Trust, including the requirement that investments and assets held within the Trust continually adhere to the requirements of the California *Government Code* Section 53600.5 which specifies that the trustee’s primary role is to preserve capital, to maintain investment liquidity, and to protect investment yield. As such, the County Office of Education acts as the fiduciary of the Trust. The financial activity of the Trust has been discretely presented.

**Benefits Provided**

The Plan provides medical and dental insurance benefits to eligible retirees and their spouses. Benefits are provided through a third-party insurer, and a portion of the cost of benefits is covered by the Plan. The Office of Education also offers a “Years of Service” benefit for eligible retirees based on years of service. This benefit may be used to help defray the cost of medical, dental, vision, or life insurance coverage, in accordance with the table below. Benefits continue until the earlier of five years or age 65. The Office of Education’s governing board has the authority to establish and amend the benefit terms as contained within the negotiated labor agreements.

<u>Retired on or after January 1, 2009</u>	<u>Years of Service Benefit</u>
Retirees, ages 55 to 65 with 10 years of service with LACOE	\$3,004
Retirees, ages 55 to 65 with 20 years of service with LACOE	\$6,000

**Contributions**

The contribution requirements of the Plan members and the Office of Education are established and may be amended by the Office of Education, the Los Angeles County Education Association (LACEA), the local California Service Employees Association (CSEA), Service Employees International Unions (SEIU), and unrepresented groups. The required contribution is based on projected pay-as-you-go financing requirements, with an additional amount to prefund benefits as determined annually through the agreements with the Office of Education, LACEA, CSEA, SEIU, and the unrepresented groups. For the year ended June 30, 2024, the Office of Education contributed \$1,808,802 to the Plan, of which \$746,434 was used for current premiums, \$89,646 represents the implicit rate subsidy, and \$972,722 was contributed to the trust.

**Investment**

**Investment Policy**

The Plan's policy regarding the allocation of invested assets is established and may be amended by management. The Office of Education participates in the California Employers' Retiree Benefit Trust (CERBT), a Section 115 trust fund dedicated to prefunding other postemployment benefits for all eligible California public agencies. The Office of Education has adopted the CERBT Strategy 3 portfolio with an objective to seek returns that reflect the broad investment performance of the financial markets through capital appreciation and investment income. The portfolio is invested in various asset classes in percentages approved by the CalPERS board.

The following was the governing board's adopted asset allocation policy as of June 30, 2023:

<u>Asset Class</u>	<u>Target Allocation</u>
Global equity	23%
Fixed income	51%
Treasury inflation-protected securities	9%
Real estate investment trusts	14%
Commodities	3%

**Rate of Return**

For the year ended June 30, 2023, the annual money-weighted rate of return on investments, net of investment expense, was 1.61%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

**Net OPEB Liability of the Office of Education**

The Office of Education's net OPEB liability of \$1,194,537 was measured as of June 30, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The components of the net OPEB liability of the Office of Education at June 30, 2023, were as follows:

Total OPEB liability	\$ 14,065,097
Plan fiduciary net position	<u>(12,870,560)</u>
Office of Education's net OPEB liability	<u>\$ 1,194,537</u>
Plan fiduciary net position as a percentage of the total OPEB liability	<u>91.51%</u>

**Actuarial Assumptions**

The total OPEB liability as of June 30, 2023 was determined by an actuarial valuation as of that date. The following assumptions were applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary increases	3.00%
Investment rate of return	5.25%, net of OPEB plan investment expense
Healthcare cost trend rates	6.00% for 2023, 5.50% for 2024, 5.25% for 2025 through 2029, 5.00% for 2030 through 2039, 4.75% for 2040 through 2049, 4.50% for 2050 through 2069, and 4.00% for 2070 and later years Medicare ages: 4.50% for 2023 through 2029 and 4.00% for 2030 and later years

The discount rate was based on long-term expected rate of return on Plan investments to the extent that the Plan's fiduciary net position is projected to be sufficient to make projected benefit payments and assets are expected to be invested using a strategy to achieve that return.

Mortality rates were based on the CalSTRS Experience Analysis (2015-2018) and CalPERS Experience Study (2000-2019) for active and retired members and beneficiaries.

The actuarial assumptions used in the June 30, 2023 valuation are based on the results of an actual experience study for the period of July 1, 2021 to June 30, 2023.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of June 30, 2023, (see the discussion of the Plan's investment policy) are summarized in the following table:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Global Equity	4.8%
Fixed Income	1.8%
Treasury Inflation-Protected Securities	1.6%
Real Estate Investment Trusts	3.7%
Commodities	1.9%

**Discount Rate**

The discount rate used to measure the net OPEB liability was 5.25%. The projection of cash flows used to determine the discount rate assumed that the Office of Education contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the net OPEB liability.

**Changes in the Net OPEB Liability**

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balance at June 30, 2022	\$ 23,768,349	\$ 12,670,309	\$ 11,098,040
Service cost	616,618	-	616,618
Interest	1,299,190	-	1,299,190
Differences between expected and actual experience	(2,090,387)	-	(2,090,387)
Contributions-employer	-	1,547,356	(1,547,356)
Net investment income	-	203,848	(203,848)
Changes of assumptions	3,214,831	-	3,214,831
Changes of benefit terms	(11,196,148)	-	(11,196,148)
Benefit payments	(1,547,356)	(1,547,356)	-
Administrative expense	-	(3,597)	3,597
Net change in total OPEB liability	(9,703,252)	200,251	(9,903,503)
Balance at June 30, 2023	<u>\$ 14,065,097</u>	<u>\$ 12,870,560</u>	<u>\$ 1,194,537</u>

Changes to the benefit terms reflect a change effective January 1, 2023, removing a \$75 supplement towards premiums for retirees who were 65 and over or did not qualify for the "Years of Service" benefits. Changes of economic assumptions reflect a change in the discount rate from 5.50% to 5.25% and a change in the healthcare cost trend rate from 4.00% to 6.00%.

**Sensitivity of the Net OPEB Liability to Changes in the Discount Rate**

The following presents the net OPEB liability of the Office of Education, as well as what the Office of Education's net OPEB liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

Discount Rate	Net OPEB Liability
1% decrease (4.25%)	\$ 1,856,039
Current discount rate (5.25%)	1,194,537
1% increase (6.25%)	550,943



**Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates**

The following presents the net OPEB liability of the Office of Education, as well as what the Office of Education's net OPEB liability would be if it were calculated using healthcare cost trend rates that are one percent lower or higher than the current healthcare costs trend rates:

<u>Healthcare Cost Trend Rates</u>	<u>Net OPEB Liability</u>
1% decrease (5.00% decreasing to 3.00%)	\$ 609,668
Current healthcare cost trend rate (6.00% decreasing to 4.00%)	1,194,537
1% increase (7.00% decreasing to 5.00%)	1,855,267

**Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

At June 30, 2024, the Office of Education reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
OPEB contributions subsequent to measurement date	\$ 1,808,802	\$ -
Differences between expected and actual experience	-	2,669,564
Changes of assumptions	3,027,121	21,123
Net difference between projected and actual earnings on OPEB plan investments	<u>1,343,730</u>	<u>-</u>
Total	<u>\$ 6,179,653</u>	<u>\$ 2,690,687</u>

The deferred outflows of resources related to OPEB resulting from the Office of Education contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the subsequent fiscal year.

The deferred outflows/(inflows) of resources related to the difference between projected and actual earnings on OPEB plan investments will be amortized over a closed five-year period and will be recognized in OPEB expense as follows:

<u>Year Ended June 30,</u>	<u>Deferred Outflows of Resources</u>
2025	\$ 337,284
2026	376,612
2027	531,249
2028	<u>98,585</u>
	<u>\$ 1,343,730</u>

The deferred outflows/(inflows) of resources related to differences between expected and actual experience in the measurement of the total OPEB liability and changes of assumptions will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits as of the beginning of the measurement period. The EARSL is 5.8 years for the for the measurement period of 2018-2019, 5.7 years for the measurement period of 2019-2020, 6.1 years for the measurement periods of 2020-2022, 7.0 years for the measurement period of 2022-2023 and will be recognized in OPEB expenses as follows:

<u>Year Ended June 30,</u>	<u>Outflows/(Inflows) of Resources</u>
2025	\$ (147,394)
2026	8,565
2027	8,565
2028	145,429
2029	160,635
Thereafter	<u>160,634</u>
	<u>\$ 336,434</u>

**Medicare Premium Payment (MPP) Program**

**Plan Description**

The Medicare Premium Payment (MPP) Program is administered by the California State Teachers’ Retirement System (CalSTRS). The MPP Program is a cost-sharing multiple-employer other postemployment benefit plan (OPEB) established pursuant to Chapter 1032, Statutes 2000 (SB 1435). CalSTRS administers the MPP Program through the Teachers’ Health Benefits Fund (THBF).

A full description of the MPP Program regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2022 annual actuarial valuation report, Medicare Premium Payment Program Actuarial Valuation. This report and CalSTRS audited financial information are publicly available reports that can be found on the CalSTRS website under Publications at: <http://www.calstrs.com/member-publications>.

**Benefits Provided**

The MPP Program pays Medicare Part A premiums and Medicare Parts A and B late enrollment surcharges for eligible members of the State Teachers Retirement Plan (STRP) Defined Benefit (DB) Program who were retired or began receiving a disability allowance prior to July 1, 2012 and were not eligible for premium free Medicare Part A. The payments are made directly to the Centers for Medicare and Medicaid Services (CMS) on a monthly basis.

The MPP Program is closed to new entrants as members who retire after July 1, 2012, are not eligible for coverage under the MPP Program.

The MPP Program is funded on a pay-as-you go basis from a portion of monthly Office of Education benefit payments. In accordance with California *Education Code* Section 25930, contributions that would otherwise be credited to the DB Program each month are instead credited to the MPP Program to fund monthly program and administrative costs. Total redirections to the MPP Program are monitored to ensure that total incurred costs do not exceed the amount initially identified as the cost of the program.

**Net OPEB Liability and OPEB Expense**

At June 30, 2024, the Office of Education reported a liability of \$409,998 for its proportionate share of the net OPEB liability for the MPP Program. The net OPEB liability was measured as of June 30, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2022. The Office of Education’s proportion of the net OPEB liability was based on a projection of the Office of Education’s long-term share of contributions to the OPEB Plan relative to the projected contributions of all participating entities, actuarially determined. The Office of Education’s proportionate share for the measurement period June 30, 2023 and June 30, 2022, respectively, was 0.1351%, and 0.1201%, resulting in a net increase in the proportionate share of 0.0150%.

For the year ended June 30, 2024, the Office of Education recognized OPEB expense of \$14,345.

**Actuarial Methods and Assumptions**

The June 30, 2023 total OPEB liability was determined by applying updated procedures to the financial reporting actuarial valuation as of June 30, 2022, and rolling forward the total OPEB liability to June 30, 2023, using the assumptions listed in the following table:

Measurement Date	June 30, 2023	June 30, 2022
Valuation Date	June 30, 2022	June 30, 2021
Experience Study	July 1, 2015 through June 30, 2018	July 1, 2015 through June 30, 2018
Actuarial Cost Method	Entry age normal	Entry age normal
Investment Rate of Return	3.65%	3.54%
Medicare Part A Premium Cost Trend Rate	4.50%	4.50%
Medicare Part B Premium Cost Trend Rate	5.40%	5.40%

For the valuation as of June 30, 2022, CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among members. The projection scale was set equal to 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) table, issued by the Society of Actuaries.

Assumptions were made about future participation (enrollment) into the MPP Program because CalSTRS is unable to determine which members not currently participating meet all eligibility criteria for enrollment in the future. Assumed enrollment rates were derived based on past experience and are stratified by age with the probability of enrollment diminishing as the members’ age increases. This estimated enrollment rate was then applied to the population of members who may meet criteria necessary for eligibility and are not currently enrolled in the MPP Program. Based on this, the estimated number of future enrollments used in the financial reporting valuation was 179 or an average of 0.13% of the potentially eligible population (138,780).

The MPP Program is funded on a pay-as-you-go basis with contributions generally being made at the same time and in the same amount as benefit payments and expenses coming due. Any funds within the MPP Program as of June 30, 2023, were to manage differences between estimated and actual amounts to be paid and were invested in the Surplus Money Investment Fund, which is a pooled investment program administered by the State Treasurer.

**Discount Rate**

As the MPP Program is funded on a pay-as-you-go basis, the OPEB plan’s fiduciary net position was not projected to be sufficient to make projected future benefit payments. Therefore, the MPP Program used the Bond Buyer’s 20-Bond GO Index from Bondbuyer.com as of June 30, 2023, as the discount rate, which was applied to all periods of projected benefit payments to measure the total OPEB liability. The discount rate as of June 30, 2023, was 3.65%, which is an increase of 0.11% from 3.54% as of June 30, 2022.

**Sensitivity of the Office of Education’s Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate**

The following presents the Office of Education’s proportionate share of the net OPEB liability calculated using the current discount rate, as well as what the net OPEB liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

<u>Discount Rate</u>	<u>Net OPEB Liability</u>
1% decrease (2.65%)	\$ 445,584
Current discount rate (3.65%)	409,998
1% increase (4.65%)	379,056

**Sensitivity of the Office of Education’s Proportionate Share of the Net OPEB Liability to Changes in the Medicare Costs Trend Rates**

The following presents the Office of Education’s proportionate share of the net OPEB liability calculated using the Medicare costs trend rates, as well as what the net OPEB liability would be if it were calculated using Medicare costs trend rates that are one percent lower or higher than the current rates:

Medicare Costs Trend Rates	Net OPEB Liability
1% decrease (3.50% Part A and 4.40% Part B)	\$ 377,239
Current Medicare costs trend rate (4.50% Part A and 5.40% Part B)	409,998
1% increase (5.50% Part A and 6.40% Part B)	446,982

**Note 12 - Risk Management**

The Office of Education is self-insured for general liability claims up to \$500,000 and employment practice liability claims up to \$500,000. Insurance is purchased for claims in excess of the self-insured amounts up to \$1,000,000. Schools Excess Liability Fund, a consortium of school districts pooling funds together to provide joint protection, provides coverage for claims in excess of \$1,000,000 to \$55,000,000. The Office of Education became self-insured for workers' compensation in 1978, with the exception of the period from January 1, 1997 to June 30, 2001, when it was fully insured for all workers' compensation claims. Currently, insurance is purchased only for claims in excess of \$500,000.

At June 30, 2024, \$17,160,000 and \$4,185,000 have been accrued for workers' compensation and general liability claims, respectively. These accruals represent actuarial estimates of amounts to be paid ultimately for reported claims and incurred but unreported claims based upon past experience, modified for current trends and other information. While the ultimate amounts of losses incurred through June 30, 2024 are dependent on future developments, based upon information from the outside administrator and others involved with administration of the programs, management believes that the aggregate accrual is adequate to cover such losses. Payment of self-insured liabilities will ultimately be paid from General Fund contributions to the Self-Insurance fund.

Los Angeles County Office of Education

Notes to Financial Statements

June 30, 2024

	<u>Beginning Balance</u>	<u>Incurred Claims</u>	<u>Claim Payments/ Reductions</u>	<u>Ending Balance</u>
Year Ending June 30, 2023				
Workers' Compensation	\$ 18,115,000	\$ 3,486,771	\$ (2,536,771)	\$ 19,065,000
General liability Claims	<u>2,818,000</u>	<u>324,250</u>	<u>(276,250)</u>	<u>2,866,000</u>
Total	<u>\$ 20,933,000</u>	<u>\$ 3,811,021</u>	<u>\$ (2,813,021)</u>	<u>\$ 21,931,000</u>
Year Ending June 30, 2024				
Workers' Compensation	\$ 19,065,000	\$ 1,215,290	\$ (3,120,290)	\$ 17,160,000
General liability Claims	<u>2,866,000</u>	<u>1,416,899</u>	<u>(97,899)</u>	<u>4,185,000</u>
Total	<u>\$ 21,931,000</u>	<u>\$ 2,632,189</u>	<u>\$ (3,218,189)</u>	<u>\$ 21,345,000</u>
Assets available to pay claims at June 30, 2024				<u>\$ 43,884,730</u>

**Note 13 - Employee Retirement Systems**

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Academic employees are members of the California State Teachers' Retirement System (CalSTRS) and classified employees are members of the California Public Employees' Retirement System (CalPERS).

For the fiscal year ended June 30, 2024, the Office of Education reported its proportionate share of net pension liabilities, deferred outflows of resources, deferred inflows of resources, and pension expense for each of the above plans as follows:

<u>Pension Plan</u>	<u>Aggregate Net Pension Liability</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Pension Expense</u>
CalSTRS	\$ 69,305,192	\$ 20,178,815	\$ 17,073,413	\$ 2,697,699
CalPERS	<u>296,225,358</u>	<u>79,334,963</u>	<u>276,022</u>	<u>52,058,804</u>
Total	<u>\$ 365,530,550</u>	<u>\$ 99,513,778</u>	<u>\$ 17,349,435</u>	<u>\$ 54,756,503</u>

The details of each plan are as follows:

**California State Teachers' Retirement System (CalSTRS)**

**Plan Description**

The Office of Education contributes to the State Teachers Retirement Plan (STRP) administered by the California State Teachers' Retirement System (CalSTRS). STRP is a cost-sharing multiple-employer public employee retirement system defined benefit pension plan. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2022 annual actuarial valuation report, and Defined Benefit Program Actuarial Valuation. This report and CalSTRS audited financial information are publicly available reports that can be found on the CalSTRS website under Publications at: <http://www.calstrs.com/member-publications>.

**Benefits Provided**

The STRP provides retirement, disability and survivor benefits to beneficiaries. Benefits are based on members' final compensation, age, and years of service credit. Members hired on or before December 31, 2012, with five years of credited service are eligible for the normal retirement benefit at age 60. Members hired on or after January 1, 2013, with five years of credited service are eligible for the normal retirement benefit at age 62. The normal retirement benefit is equal to 2.0% of final compensation for each year of credited service.

The STRP is comprised of four programs: Defined Benefit Program, Defined Benefit Supplement Program, Cash Balance Benefit Program, and Replacement Benefits Program. The STRP holds assets for the exclusive purpose of providing benefits to members and beneficiaries of these programs. CalSTRS also uses plan assets to defray reasonable expenses of administering the STRP. Although CalSTRS is the administrator of the STRP, the State is the sponsor of the STRP and obligor of the trust. In addition, the State is both an employer and nonemployer contributing entity to the STRP.

The Office of Education contributes exclusively to the STRP Defined Benefit Program, thus disclosures are not included for the other plans.

The STRP provisions and benefits in effect at June 30, 2024, are summarized as follows:

	STRP Defined Benefit Program	
	On or before December 31, 2012	On or after January 1, 2013
Hire date		
Benefit formula	2% at 60	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	60	62
Monthly benefits as a percentage of eligible compensation	2.0% - 2.4%	2.0% - 2.4%
Required employee contribution rate	10.25%	10.205%
Required employer contribution rate	19.10%	19.10%
Required State contribution rate	10.828%	10.828%

**Contributions**

Required member, Office of Education and State of California contributions rates are set by the California Legislature, the Governor and detailed in Teachers' Retirement Law. The contribution rates are expressed as a level percentage of payroll using the entry age normal actuarial method. In accordance with AB 1469, employer contributions into the CalSTRS will be increasing to a total of 19.1% of applicable member earnings phased over a seven-year period. The contribution rates for each plan for the year ended June 30, 2024, are presented above and the Office of Education's total contributions were \$11,894,401.

**Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions**

At June 30, 2024, the Office of Education reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the Office of Education. The amount recognized by the Office of Education as its proportionate share of the net pension liability, the related State support and the total portion of the net pension liability that was associated with the Office of Education were as follows:

Total net pension liability, including State share

Office of Education's proportionate share of net pension liability	\$ 69,305,192
State's proportionate share of the net pension liability associated with the Office of Education	<u>33,334,322</u>
Total	<u><u>\$ 102,639,514</u></u>

The net pension liability was measured as of June 30, 2023. The Office of Education's proportion of the net pension liability was based on a projection of the Office of Education's long-term share of contributions to the pension plan relative to the projected contributions of all participating members and the State, actuarially determined. The Office of Education's proportionate share for the measurement periods of June 30, 2023 and June 30, 2022, was 0.0910% and 0.0900%, respectively, resulting in a net increase in the proportionate share of 0.0010%.

For the year ended June 30, 2024, the Office of Education recognized pension expense of \$2,697,699. In addition, the Office of Education recognized pension expense and revenue of \$4,534,676 for support provided by the State. At June 30, 2024, the Office of Education reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent to measurement date	\$ 11,894,401	\$ -
Change in proportion and differences between contributions made and Office of Education's proportionate share of contributions	2,143,153	13,366,072
Differences between projected and actual earnings on pension plan investments	293,211	
Differences between expected and actual experience in the measurement of the total pension liability	5,446,740	3,707,341
Changes of assumptions	<u>401,310</u>	<u>-</u>
Total	<u><u>\$ 20,178,815</u></u>	<u><u>\$ 17,073,413</u></u>

The deferred outflows of resources related to pensions resulting from Office of Education contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year.



The deferred outflows/(inflows) of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2025	\$ (2,182,717)
2026	(3,417,960)
2027	5,615,246
2028	278,642
Total	<u>\$ 293,211</u>

The deferred outflows/(inflows) of resources related to the change in proportion and differences between contributions made and Office of Education’s proportionate share of contributions, differences between expected and actual experience in the measurement of the total pension liability, and changes of assumptions will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARSL for the measurement period is seven years and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2025	\$ (6,184,352)
2026	(4,251,507)
2027	(1,192,399)
2028	734,843
2029	796,859
Thereafter	1,014,346
Total	<u>\$ (9,082,210)</u>

**Actuarial Methods and Assumptions**

The total pension liability for STRP was determined by applying updated procedures to the financial reporting actuarial valuation as of June 30, 2022, and rolling forward the total pension liability to June 30, 2023. The financial reporting actuarial valuation as of June 30, 2022, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2022
Measurement date	June 30, 2023
Experience study	July 1, 2015 through June 30, 2018
Actuarial cost method	Entry age normal
Discount rate	7.10%
Investment rate of return	7.10%
Consumer price inflation	2.75%
Wage growth	3.50%

CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among its members. The projection scale was set equal to 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) table, issued by the Society of Actuaries.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant as an input to the process. The actuarial investment rate of return assumption was adopted by the board in January 2020 in conjunction with the most recent experience study. For each current and future valuation, CalSTRS' independent consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of expected 20-year geometrically-linked real rates of return and the assumed asset allocation for each major asset class for the year ended June 30, 2023, are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return
Public equity	38%	5.25%
Real estate	15%	4.05%
Private equity	14%	6.75%
Fixed income	14%	2.45%
Risk mitigating strategies	10%	2.25%
Inflation sensitive	7%	3.65%
Cash/liquidity	2%	0.05%

**Discount Rate**

The discount rate used to measure the total pension liability was 7.10%. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at statutory contribution rates. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return of 7.10% and assume that contributions, benefit payments and administrative expense occurred midyear. Based on these assumptions, the STRP's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine total pension liability.

The following presents the Office of Education's proportionate share of the net pension liability calculated using the current discount rate as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

<u>Discount Rate</u>	<u>Net Pension Liability</u>
1% decrease (6.10%)	\$ 116,256,140
Current discount rate (7.10%)	69,305,192
1% increase (8.10%)	30,309,370

**California Public Employees Retirement System (CalPERS)**

**Plan Description**

The Office of Education contributes to the Public Employees' Retirement Plan (PERS Plan) administered by CalPERS. The PERS Plan is the Miscellaneous plan, an agent multiple-employer defined benefit pension plan. An agent multiple-employer plan is one in which the assets of the employers are pooled for investment purposes, but separate accounts are maintained for each individual employer. A menu of benefit provisions as well as other requirements is established by State statutes within the Public Employees' Retirement Law. The Office of Education selects optional benefit provisions from the benefit menu by contract with CalPERS and adopts those benefits through the Office of Education ordinance.

A full description of the pension plan regarding number of employees covered, benefit provisions, assumptions (for funding, but not accounting purposes), and membership information are listed in the June 30, 2022, annual actuarial valuation report. This report and CalPERS's annual audited financial report are publicly available reports that can be obtained on the CalPERS website under Forms and Publications.

**Plan Membership**

At June 30, 2023, the PERS Plan membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefits payments	2,444
Inactive employees entitled to but not yet receiving benefits payments	1,946
Active employees	<u>1,125</u>
Total	<u><u>5,515</u></u>

**Benefits Provided**

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of service credit, a benefit factor and the member's final compensation. Members hired on or before December 31, 2012, with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. Members hired on or after January 1, 2013, with five years of total service are eligible to retire at age 52 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after five years of service. The Basic Death Benefit is paid to any member's beneficiary if the member dies while actively employed. An employee's eligible survivor may receive the 1957 Survivor Benefit if the member dies while actively employed, is at least age 50 (or 52 for members hired on or after January 1, 2013) and has at least five years of credited service. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The CalPERS provisions and benefits in effect at June 30, 2024, are summarized as follows:

	<u>Miscellaneous Plan (CalPERS)</u>	
	On or before December 31, 2012	On or after January 1, 2013
Hire date		
Benefit formula	2.5% at 55	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	55	62
Monthly benefits as a percentage of eligible compensation	2.0% - 2.5%	1.0% - 2.0%
Required employee contribution rate	8.00%	7.75%
Required employer contribution rate	29.90%	29.90%

**Contributions**

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers are determined on an annual basis by the actuary and shall be effective on July 1 following notice of a change in the rate. Total plan contributions are calculated through the CalPERS annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The Office of Education is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The contributions rates are expressed as percentage of annual payroll. The contribution rates for each plan for the year ended June 30, 2024, are presented above and the total Office of Education contributions were \$33,807,554.

**Changes in the Net Pension Liability**

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at June 30, 2022	\$ 1,166,410,318	\$ 881,771,175	\$ 284,639,143
Service cost	18,030,841	-	18,030,841
Interest	79,500,885	-	79,500,885
Differences between expected and actual experience	8,565,734	-	8,565,734
Contributions-employer	-	33,394,318	(33,394,318)
Contributions-employee	-	7,385,423	(7,385,423)
Net investment income	-	54,379,917	(54,379,917)
Benefit payments	(63,609,475)	(63,609,475)	-
Administrative expense	-	(648,413)	648,413
Net change in total pension liability	42,487,985	30,901,770	11,586,215
Balance at June 30, 2023	\$ 1,208,898,303	\$ 912,672,945	\$ 296,225,358

There were no changes in the benefit terms since the previous valuation. There were no changes in the economic assumptions since the previous valuation.

**Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions**

For the year ended June 30, 2024, the Office of Education recognized pension expense of \$52,058,804. At June 30, 2024, the Office of Education reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 33,807,554	\$ -
Differences between employer contributions and proportionate share of contributions	-	276,022
Differences between projected and actual earnings on pension plan investments	41,469,956	-
Differences between expected and actual experience in the measurement of the total pension liability	4,057,453	-
Total	\$ 79,334,963	\$ 276,022

The deferred outflows of resources related to pensions resulting from Office of Education contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year.

The deferred outflows/(inflows) of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period and will be recognized in pension expense as follows:

<u>Year Ended June 30,</u>	<u>Deferred Outflows/(Inflows) of Resources</u>
2025	\$ 7,307,283
2026	4,017,218
2027	29,035,809
2028	<u>1,109,646</u>
Total	<u>\$ 41,469,956</u>

The deferred outflows/(inflows) of resources related to the differences between employer contributions made and Office of Education’s allocated contributions and differences between expected and actual experience in the measurement of the total pension liability will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARSL for the measurement period is 1.9 years and will be recognized in pension expense as follows:

<u>Year Ended June 30,</u>	<u>Deferred Outflows/(Inflows) of Resources</u>
2025	\$ 3,885,306
2026	(87,326)
2027	<u>(16,549)</u>
Total	<u>\$ 3,781,431</u>

**Actuarial Methods and Assumptions**

The total pension liability for the PERS Plan was determined by applying updated procedures to the financial reporting actuarial valuation as of June 30, 2022, and rolling forward the total pension liability to June 30, 2023. The financial reporting actuarial valuation as of June 30, 2022, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2022
Measurement date	June 30, 2023
Experience study	July 1, 1997 through June 30, 2015
Actuarial cost method	Entry age normal
Discount rate	6.90%
Investment rate of return	7.00%
Consumer price inflation	2.50%
Wage growth	Varies by entry age and service

The probabilities of mortality are based on the 2017 CalPERS Experience Study for the period of 1997 to 2015. Post-retirement mortality rates include 15 years of projected mortality improvement using 90% of Scale MP-2016 published by the Society of Actuaries.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first ten years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses. The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return
Global equity - cap-weighted	30%	4.54%
Global equity - non-cap-weighted	12%	3.84%
Private equity	13%	7.28%
Treasury	5%	0.27%
Mortgage-backed securities	5%	0.50%
Investment grade corporates	10%	1.56%
High yield	5%	2.27%
Emerging market debt	5%	2.48%
Private debt	5%	3.57%
Real assets	15%	3.21%
Leverage	(5%)	(0.59%)

**Discount Rate**

The discount rate used to measure the total pension liability was 6.90%. The projection of cash flows used to determine the discount rate assumed the contributions will be made at statutory contribution rates. Based on these assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine total pension liability.

The following presents the Office of Education’s proportionate share of the net pension liability calculated using the current discount rate as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

Discount Rate	Net Pension Liability
1% decrease (5.90%)	\$ 444,235,052
Current discount rate (6.90%)	296,225,358
1% increase (7.90%)	172,945,440

**On Behalf Payments**

The State of California makes contributions to CalSTRS on behalf of the Office of Education. These payments consist of State General Fund contributions to CalSTRS in the amount of \$5,331,876 (10.828% of annual payroll). Contributions are no longer appropriated in the annual Budget Act for the legislatively mandated benefits to CalPERS. Therefore, there is no on behalf contribution rate for CalPERS. Under accounting principles generally accepted in the United States of America, these amounts are to be reported as revenues and expenditures. Accordingly, these amounts have been recorded in these financial statements.

**Note 14 - Commitments and Contingencies****Grants**

The Office of Education received financial assistance from Federal and State agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the Office of Education at June 30, 2024.

**Litigation**

The Office of Education is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the Office of Education at June 30, 2024.





Required Supplementary Information  
June 30, 2024

**Los Angeles County Office of Education**

Los Angeles County Office of Education  
 Budgetary Comparison Schedule – General Fund  
 Year Ended June 30, 2024

	Budgeted Amounts		Actual (GAAP Basis)	Variances - Positive (Negative)
	Original	Final		Final to Actual
Revenues				
Local control funding formula	\$ 170,508,313	\$ 190,288,739	\$ 197,276,818	\$ 6,988,079
Federal sources	280,608,632	351,404,339	274,124,649	(77,279,690)
Other State sources	44,324,351	67,575,469	59,973,085	(7,602,384)
Other local sources	119,979,068	170,015,608	189,634,285	19,618,677
Total revenues <sup>1</sup>	615,420,364	779,284,155	721,008,837	(58,275,318)
Expenditures				
Current				
Certificated salaries	64,817,095	72,681,813	65,720,512	6,961,301
Classified salaries	117,235,756	118,523,895	112,316,945	6,206,950
Employee benefits	105,529,852	107,222,843	92,475,735	14,747,108
Books and supplies	11,645,559	21,597,042	11,442,153	10,154,889
Services and operating expenditures	273,163,342	379,697,344	278,556,619	101,140,725
Other outgo	35,691,503	33,924,855	27,839,406	6,085,449
Capital outlay	15,181,816	9,268,331	6,499,910	2,768,421
Debt service - principal	546,895	13,029,863	18,824,899	(5,795,036)
Debt service - interest	1,674,314	2,589,855	1,743,786	846,069
Total expenditures <sup>1</sup>	625,486,132	758,535,841	615,419,965	143,115,876
Excess (Deficiency) of Revenues Over Expenditures	(10,065,768)	20,748,314	105,588,872	84,840,558
Other Financing Sources (Uses)				
Transfers in	93,000	93,000	104,305	11,305
Other sources	-	-	2,411,383	2,411,383
Transfers out	(1,265,000)	(21,265,000)	-	21,265,000
Net Financing Sources (Uses)	(1,172,000)	(21,172,000)	2,515,688	23,687,688
Net Change in Fund Balances	(11,237,768)	(423,686)	108,104,560	108,528,246
Fund Balance - Beginning	347,347,520	347,347,520	347,347,520	-
Fund Balance - Ending	\$ 336,109,752	\$ 346,923,834	\$ 455,452,080	\$ 108,528,246

<sup>1</sup> Due to the consolidation of Fund 17, Special Reserve Fund for Other Than Capital Outlay Projects, additional financial activity pertaining to this other fund is included in the Actual (GAAP Basis), however are not included in the original and final General Fund budgets.

Los Angeles County Office of Education  
 Budgetary Comparison Schedule – Child Development Fund  
 Year Ended June 30, 2024

	Budgeted Amounts		Actual (GAAP Basis)	Variances - Positive (Negative)
	Original	Final		Final to Actual
Revenues				
Federal sources	\$ -	\$ 260,997	\$ 260,997	\$ -
Other State sources	27,511,169	90,212,219	47,211,145	(43,001,074)
Other local sources	-	1,826,242	(236,393)	(2,062,635)
Total revenues	<u>27,511,169</u>	<u>92,299,458</u>	<u>47,235,749</u>	<u>(45,063,709)</u>
Expenditures				
Current				
Certificated salaries	701,078	947,047	268,686	678,361
Classified salaries	2,390,685	5,089,558	4,017,761	1,071,797
Employee benefits	1,609,686	3,187,566	2,280,202	907,364
Books and supplies	195,251	2,341,653	1,752,903	588,750
Services and operating expenditures	25,107,822	83,192,166	32,790,143	50,402,023
Other outgo	1,308,497	4,075,145	1,409,852	2,665,293
Capital outlay	-	580,765	274,703	306,062
Debt service - principal	-	221,176	219,753	1,423
Debt service - interest	-	113,742	113,737	5
Total expenditures	<u>31,313,019</u>	<u>99,748,818</u>	<u>43,127,740</u>	<u>56,621,078</u>
Net Change in Fund Balances	(3,801,850)	(7,449,360)	4,108,009	11,557,369
Fund Balance - Beginning	<u>7,823,511</u>	<u>7,823,511</u>	<u>7,823,511</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 4,021,661</u>	<u>\$ 374,151</u>	<u>\$ 11,931,520</u>	<u>\$ 11,557,369</u>

Los Angeles County Office of Education  
Schedule of Changes in the Office of Education's Net OPEB Liability and Related Ratios  
Year Ended June 30, 2024

	2024	2023	2022	2021
Total OPEB Liability				
Service cost	\$ 616,618	\$ 522,495	\$ 705,002	\$ 657,518
Interest	1,299,190	1,255,911	1,812,059	1,789,431
Difference between expected and actual experience	(2,090,387)	-	(1,461,972)	-
Changes of assumptions	3,214,831	-	534,346	-
Changes of benefit terms	(11,196,148)	-	(10,174,015)	-
Benefit payments	(1,547,356)	(636,092)	(2,034,576)	(2,130,203)
Net change in total OPEB liability	(9,703,252)	1,142,314	(10,619,156)	316,746
Total OPEB liability - beginning	23,768,349	22,626,035	33,245,191	32,928,445
Total OPEB liability - ending (a)	<u>\$ 14,065,097</u>	<u>\$ 23,768,349</u>	<u>\$ 22,626,035</u>	<u>\$ 33,245,191</u>
Plan Fiduciary Net Position				
Contributions-employer	\$ 1,547,356	\$ 1,790,092	\$ 4,564,576	\$ 4,580,203
Net investment income	203,848	(1,435,818)	1,312,308	569,932
Benefit payments	(1,547,356)	(636,092)	(2,034,576)	(2,130,203)
Administrative expense	(3,597)	(11,083)	(8,626)	(5,848)
Net change in plan fiduciary net position	200,251	(292,901)	3,833,682	3,014,084
Plan fiduciary net position - beginning	12,670,309	12,963,210	9,129,528	6,115,444
Plan fiduciary net position - ending (b)	<u>\$ 12,870,560</u>	<u>\$ 12,670,309</u>	<u>\$ 12,963,210</u>	<u>\$ 9,129,528</u>
Office of Education's net OPEB liability - ending (a) - (b)	<u>\$ 1,194,537</u>	<u>\$ 11,098,040</u>	<u>\$ 9,662,825</u>	<u>\$ 24,115,663</u>
Plan fiduciary net position as a percentage of the total OPEB liability	91.51%	53.31%	57.29%	27.46%
Covered payroll	<u>\$ 135,790,492</u>	<u>\$ 141,868,307</u>	<u>\$ 131,714,391</u>	<u>\$ 129,469,337</u>
Office of Education's net OPEB liability as a percentage of covered payroll	0.88%	7.82%	7.34%	18.63%
Measurement Date	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020

Note: In the future, as data becomes available, ten years of information will be presented.

Los Angeles County Office of Education  
Schedule of Changes in the Office of Education's Net OPEB Liability and Related Ratios  
Year Ended June 30, 2024

	2020	2019	2018
Total OPEB Liability			
Service cost	\$ 727,244	\$ 1,077,699	\$ 1,212,888
Interest	1,782,293	1,208,766	1,274,945
Difference between expected and actual experience	(1,097,931)	(2,543,061)	-
Changes of assumptions	(172,008)	(8,052,340)	-
Changes of benefit terms	-	-	-
Benefit payments	(1,926,836)	(1,691,291)	(2,538,608)
Net change in total OPEB liability	(687,238)	(10,000,227)	(50,775)
Total OPEB liability - beginning <sup>2</sup>	33,615,683	42,000,910	42,051,685
Total OPEB liability - ending (a)	<u>\$ 32,928,445</u>	<u>\$ 32,000,683</u>	<u>\$ 42,000,910</u>
Plan Fiduciary Net Position			
Contributions-employer	\$ 4,526,836	\$ 4,891,291	\$ 2,538,608
Net investment income	318,487	-	-
Benefit payments	(1,926,836)	(1,691,291)	(2,538,608)
Administrative expense	(3,043)	-	-
Net change in plan fiduciary net position	2,915,444	3,200,000	-
Plan fiduciary net position - beginning	3,200,000	-	-
Plan fiduciary net position - ending (b)	<u>\$ 6,115,444</u>	<u>\$ 3,200,000</u>	<u>\$ -</u>
Office of Education's net OPEB liability - ending (a) - (b)	<u>\$ 26,813,001</u>	<u>\$ 28,800,683</u>	<u>\$ 42,000,910</u>
Plan fiduciary net position as a percentage of the total OPEB liability	18.57%	10.00%	0.00%
Covered payroll	<u>\$ 132,491,578</u>	<u>\$ 136,296,529</u>	<u>N/A<sup>1</sup></u>
Office of Education's net OPEB liability as a percentage of covered payroll	20.24%	21.13%	N/A <sup>1</sup>
Measurement Date	June 30, 2019	June 30, 2018	June 30, 2017

<sup>1</sup> The Office of Education's OPEB Plan was not administered through a trust in 2018, and contributions were not made based on a measure of pay. Therefore, no measure of payroll is presented.

<sup>2</sup> The 2020 total OPEB liability beginning balance reflects the inclusion of the LACERA OPEB plan.

*Note:* In the future, as data becomes available, ten years of information will be presented.

Los Angeles County Office of Education  
Schedule of the Office of Education's Contributions for OPEB  
Year Ended June 30, 2024

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Actuarially determined contribution	\$ 777,208	\$ 1,188,596	\$ 1,153,977	\$ 2,526,687
Contribution in relation to the actuarially determined contribution	<u>(1,547,356)</u>	<u>(1,790,092)</u>	<u>(4,564,576)</u>	<u>(4,580,203)</u>
Contribution deficiency (excess)	<u>\$ (770,148)</u>	<u>\$ (601,496)</u>	<u>\$ (3,410,599)</u>	<u>\$ (2,053,516)</u>
Covered payroll	<u>\$ 135,790,492</u>	<u>\$ 141,868,307</u>	<u>\$ 131,714,391</u>	<u>\$ 129,469,337</u>
Contributions as a percentage of covered payroll	<u>1.14%</u>	<u>1.26%</u>	<u>3.47%</u>	<u>3.54%</u>
		<u>2020</u>	<u>2019</u>	<u>2018</u>
Actuarially determined contribution		\$ 2,453,095	\$ 2,617,085	\$ 3,436,462
Contribution in relation to the actuarially determined contribution		<u>(4,526,836)</u>	<u>(4,891,291)</u>	<u>(2,538,608)</u>
Contribution deficiency (excess)		<u>\$ (2,073,741)</u>	<u>\$ (2,274,206)</u>	<u>\$ 897,854</u>
Covered payroll		<u>\$ 132,491,578</u>	<u>\$ 136,296,529</u>	<u>\$ 149,953,980</u>
Contributions as a percentage of covered payroll		<u>3.42%</u>	<u>3.59%</u>	<u>1.69%</u>

*Note:* In the future, as data becomes available, ten years of information will be presented.

Los Angeles County Office of Education  
 Schedule of OPEB Investment Returns  
 Year Ended June 30, 2024

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	2024	2023	2022	2021	2020	2019
Annual money-weighted rate of return, net of investment expense	1.61%	(10.95%)	13.50%	6.28%	7.20%	0.00%

*Note:* In the future, as data becomes available, ten years of information will be presented.

Los Angeles County Office of Education

Schedule of the Office of Education's Proportionate Share of the Net OPEB Liability – MPP Program  
Year Ended June 30, 2024

Year ended June 30,	2024	2023	2022	2021
Proportion of the net OPEB liability	0.1351%	0.1201%	0.1354%	0.1320%
Proportionate share of the net OPEB liability	\$ 409,998	\$ 395,653	\$ 540,000	\$ 559,396
Covered payroll	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>
Proportionate share of the net OPEB liability as a percentage of it's covered payroll	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>
Plan fiduciary net position as a percentage of the total OPEB liability	(0.96%)	(0.94%)	(0.80%)	(0.71%)
Measurement Date	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020
Year ended June 30,		2020	2019	2018
Proportion of the net OPEB liability		0.1590%	0.1850%	0.3993%
Proportionate share of the net OPEB liability		\$ 592,111	\$ 708,124	\$ 1,680,025
Covered payroll		N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>
Proportionate share of the net OPEB liability as a percentage of it's covered payroll		N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>
Plan fiduciary net position as a percentage of the total OPEB liability		(0.81%)	(0.40%)	0.01%
Measurement Date		June 30, 2019	June 30, 2018	June 30, 2017

<sup>1</sup> As of June 30, 2012, active members are no longer eligible for future enrollment in the MPP Program; therefore, the covered payroll disclosure is not applicable.

Note : In the future, as data becomes available, ten years of information will be presented.



Los Angeles County Office of Education  
Schedule of the Office of Education's Proportionate Share of the Net Pension Liability - CalSTRS  
Year Ended June 30, 2024

CalSTRS	2024	2023	2022	2021	2020
Office of Education's proportion of the net pension liability	0.0910%	0.0900%	0.0900%	0.0870%	0.1030%
Office of Education's proportionate share of the net pension liability	\$ 69,305,192	\$ 62,536,076	\$ 40,955,876	\$ 84,309,395	\$ 93,024,831
State's proportionate share of the net pension liability associated with the Office of Education	33,334,322	31,436,144	20,623,301	43,458,167	50,615,110
Total	<u>\$ 102,639,514</u>	<u>\$ 93,972,220</u>	<u>\$ 61,579,177</u>	<u>\$ 127,767,562</u>	<u>\$ 143,639,941</u>
Office of Education's covered payroll	<u>\$ 55,830,880</u>	<u>\$ 52,662,228</u>	<u>\$ 48,451,375</u>	<u>\$ 48,035,702</u>	<u>\$ 57,418,090</u>
Office of Education's proportionate share of the net pension liability as a percentage of its covered payroll	124.13%	118.75%	84.53%	175.51%	162.01%
Plan fiduciary net position as a percentage of the total pension liability	81%	81%	87%	72%	73%
Measurement Date	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019
	2019	2018	2017	2016	2015
Office of Education's proportion of the net pension liability	0.1270%	0.1440%	0.1510%	0.1720%	0.2125%
Office of Education's proportionate share of the net pension liability	\$ 116,722,269	\$ 133,170,804	\$ 122,130,052	\$ 115,797,280	\$ 124,183,818
State's proportionate share of the net pension liability associated with the Office of Education	66,776,857	78,276,057	69,526,607	61,243,996	74,987,551
Total	<u>\$ 183,499,126</u>	<u>\$ 211,446,861</u>	<u>\$ 191,656,659</u>	<u>\$ 177,041,276</u>	<u>\$ 199,171,369</u>
Office of Education's covered payroll	<u>\$ 68,636,431</u>	<u>\$ 75,468,029</u>	<u>\$ 75,898,714</u>	<u>\$ 80,494,561</u>	<u>\$ 94,222,352</u>
Office of Education's proportionate share of the net pension liability as a percentage of its covered payroll	170.06%	176.46%	160.91%	143.86%	131.80%
Plan fiduciary net position as a percentage of the total pension liability	71%	69%	70%	74%	77%
Measurement Date	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014

Los Angeles County Office of Education  
Schedule of Changes in the Office of Education's Net Pension Liability and Related Ratios - CalPERS  
Year Ended June 30, 2024

	2024	2023	2022	2021	2020
Total Pension Liability					
Service cost	\$ 18,030,841	\$ 17,800,608	\$ 15,489,414	\$ 15,305,975	\$ 17,061,034
Interest	79,500,885	76,647,315	75,547,604	73,819,986	71,549,901
Difference between expected and actual experience	8,565,734	(8,434,914)	(9,413,250)	(2,918,483)	7,551,040
Changes of assumptions	-	28,323,184	-	-	-
Benefit payments	(63,609,475)	(59,935,899)	(55,784,252)	(55,499,647)	(50,631,314)
Net change in total pension liability	42,487,985	54,400,294	25,839,516	30,707,831	45,530,661
Total pension liability - beginning	1,166,410,318	1,112,010,024	1,086,170,508	1,055,462,677	1,009,932,016
Total pension liability - ending (a)	<u>\$ 1,208,898,303</u>	<u>\$ 1,166,410,318</u>	<u>\$ 1,112,010,024</u>	<u>\$ 1,086,170,508</u>	<u>\$ 1,055,462,677</u>
Plan Fiduciary Net Position					
Contributions-employer	\$ 33,394,318	\$ 31,621,829	\$ 29,237,213	\$ 26,377,603	\$ 23,106,461
Contributions-employee	7,385,423	7,428,281	6,980,191	6,868,075	7,399,886
Net investment income	54,379,917	(73,115,641)	182,461,865	39,638,193	50,265,717
Benefit payments	(63,609,475)	(59,935,899)	(55,784,252)	(55,499,647)	(50,631,314)
Administrative expense	(648,413)	(608,227)	(813,435)	(1,125,041)	(548,379)
Other miscellaneous income/(expense)	-	-	-	-	1,781
Net change in plan fiduciary net position	30,901,770	(94,609,657)	162,081,582	16,259,183	29,594,152
Plan fiduciary net position - beginning	881,771,175	976,380,832	814,299,250	798,040,067	768,445,915
Plan fiduciary net position - ending (b)	<u>\$ 912,672,945</u>	<u>\$ 881,771,175</u>	<u>\$ 976,380,832</u>	<u>\$ 814,299,250</u>	<u>\$ 798,040,067</u>
Office of Education's net pension liability - ending (a) - (b)	<u>\$ 296,225,358</u>	<u>\$ 284,639,143</u>	<u>\$ 135,629,192</u>	<u>\$ 271,871,258</u>	<u>\$ 257,422,610</u>
Plan fiduciary net position as a percentage of the total pension liability	75.50%	75.60%	87.80%	74.97%	75.61%
Covered payroll	\$ 113,084,089	\$ 96,921,856	\$ 91,458,103	\$ 89,218,237	\$ 83,740,384
Office of Education's net pension liability as a percentage of covered payroll	261.95%	293.68%	148.30%	304.73%	307.41%
Measurement Date	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019

Los Angeles County Office of Education  
Schedule of Changes in the Office of Education's Net Pension Liability and Related Ratios - CalPERS  
Year Ended June 30, 2024

	2019	2018	2017	2016	2015
Total Pension Liability					
Service cost	\$ 18,293,987	\$ 18,520,734	\$ 17,087,625	\$ 17,861,412	\$ 18,651,978
Interest	68,351,536	66,094,323	64,724,424	62,803,788	60,746,753
Difference between expected and actual experience	876,687	(13,211,457)	(12,821,663)	(12,272,540)	-
Changes of assumptions	(8,184,270)	52,461,787	-	(14,784,767)	-
Benefit payments	(47,064,108)	(44,185,263)	(42,722,128)	(41,978,502)	(39,898,035)
Net change in total pension liability	32,273,832	79,680,124	26,268,258	11,629,391	39,500,696
Total pension liability - beginning	977,658,184	897,978,060	871,709,802	860,080,411	820,579,715
Total pension liability - ending (a)	<u>\$ 1,009,932,016</u>	<u>\$ 977,658,184</u>	<u>\$ 897,978,060</u>	<u>\$ 871,709,802</u>	<u>\$ 860,080,411</u>
Plan Fiduciary Net Position					
Contributions-employer	\$ 20,152,987	\$ 17,399,581	\$ 16,685,044	\$ 13,077,060	\$ 13,537,610
Contributions-employee	7,643,547	7,739,845	8,599,370	6,919,738	7,878,456
Net investment income	61,410,276	74,774,393	3,510,265	15,437,772	104,761,405
Benefit payments	(47,064,108)	(44,185,263)	(42,722,128)	(41,978,502)	(39,898,035)
Administrative expense	(1,136,919)	(996,398)	(420,041)	(775,639)	-
Other miscellaneous income/(expense) <sup>1</sup>	(2,160,810)	-	-	-	-
Net change in plan fiduciary net position	38,844,973	54,732,158	(14,347,490)	(7,319,571)	86,279,436
Plan fiduciary net position - beginning	729,600,942	674,868,784	689,216,274	696,535,845	610,256,409
Plan fiduciary net position - ending (b)	<u>\$ 768,445,915</u>	<u>\$ 729,600,942</u>	<u>\$ 674,868,784</u>	<u>\$ 689,216,274</u>	<u>\$ 696,535,845</u>
Office of Education's net pension liability - ending (a) - (b)	<u>\$ 241,486,101</u>	<u>\$ 248,057,242</u>	<u>\$ 223,109,276</u>	<u>\$ 182,493,528</u>	<u>\$ 163,544,566</u>
Plan fiduciary net position as a percentage of the total pension liability	76.09%	74.63%	75.15%	79.06%	80.98%
Covered payroll	\$ 88,286,037	\$ 92,138,136	\$ 95,440,960	\$ 93,251,595	\$ 95,421,604
Office of Education's net pension liability as a percentage of covered payroll	273.53%	269.22%	233.77%	195.70%	171.39%
Measurement Date	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014

<sup>1</sup> During Fiscal Year 2017-18, as a result of Governmental Accounting Standards Board Statement (GASB) No. 75, *Accounting and Financial Reporting for Postemployment Benefit Plans Other than Pensions* (GASB 75), CalPERS reported its proportionate share of activity related to postemployment benefits for participation in the State of California's agent OPEB plan. Accordingly, CalPERS recorded a one-time expense as a result of the adoption of GASB 75.

Los Angeles County Office of Education  
Schedule of the Office of Education's Contributions for Pensions - CalSTRS  
Year Ended June 30, 2024

CalSTRS	2024	2023	2022	2021	2020
Contractually required contribution	\$ 11,894,401	\$ 10,663,698	\$ 8,910,449	\$ 7,824,897	\$ 8,214,105
Contributions in relation to the contractually required contribution	<u>(11,894,401)</u>	<u>(10,663,698)</u>	<u>(8,910,449)</u>	<u>(7,824,897)</u>	<u>(8,214,105)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Office of Education's covered payroll	<u>\$ 62,274,351</u>	<u>\$ 55,830,880</u>	<u>\$ 52,662,228</u>	<u>\$ 48,451,375</u>	<u>\$ 48,035,702</u>
Contributions as a percentage of covered payroll	<u>19.10%</u>	<u>19.10%</u>	<u>16.92%</u>	<u>16.15%</u>	<u>17.10%</u>
	2019	2018	2017	2016	2015
Contractually required contribution	\$ 9,347,665	\$ 9,904,237	\$ 9,493,878	\$ 8,143,932	\$ 7,147,917
Contributions in relation to the contractually required contribution	<u>(9,347,665)</u>	<u>(9,904,237)</u>	<u>(9,493,878)</u>	<u>(8,143,932)</u>	<u>(7,147,917)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Office of Education's covered payroll	<u>\$ 57,418,090</u>	<u>\$ 68,636,431</u>	<u>\$ 75,468,029</u>	<u>\$ 75,898,714</u>	<u>\$ 80,494,561</u>
Contributions as a percentage of covered payroll	<u>16.28%</u>	<u>14.43%</u>	<u>12.58%</u>	<u>10.73%</u>	<u>8.88%</u>

Los Angeles County Office of Education  
Schedule of the Office of Education's Contributions for Pensions - CalPERS  
Year Ended June 30, 2024

CalPERS	2024	2023	2022	2021	2020
Contractually required contribution	\$ 33,807,554	\$ 33,212,287	\$ 31,268,004	\$ 29,129,779	\$ 26,062,020
Contributions in relation to the contractually required contribution	<u>(33,807,554)</u>	<u>(33,212,287)</u>	<u>(31,268,004)</u>	<u>(29,129,779)</u>	<u>(26,062,020)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Office of Education's covered payroll	<u>\$ 113,084,089</u>	<u>\$ 96,921,856</u>	<u>\$ 91,458,103</u>	<u>\$ 89,218,237</u>	<u>\$ 83,740,384</u>
Contributions as a percentage of covered payroll	<u>29.90%</u>	<u>34.27%</u>	<u>34.19%</u>	<u>32.65%</u>	<u>31.12%</u>
	2019	2018	2017	2016	2015
Contractually required contribution	\$ 22,844,600	\$ 19,971,733	\$ 17,098,248	\$ 15,172,967	\$ 14,120,489
Contributions in relation to the contractually required contribution	<u>(22,844,600)</u>	<u>(19,971,733)</u>	<u>(17,098,248)</u>	<u>(15,172,967)</u>	<u>(14,120,489)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Office of Education's covered payroll	<u>\$ 88,286,037</u>	<u>\$ 92,138,136</u>	<u>\$ 95,440,960</u>	<u>\$ 93,251,595</u>	<u>\$ 95,421,604</u>
Contributions as a percentage of covered payroll	<u>25.88%</u>	<u>25.75%</u>	<u>17.92%</u>	<u>16.27%</u>	<u>14.80%</u>

## **Note 1 - Purpose of Schedules**

### **Budgetary Comparison Schedules**

The Office of Education employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board and provisions of the California *Education Code*. The governing board is required to hold a public hearing and adopt an operating budget no later than July 1 of each year. The adopted budget is subject to amendment throughout the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption with the legal restriction that expenditures cannot exceed appropriations by major object account.

The amounts reported as the original budgeted amounts in the budgetary statement reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts after all budget amendments have been accounted for.

These schedules present information for the original and final budgets and actual results of operations, as well as the variances from the final budget to actual results of operations.

### **Schedule of Changes in the Office of Education's Net OPEB Liability and Related Ratios**

This schedule presents information on the Office of Education's changes in the net OPEB liability, including beginning and ending balances, the Plan's fiduciary net position, and the net OPEB liability. In the future, as data becomes available, ten years of information will be presented.

- *Changes in Benefit Terms* – Changes to the benefit terms reflect a change effective January 1, 2023, removing a \$75 supplement towards premiums for retirees who were 65 and over or did not qualify for the “Years of Service” benefits.
- *Changes of Assumptions* – Changes of economic assumptions reflect a change in the discount rate from 5.50% to 5.25% and a change in the healthcare cost trend rate from 4.00% to 6.00%.

### **Schedule of the Office of Education's Contributions for OPEB**

This schedule presents information on the Office of Education's actuarially determined contribution, contributions in relation to the actuarially determined contribution, and any excess or deficiency related to the actuarially determined contribution. In the future, as data becomes available, ten years of information will be presented.

### **Schedule of OPEB Investment Returns**

This schedule presents information on the annual money-weighted rate of return on OPEB plan investments. In future years, as data becomes available, ten years of information will be presented.

#### **Schedule of the Office of Education's Proportionate Share of the Net OPEB Liability - MPP Program**

This schedule presents information on the Office of Education's proportionate share of the net OPEB Liability – MPP Program and the plans' fiduciary net position. In the future, as data becomes available, ten years of information will be presented.

- *Changes in Benefit Terms* – There were no changes in the benefit terms since the previous valuation.
- *Changes of Assumptions* – The plan rate of investment return assumption was changed from 3.54% to 3.65% since the previous valuation.

#### **Schedule of the Office of Education's Proportionate Share of the Net Pension Liability - CalSTRS**

This schedule presents information on the Office of Education's proportionate share of the net pension liability (NPL), the Plan's fiduciary net position and, the State's proportionate share of the NPL associated with the Office of Education.

- *Changes in Benefit Terms* – There were no changes in benefit terms for the CalSTRS plan from the previous valuation.
- *Changes of Assumptions* – There were no changes in economic assumptions for the CalSTRS plan from the previous valuation.

#### **Schedule of Changes in the Office of Education's Net Pension Liability and Related Ratios – CalPERS**

This schedule presents information on the Office of Education's changes in the net pension liability, including beginning and ending balances, the Plan's fiduciary net position, and the net pension liability.

- *Changes in Benefit Terms* – There were no changes in benefit terms for the CalPERS plan from the previous valuation.
- *Changes of Assumptions* – There were no changes in economic assumptions for the CalPERS plan from the previous valuation.

#### **Schedule of Office of Education's Contributions for Pensions**

This schedule presents information on the Office of Education's required contribution, the amounts actually contributed, and any excess or deficiency related to the required contribution.



Supplementary Information  
June 30, 2024

Los Angeles County Office of Education



Los Angeles County Office of Education  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2024

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing	Pass-Through Entity Identifying Number	Federal Expenditures	Amounts Passed Through to Subrecipients
U.S. Department of Health and Human Services				
Head Start Cluster				
Head Start	93.600		\$ 190,761,597	\$ 163,030,327
COVID-19: Head Start	93.600		<u>4,171,995</u>	<u>4,157,864</u>
Subtotal Head Start Cluster			<u>194,933,592</u>	<u>167,188,191</u>
Domestic Victims of Human Trafficking Advancing Wellness & Resilience in Education (NITT-AWARE) Program	93.327		366,222	-
93.243			468,879	44,500
Passed through California Department of Health Services				
Medicaid Cluster				
Healthy Kids	93.778	PH-002513	<u>111,369</u>	-
Subtotal Medicaid Cluster			<u>111,369</u>	-
Passed through California Department of Education				
Child Care and Development Fund (CCDF) Cluster				
Infant/Toddler Quality Rating and Improvement System Block Grant	93.575	14092	2,282,617	1,890,953
COVID-19: Child Development: ARP California State Preschool Program One-time Stipend	93.575	15640	22,410	22,410
COVID-19: ARP California State Preschool Program - Rate Supplements	93.575	15641	<u>166,928</u>	<u>155,712</u>
Subtotal CCDF Cluster			<u>2,471,955</u>	<u>2,069,075</u>
Passed through County of Los Angeles, Department of Public Social Services				
Temporary Assistance for Needy Families	93.558	C-15373	22,647,689	-
Passed through County of Los Angeles, Department of Public Health Services				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	PH-002818/ 002817-2	300,267	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	PH-04396	327,545	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	[1]	<u>158,795</u>	-
Subtotal			<u>786,607</u>	-
COVID-19: School COVID-19 Prevention Partnership	93.354	[1]	<u>730,722</u>	-
Total U.S. Department of Health and Human Services			<u>222,517,035</u>	<u>169,301,766</u>
U.S. Department of Agriculture				
Team Nutrition Training Project				
Supplemental Nutrition Assistance Program (SNAP) Cluster	10.574		187,081	-
Passed through County of Los Angeles, Department of Public Social Services				
General Relief Opportunities for Work (GROW)	10.561	C-15528/16749	<u>654,547</u>	-
Subtotal SNAP Cluster			<u>654,547</u>	-
Passed through California Department of Education				
Child Nutrition Cluster				
National School Lunch Program	10.555	13524	<u>193,490</u>	-
Subtotal Child Nutrition Cluster			<u>193,490</u>	-

Pass-Through

Amounts

[1] Pass-Through Entity Identifying Number not available.

Los Angeles County Office of Education  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2024

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing	Pass-Through Entity Identifying Number	Federal Expenditures	Amounts Passed Through to Subrecipients
Forest Service Schools and Roads Cluster				
Forest Reserve	10.665	10044	\$ 672,218	\$ 567,913
Subtotal Forest Service Schools and Roads Cluster			<u>672,218</u>	<u>567,913</u>
Total U.S. Department of Agriculture			<u>1,707,336</u>	<u>567,913</u>
U.S. Department of the Interior				
Flood Control Act Lands	15.433		<u>3,572</u>	<u>-</u>
U.S. Department of Education				
Teaching English Learners through the Arts (TELA) Project Passed through California Department of Education	84.365Z		726,605	-
Title III, English Learner Student Program	84.365	14346	27,752	-
Title III, Technical Assistance	84.365	14967	<u>488,391</u>	<u>-</u>
Subtotal			<u>1,242,748</u>	<u>-</u>
Passed through California Department of Education				
Special Education Cluster (IDEA)				
IDEA Basic Local Assistance Entitlement, Part B, Section 611	84.027	13379	3,405,541	2,612,077
COVID-19: IDEA Basic Local Assistance Entitlement, Part B, Section 611	84.027	15638	67,581	67,581
IDEA Mental Health Average Daily Attendance (ADA) Allocation, Part B, Sec 611	84.027A	15197	260,258	146,146
Alternate Dispute Resolution, Part B, Sec 611	84.027A	13007	9,939	-
IDEA Capacity Building, Part B, Sec 611	84.027A	13693	13,209	-
IDEA Preschool Capacity Building, Part B, Sec 619	84.173A	13839	<u>121,284</u>	<u>-</u>
Subtotal Special Education Cluster (IDEA)			<u>3,877,812</u>	<u>2,825,804</u>
COVID-19: Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D	15547	189,293	-
COVID-19: Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D	15618	71,467	-
COVID-19: American Rescue Plan (ARP) Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425U	15620	1,040,214	-
COVID-19: American Rescue Plan (ARP) Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425U	15621	1,796,745	-
COVID-19: American Rescue Plan (ARP) Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425U	15559	13,895,432	-
COVID-19: American Rescue Plan (ARP) Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425U	10155	6,257,820	-
COVID-19: American Rescue Plan (ARP) Elementary and Secondary School Emergency Relief (ESSER) - Homeless Children and Youth	84.425W	15564	2,115,625	310,640
COVID-19: American Rescue Plan (ARP) Elementary and Secondary School Emergency Relief (ESSER) - Homeless Children and Youth	84.425W	15636	1,151,550	436,357
COVID-19: American Rescue Plan (ARP) Elementary and Secondary School Emergency Relief (ESSER) - Homeless Children and Youth	84.425W	15566	<u>76,739</u>	<u>-</u>
Subtotal			<u>26,594,885</u>	<u>746,997</u>

Los Angeles County Office of Education  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2024

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing	Pass-Through Entity Identifying Number	Federal Expenditures	Amounts Passed Through to Subrecipients
ESSA School Improvement Funding for LEAs	84.010	15438	\$ 441,196	\$ -
ESSA School Improvement Funding for COEs	84.010	15439	1,071,818	-
ESSA Comprehensive Support and Improvement (CSI) COE Plan Development and Implementation	84.010	15565	893,686	-
Title I, Part A, Basic Grants Low-Income and Neglected	84.010	14329	3,509,887	-
Title I, Part D, Subpart 2, Local Delinquent Programs	84.010	14357	1,610,182	-
Subtotal			<u>7,526,769</u>	<u>-</u>
Title I, Migrant Education Summer Program	84.011	10005	625,947	342,892
Title I, Part C, Migrant Education (Regular and Summer Program)	84.011	14326	3,172,257	1,338,026
Title I, Part C, Migrant Education (MESRP)	84.011	10144	85,494	82,190
Subtotal			<u>3,883,698</u>	<u>1,763,108</u>
Title II, Part A, Supporting Effective Instruction Local Grants	84.367	14341	149	-
Title II, Part A, 21st Century California School Leadership Academy	84.367	15664	2,930,645	1,636,777
Subtotal			<u>2,930,794</u>	<u>1,636,777</u>
Title II, Comprehensive Literacy State Development (CLSD)	84.371	15493	1,376,921	494,125
Title IV, 21st Century Community Learning Centers (CCLC) Technical Assistance	84.287	14350	1,281,698	-
Title IV, Part A, Student Support and Academic Enrichment Grant	84.424	15391, 15396	351,254	-
Education for Homeless Children and Youth Passed through California Department of Rehabilitation	84.196	14332	485,373	-
Workability II, Transitions Partnership Program	84.126	10006	1,073,187	-
Total U.S. Department of Education			<u>50,625,139</u>	<u>7,466,811</u>
Total Federal Financial Assistance			<u>\$ 274,853,082</u>	<u>\$ 177,336,490</u>

Los Angeles County Office of Education  
 Schedule of Average Daily Attendance  
 Year Ended June 30, 2024

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	Final Report	
	Second Period Report	Annual Report
County Office of Education		
Regular ADA		
Elementary	13.98	19.13
High School	492.46	497.33
Special High Schools		
Ninth through twelfth	997.95	1,004.67
Total regular ADA	1,504.39	1,521.13
Community Day School		
Seventh and eighth	3.63	4.07
Ninth through twelfth	33.57	34.26
Total community day school	37.20	38.33
Total ADA	1,541.59	1,559.46

Los Angeles County Office of Education  
Reconciliation of Annual Financial and Budget Report with Audited Financial Statements  
Year Ended June 30, 2024

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There were no adjustments to the Unaudited Actual Financial Report, which required reconciliation to the audited financial statements at June 30, 2024.

Los Angeles County Office of Education  
Schedule of Financial Trends and Analysis  
Year Ended June 30, 2024

	(Budget) 2025 <sup>1</sup>	2024	2023 <sup>1</sup>	2022 <sup>1</sup>
General Fund				
Revenues	\$ 688,150,637	\$ 721,008,837	\$ 613,112,661	\$ 710,936,570
Other sources and transfers in	21,749,900	2,515,688	2,717,113	108,777
Total revenues and other sources	<u>709,900,537</u>	<u>723,524,525</u>	<u>615,829,774</u>	<u>711,045,347</u>
Expenditures	680,791,189	615,419,965	556,381,590	684,676,833
Other uses and transfers out	21,650,000	-	7,810,117	953,203
Total expenditures and other uses	<u>702,441,189</u>	<u>615,419,965</u>	<u>564,191,707</u>	<u>685,630,036</u>
Increase in Fund Balance	<u>\$ 7,459,348</u>	<u>\$ 108,104,560</u>	<u>\$ 51,638,067</u>	<u>\$ 25,415,311</u>
Ending Fund Balance	<u>\$ 462,911,428</u>	<u>\$ 455,452,080</u>	<u>\$ 347,347,520</u>	<u>\$ 295,709,453</u>
Available Reserves <sup>2</sup>	<u>\$ 72,596,857</u>	<u>\$ 68,661,167</u>	<u>\$ 59,664,177</u>	<u>\$ 77,648,546</u>
Available Reserves as a Percentage of Total Outgo	<u>10.33%</u>	<u>11.16%</u>	<u>10.58%</u>	<u>11.33%</u>
Long-Term Liabilities	<u>N/A</u>	<u>\$ 413,120,905</u>	<u>\$ 419,469,339</u>	<u>\$ 251,209,562</u>
K-12 Average Daily Attendance at Annual	<u>1,692</u>	<u>1,559</u>	<u>1,514</u>	<u>1,491</u>

The General Fund balance (including restricted program carryovers) has increased by \$159,742,627 over the past two years. The fiscal year 2024-2025 budget projects a surplus of \$7,459,348 (1.64%). For an Office of Education this size, the State recommends available (unrestricted) reserves of at least two percent of total General Fund expenditures, transfers out, and other uses (total outgo). The Office of Education's Board policy requires available unrestricted reserves of at least ten percent of total General Fund expenditures, transfers out, and other uses (total outgo).

The Office of Education has incurred operating surpluses in the past three years, and anticipates incurring an operating surplus during the 2024-2025 fiscal year. Total long-term liabilities have increased by \$161,911,343 over the past two years.

Actual average daily attendance has increased by 68 over the past two years. An increase of 133 ADA is anticipated during fiscal year 2024-2025. LCFF protections have provided for a three year average of ADA for purposes of per pupil funding. The benefit of averaging with pre-covid attendance will end next year with funded ADA anticipated to decrease by 199.70.

<sup>1</sup> Financial information for 2025, 2023, and 2022 are included for analytical purposes only and has not been subjected to audit.

<sup>2</sup> Available reserves consist of all unassigned fund balances including all amounts reserved for economic uncertainties contained with the General Fund.

Los Angeles County Office of Education

Schedule of Charter Schools

Year Ended June 30, 2024

Name of Charter School	Charter Number	Included in Audit Report
Alma Fuerte Public School	1859	No
Animo City of Champions Charter High School	1874	No
Aspire Antonio Maria Lugo Academy	0694	No
Aspire Ollin University Preparatory Academy	0693	No
Bridges Preparatory Academy	2114	No
Da Vinci RISE High	2017	No
Environmental Charter Middle School	1204	No
Environmental Charter Middle School - Inglewood	1501	No
Environmental Charter High School - Gardena	2098	No
Intellectual Virtues Academy	1814	No
Jardin de la Infancia Charter School	0663	No
KIPP Poder Public School	2112*	No
Russell Westbrook Why Not? Middle	1818*	No
Russell Westbrook Why Not? High	1817	No
Lashon Academy	1560	No
Lashon Academy City	2029	No
Magnolia Science Academy #1	0438	No
Magnolia Science Academy #2	0906	No
Magnolia Science Academy #3	0917	No
Magnolia Science Academy #5	0987	No
North Valley Military Institute College Preparatory Academy	0540**	No
Odyssey Charter School	0249	No
Soleil Academy Charter School	1931	No
The SEED School of Los Angeles County	2108	No
Valiente College Preparatory	1744*	No
We The People High School	2045*	No

Financial information for the above schools is not a part of the audited financial statements for the Office of Education and is not included in the independent audit because they are fiscally independent charter schools.

\* Closed as of June 30, 2024.

\*\* Closed as of August 31, 2023.

Los Angeles County Office of Education  
Combining Balance Sheet – Non-Major Governmental Funds  
June 30, 2024

	Student Activity Fund	Special Education Pass-Through Fund	Forest Reserve Fund	County School Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Total Non-Major Governmental Funds
<b>Assets</b>						
Deposits and investments	\$ 122,691	\$ 1,714,033	\$ 20,788	\$ 17,320,386	\$ 43,765,582	\$ 62,943,480
Receivables	-	6,957	2,361	197,068	484,533	690,919
<b>Total assets</b>	<b>\$ 122,691</b>	<b>\$ 1,720,990</b>	<b>\$ 23,149</b>	<b>\$ 17,517,454</b>	<b>\$ 44,250,115</b>	<b>\$ 63,634,399</b>
<b>Liabilities and Fund Balances</b>						
<b>Liabilities</b>						
Accounts payable	-	\$ 1,789,256	\$ 23,149	\$ 38,515	\$ 943,961	\$ 2,794,881
<b>Fund Balances</b>						
Restricted	122,691	-	-	17,478,939	35,040,979	52,642,609
Committed	-	-	-	-	8,265,175	8,265,175
Unassigned	-	(68,266)	-	-	-	(68,266)
<b>Total fund balances</b>	<b>122,691</b>	<b>(68,266)</b>	<b>-</b>	<b>17,478,939</b>	<b>43,306,154</b>	<b>60,839,518</b>
<b>Total liabilities and fund balances</b>	<b>\$ 122,691</b>	<b>\$ 1,720,990</b>	<b>\$ 23,149</b>	<b>\$ 17,517,454</b>	<b>\$ 44,250,115</b>	<b>\$ 63,634,399</b>



Los Angeles County Office of Education

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Non-Major Governmental Funds  
Year Ended June 30, 2024

	Student Activity Fund	Special Education Pass-Through Fund	Forest Reserve Fund	County School Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Total Non-Major Governmental Funds
Revenues						
Federal sources	\$ -	\$ 2,680,631	\$ 695,367	\$ -	\$ -	\$ 3,375,998
Other State sources	-	21,821,040	-	-	-	21,821,040
Other local sources	281,927	25,147	-	875,058	5,100,009	6,282,141
Total revenues	281,927	24,526,818	695,367	875,058	5,100,009	31,479,179
Expenditures						
Current						
Plant services	-	-	-	-	57,461	57,461
Ancillary services	266,169	-	-	-	-	266,169
Other outgo	-	24,501,671	591,062	-	-	25,092,733
Facility acquisition and construction	-	-	-	111,371	2,164,559	2,275,930
Total expenditures	266,169	24,501,671	591,062	111,371	2,222,020	27,692,293
Excess of Revenues Over Expenditures	15,758	25,147	104,305	763,687	2,877,989	3,786,886
Other Financing Uses						
Transfers out	-	-	(104,305)	-	-	(104,305)
Net Change in Fund Balances	15,758	25,147	-	763,687	2,877,989	3,682,581
Fund Balance - Beginning	106,933	(93,413)	-	16,715,252	40,428,165	57,156,937
Fund Balance - Ending	\$ 122,691	\$ (68,266)	\$ -	\$ 17,478,939	\$ 43,306,154	\$ 60,839,518

## **Note 1 - Purpose of Schedules**

### **Schedule of Expenditures of Federal Awards (SEFA)**

#### Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the Office of Education under programs of the federal government for the year ended June 30, 2024. The information is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Office of Education, it is not intended to and does not present the net position or changes in net position of the Office of Education.

#### Summary of Significant Accounting Policies

Expenditures reported in the Schedule are reported on the modified accrual basis of accounting, except for subrecipient expenditures, which are recorded on the cash basis. When applicable, such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

#### Indirect Cost Rate

The Office of Education has not elected to use the ten percent de minimis cost rate.

### **Schedule of Average Daily Attendance**

Average daily attendance (ADA) is a measurement of the number of pupils attending classes of the Office of Education. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of State funds are made to school districts and offices of education. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

### **Reconciliation of Annual Financial and Budget Report With Audited Financial Statements**

This schedule provides the information necessary to reconcile the fund balance of all funds reported on the Unaudited Actual Financial Report to the audited financial statements.

### **Schedule of Financial Trends and Analysis**

This schedule discloses the Office of Education's financial trends by displaying past years' data along with subsequent year budget information. These financial trend disclosures are used to evaluate the Office of Education's ability to continue as a going concern for a reasonable period of time.

### **Schedule of Charter Schools**

This schedule lists all Charter Schools chartered by the Office of Education, and displays information for each Charter School on whether or not the Charter School is included in the Office of Education audit.

**Non-Major Governmental Funds - Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances**

These schedules are included to provide information regarding the individual funds that have been included in the Non-Major Governmental Funds column on the Governmental Funds Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances.



Other Information  
June 30, 2024

Los Angeles County Office of Education

**ORGANIZATION**

The Los Angeles County Office of Education (the Office of Education) was established in 1852 after California became a State and the legislature created for each county an Office of the County Superintendent of Schools and consists of an area comprising all of Los Angeles County. The Office of Education operates programs and services for teachers, administrators, parents, 80 school districts, and 13 community college districts in Los Angeles County - the nation's most populous county with nearly 2.0 million students. The Office of Education also provides many education programs, including Los Angeles County's Head Start-State Preschool program, which is the largest in the nation. There were no boundary changes during the year.

**GOVERNING BOARD**

<u>MEMBER</u>	<u>OFFICE</u>	<u>TERM EXPIRES</u>
Yvonne Chan	President	June 30, 2026
Stanley L. Johnson, Jr.	Vice-President	June 30, 2024
James Cross	Member	June 30, 2025
Andrea Foggy-Paxton	Member	June 30, 2025
Betty Forrester	Member	June 30, 2025
Theresa Montano	Member	June 30, 2027
Monte E. Perez	Member	June 30, 2026

**ADMINISTRATION**

<u>NAME</u>	<u>DIVISION</u>	<u>TITLE</u>
Debra Duardo, M.S.W, Ed.D.	Superintendent's Office	Superintendent
Ruth Perez, Ed.D	Deputy Superintendent's Office	Deputy Superintendent
Erin M. Simon, Ed.D	Deputy Superintendent's Office	Associate Superintendent
Karen Kimmel	Business Services	Chief Financial Officer
Maricela Ramirez, Ed.D	Education and Special Programs	Chief Education Officer
Ruben Valles	Educational Services	Chief Academic Officer
Kanika White, Ed.D	Human Resources Services	Chief Human Resource Officer
José R. González	Technology Services	Chief Technology Officer
Alicia Garoupa, LCSW	Wellbeing and Support Services	Chief Wellbeing and Support Officer
Daisy Esqueda, Ed.D	Superintendent's Office	Chief of Staff and Strategic Initiatives



Independent Auditor's Reports  
June 30, 2024

**Los Angeles County Office of Education**



**Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance  
and Other Matters Based on an Audit of Financial Statements Performed in Accordance with  
*Government Auditing Standards***

To the Honorable Board President and Members of the Board of Education,  
and Debra Duardo, M.S.W., Ed.D., Superintendent  
Los Angeles County Office of Education  
Downey, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Los Angeles County Office of Education (the Office of Education), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Office of Education’s basic financial statements and have issued our report thereon dated December 3, 2024.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Office of Education’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Office of Education’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Office of Education’s internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Office of Education’s financial statements will not be prevented or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Office of Education’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Office of Education’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Office of Education’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

The image shows a handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Rancho Cucamonga, California  
December 3, 2024





## **Independent Auditor’s Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance Required by the Uniform Guidance**

To the Honorable Board President and Members of the Board of Education,  
and Debra Duardo, M.S.W., Ed.D., Superintendent  
Los Angeles County Office of Education  
Downey, California

### **Report on Compliance for Each Major Federal Program**

#### ***Opinion on Each Major Federal Program***

We have audited the Los Angeles County Office of Education’s (the Office of Education) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Office of Education’s major federal programs for the year ended June 30, 2024. The Office of Education’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Los Angeles County Office of Education complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

#### ***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Office of Education and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Office of Education’s compliance with the compliance requirements referred to above.

### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Office of Education's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Office of Education's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Office of Education's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Office of Education's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Office of Education's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Office of Education's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## Report on Internal Control over Compliance

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Rancho Cucamonga, California  
December 3, 2024



## Independent Auditor's Report on State Compliance and on Internal Control Over Compliance

To the Honorable Board President and Members of the Board of Education,  
and Debra Duardo, M.S.W., Ed.D., Superintendent  
Los Angeles County Office of Education  
Downey, California

### Report on Compliance

#### *Opinion on State Compliance*

We have audited the Los Angeles County Office of Education's (the Office of Education) compliance with the requirements specified in the *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, applicable to the Office of Education's state program requirements identified below for the year ended June 30, 2024.

In our opinion, the Los Angeles County Office of Education complied, in all material respects, with the compliance requirements referred to above that are applicable to the laws and regulations of the state programs noted in the table below for the year ended June 30, 2024.

#### *Basis for Opinion*

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), and the *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Office of Education and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the Office of Education's compliance with the compliance requirements referred to above.

#### *Responsibilities of Management for Compliance*

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Office of Education's state programs.

**Auditor’s Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Office of Education’s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Office of Education’s compliance with the requirements of the state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Office of Education’s compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances.
- Obtain an understanding of the Office of Education’s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of the Office of Education’s internal controls over compliance. Accordingly, we express no such opinion; and
- Select and test transactions and records to determine the Office of Education’s compliance with the state laws and regulations applicable to the following items:

2023-2024 K-12 Audit Guide Procedures	Procedures Performed
Local Education Agencies Other Than Charter Schools	
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Not applicable
Independent Study	Yes
Continuation Education	Not applicable
Instructional Time	Not applicable
Instructional Materials	Yes
Ratios of Administrative Employees to Teachers	Not applicable

2023-2024 K-12 Audit Guide Procedures	Procedures Performed
Classroom Teacher Salaries	Not applicable
Early Retirement Incentive	Not applicable
GANN Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	Yes
Middle or Early College High Schools	Not applicable
K-3 Grade Span Adjustment	Not applicable
Apprenticeship: Related and Supplemental Instruction	Yes
Comprehensive School Safety Plan	Yes
District of Choice	Not applicable
Home to School Transportation Reimbursement	Not applicable
 School Districts, County Offices of Education, and Charter Schools	
Proposition 28 Arts and Music in Schools	Yes
After/Before School Education and Safety Program	Not applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study - Course Based	Not applicable
Immunizations	Yes
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	Yes
Expanded Learning Opportunities Program	Not applicable
Transitional Kindergarten	Not applicable
 Charter Schools	
Attendance	Not applicable
Mode of Instruction	Not applicable
Nonclassroom-Based Instruction/Independent Study	Not applicable
Determination of Funding for Nonclassroom-Based Instruction	Not applicable
Annual Instructional Minutes - Classroom Based	Not applicable
Charter School Facility Grant Program	Not applicable

The term “Not Applicable” is used above to mean either the Office of Education did not offer the program during the current fiscal year, the Office of Education did not participate in the program during the current fiscal year, or the program applies to a different type of local education agency.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identify during the audit.

## Report on Internal Control over Compliance

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention from those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Rancho Cucamonga, California  
December 3, 2024



Schedule of Findings and Questioned Costs  
June 30, 2024

# Los Angeles County Office of Education



**Financial Statements**

Type of auditor's report issued	Unmodified
Internal control over financial reporting	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Noncompliance material to financial statements noted?	No

**Federal Awards**

Internal control over major Federal programs	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Type of auditor's report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a)	No

**Identification of major Federal programs**

<u>Name of Federal Program or Cluster</u>	<u>Federal Financial Assistance Listing</u>
ESSA School Improvement Funding for LEAs	84.010
ESSA School Improvement Funding for COEs	84.010
ESSA Comprehensive Support and Improvement (CSI) COE	
Plan Development and Implementation	84.010
Title I, Part A, Basic Grants Low-Income and Neglected	84.010
Title I, Part D, Subpart 2, Local Delinquent Programs	84.010
Title I, Migrant Education Summer Program	84.011
Title I, Part C, Migrant Education (Regular and Summer Program)	84.011
Title I, Part C, Migrant Education (MESRP)	84.011
Head Start Cluster	93.600
Dollar threshold used to distinguish between type A and type B programs	\$3,000,000
Auditee qualified as low-risk auditee?	Yes

**State Compliance**

Internal control over state compliance programs	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Type of auditor's report issued on compliance for programs	Unmodified

None reported.

None reported.

None reported.

There were no audit findings reported in the prior year's Schedule of Findings and Questioned Costs.

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.

- 2024-25 First Interim Report Narrative
- Standardized Account Code Structure (SACS) Forms
- Budget Report – First Interim as of November 12, 2024



# **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

1910199000000  
Form TCI  
F811F6T5AS(2024-25)

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2024-25 Original Budget	2024-25 Board Approved Operating Budget	2024-25 Actuals to Date	2024-25 Projected Totals
011	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 Carryover	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 Carryover	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								

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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,324,047.00</b>	<b>2,324,047.00</b>	<b>13,709.65</b>	<b>2,347,877.00</b>	<b>23,830.00</b>	<b>1.0%</b>
<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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			115,326,992.00	115,326,992.00	40,579,055.44	117,998,849.00	2,671,857.00	2.3%
<b>TOTAL, REVENUES</b>			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%
<b>TOTAL, CERTIFICATED SALARIES</b>			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%
<b>TOTAL, CLASSIFIED SALARIES</b>			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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>69,427,913.00</b>	<b>69,427,913.00</b>	<b>18,913,397.12</b>	<b>66,372,111.00</b>	<b>3,055,802.00</b>	<b>4.4%</b>
<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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>7,346,710.00</b>	<b>7,346,710.00</b>	<b>2,372,178.71</b>	<b>8,764,055.00</b>	<b>(1,417,345.00)</b>	<b>-19.3%</b>
<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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>46,808,451.00</b>	<b>46,808,451.00</b>	<b>14,505,790.35</b>	<b>49,341,175.91</b>	<b>(2,532,724.91)</b>	<b>-5.4%</b>
<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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>8,433,987.00</b>	<b>8,433,987.00</b>	<b>272,076.00</b>	<b>2,784,859.00</b>	<b>5,649,128.00</b>	<b>67.0%</b>
<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)
<b>Transfers of Pass-Through Revenues</b>								
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%
<b>Special Education SELPA Transfers of Apportionments</b>								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
<b>ROC/P Transfers of Apportionments</b>								
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%
<b>Debt Service</b>								
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		

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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)
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%

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2024-25 First Interim

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Los Angeles County Office of Education  
Los Angeles County

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

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%
<b>TOTAL, FEDERAL REVENUE</b>			<b>270,530,299.00</b>	<b>270,530,299.00</b>	<b>51,331,394.74</b>	<b>337,469,986.00</b>	<b>66,939,687.00</b>	<b>24.7%</b>
<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%

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2024-25 First Interim

19 10199 000000

Los Angeles County Office of Education  
Los Angeles County

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

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)
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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>56,332,689.00</b>	<b>56,332,689.00</b>	<b>6,986,694.01</b>	<b>70,319,706.00</b>	<b>13,987,017.00</b>	<b>24.8%</b>
<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								
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								

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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 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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>53,392,273.00</b>	<b>53,392,273.00</b>	<b>83,012,961.57</b>	<b>60,873,607.00</b>	<b>7,481,334.00</b>	<b>14.0%</b>
<b>TOTAL, REVENUES</b>			<b>388,375,771.00</b>	<b>388,375,771.00</b>	<b>141,331,050.32</b>	<b>477,340,022.00</b>	<b>88,964,251.00</b>	<b>22.9%</b>
<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%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>29,501,192.00</b>	<b>29,501,192.00</b>	<b>9,581,043.71</b>	<b>33,465,426.57</b>	<b>(3,964,234.57)</b>	<b>-13.4%</b>
<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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>37,932,726.00</b>	<b>37,932,726.00</b>	<b>11,764,506.85</b>	<b>42,703,992.52</b>	<b>(4,771,266.52)</b>	<b>-12.6%</b>
<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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>40,791,771.00</b>	<b>40,791,771.00</b>	<b>9,875,267.70</b>	<b>45,650,977.85</b>	<b>(4,859,206.85)</b>	<b>-11.9%</b>
<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%



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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%

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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)
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>								

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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)
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)			15,493,792.00	15,493,792.00	0.00	15,493,792.00	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)
<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 Carry over	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 Carry over	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				154,419.00		
Part O Carry over	0000	9780						
Differentiated Assistance Carry over	0000	9780						
Specialized High School Carry over	0000	9780						
Unrealized Indirect Expenditures	0000	9780						
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 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%

**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%
<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%
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%
<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%

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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>58,656,736.00</b>	<b>58,656,736.00</b>	<b>7,000,403.66</b>	<b>72,667,583.00</b>	<b>14,010,847.00</b>	<b>23.9%</b>
<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								

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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>168,719,265.00</b>	<b>168,719,265.00</b>	<b>123,592,017.01</b>	<b>178,872,456.00</b>	<b>10,153,191.00</b>	<b>6.0%</b>
<b>TOTAL, REVENUES</b>			<b>688,150,637.00</b>	<b>688,150,637.00</b>	<b>213,272,893.18</b>	<b>787,741,195.00</b>	<b>99,590,558.00</b>	<b>14.5%</b>
<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%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>72,400,125.00</b>	<b>72,400,125.00</b>	<b>22,293,927.89</b>	<b>73,659,978.57</b>	<b>(1,259,853.57)</b>	<b>-1.7%</b>
<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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>121,903,715.00</b>	<b>121,903,715.00</b>	<b>37,962,601.35</b>	<b>124,213,242.52</b>	<b>(2,309,527.52)</b>	<b>-1.9%</b>
<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%



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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>110,219,684.00</b>	<b>110,219,684.00</b>	<b>28,788,664.82</b>	<b>112,023,088.85</b>	<b>(1,803,404.85)</b>	<b>-1.6%</b>
<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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>12,719,804.00</b>	<b>12,719,804.00</b>	<b>3,082,771.58</b>	<b>18,147,485.42</b>	<b>(5,427,681.42)</b>	<b>-42.7%</b>
<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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>314,536,198.00</b>	<b>314,536,198.00</b>	<b>64,047,260.06</b>	<b>386,894,163.62</b>	<b>(72,357,965.62)</b>	<b>-23.0%</b>
<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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>8,844,155.00</b>	<b>8,844,155.00</b>	<b>705,608.59</b>	<b>4,227,339.00</b>	<b>4,616,816.00</b>	<b>52.2%</b>
<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								

# SACS 25

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)
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%
<b>(c) TOTAL, SOURCES</b>			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%
<b>(d) TOTAL, USES</b>			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		
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(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 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>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		

# SACS 28

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 000000  
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>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								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
Unassigned/Unappropriated Amount								
<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%
<b>TOTAL, REVENUES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

# 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 000000  
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		



# SACS 31

Los Angeles County Office of Education  
Los Angeles County

2024-25 First Interim  
Student Activity Special Revenue Fund  
Exhibit: Restricted Balance Detail

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

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

1910199000000  
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

1910199000000  
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%
<b>TOTAL, LCFF SOURCES</b>			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%
<b>TOTAL, FEDERAL REVENUE</b>			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%
<b>TOTAL, OTHER STATE REVENUE</b>			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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	68,266.00	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			26,498,275.00	26,498,275.00	8,049,653.88	27,554,407.00	(1,056,132.00)	-4.0%
<b>TOTAL, EXPENDITURES</b>			26,498,275.00	26,498,275.00	8,049,653.88	27,554,407.00		

# SACS 34

Los Angeles County Office of Education  
Los Angeles County

2024-25 First Interim  
Special Education Pass-Through Fund  
Restricted Detail

1910199000000  
Form 10I  
F811F6T5AS(2024-25)

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

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)
<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%

**SACS 37**

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)
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>3,116,335.00</b>	<b>3,116,335.00</b>	<b>794,701.20</b>	<b>3,924,271.00</b>	<b>(807,936.00)</b>	<b>-25.9%</b>
<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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>594,450.00</b>	<b>594,450.00</b>	<b>16,215.83</b>	<b>898,286.00</b>	<b>(303,836.00)</b>	<b>-51.1%</b>
<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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>74,781,563.00</b>	<b>74,781,563.00</b>	<b>11,258,724.86</b>	<b>89,826,033.00</b>	<b>(15,044,470.00)</b>	<b>-20.1%</b>
<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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>545,232.00</b>	<b>545,232.00</b>	<b>34,193.11</b>	<b>835,836.00</b>	<b>(290,604.00)</b>	<b>-53.3%</b>
<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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>386,919.00</b>	<b>386,919.00</b>	<b>94,731.00</b>	<b>289,878.00</b>	<b>97,041.00</b>	<b>25.1%</b>
<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%

**SACS 38**

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)
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

1910199000000  
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

1910199000000  
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

1910199000000  
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%
<b>TOTAL, REVENUES</b>			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%
<b>TOTAL, EXPENDITURES</b>			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%

# SACS 42

Los Angeles County Office of Education  
Los Angeles County

2024-25 First Interim  
Forest Reserve Fund  
Restricted Detail

1910199000000  
Form 161  
F811F6T5AS(2024-25)

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

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)
<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

1910199000000  
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

1910199000000  
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								



**SACS 47**

Los Angeles County Office of Education  
Los Angeles County

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

1910199000000  
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)
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%

**SACS 48**

Los Angeles County Office of Education  
Los Angeles County

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

1910199000000  
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)
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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			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%
<b>TOTAL, CAPITAL OUTLAY</b>			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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			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		8913	0.00	0.00	0.00	0.00	0.00	0.0%
From: All Other Funds								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			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%

**SACS 49**

Los Angeles County Office of Education  
Los Angeles County

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

1910199000000  
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)
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>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 + 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

1910199000000  
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

1910199000000  
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								

**SACS 52**

Los Angeles County Office of Education  
Los Angeles County

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

1910199000000  
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)
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%

**SACS 53**

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

1910199000000  
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>Proceeds</b>								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		



# SACS 55

Los Angeles County Office of Education  
Los Angeles County

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

1910199000000  
Form 401  
F811F6T5AS(2024-25)

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

1910199000000  
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**

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>Components of Ending Net Position</b>								
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>								

**SACS 58**

Los Angeles County Office of Education  
Los Angeles County

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

1910199000000  
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)
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>39,100.00</b>	<b>39,100.00</b>	<b>1,496.56</b>	<b>39,100.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>10,906,090.00</b>	<b>10,906,090.00</b>	<b>4,885,664.46</b>	<b>10,906,090.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>12,018,247.00</b>	<b>12,018,247.00</b>	<b>5,236,775.06</b>	<b>12,018,247.00</b>		
<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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(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

1910199000000  
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 761  
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		

# SACS 61

Los Angeles County Office of Education  
Los Angeles County

2024-25 First Interim  
Warrant/Pass-Through Fund  
Exhibit: Restricted Net Position Detail

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

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>	<b>540.08</b>	<b>540.08</b>	<b>607.41</b>	<b>607.41</b>	<b>67.33</b>	<b>12.0%</b>
<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>	<b>1,155.48</b>	<b>1,155.48</b>	<b>1,198.78</b>	<b>1,198.78</b>	<b>43.30</b>	<b>4.0%</b>
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	<b>1,695.56</b>	<b>1,695.56</b>	<b>1,806.19</b>	<b>1,806.19</b>	<b>110.63</b>	<b>7.0%</b>
<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)						



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	9,267,892.02
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: \_\_\_\_\_ 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**

- 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@laco.e.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	

# SACS 69

Los Angeles County Office of Education  
Los Angeles County

First Interim  
2024-25 Projected Year Totals  
Every Student Succeeds Act Maintenance of Effort  
Expenditures

19 10199 000000  
Form ESMOE  
F811F6T5AS(2024-25)

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	7699	0.00
		9200	7651	
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:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	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>	
<b>(For information only - not for use when claiming/recovering indirect costs)</b>	
(Line A8 divided by Line B19)	6.95%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
<b>(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)</b>	
(Line A10 divided by Line B19)	5.74%

**Part IV - Carry-forward Adjustment**

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

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

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

<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%

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 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	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 011, 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 011)						
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 011) (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 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)						
(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 011, 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 011)						
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					



# SACS 79

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 011) (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 fundng to unrestricted						

**SACS 80**

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 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 011) (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

# SACS 82

Los Angeles County Office of Education  
Los Angeles County

First Interim  
2024-25 Projected Year Totals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

19 10199 000000  
Form SIAI  
F811F6T5AS(2024-25)

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				
011 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								
081 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								
091 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								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 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								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
161 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	99,900.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					20,500,000.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

First Interim  
2024-25 Projected Year Totals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
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								

# SACS 84

Los Angeles County Office of Education  
Los Angeles County

First Interim  
2024-25 Projected Year Totals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

19 10199 0000000  
Form SIAI  
F811F6T5AS(2024-25)

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				
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:

**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		Percent Change	Status
	Budget Adoption	First Interim		
	Budget (Form 01CS, Item 1B-2)	Projected Year Totals (Form AI) (Form MYPI)		
<b>County and Charter School Alternative Education Grant ADA (Form A/AI, Lines B1d and C2d)</b>				
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
<b>District Funded County Program ADA (Form A/AI, Line B2g)</b>				
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
<b>County Operations Grant ADA (Form A/AI, Line B5)</b>				
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
<b>Charter School ADA and Charter School Funded County Program ADA (Form A/AI, Lines C1 and C3f)</b>				
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:**  
(required if NOT met)

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:

**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.

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

**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		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01, Objects 1000-3999) (Form 01CS, Item 3B)	Projected Year Totals (Form 01, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
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
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Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)

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.

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

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.

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

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.

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

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.

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

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		
<b>Total Federal, Other State, and Other Local Revenues (Section 4A)</b>				
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
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)</b>				
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.

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**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).

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

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**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.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
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%
<b>County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):</b>	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)

b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

	Current Year Projected Year Totals (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
	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 Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (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	
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	

**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
<b>County Office's Reserve Standard Percentage Level:</b>	<b>2%</b>	<b>2%</b>	<b>2%</b>

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### 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		
		Projected Year Totals	1st Subsequent Year	2nd Subsequent 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.	<b>County Office's Reserve Standard (Greater of Line A5 or Line A6)</b>	<b>15,571,464.06</b>	<b>15,766,693.94</b>	<b>15,884,041.18</b>

### 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.

Reserve Amounts		Current Year		
(Unrestricted resources 0000-1999 except line 4)		Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
		(2024-25)	(2025-26)	(2026-27)
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%
<b>County Office's Reserve Standard</b>				
(Section 8A, Line 7):		<b>15,571,464.06</b>	<b>15,766,693.94</b>	<b>15,884,041.18</b>
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)

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# SACS 97

**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)

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

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
<b>TOTAL:</b>				<b>41,725,274</b>

Type of Commitment (continued):	Prior Year (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (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
<b>Total Annual Payments:</b>	<b>17,862,562</b>	<b>5,250,750</b>	<b>4,993,987</b>	<b>4,962,602</b>
<b>Has total annual payment increased over prior year (2023-24)</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>

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

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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)

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

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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

	Budget Adoption (Form 01CS, Item S7A)	First Interim
2 OPEB Liabilities		
a. Total OPEB liability	14,475,095.00	14,475,095.00
b. OPEB plan(s) fiduciary net position (if applicable)	12,870,560.00	12,870,560.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	1,604,535.00	1,604,535.00
d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Jul 01, 2023	Jul 01, 2023

	Budget Adoption (Form 01CS, Item S7A)	First Interim
3 OPEB Contributions		
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2024-25)	800,524.00	800,524.00
1st Subsequent Year (2025-26)	800,524.00	800,524.00
2nd Subsequent Year (2026-27)	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)	1,235,437.00	1,287,594.92
1st Subsequent Year (2025-26)	1,235,437.00	1,287,673.00
2nd Subsequent Year (2026-27)	1,235,437.00	1,287,673.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2024-25)	1,146,142.00	1,146,142.00
1st Subsequent Year (2025-26)	1,146,142.00	1,146,142.00
2nd Subsequent Year (2026-27)	1,146,142.00	1,146,142.00
d. Number of retirees receiving OPEB benefits		
Current Year (2024-25)	110.00	110.00
1st Subsequent Year (2025-26)	110.00	110.00
2nd Subsequent Year (2026-27)	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

2 Self-Insurance Liabilities

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs	21,345,000.00	21,345,000.00
b. Unfunded liability for self-insurance programs	0.00	0.00

3 Self-Insurance Contributions

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2024-25)	0.00	0.00
1st Subsequent Year (2025-26)	0.00	0.00
2nd Subsequent Year (2026-27)	0.00	0.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2024-25)	10,544,054.00	11,341,662.00
1st Subsequent Year (2025-26)	10,544,054.00	11,341,662.00
2nd Subsequent Year (2026-27)	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
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**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
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2. Total cost of H&W benefits

3,305,345	3,371,452	3,540,025
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3. Percent of H&W cost paid by employer

95.7%	95.7%	95.7%
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4. Percent projected change in H&W cost over prior year

0.0%	2.0%	5.0%
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# SACS 102

Los Angeles County Office of Education  
Los Angeles County

2024-25 First Interim  
County School Service Fund  
County Office of Education Criteria and Standards Review

19 10199 0000000  
Form 01CSI  
F811F6T5AS(2024-25)

**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
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**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")

[ ]	[ ]	[ ]
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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

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

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

	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	8,376,216	8,795,027	9,234,778
3. Percent of H&W cost paid by employer	88.0%	88.0%	88.0%
4. Percent projected change in H&W cost over prior year	(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?

No

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

If Yes, explain the nature of the new costs:

[ ]

# SACS 104

Los Angeles County Office of Education  
Los Angeles County

2024-25 First Interim  
County School Service Fund  
County Office of Education Criteria and Standards Review

19 10199 0000000  
Form 01CSI  
F811F6T5AS(2024-25)

**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.):

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**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
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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
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	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
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4. Amount included for any tentative salary schedule increases

0	0	0
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**Management/Supervisor/Confidential**

**Health and Welfare (H&W) Benefits**

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
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1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Yes	Yes	Yes
16,620,943	17,451,990	18,324,590
88.8%	88.8%	88.8%
(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)
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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

Yes	Yes	Yes

**Management/Supervisor/Confidential**

**Other Benefits (mileage, bonuses, etc.)**

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
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1. Are costs of other benefits included in the interim and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

Yes	Yes	Yes

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?

No

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)
- A2. Is the system of personnel position control independent from the payroll system?
- A3. Is the County Operations Grant ADA decreasing in both the prior and current fiscal years?
- 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?
- 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?
- A6. Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7. Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to the CDE.)
- A8. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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.

End of County Office First Interim Criteria and Standards Review

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**

<b>FUND</b>	<b>RESOURCE</b>	<b>NEG. EFB</b>
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.			

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**

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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.

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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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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:

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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. 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**

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**LACOE FY 2024 - 25**  
**Budget Report - First Interim**  
**As of November 12, 2024**

**Grand Total Summary**  
**Restricted and Unrestricted**

	Adopted Budget as of 07/01/2024	Budget Revisions	Current Adjusted Budget as of 11/12/2024
<b>Beginning Balance</b>	211,855,970		264,708,454
<b>REVENUES</b>			
LCFF Sources	190,244,337	8,486,833	198,731,170
Federal Revenue	270,530,299	66,939,687	337,469,986
Other State Revenue	58,656,736	14,010,847	72,667,583
Other Local Revenue	168,719,265	10,153,191	178,872,456
Interfund Transfers In	99,900	0	99,900
Contributions-LCFF ADA Allocations	0	0	0
Contributions-Encroachment/Other	0	0	0
COVID Programs Adjustments	0	0	0
<b>Current Year Revenue</b>	<b>688,250,537</b>	<b>99,590,558</b>	<b>787,841,095</b>
<b>EXPENDITURES</b>			
Certificated Salaries	72,400,125	5,216,523	77,616,648
Classified Salaries	121,903,715	7,616,946	129,520,661
Employee Benefits	110,219,684	7,133,665	117,353,349
Books and Supplies	12,719,804	5,427,681	18,147,485
Services and Other Operating Expenditures	314,536,198	72,357,966	386,894,164
Capital Outlay	8,844,155	(4,616,816)	4,227,339
Other Outgo - Excluded Indirect Costs Transfers	0	0	0
Other Outgo - Transfer of Indirect Costs	61,817,508	(2,409,603)	59,407,905
Interfund Transfers Out	0	0	0
Other Uses	0	0	0
Vacant Positions Savings Adjustments-Estimated Actuals	0	(14,594,347)	(14,594,347)
COVID Programs Adjustments	0	0	0
<b>Current Year Expenditure</b>	<b>702,441,189</b>	<b>76,132,015</b>	<b>778,573,204</b>
<b>Net of Current Year Revenue &amp; Expenditures</b>	<b>(14,190,652)</b>	<b>23,458,543</b>	<b>9,267,891</b>
<b>Projected Ending Balance--Surplus/(Deficit)</b>	<b>197,665,318</b>	<b>23,458,543</b>	<b>273,976,345</b>

	Adopted Budget as of 07/01/2024	Budget Revisions	Current Adjusted Budget as of 11/12/2024
County School Service Fund			
Total Revenues & Other Financing Sources	688,250,537	99,590,558	787,841,095
Total Expenditures & Other Financing Uses	702,441,189	76,132,015	778,573,204
Net Increase / (Decrease) in Fund Balance	(14,190,652)	23,458,543	9,267,891
Estimated Beginning Fund Balance	211,855,970	52,852,484	264,708,454
<b>Ending Fund Balance</b>	<b>197,665,318</b>	<b>23,458,543</b>	<b>273,976,345</b>
Non spendable (petty cash/stores/prepays)	1,163,364	(443,364)	720,000
Restricted	72,943,894	51,316,469	124,260,363
Assigned (BEST project)	30,000,000	10,000,000	40,000,000
Assigned (TS-refresh and DVP)	789,000	(789,000)	0
Assigned (Part O carryover)	2,234,500	2,265,500	4,500,000
Assigned (CTE carryover)	5,763,907	(608,988)	5,154,919
Assigned (Differentiated Assistance)	24,610,505	(3,695,062)	20,915,443
Unrealized Indirect Costs	-	154,419	154,419
Reserve for Economic Uncertainties	60,160,148	18,111,053	78,271,201
Total	197,665,318	76,311,027	273,976,345

<b>Total Available Reserve by Amount</b>	<b>78,271,201</b>
<b>Total Available Reserve by Percentage</b>	<b>10.05%</b>

**LACOE FY 2024 - 25**  
**Budget Report - First Interim**  
**As of November 12, 2024**

**Restricted Totals**  
**Summary**

	Adopted Budget as of 07/01/2024	Budget Revisions	Current Adjusted Budget as of 11/12/2024
<b>REVENUES</b>			
LCFF Sources	8,120,510	556,213	8,676,723
Federal Revenue	270,530,299	66,939,687	337,469,986
Other State Revenue	56,332,689	13,987,017	70,319,706
Other Local Revenue	53,392,273	7,481,334	60,873,607
Interfund Transfers In	0	0	0
Contributions-LCFF ADA Allocations	0	0	0
Contributions-Encroachment/Other	15,493,792	0	15,493,792
COVID Programs Adjustments	0	0	0
<b>Current Year Revenue</b>	<b>403,869,563</b>	<b>88,964,251</b>	<b>492,833,814</b>
<b>EXPENDITURES</b>			
Certificated Salaries	29,501,192	3,964,235	33,465,427
Classified Salaries	37,932,726	4,771,267	42,703,993
Employee Benefits	40,791,771	4,859,207	45,650,978
Books and Supplies	5,373,094	4,010,336	9,383,430
Services and Other Operating Expenditures	267,727,747	69,825,241	337,552,988
Capital Outlay	410,168	1,032,312	1,442,480
Other Outgo - Excluded Indirect Costs Transfers	0	0	0
Other Outgo - Transfer of Indirect Costs	26,204,427	3,655,737	29,860,164
Interfund Transfers Out	0	0	0
Other Uses	0	0	0
Vacant Positions Savings Adjustments-Estimated Actuals	0	0	0
COVID Programs Adjustments	0	0	0
<b>Current Year Expenditure</b>	<b>407,941,125</b>	<b>92,118,335</b>	<b>500,059,459</b>
<b>Net of Current Year Revenue &amp; Expenditures</b>	<b>(4,071,562)</b>	<b>(3,154,084)</b>	<b>(7,225,645)</b>

**LACOE FY 2024 - 25**  
**Budget Report - First Interim**  
**As of November 12, 2024**

**Services to Designated Agencies**  
**Part S - Fund 01.7 - Restricted**

	Adopted Budget as of 07/01/2024	Budget Revisions	Current Adjusted Budget as of 11/12/2024
<b>REVENUES</b>			
LCFF Sources	0	0	0
Federal Revenue	0	243,613	243,613
Other State Revenue	33,758,301	12,907,014	46,665,315
Other Local Revenue	49,796,162	3,676,912	53,473,074
Interfund Transfers In	0	0	0
Contributions-LCFF ADA Allocations	0	0	0
Contributions-Encroachment/Other	8,835,002	0	8,835,002
COVID Programs Adjustments	0	0	0
<b>Current Year Revenue</b>	<b>92,389,465</b>	<b>16,827,539</b>	<b>109,217,004</b>
<b>EXPENDITURES</b>			
Certificated Salaries	10,723,758	1,362,630	12,086,388
Classified Salaries	6,349,939	2,803,566	9,153,505
Employee Benefits	13,141,350	2,231,942	15,373,292
Books and Supplies	1,188,212	1,175,359	2,363,571
Services and Other Operating Expenditures	53,082,651	10,967,429	64,050,080
Capital Outlay	127,168	(127,168)	0
Other Outgo - Excluded Indirect Costs Transfers	0	0	0
Other Outgo - Transfer of Indirect Costs	9,785,214	990,031	10,775,245
Interfund Transfers Out	0	0	0
Other Uses	0	0	0
Vacant Positions Savings Adjustments-Estimated Actuals	0	0	0
COVID Programs Adjustments	0	0	0
<b>Current Year Expenditure</b>	<b>94,398,292</b>	<b>19,403,789</b>	<b>113,802,081</b>
<b>Net of Current Year Revenue &amp; Expenditures</b>	<b>(2,008,827)</b>	<b>(2,576,250)</b>	<b>(4,585,077)</b>

Includes adjustments that net to zero

	Revenue	Expenditures
<b>Budget adjustments to align with grant letters or contracts</b>		
Performance Tasks Embedded In Learning for Science	6,853,317	6,853,317
JJCPA FYS Direct Services	3,000,000	3,000,000
California Community Schools Partnership Program/R-TAC	2,547,681	2,547,681
CCSPP Cohort II	767,904	767,904
Diverse Education Leaders Pipeline Initiative (DELPI)	440,000	440,000
Building a Better Brother	350,000	350,000
CalHOPE 3.0 Mindfulness and Wellbeing	329,448	329,448
LACDPH Schools COVID Prevention Partnership - Absenteeism	243,613	243,613
CAL - Math, Science, and Computer Science	241,893	241,893
Antibias Education Grant Program	192,769	192,769
Computer Science Supplementary Authorization Incentive Grant	42,000	42,000
CCSESA Arts Initiative	11,500	11,500
CCSESA Arts Initiative Prop 28	5,000	5,000
Early Care and Education - H RTP	(18,478)	(18,478)
<b>Beginning balance carryovers or adjust budget to reflect available funds</b>		
CTE Apprenticeship	264,438	1,569,547
Equity Leads	1,500,000	1,500,002
Arts and Music in Schools (AMS) Prop 28	228,840	654,478
Employee Asst Service Ed-EASE	-	275,707
Digital Innovation and Inclusion	-	145,000
Educator Effectiveness FY 2021-26	-	113,109
QRIS Supplemental	-	32,060
CTE Credentials	-	26,023
Alcohol Tobacco & Other Drugs	-	12,832
Expended Learning Opp.-Paras	-	9,013
California Comm. Foundation - Kaiser	(558)	8,010
Impact Legacy - First 5 LA	-	(1,301)
MTSS-CA SUMS- COE PHASE 3	-	(1,813)
MTSS-SUMS-Region Lead-PHASE 3	-	(5,023)
Mental Health Student Services Act (MHSSA)	-	(10,836)
Community School Initiative II	-	(11,790)
LCSSP Learning CSS Program	(171,828)	82,124
<b>Total</b>	<b>16,827,539</b>	<b>19,403,789</b>

**LACOE FY 2024 - 25**  
**Budget Report - First Interim**  
**As of November 12, 2024**

**LACOE SELPA AND CHARTER SELPA**

**Part C - Fund 01.3 - Restricted**

	Adopted Budget as of 07/01/2024	Budget Revisions	Current Adjusted Budget as of 11/12/2024
<b>REVENUES</b>			
LCFF Sources	8,120,510	556,213	8,676,723
Federal Revenue	116,271	0	116,271
Other State Revenue	2,506,634	(556,213)	1,950,421
Other Local Revenue	300,000	0	300,000
Interfund Transfers In	0	0	0
Contributions-LCFF ADA Allocations	0	0	0
Contributions-Encroachment/Other	6,658,790	0	6,658,790
COVID Programs Adjustments	0	0	0
<b>Current Year Revenue</b>	<b>17,702,205</b>	<b>0</b>	<b>17,702,205</b>
<b>EXPENDITURES</b>			
Certificated Salaries	7,519,598	186,369	7,705,967
Classified Salaries	2,072,794	(32,396)	2,040,398
Employee Benefits	4,615,994	61,144	4,677,138
Books and Supplies	103,244	(7,750)	95,494
Services and Other Operating Expenditures	2,104,995	(207,367)	1,897,628
Capital Outlay	0	0	0
Other Outgo - Excluded Indirect Costs Transfers	0	0	0
Other Outgo - Transfer of Indirect Costs	1,671,189	0	1,671,189
Interfund Transfers Out	0	0	0
Other Uses	0	0	0
Vacant Positions Savings Adjustments-Estimated Actuals	0	0	0
COVID Programs Adjustments	0	0	0
<b>Current Year Expenditure</b>	<b>18,087,814</b>	<b>0</b>	<b>18,087,814</b>
<b>Net of Current Year Revenue &amp; Expenditures</b>	<b>(385,609)</b>	<b>0</b>	<b>(385,609)</b>

Includes adjustments that net to zero

**LACOE FY 2024 - 25**  
**Budget Report - First Interim**  
**As of November 12, 2024**

**HEADSTART - CHILD DEVELOPMENT / STATE PRESCHOOL**

**Fund 01.2 - Restricted**

	Adopted Budget as of 07/01/2024	Budget Revisions	Current Adjusted Budget as of 11/12/2024
<b>REVENUES</b>			
LCFF Sources	0	0	0
Federal Revenue	197,066,345	65,402,161	262,468,506
Other State Revenue	0	0	0
Other Local Revenue	0	0	0
Interfund Transfers In	0	0	0
Contributions-LCFF ADA Allocations	0	0	0
Contributions-Encroachment/Other	0	0	0
COVID Programs Adjustments	0	0	0
<b>Current Year Revenue</b>	<b>197,066,345</b>	<b>65,402,161</b>	<b>262,468,506</b>
<b>EXPENDITURES</b>			
Certificated Salaries	0	1,600	1,600
Classified Salaries	12,486,125	1,538,525	14,024,650
Employee Benefits	7,624,399	1,218,387	8,842,786
Books and Supplies	636,655	528,144	1,164,799
Services and Other Operating Expenditures	170,975,008	59,857,499	230,832,507
Capital Outlay	200,000	219,835	419,835
Other Outgo - Excluded Indirect Costs Transfers	0	0	0
Other Outgo - Transfer of Indirect Costs	5,144,158	2,038,171	7,182,329
Interfund Transfers Out	0	0	0
Other Uses	0	0	0
Vacant Positions Savings Adjustments-Estimated Actuals	0	0	0
COVID Programs Adjustments	0	0	0
<b>Current Year Expenditure</b>	<b>197,066,345</b>	<b>65,402,161</b>	<b>262,468,506</b>
<b>Net of Current Year Revenue &amp; Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>

Includes adjustments that net to zero

	Revenue	Expenditures
<u>Budget adjustments to align with grant letters or contracts</u>		
HS Basic Carryover I	28,753,426	28,753,426
Head Start Basic	13,772,876	13,772,876
Early Head Start	6,595,397	6,595,397
EHS Exp. Basic CO I	3,463,943	3,463,943
QCC Block Grant	3,000,013	3,000,013
EHS Exp. Startup CO II	2,993,776	2,993,776
Head Start Ext Duration/Dosage	1,622,218	1,622,218
EHS Expansion Basic	1,096,129	1,096,129
EHS T&TA Carryover I	885,756	885,756
Early Head Start TTA	850,118	850,118
EHS T&TA Carryover II	649,533	649,533
HS T&TA Carryover I	561,845	561,845
EHS Exp. T&TA Carryover I	389,156	389,156
EHS Expansion T&TA	276,596	276,596
Head Start TTA	258,615	258,615
EHS Exp. CCP CO III	134,716	134,716
EHS Exp. Basic CO II	49,244	49,244
EHS Exp. T&TA CO II	41,465	41,465
HS CARES OTS	6,618	6,618
EHS Exp. Startup CO I	721	721
<b>Total</b>	<b>65,402,161</b>	<b>65,402,161</b>



LACOE FY 2024 - 25  
 Budget Report - First Interim  
 As of November 12, 2024

**SPECIAL PROJECTS and EDUCATIONAL PROGRAMS \***

**Part B - Funds 01.2 and Part C - Funds 01.3 Restricted**

	Adopted Budget as of 07/01/2024	Budget Revisions	Current Adjusted Budget as of 11/12/2024
<b>REVENUES</b>			
LCFF Sources	0	0	0
Federal Revenue	73,347,683	1,293,913	74,641,596
Other State Revenue	20,067,754	1,636,216	21,703,970
Other Local Revenue	3,296,111	3,804,422	7,100,533
Interfund Transfers In	0	0	0
Contributions-LCFF ADA Allocations	0	0	0
Contributions-Encroachment/Other	0	0	0
COVID Programs Adjustments	0	0	0
<b>Current Year Revenue</b>	<b>96,711,548</b>	<b>6,734,551</b>	<b>103,446,099</b>

<b>EXPENDITURES</b>			
Certificated Salaries	11,257,836	2,413,636	13,671,472
Classified Salaries	17,023,868	461,572	17,485,440
Employee Benefits	15,410,028	1,347,734	16,757,762
Books and Supplies	3,444,983	2,314,583	5,759,566
Services and Other Operating Expenditures	41,565,093	(792,320)	40,772,773
Capital Outlay	83,000	939,645	1,022,645
Other Outgo - Excluded Indirect Costs Transfers	0	0	0
Other Outgo - Transfer of Indirect Costs	9,603,866	627,535	10,231,401
Interfund Transfers Out	0	0	0
Other Uses	0	0	0
Vacant Positions Savings Adjustments-Estimated Actuals	0	0	0
COVID Programs Adjustments	0	0	0
<b>Current Year Expenditure</b>	<b>98,388,674</b>	<b>7,312,384</b>	<b>105,701,058</b>

<b>Net of Current Year Revenue &amp; Expenditures</b>	<b>(1,677,126)</b>	<b>(577,833)</b>	<b>(2,254,959)</b>
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Includes adjustments that net to zero

	Revenue	Expenditures
<u>Budget adjustments to align with grant letters or contracts</u>		
GLAEF-Dual Enrollment Coordination & Expanded Learning Pilot	2,104,630	2,104,630
California Golden State Pathways Program (GSPP)	948,475	948,475
CYBHI - Round 5	750,000	750,000
Creative AWARE Project	729,635	729,635
CLSD- California's Literacy Initiative	708,847	708,847
EWIG_EWIG-EL	684,716	684,716
ESSA-CSI-LEA	634,798	634,798
CYBHI - Round 2	620,733	620,733
Title I Part A Basic	430,366	430,366
IASA Title I Part D Delinquent	417,286	417,286
Embedded Instruction for Early Learning California (EIEL)	270,065	270,065
PRISM	230,069	230,069
Supp Prog: Foster Youth Serv	221,975	221,975
TUPE Tier 2	139,019	139,019
LACOE Thriving School Project - KP	98,740	98,740
Career Tech Ed Incentive Grant	78,783	78,783
ESSA CSI COE Plan Approval Grant	75,033	75,033
Title IV, Part A Student Support and Academic Enrichment	72,972	72,972
Title III COE Reg Eng Learner S	55,126	55,126
ESSA CSI-COE	51,551	51,551
EWIG_CS	46,206	46,206
Title II, Pt A-Teacher Quality	38,209	38,209
Edu - Homeless Children & Yth	4,060	4,060
Alt Dispute Resol-LACOE SELPA	1,255	1,255
LEA HOMELESS LIAISON (LAHSA)	250	250
Classif. Sch Teacher Training	(101)	(101)
Alt Dispute-LACOECharter SELPA	(152)	(152)
Sp Ed IDEA Inclusive Practices- LACOE SELPA - 1901	(209)	(209)
TUPE CTALF PROP 56 SUPPLEMNTL	(1,732)	(1,732)
Title III - LEP Student Prog	(2,700)	(2,700)
American Rescue Plan- Homeless Children and Youth II (ARP HC	(4,089)	(4,089)
Clsfd Sch EE Teacher Cred-Rd 2	(6,163)	(6,163)
American Rescue Plan- Homeless Children and Youth II (ARP HC	(43,589)	(43,589)
Tobacco Use Prev Ed - COE/Adm	(45,641)	(45,641)
Human Traff Youth Prevent Edu	(45,985)	(45,985)
LA Cnty High Schl for the Arts	(69,291)	(69,291)
Elem & Sec Sch Emergency Relief III (ESSER III)Fd:Learnng Loss	(88,703)	(88,703)
21st Century CA Sch Leadership	(116,323)	(116,323)
TUPE Grade 6-12 Tier 2	(159,313)	(159,313)
Foster Youth Services Coord Pg	(237,087)	(237,087)
Homeless Education Technical Assistance Centers	(274,771)	(274,771)
ELO (E3) St Rsv-Emergency Needs	(275,844)	(275,844)
ELO (E3) St Rsv-Learning Loss	(547,439)	(547,439)
American Rescue Plan- Homeless I Program	(795,486)	(795,486)
<u>Beginning balance carryovers or adjust budget to reflect available funds</u>		
FY 23-2024 lottery ending balances carryovers and align with revenue projection	36,370	1,405,110
Kitchen Infrastructure and Training		(10,410)
Child Nutrition Kitchen Infrastructure and Training Fund		(11,061)
To match LACHSA Foundation Pledge of \$1.15M		(769,436)
<b>Total</b>	<b>6,734,551</b>	<b>7,312,384</b>

**LACOE FY 2024 - 25**  
**Budget Report - First Interim**  
**As of November 12, 2024**

**Unrestricted Totals**  
**Summary**

	Adopted Budget as of 07/01/2024	Budget Revisions	Current Adjusted Budget as of 11/12/2024
<b>REVENUES</b>			
LCFF Sources	182,123,827	7,930,620	190,054,447
Federal Revenue	0	0	0
Other State Revenue	2,324,047	23,830	2,347,877
Other Local Revenue	115,326,992	2,671,857	117,998,849
Interfund Transfers In	99,900	0	99,900
Contributions-LCFF ADA Allocations	0	0	0
Contributions-Encroachment/Other	(15,493,792)	0	(15,493,792)
COVID Programs Adjustments	0	0	0
<b>Current Year Revenue</b>	<b>284,380,974</b>	<b>10,626,307</b>	<b>295,007,281</b>
<b>EXPENDITURES</b>			
Certificated Salaries	42,898,933	1,252,288	44,151,221
Classified Salaries	83,970,989	2,845,679	86,816,668
Employee Benefits	69,427,913	2,274,458	71,702,371
Books and Supplies	7,346,710	1,417,345	8,764,055
Services and Other Operating Expenditures	46,808,451	2,532,725	49,341,176
Capital Outlay	8,433,987	(5,649,128)	2,784,859
Other Outgo - Excluded Indirect Costs Transfers	0	0	0
Other Outgo - Transfer of Indirect Costs	35,613,081	(6,065,340)	29,547,741
Interfund Transfers Out	0	0	0
Other Uses	0	0	0
Vacant Positions Savings Adjustments-Estimated Actuals	0	(14,594,347)	(14,594,347)
COVID Programs Adjustments	0	0	0
<b>Current Year Expenditure</b>	<b>294,500,064</b>	<b>(15,986,320)</b>	<b>278,513,744</b>
<b>Net of Current Year Revenue &amp; Expenditures</b>	<b>(10,119,090)</b>	<b>26,612,627</b>	<b>16,493,537</b>

**LACOE FY 2024 - 25  
Budget Report - First Interim  
As of November 12, 2024**

**Business & Educational Services  
Part A - Fund 01.4 - Unrestricted  
(Excludes BEST)**

	Adopted Budget as of 07/01/2024	Budget Revisions	Current Adjusted Budget as of 11/12/2024
<b>REVENUES</b>			
LCFF Sources	182,123,827	7,930,620	190,054,447
Federal Revenue	0	0	0
Other State Revenue	1,523,028	4,231	1,527,259
Other Local Revenue	19,894,794	2,604,355	22,499,149
Interfund Transfers In	0	0	0
Contributions-LCFF ADA Allocations	(13,788,845)	0	(13,788,845)
Contributions-Encroachment/Other	(31,372,151)	(485,654)	(31,857,805)
COVID Programs Adjustments	0	0	0
<b>Current Year Revenue</b>	<b>158,380,653</b>	<b>10,053,552</b>	<b>168,434,205</b>
<b>EXPENDITURES</b>			
Certificated Salaries	16,704,070	(176,534)	16,527,536
Classified Salaries	68,152,789	2,135,196	70,287,985
Employee Benefits	49,206,929	1,316,839	50,523,768
Books and Supplies	5,424,480	686,634	6,111,114
Services and Other Operating Expenditures	14,790,860	(1,416,998)	13,373,862
Capital Outlay	901,067	587,392	1,488,459
Other Outgo - Excluded Indirect Costs Transfers	0	0	0
Other Outgo - Transfer of Indirect Costs	(7,260,718)	(6,148,562)	(13,409,280)
Interfund Transfers Out	0	0	0
Other Uses	0	0	0
Vacant Positions Savings Adjustments-Estimated Actuals	0	(14,594,347)	(14,594,347)
COVID Programs Adjustments	0	0	0
<b>Current Year Expenditure</b>	<b>147,919,477</b>	<b>(17,610,380)</b>	<b>130,309,097</b>
<b>Net of Current Year Revenue &amp; Expenditures</b>	<b>10,461,176</b>	<b>27,663,932</b>	<b>38,125,108</b>

Includes adjustments that net to zero

	Revenue	Expenditures
Vacant Positions Savings Adjustments-Estimated		(14,594,347)
Position reclassifications or limited-term positions*		3,270,501
TS Hardware Refresh Revolving Account		789,090
66 Degrees Holding LLC contract		288,760
Special Programs Support and Transformation budgets		73,021
Convectus Contract		38,500
FY 23-24 invoice payments		27,878
Emergency Preparedness phone services		7,700
Adjust PERS Unfunded Liability according to actuarial		1,150,000
Various Chargebacks		(8,661,483)
<u>Realignment to revenue budgets</u>		
LCFF Adjustment	7,930,620	
Lottery - Part A	4,231	
Interest Income	2,500,000	
Inglewood USD Support	104,355	
Contributions-Encroachment/Other	(485,654)	
<b>Total</b>	<b>10,053,552</b>	<b>(17,610,380)</b>

\*Primary position reclassifications or limited-term positions:

Inglewood USD Support - Admin Specialist (EPR# 25-3261)	104,355
Special Programs Support and Transformation budgets	310,489
Cybersecurity Info System Security Specialist, Info System Spec Engineer, Staff Asst Trainee	182,190
Technical Project Manager	175,170
Application Development & Support (AD&S) Assistant Director, Application Developer, BI Engineer, Technical Project Manager, various Technical Specialists	790,334
Expand Procurement staff to support increases in workload from new grants	311,409
Payroll augmentation needs to be extended (2 FTEs) 4 staff members on extended leave require backfilling (5 FTEs)	483,206
Restructuring of 2 Accountants to 1 Principal Accountant & 1 Systems Specialist	(5,000)
Two (2) Micro-computer Support Technicians to support BEST Helpdesk calls	221,994
Other limited term changes	696,354
<b>Total</b>	<b>3,270,501</b>

**LACOE FY 2024 - 25**  
**Budget Report - First Interim**  
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**Business & Educational Services**  
**Part A - BEST - Unrestricted**

	Adopted Budget as of 07/01/2024	Budget Revisions	Current Adjusted Budget as of 11/12/2024
<b>REVENUES</b>			
LCFF Sources	0	0	0
Federal Revenue	0	0	0
Other State Revenue	0	0	0
Other Local Revenue	3,451,437	0	3,451,437
Interfund Transfers In	0	0	0
Contributions-LCFF ADA Allocations	0	0	0
Contributions-Encroachment/Other	0	0	0
COVID Programs Adjustments	0	0	0
<b>Current Year Revenue</b>	<u>3,451,437</u>	<u>0</u>	<u>3,451,437</u>
<b>EXPENDITURES</b>			
Certificated Salaries	0	123,830	123,830
Classified Salaries	5,228,223	565,557	5,793,780
Employee Benefits	2,994,161	258,235	3,252,396
Books and Supplies	85,000	264,375	349,375
Services and Other Operating Expenditures	9,882,835	5,032,523	14,915,358
Capital Outlay	7,527,920	(6,244,520)	1,283,400
Other Outgo - Excluded Indirect Costs Transfers	0	0	0
Other Outgo - Transfer of Indirect Costs	0	0	0
Interfund Transfers Out	0	0	0
Other Uses	0	0	0
Vacant Positions Savings Adjustments-Estimated Ac	0	0	0
COVID Programs Adjustments	0	0	0
<b>Current Year Expenditure</b>	<u>25,718,139</u>	<u>0</u>	<u>25,718,139</u>
<b>Net of Current Year Revenue &amp; Expenditures</b>	<u>(22,266,702)</u>	<u>0</u>	<u>(22,266,702)</u>

Includes adjustments that net to zero

**LACOE FY 2024 - 25**  
**Budget Report - First Interim**  
**As of November 12, 2024**

**Entrepreneurial & Designated Services**  
**Part O - Fund 01.8 - Unrestricted**

	Adopted Budget as of 07/01/2024	Budget Revisions	Current Adjusted Budget as of 11/12/2024
<b>REVENUES</b>			
LCFF Sources	0	0	0
Federal Revenue	0	0	0
Other State Revenue	520,652	0	520,652
Other Local Revenue	72,871,864	67,502	72,939,366
Interfund Transfers In	99,900	0	99,900
Contributions-LCFF ADA Allocations	0	0	0
Contributions-Encroachment/Other	1,884,052	0	1,884,052
COVID Programs Adjustments	0	0	0
<b>Current Year Revenue</b>	<b>75,376,468</b>	<b>67,502</b>	<b>75,443,970</b>
<b>EXPENDITURES</b>			
Certificated Salaries	5,824,982	109,495	5,934,477
Classified Salaries	7,222,558	61,159	7,283,717
Employee Benefits	6,406,313	48,522	6,454,835
Books and Supplies	628,423	56,674	685,097
Services and Other Operating Expenditures	15,094,469	254,016	15,348,485
Capital Outlay	5,000	6,250	11,250
Other Outgo - Excluded Indirect Costs Transfers	0	0	0
Other Outgo - Transfer of Indirect Costs	38,508,287	53,626	38,561,913
Interfund Transfers Out	0	0	0
Other Uses	0	0	0
Vacant Positions Savings Adjustments-Estimated Actuals	0	0	0
COVID Programs Adjustments	0	0	0
<b>Current Year Expenditure</b>	<b>73,690,032</b>	<b>589,742</b>	<b>74,279,774</b>
<b>Net of Current Year Revenue &amp; Expenditures</b>	<b>1,686,436</b>	<b>(522,240)</b>	<b>1,164,196</b>

Includes adjustments that net to zero

	Revenue	Expenditures
<u>Requested to use beginning balances</u>		
Outdoor & Marine Science Field	-	301,740
AVID - O	-	220,500
<u>Budget adjustments to align with contracts</u>		
Multilingual Academic Support (MAS)	41,104	41,104
Professional Development Center	26,398	26,398
<b>Total</b>	<b>67,502</b>	<b>589,742</b>

**LACOE FY 2024 - 25**  
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**Juvenile Court Schools**  
**Part C - Fund 01.3 - Unrestricted**

	Adopted Budget as of 07/01/2024	Budget Revisions	Current Adjusted Budget as of 11/12/2024
<b>REVENUES</b>			
LCFF Sources	0	0	0
Federal Revenue	0	0	0
Other State Revenue	82,040	10,786	92,826
Other Local Revenue	1,582,602	0	1,582,602
Interfund Transfers In	0	0	0
Contributions-LCFF ADA Allocations	12,703,940	0	12,703,940
Contributions-Encroachment/Other	9,625,818	752,428	10,378,246
COVID Programs Adjustments	0	0	0
<b>Current Year Revenue</b>	<b>23,994,400</b>	<b>763,214</b>	<b>24,757,614</b>
<b>EXPENDITURES</b>			
Certificated Salaries	11,779,615	(65,341)	11,714,274
Classified Salaries	1,777,315	97,167	1,874,482
Employee Benefits	6,036,227	179,969	6,216,196
Books and Supplies	590,487	180,830	771,317
Services and Other Operating Expenditures	1,717,210	339,243	2,056,453
Capital Outlay	0	1,750	1,750
Other Outgo - Excluded Indirect Costs Transfers	0	0	0
Other Outgo - Transfer of Indirect Costs	2,093,546	29,596	2,123,142
Interfund Transfers Out	0	0	0
Other Uses	0	0	0
Vacant Positions Savings Adjustments-Estimated Actuals	0	0	0
COVID Programs Adjustments	0	0	0
<b>Current Year Expenditure</b>	<b>23,994,400</b>	<b>763,214</b>	<b>24,757,614</b>
<b>Net of Current Year Revenue &amp; Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>

Includes adjustments that net to zero

	Revenue	Expenditures
Realignment the revenue projections	10,786	10,786
Contributions-Encroachment/Other	752,428	
FY 23-2024 lottery funding ending balances carryover		154,824
Established Special Programs Support and Transformation budgets		383,526
Two (2) Teachers positions at Los Padrinos School		214,078
<b>Total</b>	<b>763,214</b>	<b>763,214</b>

**LACOE FY 2024 - 25**  
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**Alternative Education Programs**  
**(County Community Schools and Independent Study)**

**Part C - Fund 01.3 - Unrestricted**

	Adopted Budget as of 07/01/2024	Budget Revisions	Current Adjusted Budget as of 11/12/2024
<b>REVENUES</b>			
LCFF Sources	0	0	0
Federal Revenue	0	0	0
Other State Revenue	24,054	2,763	26,817
Other Local Revenue	1,663,910	0	1,663,910
Interfund Transfers In	0	0	0
Contributions-LCFF ADA Allocations	1,084,905	0	1,084,905
Contributions-Encroachment/Other	3,408,900	62,246	3,471,146
COVID Programs Adjustments	0	0	0
<b>Current Year Revenue</b>	<b>6,181,769</b>	<b>65,009</b>	<b>6,246,778</b>
<b>EXPENDITURES</b>			
Certificated Salaries	2,094,655	10,000	2,104,655
Classified Salaries	478,971	0	478,971
Employee Benefits	1,278,215	0	1,278,215
Books and Supplies	225,665	46,603	272,268
Services and Other Operating Expenditures	1,379,447	8,406	1,387,853
Capital Outlay	0	0	0
Other Outgo - Excluded Indirect Costs Transfers	0	0	0
Other Outgo - Transfer of Indirect Costs	724,816	0	724,816
Interfund Transfers Out	0	0	0
Other Uses	0	0	0
Vacant Positions Savings Adjustments-Estimated Actuals	0	0	0
COVID Programs Adjustments	0	0	0
<b>Current Year Expenditure</b>	<b>6,181,769</b>	<b>65,009</b>	<b>6,246,778</b>
<b>Net of Current Year Revenue &amp; Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>

Includes adjustments that net to zero

	Revenue	Expenditures
Realignment the revenue projections	2,763	2,763
FY 23-2024 lottery funding ending balances carryover		62,246
Contributions-Encroachment/Other	62,246	
<b>Total</b>	<b>65,009</b>	<b>65,009</b>

**LACOE FY 2024 - 25**  
**Budget Report - First Interim**  
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**LACHSA****Part C - Fund 01.3 - Unrestricted**

	Adopted Budget as of 07/01/2024	Budget Revisions	Current Adjusted Budget as of 11/12/2024
<b>REVENUES</b>			
LCFF Sources	0	0	0
Federal Revenue	0	0	0
Other State Revenue	90,163	4,382	94,545
Other Local Revenue	8,382,599	0	8,382,599
Interfund Transfers In	0	0	0
Contributions-LCFF ADA Allocations	0	0	0
Contributions-Encroachment/Other	730,990	156,575	887,565
COVID Programs Adjustments	0	0	0
<b>Current Year Revenue</b>	<b>9,203,752</b>	<b>160,957</b>	<b>9,364,709</b>
<b>EXPENDITURES</b>			
Certificated Salaries	3,151,559	1,237,438	4,388,997
Classified Salaries	482,256	0	482,256
Employee Benefits	1,657,752	470,893	2,128,645
Books and Supplies	265,379	128,091	393,470
Services and Other Operating Expenditures	2,800,940	(1,675,465)	1,125,475
Capital Outlay	0	0	0
Other Outgo - Excluded Indirect Costs Transfers	0	0	0
Other Outgo - Transfer of Indirect Costs	845,866	0	845,866
Interfund Transfers Out	0	0	0
Other Uses	0	0	0
Vacant Positions Savings Adjustments-Estimated Actuals	0	0	0
COVID Programs Adjustments	0	0	0
<b>Current Year Expenditure</b>	<b>9,203,752</b>	<b>160,957</b>	<b>9,364,709</b>
<b>Net of Current Year Revenue &amp; Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>

Includes adjustments that net to zero

	Revenue	Expenditures
Realignment the revenue projections	4,382	4,382
Contributions-Encroachment/Other	156,575	
FY 23-2024 lottery funding ending balances carryover		156,575
<b>Total</b>	<b>160,957</b>	<b>160,957</b>



**LACOE FY 2024 - 25**  
**Budget Report - First Interim**  
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**I-POLY****Part C - Fund 01.3 - Unrestricted**

	Adopted Budget as of 07/01/2024	Budget Revisions	Current Adjusted Budget as of 11/12/2024
<b>REVENUES</b>			
LCFF Sources	0	0	0
Federal Revenue	0	0	0
Other State Revenue	84,110	1,668	85,778
Other Local Revenue	7,479,786	0	7,479,786
Interfund Transfers In	0	0	0
Contributions-LCFF ADA Allocations	0	0	0
Contributions-Encroachment/Other	228,599	(485,595)	(256,996)
COVID Programs Adjustments	0	0	0
<b>Current Year Revenue</b>	<b>7,792,495</b>	<b>(483,927)</b>	<b>7,308,568</b>
<b>EXPENDITURES</b>			
Certificated Salaries	3,344,052	13,400	3,357,452
Classified Salaries	628,877	(13,400)	615,477
Employee Benefits	1,848,316	0	1,848,316
Books and Supplies	127,276	54,138	181,414
Services and Other Operating Expenditures	1,142,690	(9,000)	1,133,690
Capital Outlay	0	0	0
Other Outgo - Excluded Indirect Costs Transfers	0	0	0
Other Outgo - Transfer of Indirect Costs	701,284	0	701,284
Interfund Transfers Out	0	0	0
Other Uses	0	0	0
Vacant Positions Savings Adjustments-Estimated Actuals	0	0	0
COVID Programs Adjustments	0	0	0
<b>Current Year Expenditure</b>	<b>7,792,495</b>	<b>45,138</b>	<b>7,837,633</b>
<b>Net of Current Year Revenue &amp; Expenditures</b>	<b>0</b>	<b>(529,065)</b>	<b>(529,065) *</b>

Includes adjustments that net to zero

	Revenue	Expenditures
Realignment the revenue projections	1,668	1,668
Adjust Contributions to utilize carry-over balance	(485,595)	
FY 23-2024 lottery funding ending balances carryover		43,470
<b>Total</b>	<b>(483,927)</b>	<b>45,138</b>

\* Note: The negative \$529,065 will be utilizing site carryover.

**LACOE FY 2024 - 25  
Budget Report - First Interim  
As of November 12, 2024**

**OTHER FUNDS**

Fund	Title	Beginning Reserves	Revenues	Revenues and Beginning Reserves	Other Restatement and Expenditures	Projected Ending Reserves
17.0	Special Reserve for Other Than Capital Outlay	190,743,630	21,650,000	212,393,630	0	212,393,630
67.1	Retiree Health Benefit Fund	11,115,302	1,225,261	12,340,563	1,023,250	11,317,313
67.3	Workers' Compensation	21,905,542	4,884,901	26,790,443	4,884,901	21,905,542
67.8	Other Claims	326,467	6,110,096	6,436,563	6,110,096	326,467
	<b>Adopted Budget as of 07/01/2024</b>	224,090,940	33,870,258	257,961,198	12,018,247	245,942,951
	<b>Adjusted Budget as of 11/12/2024</b>	224,090,940	32,720,258	256,811,198	12,018,247	244,792,951
	<b>Increase (Decrease)</b>	0	(1,150,000)	(1,150,000)	0	(1,150,000)

**FACILITIES AND CAPITAL OUTLAY**

35.2	County School Facilities - Modernization	90,286	0	90,286	85,821	4,465
35.3	County School Facilities - New Construction	17,388,653	0	17,388,653	5,689,578	11,699,075
	<b>Adopted Budget as of 07/01/2024</b>	17,478,939	0	17,478,939	5,775,399	11,703,540
	<b>Adjusted Budget as of 11/12/2024</b>	17,478,939	0	17,478,939	5,775,399	11,703,540
	<b>Increase (Decrease)</b>	0	0	0	0	0

**SELPA PASS - THROUGH**

10.0	Special Education Pass Through	(68,266)	26,498,275	26,430,009	26,498,275	(68,266)
	<b>Adopted Budget as of 07/01/2024</b>	(68,266)	26,498,275	26,430,009	26,498,275	(68,266)
	<b>Adjusted Budget as of 11/12/2024</b>	(68,266)	27,554,407	27,486,141	27,554,407	(68,266)
	<b>Increase (Decrease)</b>	0	1,056,132	1,056,132	1,056,132	0

**CHILD DEVELOPMENT / STATE PRESCHOOL**

12.0	Child Development/State Preschool	11,931,520	87,661,137	99,592,657	87,661,137	11,931,520
	<b>Adopted Budget as of 07/01/2024</b>	11,931,520	87,661,137	99,592,657	87,661,137	11,931,520
	<b>Adjusted Budget as of 11/12/2024</b>	11,931,520	104,491,417	116,422,937	106,517,883	9,905,054
	<b>Increase (Decrease)</b>	0	16,830,280	16,830,280	18,856,746	2,026,466

**FOREST RESERVE FUND**

16.0	Forest Reserve Fund	0	666,000	666,000	666,000	0
	<b>Adopted Budget as of 07/01/2024</b>	0	666,000	666,000	666,000	0
	<b>Adjusted Budget as of 11/12/2024</b>	0	666,000	666,000	666,000	0
	<b>Increase (Decrease)</b>	0	0	0	0	0

**SPECIAL RESERVE FUND - CAPITAL OUTLAY PROJECT**

40.0	Special Reserve Fund - Capital Outlay Projects	43,306,154	0	43,306,154	10,890,466	32,415,688
	<b>Adopted Budget as of 07/01/2024</b>	43,306,154	0	43,306,154	10,890,466	32,415,688
	<b>Adjusted Budget as of 11/12/2024</b>	43,306,154	0	43,306,154	11,895,762	31,410,392
	<b>Increase (Decrease)</b>	0	0	0	1,005,296	1,005,296

**Major adjustments:**

	Revenue	Expenditures
Fund 17.0 Adjust PERS Unfunded Liability according to actuarial	(1,150,000)	-
<b>Fund 17.0 Total</b>	<b>(1,150,000)</b>	<b>-</b>
Fund 10.0 Local Assistance-Charter School fund prior year balance carryovers	1,056,132	1,056,132
<b>Fund 10.0 Total</b>	<b>1,056,132</b>	<b>1,056,132</b>
Fund 12.0		
<u>Budget adjustments to align with grant letters or contracts</u>		
AB179 Child Care Stipend - CCTR	174,482	174,482
ARPA CCTR One Time Stipend	61,623	61,623
ARPA CSPP One Time Stipend	339,837	339,837
CA State Preschool - CCTR	58,989	58,989
CA State Preschool Program	416,306	416,306
CCTR ARPA AB110	53,240	53,240
CCTR ARPA Stipend	33,275	33,275
CCTR SB140 Transitional Subsidy for Centers	53,100	53,100
Child Development: ARP CA State Presch Prog-Rate Supplements	(572,128)	(572,128)
CSPP ARPA AB110 Round 2	3,429,398	3,429,398
CSPP SB140 One Time for Centers	170,100	170,100
CSPP SB140 Plus Rate	2,500,718	2,500,718
Early Education Teacher Development Grant	8,484,048	8,484,048
Inclusive Early Learning	2,930,607	2,930,607
SB140 Plus Rate_CCTR	455,789	455,789
<u>Budget adjustment to align with prior-year ending balances</u>		
UPK Countywide Planning and Capacity Building Grant	(1,759,104)	267,362
<b>Fund 12.0 Total</b>	<b>16,830,280</b>	<b>18,856,746</b>

Item VII. Recommendations

- C. Approval of Head Start and Early Learning Division 2025-26 State Programs Continued Funding Applications with Attached Staff Report

The Superintendent recommends that the County Board of Education approve submission of the 2025-26 continued funding applications for the General Child Care and Development Center-based Program (CCTR) and California State Preschool Program (CSPP).

**REPORT:**

This report provides the County Board with information on LACOE Head Start and Early Learning Division’s State Programs Continued Funding Applications for the 2025-26 program year. The continued funding applications, which are included as Attachment 1, will be submitted by January 15, 2024.

LACOE receives funds from the State of California to serve 1,239 two-, three-, and four-year-old children in CSPP, a three-hour program operating 175 days per year, which is partnered with Head Start or Early Head Start. LACOE also receives CCTR funds, which are partnered with Early Head Start to serve 341 infants and toddlers in a full-day program that operates for 234 days per year. The CCTR program focuses on enrolling children of families who are working, attending school, receiving job training, experiencing homelessness, and/or seeking employment.

In the 2025-26 program year, LACOE will continue to subcontract state funding with ten agencies. Nine of the ten agencies are also LACOE delegates for federally funded programs. Volunteers of America is solely a state program subcontractor with LACOE.

The anticipated funding amount for CSPP is \$11,278,397, and \$18,187,389 for CCTR. Attachment 2 Table 1 shows the funding allocated to each subcontractor for the 2025-26 program year.



State Preschool and General Child  
Care 2025-26 Continued Funding  
Application

December 10, 2024

# LACOE State Programs



LACOE State Programs



California Department of Social Services

CCTR: General Child Care Center-based Program



California Department of Education

CSPP: California State Preschool Program





# CSPP

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LACOE subcontracts with 8 delegates

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Serves children two to four years old

---

Operates for 175 days per year

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Three-hour program, partnered with Head Start or Early Head Start

# CCTR

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LACOE subcontracts with 4 delegates

---

Serves infants and toddlers

---

Operates for 234 days per year

---

Full-day program, partnered with Early Head Start

# 2025-26 Continued Funding Application

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## ❖ **CSPP and CCTR Programs**

- Subcontractors will continue implementing partnered/layered programs in collaboration with Head Start and Early Head Start.
- No programmatic changes are proposed for 2025-26.





# State Budget

<b>Program</b>	<b>Slots</b>	<b>Total Funding</b>
California State Preschool	1,239	\$11,278,397
General Child Care	341	\$18,187,389
<b>Total</b>	<b>1,580</b>	<b>\$29,465,786</b>



Thank you.



California Department of Education  
Early Education Division

EED-3704  
CFA FY 2025–26

## **Fiscal Year 2025–26 Continued Funding Application DUE DATE: 5:00p.m. November 1, 2024**

Contractors holding a current California State Preschool Program (CSPP) contract, and if applicable a Prekindergarten and Family Literacy Support (CPKS) contract, who wish to be considered for continued funding for fiscal year (FY) 2025–26 must complete this application for continued funding. The FY 2025–26 CFA Overview and Instructions may be accessed on the California Department of Education (CDE) CFA web page located at <https://www.cde.ca.gov/sp/cd/ci/cfa2526.asp>. Contractors are strongly encouraged to review the CFA Overview and Instructions before and after completion of the CFA and associated documents to confirm that the application and forms submitted for their agency have been completed in accordance with all applicable instructions.

Current contractors who apply for and are approved for continued funding do not need to sign a contract with the CDE to provide CSPP and CPKS services for FY 2025–26. Contracts will be automatically renewed in accordance with all applicable federal and state laws and Contract Terms and Conditions (CT&Cs). By signing this CFA, the contractor is indicating that it wishes to automatically renew its contract(s) for FY 2025–26 and accepts all of the terms and conditions of the 2025–26 CSPP contract, and if applicable the 2025–26 CPKS contract, which will be provided to the contractor no later than June 1, 2025.

Upon receipt of this CFA, the CDE will review the application and may contact your agency seeking additional information. If the CFA is returned to the CDE in a timely manner but is not fully and accurately completed, funding for FY 2025–26 may be delayed.

Please also note that contractors have no vested right to a subsequent contract. Completion of this CFA does not guarantee a renewal of funding. If the CDE determines your agency will not be renewed for a subsequent contract year, you will be notified in writing no later than April 7, 2025, pursuant to the *California Code of Regulations*, Title 5 (5 CCR) Section 17828.

Contractors that wish to reject the terms of the FY 2025–26 CSPP and/or CPKS contract must provide the CDE with a written notice that the terms of the contract(s) are rejected by sending an email to [EarlyEducationContracts@cde.ca.gov](mailto:EarlyEducationContracts@cde.ca.gov) on or before June 30, 2025. The email should come from the Executive Director/Superintendent of the contracting entity or their authorized representative and state that the terms of the FY 2025–26 CSPP and, as applicable, the CPKS contract are rejected. Contractors providing such notice to the CDE of the rejection of the terms of the contract will not have contract(s) in effect for FY 2025–26. Contractors cannot reject their CSPP contract and still receive funding under a CPKS contract as CPKS funding is tied to having a CSPP contract. If no notice is sent to the CDE, the contract will be automatically renewed, and no further action will be required from the contractor.

If a contractor wishes to terminate the contract for any reason during the FY 2025–26 contract term, the contractor shall notify the CDE of its intent to terminate the contract at least 90 calendar days in advance of contract termination and shall follow 5 CCR 17795.

If you have any questions regarding the CFA, please contact the CFA team by sending an email to [CFA@cde.ca.gov](mailto:CFA@cde.ca.gov).

<b>Section I – Contractor Information</b>	
Contractor Legal Name:	
Contractor “Doing Business As” (DBA):	
Headquartered County:	
Vendor Number:	
Executive Director Name:	
Executive Director Telephone Number:	
Executive Director Email Address:	
Legal Business Address:	
City:	
Zip Code:	
Mailing Address:	
City:	
Zip Code:	
Contact Name:	
Contact Title:	
Contact Telephone Number:	
Contact Email Address:	

**Contractor Name**

**Vendor #**

**Section II, Part I – Contract and Program Type**

Check all applicable boxes indicating the programs the contractor intends to continue to administer for FY 2025–26. The contractor agrees to continue implementation of these programs with funds provided by the CDE.

**Contract Type** *(select all that apply)*

CSPP

CPKS

**Does the CSPP operate a Family Childcare Home Education Network?**

Yes

No

**Does the CSPP operate any sites on Tribal reservations or Tribal Trust Lands?**

Yes

No

If yes, please indicate the name(s) of the Tribe(s) and each Tribal affiliated site:

**Program Type** *(select all that apply)*

Full-Day/Full-Year

Part-Day/Part-Year

Full-Day/Part-Year

Part-Day/Full-Year

**REQUIRED DOCUMENT:** A completed program calendar (EED 9730) form is required. If the contractor operates both a full-day and a part-day program, a separate program calendar (EED 9730) must be submitted for each.

**Contractor Name**

**Vendor #**

<b>Section II, Part II – Projected Enrollment</b>
Insert the number of subsidized children your agency expects to enroll with the CSPP contract for each county services are provided, as applicable.
How many counties does your agency operate in?
1. County Name: Number of Children to be Enrolled in Part-Day CSPP in the County: Number of Children to be Enrolled in Full-Day CSPP in the County: Total Number of Children to be Enrolled in the County:
2. County Name: Number of Children to be Enrolled in Part-Day CSPP in the County: Number of Children to be Enrolled in Full-Day CSPP in the County: Total Number of Children to be Enrolled in the County:
3. County Name: Number of Children to be Enrolled in Part-Day CSPP in the County: Number of Children to be Enrolled in Full-Day CSPP in the County: Total Number of Children to be Enrolled in the County:
Total Number of CSPP Children to be Enrolled:

**Contractor Name**

**Vendor #**

<b>Section III – Contractor’s Officers and Board of Directors Information</b>				
Does the contractor have a board of directors?		Yes	No	
If no, please explain the entity type and the governance structure, including the number of owners and partnerships.				
List all officers and board members/governing individuals (i.e., owner, director, etc.). Attach additional sheets as necessary.				
Name	Title	Telephone Number	Mailing Address	Email Address
Have any of the listed officers, board members, owners or other governing individuals ever served as an officer, board member, owner, or governing individual with an agency that received state or federal funding and which agency funding was terminated or involuntarily non-renewed, or the agency was debarred from funding for any period of time? <div style="text-align: center; margin: 10px 0;"> <span>Yes</span> <span style="margin-left: 100px;">No</span> </div> If yes, list on a separate page the officer(s), board member(s), owner(s) or other governing individual(s) to which this applies and include the former agency(ies) with which the individual(s) was/were previously affiliated and the circumstances leading to the termination, involuntary non-renewal or debarment.				

**Contractor Name**

**Vendor #**

**Section IV – Program Narrative**

A. Please select the box below if the contractor **does not** have program **or** minimum days of operation (MDO) changes.

No changes

B. If the contractor **does** have program and/or MDO changes, please select the type(s) of change(s) and complete the Program Narrative Change (EED-3704A).

Program change

MDO change

**NOTE:** Making changes to the MDO does not change the contract Maximum Reimbursable Amount (MRA).

**REQUIRED DOCUMENT:** Contractors requesting program and/or MDO changes must also submit a completed Program Narrative Change (EED-3704A).

**Section V – Subcontract Certification**

For purposes of this CFA, subcontractor refers to an agency, other than lead contracted agency, who provides CSPP services in accordance with the provisions contained in the California Code of Regulations, Title 5 (5 CCR) and the Contract Terms and Conditions (CT&C) through an agreement with the lead contracted agency.

A. Please select the box below if the contractor does not have subcontractors.

No subcontractors

B. Please select the box below if the contractor does have subcontractors and intends to continue to operate using the subcontractors previously approved by EED.

Subcontractors

**REQUIRED DOCUMENT:** Contractors who subcontract CSPP services must also submit a completed Subcontract Certification Form (EED-3704B).



## Form EED-3704B: Subcontract Certification

**Contractor Name:** Los Angeles County Office of Education

**Vendor Number:** 1019

**County:** Los Angeles County (SPA 3)

**Contract Type:** CSPP Part-Day/Part-Year

**Contract Maximum Reimbursable Amount (MRA):** \$ 11,278,397.00

**Subcontracted MRA Percentage:** 83.6

**Subcontractor #1 Legal Name:** Blind Childrens Center

Does this subcontractor also contract with the California Department of Education (CDE) Early Education Division (EED)?

Yes  No

Has your agency received written approval of the subcontract with this subcontractor from your assigned EED, Program Quality Implementation (PQI) office consultant?

Yes  No

If no, please contact your assigned EED, PQI office consultant to propose a new subcontract. Refer to California Code of Regulations, Title 5 (5 CCR) Section 17800 for subcontractor approval requirements.

If yes, please list the name(s) of the site(s) in which subcontracted services will occur, including site address, service county, and the percentage of the contract MRA that will be subcontracted.

Site No.	Site Name	Site Address	Service County	Percentage of MRA Subcontracted
1	Blind Childrens Center	4120 Marathon St. Los Angeles CA 90029	Los Angeles	2.3%
2				
3				
4				

**Subcontractor #2 Legal Name:** El Monte City School District

Does this subcontractor also contract with the California Department of Education (CDE) Early Education Division (EED)?

Yes     No

Has your agency received written approval of the subcontract with this subcontractor from your assigned EED, Program Quality Implementation (PQI) office consultant?

Yes     No

If no, please contact your assigned EED, PQI office consultant to propose a new subcontract. Refer to California Code of Regulations, Title 5 (5 CCR) Section 17800 for subcontractor approval requirements.

If yes, please list the name(s) of the site(s) in which subcontracted services will occur, including site address, service county, and the percentage of the contract MRA that will be subcontracted.

Site No.	Site Name	Site Address	Service County	Percentage of MRA Subcontracted
1	Cherrylee	5025 Buffington Road, El Monte, CA 91731	Los Angeles	0.99%
2	Cortada	3111 N. Potrero Avenue El Monte, CA 91731	Los Angeles	1.99%
3				
4				

## Form EED-3704B: Subcontract Certification

**Contractor Name:** Los Angeles Country Office of Education

**Vendor Number:** 119

**County:** Los Angeles County (SPA 3) ▼

**Contract Type:** CSPP Part-Day/Part-Year ▼

**Contract Maximum Reimbursable Amount (MRA):** \$ 11,278,397.00

**Subcontracted MRA Percentage:** 83.6

**Subcontractor #3 Legal Name:** Garvey School District

Does this subcontractor also contract with the California Department of Education (CDE) Early Education Division (EED)?

Yes     No

Has your agency received written approval of the subcontract with this subcontractor from your assigned EED, Program Quality Implementation (PQI) office consultant?

Yes     No

If no, please contact your assigned EED, PQI office consultant to propose a new subcontract. Refer to California Code of Regulations, Title 5 (5 CCR) Section 17800 for subcontractor approval requirements.

If yes, please list the name(s) of the site(s) in which subcontracted services will occur, including site address, service county, and the percentage of the contract MRA that will be subcontracted.

Site No.	Site Name	Site Address	Service County	Percentage of MRA Subcontracted
1	Dewey	525 E. Dewey Ave. San Gabriel CA 91776	Los Angeles	1.26%
2	Hillcrest	795 Pepper Street Monterey Park CA 91755	Los Angeles	2.51%
3	Williams	2444 Del Mar Ave. Rosemead, CA 91770	Los Angeles	2.51%
4				

## Form EED-3704B: Subcontract Certification

**Contractor Name:** Los Angeles Country Office of Education

**Vendor Number:** 119

**County:** Los Angeles County (SPA 4)

**Contract Type:** CSPP Part-Day/Part-Year



**Contract Maximum Reimbursable Amount (MRA):** \$ 11,278,397.00

**Subcontracted MRA Percentage:** 83.6

**Subcontractor #4 Legal Name:** Mountain View School District

Does this subcontractor also contract with the California Department of Education (CDE) Early Education Division (EED)?

Yes     No

Has your agency received written approval of the subcontract with this subcontractor from your assigned EED, Program Quality Implementation (PQI) office consultant?

Yes     No

If no, please contact your assigned EED, PQI office consultant to propose a new subcontract. Refer to California Code of Regulations, Title 5 (5 CCR) Section 17800 for subcontractor approval requirements.

If yes, please list the name(s) of the site(s) in which subcontracted services will occur, including site address, service county, and the percentage of the contract MRA that will be subcontracted.

Site No.	Site Name	Site Address	Service County	Percentage of MRA Subcontracted
1	Cogswell	1050 Fineview St. So. El Monte CA 91733	Los Angeles	0.84%
2				
3				
4				

## Form EED-3704B: Subcontract Certification

**Contractor Name:** Los Angeles County Office Of Education

**Vendor Number:** 1019

**County:** Los Angeles County (SPA 7)

**Contract Type:** CSPP Part-Day/Part-Year

**Contract Maximum Reimbursable Amount (MRA):** \$ 11,278,397.00

**Subcontracted MRA Percentage:** 83.6

**Subcontractor #5 Legal Name:** Norwalk-La Mirada Unified School District

Does this subcontractor also contract with the California Department of Education (CDE) Early Education Division (EED)?

Yes     No

Has your agency received written approval of the subcontract with this subcontractor from your assigned EED, Program Quality Implementation (PQI) office consultant?

Yes     No

If no, please contact your assigned EED, PQI office consultant to propose a new subcontract. Refer to California Code of Regulations, Title 5 (5 CCR) Section 17800 for subcontractor approval requirements.

If yes, please list the name(s) of the site(s) in which subcontracted services will occur, including site address, service county, and the percentage of the contract MRA that will be subcontracted.

Site No.	Site Name	Site Address	Service County	Percentage of MRA Subcontracted
1	Sanchez	11962 E. 162nd St Norwalk, CA 90652	Los Angeles	0.49%
2	Columbia	12830 Columbia Way Downey, CA 90242	Los Angeles	1.19%
3				
4				

## Form EED-3704B: Subcontract Certification

**Contractor Name:** Los Angeles County Office of Education

**Vendor Number:** 1019

**County:** Los Angeles County (SPA 7)

**Contract Type:** CSPP Part-Day/Part-Year

**Contract Maximum Reimbursable Amount (MRA):** \$ 11,278,397.00

**Subcontracted MRA Percentage:** 83.6

**Subcontractor #6 Legal Name:** Pacific Asian Consortium in Employment (PACE)

Does this subcontractor also contract with the California Department of Education (CDE) Early Education Division (EED)?

Yes     No

Has your agency received written approval of the subcontract with this subcontractor from your assigned EED, Program Quality Implementation (PQI) office consultant?

Yes     No

If no, please contact your assigned EED, PQI office consultant to propose a new subcontract. Refer to California Code of Regulations, Title 5 (5 CCR) Section 17800 for subcontractor approval requirements.

If yes, please list the name(s) of the site(s) in which subcontracted services will occur, including site address, service county, and the percentage of the contract MRA that will be subcontracted.

Site No.	Site Name	Site Address	Service County	Percentage of MRA Subcontracted
1	Aloha Learning Center HS	13000 Van Ness Ave., Gardena, CA 90249	Los Angeles	2.09%
2	Green	4520 W. 168th Street Lawndale, CA 90260	Los Angeles	2.23%
3	Early Explorers HS	1200 S. Manhattan Place, Los Angeles CA 90019	Los Angeles	2.23%
4	Good Beginnings	1839 South Hoover St., Los Angeles, CA 90006	Los Angeles	3.28%

**Subcontractor #6 Legal Name:** PACE continued...

Does this subcontractor also contract with the California Department of Education (CDE) Early Education Division (EED)?

Yes  No

Has your agency received written approval of the subcontract with this subcontractor from your assigned EED, Program Quality Implementation (PQI) office consultant?

Yes  No

If no, please contact your assigned EED, PQI office consultant to propose a new subcontract. Refer to California Code of Regulations, Title 5 (5 CCR) Section 17800 for subcontractor approval requirements.

If yes, please list the name(s) of the site(s) in which subcontracted services will occur, including site address, service county, and the percentage of the contract MRA that will be subcontracted.

Site No.	Site Name	Site Address	Service County	Percentage of MRA Subcontracted
1	Grandview HS	2300 James M. Wood Blvd., Los Angeles CA 90006	Los Angeles	1.12%
2	Learning Tree	1713 West 108th Street, Los Angeles CA 90047	Los Angeles	2.23%
3	Little Stars	1322 S. New Hampshire Ave. Los Angeles, CA 90006	Los Angeles	1.12%
4	Magnolia HS	1910 Magnolia Ave., Los Angeles CA 90007	Los Angeles	1.12%

**Subcontractor #6 Legal Name:** PACE continued.....

Does this subcontractor also contract with the California Department of Education (CDE) Early Education Division (EED)?

Yes  No

Has your agency received written approval of the subcontract with this subcontractor from your assigned EED, Program Quality Implementation (PQI) office consultant?

Yes  No

If no, please contact your assigned EED, PQI office consultant to propose a new subcontract. Refer to California Code of Regulations, Title 5 (5 CCR) Section 17800 for subcontractor approval requirements.

If yes, please list the name(s) of the site(s) in which subcontracted services will occur, including site address, service county, and the percentage of the contract MRA that will be subcontracted.

Site No.	Site Name	Site Address	Service County	Percentage of MRA Subcontracted
1	Rising Stars	731 Beacon Avenue Los Angeles, CA 90017	Los Angeles	1.82%
2	St. John	14517 Crenshaw Blvd. Gardena, CA 90249	Los Angeles	1.12%
3	West Blvd.	1809 West Blvd. Los Angeles, CA 90019	Los Angeles	2.09%
4				



## Form EED-3704B: Subcontract Certification

**Contractor Name:** Los Angeles County Office of Education

**Vendor Number:** 1019

**County:** Los Angeles County (SPA 7)

**Contract Type:** CSPP Part-Day/Part-Year

**Contract Maximum Reimbursable Amount (MRA):** \$ 11,278,397.00

**Subcontracted MRA Percentage:** 83.6

**Subcontractor #7 Legal Name:** Plaza De La Raza

Does this subcontractor also contract with the California Department of Education (CDE) Early Education Division (EED)?

Yes     No

Has your agency received written approval of the subcontract with this subcontractor from your assigned EED, Program Quality Implementation (PQI) office consultant?

Yes     No

If no, please contact your assigned EED, PQI office consultant to propose a new subcontract. Refer to California Code of Regulations, Title 5 (5 CCR) Section 17800 for subcontractor approval requirements.

If yes, please list the name(s) of the site(s) in which subcontracted services will occur, including site address, service county, and the percentage of the contract MRA that will be subcontracted.

Site No.	Site Name	Site Address	Service County	Percentage of MRA Subcontracted
1	Alatorre	5480 E. Huntington Drive South, Los Angeles, CA 90032	Los Angeles	1.05%
2	Lincoln	12620 Broadway Avenue, Whittier, CA 90601	Los Angeles	2.16%
3	United Methodist	6440 Paramount Boulevard, Pico Rivera, CA 90660	Los Angeles	1.05%
4	Aeolian	11600 1/2 Aeolian Street Whittier, CA 90606	Los Angeles	2.37%

**Subcontractor #7 Legal Name:** Plaza continuation.....

Does this subcontractor also contract with the California Department of Education (CDE) Early Education Division (EED)?

Yes  No

Has your agency received written approval of the subcontract with this subcontractor from your assigned EED, Program Quality Implementation (PQI) office consultant?

Yes  No

If no, please contact your assigned EED, PQI office consultant to propose a new subcontract. Refer to California Code of Regulations, Title 5 (5 CCR) Section 17800 for subcontractor approval requirements.

If yes, please list the name(s) of the site(s) in which subcontracted services will occur, including site address, service county, and the percentage of the contract MRA that will be subcontracted.

Site No.	Site Name	Site Address	Service County	Percentage of MRA Subcontracted
1	East Whittier	9951 Mills Avenue Whittier, CA 90604	Los Angeles	2.37%
2	Lakeview	11500 Joslin Avenue Santa Fe Springs, CA 90670	Los Angeles	2.37%
3	Little Star	12322 Pellissier Road Whittier, CA 90302	Los Angeles	1.19%
4	Maizeland	7601 Cord Avenue Pico Rivera, CA 90660	Los Angeles	4.68%

## Form EED-3704B: Subcontract Certification

**Contractor Name:** Los Angeles County Office of Education

**Vendor Number:** 1019

**County:** Los Angeles County (SPA 7)

**Contract Type:** CSPP Part-Day/Part-Year

**Contract Maximum Reimbursable Amount (MRA):** \$ 11,278,397.00

**Subcontracted MRA Percentage:** 83.6

**Subcontractor #7 Legal Name:** Plaza De La Raza

Does this subcontractor also contract with the California Department of Education (CDE) Early Education Division (EED)?

Yes     No

Has your agency received written approval of the subcontract with this subcontractor from your assigned EED, Program Quality Implementation (PQI) office consultant?

Yes     No

If no, please contact your assigned EED, PQI office consultant to propose a new subcontract. Refer to California Code of Regulations, Title 5 (5 CCR) Section 17800 for subcontractor approval requirements.

If yes, please list the name(s) of the site(s) in which subcontracted services will occur, including site address, service county, and the percentage of the contract MRA that will be subcontracted.

Site No.	Site Name	Site Address	Service County	Percentage of MRA Subcontracted
1	Northrup	409 S. Atlantic Boulevard Alhambra, CA 91801	Los Angeles	2.37%
2	Pio Pico	4211 Columbia Avenue Pico Rivera, CA 90660	Los Angeles	2.37%
3	Rancho	9329 Alburdis Avenue Santa Fe Springs, CA 90670	Los Angeles	2.37%
4	Trinity	13118 Rainier Avenue Whittier, CA 90605	Los Angeles	2.37%

**Subcontractor #7 Legal Name:** Plaza continuation.....

Does this subcontractor also contract with the California Department of Education (CDE) Early Education Division (EED)?

Yes  No

Has your agency received written approval of the subcontract with this subcontractor from your assigned EED, Program Quality Implementation (PQI) office consultant?

Yes  No

If no, please contact your assigned EED, PQI office consultant to propose a new subcontract. Refer to California Code of Regulations, Title 5 (5 CCR) Section 17800 for subcontractor approval requirements.

If yes, please list the name(s) of the site(s) in which subcontracted services will occur, including site address, service county, and the percentage of the contract MRA that will be subcontracted.

Site No.	Site Name	Site Address	Service County	Percentage of MRA Subcontracted
1	West Whittier	6411 Norwalk Boulevard Whittier, CA 90606	Los Angeles	2.37%
2				
3				
4				

## Form EED-3704B: Subcontract Certification

**Contractor Name:** Los Angeles County Office of Education

**Vendor Number:** 1019

**County:** Los Angeles County (SPA 7)

**Contract Type:** CSPP Part-Day/Part-Year

**Contract Maximum Reimbursable Amount (MRA):** \$ 11,278,397.00

**Subcontracted MRA Percentage:** 83.6

**Subcontractor #8 Legal Name:** Volunteers of America (VOA)

Does this subcontractor also contract with the California Department of Education (CDE) Early Education Division (EED)?

Yes     No

Has your agency received written approval of the subcontract with this subcontractor from your assigned EED, Program Quality Implementation (PQI) office consultant?

Yes     No

If no, please contact your assigned EED, PQI office consultant to propose a new subcontract. Refer to California Code of Regulations, Title 5 (5 CCR) Section 17800 for subcontractor approval requirements.

If yes, please list the name(s) of the site(s) in which subcontracted services will occur, including site address, service county, and the percentage of the contract MRA that will be subcontracted.

Site No.	Site Name	Site Address	Service County	Percentage of MRA Subcontracted
1	Azteca Dangler	522 N. Dangler Ave., Los Angeles CA 90022	Los Angeles	1.86%
2	Centro Aztlan	1122 S. McDonnell Ave., Los Angeles CA 90022	Los Angeles	1.68%
3	Humphreys	211 N. Humphreys Ave., Los Angeles CA 90022	Los Angeles	0.93%
4	Sunol	133 N. Sunol Drive, Los Angeles CA 90063	Los Angeles	1.74%

**Subcontractor #8 Legal Name:** VOA continuation.....

Does this subcontractor also contract with the California Department of Education (CDE) Early Education Division (EED)?

Yes  No

Has your agency received written approval of the subcontract with this subcontractor from your assigned EED, Program Quality Implementation (PQI) office consultant?

Yes  No

If no, please contact your assigned EED, PQI office consultant to propose a new subcontract. Refer to California Code of Regulations, Title 5 (5 CCR) Section 17800 for subcontractor approval requirements.

If yes, please list the name(s) of the site(s) in which subcontracted services will occur, including site address, service county, and the percentage of the contract MRA that will be subcontracted.

Site No.	Site Name	Site Address	Service County	Percentage of MRA Subcontracted
1	Corazon	7625 Lankershim Blvd., North Hollywood CA 91605	Los Angeles	0.99%
2	El Jardin	11512 Valerio St., North Hollywood CA 91605	Los Angeles	1.92%
3	La Escuelita	6373 Vicland Pl., North Hollywood CA 91606	Los Angeles	0.99%
4	Maud Booth Family Center	11243 Kittridge St., North Hollywood CA 91606	Los Angeles	1.99%

## Form EED-3704B: Subcontract Certification

**Contractor Name:** Los Angeles County Office of Education

**Vendor Number:** 1019

**County:** Los Angeles County (SPA 7)

**Contract Type:** Select Contract Type

**Contract Maximum Reimbursable Amount (MRA):** \$ 11,278,397.00

**Subcontracted MRA Percentage:** 83.6

**Subcontractor #8 Legal Name:** Volunteers of America (VOA) continuation.....

Does this subcontractor also contract with the California Department of Education (CDE) Early Education Division (EED)?

Yes     No

Has your agency received written approval of the subcontract with this subcontractor from your assigned EED, Program Quality Implementation (PQI) office consultant?

Yes     No

If no, please contact your assigned EED, PQI office consultant to propose a new subcontract. Refer to California Code of Regulations, Title 5 (5 CCR) Section 17800 for subcontractor approval requirements.

If yes, please list the name(s) of the site(s) in which subcontracted services will occur, including site address, service county, and the percentage of the contract MRA that will be subcontracted.

Site No.	Site Name	Site Address	Service County	Percentage of MRA Subcontracted
1	Pueblo	11630 Hesby St., North Hollywood CA 91601	Los Angeles	1.99%
2	Cesar Chavez	1269 N. Avalon Blvd., Wilmington CA 90744	Los Angeles	0.99%
3	Hawthorne	4951 W. 119th Place, Hawthorne CA 90250	Los Angeles	1.99%
4	Sunshine	346 E. 36th St., Los Angeles CA 90011	Los Angeles	0.93%

**Subcontractor #8 Legal Name:** VOA continuation.....

Does this subcontractor also contract with the California Department of Education (CDE) Early Education Division (EED)?

Yes     No

Has your agency received written approval of the subcontract with this subcontractor from your assigned EED, Program Quality Implementation (PQI) office consultant?

Yes     No

If no, please contact your assigned EED, PQI office consultant to propose a new subcontract. Refer to California Code of Regulations, Title 5 (5 CCR) Section 17800 for subcontractor approval requirements.

If yes, please list the name(s) of the site(s) in which subcontracted services will occur, including site address, service county, and the percentage of the contract MRA that will be subcontracted.

Site No.	Site Name	Site Address	Service County	Percentage of MRA Subcontracted
1	Little Steps	12331 Vanowen St. North Hollywood, CA 91605	Los Angeles	0.99%
2	Los Colores	25621 S. Normandie Ave., Harbor City CA 90710	Los Angeles	0.99%
3				
4				

**CERTIFICATION:** By signing this certification, I, the authorized contractor representative, hereby certify, that all applicable state and federal rules and regulations with respect to the subcontracting of contract funds will be observed, that the information contained in this form is correct and complete to the best of my knowledge, and that all records related to subcontracting will be retained as required by applicable law.

Signature

Date



**Contractor Name**

**Vendor #**

## Section VI – Contractor Certification

Under penalty of perjury, I certify the following statements as true and correct to the best of my knowledge:

- I have read and understand the staffing requirements for Program Director, Site Supervisor, and Teacher. All staff employed by the contractor for the provision of preschool services are fully qualified for their respective positions. The exception to this certification is a person employed as Program Director or Site Supervisor who possesses a current Staffing Qualifications Waiver approved by the Early Education Division.
- I am authorized by the contractor's Board of Directors or other governing authority to execute this CFA, signifying their intent to automatically renew the current CSPP contract, and CPKS contract if applicable, for FY 2025–26, under new terms and conditions to be established by the CDE, unless rejected in writing prior to the effective date of the new contract(s) on June 30, 2025.
- On behalf of the contractor and its governing authority, I understand that some information requested in this CFA is intended for use by CDE auditors in connection with future audit work and performance reviews and may not be used, reviewed, or considered by the CDE until after the contract has expired, if ever. Therefore, the contractor further understands that the information (and any underlying transactions) disclosed by this CFA shall not be considered properly noticed to the CDE, nor approved, accepted, or authorized by the CDE, even if the contractor's request for continued funding by the CDE is subsequently approved.
- The governing board members or persons with governing authority have been trained in understanding conflict of interest requirements associated with their positions on the board and have reported all known conflicts of interest.
- As the signer of this CFA, I have supervisory authority over the CSPP and have knowledge of the information provided in this CFA. I am familiar with and will ensure that the contractor complies with all applicable program statutes and regulations in effect for FY 2025–26, including but not limited to:
  - Subcontracting requirements, including competitive bidding, CDE approval, and audit requirements in 5 CCR. I certify that any contractual arrangement(s) with subcontractors are made in adherence to the required subcontract provisions contained in the *California Education Code (EC)*, 5 CCR, and the CT&C. As the contractor, it is my responsibility to monitor the performance of the subcontractor to ensure services are provided appropriately through the entire contract term and that the contractor is ultimately responsible for the actions of any subcontractor.
  - Prohibitions on conflicts of interests, including (i) the assurances required to establish that transactions with officers, directors and other related party transactions are conducted at arm's length, and (ii) employment limitations stated in Education Code.
  - Cost reimbursement requirements, including reimbursable and non-reimbursable costs, documentation requirements, the provisions for determining the reimbursable amount

**Contractor Name**

**Vendor #**

- and other provisions in 5 CCR, and accounting and reporting requirements in 5 CCR.
- o Operational and programmatic requirements.
- o Personnel requirements as stipulated in Education Code, 5 CCR, and the CT&C.
- As the authorized representative of the CSPP contractor named in this application, I certify that:
  - o I have reviewed all information for my agency and, to the best of my knowledge, the information on the CDMIS website reflects accurate information for my agency as of the date this certification is signed.
  - o I understand my obligation as a CSPP contractor to ensure the accuracy of information in CDMIS on an ongoing basis and will update the information in CDMIS as needed throughout the contract period.

By signing this CFA, the contractor is indicating that it wishes to automatically renew the current contract for FY 2025–26 and, if approved, is willing to, and does accept, all terms and conditions of the CSPP contract, which will be provided to the contractor no later than June 1, 2025.

The contractor may reject the FY 2025–26 contract by providing the CDE with a written notice of rejection no later than June 30, 2025. Contractors that wish to reject the terms of the FY 2025–26 contract must provide written notice that the terms of the contract are rejected by sending an email to [EarlyEducationContracts@cde.ca.gov](mailto:EarlyEducationContracts@cde.ca.gov) on or before June 30, 2025. The email should come from the Executive Director/Superintendent of the contracting entity or their authorized representative and state that the terms of the FY 2025–26 CSPP contract, and CPKS contract if applicable, are rejected. Contractors providing such notice to the CDE of the rejection of the terms of the contract(s) will not have a contract(s) in effect for FY 2025–26. I understand that failure to timely reject the terms of the contract means that the contract may be automatically renewed for FY 2025-26 starting on July 1, 2025.

As the authorized representative of the contractor named in this application, I certify that I have reviewed all the information provided in this application, and in all accompanying forms, and I hereby attest that the information provided is true and correct to the best of my knowledge as of the date this certification is signed.

<b>Printed Name of the Contractor's Authorized Representative:</b>	
<b>Title of the Contractor's Authorized Representative:</b>	
<b>Signature of the Contractor's Authorized Representative:</b>	
<b>Date of Signature:</b>	

**Contractor Name**

**Vendor #**

<b>Section VII – Continued Funding Application Checklist</b>	
<p>1. Is the contractor a public or non-public agency?</p> <p><i>The State Administrative Manual defines a <b>public agency</b> as any state agency, city, county, special district, school district, community college district, county superintendent of schools, or federal agency. A charter school is also a public agency. Any agency that does not meet these criteria is considered a <b>non-public agency</b>.</i></p> <p style="text-align: center;">Public Agency                  Non-Public Agency</p>	
<p>2. Is the contractor a community college or community college district in California?</p> <p style="text-align: center;">Yes                                  No</p>	
<p>3. Is the contractor a local educational agency (LEA)?</p> <p style="text-align: center;">Yes                                  No</p>	
<p>Please review your CFA package carefully before submission. Check the boxes below to confirm that each CFA section is complete, and each applicable required attachment is included in the CFA package. Forms for attachment are located on the CDE CFA web page located at <a href="https://www.cde.ca.gov/sp/cd/ci/cfa2526.asp">https://www.cde.ca.gov/sp/cd/ci/cfa2526.asp</a>.</p>	
<b>CFA Section</b>	<b>Check Box</b>
Section I – Contractor Information	
Section II – Contract and Program Type	
Section III – Contractor’s Officers and Board of Directors Information	
Section IV – Program Narrative	
Section V – Subcontract Certification	
<b>Section VI – Contractor Certification*</b>	
Section VII – CFA Checklist	
<p>All Sections must be included in the CFA package. <b>*Requires signature.</b></p>	

**Contractor Name**

**Vendor #**

<b>Required Attachments</b>	<b>Public Agency</b>	<b>Non-Public Agency</b>	<b>Check Box</b>
CSPP Program Calendar(s) (EED 9730)	Yes	Yes	
California Civil Rights Laws Certification (CO-005)	Yes	Yes	
Contractor Certification Clauses (CCC)	Yes	Yes	
Federal Certification (CO.8)	Yes	Yes	
CDMIS Agency Information Certification	Yes	Yes	
State of California, Payee Data Record (STD. 204)	No	Yes	
Payee Data Record Supplement (STD. 205)	No	Required only if payment address differs from mailing address on STD. 204	
Secretary of State certification or search results	No	Yes	
Verification of LEA Name and Address: Information page printed from California School Directory web page or California Community College Chancellor's web page, as applicable	LEAs only	No	
Program Narrative Change (EED 3704A)	Required only if requesting changes	Required only if requesting changes	
Subcontract Certification (EED 3704B)	Required only if subcontracting	Required only if subcontracting	
Authorizing board resolution, policy, or meeting minutes	Yes	As applicable	
Application for License Exemption	Required only from LEAs applying to be exempt from licensure pursuant to <i>Health &amp; Safety Code</i> Section 1596.792(o).	No	

### California State Preschool Program Fiscal Year 2025–26 Program Calendar

Contractor Name:

County:

Vendor Number:

Contract Type:

Program Type:

Instructions: Check the box on each date your program will operate. Total days of operation will automatically calculate.

**July 2025 Days of Operation**

SUN	MON	TUE	WED	THU	FRI	SAT
N/A	N/A	1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31	N/A	N/A

**January 2026 Days of Operation**

SUN	MON	TUE	WED	THU	FRI	SAT
N/A	N/A	N/A	N/A	1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

**August 2025 Days of Operation**

SUN	MON	TUE	WED	THU	FRI	SAT
N/A	N/A	N/A	N/A	N/A	1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31	N/A	N/A	N/A	N/A	N/A	N/A

**February 2026 Days of Operation**

SUN	MON	TUE	WED	THU	FRI	SAT
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

**September 2025 Days of Operation**

SUN	MON	TUE	WED	THU	FRI	SAT
N/A	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	N/A	N/A	N/A	N/A

**March 2026 Days of Operation**

SUN	MON	TUE	WED	THU	FRI	SAT
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31	N/A	N/A	N/A	N/A

**October 2025 Days of Operation**

SUN	MON	TUE	WED	THU	FRI	SAT
N/A	N/A	N/A	1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	N/A

**April 2026 Days of Operation**

SUN	MON	TUE	WED	THU	FRI	SAT
N/A	N/A	N/A	1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	N/A	N/A

**November 2025 Days of Operation**

SUN	MON	TUE	WED	THU	FRI	SAT
N/A	N/A	N/A	N/A	N/A	N/A	1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	N/A	N/A	N/A	N/A	N/A	N/A

**May 2026 Days of Operation**

SUN	MON	TUE	WED	THU	FRI	SAT
N/A	N/A	N/A	N/A	N/A	1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31	N/A	N/A	N/A	N/A	N/A	N/A

**December 2025 Days of Operation**

SUN	MON	TUE	WED	THU	FRI	SAT
N/A	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31	N/A	N/A	N/A

**June 2026 Days of Operation**

SUN	MON	TUE	WED	THU	FRI	SAT
N/A	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	N/A	N/A	N/A	N/A

**Total Days of Operation:**

## **CALIFORNIA CIVIL RIGHTS LAWS CERTIFICATION**

Pursuant to Public Contract Code section 2010, if a bidder or proposer executes or renews a contract in the amount of \$100,000 or more on or after January 1, 2017, the bidder or proposer hereby certifies compliance with the following:

1. **CALIFORNIA CIVIL RIGHTS LAWS:** For contracts \$100,000 or more, executed or renewed after January 1, 2017, the contractor certifies compliance with the Unruh Civil Rights Act (Section 51 of the Civil Code) and the Fair Employment and Housing Act (Section 12960 of the Government Code); and
2. **EMPLOYER DISCRIMINATORY POLICIES:** For contracts \$100,000 or more, executed or renewed after January 1, 2017, if a Contractor has an internal policy against a sovereign nation or peoples recognized by the United States government, the Contractor certifies that such policies are not used in violation of the Unruh Civil Rights Act (Section 51 of the Civil Code) or the Fair Employment and Housing Act (Section 12960 of the Government Code).

## **CERTIFICATION**

I, the official named below, certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

1. Proposer/Bidder Firm Name (Printed):
2. Federal ID Number:
3. By (Authorized Signature):
4. Printed Name and Title of Person Signing:
5. Date Executed:
6. Executed in the County and State of:

# Contractor Certification Clauses

CCC 04/2017

## CERTIFICATION

I, the official named below, CERTIFY UNDER PENALTY OF PERJURY that I am duly authorized to legally bind the prospective Contractor to the clause(s) listed below. This certification is made under the laws of the State of California.

Contractor/Bidder Firm Name (Printed)	Federal ID Number
---------------------------------------	-------------------

By (Authorized Signature)

Printed Name and Title of Person Signing

Date Executed	Executed in the County of
---------------	---------------------------

## CONTRACTOR CERTIFICATION CLAUSES

1. STATEMENT OF COMPLIANCE: Contractor has, unless exempted, complied with the nondiscrimination program requirements. (Gov. Code §12990 (a-f) and CCR, Title 2, Section 11102) (Not applicable to public entities.)

2. DRUG-FREE WORKPLACE REQUIREMENTS: Contractor will comply with the requirements of the Drug-Free Workplace Act of 1990 and will provide a drug-free workplace by taking the following actions:

a. Publish a statement notifying employees that unlawful manufacture, distribution, dispensation, possession or use of a controlled substance is prohibited and specifying actions to be taken against employees for violations.

b. Establish a Drug-Free Awareness Program to inform employees about:

- 1) the dangers of drug abuse in the workplace;
- 2) the person's or organization's policy of maintaining a drug-free workplace;
- 3) any available counseling, rehabilitation and employee assistance programs; and,
- 4) penalties that may be imposed upon employees for drug abuse violations.

c. Every employee who works on the proposed Agreement will:

- 1) receive a copy of the company's drug-free workplace policy statement; and,

2) agree to abide by the terms of the company's statement as a condition of employment on the Agreement.

Failure to comply with these requirements may result in suspension of payments under the Agreement or termination of the Agreement or both and Contractor may be ineligible for award of any future State agreements if the department determines that any of the following has occurred: the Contractor has made false certification, or violated the certification by failing to carry out the requirements as noted above. (Gov. Code §8350 et seq.)

3. NATIONAL LABOR RELATIONS BOARD CERTIFICATION: Contractor certifies that no more than one (1) final unappealable finding of contempt of court by a Federal court has been issued against Contractor within the immediately preceding two-year period because of Contractor's failure to comply with an order of a Federal court, which orders Contractor to comply with an order of the National Labor Relations Board. (Pub. Contract Code §10296) (Not applicable to public entities.)

4. CONTRACTS FOR LEGAL SERVICES \$50,000 OR MORE- PRO BONO REQUIREMENT: Contractor hereby certifies that Contractor will comply with the requirements of Section 6072 of the Business and Professions Code, effective January 1, 2003.

Contractor agrees to make a good faith effort to provide a minimum number of hours of pro bono legal services during each year of the contract equal to the lesser of 30 multiplied by the number of full time attorneys in the firm's offices in the State, with the number of hours prorated on an actual day basis for any contract period of less than a full year or 10% of its contract with the State.

Failure to make a good faith effort may be cause for non-renewal of a state contract for legal services, and may be taken into account when determining the award of future contracts with the State for legal services.

5. EXPATRIATE CORPORATIONS: Contractor hereby declares that it is not an expatriate corporation or subsidiary of an expatriate corporation within the meaning of Public Contract Code Section 10286 and 10286.1, and is eligible to contract with the State of California.

6. SWEATFREE CODE OF CONDUCT:

a. All Contractors contracting for the procurement or laundering of apparel, garments or corresponding accessories, or the procurement of equipment, materials, or supplies, other than procurement related to a public works contract, declare under penalty of perjury that no apparel, garments or corresponding accessories, equipment, materials, or supplies furnished to the state pursuant to the contract have been laundered or produced in whole or in part by sweatshop labor, forced labor, convict labor, indentured labor under penal sanction, abusive forms of child labor or exploitation of children in sweatshop labor, or with the benefit of sweatshop labor, forced labor, convict labor, indentured labor under penal sanction, abusive forms of child labor or exploitation of children in sweatshop labor. The contractor further declares under penalty of perjury that they adhere to the Sweatfree Code of Conduct as set forth on the California Department of Industrial Relations website located at [www.dir.ca.gov](http://www.dir.ca.gov), and Public Contract Code Section 6108.

b. The contractor agrees to cooperate fully in providing reasonable access to the contractor's records, documents, agents or employees, or premises if reasonably



required by authorized officials of the contracting agency, the Department of Industrial Relations, or the Department of Justice to determine the contractor's compliance with the requirements under paragraph (a).

7. DOMESTIC PARTNERS: For contracts of \$100,000 or more, Contractor certifies that Contractor is in compliance with Public Contract Code section 10295.3.

8. GENDER IDENTITY: For contracts of \$100,000 or more, Contractor certifies that Contractor is in compliance with Public Contract Code section 10295.35.

## **DOING BUSINESS WITH THE STATE OF CALIFORNIA**

The following laws apply to persons or entities doing business with the State of California.

1. CONFLICT OF INTEREST: Contractor needs to be aware of the following provisions regarding current or former state employees. If Contractor has any questions on the status of any person rendering services or involved with the Agreement, the awarding agency must be contacted immediately for clarification.

Current State Employees (Pub. Contract Code §10410):

1). No officer or employee shall engage in any employment, activity or enterprise from which the officer or employee receives compensation or has a financial interest and which is sponsored or funded by any state agency, unless the employment, activity or enterprise is required as a condition of regular state employment.

2). No officer or employee shall contract on his or her own behalf as an independent contractor with any state agency to provide goods or services.

Former State Employees (Pub. Contract Code §10411):

1). For the two-year period from the date he or she left state employment, no former state officer or employee may enter into a contract in which he or she engaged in any of the negotiations, transactions, planning, arrangements or any part of the decision-making process relevant to the contract while employed in any capacity by any state agency.

2). For the twelve-month period from the date he or she left state employment, no former state officer or employee may enter into a contract with any state agency if he or she was employed by that state agency in a policy-making position in the same general subject area as the proposed contract within the 12-month period prior to his or her leaving state service.

If Contractor violates any provisions of above paragraphs, such action by Contractor shall render this Agreement void. (Pub. Contract Code §10420)

Members of boards and commissions are exempt from this section if they do not receive payment other than payment of each meeting of the board or commission, payment for preparatory time and payment for per diem. (Pub. Contract Code §10430 (e))

2. LABOR CODE/WORKERS' COMPENSATION: Contractor needs to be aware of the provisions which require every employer to be insured against liability for Worker's Compensation or to undertake self-insurance in accordance with the provisions, and

Contractor affirms to comply with such provisions before commencing the performance of the work of this Agreement. (Labor Code Section 3700)

3. AMERICANS WITH DISABILITIES ACT: Contractor assures the State that it complies with the Americans with Disabilities Act (ADA) of 1990, which prohibits discrimination on the basis of disability, as well as all applicable regulations and guidelines issued pursuant to the ADA. (42 U.S.C. 12101 et seq.)

4. CONTRACTOR NAME CHANGE: An amendment is required to change the Contractor's name as listed on this Agreement. Upon receipt of legal documentation of the name change the State will process the amendment. Payment of invoices presented with a new name cannot be paid prior to approval of said amendment.

5. CORPORATE QUALIFICATIONS TO DO BUSINESS IN CALIFORNIA:

a. When agreements are to be performed in the state by corporations, the contracting agencies will be verifying that the contractor is currently qualified to do business in California in order to ensure that all obligations due to the state are fulfilled.

b. "Doing business" is defined in R&TC Section 23101 as actively engaging in any transaction for the purpose of financial or pecuniary gain or profit. Although there are some statutory exceptions to taxation, rarely will a corporate contractor performing within the state not be subject to the franchise tax.

c. Both domestic and foreign corporations (those incorporated outside of California) must be in good standing in order to be qualified to do business in California. Agencies will determine whether a corporation is in good standing by calling the Office of the Secretary of State.

6. RESOLUTION: A county, city, district, or other local public body must provide the State with a copy of a resolution, order, motion, or ordinance of the local governing body which by law has authority to enter into an agreement, authorizing execution of the agreement.

7. AIR OR WATER POLLUTION VIOLATION: Under the State laws, the Contractor shall not be: (1) in violation of any order or resolution not subject to review promulgated by the State Air Resources Board or an air pollution control district; (2) subject to cease and desist order not subject to review issued pursuant to Section 13301 of the Water Code for violation of waste discharge requirements or discharge prohibitions; or (3) finally determined to be in violation of provisions of federal law relating to air or water pollution.

8. PAYEE DATA RECORD FORM STD. 204: This form must be completed by all contractors that are not another state agency or other governmental entity.

# FEDERAL CERTIFICATIONS

**CO.8 (REV. 06/20)**

**California Department of Education**

## CERTIFICATIONS REGARDING LOBBYING; DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS; AND DRUG-FREE WORKPLACE REQUIREMENTS

Applicants should refer to the regulations cited below to determine the certification to which they are required to attest. Applicants should also review the instructions for certification included in the regulations before completing this form. Signature on this form provides for compliance with certification requirements under 45 Code of Federal Regulations (CFR) Part 93, "New restrictions on Lobbying," and 45 CFR Part 76, "Government-wide Debarment and Suspension (Non procurement) and Government-wide requirements for Drug-Free Workplace (Grants)." The certifications shall be treated as a material representation of fact upon which reliance will be placed when the Department of Education determines to award the covered transaction, grant, or cooperative agreement.

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### 1. LOBBYING

As required by Section 1352, Title 31 of the U.S. Code, and implemented at 45 CFR Part 93, for persons entering into a grant or cooperative agreement over \$100,000 as defined at 45 CFR Part 93, Sections 93.105 and 93.110, the applicant certifies that:

- (a) No federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a member of Congress in connection with the making of any federal grant, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any federal grant or cooperative agreement;
- (b) If any funds other than federal appropriated funds have been or will be paid to any person for influencing or attempting to influence an employee of Congress, or any employee of a Member of Congress in connection with this Federal grant or cooperative agreement, the undersigned shall complete and submit Standard Form -LLL, "Disclosure Form to Report Lobbying," in accordance with this instruction;
- (c) The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subgrants, contracts under grants and cooperative agreements, and subcontracts) and that all subrecipients shall certify and disclose accordingly.

### 2. DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS

As required by executive Order 12549, Debarment and Suspension, and other responsibilities implemented at 45 CFR Part 76, for prospective participants in primary or a lower tier covered transactions, as defined at 45 CFR Part 76, Sections 76.105 and 76.110.

A. The applicant certifies that it and its principals:

- (a) Are not presently debarred, suspended proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any federal department or agency;
- (b) Have not within a three-year period preceding this application been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) transaction or contract under a public transaction violation of federal or State antitrust statutes or commission of embezzlement,

theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;

(c) Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (federal, state, or local) with commission of any of the offenses enumerated in paragraph (1)(b) of this certification; and

(d) Have not within a three-year period preceding this application had one or more public transactions (federal, state, or local) terminated for cause or default; and

B. Where the applicant is unable to certify any of the statements in this certification, he or she shall attach an explanation to this application.

### 3. DRUG-FREE WORKPLACE (GRANTEES OTHER THAN INDIVIDUALS)

As required by the Drug-Free Workplace Act of 1988, and implemented at 45 CFR Part 76, Subpart F, for grantees, as defined at 45 CFR Part 76, Sections 76.605 and 76.610-

A. The applicant certifies that it will or will continue to provide a drug-free workplace by:

(a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition.

(b) Establishing an on-going drug-free awareness program to inform employees about-

(1) The danger of drug abuse in the workplace;

(2) The grantee's policy of maintaining a drug-free workplace;

(3) Any available drug counseling, rehabilitation, and employee assistance programs; and

(4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;

(c) Making it a requirement that each employee to be engaged in performance of the grant be given a copy of the statement required by paragraph (a);

(d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will -

(1) Abide by the terms of the statement; and

(2) Notify the employer in writing of his or her conviction for a violation;

(e) Notifying the agency, in writing, within 10 calendar days after receiving notice under subparagraph (d)(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to: Director, Grants, and Contracts Service, U.S. Department of Education, 400 Maryland Avenue, S.W., (Room 3124, GSA Regional Office Building No. 3), Washington, DC 20202-4571. Notice shall include the identification number(s) of each affected grant;

(f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted:

(1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or

(2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a federal, state, or local health, law enforcement, or other appropriate agency;

(g) Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e), and (f).

B. The grantee shall insert in the space provided below the site(s) for the performance of work done in connection with the specific grant:

Place of Performance (Street address, city, county, state, zip code)

Check if there are workplaces on file that are not identified here.

**DRUG-FREE WORKPLACE (GRANTEES WHO ARE INDIVIDUALS)**

As required by the Drug-Free Workplace Act of 1988, and implemented at 45 CFR Part 76, Subpart F, for grantees, as defined at 45 CFR Part 76, Sections 76.605 and 76.610-

- a. As a condition of the grant, I certify that I will not engage in the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance in conducting any activity with the grant, and
- b. If convicted of a criminal drug offense resulting from a violation occurring during the conduct of any grant activity, I will report the conviction, in writing, within 10 calendar days of the conviction, to: Director, Grants and contracts Service, U.S. department of Education, 400 Maryland Avenue, S.W. (Room 3124, GSA Regional Office Building No. 3) Washington, DC 20202-4571. Notice shall include the identification numbers(s) of each affected grant.

**ENVIRONMENTAL TOBACCO SMOKE ACT**

As required by the Pro-Children Act of 1994, (also known as Environmental Tobacco Smoke), and implemented at Public Law 103-277, Part C requires that:

The applicant certifies that smoking is not permitted in any portion of any indoor facility owned or leased or contracted and used routinely or regularly for the provision of health care services, day care, and education to children under the age of 18. Failure to comply with the provisions of this law may result in the imposition of a civil monetary penalty of up to \$1,000 per day. (The law does not apply to children's services provided in private residence, facilities funded solely by Medicare or Medicaid funds, and portions of facilities used for in- patient drug and alcohol treatment.)

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As the duly authorized representative of the applicant, I hereby certify that the applicant will comply with the above certifications.

FISCAL YEAR 2025-26

CONTRACTOR NAME

VENDOR ID NUMBER

PRINTED NAME AND TITLE OF AUTHORIZED REPRESENTATIVE

SIGNATURE

DATE

# California State Preschool Program Agency Information Certification

I certify, as the authorized representative of the agency listed below, I have reviewed all the information for **Los Angeles Co Office of Educ (1019)** and updates, additions, or deletions have been submitted as needed for information in all of the areas below:

Executive Director/Superintendent information  
Program Director information  
Sites and Licenses and/or Office information  
Family Childcare Home summary information

To the best of my knowledge, the information on the CDMIS Web site reflects accurate information for **Los Angeles Co Office of Educ (1019)** as of the date this certification was signed.

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Program Director/Authorized Representative Signature

Date Signed

Dr. Debra Duardo

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Printed Name of Program Director/Authorized Representative



**Name of Agency User Generating Certification:** Maria Mora

**Date Generated:** 11/6/2024

**Assigned Program Quality Implementation Consultant:** Sandra Flores



## Los Angeles County Office of Education

County	Los Angeles
District	Los Angeles County Office of Education <a href="#">List of active district's schools</a>
CDS Code	19 10199 0000000
District Address	9300 Imperial Hwy. Downey, CA 90242-2890 <a href="#">Google Map</a> 
Mailing Address	9300 Imperial Hwy. Downey, CA 90242-2890
Phone Number	(562) 922-6111
Fax Number	(562) 922-6768
Email	Information Not Available
Web Address	<a href="http://www.lacoe.edu">www.lacoe.edu</a> 
Superintendent	Dr. Debra Duardo Superintendent (562) 922-6127 <a href="mailto:duardo_debra@lacoe.edu">duardo_debra@lacoe.edu</a>
Chief Business Official	Karen Kimmel Chief Financial Officer (562) 922-6124 <a href="mailto:kimmel_karen@lacoe.edu">kimmel_karen@lacoe.edu</a>
Status	Active
District Type	County Office of Education (COE)
Low Grade	P
High Grade	12
NCES/Federal District ID	0691078

CDS Coordinator (Contact for Data Updates)	Gilbert Gaytan (562) 922-8894 <a href="#">Request Data Update(s)</a>
Last Updated	April 2, 2019

## Directory Disclaimer

The California School Directory and related public school and district data files (collectively referred to as the 'Directory'), contain information about California schools, districts, and school/district administrators that is voluntarily self-reported by local education agencies (LEAs)\* to the California Department of Education (CDE) as a public convenience. Because the information is voluntarily self-reported, the Directory does not contain information for every LEA or school and the information that is in the Directory may be outdated or have errors, omissions, typos and other inaccuracies. Therefore, information, or the absence of information, in the Directory should not be relied upon for any purpose and should be used only to contact the LEA or school. The CDE makes no representation or warranty, express or implied, with respect to Directory information.

\* Private school data are self-reported by private school owners/heads.

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Table 1

<b>Delegate</b>	<b>California State Preschool Program (CSPP)</b>	<b>General Child Care &amp; Development (CCTR)</b>	<b>Total State Funding</b>
<i>LACOE</i>	\$ 1,803,022	\$ 9,108,657	\$10,911,679
<i>Subcontractors</i>			
Blind Children’s Center	\$259,875	–	\$259,875
El Monte City School District	\$378,000	–	\$378,000
Garvey School District	\$708,750	\$1,872,000	\$2,580,750
Norwalk-La Mirada Unified School District	\$189,000	–	\$189,000
Mountain View School District	\$94,500	–	\$94,500
Pacific Asian Consortium in Employment	\$2,307,375	–	\$2,307,375
Para Los Niños	–	\$2,236,572	\$2,236,572
Plaza de la Raza Child Development Services, Inc.	\$3,283,875	\$2,871,648	\$6,155,523
St. Anne’s Family Services	–	\$2,098,512	\$2,098,512
Volunteers of America	\$2,254,000	–	\$2,254,000
<i>Subcontractor Subtotal</i>	<i>\$9,475,375</i>	<i>\$9,078,732</i>	<i>\$18,554,107</i>
<b>Total</b>	<b>\$11,278,397</b>	<b>\$18,187,389</b>	<b>\$29,465,786</b>

Board Meeting – December 10, 2024

Item VIII. Informational Items

A. Governmental Relations

Dr. Duardo will provide an update on Governmental Relations.

Board Meeting – December 10, 2024

Item VIII. Informational Items

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

**LOS ANGELES COUNTY  
BOARD OF EDUCATION**

**MEETING CALENDAR  
December 2024 - June 30, 2025**

DECEMBER 10 2024	DECEMBER 17 2024
<p>2:30 Board Audit Committee Meeting 3:00 Board Meeting <b>Presentation:</b> <u>Nomination/Election and Seating of 2024-25 Los Angeles County Board of Education Vice President</u> <b>Consent Rec:</b> Approval for Disposal of Surplus E-Waste and Recycle Property <b>Consent Rec:</b> Acceptance of Project Funds No. 30 <b>Consent Rec:</b> Acceptance of Project Funds No. 31 <b>Consent Rec:</b> Acceptance of Project Funds No. 32 <b>Consent Rec:</b> Acceptance of Project Funds No. 33 <b>Consent Rec:</b> Acceptance of Gifts No. 8 <b>Consent Rec:</b> Acceptance of Gifts No. 9 <b>Consent Rec:</b> Acceptance of Gifts No. 10 <b>Consent Rec:</b> Acceptance of Gifts No. 11 <b>Rec/Public Hearing:</b> <u>Adopt the Superintendent's Recommendation to Authorize the Renewal Petition for Magnolia Science Academy, Grades 6-12: Renewal Petition with Attached Report</u> <b>Rec/Public Hearing:</b> <u>Adopt the Superintendent's Recommendation to Authorize the Renewal Petition for Magnolia Science Academy 2, Grades 6-12: Renewal Petition with Attached Report</u> <b>Rec:</b> Annual Financial Report (AFR) for the Fiscal Year ended June 30, 2024 (Enclosure) <b>Rec:</b> Approval of First Interim Report 2024-25 With Attached Staff Report (Enclosure) <b>Rec:</b> Approval of Head Start and Early Learning Division 2025-26 State Programs Continued Funding Application with Attached Staff Report <b>Interdistrict Attendance Appeals</b> 1. Ruby L. v. Alhambra USD (Mandarin Interpreter) 2. <del>Kendra E. v. Inglewood USD (Spanish Interpreter)</del> 3. <del>Keylani E. v. Inglewood USD (Spanish Interpreter)</del> 4. <del>Junaid K. v. Inglewood USD</del> 5. <del>Julian F. v. Inglewood USD</del> 6. <del>Adaline F. v. Inglewood USD</del> 7. <del>Jemma Z. v. Long Beach USD</del> 8. <del>Owen N. v. Long Beach USD</del> 9. <del>Mezzi J. v. Culver City USD</del> 10. <del>Elianna T. v. Los Angeles USD</del> 11. <del>Bella (Jessie) P. v. Los Angeles USD</del> 12. <del>Johan P. v. Los Angeles USD</del> 13. <del>Gavin Z. v. Los Angeles USD</del></p>	<p>3:00 Board Meeting <b>Consent Rec:</b> Adoption of Board Resolution No. 26: Dr. Martin Luther King Jr. Day, January 20, 2025 <b>Consent Rec:</b> Adoption of Board Resolution No. 27: Fred Korematsu Day of Civil Liberties and the Constitution (Education Code 37222.15), January 30, 2025 <b>Consent Rec:</b> Adoption of Board Resolution No. 28: National Human Trafficking Month, January 2025 <b>Rec/Public Hearing:</b> <u>Adopt the Superintendent's Recommendation to Authorize the Renewal Petition for Magnolia Science Academy, Grades 6-12: Renewal Petition with Attached Report</u> <b>Rec/Public Hearing:</b> <u>Adopt the Superintendent's Recommendation to Authorize the Renewal Petition for Magnolia Science Academy-2, Grades 6-12: Renewal Petition with Attached Report</u> <b>Rec./Public Hearing:</b> <u>Adopt the Superintendent's Recommendation to Authorize the Renewal Petition for Magnolia Science Academy-3, Grades 6-12: Renewal Petition with Attached Report</u> <b>Rec:</b> Approval of the School Plan for Student Achievement (Title I) for Educational Programs Schools 2024-25 with Attached Staff Report <b>Interdistrict Attendance Appeals</b> 1. <del>Thomas M. v. Los Angeles USD (Spanish Interpreter)</del> 2. Jaliyah T. v. Compton USD 3. <del>Taegan H. v. Long Beach USD</del> 4. <u>Mandela O. v. Los Angeles USD</u> 5. <del>Kova U. v. Los Angeles USD</del> 6. <del>Camila N. v. Los Angeles USD</del> 7. <del>Mica B. v. Los Angeles USD</del></p>

<p><b>JANUARY 7</b> <span style="float: right;"><b>2025</b></span></p> <p>2:30 Study Session: Analysis of what is preventing districts/charters from exiting out of Technical Assistance and Support</p> <p>3:00 Board Meeting</p> <p><b>Consent Rec:</b> Approval of Board Resolution No. ___ to Recognize Religious Freedom Day 2024</p> <p><b>Consent Rec:</b> Approval of Board Resolution No. ___ to Recognize International Holocaust Remembrance Day on January 27, 2025</p> <p><b>Interdistrict Attendance Appeals</b></p> <ol style="list-style-type: none"> <li>1. <u>Uriel S. v. Lynwood USD (Spanish Interpreter)</u></li> <li>2. <u>Benjamin L. v. Lawndale ESD</u></li> <li>3. <u>Jayla R. v. South Whittier SD</u></li> <li>4. <u>Isaiah R. R. v. South Whittier SD</u></li> <li>5. <u>Daniel R. R. v. South Whittier SD</u></li> <li>6. <u>Adriana R. R. v. South Whittier SD</u></li> <li>7. <u>Jessica N. v. Long Beach USD</u></li> <li>8. <u>Melody M. v. Burbank USD</u></li> <li>9. <u>Logan A. v. ABCUSD</u></li> <li>10. <u>Saheli E. v. Los Angeles USD</u></li> <li>11. <u>Emilio C. G. v. Los Angeles USD</u></li> <li>12. <u>Raylee L. v. Los Angeles USD</u></li> <li>13. <u>Ella K. v. Los Angeles USD</u></li> <li>14. <u>Elizabeth R. v. Los Angeles USD</u></li> <li>15. <u>Eva P. v. Los Angeles USD</u></li> <li>16. <u>Ethan P. v. Los Angeles USD</u></li> </ol> <p><b>Expulsion Case</b></p> <ol style="list-style-type: none"> <li>1. Case No. 2425-0001v. Los Angeles USD</li> </ol>	<p><b>JANUARY 14</b> <span style="float: right;"><b>2025</b></span></p> <p>3:00 Board Meeting</p> <p><b>Rpt:</b> Uniform Complaint Procedure Quarterly Report for Educational Programs, October 1 to December ___, 2025</p> <p><b>Rpt:</b> Local Control and Accountability Plan Parent Engagement Update</p> <p><b>Consent Rec:</b> Approval of Nominees for the School Attendance Review Board (SARB)</p> <p><b>JANUARY 21</b></p> <p>2:30 Study Session regarding the "Reimagining" plan of Los Padrinos</p> <p>3:00 Board Meeting</p> <p><b>Presentation:</b> Recognition of Head Start and Early Learning Division Golden Apple Awards</p> <p><b>Rpt:</b> Update on the Business Enhancement System Transformation (BEST) Project</p> <p><b>Consent Rec:</b> Adoption of Board Resolution No. __: National School Counseling Week, February ___, 2025- <i>CWSS</i></p> <p><b>Consent Rec:</b> Adoption of Board Resolution No. __: National African American History Month, February 2025</p> <p><b>Consent Rec:</b> Adoption of Board Resolution No. 29 to Recognize and celebrate the Spectrum of Asian American, Native Hawaiian, and Pacific Islander (AANHPI) New Year Traditions</p> <p><b>Rec:</b> Approval of the School Plan for Student Achievement (Title I) for Educational Programs Schools 2024-25 with Attached Staff Report</p>
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<p><b>FEBRUARY 4</b> <span style="float: right;"><b>2025</b></span></p> <p>3:00 Board Meeting</p> <p><b>FEBRUARY 11</b></p> <p>2:30 Study Session: Mental Health Initiatives</p> <p>3:00 Board Meeting</p> <p><b>Presentation:</b> Introduction of Head Start and Early Learning Division Policy Council Executive Members to the County Board of Education</p>	<p><b>FEBRUARY 18</b> <span style="float: right;"><b>2025</b></span></p> <p>2:30 p.m. Study Session: Introduction of Board Members Responsibilities under the Head Start Act and Program Performance Standards</p> <p>3:00 Board Meeting</p> <p><b>Public Hearing:</b> Disposal of Textbooks and Instructional Materials for Educational Programs School Sites</p> <p><b>Rpt:</b> Preview of 2023-2A4 Annual Report of Performance Data for LACOE-Operated Educational Programs</p> <p><b>Consent Rec/Bd. Res.:</b> Adoption of Board Resolution No. __: Read Across America Day, March __, 2025</p> <p><b>Consent Rec/Bd. Res.:</b> Adoption of Board Resolution No. __: Anniversary of Boston Massacre and Death of Crispus Attucks, March __, 2025</p> <p><b>Consent Rec/Bd. Res.:</b> Adoption of Board Resolution No. __: International Day for the Elimination of Racial Discrimination, March __, 2025</p> <p><b>Consent Rec/Bd. Res.:</b> Adoption of Board Resolution No. __: Cesar Chavez Day, March __, 2025</p> <p><b>Consent Rec/Bd. Res.:</b> Adoption of Board Resolution No. __: Arts Education Month in California / Youth Arts Month, March 2025</p> <p><b>Consent Rec/Bd. Res.:</b> Adoption of Board Resolution No. __: National Nutrition Month, March 2025</p> <p><b>Consent Rec/Bd. Res.:</b> Adoption of Board Resolution No. __: National Social Work Month, March 2025</p> <p><b>Consent Rec/Bd. Res.:</b> Adoption of Board Resolution No. __: National Women's History Month, March 2025</p> <p><b>Rec:</b> Approval of Educational Programs 2024-25 Textbooks and Instructional Materials Disposal List</p>
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<p><b>MARCH 4</b> 2025 3:00 Board Meeting <b>Rpt:</b> Report on Policies <b>Consent Rec/Bd. Res.:</b> Adoption of Board Resolution No. __: to establish a week during the Month of April 2025 as Public Schools Month</p> <p><b>MARCH 11</b> 3:00 Board Meeting <b>Rec:</b> Approval of First Reading of Policies <b>Rec:</b> Approval of Second Interim Report 2024-25 With Attached Staff Report (Enclosure)</p>	<p><b>MARCH 18</b> 2025 3:00 Board Meeting <b>Presentation:</b> Visual and Performing Arts Presentation <b>Consent Rec/Bd. Res.:</b> Adoption of Board Resolution No. __: Declaring April as “Sexual Assault Awareness Month” and April ____, 2025 as “Denim Day” at the Los Angeles County Office of Education <b>Consent Rec/Bd. Res.:</b> Adoption of Board Resolution No. __: Dolores Huerta Day, April __, 2025 <b>Consent Rec/Bd. Res.:</b> Adoption of Board Resolution No. __: Armenian Genocide Remembrance Day, April __, 2025 <b>Consent Rec/Bd. Res.:</b> Adoption of Board Resolution No. __: National Child Abuse Prevention Month, April 2025 <b>Consent Rec/Bd. Res.:</b> Adoption of Board Resolution No. 40: Recognizing Earth Day as April __, 2025 <b>Consent Rec:</b> Adoption of Board Resolution No. __: National Arab American Heritage Month, April 2024 <b>Rec:</b> Approval of Second Reading and Adoption of Policies <b>Rec:</b> 2023-24 Annual Report of Performance Data for LACOE-Operated Educational Programs with Attached Staff Report <b>Rec:</b> 2024-25 Approval of Head Start/Early Head Start 2025-26 Consolidated Funding Application with Attached Staff Report</p>
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<p><b>APRIL 1</b> 2025 3:00 Board Meeting</p> <p><b>APRIL 8</b> <b>2:30</b> Board Audit Committee Meeting 3:00 Board Meeting <b>Rpt:</b> Williams Uniform Complaint Procedure Quarterly Report for Educational Programs, January 1 to March 31, 2025</p>	<p><b>APRIL 15</b> 2025 3:00 Board Meeting <b>Presentation:</b> 2024-25 Los Angeles County Academic Decathlon Winners <b>Rpt:</b> Update on the Business Enhancement System Transformation (BEST) Project <b>Consent Rec/Bd. Res.:</b> Adoption of Board Resolution No. __ to recognize May __, 2025, as El Dia del Maestro, or Day of the Teacher, in Los Angeles County <b>Consent Rec/Bd. Res.:</b> Adoption of Board Resolution No. __ to recognize May ____, 2025 as Classified School Employees Week in Los Angeles County <b>Consent Rec/Bd. Res.:</b> Adoption of Board Resolution No. __: May Day, May __, 2025 <b>Consent Rec:</b> Adoption of Board Resolution No. __: to recognize May __, 2025, as National School Nurse Day <b>Consent Rec:</b> Adoption of Board Resolution No. __: to recognize May 2025, as National Foster Care Month <b>Consent Rec:</b> Adoption of Board Resolution No. __: Asian American and Pacific Islander Heritage Month, May 2025 <b>Consent Rec:</b> Adoption of Board Resolution No. __: to recognize May __, 2025 as Harvey Milk Day <b>Consent Rec:</b> Adoption of Board Resolution No. __: National Mental Health Month, May 2025 <b>Consent Rec:</b> Adoption of Board <b>Consent Rec:</b> Resolution No. __ to Recognize May as Jewish American Heritage Month <b>Rpt:</b> Approval of Head Start and Early Learning Division Budget Revision – Non-Federal Match Waiver Request with Attached Staff Report</p>
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<p><b>MAY 6</b> 3:00 Board Meeting <b>Presentation:</b> Day of the Teacher 2025</p>	<p style="text-align: right;"><b>2025</b></p> <p><b>MAY 13</b> 2:30 p.m. Community Schools Initiative 3:00 Board Meeting <b>Presentation:</b> Recognition of Classified School Employees Week <b>Presentation:</b> Recognition of the 2025 Los Angeles County Spelling Bee <b>Consent Rec:</b> Approval of Los Angeles County Board of Education Institutional Memberships for the 2025-26 Fiscal Year</p> <p><b>MAY 20</b> 3:00 Board Meeting <b>Presentation:</b> History Day Awards 2025 <b>Presentation:</b> Recognition of 2024-25 Science and Math Competition and Other Events <b>Rpt:</b> Local Control and Accountability Plan (LCAP) for Educational Programs <b>Consent Rec:</b> Adoption of Board Resolution No. __: LGBTQ Pride Month, June 2025 <b>Consent Rec:</b> Adoption of Board Resolution No. __: Immigrant Heritage Month, June 2025</p>
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<p><b>JUNE 3</b> 3:00 Board Meeting <b>Rpt:</b> Budget Report – Estimated Actuals <b>Rpt:</b> Report on Policies <b>Consent Rec:</b> Approval of Annual Distribution of United States Forest Reserve and Flood Control Funds <b>Consent Rec:</b> Adoption of Board Resolution No. __: Juneteenth, June 19, 2025 <b>Consent Rec:</b> Approval of Re-Issuance of Stale-Dated Warrants <b>Rec:</b> Adoption of Board Resolution No. __: Short-term Cash Loan to School Districts in Los Angeles County – <b>BS</b> <b>Rec:</b> Approval of the Los Angeles County Board of Education Schedule, 2025-2026, Establishment of meeting times, future agenda items, follow up</p> <p><b>JUNE 10</b> 3:00 Board Meeting <b>Public Hearing:</b> Local Control and Accountability Plan (LCAP) <b>Public Hearing:</b> Public Hearing on the Annual Budget and Service Plans for the Los Angeles County Court Schools Special Education Local Plan Area (LAC Court Schools SELPA) <b>Public Hearing:</b> 2025-26 Proposed Budget <b>Rpt:</b> Los Angeles County Office of Education’s Proposed Budget 2025-26 (Enclosure) <b>Rec:</b> Approval of First Reading of Policies <b>Rec:</b> Annual Budget and Service Plans for the Los Angeles County Court Schools Special Education Local Plan Area (LAC Court Schools SELPA)</p>	<p style="text-align: right;"><b>2025</b></p> <p><b>JUNE 17</b> 3:00 Board Meeting <b>Presentation:</b> Academic Bowl 2025 <b>Rpt:</b> LCFF Local Indicator Report <b>Consent Rec:</b> Adoption of Board Resolution No. __: 2025-26 on how funds received from the Education Protection act shall be spent as required by Article XIII, Section 36 of the California Constitution (EPA) – <b>BS</b> <b>Rec:</b> Approval of Second Reading and Adoption of Policies <b>Rec:</b> Adoption of Local Control Accountability Plan (LCAP) <b>Rec:</b> Adoption of 2025-26 Proposed Budget <b>Rec:</b> Los Angeles County Office of Education – County Office System of Support Annual Summary Report</p>
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Board Meeting – December 10, 2024

Item IX. Interdistrict and Expulsion Appeal Hearings

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

Final decisions on Interdistrict Attendance Appeals

On November 21, 2024, the Administrative Hearing Consultant heard the appeal(s). The consultant’s findings and recommendations were sent to the County Board of Education, along with the hearing folder, for review.

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

**Interdistrict  
Attendance Permit Appeal(s)**

Student's Name	Hearing Consultant	Grade	Represented by	Resident District	District Representative	Desired District
1. Ruby L. ^	Ms. Angela Chandler	12	Mrs. Mianchun Li and Mr. Changhe Lin, parents	El Monte UHSD	Mr. Jim Schofield, Director, Student/Employee Welfare TK-12	<b><u>Alhambra USD</u></b>

*^Interpreter Requested*