

March 14, 2023

APPROVED: DD:br

Board Meeting – March 14, 2023

Item VII. Recommendations

C. Approval of Second Interim Report 2022-23 (Enclosure)

Pursuant to Education Code (EC) 1240(I), county offices of education are required annually to submit an Interim Financial Report by March 17, 2023. This Report, whose format is prescribed in State Standards and Criteria, presents fiscal year expenditures for the period ending January 31, 2023, projections for the remainder of 2022-23, and projections for 2023-24 and 2024-25. Per EC, this report is presented to the County Board of Education.

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

Los Angeles County Office of Education

2022-23 Second Interim Report Narrative

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

March 14, 2023

Introduction

The Los Angeles County Office of Education (LACOE or Office) is required to file two interim reports during each fiscal year on the status of LACOE's financial health. The First Interim report is due December 15 for the period ending October 31. The Second Interim report is due March 17 for the period ending January 31.

The interim reports must 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 will 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 year.

LACOE is submitting the 2022-23 Second Interim report with a positive certification, maintaining its reserves above the board minimum required 10% reserve level for the current and two subsequent fiscal years.

The State Budget

In the California Department of Finance's February Finance Bulletin, they report that year-to-date revenues are \$3.3 billion below the 2023-2024 Governor's Budget forecast of \$105 billion. Inflation slowed to 6.4% (year-over year) in January. Spending of one-time coronavirus and learning loss mitigation continues as the final deadline of September 30, 2024 approaches.

Revenues, Expenditures and Fund Balance

For Second Interim, staff conducted a review of projected revenue and expenditures. During this review, budgetary adjustments were made to capture updated information regarding revenue and expenditure projections for June 30, 2023. The table below summarizes total revenues, expenditures, other financing sources and uses, and fund balance components in the County School Service Fund (General Fund). Major changes in the budget that have been incorporated in the Second Interim Report are outlined in the paragraphs below.

During the 2022-23 fiscal year, total revenues and other financing sources are projected to decrease by \$21.4 million from the First Interim report. This is primarily due to an increase in Head Start and Early Head Start funding of \$44.2 million, offset by decreases in the ELC testing grant of \$55.2 million and Medical Admin Activities (MAA) of \$15 million.

Expenditures and other financing uses decreased by \$25.3 million from the First Interim report. This is primarily due to increased spending by the Head Start and Early Head Start programs in the amount of \$41.6 million is offset by decreased spending in the ELC testing grant of \$54.2 million and \$15 million in MAA pass-through funding.

County School Service Fund	Combined		
	Unrestricted / Restricted		
	2022-23 1st Interim	2022-23 Projected	Increase / (Decrease) in Fund Balance
Total Revenues & Other Financing Sources	\$ 741,515,070	\$ 720,095,717	\$ (21,419,354)
Total Expenditures & Other Financing Uses	\$ 739,853,776	\$ 714,538,979	\$ (25,314,797)
Net Increase / (Decrease) in Fund Balance	\$ 1,661,294	\$ 5,556,738	\$ 3,895,443
Beginning Fund Balance	\$ 168,789,612	\$ 168,789,612	\$ -
Ending Fund Balance	\$ 170,450,906	\$ 174,346,349	\$ 3,895,443
Components of Ending Fund Balance			
Non spendable	\$ 720,000	\$ 720,000	\$ -
Restricted	\$ 47,807,479	\$ 56,868,408	\$ 9,060,928
Assigned (BEST)	\$ 9,000,000	\$ 14,000,000	\$ 5,000,000
Assigned (Part O carryover)	\$ -	\$ 2,100,000	\$ 2,100,000
Assigned (Differentiated assistance carryover)	\$ 10,119,183	\$ 10,119,183	\$ -
Assigned (Unrestricted Lottery)	\$ 757,322	\$ 757,322	\$ -
Assigned (District Support)	\$ 800,000	\$ 800,000	\$ -
Assigned (CTE carryover)	\$ 3,671,727	\$ -	\$ (3,671,727)
Assigned (Debt Service - COP's)	\$ 16,545,000	\$ 16,545,000	\$ -
Reserve for Economic Uncertainties ^(a)	\$ 73,985,378	\$ 71,453,898	\$ (2,531,480)
Unassigned/Unappropriated ^(b)	\$ 7,044,817	\$ 982,539	\$ (6,062,278)
Total	\$ 170,450,906	\$ 174,346,349	\$ 3,895,443
Total Available Reserve by Amount ^{(a)+(b)}	\$ 81,030,195	\$ 72,436,437	\$ (8,593,758)
Total Available Reserve by Percentage	10.95%	10.14%	-0.81%

Reserve for Economic Uncertainties (REU)

The State requires that LACOE maintain a 2% minimum REU. During the 2017-18 budget year the school board set LACOE's REU at 10%. For years ending 2023, 2024, and 2025, the minimum REU varies from \$69.0 million to \$71.5 million. LACOE is projected to maintain reserves of 10.14%, 10.53%, and 10.83% in the 2022-23, 2023-24, and 2024-25 fiscal years, respectively.

Future Reports

Business Services will be preparing and submitting the 2023-24 Proposed Budget and 2022-23 Estimated Actuals report on or before June 30, 2023. In the 2023-24 Proposed (Adopted Budget), additional known information, budget figures, and salary savings from reductions in force, and other budgetary savings will be captured and projected for the 2023-24, 2024-25 and 2025-26 fiscal years.

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Los Angeles County Office of Education
Los Angeles County

2022-23 Second Interim
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19101990000000
Form TCI
D82JRZ741K(2022-23)

G = General
Ledger Data; S =
Supplemental
Data

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

53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
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63I	Other Enterprise Fund				
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67I	Self-Insurance Fund	G	G	G	G
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76I	Warrant/Pass-Through Fund				
95I	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund	S	S	S	GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review	S	S	S	S

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Los Angeles County Office of Education
Los Angeles County

2022-23 Second Interim
County School Service Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

19 10199 0000000
Form 011
D82JRZ741K(2022-23)

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)
A. REVENUES								
1) LCFF Sources		8010-8099	152,887,458.00	159,463,285.00	118,698,841.62	153,299,733.00	(6,163,552.00)	-3.9%
2) Federal Revenue		8100-8299	0.00	6,754.00	6,754.23	6,754.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,853,351.00	5,693,845.00	1,576,956.21	2,304,051.00	(3,389,794.00)	-59.5%
4) Other Local Revenue		8600-8799	102,653,334.00	115,832,004.00	67,919,828.01	107,384,975.00	(8,447,029.00)	-7.3%
5) TOTAL, REVENUES			260,394,143.00	280,995,888.00	188,202,380.07	262,995,513.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	35,034,651.00	34,140,665.00	15,759,443.73	34,891,323.00	(750,658.00)	-2.2%
2) Classified Salaries		2000-2999	76,389,308.00	72,064,220.00	33,319,197.67	71,124,838.00	939,382.00	1.3%
3) Employee Benefits		3000-3999	61,814,682.00	56,755,459.00	24,979,582.36	57,433,557.00	(678,098.00)	-1.2%
4) Books and Supplies		4000-4999	5,691,154.00	7,813,895.00	2,953,539.59	8,772,989.00	(959,094.00)	-12.3%
5) Services and Other Operating Expenditures		5000-5999	49,378,566.00	40,015,561.00	13,626,520.52	32,622,318.00	7,393,243.00	18.5%
6) Capital Outlay		6000-6999	13,141,773.00	17,806,442.00	6,993,376.40	15,767,891.00	2,038,551.00	11.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	52,180,000.00	52,185,741.00	17,351,584.75	37,185,741.00	15,000,000.00	28.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(15,617,338.00)	(18,593,075.00)	(1,994,419.76)	(19,429,567.00)	836,492.00	-4.5%
9) TOTAL, EXPENDITURES			278,012,796.00	262,188,908.00	112,988,825.26	238,369,090.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(17,618,653.00)	18,806,980.00	75,213,554.81	24,626,423.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	90,000.00	90,000.00	0.00	2,090,000.00	2,000,000.00	2,222.2%
b) Transfers Out		7600-7629	3,978,924.00	3,979,696.00	0.00	3,979,696.00	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	(12,478,925.00)	(12,478,925.00)	0.00	(14,414,567.00)	(1,935,642.00)	15.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(16,367,849.00)	(16,368,621.00)	0.00	(16,304,263.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(33,986,502.00)	2,438,359.00	75,213,554.81	8,322,160.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	120,205,067.53	120,205,067.53		120,205,067.53	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)			120,205,067.53	120,205,067.53		120,205,067.53		
d) Other Restatements		9795	0.00	0.00		(11,049,285.86)	(11,049,285.86)	New
e) Adjusted Beginning Balance (F1c + F1d)			120,205,067.53	120,205,067.53		109,155,781.67		
2) Ending Balance, June 30 (E + F1e)			86,218,565.53	122,643,426.53		117,477,941.67		
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	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	35,701,559.00	40,893,232.00		44,321,505.00		
Certificates of Participation	0000	9780	16,545,000.00					
Differentiated Assistance	0000	9780	4,866,696.00					
BEST Project	0000	9780	9,000,000.00					
Other District Support	0000	9780	800,000.00					
Unrestricted Lottery	0000	9780	389,863.00					
CTE Carry over	0000	9780	2,000,000.00					
Part O Carry over	0000	9780	2,100,000.00					
Certificates of Participation	0000	9780		16,545,000.00		16,545,000.00		
Differentiated Assistance	0000	9780		10,119,183.00		10,119,183.00		
BEST Project	0000	9780		9,000,000.00		14,000,000.00		
Other District Support	0000	9780		800,000.00		800,000.00		
Unrestricted Lottery	0000	9780		757,322.00		757,322.00		
CTE Carry over	0000	9780		3,671,727.00		2,100,000.00		
Certificates of Participation	0000	9780				16,545,000.00		
Differentiated Assistance	0000	9780				10,119,183.00		
BEST Project	0000	9780				14,000,000.00		
Other District Support	0000	9780				800,000.00		
Unrestricted Lottery	0000	9780				757,322.00		
Part O Carry over	0000	9780				2,100,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	49,787,717.90	73,985,378.00		71,453,897.89		
Unassigned/Unappropriated Amount		9790	9,288.63	7,044,816.53		982,538.78		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	65,647,526.00	72,223,353.00	36,106,156.00	66,059,801.00	(6,163,552.00)	-8.5%
Education Protection Account State Aid - Current Year		8012	108,474.00	108,474.00	44,507.00	108,474.00	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	540,464.00	540,464.00	80,529.76	540,464.00	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	5,163.00	5,163.00	5,045.57	5,163.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	117,051,153.00	117,051,153.00	64,244,735.16	117,051,153.00	0.00	0.0%
Unsecured Roll Taxes		8042	3,149,455.00	3,149,455.00	2,961,082.84	3,149,455.00	0.00	0.0%
Prior Years' Taxes		8043	2,727,141.00	2,727,141.00	7,485,131.64	2,727,141.00	0.00	0.0%
Supplemental Taxes		8044	1,563,263.00	1,563,263.00	908,085.60	1,563,263.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	26,274,701.00	26,274,701.00	1,512,970.69	26,274,701.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	12,069,129.00	12,069,129.00	5,419,686.15	12,069,129.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	(69,088.79)	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)
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			229,136,469.00	235,712,296.00	118,698,841.62	229,548,744.00	(6,163,552.00)	-2.6%
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	(76,249,011.00)	(76,249,011.00)	0.00	(76,249,011.00)	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			152,887,458.00	159,463,285.00	118,698,841.62	153,299,733.00	(6,163,552.00)	-3.9%
FEDERAL REVENUE								
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	1,013.00	1,013.13	1,013.00	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	5,741.00	5,741.10	5,741.00		
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, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290						
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	6,754.00	6,754.23	6,754.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								

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)
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	2,549,300.00	3,321,230.00	0.00	0.00	(3,321,230.00)	-100.0%
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	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,441,909.00	1,510,473.00	1,568,413.00	1,441,909.00	(68,564.00)	-4.5%
Lottery - Unrestricted and Instructional Materials		8560	424,126.00	424,126.00	7,342.21	424,126.00	0.00	0.0%
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	438,016.00	438,016.00	1,201.00	438,016.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,853,351.00	5,693,845.00	1,576,956.21	2,304,051.00	(3,389,794.00)	-59.5%
OTHER LOCAL REVENUE								
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	74,210.00	74,210.00	46,649.01	74,210.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	4,957.06	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)
Interest		8660	1,500,000.00	1,500,000.00	3,786,863.05	1,500,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	8,250,564.95	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%
Interagency Services		8677	12,629,753.00	25,668,673.00	19,832,810.97	31,188,123.00	5,519,450.00	21.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	16,435,367.00	16,575,117.00	8,020,834.45	16,717,617.00	142,500.00	0.9%
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	50,000,000.00	50,000,000.00	15,542,942.00	35,000,000.00		
All Other Local Revenue		8699	7,257,305.00	7,257,305.00	4,532,155.52	8,148,326.00	891,021.00	12.3%
Tuition		8710	14,756,699.00	14,756,699.00	7,902,051.00	14,756,699.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			102,653,334.00	115,832,004.00	67,919,828.01	107,384,975.00	(8,447,029.00)	-7.3%
TOTAL, REVENUES			260,394,143.00	280,995,888.00	188,202,380.07	262,995,513.00	(18,000,375.00)	-6.4%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	11,434,661.00	11,175,537.00	5,293,564.03	11,277,379.00	(101,842.00)	-0.9%
Certificated Pupil Support Salaries		1200	1,637,912.00	1,592,826.00	837,312.66	2,153,140.00	(560,314.00)	-35.2%
Certificated Supervisors' and Administrators' Salaries		1300	18,513,350.00	18,373,557.00	8,446,038.70	18,779,610.00	(406,053.00)	-2.2%
Other Certificated Salaries		1900	3,448,728.00	2,998,745.00	1,182,528.34	2,681,194.00	317,551.00	10.6%
TOTAL, CERTIFICATED SALARIES			35,034,651.00	34,140,665.00	15,759,443.73	34,891,323.00	(750,658.00)	-2.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	516,581.00	569,861.00	229,990.96	574,534.00	(4,673.00)	-0.8%
Classified Support Salaries		2200	4,251,139.00	4,023,545.00	1,675,592.17	3,835,904.00	187,641.00	4.7%
Classified Supervisors' and Administrators' Salaries		2300	11,178,720.00	10,513,563.00	5,289,107.47	11,025,132.00	(511,569.00)	-4.9%
Clerical, Technical and Office Salaries		2400	59,564,858.00	56,120,241.00	25,769,306.81	54,843,558.00	1,276,683.00	2.3%
Other Classified Salaries		2900	878,010.00	837,010.00	355,200.26	845,710.00	(8,700.00)	-1.0%
TOTAL, CLASSIFIED SALARIES			76,389,308.00	72,064,220.00	33,319,197.67	71,124,838.00	939,382.00	1.3%

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)
EMPLOYEE BENEFITS								
STRS		3101-3102	6,620,882.00	6,349,388.00	2,777,639.20	6,504,279.00	(154,891.00)	-2.4%
PERS		3201-3202	25,183,171.00	23,748,904.00	10,962,593.28	23,502,208.00	246,696.00	1.0%
OASDI/Medicare/Alternative		3301-3302	6,269,692.00	5,948,076.00	2,882,423.48	5,932,592.00	15,484.00	0.3%
Health and Welfare Benefits		3401-3402	17,256,638.00	14,463,230.00	5,758,421.04	15,209,050.00	(745,820.00)	-5.2%
Unemployment Insurance		3501-3502	557,490.00	530,773.00	164,526.39	536,787.00	(6,014.00)	-1.1%
Workers' Compensation		3601-3602	4,091,829.00	3,948,673.00	2,073,683.28	4,078,905.00	(130,232.00)	-3.3%
OPEB, Allocated		3701-3702	713,560.00	671,562.00	118,090.97	649,247.00	22,315.00	3.3%
OPEB, Active Employees		3751-3752	961,660.00	932,693.00	178,255.20	854,322.00	78,371.00	8.4%
Other Employee Benefits		3901-3902	159,760.00	162,160.00	63,949.52	166,167.00	(4,007.00)	-2.5%
TOTAL, EMPLOYEE BENEFITS			61,814,682.00	56,755,459.00	24,979,582.36	57,433,557.00	(678,098.00)	-1.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	487,082.00	427,691.00	59,005.58	421,296.00	6,395.00	1.5%
Books and Other Reference Materials		4200	213,846.00	249,700.00	63,107.15	258,750.00	(9,050.00)	-3.6%
Materials and Supplies		4300	3,109,805.00	4,925,655.00	2,291,892.86	5,419,013.68	(493,358.68)	-10.0%
Noncapitalized Equipment		4400	1,689,321.00	2,019,749.00	527,744.00	2,482,829.32	(463,080.32)	-22.9%
Food		4700	191,100.00	191,100.00	11,790.00	191,100.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,691,154.00	7,813,895.00	2,953,539.59	8,772,989.00	(959,094.00)	-12.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,587,614.00	1,603,478.00	334,683.72	1,617,033.00	(13,555.00)	-0.8%
Dues and Memberships		5300	269,524.00	304,512.00	237,506.50	296,187.00	8,325.00	2.7%
Insurance		5400-5450	45,066.00	45,066.00	17,818.59	45,066.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,902,500.00	1,901,800.00	1,164,555.83	1,973,650.00	(71,850.00)	-3.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,769,963.00	4,751,170.00	1,743,733.87	4,698,066.00	53,104.00	1.1%
Transfers of Direct Costs		5710	(5,228,904.00)	(6,956,881.00)	(2,257,628.90)	(11,436,682.00)	4,479,801.00	-64.4%
Transfers of Direct Costs - Interfund		5750	(286,382.00)	(453,805.00)	(105,693.40)	(487,611.00)	33,806.00	-7.4%
Professional/Consulting Services and Operating Expenditures		5800	41,969,741.00	36,647,674.00	11,070,063.59	33,276,254.00	3,371,420.00	9.2%
Communications		5900	2,349,444.00	2,172,547.00	1,421,480.72	2,640,355.00	(467,808.00)	-21.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			49,378,566.00	40,015,561.00	13,626,520.52	32,622,318.00	7,393,243.00	18.5%
CAPITAL OUTLAY								
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	14,800.00	0.00	14,800.00	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	13,141,773.00	17,791,642.00	6,993,376.40	15,753,091.00	2,038,551.00	11.5%
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%
TOTAL, CAPITAL OUTLAY			13,141,773.00	17,806,442.00	6,993,376.40	15,767,891.00	2,038,551.00	11.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%

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)
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	50,000,000.00	50,005,741.00	15,127,418.19	35,005,741.00	15,000,000.00	30.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	1,611,260.00	1,611,260.00	1,607,518.44	1,611,260.00	0.00	0.0%
Other Debt Service - Principal		7439	568,740.00	568,740.00	616,648.12	568,740.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			52,180,000.00	52,185,741.00	17,351,584.75	37,185,741.00	15,000,000.00	28.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(14,875,763.00)	(16,911,479.00)	(1,686,542.96)	(17,123,404.00)	211,925.00	-1.3%
Transfers of Indirect Costs - Interfund		7350	(741,575.00)	(1,681,596.00)	(307,876.80)	(2,306,163.00)	624,567.00	-37.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(15,617,338.00)	(18,593,075.00)	(1,994,419.76)	(19,429,567.00)	836,492.00	-4.5%
TOTAL, EXPENDITURES			278,012,796.00	262,188,908.00	112,988,825.26	238,369,090.00	23,819,818.00	9.1%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	90,000.00	90,000.00	0.00	2,090,000.00	2,000,000.00	2,222.2%
(a) TOTAL, INTERFUND TRANSFERS IN			90,000.00	90,000.00	0.00	2,090,000.00	2,000,000.00	2,222.2%
INTERFUND TRANSFERS OUT								
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	3,978,924.00	3,979,696.00	0.00	3,979,696.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,978,924.00	3,979,696.00	0.00	3,979,696.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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%
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%
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%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(12,478,925.00)	(12,478,925.00)	0.00	(14,414,567.00)	(1,935,642.00)	15.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(12,478,925.00)	(12,478,925.00)	0.00	(14,414,567.00)	(1,935,642.00)	15.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(16,367,849.00)	(16,368,621.00)	0.00	(16,304,263.00)	64,358.00	-0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	7,624,901.00	7,624,901.00	0.00	7,634,073.00	9,172.00	0.1%
2) Federal Revenue		8100-8299	306,690,343.00	382,835,901.00	119,616,977.08	371,035,148.00	(11,800,753.00)	-3.1%
3) Other State Revenue		8300-8599	39,898,122.00	43,032,313.00	24,764,833.89	49,075,518.00	6,043,205.00	14.0%
4) Other Local Revenue		8600-8799	20,220,712.00	26,936,067.00	3,479,435.94	27,265,464.50	329,397.50	1.2%
5) TOTAL, REVENUES			374,434,078.00	460,429,182.00	147,861,246.91	455,010,203.50		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	25,589,435.00	28,731,113.53	12,107,034.52	31,466,259.00	(2,735,145.47)	-9.5%
2) Classified Salaries		2000-2999	34,416,779.00	38,012,677.00	15,002,850.09	40,582,989.00	(2,570,312.00)	-6.8%
3) Employee Benefits		3000-3999	37,713,489.00	41,209,908.00	13,532,122.21	44,293,241.00	(3,083,333.00)	-7.5%
4) Books and Supplies		4000-4999	4,752,697.00	4,673,405.37	1,144,770.71	6,567,437.37	(1,894,032.00)	-40.5%
5) Services and Other Operating Expenditures		5000-5999	262,919,437.00	340,765,574.84	93,819,578.84	328,011,883.53	12,753,691.31	3.7%
6) Capital Outlay		6000-6999	150,000.00	138,290.00	63,360.00	805,771.00	(667,481.00)	-482.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,000,000.00	3,242,724.00	950,386.12	3,339,208.00	(96,484.00)	-3.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	14,875,763.00	16,911,479.00	1,686,542.96	17,123,404.00	(211,925.00)	-1.3%
9) TOTAL, EXPENDITURES			382,417,600.00	473,685,171.74	138,306,645.45	472,190,192.90		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,983,522.00)	(13,255,989.74)	9,554,601.46	(17,179,989.40)		
D. OTHER FINANCING SOURCES/USES								
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	12,478,925.00	12,478,925.00	0.00	14,414,567.00	1,935,642.00	15.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			12,478,925.00	12,478,925.00	0.00	14,414,567.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,495,403.00	(777,064.74)	9,554,601.46	(2,765,422.40)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	48,584,544.23	48,584,544.23		48,584,544.23	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)			48,584,544.23	48,584,544.23		48,584,544.23		
d) Other Restatements		9795	0.00	0.00		11,049,285.86	11,049,285.86	New
e) Adjusted Beginning Balance (F1c + F1d)			48,584,544.23	48,584,544.23		59,633,830.09		
2) Ending Balance, June 30 (E + F1e)			53,079,947.23	47,807,479.49		56,868,407.69		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	53,089,235.86	47,807,479.49		56,868,407.69		
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	(9,288.63)	0.00		0.00		
LCFF SOURCES								
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	7,624,901.00	7,624,901.00	0.00	7,634,073.00	9,172.00	0.1%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			7,624,901.00	7,624,901.00	0.00	7,634,073.00	9,172.00	0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	495,195.00	495,195.00	383,786.00	495,195.00	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)
Special Education Discretionary Grants		8182	210,971.00	292,163.00	286,464.54	294,657.00	2,494.00	0.9%
Child Nutrition Programs		8220	208,724.00	208,724.00	55,318.62	208,724.00	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	6,635,152.00	6,694,797.00	3,667,353.10	6,806,580.00	111,783.00	1.7%
Title I, Part D, Local Delinquent Programs	3025	8290	5,950,000.00	5,856,312.00	1,712,148.96	5,342,861.00	(513,451.00)	-8.8%
Title II, Part A, Supporting Effective Instruction	4035	8290	128,772.00	62,394.00	27,543.54	62,394.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	3,115.00	3,615.00	0.00	3,615.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	75,655.00	69,397.00	23,133.00	68,897.00	(500.00)	-0.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	16,386,535.00	19,136,308.00	4,978,787.05	18,857,719.00	(278,589.00)	-1.5%
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	276,596,224.00	350,016,996.00	108,482,442.27	338,894,506.00	(11,122,490.00)	-3.2%
TOTAL, FEDERAL REVENUE			306,690,343.00	382,835,901.00	119,616,977.08	371,035,148.00	(11,800,753.00)	-3.1%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	4,059,268.00	4,059,268.00	1,793,622.00	2,472,585.00	(1,586,683.00)	-39.1%
Prior Years	6500	8319	1,000.00	1,000.00	0.00	(896,131.00)	(897,131.00)	-89,713.1%
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	12,735.00	12,735.00	33,798.11	12,735.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	169,130.00	169,130.00	8,048.57	169,130.00	0.00	0.0%
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	103,035.00	149,820.00	4,684.03	149,820.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590	230,000.00	230,000.00	223,147.68	258,933.00	28,933.00	12.6%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	2,301,322.00	2,301,322.00	1,674,220.54	2,701,322.00	400,000.00	17.4%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	(1,069,327.08)	0.00	0.00	0.0%
Specialized Secondary	7370	8590	750,000.00	750,000.00	750,000.00	750,000.00	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	32,271,632.00	35,359,038.00	21,346,640.04	43,457,124.00	8,098,086.00	22.9%
TOTAL, OTHER STATE REVENUE			39,898,122.00	43,032,313.00	24,764,833.89	49,075,518.00	6,043,205.00	14.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	8,481,230.00	8,781,230.00	1,974,408.40	9,218,002.00	436,772.00	5.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	5,612,164.00	6,334,542.00	549,553.97	6,334,542.00	0.00	0.0%
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	6,127,318.00	11,820,295.00	955,473.57	11,712,920.50	(107,374.50)	-0.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,220,712.00	26,936,067.00	3,479,435.94	27,265,464.50	329,397.50	1.2%
TOTAL, REVENUES			374,434,078.00	460,429,182.00	147,861,246.91	455,010,203.50	(5,418,978.50)	-1.2%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	6,012,406.00	6,368,372.00	3,386,427.58	6,752,351.00	(383,979.00)	-6.0%
Certificated Pupil Support Salaries		1200	6,196,349.00	7,392,596.00	2,700,996.03	7,398,024.00	(5,428.00)	-0.1%
Certificated Supervisors' and Administrators' Salaries		1300	5,810,854.00	7,247,121.00	2,746,770.62	7,990,684.00	(743,563.00)	-10.3%
Other Certificated Salaries		1900	7,569,826.00	7,723,024.53	3,272,840.29	9,325,200.00	(1,602,175.47)	-20.7%
TOTAL, CERTIFICATED SALARIES			25,589,435.00	28,731,113.53	12,107,034.52	31,466,259.00	(2,735,145.47)	-9.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,140,227.00	2,897,778.00	1,133,517.74	2,786,963.00	110,815.00	3.8%
Classified Support Salaries		2200	1,271,444.00	1,306,765.00	545,027.11	1,386,999.00	(80,234.00)	-6.1%
Classified Supervisors' and Administrators' Salaries		2300	4,327,460.00	5,231,436.00	2,150,944.05	5,627,469.00	(396,033.00)	-7.6%
Clerical, Technical and Office Salaries		2400	16,977,611.00	19,364,844.00	7,325,699.54	20,409,649.00	(1,044,805.00)	-5.4%
Other Classified Salaries		2900	8,700,037.00	9,211,854.00	3,847,661.65	10,371,909.00	(1,160,055.00)	-12.6%
TOTAL, CLASSIFIED SALARIES			34,416,779.00	38,012,677.00	15,002,850.09	40,582,989.00	(2,570,312.00)	-6.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	10,061,519.00	10,728,800.00	2,234,232.07	11,394,034.00	(665,234.00)	-6.2%
PERS		3201-3202	11,238,803.00	12,363,123.00	4,960,545.51	13,127,082.00	(763,959.00)	-6.2%
OASDI/Medicare/Alternative		3301-3302	2,973,934.00	3,353,924.00	1,382,668.05	3,568,077.00	(214,153.00)	-6.4%
Health and Welfare Benefits		3401-3402	9,917,345.00	10,824,451.00	3,350,996.93	11,466,893.00	(642,442.00)	-5.9%
Unemployment Insurance		3501-3502	300,271.00	340,238.00	248,581.12	848,000.00	(507,762.00)	-149.2%
Workers' Compensation		3601-3602	2,203,871.00	2,558,870.00	1,149,635.04	2,811,708.00	(252,838.00)	-9.9%
OPEB, Allocated		3701-3702	383,432.00	381,717.00	63,525.48	395,769.00	(14,052.00)	-3.7%
OPEB, Active Employees		3751-3752	554,834.00	574,350.00	102,253.74	584,203.00	(9,853.00)	-1.7%
Other Employee Benefits		3901-3902	79,480.00	84,435.00	39,684.27	97,475.00	(13,040.00)	-15.4%
TOTAL, EMPLOYEE BENEFITS			37,713,489.00	41,209,908.00	13,532,122.21	44,293,241.00	(3,083,333.00)	-7.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	93,763.00	91,523.00	0.00	1,120,426.00	(1,028,903.00)	-1,124.2%
Books and Other Reference Materials		4200	260,821.00	277,343.00	23,512.25	291,212.00	(13,869.00)	-5.0%
Materials and Supplies		4300	3,559,504.00	3,073,111.37	551,151.81	3,878,381.37	(805,270.00)	-26.2%
Noncapitalized Equipment		4400	616,110.00	1,008,929.00	424,309.80	1,054,919.00	(45,990.00)	-4.6%
Food		4700	222,499.00	222,499.00	145,796.85	222,499.00	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)
TOTAL, BOOKS AND SUPPLIES			4,752,697.00	4,673,405.37	1,144,770.71	6,567,437.37	(1,894,032.00)	-40.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	178,852,677.00	225,159,448.00	78,744,840.31	232,146,129.00	(6,986,681.00)	-3.1%
Travel and Conferences		5200	960,199.00	2,282,505.00	358,132.52	2,844,960.00	(562,455.00)	-24.6%
Dues and Memberships		5300	102,060.00	203,866.00	110,011.22	196,166.00	7,700.00	3.8%
Insurance		5400-5450	14,500.00	38,540.00	33,632.77	38,540.00	0.00	0.0%
Operations and Housekeeping Services		5500	106,000.00	106,000.00	66,672.94	109,000.00	(3,000.00)	-2.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,282,522.00	5,370,289.00	2,988,761.66	5,271,973.00	98,316.00	1.8%
Transfers of Direct Costs		5710	5,228,904.00	6,956,881.00	2,257,628.90	11,436,682.00	(4,479,801.00)	-64.4%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	(46.47)	140,332.00	(140,332.00)	New
Professional/Consulting Services and Operating Expenditures		5800	72,129,266.00	99,986,515.00	8,824,521.89	75,162,271.53	24,824,243.47	24.8%
Communications		5900	243,309.00	661,530.84	435,423.10	665,830.00	(4,299.16)	-0.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			262,919,437.00	340,765,574.84	93,819,578.84	328,011,883.53	12,753,691.31	3.7%
CAPITAL OUTLAY								
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	367,481.00	(367,481.00)	New
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	150,000.00	138,290.00	63,360.00	438,290.00	(300,000.00)	-216.9%
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%
TOTAL, CAPITAL OUTLAY			150,000.00	138,290.00	63,360.00	805,771.00	(667,481.00)	-482.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
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%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To 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	2,000,000.00	3,242,724.00	707,658.00	3,242,724.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	500.41	500.00	(500.00)	New
Other Debt Service - Principal		7439	0.00	0.00	242,227.71	95,984.00	(95,984.00)	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,000,000.00	3,242,724.00	950,386.12	3,339,208.00	(96,484.00)	-3.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	14,875,763.00	16,911,479.00	1,686,542.96	17,123,404.00	(211,925.00)	-1.3%
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			14,875,763.00	16,911,479.00	1,686,542.96	17,123,404.00	(211,925.00)	-1.3%
TOTAL, EXPENDITURES			382,417,600.00	473,685,171.74	138,306,645.45	472,190,192.90	1,494,978.84	0.3%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
INTERFUND TRANSFERS OUT								
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%
OTHER SOURCES/USES								
SOURCES								
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%
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%
USES								
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%

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)
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	12,478,925.00	12,478,925.00	0.00	14,414,567.00	1,935,642.00	15.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			12,478,925.00	12,478,925.00	0.00	14,414,567.00	1,935,642.00	15.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			12,478,925.00	12,478,925.00	0.00	14,414,567.00	(1,935,642.00)	-15.5%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	160,512,359.00	167,088,186.00	118,698,841.62	160,933,806.00	(6,154,380.00)	-3.7%
2) Federal Revenue		8100-8299	306,690,343.00	382,842,655.00	119,623,731.31	371,041,902.00	(11,800,753.00)	-3.1%
3) Other State Revenue		8300-8599	44,751,473.00	48,726,158.00	26,341,790.10	51,379,569.00	2,653,411.00	5.4%
4) Other Local Revenue		8600-8799	122,874,046.00	142,768,071.00	71,399,263.95	134,650,439.50	(8,117,631.50)	-5.7%
5) TOTAL, REVENUES			634,828,221.00	741,425,070.00	336,063,626.98	718,005,716.50		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	60,624,086.00	62,871,778.53	27,866,478.25	66,357,582.00	(3,485,803.47)	-5.5%
2) Classified Salaries		2000-2999	110,806,087.00	110,076,897.00	48,322,047.76	111,707,827.00	(1,630,930.00)	-1.5%
3) Employee Benefits		3000-3999	99,528,171.00	97,965,367.00	38,511,704.57	101,726,798.00	(3,761,431.00)	-3.8%
4) Books and Supplies		4000-4999	10,443,851.00	12,487,300.37	4,098,310.30	15,340,426.37	(2,853,126.00)	-22.8%
5) Services and Other Operating Expenditures		5000-5999	312,298,003.00	380,781,135.84	107,446,099.36	360,634,201.53	20,146,934.31	5.3%
6) Capital Outlay		6000-6999	13,291,773.00	17,944,732.00	7,056,736.40	16,573,662.00	1,371,070.00	7.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	54,180,000.00	55,428,465.00	18,301,970.87	40,524,949.00	14,903,516.00	26.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(741,575.00)	(1,681,596.00)	(307,876.80)	(2,306,163.00)	624,567.00	-37.1%
9) TOTAL, EXPENDITURES			660,430,396.00	735,874,079.74	251,295,470.71	710,559,282.90		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(25,602,175.00)	5,550,990.26	84,768,156.27	7,446,433.60		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	90,000.00	90,000.00	0.00	2,090,000.00	2,000,000.00	2,222.2%
b) Transfers Out		7600-7629	3,978,924.00	3,979,696.00	0.00	3,979,696.00	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			(3,888,924.00)	(3,889,696.00)	0.00	(1,889,696.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(29,491,099.00)	1,661,294.26	84,768,156.27	5,556,737.60		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	168,789,611.76	168,789,611.76		168,789,611.76	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)			168,789,611.76	168,789,611.76		168,789,611.76		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			168,789,611.76	168,789,611.76		168,789,611.76		
2) Ending Balance, June 30 (E + F1e)			139,298,512.76	170,450,906.02		174,346,349.36		
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	53,089,235.86	47,807,479.49		56,868,407.69		
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	35,701,559.00	40,893,232.00		44,321,505.00		
Certificates of Participation	0000	9780	16,545,000.00					
Differentiated Assistance	0000	9780	4,866,696.00					
BEST Project	0000	9780	9,000,000.00					
Other District Support	0000	9780	800,000.00					
Unrestricted Lottery	0000	9780	389,863.00					
CTE Carry over	0000	9780	2,000,000.00					
Part O Carry over	0000	9780	2,100,000.00					
Certificates of Participation	0000	9780		16,545,000.00		16,545,000.00		
Differentiated Assistance	0000	9780		10,119,183.00		10,119,183.00		
BEST Project	0000	9780		9,000,000.00		14,000,000.00		
Other District Support	0000	9780		800,000.00		800,000.00		
Unrestricted Lottery	0000	9780		757,322.00		757,322.00		
CTE Carry over	0000	9780		3,671,727.00				
Certificates of Participation	0000	9780				16,545,000.00		
Differentiated Assistance	0000	9780				10,119,183.00		
BEST Project	0000	9780				14,000,000.00		
Other District Support	0000	9780				800,000.00		
Unrestricted Lottery	0000	9780				757,322.00		
Part O Carry over	0000	9780				2,100,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	49,787,717.90	73,985,378.00		71,453,897.89		
Unassigned/Unappropriated Amount		9790	0.00	7,044,816.53		982,538.78		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	65,647,526.00	72,223,353.00	36,106,156.00	66,059,801.00	(6,163,552.00)	-8.5%
Education Protection Account State Aid - Current Year		8012	108,474.00	108,474.00	44,507.00	108,474.00	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	540,464.00	540,464.00	80,529.76	540,464.00	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	5,163.00	5,163.00	5,045.57	5,163.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	117,051,153.00	117,051,153.00	64,244,735.16	117,051,153.00	0.00	0.0%
Unsecured Roll Taxes		8042	3,149,455.00	3,149,455.00	2,961,082.84	3,149,455.00	0.00	0.0%
Prior Years' Taxes		8043	2,727,141.00	2,727,141.00	7,485,131.64	2,727,141.00	0.00	0.0%
Supplemental Taxes		8044	1,563,263.00	1,563,263.00	908,085.60	1,563,263.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	26,274,701.00	26,274,701.00	1,512,970.69	26,274,701.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	12,069,129.00	12,069,129.00	5,419,686.15	12,069,129.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	(69,088.79)	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)
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			229,136,469.00	235,712,296.00	118,698,841.62	229,548,744.00	(6,163,552.00)	-2.6%
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	(68,624,110.00)	(68,624,110.00)	0.00	(68,614,938.00)	9,172.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			160,512,359.00	167,088,186.00	118,698,841.62	160,933,806.00	(6,154,380.00)	-3.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	495,195.00	495,195.00	383,786.00	495,195.00	0.00	0.0%
Special Education Discretionary Grants		8182	210,971.00	292,163.00	286,464.54	294,657.00	2,494.00	0.9%
Child Nutrition Programs		8220	208,724.00	208,724.00	55,318.62	208,724.00	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	1,013.00	1,013.13	1,013.00	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	5,741.00	5,741.10	5,741.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	6,635,152.00	6,694,797.00	3,667,353.10	6,806,580.00	111,783.00	1.7%
Title I, Part D, Local Delinquent Programs	3025	8290	5,950,000.00	5,856,312.00	1,712,148.96	5,342,861.00	(513,451.00)	-8.8%
Title II, Part A, Supporting Effective Instruction	4035	8290	128,772.00	62,394.00	27,543.54	62,394.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	3,115.00	3,615.00	0.00	3,615.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	75,655.00	69,397.00	23,133.00	68,897.00	(500.00)	-0.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	16,386,535.00	19,136,308.00	4,978,787.05	18,857,719.00	(278,589.00)	-1.5%
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	276,596,224.00	350,016,996.00	108,482,442.27	338,894,506.00	(11,122,490.00)	-3.2%
TOTAL, FEDERAL REVENUE			306,690,343.00	382,842,655.00	119,623,731.31	371,041,902.00	(11,800,753.00)	-3.1%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								

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)
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	4,059,268.00	4,059,268.00	1,793,622.00	2,472,585.00	(1,586,683.00)	-39.1%
Prior Years	6500	8319	1,000.00	1,000.00	0.00	(896,131.00)	(897,131.00)	-89,713.1%
All Other State Apportionments - Current Year	All Other	8311	2,549,300.00	3,321,230.00	0.00	0.00	(3,321,230.00)	-100.0%
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	12,735.00	12,735.00	33,798.11	12,735.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,441,909.00	1,510,473.00	1,568,413.00	1,441,909.00	(68,564.00)	-4.5%
Lottery - Unrestricted and Instructional Materials		8560	593,256.00	593,256.00	15,390.78	593,256.00	0.00	0.0%
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	103,035.00	149,820.00	4,684.03	149,820.00	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	230,000.00	230,000.00	223,147.68	258,933.00	28,933.00	12.6%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	2,301,322.00	2,301,322.00	1,674,220.54	2,701,322.00	400,000.00	17.4%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	(1,069,327.08)	0.00	0.00	0.0%
Specialized Secondary	7370	8590	750,000.00	750,000.00	750,000.00	750,000.00	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	32,709,648.00	35,797,054.00	21,347,841.04	43,895,140.00	8,098,086.00	22.6%
TOTAL, OTHER STATE REVENUE			44,751,473.00	48,726,158.00	26,341,790.10	51,379,569.00	2,653,411.00	5.4%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
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	74,210.00	74,210.00	46,649.01	74,210.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	4,957.06	0.00	0.00	0.0%

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Interest		8660	1,500,000.00	1,500,000.00	3,786,863.05	1,500,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	8,250,564.95	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%
Interagency Services		8677	21,110,983.00	34,449,903.00	21,807,219.37	40,406,125.00	5,956,222.00	17.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	22,047,531.00	22,909,659.00	8,570,388.42	23,052,159.00	142,500.00	0.6%
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	50,000,000.00	50,000,000.00	15,542,942.00	35,000,000.00	(15,000,000.00)	-30.0%
All Other Local Revenue		8699	13,384,623.00	19,077,600.00	5,487,629.09	19,861,246.50	783,646.50	4.1%
Tuition		8710	14,756,699.00	14,756,699.00	7,902,051.00	14,756,699.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			122,874,046.00	142,768,071.00	71,399,263.95	134,650,439.50	(8,117,631.50)	-5.7%
TOTAL, REVENUES			634,828,221.00	741,425,070.00	336,063,626.98	718,005,716.50	(23,419,353.50)	-3.2%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	17,447,067.00	17,543,909.00	8,679,991.61	18,029,730.00	(485,821.00)	-2.8%
Certificated Pupil Support Salaries		1200	7,834,261.00	8,985,422.00	3,538,308.69	9,551,164.00	(565,742.00)	-6.3%
Certificated Supervisors' and Administrators' Salaries		1300	24,324,204.00	25,620,678.00	11,192,809.32	26,770,294.00	(1,149,616.00)	-4.5%
Other Certificated Salaries		1900	11,018,554.00	10,721,769.53	4,455,368.63	12,006,394.00	(1,284,624.47)	-12.0%
TOTAL, CERTIFICATED SALARIES			60,624,086.00	62,871,778.53	27,866,478.25	66,357,582.00	(3,485,803.47)	-5.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,656,808.00	3,467,639.00	1,363,508.70	3,361,497.00	106,142.00	3.1%
Classified Support Salaries		2200	5,522,583.00	5,330,310.00	2,220,619.28	5,222,903.00	107,407.00	2.0%
Classified Supervisors' and Administrators' Salaries		2300	15,506,180.00	15,744,999.00	7,440,051.52	16,652,601.00	(907,602.00)	-5.8%
Clerical, Technical and Office Salaries		2400	76,542,469.00	75,485,085.00	33,095,006.35	75,253,207.00	231,878.00	0.3%
Other Classified Salaries		2900	9,578,047.00	10,048,864.00	4,202,861.91	11,217,619.00	(1,168,755.00)	-11.6%
TOTAL, CLASSIFIED SALARIES			110,806,087.00	110,076,897.00	48,322,047.76	111,707,827.00	(1,630,930.00)	-1.5%

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)
EMPLOYEE BENEFITS								
STRS		3101-3102	16,682,401.00	17,078,188.00	5,011,871.27	17,898,313.00	(820,125.00)	-4.8%
PERS		3201-3202	36,421,974.00	36,112,027.00	15,923,138.79	36,629,290.00	(517,263.00)	-1.4%
OASDI/Medicare/Alternative		3301-3302	9,243,626.00	9,302,000.00	4,265,091.53	9,500,669.00	(198,669.00)	-2.1%
Health and Welfare Benefits		3401-3402	27,173,983.00	25,287,681.00	9,109,417.97	26,675,943.00	(1,388,262.00)	-5.5%
Unemployment Insurance		3501-3502	857,761.00	871,011.00	413,107.51	1,384,787.00	(513,776.00)	-59.0%
Workers' Compensation		3601-3602	6,295,700.00	6,507,543.00	3,223,318.32	6,890,613.00	(383,070.00)	-5.9%
OPEB, Allocated		3701-3702	1,096,992.00	1,053,279.00	181,616.45	1,045,016.00	8,263.00	0.8%
OPEB, Active Employees		3751-3752	1,516,494.00	1,507,043.00	280,508.94	1,438,525.00	68,518.00	4.5%
Other Employee Benefits		3901-3902	239,240.00	246,595.00	103,633.79	263,642.00	(17,047.00)	-6.9%
TOTAL, EMPLOYEE BENEFITS			99,528,171.00	97,965,367.00	38,511,704.57	101,726,798.00	(3,761,431.00)	-3.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	580,845.00	519,214.00	59,005.58	1,541,722.00	(1,022,508.00)	-196.9%
Books and Other Reference Materials		4200	474,667.00	527,043.00	86,619.40	549,962.00	(22,919.00)	-4.3%
Materials and Supplies		4300	6,669,309.00	7,998,766.37	2,843,044.67	9,297,395.05	(1,298,628.68)	-16.2%
Noncapitalized Equipment		4400	2,305,431.00	3,028,678.00	952,053.80	3,537,748.32	(509,070.32)	-16.8%
Food		4700	413,599.00	413,599.00	157,586.85	413,599.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			10,443,851.00	12,487,300.37	4,098,310.30	15,340,426.37	(2,853,126.00)	-22.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	178,852,677.00	225,159,448.00	78,744,840.31	232,146,129.00	(6,986,681.00)	-3.1%
Travel and Conferences		5200	2,547,813.00	3,885,983.00	692,816.24	4,461,993.00	(576,010.00)	-14.8%
Dues and Memberships		5300	371,584.00	508,378.00	347,517.72	492,353.00	16,025.00	3.2%
Insurance		5400-5450	59,566.00	83,606.00	51,451.36	83,606.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,008,500.00	2,007,800.00	1,231,228.77	2,082,650.00	(74,850.00)	-3.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	12,052,485.00	10,121,459.00	4,732,495.53	9,970,039.00	151,420.00	1.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(286,382.00)	(453,805.00)	(105,739.87)	(347,279.00)	(106,526.00)	23.5%
Professional/Consulting Services and Operating Expenditures		5800	114,099,007.00	136,634,189.00	19,894,585.48	108,438,525.53	28,195,663.47	20.6%
Communications		5900	2,592,753.00	2,834,077.84	1,856,903.82	3,306,185.00	(472,107.16)	-16.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			312,298,003.00	380,781,135.84	107,446,099.36	360,634,201.53	20,146,934.31	5.3%
CAPITAL OUTLAY								
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	14,800.00	0.00	382,281.00	(367,481.00)	-2,483.0%
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	13,291,773.00	17,929,932.00	7,056,736.40	16,191,381.00	1,738,551.00	9.7%
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%
TOTAL, CAPITAL OUTLAY			13,291,773.00	17,944,732.00	7,056,736.40	16,573,662.00	1,371,070.00	7.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%

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)
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	50,000,000.00	50,005,741.00	15,127,418.19	35,005,741.00	15,000,000.00	30.0%
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	2,000,000.00	3,242,724.00	707,658.00	3,242,724.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	1,611,260.00	1,611,260.00	1,608,018.85	1,611,760.00	(500.00)	0.0%
Other Debt Service - Principal		7439	568,740.00	568,740.00	858,875.83	664,724.00	(95,984.00)	-16.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			54,180,000.00	55,428,465.00	18,301,970.87	40,524,949.00	14,903,516.00	26.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(741,575.00)	(1,681,596.00)	(307,876.80)	(2,306,163.00)	624,567.00	-37.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(741,575.00)	(1,681,596.00)	(307,876.80)	(2,306,163.00)	624,567.00	-37.1%
TOTAL, EXPENDITURES			660,430,396.00	735,874,079.74	251,295,470.71	710,559,282.90	25,314,796.84	3.4%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	90,000.00	90,000.00	0.00	2,090,000.00	2,000,000.00	2,222.2%
(a) TOTAL, INTERFUND TRANSFERS IN			90,000.00	90,000.00	0.00	2,090,000.00	2,000,000.00	2,222.2%
INTERFUND TRANSFERS OUT								
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	3,978,924.00	3,979,696.00	0.00	3,979,696.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,978,924.00	3,979,696.00	0.00	3,979,696.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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%
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%
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%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,888,924.00)	(3,889,696.00)	0.00	(1,889,696.00)	(2,000,000.00)	51.4%

Resource	Description	2022-23 Projected Totals
6230	California Clean Energy Jobs Act	1,069,327.08
6300	Lottery: Instructional Materials	220,169.28
6500	Special Education	1,345,199.47
6546	Mental Health-Related Services	9,634.00
7085	Learning Communities for School Success Program	611,480.62
7412	A-G Access/Success Grant	198,496.00
7413	A-G Learning Loss Mitigation Grant	74,415.00
7415	Classified School Employee Summer Assistance Program	39.00
7425	Expanded Learning Opportunities (ELO) Grant	4,717,770.42
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	509,264.67
7810	Other Restricted State	10,821,794.93
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	29,929,020.58
9010	Other Restricted Local	7,361,796.64
Total, Restricted Balance		56,868,407.69

SACS 28

Los Angeles County Office of Education
Los Angeles County

2022-23 Second Interim
Student Activity Special Revenue Fund
Expenditures by Object

19101990000000
Form 081
D82JRZ741K(2022-23)

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)
A. REVENUES								
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. EXPENDITURES								
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		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
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		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
a) As of July 1 - Unaudited		9791	93,445.58	93,445.58		93,445.58	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)			93,445.58	93,445.58		93,445.58		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			93,445.58	93,445.58		93,445.58		
2) Ending Balance, June 30 (E + F1e)			93,445.58	93,445.58		93,445.58		
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	93,445.58	93,445.58		93,445.58		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
REVENUES								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
CERTIFICATED SALARIES								
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%
CLASSIFIED SALARIES								
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%
EMPLOYEE BENEFITS								
STRS		3101-3102	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)
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%
BOOKS AND SUPPLIES								
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%
SERVICES AND OTHER OPERATING EXPENDITURES								
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%
CAPITAL OUTLAY								
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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
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		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
INTERFUND TRANSFERS OUT								
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%

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 SOURCES/USES								
SOURCES								
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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
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%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00		
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
8210	Student Activity Funds	93,445.58
Total, Restricted Balance		93,445.58

SACS 33

Los Angeles County Office of Education
Los Angeles County

2022-23 Second Interim
Special Education Pass-Through Fund
Expenditures by Object

1910199000000
Form 101
D82JRZ741K(2022-23)

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,255,507.00	7,096,337.00	3,118,152.00	7,102,815.00	6,478.00	0.1%
3) Other State Revenue		8300-8599	19,431,864.00	19,431,864.00	11,122,867.00	19,431,864.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	147,420.35	147,420.35	147,420.00	(.35)	0.0%
5) TOTAL, REVENUES			24,687,371.00	26,675,621.35	14,388,439.35	26,682,099.00		
B. EXPENDITURES								
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	24,687,371.00	26,528,201.00	12,869,397.55	26,534,679.00	(6,478.00)	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			24,687,371.00	26,528,201.00	12,869,397.55	26,534,679.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	147,420.35	1,519,041.80	147,420.00		
D. OTHER FINANCING SOURCES/USES								
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		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	147,420.35	1,519,041.80	147,420.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	(147,420.35)	(147,420.35)		(147,420.35)	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)			(147,420.35)	(147,420.35)		(147,420.35)		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(147,420.35)	(147,420.35)		(147,420.35)		
2) Ending Balance, June 30 (E + F1e)			(147,420.35)	0.00		(.35)		
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		

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	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(147,420.35)	0.00		(.35)		
LCFF SOURCES								
LCFF Transfers								
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Pass-Through Revenues From Federal Sources		8287	5,255,507.00	7,096,337.00	3,118,152.00	7,102,815.00	6,478.00	0.1%
TOTAL, FEDERAL REVENUE			5,255,507.00	7,096,337.00	3,118,152.00	7,102,815.00	6,478.00	0.1%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	18,474,705.00	18,474,705.00	10,586,543.00	18,474,705.00	0.00	0.0%
Prior Years	6500	8319	42,059.00	42,059.00	0.00	42,059.00	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	915,100.00	915,100.00	536,324.00	915,100.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			19,431,864.00	19,431,864.00	11,122,867.00	19,431,864.00	0.00	0.0%
OTHER LOCAL REVENUE								
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	147,420.35	147,420.35	147,420.00	(.35)	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	147,420.35	147,420.35	147,420.00	(.35)	0.0%
TOTAL, REVENUES			24,687,371.00	26,675,621.35	14,388,439.35	26,682,099.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	6,170,607.00	8,011,437.00	3,598,594.00	8,017,915.00	(6,478.00)	-0.1%
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	18,516,764.00	18,516,764.00	9,270,803.55	18,516,764.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To 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	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)			24,687,371.00	26,528,201.00	12,869,397.55	26,534,679.00	(6,478.00)	0.0%
TOTAL, EXPENDITURES			24,687,371.00	26,528,201.00	12,869,397.55	26,534,679.00		

Resource	Description	2022-23 Projected Totals
Total, Restricted Balance		0.00

SACS 37

Los Angeles County Office of Education
Los Angeles County

2022-23 Second Interim
Child Development Fund
Expenditures by Object

19101990000000
Form 121
D82JRZ741K(2022-23)

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	62,400.00	0.00	138,134.37	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	31,352,172.00	43,688,016.00	30,413,930.84	52,362,717.00	8,674,701.00	19.9%
4) Other Local Revenue		8600-8799	0.00	591,202.28	591,202.28	591,202.00	(.28)	0.0%
5) TOTAL, REVENUES			31,414,572.00	44,279,218.28	31,143,267.49	52,953,919.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	74,622.00	712,986.00	15,802.54	984,530.00	(271,544.00)	-38.1%
2) Classified Salaries		2000-2999	2,426,096.00	4,401,275.00	1,594,663.81	5,007,253.00	(605,978.00)	-13.8%
3) Employee Benefits		3000-3999	1,521,915.00	3,233,310.00	930,570.07	3,462,934.00	(229,624.00)	-7.1%
4) Books and Supplies		4000-4999	58,651.00	60,682.78	12,219.05	485,179.00	(424,496.22)	-699.5%
5) Services and Other Operating Expenditures		5000-5999	26,591,713.00	36,691,050.68	7,178,126.94	42,673,435.25	(5,982,384.57)	-16.3%
6) Capital Outlay		6000-6999	0.00	272,615.00	134,640.00	272,615.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	13,410.23	7,796.00	(7,796.00)	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	741,575.00	1,681,596.00	307,876.80	2,306,163.00	(624,567.00)	-37.1%
9) TOTAL, EXPENDITURES			31,414,572.00	47,053,515.46	10,187,309.44	55,199,905.25		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(2,774,297.18)	20,955,958.05	(2,245,986.25)		
D. OTHER FINANCING SOURCES/USES								
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		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(2,774,297.18)	20,955,958.05	(2,245,986.25)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,774,297.18	2,774,297.18		2,774,297.18	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)			2,774,297.18	2,774,297.18		2,774,297.18		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,774,297.18	2,774,297.18		2,774,297.18		
2) Ending Balance, June 30 (E + F1e)			2,774,297.18	0.00		528,310.93		
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		

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	3,365,499.46	0.00		528,311.43		
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	(591,202.28)	0.00		(.50)		
FEDERAL REVENUE								
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	62,400.00	0.00	138,134.37	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			62,400.00	0.00	138,134.37	0.00	0.00	0.0%
OTHER STATE REVENUE								
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	14,554,349.00	16,457,304.00	14,709,640.18	18,895,485.00	2,438,181.00	14.8%
All Other State Revenue	All Other	8590	16,797,823.00	27,230,712.00	15,704,290.66	33,467,232.00	6,236,520.00	22.9%
TOTAL, OTHER STATE REVENUE			31,352,172.00	43,688,016.00	30,413,930.84	52,362,717.00	8,674,701.00	19.9%
OTHER LOCAL REVENUE								
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	591,202.28	591,202.28	591,202.00	(.28)	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	591,202.28	591,202.28	591,202.00	(.28)	0.0%
TOTAL, REVENUES			31,414,572.00	44,279,218.28	31,143,267.49	52,953,919.00		
CERTIFICATED SALARIES								
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	385,644.00	6,647.81	604,688.00	(219,044.00)	-56.8%
Other Certificated Salaries		1900	74,622.00	327,342.00	9,154.73	379,842.00	(52,500.00)	-16.0%
TOTAL, CERTIFICATED SALARIES			74,622.00	712,986.00	15,802.54	984,530.00	(271,544.00)	-38.1%
CLASSIFIED SALARIES								

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)
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	72,464.00	72,464.00	33,211.28	81,887.00	(9,423.00)	-13.0%
Classified Supervisors' and Administrators' Salaries		2300	425,464.00	473,391.00	249,262.51	717,643.00	(244,252.00)	-51.6%
Clerical, Technical and Office Salaries		2400	1,928,168.00	3,855,420.00	1,312,190.02	4,207,723.00	(352,303.00)	-9.1%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,426,096.00	4,401,275.00	1,594,663.81	5,007,253.00	(605,978.00)	-13.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	71,471.00	188,830.00	26,287.79	234,173.00	(45,343.00)	-24.0%
PERS		3201-3202	725,480.00	1,396,613.00	478,972.72	1,515,697.00	(119,084.00)	-8.5%
OASDI/Medicare/Alternative		3301-3302	170,287.00	337,732.00	120,344.03	379,137.00	(41,405.00)	-12.3%
Health and Welfare Benefits		3401-3402	405,729.00	997,409.00	212,596.88	993,802.00	3,607.00	0.4%
Unemployment Insurance		3501-3502	12,519.00	26,138.00	8,621.63	25,872.00	266.00	1.0%
Workers' Compensation		3601-3602	91,885.00	206,713.00	68,267.87	231,525.00	(24,812.00)	-12.0%
OPEB, Allocated		3701-3702	16,023.00	29,213.00	3,730.77	28,045.00	1,168.00	4.0%
OPEB, Active Employees		3751-3752	22,561.00	43,050.00	6,953.17	42,979.00	71.00	0.2%
Other Employee Benefits		3901-3902	5,960.00	7,612.00	4,795.21	11,704.00	(4,092.00)	-53.8%
TOTAL, EMPLOYEE BENEFITS			1,521,915.00	3,233,310.00	930,570.07	3,462,934.00	(229,624.00)	-7.1%
BOOKS AND SUPPLIES								
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	19,500.00	(19,500.00)	New
Materials and Supplies		4300	52,651.00	54,682.78	12,219.05	352,179.00	(297,496.22)	-544.0%
Noncapitalized Equipment		4400	6,000.00	6,000.00	0.00	113,500.00	(107,500.00)	-1,791.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			58,651.00	60,682.78	12,219.05	485,179.00	(424,496.22)	-699.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	17,001,960.00	23,967,290.43	5,105,579.00	23,903,580.00	63,710.43	0.3%
Travel and Conferences		5200	15,650.00	16,432.00	2,070.64	36,692.00	(20,260.00)	-123.3%
Dues and Memberships		5300	10,890.00	10,890.00	330.18	11,090.00	(200.00)	-1.8%
Insurance		5400-5450	0.00	27,000.00	26,593.07	27,000.00	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	326,600.00	394,604.00	202,854.15	411,529.00	(16,925.00)	-4.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	279,482.00	446,905.00	104,941.19	378,072.00	68,833.00	15.4%
Professional/Consulting Services and Operating Expenditures		5800	8,946,938.00	11,800,677.25	1,726,717.28	17,875,346.25	(6,074,669.00)	-51.5%
Communications		5900	10,193.00	27,252.00	9,041.43	30,126.00	(2,874.00)	-10.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			26,591,713.00	36,691,050.68	7,178,126.94	42,673,435.25	(5,982,384.57)	-16.3%
CAPITAL OUTLAY								
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	0.00	272,615.00	134,640.00	272,615.00	0.00	0.0%
Equipment Replacement		6500	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)
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	272,615.00	134,640.00	272,615.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	(500.41)	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	13,910.64	7,796.00	(7,796.00)	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	13,410.23	7,796.00	(7,796.00)	New
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	741,575.00	1,681,596.00	307,876.80	2,306,163.00	(624,567.00)	-37.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			741,575.00	1,681,596.00	307,876.80	2,306,163.00	(624,567.00)	-37.1%
TOTAL, EXPENDITURES			31,414,572.00	47,053,515.46	10,187,309.44	55,199,905.25		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
INTERFUND TRANSFERS OUT								
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%
OTHER SOURCES/USES								
SOURCES								
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%
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%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
5059	Child Development: ARP California State Preschool Program One- time Stipend	528,311.43
Total, Restricted Balance		528,311.43

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Los Angeles County Office of Education
Los Angeles County

2022-23 Second Interim
Forest Reserve Fund
Expenditures by Object

1910199000000
Form 161
D82JRZ741K(2022-23)

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	600,000.00	600,000.00	0.00	600,000.00	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			600,000.00	600,000.00	0.00	600,000.00		
B. EXPENDITURES								
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	510,000.00	510,000.00	0.00	510,000.00	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			510,000.00	510,000.00	0.00	510,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			90,000.00	90,000.00	0.00	90,000.00		
D. OTHER FINANCING SOURCES/USES								
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	90,000.00	90,000.00	0.00	90,000.00	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			(90,000.00)	(90,000.00)	0.00	(90,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
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								

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)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Forest Reserve Funds		8260	90,000.00	90,000.00	0.00	90,000.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	510,000.00	510,000.00	0.00	510,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			600,000.00	600,000.00	0.00	600,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			600,000.00	600,000.00	0.00	600,000.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	510,000.00	510,000.00	0.00	510,000.00	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%
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)			510,000.00	510,000.00	0.00	510,000.00	0.00	0.0%
TOTAL, EXPENDITURES			510,000.00	510,000.00	0.00	510,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	90,000.00	90,000.00	0.00	90,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			90,000.00	90,000.00	0.00	90,000.00	0.00	0.0%

Resource	Description	2022-23 Projected Totals
Total, Restricted Balance		0.00

SACS 45

Los Angeles County Office of Education
Los Angeles County

2022-23 Second Interim
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Object

1910199000000
Form 171
D82JRZ741K(2022-23)

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)
A. REVENUES								
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	5,468,073.77	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	5,468,073.77	0.00		
B. EXPENDITURES								
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		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	5,468,073.77	0.00		
D. OTHER FINANCING SOURCES/USES								
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	9,974,152.00	(9,974,152.00)	New
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	(9,974,152.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	5,468,073.77	(9,974,152.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	126,919,841.23	126,919,841.23		126,919,841.23	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)			126,919,841.23	126,919,841.23		126,919,841.23		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			126,919,841.23	126,919,841.23		126,919,841.23		
2) Ending Balance, June 30 (E + F1e)			126,919,841.23	126,919,841.23		116,945,689.23		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	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)
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	126,919,841.23	126,919,841.23		116,945,689.23		
Compensated Absences	0000	9780		16,006,217.00				
OPEB UAL	0000	9780		6,663,477.00				
Pension Obligations	0000	9780		104,250,147.23				
Compensated Absences	0000	9780	16,354,956.00					
OPEB UAL	0000	9780	6,554,998.00					
Pension Obligations	0000	9780	104,009,887.23					
Compensated Absences	0000	9780				16,006,217.00		
Pension Obligations	0000	9780				100,939,472.23		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
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	5,468,073.77	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	5,468,073.77	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	5,468,073.77	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
INTERFUND TRANSFERS OUT								
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	9,974,152.00	(9,974,152.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	9,974,152.00	(9,974,152.00)	New
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + e)			0.00	0.00	0.00	(9,974,152.00)		

Resource	Description	2022-23 Projected Totals
Total, Restricted Balance		0.00

SACS 48

Los Angeles County Office of Education
Los Angeles County

2022-23 Second Interim
County School Facilities Fund
Expenditures by Object

1910199000000
Form 351
D82JRZ741K(2022-23)

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)
A. REVENUES								
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	13,886,136.66	13,886,137.00	13,886,137.00	New
4) Other Local Revenue		8600-8799	0.00	0.00	152,342.37	13,478.00	13,478.00	New
5) TOTAL, REVENUES			0.00	0.00	14,038,479.03	13,899,615.00		
B. EXPENDITURES								
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		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	14,038,479.03	13,899,615.00		
D. OTHER FINANCING SOURCES/USES								
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		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	14,038,479.03	13,899,615.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,225,169.48	3,225,169.48		3,225,169.48	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)			3,225,169.48	3,225,169.48		3,225,169.48		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,225,169.48	3,225,169.48		3,225,169.48		
2) Ending Balance, June 30 (E + F1e)			3,225,169.48	3,225,169.48		17,124,784.48		
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	3,225,169.48	3,225,169.48		17,124,784.48		

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	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		
FEDERAL REVENUE								
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%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	13,886,136.66	13,886,137.00	13,886,137.00	New
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	13,886,136.66	13,886,137.00	13,886,137.00	New
OTHER LOCAL REVENUE								
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	13,478.06	13,478.00	13,478.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	138,864.31	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	152,342.37	13,478.00	13,478.00	New
TOTAL, REVENUES			0.00	0.00	14,038,479.03	13,899,615.00		
CLASSIFIED SALARIES								
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%
EMPLOYEE BENEFITS								
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%
BOOKS AND SUPPLIES								

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	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%
SERVICES AND OTHER OPERATING EXPENDITURES								
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	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
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	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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	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			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%

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)
INTERFUND TRANSFERS OUT								
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%
OTHER SOURCES/USES								
SOURCES								
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%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
7710	State School Facilities Projects	17,124,784.48
Total, Restricted Balance		17,124,784.48

SACS 53

Los Angeles County Office of Education
Los Angeles County

2022-23 Second Interim
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

19101990000000
Form 401
D82JRZ741K(2022-23)

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)
A. REVENUES								
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	3,709,741.60	2,235,099.00	2,235,099.00	New
5) TOTAL, REVENUES			0.00	0.00	3,709,741.60	2,235,099.00		
B. EXPENDITURES								
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	0.00	41,400.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,155,000.00	2,216,000.00	(30,925.87)	2,216,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	7,504,066.00	7,473,066.00	3,046,711.82	7,528,066.00	(55,000.00)	-0.7%
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			9,700,466.00	9,730,466.00	3,015,785.95	9,785,466.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,700,466.00)	(9,730,466.00)	693,955.65	(7,550,367.00)		
D. OTHER FINANCING SOURCES/USES								
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		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,700,466.00)	(9,730,466.00)	693,955.65	(7,550,367.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	33,817,564.24	33,817,564.24		33,817,564.24	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)			33,817,564.24	33,817,564.24		33,817,564.24		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,817,564.24	33,817,564.24		33,817,564.24		
2) Ending Balance, June 30 (E + F1e)			24,117,098.24	24,087,098.24		26,267,197.24		
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	24,117,098.24	24,087,098.24		26,267,197.24		

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	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		
FEDERAL REVENUE								
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%
OTHER STATE REVENUE								
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%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	2,235,098.63	2,235,099.00	2,235,099.00	New
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	1,474,642.97	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	3,709,741.60	2,235,099.00	2,235,099.00	New
TOTAL, REVENUES			0.00	0.00	3,709,741.60	2,235,099.00		
CLASSIFIED SALARIES								
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%
EMPLOYEE BENEFITS								
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%

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, 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%
BOOKS AND SUPPLIES								
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	0.00	9,800.00	0.00	0.0%
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	0.00	41,400.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
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	2,010,000.00	2,010,000.00	(73,077.35)	2,010,000.00	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	145,000.00	206,000.00	42,151.48	206,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,155,000.00	2,216,000.00	(30,925.87)	2,216,000.00	0.00	0.0%
CAPITAL OUTLAY								
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	7,504,066.00	7,473,066.00	3,046,711.82	7,528,066.00	(55,000.00)	-0.7%
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%
TOTAL, CAPITAL OUTLAY			7,504,066.00	7,473,066.00	3,046,711.82	7,528,066.00	(55,000.00)	-0.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	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			9,700,466.00	9,730,466.00	3,015,785.95	9,785,466.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								

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)
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%
INTERFUND TRANSFERS OUT								
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%
OTHER SOURCES/USES								
SOURCES								
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%
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%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	26,267,197.24
Total, Restricted Balance		26,267,197.24

SACS 58

Los Angeles County Office of Education
Los Angeles County

2022-23 Second Interim
Self-Insurance Fund
Expenditures by Object

1910199000000
Form 671
D82JRZ741K(2022-23)

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)
A. REVENUES								
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	9,098,464.00	9,098,464.00	5,199,148.70	9,098,464.00	0.00	0.0%
5) TOTAL, REVENUES			9,098,464.00	9,098,464.00	5,199,148.70	9,098,464.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	565,240.00	565,240.00	277,975.02	599,565.00	(34,325.00)	-6.1%
3) Employee Benefits		3000-3999	360,508.00	360,508.00	164,902.45	376,591.00	(16,083.00)	-4.5%
4) Books and Supplies		4000-4999	36,500.00	36,500.00	3,692.42	36,500.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	10,944,736.00	10,944,736.00	5,281,077.27	10,894,328.00	50,408.00	0.5%
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			11,906,984.00	11,906,984.00	5,727,647.16	11,906,984.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			(2,808,520.00)	(2,808,520.00)	(528,498.46)	(2,808,520.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,978,924.00	3,979,696.00	0.00	11,953,848.00	7,974,152.00	200.4%
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			3,978,924.00	3,979,696.00	0.00	11,953,848.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,170,404.00	1,171,176.00	(528,498.46)	9,145,328.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	23,375,078.31	23,375,078.31		23,375,078.31	0.00	0.0%
b) Audit Adjustments		9793	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)
c) As of July 1 - Audited (F1a + F1b)			23,375,078.31	23,375,078.31		23,375,078.31		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			23,375,078.31	23,375,078.31		23,375,078.31		
2) Ending Net Position, June 30 (E + F1e)			24,545,482.31	24,546,254.31		32,520,406.31		
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	24,545,482.31	24,546,254.31		32,520,406.31		
OTHER STATE REVENUE								
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%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	175,093.82	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	1,901,880.88	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	9,090,464.00	9,090,464.00	3,122,174.00	9,090,464.00	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	8,000.00	8,000.00	0.00	8,000.00	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			9,098,464.00	9,098,464.00	5,199,148.70	9,098,464.00	0.00	0.0%
TOTAL, REVENUES			9,098,464.00	9,098,464.00	5,199,148.70	9,098,464.00		
CERTIFICATED SALARIES								
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%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	130,804.00	130,804.00	64,246.00	138,897.00	(8,093.00)	-6.2%
Clerical, Technical and Office Salaries		2400	434,436.00	434,436.00	213,729.02	460,668.00	(26,232.00)	-6.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			565,240.00	565,240.00	277,975.02	599,565.00	(34,325.00)	-6.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	191,898.00	191,898.00	94,076.81	203,655.00	(11,757.00)	-6.1%
OASDI/Medicare/Alternative		3301-3302	43,241.00	43,241.00	22,670.76	45,868.00	(2,627.00)	-6.1%
Health and Welfare Benefits		3401-3402	90,643.00	90,643.00	32,340.06	90,643.00	0.00	0.0%
Unemployment Insurance		3501-3502	2,826.00	2,826.00	1,476.02	2,996.00	(170.00)	-6.0%

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)
Workers' Compensation		3601-3602	20,745.00	20,745.00	11,730.53	22,195.00	(1,450.00)	-7.0%
OPEB, Allocated		3701-3702	3,617.00	3,617.00	639.23	3,696.00	(79.00)	-2.2%
OPEB, Active Employees		3751-3752	5,538.00	5,538.00	1,169.04	5,538.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,000.00	2,000.00	800.00	2,000.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			360,508.00	360,508.00	164,902.45	376,591.00	(16,083.00)	-4.5%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	30,000.00	30,000.00	903.34	30,000.00	0.00	0.0%
Noncapitalized Equipment		4400	6,500.00	6,500.00	2,789.08	6,500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			36,500.00	36,500.00	3,692.42	36,500.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	14,398.00	14,398.00	583.07	14,398.00	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	3,376,309.00	3,376,309.00	3,081,900.60	3,428,309.00	(52,000.00)	-1.5%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,100.00	6,100.00	0.00	6,100.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,900.00	6,900.00	798.68	(30,793.00)	37,693.00	546.3%
Professional/Consulting Services and Operating Expenditures		5800	7,537,329.00	7,537,329.00	2,196,737.08	7,471,514.00	65,815.00	0.9%
Communications		5900	2,100.00	2,100.00	1,057.84	3,200.00	(1,100.00)	-52.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			10,944,736.00	10,944,736.00	5,281,077.27	10,894,328.00	50,408.00	0.5%
DEPRECIATION AND AMORTIZATION								
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%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			11,906,984.00	11,906,984.00	5,727,647.16	11,906,984.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	3,978,924.00	3,979,696.00	0.00	11,953,848.00	7,974,152.00	200.4%
(a) TOTAL, INTERFUND TRANSFERS IN			3,978,924.00	3,979,696.00	0.00	11,953,848.00	7,974,152.00	200.4%
INTERFUND TRANSFERS OUT								
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%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			3,978,924.00	3,979,696.00	0.00	11,953,848.00		

Resource	Description	2022-23 Projected Totals
Total, Restricted Net Position		0.00

SACS 62

Los Angeles County Office of Education
Los Angeles County

2022-23 Second Interim
Warrant/Pass-Through Fund
Expenditures by Object

1910199000000
Form 761
D82JRZ741K(2022-23)

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)
A. ADDITIONS								
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. DEDUCTIONS								
2) 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		
C. NET INCREASE (DECREASE) IN NET POSITION (A3 - B3)			0.00	0.00	0.00	0.00		
D. NET POSITION								
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		
TOTAL ADDITIONS								
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		
TOTAL DEDUCTIONS								
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Funds Distributed to Others		7500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEDUCTIONS			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
Total, Restricted Net Position		0.00

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. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	482.76	482.76	445.23	445.23	(37.53)	-8.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	59.61	59.61	36.48	36.48	(23.13)	-39.0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	542.37	542.37	481.71	481.71	(60.66)	-11.0%
2. District Funded County Program ADA						
a. County Community Schools	83.49	83.49	78.47	78.47	(5.02)	-6.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	1,068.57	1,068.57	1,060.74	1,060.74	(7.83)	-1.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	1,152.06	1,152.06	1,139.21	1,139.21	(12.85)	-1.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	1,694.43	1,694.43	1,620.92	1,620.92	(73.51)	-4.0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
5. County Operations Grant ADA	1,216,372.54	1,216,372.54	1,173,768.14	1,173,768.14	(42,604.40)	-4.0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

SACS 65

Los Angeles County Office of Education
Los Angeles County

Second Interim
2022-23 Budget
Cashflow Worksheet - Budget Year (1)

19 10199 0000000
Form CASH
D82JRZ741K(2022-23)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			199,326,181.00	159,215,625.00	186,288,989.00	172,462,748.00	161,214,674.00	154,546,480.00	229,828,029.00	241,031,181.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		371,666.00	371,666.00	11,751,950.00	5,908,282.00	5,908,282.00	5,930,535.00	5,908,282.00	7,821,040.00
Property Taxes	8020-8079		4,817,545.00	4,071,585.00	(2,904.00)		2,325,780.00	52,884,770.00	15,378,479.00	7,698,396.50
Miscellaneous Funds	8080-8099		10,665.00	10,805.00			3,160.00		434,680.00	2,525.61
Federal Revenue	8100-8299		13,931,240.00	43,065,515.00	10,076,844.00	1,172,138.00	17,886,906.00	20,813,216.00	12,677,873.00	28,732,027.19
Other State Revenue	8300-8599		1,332,915.00	138,045.00	2,487,285.00	6,799,033.00	(343,210.00)	13,726,945.00	2,200,779.00	6,710,913.38
Other Local Revenue	8600-8799		2,430,350.00	1,832,310.00	3,193,093.00	22,631,511.00	8,541,767.00	20,912,704.00	11,821,513.00	7,917,747.74
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			22,894,381.00	49,489,926.00	27,506,268.00	36,510,964.00	34,322,685.00	114,268,170.00	48,421,606.00	58,882,650.42
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		22,777.00	4,216,621.00	4,698,030.00	4,633,530.00	4,923,972.00	4,728,921.00	4,643,610.00	4,869,045.16
Classified Salaries	2000-2999		225,900.00	8,011,523.00	7,913,796.00	8,017,317.00	8,038,837.00	7,956,857.00	8,132,397.00	8,462,626.37
Employee Benefits	3000-3999		399,498.00	4,679,453.00	4,718,026.00	7,072,239.00	7,163,371.00	7,180,140.00	7,284,094.00	7,293,969.96
Books and Supplies	4000-4999		283,545.00	907,823.00	460,026.00	655,240.00	475,642.00	529,837.00	786,197.00	489,101.35
Services	5000-5999		11,783,868.00	13,919,395.00	15,340,337.00	14,926,414.00	16,791,555.00	17,602,764.00	17,067,148.00	19,547,411.95
Capital Outlay	6000-6599		40,765.00	848,621.00	1,062,486.00	992,480.00	69,940.00	2,943,620.00	1,098,824.00	1,916,236.00
Other Outgo	7000-7499		2,179,995.00		173,925.00	3,867,210.00	3,779,058.00	8,136,585.00	(150,046.00)	9,516,382.39

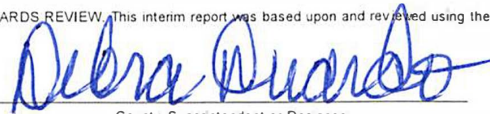
Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			14,936,348.00	32,583,436.00	34,366,626.00	40,164,430.00	41,242,375.00	49,078,724.00	38,862,224.00	52,094,773.18
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199		39.00			(8,250,565.00)	(28,247.00)	18,338.00	5,325.00	38.94
Accounts Receivable	9200-9299		10,601,854.00	17,315,065.00	10,530,885.00	25,682,384.00	(1,281,452.00)	5,864,966.00	2,373,298.00	547,058.76
Due From Other Funds	9310						0.00			
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	10,601,893.00	17,315,065.00	10,530,885.00	17,431,819.00	(1,309,699.00)	5,883,304.00	2,378,623.00	547,097.70
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		58,670,482.00	7,148,191.00	17,496,768.00	25,026,427.00	(1,561,195.00)	(4,208,799.00)	734,853.00	(1,198,766.62)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650						0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	58,670,482.00	7,148,191.00	17,496,768.00	25,026,427.00	(1,561,195.00)	(4,208,799.00)	734,853.00	(1,198,766.62)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(48,068,589.00)	10,166,874.00	(6,965,883.00)	(7,594,608.00)	251,496.00	10,092,103.00	1,643,770.00	1,745,864.32
E. NET INCREASE/DECREASE (B - C + D)			(40,110,556.00)	27,073,364.00	(13,826,241.00)	(11,248,074.00)	(6,668,194.00)	75,281,549.00	11,203,152.00	8,533,741.56
F. ENDING CASH (A + E)			159,215,625.00	186,288,989.00	172,462,748.00	161,214,674.00	154,546,480.00	229,828,029.00	241,031,181.00	249,564,922.56
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):									
A. BEGINNING CASH		249,564,922.56	222,229,554.69	281,879,713.53	275,235,996.70				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	5,208,084.00	6,456,172.12	5,849,611.00	4,682,704.88	0.00		66,168,275.00	66,168,275.00
Property Taxes	8020-8079	326,145.32	36,314,039.84	32,568,872.93	6,997,759.41			163,380,469.00	163,380,469.00
Miscellaneous Funds	8080-8099	(34,541,710.00)			(34,535,063.61)			(68,614,938.00)	(68,614,938.00)
Federal Revenue	8100-8299	50,422,488.25	28,964,802.89	74,417,012.06	68,881,839.61			371,041,902.00	371,041,902.00
Other State Revenue	8300-8599	5,583,519.91	9,419,784.60	2,665,524.70	658,034.41			51,379,569.00	51,379,569.00
Other Local Revenue	8600-8799	5,246,046.64	15,018,024.14	17,514,065.37	17,591,307.61			134,650,439.50	134,650,439.50
Interfund Transfers In	8910-8929			0.00	2,090,000.00			2,090,000.00	2,090,000.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		32,244,574.12	96,172,823.59	133,015,086.06	66,366,582.31	0.00	0.00	720,095,716.50	720,095,716.50
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	4,654,225.70	4,969,535.01	6,365,678.45	17,631,636.68	0.00		66,357,582.00	66,357,582.00
Classified Salaries	2000-2999	7,861,354.62	8,025,384.41	13,547,440.55	25,514,394.05			111,707,827.00	111,707,827.00
Employee Benefits	3000-3999	6,957,448.02	7,078,458.66	10,036,663.99	31,863,436.37			101,726,798.00	101,726,798.00
Books and Supplies	4000-4999	778,095.88	449,221.84	1,076,077.47	8,449,619.83			15,340,426.37	15,340,426.37
Services	5000-5999	42,217,796.63	24,830,042.43	50,880,164.42	115,727,305.10			360,634,201.53	360,634,201.53
Capital Outlay	6000-6599	1,061,897.13	406,562.00	649,816.33	5,482,414.54			16,573,662.00	16,573,662.00
Other Outgo	7000-7499	(52,094.50)	(30,185.00)	6,247,636.61	4,550,319.50			38,218,786.00	38,218,786.00
Interfund Transfers Out	7600-7629				3,979,696.00			3,979,696.00	3,979,696.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		63,478,723.48	45,729,019.35	88,803,477.82	213,198,822.07	0.00	0.00	714,538,978.90	714,538,978.90
D. BALANCE SHEET ITEMS									0.00
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	118.39	38.94	5.03	8,250,642.60			(4,266.10)	
Accounts Receivable	9200-9299	1,159,106.70	9,902,205.51	931,005.54	(74,901,386.04)			8,724,990.47	
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	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		1,159,225.09	9,902,244.45	931,010.57	(66,650,743.44)	0.00	0.00	8,720,724.37	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(2,739,556.40)	695,889.85	51,786,335.64	(111,873,335.86)			39,977,293.61	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00			0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(2,739,556.40)	695,889.85	51,786,335.64	(111,873,335.86)	0.00	0.00	39,977,293.61	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		3,898,781.49	9,206,354.60	(50,855,325.07)	45,222,592.42	0.00	0.00	(31,256,569.24)	
E. NET INCREASE/DECREASE (B - C + D)		(27,335,367.87)	59,650,158.84	(6,643,716.83)	(101,609,647.34)	0.00	0.00	(25,699,831.64)	5,556,737.60
F. ENDING CASH (A + E)		222,229,554.69	281,879,713.53	275,235,996.70	173,626,349.36				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								173,626,349.36	

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

Signed:



County Superintendent or Designee

Date:

3-14-23

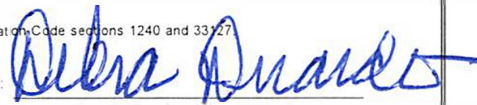
NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the County Board of Education.

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: March 14, 2023

Signed:



County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

X

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Karen Kimmel

Telephone: (562) 922-6124

Title: Chief Financial Officer

E-mail: Kimmel_karen@lacoe.edu

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected 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 first interim.		X
CRITERIA AND STANDARDS (continued)			Met	Not Met
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 first interim.		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 first interim.		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 first interim.		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 first interim.		X
5	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim 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 first interim 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 first interim 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 first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements? <ul style="list-style-type: none"> If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2021-22) annual payment? 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
			X	
			X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)? <ul style="list-style-type: none"> If yes, have there been changes since first interim in OPEB liabilities? 		X
			X	
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)? <ul style="list-style-type: none"> If yes, have there been changes since first interim in self-insurance liabilities? 		X
			X	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for <ul style="list-style-type: none"> Certificated? (Section S8A, Line 1b) Classified? (Section S8B, Line 1b) Management/supervisor/confidential? (Section S8C, Line 1b) 		X
				X
			n/a	
S9	Status of Other Funds	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	714,538,978.90
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	343,589,590.00
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	38,086,128.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	15,896,181.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	2,180,000.00
4. Other Transfers Out	All	9200	7200-7299	38,248,465.00
5. Interfund Transfers Out	All	9300	7600-7629	3,979,696.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	18,493,080.50
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	14,756,699.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				131,640,249.50
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.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				239,309,139.40
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column D, sum of lines B1d and C9)*				481.57
B. Expenditures per ADA (Line I.E divided by Line II.A)				496,935.31
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)			Total	Per ADA
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.)			203,864,727.37	439,818.62
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			203,864,727.37	439,818.62
B. Required effort (Line A.2 times 90%)			183,478,254.63	395,836.76

C. Current year expenditures (Line I.E and Line II.B)	239,309,139.40	496,935.31
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 2024-25 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)

27,858,026.00

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)

250,889,165.00

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)

11.10%

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.

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)

23,109,820.00

2. Centralized Data Processing, less portion charged to restricted resources or specific goals

(Function 7700, objects 1000-5999, minus Line B10)

6,279,638.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	191,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	882,316.00
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)	2,261,355.60
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)	135,520.79
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	32,859,650.39
9. Carry-Forward Adjustment (Part IV, Line F)	(509,989.68)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	32,349,660.71

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	45,074,761.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	132,047,490.50
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	44,163,792.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,153,340.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	41,692,118.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	21,687,043.03
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	9,862,028.00
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)	36,133,277.87
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)	34,072,990.50
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)	18,111,217.40
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)	5,309,362.21
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
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)	28,709,751.25
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)	419,017,171.76

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B19)	7.84%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)

(Line A10 divided by Line B19)	7.72%
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Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect

cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

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

A. Indirect costs incurred in the current year (Part III, Line A8)	32,859,650.39
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(658,737.11)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (8.05%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.05%) times Part III, Line B19) or (the highest rate used to recover costs from any program (9.22%) times Part III, Line B19); zero if positive	(1,529,969.05)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(1,529,969.05)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	7.48%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-764984.52) is applied to the current year calculation and the remainder (\$-764984.53) is deferred to one or more future years:	7.66%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-509989.68) is applied to the current year calculation and the remainder (\$-1019979.37) is deferred to one or more future years:	7.72%
LEA request for Option 1, Option 2, or Option 3	3
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(509,989.68)

Approved
indirect cost
rate: 8.05%

Highest rate
used in any
program: 9.22%

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	6,299,473.00	507,107.00	8.05%
01	3025	4,944,805.00	398,056.00	8.05%
01	3060	2,083,399.00	167,712.00	8.05%
01	3061	549,090.00	44,203.00	8.05%
01	3182	790,367.00	63,623.00	8.05%
01	3183	2,217,409.00	178,502.00	8.05%
01	3211	2,282,932.00	183,776.00	8.05%
01	3212	5,476,868.00	440,910.00	8.05%
01	3213	21,077,978.00	1,696,877.00	8.05%
01	3214	6,564,672.00	528,456.00	8.05%
01	3218	483,396.00	38,914.00	8.05%
01	3305	63,010.00	5,072.00	8.05%
01	3310	458,302.00	36,893.00	8.05%
01	3327	107,609.00	8,662.00	8.05%
01	3395	102,088.00	8,216.00	8.05%
01	3410	1,214,808.00	97,792.00	8.05%
01	4035	57,746.00	4,648.00	8.05%
01	4037	1,065,787.00	85,804.00	8.05%
01	4038	1,213,229.00	97,662.00	8.05%
01	4123	2,037,907.00	164,052.00	8.05%
01	4127	577,812.00	46,510.00	8.05%
01	4201	3,346.00	269.00	8.04%
01	4203	63,764.00	5,133.00	8.05%
01	4204	484,924.00	39,036.00	8.05%
01	5035	1,855,955.00	149,462.00	8.05%
01	5210	40,024,697.00	3,689,569.00	9.22%
01	5630	263,739.00	21,231.00	8.05%
01	5632	2,532,382.00	203,857.00	8.05%
01	5633	2,058,256.00	165,689.00	8.05%
01	5634	234,047.00	18,841.00	8.05%
01	5810	4,239,144.00	341,258.00	8.05%
01	6010	201,053.00	16,185.00	8.05%
01	6266	4,100,894.53	330,092.00	8.05%
01	6332	3,172,640.00	255,398.00	8.05%
01	6387	239,642.00	19,291.00	8.05%

01	6388	70,787.00	2,831.00	4.00%
01	6500	14,026,590.50	1,129,824.00	8.05%
01	6520	242,013.00	19,482.00	8.05%
01	6536	58,768.00	4,731.00	8.05%
01	6537	264,458.00	21,289.00	8.05%
01	6546	617,979.00	49,748.00	8.05%
01	6680	173,030.00	13,929.00	8.05%
01	6685	173,030.00	13,929.00	8.05%
01	6695	965,033.00	77,664.00	8.05%
01	7085	655,561.00	52,773.00	8.05%
01	7311	174,800.37	14,071.00	8.05%
01	7365	978,876.00	78,800.00	8.05%
01	7366	5,631,021.00	453,296.00	8.05%
01	7368	1,989,503.00	160,155.00	8.05%
01	7370	694,123.00	55,877.00	8.05%
01	7412	244,943.00	19,718.00	8.05%
01	7413	91,827.00	7,393.00	8.05%
01	7422	2,834,671.00	228,191.00	8.05%
01	7810	6,046,865.00	486,709.00	8.05%
01	8150	4,164,294.00	335,414.00	8.05%
01	9010	47,675,238.50	3,838,822.00	8.05%
12	5058	130,777.25	10,527.00	8.05%
12	6054	4,793,161.00	385,849.00	8.05%
12	6057	3,345,261.00	269,295.00	8.05%
12	6105	9,639,683.00	775,989.00	8.05%
12	6106	1,238,932.00	99,734.00	8.05%
12	6127	5,427,601.00	437,013.00	8.05%
12	6128	4,071,324.00	327,756.00	8.05%

SACS 78

Los Angeles County Office of Education
Los Angeles County

2022-23 Second Interim
County School Service Fund
Multiyear Projections
Unrestricted

19 10199 0000000
Form MYPI
D82JRZ741K(2022-23)

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 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)		1,173,768.14	(3.00%)	1,138,589.27	(3.00%)	1,104,465.77
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	153,299,733.00	5.84%	162,252,144.00	2.47%	166,256,297.00
2. Federal Revenues	8100-8299	6,754.00	(100.00%)	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,304,051.00	0.00%	2,304,051.00	0.00%	2,304,051.00
4. Other Local Revenues	8600-8799	107,384,975.00	5.00%	112,752,297.00	0.00%	112,752,297.00
5. Other Financing Sources						
a. Transfers In	8900-8929	2,090,000.00	0.00%	2,090,000.00	0.00%	2,090,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(14,414,567.00)	(6.22%)	(13,517,436.00)	0.00%	(13,517,436.00)
6. Total (Sum lines A1 thru A5c)		250,670,946.00	6.07%	265,881,056.00	1.51%	269,885,209.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				34,891,323.00		37,810,762.00
b. Step & Column Adjustment				267,496.00		284,991.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				2,651,943.00		2,187,989.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	34,891,323.00	8.37%	37,810,762.00	6.54%	40,283,742.00
2. Classified Salaries						
a. Base Salaries				71,124,838.00		77,590,648.00
b. Step & Column Adjustment				537,446.00		545,027.00
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments				5,928,364.00		549,492.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	71,124,838.00	9.09%	77,590,648.00	1.41%	78,685,167.00
3. Employee Benefits	3000-3999	57,433,557.00	11.45%	64,008,108.00	7.61%	68,880,348.00
4. Books and Supplies	4000-4999	8,772,989.00	.53%	8,819,345.00	.16%	8,833,104.00
5. Services and Other Operating Expenditures	5000-5999	32,622,318.00	(3.42%)	31,506,834.00	(17.47%)	26,002,804.00
6. Capital Outlay	6000-6999	15,767,891.00	(2.00%)	15,452,533.00	(2.00%)	15,143,483.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	37,185,741.00	40.45%	52,225,741.00	.09%	52,270,741.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(19,429,567.00)	(13.33%)	(16,840,216.00)	(4.30%)	(16,116,514.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,979,696.00	0.00%	3,979,696.00	0.00%	3,979,696.00
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)		242,348,786.00	13.29%	274,553,451.00	1.24%	277,962,571.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		8,322,160.00		(8,672,395.00)		(8,077,362.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		109,155,781.67		117,477,941.67		108,805,546.67
2. Ending Fund Balance (Sum lines C and D1)		117,477,941.67		108,805,546.67		100,728,184.67
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

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
d. Assigned	9780	44,321,505.00		34,788,713.00		25,212,441.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	71,453,897.89		69,637,146.00		69,035,199.00
2. Unassigned/Unappropriated	9790	982,538.78		3,659,687.67		5,760,544.67
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		117,477,941.67		108,805,546.67		100,728,184.67
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	71,453,897.89		69,637,146.00		69,035,199.00
c. Unassigned/Unappropriated	9790	982,538.78		3,659,687.67		5,760,544.67
(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)		72,436,436.67		73,296,833.67		74,795,743.67
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d/B2d (2024) adjusted to add back savings due to vacancies, add 2% budget cuts, add 2% salary increase, deduct one-time payment made in 2023 (2025) added additional 2% budget cuts, add positions formerly paid with one-time COVID funds						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	7,634,073.00	0.00%	7,634,073.00	0.00%	7,634,073.00
2. Federal Revenues	8100-8299	371,035,148.00	(12.03%)	326,410,316.00	(2.62%)	317,871,891.00
3. Other State Revenues	8300-8599	49,075,518.00	(5.03%)	46,606,841.00	(4.67%)	44,430,428.00
4. Other Local Revenues	8600-8799	27,265,464.50	0.00%	27,265,465.00	0.00%	27,265,465.00
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	14,414,567.00	(6.22%)	13,517,436.00	0.00%	13,517,436.00
6. Total (Sum lines A1 thru A5c)		469,424,770.50	(10.22%)	421,434,131.00	(2.54%)	410,719,293.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				31,466,259.00		27,827,405.00
b. Step & Column Adjustment				196,868.00		192,377.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(3,835,722.00)		(827,172.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	31,466,259.00	(11.56%)	27,827,405.00	(2.28%)	27,192,610.00
2. Classified Salaries						
a. Base Salaries				40,582,989.00		38,164,008.00
b. Step & Column Adjustment				264,350.00		263,302.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,683,331.00)		(414,660.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	40,582,989.00	(5.96%)	38,164,008.00	(.40%)	38,012,650.00
3. Employee Benefits	3000-3999	44,293,241.00	(13.98%)	38,102,770.00	.92%	38,452,269.00
4. Books and Supplies	4000-4999	6,567,437.37	(9.62%)	5,935,892.00	(2.34%)	5,797,081.00
5. Services and Other Operating Expenditures	5000-5999	328,011,883.53	(10.53%)	293,476,384.00	(2.77%)	285,346,965.00
6. Capital Outlay	6000-6999	805,771.00	(45.61%)	438,290.00	0.00%	438,290.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,339,208.00	0.00%	3,339,208.00	0.00%	3,339,208.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	17,123,404.00	(15.12%)	14,534,053.00	(4.98%)	13,810,351.00
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)				0.00		0.00
11. Total (Sum lines B1 thru B10)		472,190,192.90	(10.67%)	421,818,010.00	(2.24%)	412,389,424.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,765,422.40)		(383,879.00)		(1,670,131.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		59,633,830.09		56,868,407.69		56,484,528.69
2. Ending Fund Balance (Sum lines C and D1)		56,868,407.69		56,484,528.69		54,814,397.69
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	56,868,407.69		56,484,528.69		54,814,397.69
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 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)		56,868,407.69		56,484,528.69		54,814,397.69
E. AVAILABLE RESERVES						
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)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d/B2d (2024) adjusted to add back savings due to vacancies, add 2% budget cuts, add 2% salary increase, deduct expiring one-time COVID funded positions, deduct one-time payment made in 2023 due to negotiations (2025) added additional 2% budget cuts, deduct remaining positions paid with one-time COVID funds						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 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)		1,173,768.14	(3.00%)	1,138,589.27	(3.00%)	1,104,465.77
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	160,933,806.00	5.56%	169,886,217.00	2.36%	173,890,370.00
2. Federal Revenues	8100-8299	371,041,902.00	(12.03%)	326,410,316.00	(2.62%)	317,871,891.00
3. Other State Revenues	8300-8599	51,379,569.00	(4.80%)	48,910,892.00	(4.45%)	46,734,479.00
4. Other Local Revenues	8600-8799	134,650,439.50	3.99%	140,017,762.00	0.00%	140,017,762.00
5. Other Financing Sources						
a. Transfers In	8900-8929	2,090,000.00	0.00%	2,090,000.00	0.00%	2,090,000.00
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)		720,095,716.50	(4.55%)	687,315,187.00	(.98%)	680,604,502.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				66,357,582.00		65,638,167.00
b. Step & Column Adjustment				464,364.00		477,368.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,183,779.00)		1,360,817.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	66,357,582.00	(1.08%)	65,638,167.00	2.80%	67,476,352.00
2. Classified Salaries						
a. Base Salaries				111,707,827.00		115,754,656.00
b. Step & Column Adjustment				801,796.00		808,329.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				3,245,033.00		134,832.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	111,707,827.00	3.62%	115,754,656.00	.81%	116,697,817.00
3. Employee Benefits	3000-3999	101,726,798.00	.38%	102,110,878.00	5.11%	107,332,617.00
4. Books and Supplies	4000-4999	15,340,426.37	(3.81%)	14,755,237.00	(.85%)	14,630,185.00
5. Services and Other Operating Expenditures	5000-5999	360,634,201.53	(9.89%)	324,983,218.00	(4.20%)	311,349,769.00
6. Capital Outlay	6000-6999	16,573,662.00	(4.12%)	15,890,823.00	(1.94%)	15,581,773.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	40,524,949.00	37.11%	55,564,949.00	.08%	55,609,949.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,306,163.00)	0.00%	(2,306,163.00)	0.00%	(2,306,163.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,979,696.00	0.00%	3,979,696.00	0.00%	3,979,696.00
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)		714,538,978.90	(2.54%)	696,371,461.00	(.86%)	690,351,995.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		5,556,737.60		(9,056,274.00)		(9,747,493.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		168,789,611.76		174,346,349.36		165,290,075.36
2. Ending Fund Balance (Sum lines C and D1)		174,346,349.36		165,290,075.36		155,542,582.36
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	720,000.00		720,000.00		720,000.00
b. Restricted	9740	56,868,407.69		56,484,528.69		54,814,397.69
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
d. Assigned	9780	44,321,505.00		34,788,713.00		25,212,441.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	71,453,897.89		69,637,146.00		69,035,199.00
2. Unassigned/Unappropriated	9790	982,538.78		3,659,687.67		5,760,544.67
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		174,346,349.36		165,290,075.36		155,542,582.36
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	71,453,897.89		69,637,146.00		69,035,199.00
c. Unassigned/Unappropriated	9790	982,538.78		3,659,687.67		5,760,544.67
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)		72,436,436.67		73,296,833.67		74,795,743.67
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.14%		10.53%		10.83%
F. RECOMMENDED RESERVES						
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)		26,534,679.00		26,534,679.00		26,534,679.00
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)		714,538,978.90		696,371,461.00		690,351,995.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		714,538,978.90		696,371,461.00		690,351,995.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		714,538,978.90		696,371,461.00		690,351,995.00
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)		14,290,779.58		13,927,429.22		13,807,039.90
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		2,240,000.00		2,240,000.00		2,240,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		14,290,779.58		13,927,429.22		13,807,039.90
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

SACS 84

Los Angeles County Office of Education
Los Angeles County

Second Interim
2022-23 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

19 10199 0000000
Form SIAI
D82JRZ741K(2022-23)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(347,279.00)	0.00	(2,306,163.00)				
Other Sources/Uses Detail					2,090,000.00	3,979,696.00		
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	378,072.00	0.00	2,306,163.00	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	90,000.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	9,974,152.00		
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								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
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	0.00	(30,793.00)						
Other Sources/Uses Detail					11,953,848.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	378,072.00	(378,072.00)	2,306,163.00	(2,306,163.00)	14,043,848.00	14,043,848.00		

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 first interim projections. Projected 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 first interim projections.

County Office ADA Standard Percentage Range:

1A. Calculating the County Office's ADA Variances

DATA ENTRY: First Interim 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. Second 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
	First Interim	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI) (Form MYPI)		
County and Charter School Alternative Education Grant ADA (Form AI, Lines B1d and C2d)				
Current Year (2022-23)	481.57	481.71	0.0%	Met
1st Subsequent Year (2023-24)	457.49	467.26	2.1%	Not Met
2nd Subsequent Year (2024-25)	434.62	453.24	4.3%	Not Met
District Funded County Program ADA (Form AI, Line B2g)				
Current Year (2022-23)	1,186.82	1,139.21	-4.0%	Not Met
1st Subsequent Year (2023-24)	1,186.82	1,139.21	-4.0%	Not Met
2nd Subsequent Year (2024-25)	1,186.82	1,139.21	-4.0%	Not Met
County Operations Grant ADA (Form AI, Line B5)				
Current Year (2022-23)	1,204,644.00	1,173,768.14	-2.6%	Not Met
1st Subsequent Year (2023-24)	1,180,551.00	1,138,589.27	-3.6%	Not Met
2nd Subsequent Year (2024-25)	1,156,940.00	1,104,465.77	-4.5%	Not Met
Charter School ADA and Charter School Funded County Program ADA (Form AI, Lines C1 and C3f)				
Current Year (2022-23)	0.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	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 first interim projections 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)

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 first interim projections.

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	First Interim	Second Interim	Percent Change	Status
	(Form 01CSI, Item 2A)	Projected Year Totals		
Current Year (2022-23)	235,712,296.00	229,548,744.00	-2.6%	Not Met
1st Subsequent Year (2023-24)	244,107,165.00	238,501,155.00	-2.3%	Not Met
2nd Subsequent Year (2024-25)	254,248,851.00	242,505,308.00	-4.6%	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 first interim projections 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)

Error in FCMAT COE LCFF calculator has been corrected.

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 first interim projections.

County Office Salaries and Benefits Standard Percentage Range: -5.0% to +5.0%

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second 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
	First Interim	Second Interim		
	Projected Year Totals			
	(Form 011, Objects 1000-3999)	(Form 011, Objects 1000-3999)		
	(Form 01CSI, Item 3A)	(Form MYPI, Lines B1-B3)		
Current Year (2022-23)	270,914,042.53	279,792,207.00	3.3%	Met
1st Subsequent Year (2023-24)	272,383,000.53	283,503,701.00	4.1%	Met
2nd Subsequent Year (2024-25)	270,010,023.53	291,506,786.00	8.0%	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 first interim 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)

2nd Interim includes tentative salary agreements.

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 first interim projections.

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: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for Current Year are extracted. If Second 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	First Interim	Second Interim	Percent Change	Change Is Outside Explanation Range
	Projected Year Totals (Form 01CSI, Item 4A)	Projected Year Totals (Fund 01/Form MYPI)		

Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)

Current Year (2022-23)	382,842,655.00	371,041,902.00	-3.1%	No
1st Subsequent Year (2023-24)	283,971,627.00	326,410,316.00	14.9%	Yes
2nd Subsequent Year (2024-25)	275,433,202.00	317,871,891.00	15.4%	Yes

Explanation:
(required if Yes)

At 1st Interim, ELC testing funding was expected to be eliminated in 2024 in the amount of \$66.3 million. At 2nd Interim, ELC testing funding is being reduced in current year by \$55.2 million and in 2024 by the remaining \$12 million. Head Start funding of \$44.2 million was added between 1st and 2nd Interim reports.

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

Current Year (2022-23)	48,726,158.00	51,379,569.00	5.4%	Yes
1st Subsequent Year (2023-24)	45,360,351.00	48,910,892.00	7.8%	Yes
2nd Subsequent Year (2024-25)	43,183,937.00	46,734,479.00	8.2%	Yes

Explanation:
(required if Yes)

Funding for Community School Implementation, Physical Ed and Comprehensive Health for LBTQ+, A-G implementation and success, and tobacco prevention grants in the amount of \$5.2 million were added between 1st and 2nd interim reports. The special education budget was reduced by \$2.5 million to reflect a reduction in allotment and repayment of excess 2022 funding.

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

Current Year (2022-23)	142,768,071.00	134,650,439.50	-5.7%	Yes
1st Subsequent Year (2023-24)	133,135,393.00	140,017,762.00	5.2%	Yes
2nd Subsequent Year (2024-25)	133,135,393.00	140,017,762.00	5.2%	Yes

Explanation:
(required if Yes)

Between first and second interim reports, revenue from the BEST ERP project was increased by \$4 million. It was reduced by \$9 million in 2024 and 2025. MAA revenue was decreased by \$15 million and then is increased in 2024 and 2025. There were various other increases for Probation Field Transition Counselors, Transportation, the Community School Balmer Grant, and others.

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

Current Year (2022-23)	12,487,300.37	15,340,426.37	22.8%	Yes
1st Subsequent Year (2023-24)	11,971,875.00	14,755,237.00	23.2%	Yes
2nd Subsequent Year (2024-25)	11,868,543.00	14,630,185.00	23.3%	Yes

Explanation:
(required if Yes)

Restricted lottery expenditures have been increased by \$1.8 million. Unrestricted lottery expenditures have been increased by \$0.48 million. Other smaller adjustments (increased and decreases) have been made.

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

Current Year (2022-23)	380,781,135.84	360,634,201.53	-5.3%	Yes
1st Subsequent Year (2023-24)	285,931,690.00	324,983,218.00	13.7%	Yes
2nd Subsequent Year (2024-25)	273,312,446.00	311,349,769.00	13.9%	Yes

Explanation:
(required if Yes)

Increased Head Start/Early Head Start funding of \$41.6 million offset by reductions in spending of \$54.2 million for the ELC testing program and other one-time COVID-related funding, \$1.3 million in Differentiated Assistance spending, and \$6.2 (net) for various other program reductions.

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	First Interim	Second Interim	Percent Change	Status
	Projected Year Totals	Projected Year Totals		

Total Federal, Other State, and Other Local Revenues (Section 4A)

Current Year (2022-23)	574,336,884.00	557,071,910.50	-3.0%	Met
1st Subsequent Year (2023-24)	462,467,371.00	515,338,970.00	11.4%	Not Met
2nd Subsequent Year (2024-25)	451,752,532.00	504,624,132.00	11.7%	Not Met

Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)

Current Year (2022-23)	393,268,436.21	375,974,627.90	-4.4%	Met
1st Subsequent Year (2023-24)	297,903,565.00	339,738,455.00	14.0%	Not Met
2nd Subsequent Year (2024-25)	285,180,989.00	325,979,954.00	14.3%	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 first interim projections 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)

At 1st Interim, ELC testing funding was expected to be eliminated in 2024 in the amount of \$66.3 million. At 2nd Interim, ELC testing funding is being reduced in current year by \$55.2 million and in 2024 by the remaining \$12 million. Head Start funding of \$44.2 million was added between 1st and 2nd Interim reports.

Explanation:

Other State Revenue

(linked from 4A

if NOT met)

Funding for Community School Implementation, Physical Ed and Comprehensive Health for LBTQ+, A-G implementation and success, and tobacco prevention grants in the amount of \$5.2 million were added between 1st and 2nd interim reports. The special education budget was reduced by \$2.5 million to reflect a reduction in allotment and repayment of excess 2022 funding.

Explanation:

Other Local Revenue

(linked from 4A

if NOT met)

Between first and second interim reports, revenue from the BEST ERP project was increased by \$4 million. It was reduced by \$9 million in 2024 and 2025. MAA revenue was decreased by \$15 million and then is increased in 2024 and 2025. There were various other increases for Probation Field Transition Counselors, Transportation, the Community School Balmer Grant, and others.

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed since first interim projections 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)

Restricted lottery expenditures have been increased by \$1.8 million. Unrestricted lottery expenditures have been increased by \$0.48 million. Other smaller adjustments (increased and decreases) have been made.

Explanation:

Services and Other Exps

(linked from 4A

if NOT met)

Increased Head Start/Early Head Start funding of \$41.6 million offset by reductions in spending of \$54.2 million for the ELC testing program and other one-time COVID-related funding, \$1.3 million in Differentiated Assistance spending, and \$6.2 (net) for various other program reductions.

5. CRITERION: Facilities Maintenance

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

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

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

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

		Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1.	OMMA/RMA Contribution	8,459,751.60	8,459,800.00	Met
2.	First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 5, Line 1)		8,459,800.00	

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

<input type="checkbox"/>	Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	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 reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹ 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.

² 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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	10.1%	10.5%	10.8%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	3.4%	3.5%	3.6%

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

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

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

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

Yes

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

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

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223)	26,534,679.00	26,534,679.00	26,534,679.00

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			Status
	Net Change in	Total Unrestricted Expenditures	Deficit Spending Level	
	Unrestricted Fund Balance	and Other Financing Uses	(If Net Change in Unrestricted Fund	
	(Form 01I, Section E) (Form MYPI, Line C)	(Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Balance is negative, else N/A)	
Current Year (2022-23)	8,322,160.00	242,348,786.00	N/A	Met
1st Subsequent Year (2023-24)	(8,672,395.00)	274,553,451.00	3.2%	Met
2nd Subsequent Year (2024-25)	(8,077,362.00)	277,962,571.00	2.9%	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 (2022-23)	174,346,349.36	Met
1st Subsequent Year (2023-24)	165,290,075.36	Met
2nd Subsequent Year (2024-25)	155,542,582.36	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 (2022-23)	173,626,349.36	Met

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

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

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

Explanation:
(required if NOT met)

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8. CRITERION: Reserves

STANDARD: Available reserves¹ 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 uses²:

Percentage Level ³	County Office Total Expenditures and Other Financing Uses ³	
5% or \$75,000 (greater of)	0	to \$6,637,999
4% or \$332,000 (greater of)	\$6,638,000	to \$16,595,999
3% or \$664,000 (greater of)	\$16,596,000	to \$74,682,000
2% or \$2,240,000 (greater of)	\$74,682,001	and over

¹ 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.

² 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.

³ 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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
County Office's Expenditures and Other Financing Uses(Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	714,538,978.90	696,371,461.00	690,351,995.00
County Office's Reserve Standard Percentage Level:	2%	2%	2%

8A. Calculating the County Office's Reserve Standard

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

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	714,538,978.90	696,371,461.00	690,351,995.00
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)	714,538,978.90	696,371,461.00	690,351,995.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line A3 times Line A4)	14,290,779.58	13,927,429.22	13,807,039.90
6. Reserve Standard - by Amount (From percentage level chart above)	2,240,000.00	2,240,000.00	2,240,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	14,290,779.58	13,927,429.22	13,807,039.90

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

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

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Reserve Amounts (Unrestricted resources 0000-1999 except line 4)			
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	71,453,897.89	69,637,146.00	69,035,199.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	982,538.78	3,659,687.67	5,760,544.67
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)	72,436,436.67	73,296,833.67	74,795,743.67
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	10.14%	10.53%	10.83%
County Office's Reserve Standard (Section 8A, Line 7):	14,290,779.58	13,927,429.22	13,807,039.90
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 first interim projections 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 first interim projections 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 first interim projections.

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 first interim projections.

Identify capital project cost overruns that have occurred since first interim projections 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: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the Second Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the Second 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	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2022-23)	(12,478,925.00)	(14,414,567.00)	15.5%	1,935,642.00	Not Met
1st Subsequent Year (2023-24)	(12,478,925.00)	(13,517,436.00)	8.3%	1,038,511.00	Not Met
2nd Subsequent Year (2024-25)	(12,478,925.00)	(13,517,436.00)	8.3%	1,038,511.00	Not Met
1b. Transfers In, County School Service Fund *					
Current Year (2022-23)	90,000.00	2,090,000.00	2,222.2%	2,000,000.00	Not Met
1st Subsequent Year (2023-24)	90,000.00	2,090,000.00	2,222.2%	2,000,000.00	Not Met
2nd Subsequent Year (2024-25)	90,000.00	2,090,000.00	2,222.2%	2,000,000.00	Not Met
1c. Transfers Out, County School Service Fund *					
Current Year (2022-23)	3,979,696.00	3,979,696.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	3,979,696.00	3,979,696.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	3,979,696.00	3,979,696.00	0.0%	0.00	Met

1d.

Capital Project Cost Overruns

Have capital project cost overruns occurred since first interim projections 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.

NOT MET - The projected contributions from the unrestricted county school service fund to restricted county school service fund programs have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the county office's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:

(required if NOT met)

Contributions to LACOE SELPA were increased due to reduction in Special Education funding calculation.

1b.

NOT MET - The projected transfers in to the county school service fund have changed since first interim projections 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)

Added transfers to Fund 17 to assign for pension liabilities.

1c.

MET - Projected transfers out have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:

(required if NOT met)

1d.

NO - There have been no capital project cost overruns occurring since first interim projections that may impact the county school service fund operational budget.

Project Information:

(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since first interim projections, 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. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second 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)
- b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

Yes

No

Yes

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

First Interim (Form 01CSI, Item S7A)		Second Interim
23,166,035.00		23,166,035.00
12,963,210.00		11,750,322.00
10,202,825.00		11,415,713.00
Actuarial		Actuarial
Jul 01, 2021		Jul 01, 2021

- 3
- OPEB Contributions
- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

- Current Year (2022-23)
- 1st Subsequent Year (2023-24)
- 2nd Subsequent Year (2024-25)

First Interim (Form 01CSI, Item S7A)		Second Interim
1,188,596.00		1,188,596.00
1,188,596.00		1,188,596.00
1,188,596.00		1,188,596.00

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

- Current Year (2022-23)
- 1st Subsequent Year (2023-24)
- 2nd Subsequent Year (2024-25)

2,641,740.00	2,563,799.00
2,641,740.00	2,563,799.00
2,641,740.00	2,563,799.00

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

- Current Year (2022-23)
- 1st Subsequent Year (2023-24)
- 2nd Subsequent Year (2024-25)

2,145,993.00	2,145,993.00
2,145,993.00	2,145,993.00
2,145,993.00	2,145,993.00

- d. Number of retirees receiving OPEB benefits

- Current Year (2022-23)
- 1st Subsequent Year (2023-24)
- 2nd Subsequent Year (2024-25)

110.00	110.00
110.00	110.00
110.00	110.00

4.
- Comments:

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second 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 first interim in self-insurance liabilities?

No

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

No

2 Self-Insurance Liabilities
a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

First Interim (Form 01CSI, Item S7B)		Second Interim
20,933,000.00		20,933,000.00
0.00		0.00

3 Self-Insurance Contributions
a. Required contribution (funding) for self-insurance programs
Current Year (2022-23)
1st Subsequent Year (2023-24)
2nd Subsequent Year (2024-25)

First Interim (Form 01CSI, Item S7B)		Second Interim
0.00		0.00
0.00		0.00
0.00		0.00

b. Amount contributed (funded) for self-insurance programs
Current Year (2022-23)
1st Subsequent Year (2023-24)
2nd Subsequent Year (2024-25)

6,408,330.00	4,915,125.00
6,408,330.00	4,915,125.00
6,408,330.00	4,915,125.00

4 Comments:

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since first interim projections, 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 first interim projections?

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) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full-time-equivalent (FTE) positions	211.5	212.3	208.1	208.1

1a. Have any salary and benefit negotiations been settled since first interim projections?

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 First Interim Projections

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
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

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

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

323,316

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

6. Amount included for any tentative salary schedule increases

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

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

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

Yes

Yes

Yes

3,188,403

3,347,823

3,515,214

94.7%

94.7%

94.7%

0.0%

5.0%

5.0%

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections 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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Yes	Yes	Yes
No	No	No

Certificated (Non-management) - Other

List other significant contract changes that have occurred since first interim projections 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 first interim projections?

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) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified (non-management) FTE positions	632.9	616.7	555.0	543.9

- 1a. Have any salary and benefit negotiations been settled since first interim projections?

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 First Interim Projections

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

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

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

704,196

6. Amount included for any tentative salary schedule increases

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

919,807

2,047,976

2,047,976

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

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

Yes

Yes

Yes

2. Total cost of H&W benefits

9,566,408

10,044,728

10,546,964

3. Percent of H&W cost paid by employer

97.0%

97.0%

97.0%

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

0.0%

5.0%

5.0%

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

Are any new costs negotiated since first interim projections 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:

Classified (Non-management) Step and Column Adjustments

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

Yes

Yes

Yes

2. Cost of step & column adjustments

3. Percent change in step & column over prior year

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

Yes

Yes

Yes

SACS 105

		Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Classified (Non-management) Attrition (layoffs and retirements)				
1.	Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?

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) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	788.3	913.0	821.7	780.6

1a. Have any salary and benefit negotiations been settled since first interim projections?

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

n/a

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since First Interim Projections

2. Salary settlement:

Current Year
(2022-23)1st Subsequent Year
(2023-24)2nd Subsequent Year
(2024-25)

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

1,663,531

4. Amount included for any tentative salary schedule increases

Current Year
(2022-23)1st Subsequent Year
(2023-24)2nd Subsequent Year
(2024-25)

2,333,229

5,215,522

5,215,522

Management/Supervisor/Confidential**Health and Welfare (H&W) Benefits**Current Year
(2022-23)1st Subsequent Year
(2023-24)2nd Subsequent Year
(2024-25)

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

Yes

Yes

Yes

2. Total cost of H&W benefits

15,298,704

16,063,639

16,866,821

3. Percent of H&W cost paid by employer

95.1%

95.1%

95.1%

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

0.0%

5.0%

5.0%

Management/Supervisor/Confidential**Step and Column Adjustments**Budget Year
(2022-23)1st Subsequent Year
(2023-24)2nd Subsequent Year
(2024-25)

1. Are step & column adjustments included in the interm and MYPs?

Yes

Yes

Yes

2. Cost of step & column adjustments

3. Percent change in step & column over prior year

Management/Supervisor/Confidential**Other Benefits (mileage, bonuses, etc.)**Current Year
(2022-23)1st Subsequent Year
(2023-24)2nd Subsequent Year
(2024-25)

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

Yes

Yes

Yes

2. Total cost of other benefits

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

S9.

Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A2 through A8; Item A1 is automatically completed based on data from Criterion 7.

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

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

Comments:
(optional)

A.6. Lifetime benefits are provided to one former superintendent and one former board member. A.8. Ms. Karen Kimmel because the new Chief Financial Officer on July 18, 2022.

End of County Office Second Interim Criteria and Standards Review

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Second Interim
Original Budget 2022-23
Technical Review Checks
Phase - All
Display - Exceptions Only

Los Angeles County Office of Education

Los Angeles County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

WWC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.

Exception

FUND	RESOURCE	NEG. EFB
01	1400	(\$367,106.00)
Explanation: Negative balance because EPA funding was less than 2021 overpayment collected		
01	7311	(\$9,288.63)
Explanation: 2022 expenditures were greater than expected for the Classified School Employee Professional Development grant. The 2023 operating budget has been reduced to compensate for this shortfall.		
Total of negative resource balances for Fund 01		(\$376,394.63)
10	0000	(\$147,420.35)
Explanation: The negative balance is due to the reversal of the 2022 journal entry required by GASB 31 to adjust the value of cash to fair market value. A similar entry will be made at the end of 2023.		
Total of negative resource balances for Fund 10		(\$147,420.35)
12	0000	(\$591,202.28)
Explanation: The negative balance is due to the reversal of the 2022 journal entry required by GASB 31 to adjust the value of cash to fair market value. A similar entry will be made at the end of 2023.		
Total of negative resource balances for Fund 12		(\$591,202.28)

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

Exception

FUND	RESOURCE	OBJECT	VALUE
01	1400	9790	(\$367,106.00)
Explanation: Negative balance because EPA funding was less than 2021 overpayment collected			
01	7311	9790	(\$9,288.63)
Explanation: 2022 expenditures were greater than expected for the Classified School Employee Professional Development grant. The 2023 operating budget has been reduced to compensate for this shortfall.			
10	0000	9790	(\$147,420.35)
Explanation: The negative balance is due to the reversal of the 2022 journal entry required by GASB 31 to adjust the value of cash to fair market value. A similar entry will be made at the end of 2023.			
12	0000	9790	(\$591,202.28)
Explanation: The negative balance is due to the reversal of the 2022 journal entry required by GASB 31 to adjust the value of cash to fair market value. A similar entry will be made at the end of 2023.			

SUPPLEMENTAL CHECKS

EXPORT VALIDATION CHECKS

Second Interim
Board Approved Operating Budget 2022-23
Technical Review Checks
Phase - All
Display - Exceptions Only

Los Angeles County Office of Education

Los Angeles County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- WWC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.

Exception

FUND	RESOURCE	NEG. EFB
01	1400	(\$367,106.00)
Explanation: Negative balance because EPA funding in 2022 was less than 2021 overpayment collected		
Total of negative resource balances for Fund 01		(\$367,106.00)

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

Exception

FUND	RESOURCE	OBJECT	VALUE
01	1400	9790	(\$367,106.00)
Explanation: Negative balance because EPA funding in 2022 was less than 2021 overpayment collected			

SUPPLEMENTAL CHECKS

EXPORT VALIDATION CHECKS

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Second Interim
Actuals to Date 2022-23
Technical Review Checks
Phase - All
Display - Exceptions Only

Los Angeles County Office of Education

Los Angeles County

Following is a chart of the various types of technical review checks and related requirements:

- F** - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT VALIDATION CHECKS

Second Interim
Projected Totals 2022-23
Technical Review Checks
Phase - All
Display - Exceptions Only

Los Angeles County Office of Education**Los Angeles County**

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CSI and Form MYPI, which can negatively affect the criteria and standards.

Exception

FUND	RESOURCE	NEG. EFB
01	1400	(\$367,106.00)
Explanation: Negative balance because EPA funding in 2022 was less than 2021 overpayment collected		
Total of negative resource balances for Fund 01		(\$367,106.00)

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

Exception

FUND	RESOURCE	OBJECT	VALUE
01	1400	9790	(\$367,106.00)
Explanation: Negative balance because EPA funding in 2022 was less than 2021 overpayment collected			

SUPPLEMENTAL CHECKS

EXPORT VALIDATION CHECKS