

**March 12, 2024**

APPROVED: DD:br

Board Meeting – March 12, 2024

Item VII. Recommendations

- A. Approval of Second Interim Report 2023-24 With Attached Staff Report (Enclosure)

Pursuant to Education Code (EC) 1240(I), county offices of education are required annually to submit an Interim Financial Report by March 15<sup>th</sup>. This Report, whose format is prescribed in State Standards and Criteria, presents fiscal year expenditures for the period ending January 31, 2024, projections for the remainder of 2023-24, and projections for 2024-25 and 2025-26. 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**

## **2023-24 Second Interim Report Narrative**

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

**March 12, 2024**

## **Introduction**

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

The Criteria and Standards section of the interim reports, codified in Title 5 of the *California Code of Regulations*, is a tool used to monitor the fiscal stability of education agencies. The interim reports must also include a certification of whether the Office can 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 projects it will be unable to meet its financial obligations for the remainder of the current year or for the subsequent fiscal year.

LACOE is submitting the 2023-24 Second Interim report with a positive certification, maintaining its reserves above the state-required 2% minimum reserve level and consistent with Board Policy for the current and two subsequent fiscal years.

## **Local Control Funding**

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

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

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

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

### New Legislation

This year, LACOE supported a legislative proposal aimed at creating a funding framework that recognizes the substantial expenses associated with educating the at-promise youth in each county-operated juvenile court and county community school (JCCS) program site. LACOE, California County Superintendents, and CSBA sponsored this funding in the 2023 State Budget Act, SB 101 (Skinner, Chapter 12, Statutes of 2023), which included an increase of \$80 million ongoing statewide support to county offices of education (COEs) serving students in JCCS programs. COEs will now have average daily attendance (ADA) protections identical to school districts, which is the greatest of current year, prior year, or average of three most recent prior years.

The Budget Act also includes new requirements aimed at enhancing JCCS programs to improve educational outcomes for students in these programs, including an independent evaluation of juvenile court schools, a

workgroup convened by the State Superintendent of Public Instruction (SSPI) focused on addressing the needs of students with disabilities in JCCS programs, and mandates county probation departments to work with COEs and higher education institutions to enhance post-secondary education access, including dual enrollment.

### LACOE Impact from SB 101

LACOE has benefited in the 2023-24 budget year by utilizing the average of the three most recent prior years (highlighted below in blue). As noted in the table below, the ADA averaging significantly benefits the 2023-24 fiscal year, and drops back down in the 2024-25 fiscal year.

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
<b>SUMMARY OF ALTERNATIVE EDUCATION GRANT AVERAGE DAILY ATTENDANCE (ADA) (New 2023-24)</b>								
<b>From Data Entry Tab</b>								
Juvenile Court Schools ADA	1,254.49	398.15	461.57	500.10	500.10	500.10	500.10	500.10
County funded Non-Juvenile Court ADA	86.69	46.92	38.45	34.57	33.19	33.19	33.19	33.19
Charter School County Funded Non-Juvenile Court ADA	-	-	-	-	-	-	-	-
Charter School Juvenile Court Schools ADA	-	-	-	-	-	-	-	-
<b>Three prior year average calculation</b>								
Juvenile Court Schools ADA	Not Applicable Until 2023-24			704.74	453.27	487.26	500.10	500.10
County funded Non-Juvenile Court ADA	Not Applicable Until 2023-24			57.35	39.98	35.40	33.65	33.19
<b>Funded LCFF ADA (greater of current year, prior year or 3-prior year average)</b>								
Juvenile Court Schools ADA	Not Applicable Until 2023-24			704.74	500.10	500.10	500.10	500.10
	Not Applicable Until 2023-24			3 year average	Current	Current	Current	Current
County funded Non-Juvenile Court ADA	Not Applicable Until 2023-24			57.35	39.98	35.40	33.65	33.19
	Not Applicable Until 2023-24			3 year average	3 year average	3 year average	3 year average	Current

In addition to the benefit of ADA averaging in 2023-24, the new legislation provided an increase to the per-student funding rate. The Operating budget for Alt Ed programs is balanced with the support (contribution) from General fund.

The legislation included corresponding new requirements for actions aimed at improving student outcomes, which are estimated to cost \$4.9 million annually. These services are currently funded by the ESSER Learning Loss Mitigation actions in 2023-24 but will move to unrestricted JCCS expenditures in the 2024-25 budget.

### Local Control Funding Overview

In addition to the new JCCS funding model, increases have been provided to expand the Differentiated Assistance (DA) program.

With the implementation of the Local Control Funding Formula in 2013, LACOE was designated a “Hold Harmless County”. This classification restricts annual funding growth. COEs that received revenue limit and categorical program funding at a higher level than their LCFF entitlement are subject to the hold harmless provisions that hold their funding at the 2012–13 levels, adjusted by current year Alternative Education Grant ADA, until their LCFF entitlement grows and surpasses the 2012–13 funding levels.

LACOE’s overall LCFF entitlement is approximately \$182.2 million. Due to the latest estimates for cost-of-living adjustments, this funding is projected to decrease slightly in 2025, then increase by \$3.3 million in 2026.

## Revenues, Expenditures and Fund Balance

County School Service Fund	Combined		
	Unrestricted/Restricted		
	2023-24 2nd Qtr Budget	2023-24 2nd Interim	Increase / (Decrease) in
Total Revenues & Other Financing Sources	737,521,387	769,260,307	31,738,920
Total Expenditures & Other Financing Uses	751,377,225	759,000,382	7,623,157
<b>Net Increase / (Decrease) in Fund Balance</b>	<b>(13,855,838)</b>	<b>10,259,925</b>	<b>24,115,763</b>
Beginning Fund Balance	211,855,970	211,855,970	-
Ending Fund Balance	198,000,132	222,115,895	24,115,763
Components of Ending Fund Balance			
Non Spendable	720,000	720,000	-
Restricted	57,220,178	79,150,541	21,930,363
Assigned (BEST)	24,000,000	24,000,000	-
Assigned (Part O Carryover)	4,500,000	4,500,000	-
Assigned (Differentiated Assistance Carryover)	17,284,148	16,499,739	(784,409)
Assigned (Spec Secondary School Carryover)	-	-	-
Assigned (Debt Service- COP's)	14,325,000	14,325,000	-
Reserve for Economic Uncertainties <sup>(a)</sup>	75,137,723	75,900,038	762,316
Unassigned/ Unappropriated <sup>(b)</sup>	4,813,083	7,020,577	2,207,494
Total	198,000,132	222,115,895	24,115,763
<b>Total Available Reserve by Amount <sup>(a)+(b)</sup></b>	<b>79,950,806</b>	<b>82,920,615</b>	<b>2,969,809</b>
<b>Total Available Reserve by Percentage</b>	<b>10.64%</b>	<b>10.92%</b>	<b>0.28%</b>

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

Since the Second Quarter budget report, total revenues and other financing sources are projected to increase by \$31.7 million. Federal revenue is increased due to additional funding for Head Start and Early Head Start of \$34.9 million and LCFF Revenue increased by \$1.5 million due to additional funding for Differentiated Assistance. The increase is offset by a reduction of (\$6 million) for COVID grants due to timing of related expenditures.

Expenditures increased by \$7.6 million from the Second Quarter budget report. The increase reflects the funding increase of \$34.9 million for Head start funding. This increase is offset by the deferral of (\$18.1 million) in expenditures for the SBHIP grant, deferral of spending Educator Effectiveness grant (\$2.8 million) and COVID grants of (\$6 million).

### Reserve Requirement

The State requires that LACOE maintain a 2% minimum Reserve for Economic Uncertainties (REU). LACOE's Board policy is to maintain a 10% minimum REU. During the 2023-24 budget year and two subsequent years, LACOE projects reserves of 10.92%, 10.89%, and 10.83% in the 2023-24, 2024-25 and 2025-26 fiscal years, respectively.

### Future Reports

Business Services will prepare and submit an Estimated Actuals financial report with the 2025 Adopted Budget on or before June 30, 2024. In the Estimated Actuals report, additional known information, budget figures, and

salary savings from vacancies and other budgetary savings will be captured and projected for the 2023-24, 2024-25 and 2025-26 fiscal years.

# 2023-24 Second Interim



**Los Angeles County  
Office of Education**



# Second Interim – County Operations Summary

## (\$ in millions)

Combined Fund 01 Second Interim Budget	Unrestricted	Restricted	Total
Revenue	\$283.5	\$ 485.7	\$769.2
Expenses	(\$238.9)	(\$498.8)	(\$737.7)
Transfers/ Contributions	(\$ 36.4)	\$ 15.2	( \$21.2)
<b>Net Rev/(Exp)</b>	<b>\$ 8.2</b>	<b>\$ 2.1</b>	<b>\$ 10.3</b>



# General Fund, Projected Ending Balance

Projections	Projected June 2024
Fund Balance June 2023	\$211.8
Net FY 2023/24	<u>10.3</u>
Projected Fund Balance June 2024	\$222.1
<b><u>Components</u></b>	
Non-spendable (inventory, etc.)	\$ 0.7
Legally Restricted Program Balances	79.2
Assigned – BEST Implementation	24.0
Assigned – Part O carryover	4.5
Assigned – Differentiated Assistance	16.5
Assigned – Debt Obligation (COP)	14.3
Reserve for Economic Uncertainty	75.9
Reserve - Unassigned	7.0
Available Reserve	10.92%

# Second Interim Changes

Unrestricted	Current Budget	2 <sup>nd</sup> Interim	Changes
Revenue	\$281.8	\$283.5	\$ 1.7
Expenses	(\$239.4)	(\$238.9)	0.5
Transfers/ Contributions	(\$ 36.4)	(\$ 36.4)	
Net Rev/(Exp)	\$ 6.0	\$ 8.2	\$ 2.2

Restricted	Current Budget	2 <sup>nd</sup> Interim	Changes
Revenue	\$ 455.7	\$ 485.7	\$ 30.0
Expenses	(\$490.7)	(\$498.8)	( 8.1)
Transfers/ Contributions	\$ 15.2	\$ 15.2	
Net Rev/(Exp)	(\$ 19.8)	\$ 2.1	\$ 21.9

## Key Changes, Unrestricted Fund:

Differentiated Assistance      +\$1.5m increase revenue

## Key Changes, Restricted Fund:

Head Start                      + \$34.9m revenue & expenditures  
 Covid grants                    (\$6.0m) revenue & expenditures  
 SBHIP                              (\$18.1m) reduced expenditures  
 Educator Effect.                (\$ 2.8m) reduced expenditures

# 2<sup>nd</sup> Interim Report by Cost Center - Unrestricted

	Part A	BEST	Part I	Part D	Part O	JCS	LACHSA	I-Poly	CCS	Alt Ed Other	Total UR
<b>Revenues</b>											
LCFF Sources	182,168,229	0	0	0	0	0	0	0	0	0	182,168,229
Federal Revenue	0	0	0	0	0	0	0	0	0	0	0
Other State Revenue	1,673,756	0	0	0	445,042	79,713	85,986	83,079	12,240	8,415	2,388,231
Other Local Revenue	8,542,216	3,451,437	0	0	70,025,101	808,044	7,865,391	6,833,087	712,264	683,043	98,920,583
Interfund Transfers In	0	0	0	0	93,000	0	0	0	0	0	93,000
Other Sources	0	0	0	0	0	0	0	0	0	0	0
Contributions-LCFF	(20,956,998)	0	0	0	0	20,165,015	0	0	590,080	201,903	0
Contributions - Program	(21,173,992)	0	0	0	1,881,620	6,140,164	806,864	779,387	3,034,718	731,239	(7,800,000)
Contributions-LACOE SELPA	0	0	0	0	0	(6,408,809)	(508,998)	(318,124)	(139,974)	(50,899)	(7,426,804)
<b>Total Revenues</b>	<b>150,253,211</b>	<b>3,451,437</b>	<b>0</b>	<b>0</b>	<b>72,444,763</b>	<b>20,784,127</b>	<b>8,249,243</b>	<b>7,377,429</b>	<b>4,209,328</b>	<b>1,573,701</b>	<b>268,343,239</b>
<b>Expenditures</b>											
Certificated Salaries	14,107,711	0	1,180,909	0	5,190,811	10,131,042	3,128,844	3,448,498	1,201,648	566,854	38,956,317
Classified Salaries	45,012,794	4,984,418	20,300,553	2,758,802	7,209,752	1,391,866	497,778	557,277	338,540	154,847	83,206,627
Employee Benefits	34,416,609	2,903,776	12,589,339	1,654,345	5,997,918	4,870,996	1,561,124	1,722,268	712,578	375,698	66,804,651
Projected Vacancies	(17,058,105)	0	0	0	0	0	0	0	0	0	(17,058,105)
Books and Supplies	3,820,761	54,669	776,393	44,950	578,969	785,844	406,995	166,974	173,414	106,190	6,915,159
Services and Other Operating	13,582,756	10,037,171	1,014,474	(4,458,097)	14,699,080	2,025,814	1,946,722	880,577	1,269,824	239,690	41,238,011
Capital Outlay	759,571	7,213,346	311,322	0	3,924	0	0	0	0	0	8,288,163
Other Outgo - Excluded											
Transfers of Indirect Costs	2,799,985	0	157,765	0	35,000,000	0	0	0	166,102	5,137	38,128,989
Transfers of Indirect	9,948,569	0	(44,060,533)	0	3,224,864	1,578,565	707,780	601,835	347,222	125,285	(27,526,413)
Interfund Transfers Out	21,265,000	0	0	0	0	0	0	0	0	0	21,265,000
Other Uses	0	0	0	0	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>128,655,651</b>	<b>25,193,380</b>	<b>(7,729,778)</b>	<b>0</b>	<b>71,905,318</b>	<b>20,784,127</b>	<b>8,249,243</b>	<b>7,377,429</b>	<b>4,209,328</b>	<b>1,573,701</b>	<b>260,218,399</b>
<b>Net Revenue (Expense)</b>	<b>21,597,560</b>	<b>(21,741,943)</b>	<b>7,729,778</b>	<b>0</b>	<b>539,445</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,124,840</b>

# 2<sup>nd</sup> Interim Report by Cost Center - Restricted

	LACOE SELPA	Charter SELPA	Ed Program Restricted	Part S	Part B	Total Restricted
<b>Revenues</b>						
LCFF Sources	8,120,510	0	0	0	0	8,120,510
Federal Revenue	116,271	0	173,689	730,085	348,912,127	349,932,172
Other State Revenue	1,390,587	912,738	2,798,593	29,860,981	25,506,701	60,469,600
Other Local Revenue	300,000	0	1,150,000	63,245,834	2,472,148	67,167,982
Interfund Transfers In	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Contributions-LCFF	0	0	0	0	0	0
Contributions - Program	0	0	0	7,800,000	0	7,800,000
Contributions-LACOE SELPA	7,426,804	0	0	0	0	7,426,804
<b>Total Revenues</b>	<b>17,354,172</b>	<b>912,738</b>	<b>4,122,282</b>	<b>101,636,900</b>	<b>376,890,976</b>	<b>500,917,068</b>
<b>Expenditures</b>						
Certificated Salaries	7,567,546	366,329	1,704,830	10,450,052	16,706,099	36,794,856
Classified Salaries	2,148,855	87,735	274,088	6,217,332	36,935,739	45,663,749
Employee Benefits	4,620,628	223,140	603,382	13,830,740	29,737,810	49,015,700
Projected Vacancies	0	0	0	0	0	0
Books and Supplies	134,214	25,000	2,561,478	1,283,688	5,603,316	9,607,696
Services and Other Operating	1,308,290	303,530	827,038	54,942,541	272,051,540	329,432,939
Capital Outlay	0	0	0	127,866	369,624	497,490
Other Outgo - Excluded						
Transfers of Indirect Costs	0	0	0	3,031,530	1,810,071	4,841,601
Transfers of Indirect	1,574,639	134,101	350,307	7,192,129	13,676,777	22,927,953
Interfund Transfers Out	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>17,354,172</b>	<b>1,139,835</b>	<b>6,321,123</b>	<b>97,075,878</b>	<b>376,890,976</b>	<b>498,781,983</b>
<b>Net Revenue (Expense)</b>	<b>0</b>	<b>(227,097)</b>	<b>(2,198,841)</b>	<b>4,561,022</b>	<b>0</b>	<b>2,135,085</b>

# JCS, 3-Year Summary (Unrestricted)

## JCS Unrestricted Program Costs

Description		FY22-23	FY 23-24	FY24-25
		Unaudited Actuals	2nd Interim	Projected
<b>ADA</b>	Funded	461.57	704.74	500.10
	Actual	461.57	500.10	500.10
<b>Revenues</b>				
	LCFF Sources	-		
	LCFF JCS funding	9,701,733	17,820,529	12,703,940
	Other State Revenue	(56,354)	79,713	
	Other Local Revenue	352,371	808,044	1,582,602
	<b>Contributions from General Fud</b>	<b>9,059,022</b>	<b>8,484,652</b>	<b>14,676,159</b>
	Contributions-LACOE Selpa	(3,485,134)	(6,408,809)	(5,363,995)
<b>Total Revenues</b>		<b>15,571,638</b>	<b>20,784,128</b>	<b>23,598,706</b>
<b>Expenditures</b>				
	Certificated Salaries	7,724,517	10,131,043	11,395,095
	Classified Salaries	1,331,882	1,391,866	1,426,532
	Employee Benefits	3,809,261	4,870,996	5,780,636
	Books and Supplies	544,453	785,844	779,175
	Services and Other Expense	1,088,235	2,025,814	2,036,883
	Other Outgo - Indirect Costs	1,073,289	1,578,565	2,180,385
<b>Total Expenditures</b>		<b>15,571,638</b>	<b>20,784,128</b>	<b>23,598,706</b>

### Revenue changes:

SB 101 benefits of ADA 3-year averaging protections boosts LCFF in 2023-2024 then drops in 2024-2025.

### Expenditure changes:

SB 101 mandated certain services which LACOE began providing through ESSER grants. \$4.9m in costs will move from restricted/grant funded to unrestricted in the 2024-2025 fiscal year.

# Second Interim – Multi Year Projection

## UNRESTRICTED General Fund

	Unaud Actuals 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26
<b>Revenues</b>				
LCFF/Revenue Limit	171,074,049	182,168,229	182,123,827	185,438,975
Federal	6,754	-	-	-
State Aid	2,270,097	2,388,231	2,388,231	2,388,231
Local Income	103,055,204	98,920,583	98,920,583	98,920,583
Transfers In		93,000	93,000	93,000
Other Sources	1,896,660			
Contributions	(11,051,161)	(15,226,804)	(15,226,804)	(15,226,804)
	267,251,603	268,343,239	268,298,837	271,613,985
<b>Expenditures</b>				
Certificated Salaries	33,829,432	35,801,782	40,250,786	39,726,821
Classified Salaries	72,050,120	75,830,877	82,680,798	81,592,347
Employee Benefits	55,535,917	60,276,831	71,007,875	71,678,526
Books and Supplies	6,597,572	6,915,159	6,982,195	7,023,194
Services	33,763,669	41,238,011	40,546,667	39,933,804
Capital Outlay	7,180,990	8,288,163	8,122,400	7,959,952
Other Outgo	26,525,371	38,128,989	38,173,989	38,228,989
Indirect	(12,477,510)	(27,526,413)	(26,770,082)	(26,156,830)
Financing & Transfers Out	18,700,000	21,265,000	12,265,000	15,015,000
	241,705,562	260,218,399	273,259,628	275,001,803
<b>Net Increase (Decrease)</b>	<b>25,546,040</b>	<b>8,124,840</b>	<b>(4,960,791)</b>	<b>(3,387,818)</b>
<b>Available Reserve by percentage</b>	<b>10.33%</b>	<b>10.92%</b>	<b>10.89%</b>	<b>10.83%</b>

### Includes:

Estimated \$15m in savings from staffing vacancies each year.

2% reductions to operating expenses each year

### State Funded COLA

2024/25: 0%

2025/26: 2.73%



**Fund 10.0  
Special Education  
Pass-Through**

Starting Reserves:  
(\$0.1m)

Revenue: \$27.3m  
Expenses: \$27.2m

Ending Reserves: \$0

**Fund 12.0  
Early Head Start/  
State Preschool**

Starting Reserves: \$7.8m

Revenue: \$90.7m  
Expense: \$98.1m

Ending Reserves: \$0.4m

**Fund 16.0  
Forest Reserve Fund**

Starting Reserves: \$0

Revenue: \$620k  
Expenses: \$527k  
Transfer out: \$93k

Ending Reserves: \$0

**Fund 17.0  
Special Reserve  
(Pension & Leaves)**

Starting Reserves:  
\$135.5m

Revenue: \$0  
Expenses \$0  
Transfer in: \$20m

Ending Reserves:  
\$155.5m

**Fund 35  
State Funded  
Construction**

Starting Reserves: \$16.7m

Revenue: \$ 0.0m  
Expenses: \$4.3m

Ending Reserves: \$12.4m

**Fund 40  
Special Reserve  
Capital Projects**

Starting Reserves: \$40.4m

Revenue: \$ 0.0m  
Expense: \$10.9m

Ending Reserves: \$29.5m

**Fund 67  
Actuarial Determined  
Self Insurance**

Starting Reserves: \$30.7m

Revenue: \$8.8  
Expenses: \$10.1m  
Transfer in: \$1.3m

Ending Reserves: \$30.7m



# 2023-24 Second Interim



**Los Angeles County  
Office of Education**



# SACS 1

Los Angeles County Office of Education  
Los Angeles County

2023-24 Second Interim  
Table of Contents

1910199000000  
Form TCI  
E82W928UFF(2023-24)

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2023-24 Original Budget	2023-24 Board Approved Operating Budget	2023-24 Actuals to Date	2023-24 Projected Totals
011	General Fund/County School Service Fund	GS	GS	GS	GS
08I	Student Activity Special Revenue Fund	G	G	G	G
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund	G	G	G	G
11I	Adult Education Fund				
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund				
14I	Deferred Maintenance Fund				
15I	Pupil Transportation Equipment Fund				
16I	Forest Reserve Fund	G	G		G
17I	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund				
25I	Capital Facilities Fund				
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund	G	G	G	G
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
76I	Warrant/Pass-Through Fund				
95I	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet	S	S	S	S
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

# SACS 2

Los Angeles County Office of Education  
Los Angeles County

2023-24 Second Interim  
County School Service Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

19 10199 0000000  
Form 011  
E82W928UFF(2023-24)

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	170,508,313.00	180,587,526.00	128,428,479.39	182,168,229.00	1,580,703.00	0.9%
2) Federal Revenue		8100-8299	0.00	0.00	3,571.61	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,377,686.00	2,377,686.00	1,978,049.26	2,388,231.00	10,545.00	0.4%
4) Other Local Revenue		8600-8799	98,185,742.00	98,772,932.00	64,492,795.30	98,920,583.00	147,651.00	0.1%
5) TOTAL, REVENUES			271,071,741.00	281,738,144.00	194,902,895.56	283,477,043.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	35,958,090.00	37,069,647.00	17,901,277.67	35,801,782.00	1,267,865.00	3.4%
2) Classified Salaries		2000-2999	79,908,991.00	75,929,265.00	37,903,676.43	75,830,877.00	98,388.00	0.1%
3) Employee Benefits		3000-3999	64,153,283.00	61,150,200.00	26,130,094.05	60,276,831.00	873,369.00	1.4%
4) Books and Supplies		4000-4999	6,324,869.00	6,932,054.00	2,960,552.05	6,915,159.00	16,895.00	0.2%
5) Services and Other Operating Expenditures		5000-5999	34,641,836.00	33,349,197.00	14,265,859.09	41,238,011.18	(7,888,814.18)	-23.7%
6) Capital Outlay		6000-6999	14,981,816.00	16,505,629.00	4,788,999.47	8,288,163.00	8,217,466.00	49.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	37,220,001.00	38,128,989.00	13,474,770.47	38,128,989.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(18,139,095.00)	(29,665,079.00)	(2,083,622.08)	(27,526,413.00)	(2,138,666.00)	7.2%
9) TOTAL, EXPENDITURES			255,049,791.00	239,399,902.00	115,341,607.15	238,953,399.18		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			16,021,950.00	42,338,242.00	79,561,288.41	44,523,643.82		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	93,000.00	93,000.00	0.00	93,000.00	0.00	0.0%
b) Transfers Out		7600-7629	1,265,000.00	21,265,000.00	0.00	21,265,000.00	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	(21,833,885.00)	(15,226,804.00)	(462,000.00)	(15,226,804.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(23,005,885.00)	(36,398,804.00)	(462,000.00)	(36,398,804.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(6,983,935.00)	5,939,438.00	79,099,288.41	8,124,839.82		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	134,840,514.75	134,840,514.75		134,840,514.75	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)			134,840,514.75	134,840,514.75		134,840,514.75		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			134,840,514.75	134,840,514.75		134,840,514.75		
2) Ending Balance, June 30 (E + F1e)			127,856,579.75	140,779,952.75		142,965,354.57		
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		

# SACS 3

Los Angeles County Office of Education  
Los Angeles County

2023-24 Second Interim  
County School Service Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

19 10199 0000000  
Form 011  
E82W928UFF(2023-24)

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)
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	44,325,000.00	60,109,148.00		59,324,739.00		
BEST Project	0000	9780	24,000,000.00					
Part O Carryover	0000	9780	1,000,000.00					
Differentiated Assistance Carry over	0000	9780	5,000,000.00					
Certificates of Participation	0000	9780	14,325,000.00					
BEST Project	0000	9780		24,000,000.00		24,000,000.00		
Part O Carryover	0000	9780		4,500,000.00		4,500,000.00		
Differentiated Assistance Carry over	0000	9780		17,284,148.00		16,499,739.00		
Certificates of Participation	0000	9780		14,325,000.00		14,325,000.00		
BEST Project	0000	9780				24,000,000.00		
Part O Carryover	0000	9780				4,500,000.00		
Differentiated Assistance Carry over	0000	9780				16,499,739.00		
Certificates of Participation	0000	9780				14,325,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	62,675,113.00	75,137,722.60		75,900,038.19		
Unassigned/Unappropriated Amount		9790	20,136,466.75	4,813,082.15		7,020,577.38		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	75,522,589.00	84,561,169.00	46,678,797.00	86,141,872.00	1,580,703.00	1.9%
Education Protection Account State Aid - Current Year		8012	115,384.00	152,418.00	50,002.00	152,418.00	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	540,508.00	540,508.00	261,713.94	540,508.00	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	4,965.00	4,965.00	0.00	4,965.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	122,563,725.00	127,945,260.00	68,518,410.48	127,945,260.00	0.00	0.0%
Unsecured Roll Taxes		8042	3,050,310.00	3,050,310.00	3,299,395.08	3,050,310.00	0.00	0.0%
Prior Years' Taxes		8043	3,347,448.00	3,347,448.00	4,813,525.15	3,347,448.00	0.00	0.0%
Supplemental Taxes		8044	1,929,879.00	1,929,879.00	790,136.47	1,929,879.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	26,051,766.00	26,051,766.00	1,437,370.22	26,051,766.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	6,088,397.00	6,088,397.00	2,674,183.60	6,088,397.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	(95,054.55)	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								

# SACS 4

Los Angeles County Office of Education  
Los Angeles County

2023-24 Second Interim  
County School Service Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

19 10199 0000000  
Form 011  
E82W928UFF(2023-24)

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)
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			239,214,971.00	253,672,120.00	128,428,479.39	255,252,823.00	1,580,703.00	0.6%
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	(68,706,658.00)	(73,084,594.00)	0.00	(73,084,594.00)	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			170,508,313.00	180,587,526.00	128,428,479.39	182,168,229.00	1,580,703.00	0.9%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	535.74	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	3,035.87	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, 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	0.00	3,571.61	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%

# SACS 5

Los Angeles County Office of Education  
Los Angeles County

2023-24 Second Interim  
County School Service Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

19 10199 0000000  
Form 011  
E82W928UFF(2023-24)

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)
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	1,633,274.00	1,633,274.00	1,643,819.00	1,643,819.00	10,545.00	0.6%
Lottery - Unrestricted and Instructional Materials		8560	299,370.00	299,370.00	183,082.36	299,370.00	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	445,042.00	445,042.00	151,147.90	445,042.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,377,686.00</b>	<b>2,377,686.00</b>	<b>1,978,049.26</b>	<b>2,388,231.00</b>	<b>10,545.00</b>	<b>0.4%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	110,860.00	110,860.00	86,605.18	110,860.00	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	742,366.00	742,366.00	57,251.49	742,366.00	0.00	0.0%
Interest		8660	3,000,000.00	3,000,000.00	5,993,340.51	3,000,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	11,065,141.96	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%

# SACS 6

Los Angeles County Office of Education  
Los Angeles County

2023-24 Second Interim  
County School Service Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

19 10199 0000000  
Form 011  
E82W928UFF(2023-24)

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)
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	18,340,224.00	18,336,724.00	8,612,279.34	18,430,377.00	93,653.00	0.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	17,364,763.00	15,165,453.00	7,829,930.27	15,219,451.00	53,998.00	0.4%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	35,000,000.00	35,000,000.00	17,344,380.10	35,000,000.00		
All Other Local Revenue		8699	7,550,744.00	10,340,744.00	3,830,624.45	10,340,744.00	0.00	0.0%
Tuition		8710	16,076,785.00	16,076,785.00	9,673,242.00	16,076,785.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>98,185,742.00</b>	<b>98,772,932.00</b>	<b>64,492,795.30</b>	<b>98,920,583.00</b>	<b>147,651.00</b>	<b>0.1%</b>
<b>TOTAL, REVENUES</b>			<b>271,071,741.00</b>	<b>281,738,144.00</b>	<b>194,902,895.56</b>	<b>283,477,043.00</b>	<b>1,738,899.00</b>	<b>0.6%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	11,598,165.00	13,226,197.00	5,680,242.61	13,221,197.00	5,000.00	0.0%
Certificated Pupil Support Salaries		1200	2,245,021.00	2,786,253.00	1,298,983.44	2,786,253.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	18,695,770.00	17,245,575.00	8,912,866.14	15,985,099.00	1,260,476.00	7.3%
Other Certificated Salaries		1900	3,419,134.00	3,811,622.00	2,009,185.48	3,809,233.00	2,389.00	0.1%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>35,958,090.00</b>	<b>37,069,647.00</b>	<b>17,901,277.67</b>	<b>35,801,782.00</b>	<b>1,267,865.00</b>	<b>3.4%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	380,838.00	429,274.00	187,019.94	434,274.00	(5,000.00)	-1.2%
Classified Support Salaries		2200	4,489,438.00	4,445,514.00	1,837,971.43	4,445,514.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	11,585,656.00	12,513,400.00	6,330,990.61	12,562,811.00	(49,411.00)	-0.4%
Clerical, Technical and Office Salaries		2400	62,597,785.00	57,676,747.00	29,153,454.93	57,523,948.00	152,799.00	0.3%
Other Classified Salaries		2900	855,274.00	864,330.00	394,239.52	864,330.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>79,908,991.00</b>	<b>75,929,265.00</b>	<b>37,903,676.43</b>	<b>75,830,877.00</b>	<b>98,388.00</b>	<b>0.1%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	7,146,369.00	7,206,640.00	3,189,529.26	7,166,640.00	40,000.00	0.6%
PERS		3201-3202	26,685,013.00	21,883,138.00	10,131,987.49	21,005,019.00	878,119.00	4.0%
OASDI/Medicare/Alternative		3301-3302	6,578,483.00	6,891,161.00	3,222,658.00	6,909,691.00	(18,530.00)	-0.3%
Health and Welfare Benefits		3401-3402	17,697,711.00	17,822,688.00	6,260,273.90	17,842,089.00	(19,401.00)	-0.1%
Unemployment Insurance		3501-3502	231,869.00	82,763.18	24,350.26	82,832.18	(69.00)	-0.1%

# SACS 7

Los Angeles County Office of Education  
Los Angeles County

2023-24 Second Interim  
County School Service Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

19 10199 0000000  
Form 011  
E82W928UFF(2023-24)

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)
Workers' Compensation		3601-3602	4,892,280.00	6,393,665.82	2,956,635.52	6,396,673.82	(3,008.00)	0.0%
OPEB, Allocated		3701-3702	266,394.00	254,950.00	117,228.42	255,718.00	(768.00)	-0.3%
OPEB, Active Employees		3751-3752	507,904.00	489,834.00	177,633.89	491,408.00	(1,574.00)	-0.3%
Other Employee Benefits		3901-3902	147,260.00	125,360.00	49,797.31	126,760.00	(1,400.00)	-1.1%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>64,153,283.00</b>	<b>61,150,200.00</b>	<b>26,130,094.05</b>	<b>60,276,831.00</b>	<b>873,369.00</b>	<b>1.4%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	462,890.00	414,659.00	230,811.84	414,659.00	0.00	0.0%
Books and Other Reference Materials		4200	187,894.00	173,155.00	104,578.42	168,715.00	4,440.00	2.6%
Materials and Supplies		4300	4,334,011.00	4,997,867.00	2,329,752.03	4,997,561.00	306.00	0.0%
Noncapitalized Equipment		4400	1,276,428.00	1,282,727.00	287,444.76	1,270,578.00	12,149.00	0.9%
Food		4700	63,646.00	63,646.00	7,965.00	63,646.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>6,324,869.00</b>	<b>6,932,054.00</b>	<b>2,960,552.05</b>	<b>6,915,159.00</b>	<b>16,895.00</b>	<b>0.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,232,926.00	1,210,513.00	428,793.82	1,236,194.00	(25,681.00)	-2.1%
Dues and Memberships		5300	295,254.00	306,854.00	242,566.35	312,662.00	(5,808.00)	-1.9%
Insurance		5400-5450	38,506.00	38,506.00	17,818.59	38,506.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,967,035.00	1,970,291.00	1,326,177.81	1,969,257.00	1,034.00	0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,008,685.00	3,090,562.00	1,512,471.98	3,034,693.00	55,869.00	1.8%
Transfers of Direct Costs		5710	(5,386,092.00)	(9,365,650.00)	(3,817,571.69)	(9,718,960.82)	353,310.82	-3.8%
Transfers of Direct Costs - Interfund		5750	(827,647.00)	(2,019,904.00)	(293,474.80)	(2,026,904.00)	7,000.00	-0.3%
Professional/Consulting Services and Operating Expenditures		5800	30,507,994.00	35,390,303.00	13,626,100.03	43,322,389.00	(7,932,086.00)	-22.4%
Communications		5900	2,805,175.00	2,727,722.00	1,222,977.00	3,070,175.00	(342,453.00)	-12.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>34,641,836.00</b>	<b>33,349,197.00</b>	<b>14,265,859.09</b>	<b>41,238,011.18</b>	<b>(7,888,814.18)</b>	<b>-23.7%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	14,981,816.00	16,505,629.00	4,788,999.47	8,288,163.00	8,217,466.00	49.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>14,981,816.00</b>	<b>16,505,629.00</b>	<b>4,788,999.47</b>	<b>8,288,163.00</b>	<b>8,217,466.00</b>	<b>49.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%



# SACS 8

Los Angeles County Office of Education  
Los Angeles County

2023-24 Second Interim  
County School Service Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

19 10199 0000000  
Form 011  
E82W928UFF(2023-24)

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)
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	35,000,000.00	35,000,000.00	11,254,770.47	35,000,000.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	1,673,814.00	1,779,620.00	1,673,813.40	1,779,620.00	0.00	0.0%
Other Debt Service - Principal		7439	546,187.00	1,349,369.00	546,186.60	1,349,369.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			37,220,001.00	38,128,989.00	13,474,770.47	38,128,989.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(16,830,598.00)	(26,275,125.00)	(1,713,940.83)	(22,927,953.00)	(3,347,172.00)	12.7%
Transfers of Indirect Costs - Interfund		7350	(1,308,497.00)	(3,389,954.00)	(369,681.25)	(4,598,460.00)	1,208,506.00	-35.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(18,139,095.00)	(29,665,079.00)	(2,083,622.08)	(27,526,413.00)	(2,138,666.00)	7.2%
TOTAL, EXPENDITURES			255,049,791.00	239,399,902.00	115,341,607.15	238,953,399.18	446,502.82	0.2%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	93,000.00	93,000.00	0.00	93,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			93,000.00	93,000.00	0.00	93,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,265,000.00	21,265,000.00	0.00	21,265,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,265,000.00	21,265,000.00	0.00	21,265,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	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								

# SACS 9

Los Angeles County Office of Education  
Los Angeles County

2023-24 Second Interim  
County School Service Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

19 10199 0000000  
Form 011  
E82W928UFF(2023-24)

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)
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(21,833,885.00)	(15,226,804.00)	(462,000.00)	(15,226,804.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(21,833,885.00)	(15,226,804.00)	(462,000.00)	(15,226,804.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(23,005,885.00)	(36,398,804.00)	(462,000.00)	(36,398,804.00)	0.00	0.0%

# SACS 10

Los Angeles County Office of Education  
Los Angeles County

2023-24 Second Interim  
County School Service Fund  
Restricted (Resources 2000-9999)  
Revenues, Expenditures, and Changes in Fund Balance

19 10199 000000  
Form 011  
E82W928UFF(2023-24)

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	8,120,510.00	0.00	8,120,510.00	0.00	0.0%
2) Federal Revenue		8100-8299	280,608,632.00	319,564,472.00	112,567,033.76	349,932,172.00	30,367,700.00	9.5%
3) Other State Revenue		8300-8599	41,946,665.00	60,836,969.00	17,754,416.19	60,469,600.00	(367,369.00)	-0.6%
4) Other Local Revenue		8600-8799	21,793,326.00	67,168,292.00	32,900,279.87	67,167,982.00	(310.00)	0.0%
5) TOTAL, REVENUES			344,348,623.00	455,690,243.00	163,221,729.82	485,690,264.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	28,859,005.00	37,037,164.10	14,845,841.72	36,794,855.61	242,308.49	0.7%
2) Classified Salaries		2000-2999	37,326,765.00	45,519,716.59	17,608,066.46	45,663,748.85	(144,032.26)	-0.3%
3) Employee Benefits		3000-3999	41,376,569.00	49,075,638.13	14,636,291.62	49,015,699.86	59,938.27	0.1%
4) Books and Supplies		4000-4999	5,320,690.00	8,370,272.00	1,421,127.31	9,607,695.69	(1,237,423.69)	-14.8%
5) Services and Other Operating Expenditures		5000-5999	238,521,506.00	319,095,316.18	102,556,479.91	329,432,938.68	(10,337,622.50)	-3.2%
6) Capital Outlay		6000-6999	200,000.00	497,490.00	214,019.82	497,490.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,001,208.00	4,841,601.00	915,591.96	4,841,601.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	16,830,598.00	26,275,126.00	1,713,940.83	22,927,953.00	3,347,173.00	12.7%
9) TOTAL, EXPENDITURES			370,436,341.00	490,712,324.00	153,911,359.63	498,781,982.69		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(26,087,718.00)	(35,022,081.00)	9,310,370.19	(13,091,718.69)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	21,833,885.00	15,226,804.00	462,000.00	15,226,804.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			21,833,885.00	15,226,804.00	462,000.00	15,226,804.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,253,833.00)	(19,795,277.00)	9,772,370.19	2,135,085.31		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	77,015,455.27	77,015,455.27		77,015,455.27	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)			77,015,455.27	77,015,455.27		77,015,455.27		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			77,015,455.27	77,015,455.27		77,015,455.27		
2) Ending Balance, June 30 (E + F1e)			72,761,622.27	57,220,178.27		79,150,540.58		
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		

# SACS 11

Los Angeles County Office of Education  
Los Angeles County

2023-24 Second Interim  
County School Service Fund  
Restricted (Resources 2000-9999)  
Revenues, Expenditures, and Changes in Fund Balance

19 10199 0000000  
Form 011  
E82W928UFF(2023-24)

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)
b) Restricted		9740	72,803,370.58	57,220,179.76		79,150,540.95		
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	(41,748.31)	(1.49)		(.37)		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	8,120,510.00	0.00	8,120,510.00	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			0.00	8,120,510.00	0.00	8,120,510.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	490,200.00	490,200.00	378,096.00	490,200.00	0.00	0.0%

# SACS 12

Los Angeles County Office of Education  
Los Angeles County

2023-24 Second Interim  
County School Service Fund  
Restricted (Resources 2000-9999)  
Revenues, Expenditures, and Changes in Fund Balance

19 10199 0000000  
Form 011  
E82W928UFF(2023-24)

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)
Special Education Discretionary Grants		8182	157,115.00	328,024.00	116,209.50	328,024.00	0.00	0.0%
Child Nutrition Programs		8220	173,689.00	173,689.00	35,841.15	173,689.00	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	4,850,000.00	5,948,520.00	2,366,893.30	5,948,520.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	2,300,000.00	3,901,326.00	0.00	3,901,326.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	40,969.00	40,661.00	5,025.13	40,624.00	(37.00)	-0.1%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	31,851.00	39,103.00	25,293.76	39,103.00	0.00	0.0%
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	19,810,111.00	21,682,402.00	2,935,299.45	21,682,402.00	0.00	0.0%
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	252,754,697.00	286,960,547.00	106,704,375.47	317,328,284.00	30,367,737.00	10.6%
<b>TOTAL, FEDERAL REVENUE</b>			<b>280,608,632.00</b>	<b>319,564,472.00</b>	<b>112,567,033.76</b>	<b>349,932,172.00</b>	<b>30,367,700.00</b>	<b>9.5%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	2,077,231.00	1,590,794.00	1,322,996.00	1,590,794.00	0.00	0.0%
Prior Years	6500	8319	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	133,354.00	133,354.00	31,212.50	133,354.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	117,987.00	117,987.00	30,626.04	117,987.00	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	152,820.00	154,342.00	0.00	154,342.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%

# SACS 13

Los Angeles County Office of Education  
Los Angeles County

2023-24 Second Interim  
County School Service Fund  
Restricted (Resources 2000-9999)  
Revenues, Expenditures, and Changes in Fund Balance

19 10199 000000  
Form 011  
E82W928UFF(2023-24)

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)
Career Technical Education Incentive Grant Program	6387	8590	305,934.00	323,023.00	278,322.59	323,023.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	1,956,282.00	2,428,098.00	971,473.00	2,428,098.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	750,000.00	750,000.00	0.00	1,125,920.00	375,920.00	50.1%
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	36,452,057.00	55,338,371.00	15,119,786.06	54,595,082.00	(743,289.00)	-1.3%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>41,946,665.00</b>	<b>60,836,969.00</b>	<b>17,754,416.19</b>	<b>60,469,600.00</b>	<b>(367,369.00)</b>	<b>-0.6%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	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	9,947,506.00	10,122,094.00	1,339,013.67	10,122,094.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	8,303,236.00	17,235,682.00	2,051,516.89	17,235,682.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,542,584.00	39,810,516.00	29,509,749.31	39,810,206.00	(310.00)	0.0%
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								

# SACS 14

Los Angeles County Office of Education  
Los Angeles County

2023-24 Second Interim  
County School Service Fund  
Restricted (Resources 2000-9999)  
Revenues, Expenditures, and Changes in Fund Balance

19 10199 000000  
Form 011  
E82W928UFF(2023-24)

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)
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>21,793,326.00</b>	<b>67,168,292.00</b>	<b>32,900,279.87</b>	<b>67,167,982.00</b>	<b>(310.00)</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>344,348,623.00</b>	<b>455,690,243.00</b>	<b>163,221,729.82</b>	<b>485,690,264.00</b>	<b>30,000,021.00</b>	<b>6.6%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	6,062,563.00	8,142,321.00	4,211,295.45	8,012,371.00	129,950.00	1.6%
Certificated Pupil Support Salaries		1200	5,153,340.00	6,603,053.00	2,717,759.58	6,612,541.00	(9,488.00)	-0.1%
Certificated Supervisors' and Administrators' Salaries		1300	8,306,000.00	13,131,185.06	4,233,330.90	12,876,531.61	254,653.45	1.9%
Other Certificated Salaries		1900	9,337,102.00	9,160,605.04	3,683,455.79	9,293,412.00	(132,806.96)	-1.4%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>28,859,005.00</b>	<b>37,037,164.10</b>	<b>14,845,841.72</b>	<b>36,794,855.61</b>	<b>242,308.49</b>	<b>0.7%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	2,685,292.00	3,198,351.00	1,135,477.39	3,120,449.00	77,902.00	2.4%
Classified Support Salaries		2200	1,354,992.00	1,459,449.00	619,939.07	1,468,869.00	(9,420.00)	-0.6%
Classified Supervisors' and Administrators' Salaries		2300	4,951,064.00	6,306,063.00	2,492,901.19	6,386,621.00	(80,558.00)	-1.3%
Clerical, Technical and Office Salaries		2400	18,594,915.00	22,903,129.59	8,821,598.58	22,867,990.85	35,138.74	0.2%
Other Classified Salaries		2900	9,740,502.00	11,652,724.00	4,538,150.23	11,819,819.00	(167,095.00)	-1.4%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>37,326,765.00</b>	<b>45,519,716.59</b>	<b>17,608,066.46</b>	<b>45,663,748.85</b>	<b>(144,032.26)</b>	<b>-0.3%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	11,508,057.00	13,084,685.13	2,671,370.17	13,008,816.09	75,869.04	0.6%
PERS		3201-3202	12,419,651.00	14,053,585.55	4,675,832.66	14,021,097.00	32,488.55	0.2%
OASDI/Medicare/Alternative		3301-3302	3,242,122.00	3,932,854.71	1,602,256.62	3,961,918.90	(29,064.19)	-0.7%
Health and Welfare Benefits		3401-3402	10,732,749.00	13,229,003.00	3,745,287.96	13,193,083.00	35,920.00	0.3%
Unemployment Insurance		3501-3502	132,456.00	128,562.00	16,375.77	129,177.00	(615.00)	-0.5%
Workers' Compensation		3601-3602	2,794,732.00	4,010,836.74	1,712,195.47	4,059,780.87	(48,944.13)	-1.2%
OPEB, Allocated		3701-3702	151,721.00	185,314.00	70,718.17	188,321.00	(3,007.00)	-1.6%
OPEB, Active Employees		3751-3752	309,681.00	362,852.00	105,920.61	364,266.00	(1,414.00)	-0.4%
Other Employee Benefits		3901-3902	85,400.00	87,945.00	36,334.19	89,240.00	(1,295.00)	-1.5%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>41,376,569.00</b>	<b>49,075,638.13</b>	<b>14,636,291.62</b>	<b>49,015,699.86</b>	<b>59,938.27</b>	<b>0.1%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curriculum Materials		4100	59,758.00	1,225,526.00	14,479.95	1,225,526.00	0.00	0.0%
Books and Other Reference Materials		4200	214,169.00	547,684.00	216,332.96	529,284.00	18,400.00	3.4%
Materials and Supplies		4300	4,146,203.00	5,212,461.00	699,354.38	5,700,134.69	(487,673.69)	-9.4%
Noncapitalized Equipment		4400	590,917.00	1,074,958.00	366,033.82	1,843,108.00	(768,150.00)	-71.5%
Food		4700	309,643.00	309,643.00	124,926.20	309,643.00	0.00	0.0%

# SACS 15

Los Angeles County Office of Education  
Los Angeles County

2023-24 Second Interim  
County School Service Fund  
Restricted (Resources 2000-9999)  
Revenues, Expenditures, and Changes in Fund Balance

19 10199 0000000  
Form 011  
E82W928UFF(2023-24)

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)
TOTAL, BOOKS AND SUPPLIES			5,320,690.00	8,370,272.00	1,421,127.31	9,607,695.69	(1,237,423.69)	-14.8%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	161,398,655.00	198,097,479.00	81,406,962.19	231,547,659.00	(33,450,180.00)	-16.9%
Travel and Conferences		5200	2,555,467.00	3,373,360.00	504,734.35	2,371,749.00	1,001,611.00	29.7%
Dues and Memberships		5300	185,493.00	191,936.00	117,638.96	165,436.00	26,500.00	13.8%
Insurance		5400-5450	34,700.00	34,700.00	33,614.74	34,700.00	0.00	0.0%
Operations and Housekeeping Services		5500	106,000.00	106,000.00	58,808.66	106,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,657,884.00	5,322,060.00	3,204,154.74	5,297,971.00	24,089.00	0.5%
Transfers of Direct Costs		5710	5,386,092.00	9,365,650.00	3,817,571.69	9,718,960.82	(353,310.82)	-3.8%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	3,991.06	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	62,823,039.00	102,121,757.18	13,210,464.12	79,705,538.86	22,416,218.32	22.0%
Communications		5900	374,176.00	482,374.00	198,539.40	484,924.00	(2,550.00)	-0.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			238,521,506.00	319,095,316.18	102,556,479.91	329,432,938.68	(10,337,622.50)	-3.2%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	163,125.00	59,578.50	163,125.00	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	200,000.00	334,365.00	154,441.32	334,365.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			200,000.00	497,490.00	214,019.82	497,490.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
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%



# SACS 16

Los Angeles County Office of Education  
Los Angeles County

2023-24 Second Interim  
County School Service Fund  
Restricted (Resources 2000-9999)  
Revenues, Expenditures, and Changes in Fund Balance

19 10199 0000000  
Form 011  
E82W928UFF(2023-24)

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)
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	3,000,000.00	0.00	3,000,000.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	500.00	601,022.00	305,471.93	601,022.00	0.00	0.0%
Other Debt Service - Principal		7439	708.00	1,240,579.00	610,120.03	1,240,579.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,001,208.00	4,841,601.00	915,591.96	4,841,601.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	16,830,598.00	26,275,126.00	1,713,940.83	22,927,953.00	3,347,173.00	12.7%
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			16,830,598.00	26,275,126.00	1,713,940.83	22,927,953.00	3,347,173.00	12.7%
TOTAL, EXPENDITURES			370,436,341.00	490,712,324.00	153,911,359.63	498,781,982.69	(8,069,658.69)	-1.6%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								

# SACS 17

Los Angeles County Office of Education  
Los Angeles County

2023-24 Second Interim  
County School Service Fund  
Restricted (Resources 2000-9999)  
Revenues, Expenditures, and Changes in Fund Balance

19 10199 0000000  
Form 011  
E82W928UFF(2023-24)

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)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	21,833,885.00	15,226,804.00	462,000.00	15,226,804.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			21,833,885.00	15,226,804.00	462,000.00	15,226,804.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			21,833,885.00	15,226,804.00	462,000.00	15,226,804.00	0.00	0.0%

# SACS 18

Los Angeles County Office of Education  
Los Angeles County

**2023-24 Second Interim**  
**County School Service Fund**  
**Summary - Unrestricted/Restricted**  
**Revenues, Expenditures, and Changes in Fund Balance**

19 10199 000000  
Form 011  
E82W928UFF(2023-24)

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	170,508,313.00	188,708,036.00	128,428,479.39	190,288,739.00	1,580,703.00	0.8%
2) Federal Revenue		8100-8299	280,608,632.00	319,564,472.00	112,570,605.37	349,932,172.00	30,367,700.00	9.5%
3) Other State Revenue		8300-8599	44,324,351.00	63,214,655.00	19,732,465.45	62,857,831.00	(356,824.00)	-0.6%
4) Other Local Revenue		8600-8799	119,979,068.00	165,941,224.00	97,393,075.17	166,088,565.00	147,341.00	0.1%
5) TOTAL, REVENUES			615,420,364.00	737,428,387.00	358,124,625.38	769,167,307.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	64,817,095.00	74,106,811.10	32,747,119.39	72,596,637.61	1,510,173.49	2.0%
2) Classified Salaries		2000-2999	117,235,756.00	121,448,981.59	55,511,742.89	121,494,625.85	(45,644.26)	0.0%
3) Employee Benefits		3000-3999	105,529,852.00	110,225,838.13	40,766,385.67	109,292,530.86	933,307.27	0.8%
4) Books and Supplies		4000-4999	11,645,559.00	15,302,326.00	4,381,679.36	16,522,854.69	(1,220,528.69)	-8.0%
5) Services and Other Operating Expenditures		5000-5999	273,163,342.00	352,444,513.18	116,822,339.00	370,670,949.86	(18,226,436.68)	-5.2%
6) Capital Outlay		6000-6999	15,181,816.00	17,003,119.00	5,003,019.29	8,785,653.00	8,217,466.00	48.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	39,221,209.00	42,970,590.00	14,390,362.43	42,970,590.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,308,497.00)	(3,389,953.00)	(369,681.25)	(4,598,460.00)	1,208,507.00	-35.6%
9) TOTAL, EXPENDITURES			625,486,132.00	730,112,226.00	269,252,966.78	737,735,381.87		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(10,065,768.00)	7,316,161.00	88,871,658.60	31,431,925.13		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	93,000.00	93,000.00	0.00	93,000.00	0.00	0.0%
b) Transfers Out		7600-7629	1,265,000.00	21,265,000.00	0.00	21,265,000.00	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			(1,172,000.00)	(21,172,000.00)	0.00	(21,172,000.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(11,237,768.00)	(13,855,839.00)	88,871,658.60	10,259,925.13		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	211,855,970.02	211,855,970.02		211,855,970.02	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)			211,855,970.02	211,855,970.02		211,855,970.02		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			211,855,970.02	211,855,970.02		211,855,970.02		
2) Ending Balance, June 30 (E + F1e)			200,618,202.02	198,000,131.02		222,115,895.15		
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		

# SACS 19

Los Angeles County Office of Education  
Los Angeles County

**2023-24 Second Interim**  
**County School Service Fund**  
**Summary - Unrestricted/Restricted**  
**Revenues, Expenditures, and Changes in Fund Balance**

19 10199 000000  
Form 011  
E82W928UFF(2023-24)

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)
b) Restricted		9740	72,803,370.58	57,220,179.76		79,150,540.95		
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	44,325,000.00	60,109,148.00		59,324,739.00		
BEST Project	0000	9780	24,000,000.00					
Part O Carryover	0000	9780	1,000,000.00					
Differentiated Assistance Carry over	0000	9780	5,000,000.00					
Certificates of Participation	0000	9780	14,325,000.00					
BEST Project	0000	9780		24,000,000.00		24,000,000.00		
Part O Carryover	0000	9780		4,500,000.00		4,500,000.00		
Differentiated Assistance Carry over	0000	9780		17,284,148.00		16,499,739.00		
Certificates of Participation	0000	9780		14,325,000.00		14,325,000.00		
BEST Project	0000	9780				24,000,000.00		
Part O Carryover	0000	9780				4,500,000.00		
Differentiated Assistance Carry over	0000	9780				16,499,739.00		
Certificates of Participation	0000	9780				14,325,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	62,675,113.00	75,137,722.60		75,900,038.19		
Unassigned/Unappropriated Amount		9790	20,094,718.44	4,813,080.66		7,020,577.01		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	75,522,589.00	84,561,169.00	46,678,797.00	86,141,872.00	1,580,703.00	1.9%
Education Protection Account State Aid - Current Year		8012	115,384.00	152,418.00	50,002.00	152,418.00	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	540,508.00	540,508.00	261,713.94	540,508.00	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	4,965.00	4,965.00	0.00	4,965.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	122,563,725.00	127,945,260.00	68,518,410.48	127,945,260.00	0.00	0.0%
Unsecured Roll Taxes		8042	3,050,310.00	3,050,310.00	3,299,395.08	3,050,310.00	0.00	0.0%
Prior Years' Taxes		8043	3,347,448.00	3,347,448.00	4,813,525.15	3,347,448.00	0.00	0.0%
Supplemental Taxes		8044	1,929,879.00	1,929,879.00	790,136.47	1,929,879.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	26,051,766.00	26,051,766.00	1,437,370.22	26,051,766.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	6,088,397.00	6,088,397.00	2,674,183.60	6,088,397.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	(95,054.55)	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								

# SACS 20

Los Angeles County Office of Education  
Los Angeles County

**2023-24 Second Interim**  
**County School Service Fund**  
**Summary - Unrestricted/Restricted**  
**Revenues, Expenditures, and Changes in Fund Balance**

19 10199 0000000  
Form 011  
E82W928UFF(2023-24)

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)
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			239,214,971.00	253,672,120.00	128,428,479.39	255,252,823.00	1,580,703.00	0.6%
<b>LCFF Transfers</b>								
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	(68,706,658.00)	(64,964,084.00)	0.00	(64,964,084.00)	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>170,508,313.00</b>	<b>188,708,036.00</b>	<b>128,428,479.39</b>	<b>190,288,739.00</b>	<b>1,580,703.00</b>	<b>0.8%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	490,200.00	490,200.00	378,096.00	490,200.00	0.00	0.0%
Special Education Discretionary Grants		8182	157,115.00	328,024.00	116,209.50	328,024.00	0.00	0.0%
Child Nutrition Programs		8220	173,689.00	173,689.00	35,841.15	173,689.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	535.74	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	3,035.87	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	4,850,000.00	5,948,520.00	2,366,893.30	5,948,520.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	2,300,000.00	3,901,326.00	0.00	3,901,326.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	40,969.00	40,661.00	5,025.13	40,624.00	(37.00)	-0.1%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	31,851.00	39,103.00	25,293.76	39,103.00	0.00	0.0%
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	19,810,111.00	21,682,402.00	2,935,299.45	21,682,402.00	0.00	0.0%
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	252,754,697.00	286,960,547.00	106,704,375.47	317,328,284.00	30,367,737.00	10.6%
<b>TOTAL, FEDERAL REVENUE</b>			<b>280,608,632.00</b>	<b>319,564,472.00</b>	<b>112,570,605.37</b>	<b>349,932,172.00</b>	<b>30,367,700.00</b>	<b>9.5%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	2,077,231.00	1,590,794.00	1,322,996.00	1,590,794.00	0.00	0.0%
Prior Years	6500	8319	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%

# SACS 21

Los Angeles County Office of Education  
Los Angeles County

**2023-24 Second Interim**  
**County School Service Fund**  
**Summary - Unrestricted/Restricted**  
**Revenues, Expenditures, and Changes in Fund Balance**

19 10199 0000000  
Form 011  
E82W928UFF(2023-24)

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)
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	133,354.00	133,354.00	31,212.50	133,354.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,633,274.00	1,633,274.00	1,643,819.00	1,643,819.00	10,545.00	0.6%
Lottery - Unrestricted and Instructional Materials		8560	417,357.00	417,357.00	213,708.40	417,357.00	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	152,820.00	154,342.00	0.00	154,342.00	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	305,934.00	323,023.00	278,322.59	323,023.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	1,956,282.00	2,428,098.00	971,473.00	2,428,098.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	750,000.00	750,000.00	0.00	1,125,920.00	375,920.00	50.1%
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	36,897,099.00	55,783,413.00	15,270,933.96	55,040,124.00	(743,289.00)	-1.3%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>44,324,351.00</b>	<b>63,214,655.00</b>	<b>19,732,465.45</b>	<b>62,857,831.00</b>	<b>(356,824.00)</b>	<b>-0.6%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	110,860.00	110,860.00	86,605.18	110,860.00	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	742,366.00	742,366.00	57,251.49	742,366.00	0.00	0.0%
Interest		8660	3,000,000.00	3,000,000.00	5,993,340.51	3,000,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	11,065,141.96	0.00	0.00	0.0%
Fees and Contracts								

# SACS 22

Los Angeles County Office of Education  
Los Angeles County

**2023-24 Second Interim**  
**County School Service Fund**  
**Summary - Unrestricted/Restricted**  
**Revenues, Expenditures, and Changes in Fund Balance**

19 10199 0000000  
Form 011  
E82W928UFF(2023-24)

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)
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	28,287,730.00	28,458,818.00	9,951,293.01	28,552,471.00	93,653.00	0.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	25,667,999.00	32,401,135.00	9,881,447.16	32,455,133.00	53,998.00	0.2%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	35,000,000.00	35,000,000.00	17,344,380.10	35,000,000.00	0.00	0.0%
All Other Local Revenue		8699	11,093,328.00	50,151,260.00	33,340,373.76	50,150,950.00	(310.00)	0.0%
Tuition		8710	16,076,785.00	16,076,785.00	9,673,242.00	16,076,785.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>119,979,068.00</b>	<b>165,941,224.00</b>	<b>97,393,075.17</b>	<b>166,088,565.00</b>	<b>147,341.00</b>	<b>0.1%</b>
<b>TOTAL, REVENUES</b>			<b>615,420,364.00</b>	<b>737,428,387.00</b>	<b>358,124,625.38</b>	<b>769,167,307.00</b>	<b>31,738,920.00</b>	<b>4.3%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	17,660,728.00	21,368,518.00	9,891,538.06	21,233,568.00	134,950.00	0.6%
Certificated Pupil Support Salaries		1200	7,398,361.00	9,389,306.00	4,016,743.02	9,398,794.00	(9,488.00)	-0.1%
Certificated Supervisors' and Administrators' Salaries		1300	27,001,770.00	30,376,760.06	13,146,197.04	28,861,630.61	1,515,129.45	5.0%
Other Certificated Salaries		1900	12,756,236.00	12,972,227.04	5,692,641.27	13,102,645.00	(130,417.96)	-1.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>64,817,095.00</b>	<b>74,106,811.10</b>	<b>32,747,119.39</b>	<b>72,596,637.61</b>	<b>1,510,173.49</b>	<b>2.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	3,066,130.00	3,627,625.00	1,322,497.33	3,554,723.00	72,902.00	2.0%
Classified Support Salaries		2200	5,844,430.00	5,904,963.00	2,457,910.50	5,914,383.00	(9,420.00)	-0.2%
Classified Supervisors' and Administrators' Salaries		2300	16,536,720.00	18,819,463.00	8,823,891.80	18,949,432.00	(129,969.00)	-0.7%
Clerical, Technical and Office Salaries		2400	81,192,700.00	80,579,876.59	37,975,053.51	80,391,938.85	187,937.74	0.2%
Other Classified Salaries		2900	10,595,776.00	12,517,054.00	4,932,389.75	12,684,149.00	(167,095.00)	-1.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>117,235,756.00</b>	<b>121,448,981.59</b>	<b>55,511,742.89</b>	<b>121,494,625.85</b>	<b>(45,644.26)</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	18,654,426.00	20,291,325.13	5,860,899.43	20,175,456.09	115,869.04	0.6%
PERS		3201-3202	39,104,664.00	35,936,723.55	14,807,820.15	35,026,116.00	910,607.55	2.5%
OASDI/Medicare/Alternative		3301-3302	9,820,605.00	10,824,015.71	4,824,914.62	10,871,609.90	(47,594.19)	-0.4%

# SACS 23

Los Angeles County Office of Education  
Los Angeles County

**2023-24 Second Interim**  
**County School Service Fund**  
**Summary - Unrestricted/Restricted**  
**Revenues, Expenditures, and Changes in Fund Balance**

19 10199 000000  
Form 011  
E82W928UFF(2023-24)

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)
Health and Welfare Benefits		3401-3402	28,430,460.00	31,051,691.00	10,005,561.86	31,035,172.00	16,519.00	0.1%
Unemployment Insurance		3501-3502	364,325.00	211,325.18	40,726.03	212,009.18	(684.00)	-0.3%
Workers' Compensation		3601-3602	7,687,012.00	10,404,502.56	4,668,830.99	10,456,454.69	(51,952.13)	-0.5%
OPEB, Allocated		3701-3702	418,115.00	440,264.00	187,946.59	444,039.00	(3,775.00)	-0.9%
OPEB, Active Employees		3751-3752	817,585.00	852,686.00	283,554.50	855,674.00	(2,988.00)	-0.4%
Other Employee Benefits		3901-3902	232,660.00	213,305.00	86,131.50	216,000.00	(2,695.00)	-1.3%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>105,529,852.00</b>	<b>110,225,838.13</b>	<b>40,766,385.67</b>	<b>109,292,530.86</b>	<b>933,307.27</b>	<b>0.8%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	522,648.00	1,640,185.00	245,291.79	1,640,185.00	0.00	0.0%
Books and Other Reference Materials		4200	402,063.00	720,839.00	320,911.38	697,999.00	22,840.00	3.2%
Materials and Supplies		4300	8,480,214.00	10,210,328.00	3,029,106.41	10,697,695.69	(487,367.69)	-4.8%
Noncapitalized Equipment		4400	1,867,345.00	2,357,685.00	653,478.58	3,113,686.00	(756,001.00)	-32.1%
Food		4700	373,289.00	373,289.00	132,891.20	373,289.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>11,645,559.00</b>	<b>15,302,326.00</b>	<b>4,381,679.36</b>	<b>16,522,854.69</b>	<b>(1,220,528.69)</b>	<b>-8.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	161,398,655.00	198,097,479.00	81,406,962.19	231,547,659.00	(33,450,180.00)	-16.9%
Travel and Conferences		5200	3,788,393.00	4,583,873.00	933,528.17	3,607,943.00	975,930.00	21.3%
Dues and Memberships		5300	480,747.00	498,790.00	360,205.31	478,098.00	20,692.00	4.1%
Insurance		5400-5450	73,206.00	73,206.00	51,433.33	73,206.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,073,035.00	2,076,291.00	1,384,986.47	2,075,257.00	1,034.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,666,569.00	8,412,622.00	4,716,626.72	8,332,664.00	79,958.00	1.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(827,647.00)	(2,019,904.00)	(289,483.74)	(2,026,904.00)	7,000.00	-0.3%
Professional/Consulting Services and Operating Expenditures		5800	93,331,033.00	137,512,060.18	26,836,564.15	123,027,927.86	14,484,132.32	10.5%
Communications		5900	3,179,351.00	3,210,096.00	1,421,516.40	3,555,099.00	(345,003.00)	-10.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>273,163,342.00</b>	<b>352,444,513.18</b>	<b>116,822,339.00</b>	<b>370,670,949.86</b>	<b>(18,226,436.68)</b>	<b>-5.2%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	163,125.00	59,578.50	163,125.00	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	15,181,816.00	16,839,994.00	4,943,440.79	8,622,528.00	8,217,466.00	48.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>15,181,816.00</b>	<b>17,003,119.00</b>	<b>5,003,019.29</b>	<b>8,785,653.00</b>	<b>8,217,466.00</b>	<b>48.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								



# SACS 24

Los Angeles County Office of Education  
Los Angeles County

**2023-24 Second Interim**  
**County School Service Fund**  
**Summary - Unrestricted/Restricted**  
**Revenues, Expenditures, and Changes in Fund Balance**

19 10199 000000  
Form 011  
E82W928UFF(2023-24)

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)
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	35,000,000.00	35,000,000.00	11,254,770.47	35,000,000.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	2,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	1,674,314.00	2,380,642.00	1,979,285.33	2,380,642.00	0.00	0.0%
Other Debt Service - Principal		7439	546,895.00	2,589,948.00	1,156,306.63	2,589,948.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			39,221,209.00	42,970,590.00	14,390,362.43	42,970,590.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	1.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,308,497.00)	(3,389,954.00)	(369,681.25)	(4,598,460.00)	1,208,506.00	-35.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,308,497.00)	(3,389,953.00)	(369,681.25)	(4,598,460.00)	1,208,507.00	-35.6%
<b>TOTAL, EXPENDITURES</b>			625,486,132.00	730,112,226.00	269,252,966.78	737,735,381.87	(7,623,155.87)	-1.0%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	93,000.00	93,000.00	0.00	93,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			93,000.00	93,000.00	0.00	93,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,265,000.00	21,265,000.00	0.00	21,265,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,265,000.00	21,265,000.00	0.00	21,265,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								

# SACS 25

Los Angeles County Office of Education  
Los Angeles County

2023-24 Second Interim  
County School Service Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

19 10199 0000000  
Form 011  
E82W928UFF(2023-24)

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)
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(1,172,000.00)	(21,172,000.00)	0.00	(21,172,000.00)	0.00	0.0%

# SACS 26

Los Angeles County Office of Education  
Los Angeles County

Second Interim  
County School Service Fund  
Exhibit: Restricted Balance Detail

19 10199 0000000  
Form 011  
E82W928UFF(2023-24)

Resource	Description	2023-24 Projected Totals
6266	Educator Effectiveness, FY 2021-22	3,196,607.27
6300	Lottery: Instructional Materials	22,814.50
6500	Special Education	1,505,822.44
6546	Mental Health-Related Services	9,634.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	498,911.00
7085	Learning Communities for School Success Program	402,641.75
7412	A-G Access/Success Grant	99,256.72
7413	A-G Learning Loss Mitigation Grant	29,349.61
7425	Expanded Learning Opportunities (ELO) Grant	554,054.88
7435	Learning Recovery Emergency Block Grant	2,863,463.00
7810	Other Restricted State	10,840,875.02
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	33,799,377.96
9010	Other Restricted Local	25,327,732.80
Total, Restricted Balance		79,150,540.95

# SACS 27

Los Angeles County Office of Education  
Los Angeles County

2023-24 Second Interim  
Student Activity Special Revenue Fund  
Revenues, Expenditures, and Changes in Fund Balance

19 10199 0000000  
Form 081  
E82W928UFF(2023-24)

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

# SACS 28

Los Angeles County Office of Education  
Los Angeles County

2023-24 Second Interim  
Student Activity Special Revenue Fund  
Revenues, Expenditures, and Changes in Fund Balance

19 10199 000000  
Form 08I  
E82W928UFF(2023-24)

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)
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	106,933.43	106,933.43		106,933.43	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)			106,933.43	106,933.43		106,933.43		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			106,933.43	106,933.43		106,933.43		
2) Ending Balance, June 30 (E + F1e)			106,933.43	106,933.43		106,933.43		
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	106,933.43	106,933.43		106,933.43		
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	0.00	0.00		0.00		
<b>REVENUES</b>								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

# SACS 29

Los Angeles County Office of Education  
Los Angeles County

2023-24 Second Interim  
Student Activity Special Revenue Fund  
Revenues, Expenditures, and Changes in Fund Balance

19 10199 000000  
Form 081  
E82W928UFF(2023-24)

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

# SACS 30

Los Angeles County Office of Education  
Los Angeles County

2023-24 Second Interim  
Student Activity Special Revenue Fund  
Revenues, Expenditures, and Changes in Fund Balance

19 10199 000000  
Form 08I  
E82W928UFF(2023-24)

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)
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

# SACS 31

Los Angeles County Office of Education  
Los Angeles County

2023-24 Second Interim  
Student Activity Special Revenue Fund  
Exhibit: Restricted Balance Detail

19 10199 0000000  
Form 08I  
E82W928UFF(2023-24)

Resource	Description	2023-24 Project Year Totals
8210	Student Activity Funds	106,933.43
Total, Restricted Balance		106,933.43



# SACS 32

Los Angeles County Office of Education  
Los Angeles County

2023-24 Second Interim  
Special Education Pass-Through Fund  
Expenditures by Object

1910199000000  
Form 101  
E82W928UFF(2023-24)

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,349,315.00	6,377,040.00	2,416,623.00	6,377,040.00	0.00	0.0%
3) Other State Revenue		8300-8599	20,813,882.00	20,813,882.00	11,117,045.00	20,813,882.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	93,413.37	93,413.37	93,413.37	0.00	0.0%
5) TOTAL, REVENUES			26,163,197.00	27,284,335.37	13,627,081.37	27,284,335.37		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	26,163,197.00	27,190,922.00	11,620,350.25	27,190,922.00	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			26,163,197.00	27,190,922.00	11,620,350.25	27,190,922.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	93,413.37	2,006,731.12	93,413.37		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	93,413.37	2,006,731.12	93,413.37		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	(93,413.37)	(93,413.37)		(93,413.37)	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)			(93,413.37)	(93,413.37)		(93,413.37)		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(93,413.37)	(93,413.37)		(93,413.37)		
2) Ending Balance, June 30 (E + F1e)			(93,413.37)	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		

# SACS 33

Los Angeles County Office of Education  
Los Angeles County

2023-24 Second Interim  
Special Education Pass-Through Fund  
Expenditures by Object

1910199000000  
Form 101  
E82W928UFF(2023-24)

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	(93,413.37)	0.00		0.00		
<b>LCFF SOURCES</b>								
LCFF Transfers								
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Pass-Through Revenues From Federal Sources								
TOTAL, FEDERAL REVENUE			5,349,315.00	6,377,040.00	2,416,623.00	6,377,040.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	19,796,691.00	19,796,691.00	11,117,045.00	19,796,691.00	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	975,132.00	975,132.00	0.00	975,132.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			20,813,882.00	20,813,882.00	11,117,045.00	20,813,882.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Interest								
		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	93,413.37	93,413.37	93,413.37	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources								
		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	93,413.37	93,413.37	93,413.37	0.00	0.0%
TOTAL, REVENUES			26,163,197.00	27,284,335.37	13,627,081.37	27,284,335.37		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	6,324,447.00	7,352,172.00	2,248,117.00	7,352,172.00	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	19,838,750.00	19,838,750.00	9,372,233.25	19,838,750.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%

# SACS 34

Los Angeles County Office of Education  
Los Angeles County

2023-24 Second Interim  
Special Education Pass-Through Fund  
Expenditures by Object

1910199000000  
Form 101  
E82W928UFF(2023-24)

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)
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)			26,163,197.00	27,190,922.00	11,620,350.25	27,190,922.00	0.00	0.0%
TOTAL, EXPENDITURES			26,163,197.00	27,190,922.00	11,620,350.25	27,190,922.00		

# SACS 35

Los Angeles County Office of Education  
Los Angeles County

2023-24 Second Interim  
Special Education Pass-Through Fund  
Restricted Detail

1910199000000  
Form 101  
E82W928UFF(2023-24)

Resource	Description	2023-24 Projected Totals
Total, Restricted Balance		0.00

# SACS 36

Los Angeles County Office of Education  
Los Angeles County

2023-24 Second Interim  
Child Development Fund  
Expenditures by Object

1910199000000  
Form 121  
E82W928UFF(2023-24)

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	260,997.00	260,997.00	260,997.00	0.00	0.0%
3) Other State Revenue		8300-8599	27,511,169.00	88,467,503.00	43,945,559.45	88,565,126.00	97,623.00	0.1%
4) Other Local Revenue		8600-8799	0.00	1,826,242.00	1,826,242.00	1,826,242.00	0.00	0.0%
5) TOTAL, REVENUES			27,511,169.00	90,554,742.00	46,032,798.45	90,652,365.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	701,078.00	947,047.00	102,562.10	947,047.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,390,685.00	4,665,672.00	2,084,364.78	4,890,657.25	(224,985.25)	-4.8%
3) Employee Benefits		3000-3999	1,609,686.00	3,290,156.00	1,105,544.66	3,401,307.00	(111,151.00)	-3.4%
4) Books and Supplies		4000-4999	195,251.00	1,425,287.00	234,515.29	1,484,487.00	(59,200.00)	-4.2%
5) Services and Other Operating Expenditures		5000-5999	25,107,822.00	83,405,836.00	13,216,509.72	81,899,618.36	1,506,217.64	1.8%
6) Capital Outlay		6000-6999	0.00	545,232.00	409,342.81	545,232.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	334,918.00	166,485.88	334,918.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,308,497.00	3,389,954.00	369,681.25	4,598,460.00	(1,208,506.00)	-35.6%
9) TOTAL, EXPENDITURES			31,313,019.00	98,004,102.00	17,689,006.49	98,101,726.61		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(3,801,850.00)	(7,449,360.00)	28,343,791.96	(7,449,361.61)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			(3,801,850.00)	(7,449,360.00)	28,343,791.96	(7,449,361.61)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,823,511.17	7,823,511.17		7,823,511.17	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)			7,823,511.17	7,823,511.17		7,823,511.17		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,823,511.17	7,823,511.17		7,823,511.17		
2) Ending Balance, June 30 (E + F1e)			4,021,661.17	374,151.17		374,149.56		
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		

# SACS 37

Los Angeles County Office of Education  
Los Angeles County

2023-24 Second Interim  
Child Development Fund  
Expenditures by Object

1910199000000  
Form 121  
E82W928UFF(2023-24)

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)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	5,870,896.81	374,151.17		374,149.56		
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	(1,849,235.64)	0.00		0.00		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	260,997.00	260,997.00	260,997.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	260,997.00	260,997.00	260,997.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	19,028,793.00	53,374,998.00	29,331,112.38	53,374,998.00	0.00	0.0%
All Other State Revenue	All Other	8590	8,482,376.00	35,092,505.00	14,614,447.07	35,190,128.00	97,623.00	0.3%
TOTAL, OTHER STATE REVENUE			27,511,169.00	88,467,503.00	43,945,559.45	88,565,126.00	97,623.00	0.1%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	1,826,242.00	1,826,242.00	1,826,242.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	1,826,242.00	1,826,242.00	1,826,242.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			27,511,169.00	90,554,742.00	46,032,798.45	90,652,365.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	466,706.00	582,675.00	83,546.47	582,675.00	0.00	0.0%
Other Certificated Salaries		1900	234,372.00	364,372.00	19,015.63	364,372.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			701,078.00	947,047.00	102,562.10	947,047.00	0.00	0.0%

# SACS 38

Los Angeles County Office of Education  
Los Angeles County

2023-24 Second Interim  
Child Development Fund  
Expenditures by Object

1910199000000  
Form 121  
E82W928UFF(2023-24)

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)
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	67,816.00	87,272.00	49,655.45	90,232.00	(2,960.00)	-3.4%
Classified Supervisors' and Administrators' Salaries		2300	598,087.00	981,516.00	551,448.80	1,049,530.25	(68,014.25)	-6.9%
Clerical, Technical and Office Salaries		2400	1,724,782.00	3,596,884.00	1,483,260.53	3,750,895.00	(154,011.00)	-4.3%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,390,685.00</b>	<b>4,665,672.00</b>	<b>2,084,364.78</b>	<b>4,890,657.25</b>	<b>(224,985.25)</b>	<b>-4.8%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	193,443.00	232,888.00	38,788.07	236,056.00	(3,168.00)	-1.4%
PERS		3201-3202	653,666.00	1,454,475.00	524,179.78	1,504,524.00	(50,049.00)	-3.4%
OASDI/Medicare/Alternative		3301-3302	182,709.00	398,843.00	155,074.64	412,474.00	(13,631.00)	-3.4%
Health and Welfare Benefits		3401-3402	423,756.00	869,587.00	256,351.00	901,530.00	(31,943.00)	-3.7%
Unemployment Insurance		3501-3502	6,185.00	10,010.00	1,130.16	10,061.00	(51.00)	-0.5%
Workers' Compensation		3601-3602	130,486.00	282,818.00	115,259.93	292,727.00	(9,909.00)	-3.5%
OPEB, Allocated		3701-3702	7,111.00	12,914.00	4,600.81	13,389.00	(475.00)	-3.7%
OPEB, Active Employees		3751-3752	10,990.00	24,315.00	6,992.77	25,390.00	(1,075.00)	-4.4%
Other Employee Benefits		3901-3902	1,340.00	4,306.00	3,167.50	5,156.00	(850.00)	-19.7%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,609,686.00</b>	<b>3,290,156.00</b>	<b>1,105,544.66</b>	<b>3,401,307.00</b>	<b>(111,151.00)</b>	<b>-3.4%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	6,000.00	3,954.50	6,000.00	0.00	0.0%
Materials and Supplies		4300	81,751.00	1,274,787.00	208,789.27	1,290,487.00	(15,700.00)	-1.2%
Noncapitalized Equipment		4400	113,500.00	144,500.00	21,771.52	188,000.00	(43,500.00)	-30.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>195,251.00</b>	<b>1,425,287.00</b>	<b>234,515.29</b>	<b>1,484,487.00</b>	<b>(59,200.00)</b>	<b>-4.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	12,679,775.00	29,276,049.00	10,823,724.00	47,283,931.36	(18,007,882.36)	-61.5%
Travel and Conferences		5200	21,240.00	59,983.00	22,400.52	59,983.00	0.00	0.0%
Dues and Memberships		5300	29,750.00	29,750.00	2,372.70	29,750.00	0.00	0.0%
Insurance		5400-5450	27,000.00	27,000.00	26,575.04	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	348,415.00	361,504.00	125,616.91	361,504.00	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	820,747.00	2,013,004.00	292,560.44	2,020,004.00	(7,000.00)	-0.3%
Professional/Consulting Services and Operating Expenditures		5800	11,172,495.00	51,600,796.00	1,919,859.08	32,079,491.00	19,521,305.00	37.8%
Communications		5900	8,400.00	37,750.00	3,401.03	37,955.00	(205.00)	-0.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>25,107,822.00</b>	<b>83,405,836.00</b>	<b>13,216,509.72</b>	<b>81,899,618.36</b>	<b>1,506,217.64</b>	<b>1.8%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	545,232.00	409,342.81	545,232.00	0.00	0.0%

# SACS 39

Los Angeles County Office of Education  
Los Angeles County

2023-24 Second Interim  
Child Development Fund  
Expenditures by Object

1910199000000  
Form 121  
E82W928UFF(2023-24)

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)
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>545,232.00</b>	<b>409,342.81</b>	<b>545,232.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	113,742.00	57,866.46	113,742.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	221,176.00	108,619.42	221,176.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>334,918.00</b>	<b>166,485.88</b>	<b>334,918.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	1,308,497.00	3,389,954.00	369,681.25	4,598,460.00	(1,208,506.00)	-35.6%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>1,308,497.00</b>	<b>3,389,954.00</b>	<b>369,681.25</b>	<b>4,598,460.00</b>	<b>(1,208,506.00)</b>	<b>-35.6%</b>
<b>TOTAL, EXPENDITURES</b>			<b>31,313,019.00</b>	<b>98,004,102.00</b>	<b>17,689,006.49</b>	<b>98,101,726.61</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>(a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		



# SACS 40

Los Angeles County Office of Education  
Los Angeles County

2023-24 Second Interim  
Child Development Fund  
Restricted Detail

1910199000000  
Form 121  
E82W928UFF(2023-24)

Resource	Description	2023-24 Projected Totals
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	374,149.56
Total, Restricted Balance		374,149.56

# SACS 41

Los Angeles County Office of Education  
Los Angeles County

2023-24 Second Interim  
Forest Reserve Fund  
Expenditures by Object

1910199000000  
Form 161  
E82W928UFF(2023-24)

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	620,000.00	620,000.00	0.00	620,000.00	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			620,000.00	620,000.00	0.00	620,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	527,000.00	527,000.00	0.00	527,000.00	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			527,000.00	527,000.00	0.00	527,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			93,000.00	93,000.00	0.00	93,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	93,000.00	93,000.00	0.00	93,000.00	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			(93,000.00)	(93,000.00)	0.00	(93,000.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.00	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	0.00		0.00		

# SACS 42

Los Angeles County Office of Education  
Los Angeles County

2023-24 Second Interim  
Forest Reserve Fund  
Expenditures by Object

1910199000000  
Form 16I  
E82W928UFF(2023-24)

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)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
Forest Reserve Funds		8260	93,000.00	93,000.00	0.00	93,000.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	527,000.00	527,000.00	0.00	527,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			620,000.00	620,000.00	0.00	620,000.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			620,000.00	620,000.00	0.00	620,000.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	527,000.00	527,000.00	0.00	527,000.00	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)			527,000.00	527,000.00	0.00	527,000.00	0.00	0.0%
TOTAL, EXPENDITURES			527,000.00	527,000.00	0.00	527,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	93,000.00	93,000.00	0.00	93,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			93,000.00	93,000.00	0.00	93,000.00	0.00	0.0%

# SACS 43

Los Angeles County Office of Education  
Los Angeles County

2023-24 Second Interim  
Forest Reserve Fund  
Restricted Detail

1910199000000  
Form 16I  
E82W928UFF(2023-24)

Resource	Description	2023-24 Projected Totals
Total, Restricted Balance		0.00

# SACS 44

Los Angeles County Office of Education  
Los Angeles County

2023-24 Second Interim  
Special Reserve Fund for Other Than Capital Outlay Projects  
Expenditures by Object

1910199000000  
Form 171  
E82W928UFF(2023-24)

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	7,786,248.32	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	7,786,248.32	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	7,786,248.32	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	255,282.00	20,000,000.00	0.00	20,000,000.00	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			255,282.00	20,000,000.00	0.00	20,000,000.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			255,282.00	20,000,000.00	7,786,248.32	20,000,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	154,649,723.55	154,649,723.55		154,649,723.55	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)			154,649,723.55	154,649,723.55		154,649,723.55		
d) Other Restatements		9795	(19,158,173.37)	(19,158,173.37)		(19,158,173.37)	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			135,491,550.18	135,491,550.18		135,491,550.18		
2) Ending Balance, June 30 (E + F1e)			135,746,832.18	155,491,550.18		155,491,550.18		
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		

# SACS 45

Los Angeles County Office of Education  
Los Angeles County

2023-24 Second Interim  
Special Reserve Fund for Other Than Capital Outlay Projects  
Expenditures by Object

1910199000000  
Form 171  
E82W928UFF(2023-24)

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	135,746,832.18	155,491,550.18		155,491,550.18		
Compensated Absences	0000	9780		15,738,864.48				
Pension Obligations	0000	9780		139,752,685.70				
Compensated Absences	0000	9780	15,738,864.48			15,738,864.48		
Pension Obligations	0000	9780	120,007,967.70			139,752,685.70		
Compensated Absences	0000	9780				15,738,864.48		
Pension Obligations	0000	9780				139,752,685.70		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	7,786,248.32	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	7,786,248.32	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	7,786,248.32	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	255,282.00	20,000,000.00	0.00	20,000,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			255,282.00	20,000,000.00	0.00	20,000,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + e)			255,282.00	20,000,000.00	0.00	20,000,000.00		

# SACS 46

Los Angeles County Office of Education  
Los Angeles County

2023-24 Second Interim  
Special Reserve Fund for Other Than Capital Outlay Projects  
Restricted Detail

1910199000000  
Form 171  
E82W928UFF(2023-24)

Resource	Description	2023-24 Projected Totals
Total, Restricted Balance		0.00

# SACS 47

Los Angeles County Office of Education  
Los Angeles County

2023-24 Second Interim  
County School Facilities Fund  
Expenditures by Object

1910199000000  
Form 351  
E82W928UFF(2023-24)

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	1,012,411.23	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	1,012,411.23	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	228,000.00	221,521.00	0.00	221,521.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	4,090,000.00	4,094,300.00	34,341.25	4,094,300.00	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			4,318,000.00	4,315,821.00	34,341.25	4,315,821.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,318,000.00)	(4,315,821.00)	978,069.98	(4,315,821.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,318,000.00)	(4,315,821.00)	978,069.98	(4,315,821.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	16,715,251.59	16,715,251.59		16,715,251.59	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)			16,715,251.59	16,715,251.59		16,715,251.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,715,251.59	16,715,251.59		16,715,251.59		
2) Ending Balance, June 30 (E + F1e)			12,397,251.59	12,399,430.59		12,399,430.59		
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	12,397,251.59	12,399,430.59		12,399,430.59		



# SACS 48

Los Angeles County Office of Education  
Los Angeles County

2023-24 Second Interim  
County School Facilities Fund  
Expenditures by Object

1910199000000  
Form 351  
E82W928UFF(2023-24)

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		
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	168,695.31	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	843,715.92	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	1,012,411.23	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	1,012,411.23	0.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								

# SACS 49

Los Angeles County Office of Education  
Los Angeles County

2023-24 Second Interim  
County School Facilities Fund  
Expenditures by Object

1910199000000  
Form 351  
E82W928UFF(2023-24)

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)
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	23,000.00	16,521.00	0.00	16,521.00	0.00	0.0%
Noncapitalized Equipment		4400	205,000.00	205,000.00	0.00	205,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>228,000.00</b>	<b>221,521.00</b>	<b>0.00</b>	<b>221,521.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,090,000.00	4,094,300.00	34,341.25	4,094,300.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>4,090,000.00</b>	<b>4,094,300.00</b>	<b>34,341.25</b>	<b>4,094,300.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>4,318,000.00</b>	<b>4,315,821.00</b>	<b>34,341.25</b>	<b>4,315,821.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%

# SACS 50

Los Angeles County Office of Education  
Los Angeles County

2023-24 Second Interim  
County School Facilities Fund  
Expenditures by Object

1910199000000  
Form 351  
E82W928UFF(2023-24)

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)
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c + e)			0.00	0.00	0.00	0.00		

# SACS 51

Los Angeles County Office of Education  
Los Angeles County

2023-24 Second Interim  
County School Facilities Fund  
Restricted Detail

1910199000000  
Form 35I  
E82W928UFF(2023-24)

Resource	Description	2023-24 Projected Totals
7710	State School Facilities Projects	12,399,430.59
Total, Restricted Balance		12,399,430.59

# SACS 52

Los Angeles County Office of Education  
Los Angeles County

2023-24 Second Interim  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Object

1910199000000  
Form 401  
E82W928UFF(2023-24)

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	4,388,223.18	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	4,388,223.18	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	41,400.00	41,400.00	0.00	41,400.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,156,000.00	2,156,000.00	34,391.48	2,156,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	8,693,066.00	8,693,066.00	429,863.47	8,693,066.00	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			10,890,466.00	10,890,466.00	464,254.95	10,890,466.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(10,890,466.00)	(10,890,466.00)	3,923,968.23	(10,890,466.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(10,890,466.00)	(10,890,466.00)	3,923,968.23	(10,890,466.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	40,428,165.00	40,428,165.00		40,428,165.00	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)			40,428,165.00	40,428,165.00		40,428,165.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,428,165.00	40,428,165.00		40,428,165.00		
2) Ending Balance, June 30 (E + F1e)			29,537,699.00	29,537,699.00		29,537,699.00		
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) Legally Restricted Balance		9740	23,449,629.15	23,449,629.15		23,449,629.15		

# SACS 53

Los Angeles County Office of Education  
Los Angeles County

2023-24 Second Interim  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Object

1910199000000  
Form 401  
E82W928UFF(2023-24)

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	6,088,069.85	6,088,069.85		6,088,069.85		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
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%
<b>OTHER STATE REVENUE</b>								
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%
<b>OTHER LOCAL REVENUE</b>								
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	2,351,721.17	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	2,036,502.01	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	4,388,223.18	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	4,388,223.18	0.00		
<b>CLASSIFIED SALARIES</b>								
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%
<b>EMPLOYEE BENEFITS</b>								
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%

# SACS 54

Los Angeles County Office of Education  
Los Angeles County

2023-24 Second Interim  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Object

1910199000000  
Form 401  
E82W928UFF(2023-24)

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)
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	9,800.00	9,800.00	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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			41,400.00	41,400.00	0.00	41,400.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,975,000.00	1,975,000.00	20,942.62	1,975,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	181,000.00	181,000.00	13,448.86	181,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			2,156,000.00	2,156,000.00	34,391.48	2,156,000.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	8,693,066.00	8,693,066.00	429,863.47	8,693,066.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			8,693,066.00	8,693,066.00	429,863.47	8,693,066.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			10,890,466.00	10,890,466.00	464,254.95	10,890,466.00		
<b>INTERFUND TRANSFERS</b>								

# SACS 55

Los Angeles County Office of Education  
Los Angeles County

2023-24 Second Interim  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Object

1910199000000  
Form 401  
E82W928UFF(2023-24)

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)
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		



# SACS 56

Los Angeles County Office of Education  
Los Angeles County

2023-24 Second Interim  
Special Reserve Fund for Capital Outlay Projects  
Restricted Detail

1910199000000  
Form 401  
E82W928UFF(2023-24)

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	23,449,629.15
Total, Restricted Balance		23,449,629.15

# SACS 57

Los Angeles County Office of Education  
Los Angeles County

2023-24 Second Interim  
Self-Insurance Fund  
Expenditures by Object

1910199000000  
Form 671  
E82W928UFF(2023-24)

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,101,112.00	9,101,112.00	7,445,957.44	8,845,830.00	(255,282.00)	-2.8%
5) TOTAL, REVENUES			9,101,112.00	9,101,112.00	7,445,957.44	8,845,830.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	615,867.00	615,867.00	322,862.36	615,867.00	0.00	0.0%
3) Employee Benefits		3000-3999	372,689.00	372,689.00	167,767.97	372,689.00	0.00	0.0%
4) Books and Supplies		4000-4999	23,000.00	39,100.00	4,887.01	39,100.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	9,099,274.00	9,083,174.00	5,380,338.20	9,083,174.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			10,110,830.00	10,110,830.00	5,875,855.54	10,110,830.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)</b>			(1,009,718.00)	(1,009,718.00)	1,570,101.90	(1,265,000.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,265,000.00	1,265,000.00	0.00	1,265,000.00	0.00	0.0%
b) Transfers Out		7600-7629	255,282.00	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			1,009,718.00	1,265,000.00	0.00	1,265,000.00		
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			0.00	255,282.00	1,570,101.90	0.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	11,493,693.00	11,493,693.00		11,493,693.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

# SACS 58

Los Angeles County Office of Education  
Los Angeles County

2023-24 Second Interim  
Self-Insurance Fund  
Expenditures by Object

1910199000000  
Form 671  
E82W928UFF(2023-24)

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) As of July 1 - Audited (F1a + F1b)			11,493,693.00	11,493,693.00		11,493,693.00		
d) Other Restatements		9795	19,158,173.37	19,158,173.37		19,158,173.37	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			30,651,866.37	30,651,866.37		30,651,866.37		
2) Ending Net Position, June 30 (E + F1e)			30,651,866.37	30,907,148.37		30,651,866.37		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	11,978,250.62	30,907,148.37		30,651,866.37		
c) Unrestricted Net Position		9790	18,673,615.75	0.00		0.00		
<b>OTHER STATE REVENUE</b>								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	307,580.64	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	1,673,342.58	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	9,101,112.00	9,101,112.00	5,465,034.22	8,845,830.00	(255,282.00)	-2.8%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			9,101,112.00	9,101,112.00	7,445,957.44	8,845,830.00	(255,282.00)	-2.8%
<b>TOTAL, REVENUES</b>			9,101,112.00	9,101,112.00	7,445,957.44	8,845,830.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	143,572.00	143,572.00	75,125.56	143,572.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	472,295.00	472,295.00	247,736.80	472,295.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			615,867.00	615,867.00	322,862.36	615,867.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	210,934.00	210,934.00	88,513.85	210,934.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	47,114.00	47,114.00	26,295.53	47,114.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	81,082.00	81,082.00	33,167.40	81,082.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,231.00	1,231.00	133.95	1,231.00	0.00	0.0%

# SACS 59

Los Angeles County Office of Education  
Los Angeles County

2023-24 Second Interim  
Self-Insurance Fund  
Expenditures by Object

1910199000000  
Form 671  
E82W928UFF(2023-24)

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)
Workers' Compensation		3601-3602	25,990.00	25,990.00	17,040.76	25,990.00	0.00	0.0%
OPEB, Allocated		3701-3702	1,416.00	1,416.00	674.56	1,416.00	0.00	0.0%
OPEB, Active Employees		3751-3752	2,922.00	2,922.00	1,141.92	2,922.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,000.00	2,000.00	800.00	2,000.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>372,689.00</b>	<b>372,689.00</b>	<b>167,767.97</b>	<b>372,689.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	18,000.00	34,100.00	2,910.98	34,100.00	0.00	0.0%
Noncapitalized Equipment		4400	5,000.00	5,000.00	1,976.03	5,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>23,000.00</b>	<b>39,100.00</b>	<b>4,887.01</b>	<b>39,100.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	9,000.00	9,000.00	133.61	9,000.00	0.00	0.0%
Dues and Memberships		5300	1,600.00	1,600.00	590.00	1,600.00	0.00	0.0%
Insurance		5400-5450	3,664,674.00	3,335,974.00	3,170,689.32	3,335,974.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	500.00	500.00	0.00	500.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,900.00	6,900.00	(3,076.70)	6,900.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,414,500.00	5,726,500.00	2,211,010.39	5,726,500.00	0.00	0.0%
Communications		5900	2,100.00	2,700.00	991.58	2,700.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>9,099,274.00</b>	<b>9,083,174.00</b>	<b>5,380,338.20</b>	<b>9,083,174.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>DEPRECIATION AND AMORTIZATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>10,110,830.00</b>	<b>10,110,830.00</b>	<b>5,875,855.54</b>	<b>10,110,830.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	1,265,000.00	1,265,000.00	0.00	1,265,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,265,000.00	1,265,000.00	0.00	1,265,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	255,282.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			255,282.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)</b>			<b>1,009,718.00</b>	<b>1,265,000.00</b>	<b>0.00</b>	<b>1,265,000.00</b>		

# SACS 60

Los Angeles County Office of Education  
Los Angeles County

2023-24 Second Interim  
Self-Insurance Fund  
Restricted Detail

1910199000000  
Form 671  
E82W928UFF(2023-24)

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	30,651,866.37
Total, Restricted Net Position		30,651,866.37

# SACS 61

Los Angeles County Office of Education  
Los Angeles County

2023-24 Second Interim  
Warrant/Pass-Through Fund  
Revenues, Expenditures, and Changes in Fund Balance

19 10199 0000000  
Form 761  
E82W928UFF(2023-24)

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

# SACS 62

Los Angeles County Office of Education  
Los Angeles County

2023-24 Second Interim  
Warrant/Pass-Through Fund  
Exhibit: Restricted Net Position Detail

19 10199 0000000  
Form 76I  
E82W928UFF(2023-24)

Resource	Description	2023-24 Projected Year Totals
	Total, Restricted Net Position	0.00

# SACS 63

Los Angeles County Office of Education  
Los Angeles County

2023-24 Second Interim  
AVERAGE DAILY ATTENDANCE

19 10199 0000000  
Form AI  
E82W928UFF(2023-24)

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps	431.87	704.74	498.68	704.74	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	35.39	57.35	34.47	57.35	0.00	0.0%
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	<b>467.26</b>	<b>762.09</b>	<b>533.15</b>	<b>762.09</b>	<b>0.00</b>	<b>0.0%</b>
<b>2. District Funded County Program ADA</b>						
a. County Community Schools	78.47	108.28	110.79	111.11	2.83	3.0%
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	1,060.74	1,082.21	984.59	1,044.37	(37.84)	-3.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	<b>1,139.21</b>	<b>1,190.49</b>	<b>1,095.38</b>	<b>1,155.48</b>	<b>(35.01)</b>	<b>-3.0%</b>
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	<b>1,606.47</b>	<b>1,952.58</b>	<b>1,628.53</b>	<b>1,917.57</b>	<b>(35.01)</b>	<b>-2.0%</b>
<b>4. Adults in Correctional Facilities</b>					0.00	
<b>5. County Operations Grant ADA</b>	1,138,589.27	1,171,705.59	1,171,705.59	1,171,670.57	(35.02)	0.0%
<b>6. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						



Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	January									
A. BEGINNING CASH			228,958,456.96	177,605,023.58	183,308,782.94	170,043,729.42	160,659,195.54	177,003,633.73	254,241,277.74	272,153,872.72
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		4,243,531.00	4,243,531.00	7,663,348.00	7,638,347.00	7,638,347.00	7,663,348.00	7,638,347.00	7,927,612.51
Property Taxes	8020-8079		1,986,586.11	4,202,387.12	0.00	0.00	1,518,230.49	57,384,831.92	16,110,374.57	6,350,143.86
Miscellaneous Funds	8080-8099		0.00	1,301.85	0.00	0.00	27,679.02	0.00	468,289.31	1,172.39
Federal Revenue	8100-8299		5,744,529.42	8,343,994.21	9,865,568.66	16,616,394.01	23,846,332.17	27,024,508.91	21,129,277.99	27,582,763.66
Other State Revenue	8300-8599		728,849.37	809,828.52	1,602,739.73	4,609,390.07	4,970,930.07	4,715,862.67	2,294,865.02	11,955,016.80
Other Local Revenue	8600-8799		3,976,595.72	7,027,734.71	14,257,104.18	6,395,799.94	15,761,168.33	34,629,148.35	12,963,885.92	9,396,477.10
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			16,680,091.62	24,628,777.41	33,388,760.57	35,259,931.02	53,762,687.08	131,417,699.85	60,605,039.81	63,213,186.32
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		18,758.59	4,478,305.54	5,904,887.77	5,735,838.02	5,474,149.09	5,971,475.29	5,162,105.09	6,192,786.88
Classified Salaries	2000-2999		135,583.11	8,873,970.97	8,498,805.05	8,801,806.28	9,677,107.30	10,194,624.03	9,329,695.79	10,395,206.55
Employee Benefits	3000-3999		359,663.47	4,755,016.73	4,756,192.90	7,467,425.84	7,670,481.15	8,123,363.27	7,632,365.74	9,864,373.12
Books and Supplies	4000-4999		276,057.94	713,972.31	557,791.21	869,600.46	704,495.83	778,809.53	480,952.08	1,184,169.84
Services	5000-5999		7,661,740.22	11,037,061.03	14,996,090.55	20,418,131.70	20,237,645.87	19,054,164.32	23,417,108.76	25,760,782.30
Capital Outlay	6000-6999		0.00	0.00	828,368.74	23,500.95	663,448.28	1,069,186.20	2,418,515.12	2,336,285.46
Other Outgo	7000-7499		2,220,000.00	0.00	839,153.59	5,155,996.93	0.00	6,691,387.78	(885,857.12)	4,259,344.76

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DISBURSEMENTS</b>			<b>10,671,803.33</b>	<b>29,858,326.58</b>	<b>36,381,289.81</b>	<b>48,472,300.18</b>	<b>44,427,327.52</b>	<b>51,883,010.42</b>	<b>47,554,885.46</b>	<b>59,992,948.91</b>
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199		38.94	0.00	(11,044,254.62)	(15,755.46)	(5,015.06)	5,038.94	(5,000.00)	77.88
Accounts Receivable	9200-9299		10,634,726.85	16,807,644.34	11,268,582.37	3,857,933.55	1,483,478.36	3,994,635.72	4,559,272.34	3,239,754.20
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
<b>SUBTOTAL</b>		<b>0.00</b>	<b>10,634,765.79</b>	<b>16,807,644.34</b>	<b>224,327.75</b>	<b>3,842,178.09</b>	<b>1,478,463.30</b>	<b>3,999,674.66</b>	<b>4,554,272.34</b>	<b>3,239,832.08</b>
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		67,743,184.35	5,874,370.07	10,496,352.03	(410,194.24)	(4,903,113.54)	(2,492,300.18)	(577,412.15)	3,216,006.87
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650		253,303.10			425,037.05	680,253.19	7,626,442.25	124,066.91	
Deferred Inflows of Resources	9690									
<b>SUBTOTAL</b>		<b>0.00</b>	<b>67,996,487.45</b>	<b>5,874,370.07</b>	<b>10,496,352.03</b>	<b>14,842.81</b>	<b>(4,222,860.35)</b>	<b>5,134,142.07</b>	<b>(453,345.24)</b>	<b>3,216,006.87</b>
<u>Nonoperating</u>										
Suspense Clearing	9910		(.01)	34.26	(500.00)	500.00	1,307,754.98	(1,162,578.01)	(145,176.95)	
<b>TOTAL BALANCE SHEET ITEMS</b>		<b>0.00</b>	<b>(57,361,721.67)</b>	<b>10,933,308.53</b>	<b>(10,272,524.28)</b>	<b>3,827,835.28</b>	<b>7,009,078.63</b>	<b>(2,297,045.42)</b>	<b>4,862,440.63</b>	<b>23,825.21</b>
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			<b>(51,353,433.38)</b>	<b>5,703,759.36</b>	<b>(13,265,053.52)</b>	<b>(9,384,533.88)</b>	<b>16,344,438.19</b>	<b>77,237,644.01</b>	<b>17,912,594.98</b>	<b>3,244,062.62</b>
<b>F. ENDING CASH (A + E)</b>			<b>177,605,023.58</b>	<b>183,308,782.94</b>	<b>170,043,729.42</b>	<b>160,659,195.54</b>	<b>177,003,633.73</b>	<b>254,241,277.74</b>	<b>272,153,872.72</b>	<b>275,397,935.34</b>
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	January								
A. BEGINNING CASH		275,397,935.34	239,901,351.29	258,991,075.63	304,354,893.76				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	7,580,268.56	8,279,357.39	7,927,612.51	7,850,640.03	0.00		86,294,290.00	86,294,290.00
Property Taxes	8020-8079	635,072.03	35,124,252.25	35,233,032.80	10,413,621.85			168,958,533.00	168,958,533.00
Miscellaneous Funds	8080-8099	(32,357,352.87)	0.00	0.00	(33,105,173.70)			(64,964,084.00)	(64,964,084.00)
Federal Revenue	8100-8299	43,049,387.48	17,352,370.02	60,076,542.32	89,300,503.15			349,932,172.00	349,932,172.00
Other State Revenue	8300-8599	14,739,750.33	9,415,898.49	(444,731.10)	7,459,431.03			62,857,831.00	62,857,831.00
Other Local Revenue	8600-8799	7,940,996.77	19,639,400.32	10,315,812.28	23,784,441.38			166,088,565.00	166,088,565.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	93,000.00			93,000.00	93,000.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS		41,588,122.30	89,811,278.47	113,108,268.81	105,796,463.74	0.00	0.00	769,260,307.00	769,260,307.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	6,144,086.69	7,016,691.33	6,530,840.36	13,966,712.96	0.00		72,596,637.61	72,596,637.61
Classified Salaries	2000-2999	10,001,401.30	12,314,658.65	11,339,838.83	21,931,927.99			121,494,625.85	121,494,625.85
Employee Benefits	3000-3999	9,719,836.66	10,708,054.94	10,483,981.32	27,751,775.72			109,292,530.86	109,292,530.86
Books and Supplies	4000-4999	2,353,799.39	1,812,674.39	2,512,945.28	4,277,586.43			16,522,854.69	16,522,854.69
Services	5000-5999	40,853,521.45	30,309,123.26	33,479,202.89	123,446,377.51			370,670,949.86	370,670,949.86
Capital Outlay	6000-6999	778,993.60	1,794,293.01	1,308,952.84	(2,435,891.20)			8,785,653.00	8,785,653.00
Other Outgo	7000-7499	2,064,868.86	(190,673.64)	5,119,619.32	13,098,289.52			38,372,130.00	38,372,130.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	21,265,000.00			21,265,000.00	21,265,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00			0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		71,916,507.95	63,764,821.94	70,775,380.84	223,301,778.93	0.00	0.00	759,000,381.87	759,000,381.87
<b>D. BALANCE SHEET ITEMS</b>									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	4,739.94	(4,662.06)	77.65	11,065,219.61			505.76	
Accounts Receivable	9200-9299	3,249,487.14	(9,758,821.04)	(1,304,502.02)	(25,000,000.00)			23,032,191.81	
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		3,254,227.08	(9,763,483.10)	(1,304,424.37)	(13,934,780.39)	0.00	0.00	23,032,697.57	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(3,642.85)	(2,806,750.91)	(4,321,854.53)	42,279,435.63			114,094,080.55	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650	8,426,068.33		(13,500.00)	(12,666,580.14)			4,855,090.69	
Deferred Inflows of Resources	9690				56,588.12			56,588.12	
SUBTOTAL		8,422,425.48	(2,806,750.91)	(4,335,354.53)	29,669,443.61	0.00	0.00	119,005,759.36	
<u>Nonoperating</u>									
Suspense Clearing	9910							34.27	
TOTAL BALANCE SHEET ITEMS		(5,168,198.40)	(6,956,732.19)	3,030,930.16	(43,604,224.00)	0.00	0.00	(95,973,027.52)	
E. NET INCREASE/DECREASE (B - C + D)		(35,496,584.05)	19,089,724.34	45,363,818.13	(161,109,539.19)	0.00	0.00	(85,713,102.39)	10,259,925.13
F. ENDING CASH (A + E)		239,901,351.29	258,991,075.63	304,354,893.76	143,245,354.57				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								143,245,354.57	

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: *[Signature]*  
County Superintendent or Designee

Date: 3/13/24

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 12402 and 33127.

Meeting Date: March 12, 2024

Signed: *[Signature]*  
County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

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

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

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

Contact person for additional information on the interim report:

Name: Karen Kimmel

Telephone: (562) 922-6124

Title: Chief Financial Officer

E-mail: Kimmel\_karen@lacoed.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	

# SACS 69

Los Angeles County Office of Education

Second Interim  
**COUNTY OFFICE OF EDUCATION CERTIFICATION OF INTERIM  
 REPORT**  
 For the Fiscal Year 2023-24

19 10199 000000  
 Form CI

Los Angeles County

E82W928UFF(2023-24)

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
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since first interim in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S9	Status of Other Funds	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

# SACS 70

Los Angeles County Office of Education  
Los Angeles County

Second Interim  
2023-24 Projected Year Totals  
Every Student Succeeds Act Maintenance of Effort  
Expenditures

19 10199 000000  
Form ESMOE  
E82W928UFF(2023-24)

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	759,000,381.87
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	322,537,086.00
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	42,446,243.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	8,439,223.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	3,144,510.00
4. Other Transfers Out	All	9200	7200-7299	38,000,000.00
5. Interfund Transfers Out	All	9300	7600-7629	21,265,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	50,272,742.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	16,076,785.00

<p>9. Supplemental expenditures made as a result of a Presidentially declared disaster</p>	<p>Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.</p>			<p>0.00</p>
<p>10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)</p>				<p>179,644,503.00</p>
<p>D. Plus additional MOE expenditures:</p>	<p>1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)</p> <p style="text-align: center;">All</p>	<p style="text-align: center;">All</p>	<p>1000-7143, 7300-7439</p> <p>minus 8000-8699</p>	<p>0.00</p>
<p>2. Expenditures to cover deficits for student body activities</p>			<p>Manually entered. Must not include expenditures in lines A or D1.</p>	
<p>E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)</p>				<p>256,818,792.87</p>
<p><b>Section II - Expenditures Per ADA</b></p>				<p><b>2023-24 Annual ADA/Exps. Per ADA</b></p>
<p>A. Average Daily Attendance (Form AI, Column D, sum of lines B1d and C9)*</p>				<p>762.09</p>
<p>B. Expenditures per ADA (Line I.E divided by Line II.A)</p>				<p>336,992.73</p>
<p><b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b></p>	<p><b>Total</b></p>			<p><b>Per ADA</b></p>



<p>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.)</p>	212,223,568.31	410,411.08
<p>1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)</p>	0.00	0.00
<p>2. Total adjusted base expenditure amounts (Line A plus Line A.1)</p>	212,223,568.31	410,411.08
<p>B. Required effort (Line A.2 times 90%)</p>	191,001,211.48	369,369.97
<p>C. Current year expenditures (Line I.E and Line II.B)</p>	256,818,792.87	336,992.73
<p>D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)</p>	0.00	32,377.24

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p>	MOE Met	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)</p>	0.00%	8.77%
<p>*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.</p>		

**SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)**

Description of Adjustments	Total Expenditures	Expenditures Per ADA
<p>Total adjustments to base expenditures</p>	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) 22,002,044.00
- 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) 280,937,711.32

**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) 7.83%

**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. 120,000.00  
Retain supporting documentation.

**B. Abnormal or Mass Separation Costs (required)**

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

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

**A. Indirect Costs**

- 1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 15,831,085.18
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 8,083,702.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	193,300.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	1,061,725.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,612,517.48
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)	38,914.63
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	120,000.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	26,941,244.29
9. Carry-Forward Adjustment (Part IV, Line F)	(7,127,217.06)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	19,814,027.24
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	52,745,249.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	128,942,594.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	71,003,936.63
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,245,112.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	39,835,141.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	16,896,304.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	9,859,026.00
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)	40,327,562.06
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	48,007,331.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	18,981,575.52
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)	3,843,231.37
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	120,000.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	45,339,185.25
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)	476,906,247.83
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	5.65%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a> ) (Line A10 divided by Line B19)	4.15%

**Part IV - Carry-forward Adjustment**

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

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	26,941,244.29
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	226,160.57
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (10.18%) 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 (10.18%) times Part III, Line B19) or (the highest rate used to recover costs from any program (11.20%) times Part III, Line B19); zero if positive	(21,381,651.17)
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	(21,381,651.17)
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	1.17%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-10690825.58) is applied to the current year calculation and the remainder (\$-10690825.59) is deferred to one or more future years:	3.41%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-7127217.06) is applied to the current year calculation and the remainder (\$-14254434.11) is deferred to one or more future years:	4.15%
LEA request for Option 1, Option 2, or Option 3	3
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	(7,127,217.06)

# SACS 77

Los Angeles County Office of Education  
Los Angeles County

Second Interim  
2023-24 Projected Year Totals  
Exhibit A: Indirect Cost Rates Charged to Programs

19 10199 0000000  
Form ICR  
E82W928UFF(2023-24)

Approved  
indirect cost  
rate: 10.18%

Highest rate  
used in any  
program: 11.20%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	5,398,914.00	549,606.00	10.18%
01	3025	3,540,866.00	360,460.00	10.18%
01	3060	2,406,158.00	244,947.00	10.18%
01	3061	272,864.00	27,778.00	10.18%
01	3110	4,200.00	428.00	10.19%
01	3182	1,190,160.00	121,158.00	10.18%
01	3183	2,570,063.00	261,632.00	10.18%
01	3212	171,170.00	17,425.00	10.18%
01	3213	9,528,507.00	970,001.00	10.18%
01	3310	444,909.00	45,291.00	10.18%
01	3326	138,810.00	14,131.00	10.18%
01	3327	105,528.00	10,743.00	10.18%
01	3386	13,614.00	1,386.00	10.18%
01	3395	39,764.00	4,048.00	10.18%
01	3410	1,191,323.00	121,277.00	10.18%
01	3724	1,523,430.00	155,085.00	10.18%
01	4035	36,869.00	3,755.00	10.18%
01	4037	1,678,146.00	170,835.00	10.18%
01	4038	1,383,530.00	140,843.00	10.18%
01	4123	2,068,648.00	210,589.00	10.18%
01	4127	405,503.00	40,921.00	10.09%
01	4203	35,529.00	3,574.00	10.06%
01	4204	511,726.00	52,095.00	10.18%
01	5035	1,555,091.00	158,308.00	10.18%
01	5210	42,479,922.00	4,755,658.00	11.20%
01	5454	282,114.00	28,719.00	10.18%
01	5630	440,528.00	44,846.00	10.18%
01	5632	1,840,525.00	187,365.00	10.18%
01	5633	1,532,683.00	156,027.00	10.18%
01	5634	219,245.00	22,319.00	10.18%
01	5810	1,597,450.00	162,620.00	10.18%
01	6010	201,271.00	20,489.00	10.18%
01	6266	670,124.00	68,219.00	10.18%
01	6332	3,508,130.00	357,128.00	10.18%
01	6333	854,369.00	86,975.00	10.18%
01	6334	4,605,043.00	468,793.00	10.18%

01	6387	293,178.00	29,845.00	10.18%
01	6388	78,809.00	3,153.00	4.00%
01	6500	16,033,949.00	1,632,256.00	10.18%
01	6520	237,334.00	24,161.00	10.18%
01	6545	680,704.00	69,296.00	10.18%
01	6546	645,790.00	65,741.00	10.18%
01	6680	167,343.00	17,036.00	10.18%
01	6685	191,297.00	19,476.00	10.18%
01	6695	656,638.00	66,846.00	10.18%
01	7085	583,406.00	59,391.00	10.18%
01	7311	170,352.06	17,342.00	10.18%
01	7365	1,017,110.00	103,543.00	10.18%
01	7366	6,445,837.00	656,186.00	10.18%
01	7368	2,546,867.00	259,272.00	10.18%
01	7370	1,021,892.00	104,028.00	10.18%
01	7399	1,290,009.00	131,323.00	10.18%
01	7412	149,447.00	15,214.00	10.18%
01	7413	62,824.00	6,396.00	10.18%
01	7422	2,436,992.00	248,086.00	10.18%
01	7810	12,355,898.00	1,257,830.00	10.18%
01	8150	4,577,844.00	466,024.00	10.18%
01	9010	74,951,219.00	7,630,034.00	10.18%
12	5066	0.00	19,686.00	N/A
12	6054	8,502,904.00	865,596.00	10.18%
12	6057	6,294,331.25	640,762.00	10.18%
12	6105	18,076,393.00	1,807,639.00	10.00%
12	6106	524,302.00	52,440.00	10.00%
12	6127	8,752,753.00	891,030.00	10.18%
12	6128	2,906,393.00	295,871.00	10.18%
12	6160	53,399.00	5,436.00	10.18%
12	7810	200,000.00	20,000.00	10.00%

# SACS 79

Los Angeles County Office of Education  
Los Angeles County

2023-24 Second Interim  
County School Service Fund  
Multiyear Projections  
Unrestricted

19 10199 0000000  
Form MYPI  
E82W928UFF(2023-24)

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 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)		1,171,670.57	(3.00%)	1,136,555.12	(3.00%)	1,102,493.13
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	182,168,229.00	(.02%)	182,123,827.00	1.82%	185,438,975.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,388,231.00	0.00%	2,388,231.00	0.00%	2,388,231.00
4. Other Local Revenues	8600-8799	98,920,583.00	0.00%	98,920,583.00	0.00%	98,920,583.00
5. Other Financing Sources						
a. Transfers In	8900-8929	93,000.00	0.00%	93,000.00	0.00%	93,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(15,226,804.00)	0.00%	(15,226,804.00)	0.00%	(15,226,804.00)
6. Total (Sum lines A1 thru A5c)		268,343,239.00	(.02%)	268,298,837.00	1.24%	271,613,985.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				35,801,782.00		40,250,786.00
b. Step & Column Adjustment				284,758.00		281,051.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				4,164,246.00		(805,016.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	35,801,782.00	12.43%	40,250,786.00	(1.30%)	39,726,821.00
2. Classified Salaries						
a. Base Salaries				75,830,877.00		82,680,798.00
b. Step & Column Adjustment				572,704.00		565,165.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				6,277,217.00		(1,653,616.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	75,830,877.00	9.03%	82,680,798.00	(1.32%)	81,592,347.00
3. Employee Benefits	3000-3999	60,276,831.00	17.80%	71,007,875.00	.94%	71,678,526.00
4. Books and Supplies	4000-4999	6,915,159.00	.97%	6,982,195.00	.59%	7,023,194.00
5. Services and Other Operating Expenditures	5000-5999	41,238,011.18	(1.68%)	40,546,667.00	(1.51%)	39,933,804.00
6. Capital Outlay	6000-6999	8,288,163.00	(2.00%)	8,122,400.00	(2.00%)	7,959,952.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	38,128,989.00	.12%	38,173,989.00	.14%	38,228,989.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(27,526,413.00)	(2.75%)	(26,770,082.00)	(2.29%)	(26,156,830.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	21,265,000.00	(42.32%)	12,265,000.00	22.42%	15,015,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		260,218,399.18	5.01%	273,259,628.00	.64%	275,001,803.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)		8,124,839.82		(4,960,791.00)		(3,387,818.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		134,840,514.75		142,965,354.57		138,004,563.57
2. Ending Fund Balance (Sum lines C and D1)		142,965,354.57		138,004,563.57		134,616,745.57
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				
2. Other Commitments	9760	0.00				



# SACS 80

Los Angeles County Office of Education  
Los Angeles County

2023-24 Second Interim  
County School Service Fund  
Multiyear Projections  
Unrestricted

19 10199 000000  
Form MYPI  
E82W928UFF(2023-24)

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
d. Assigned	9780	59,324,739.00		55,060,000.00		52,740,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	75,900,038.19		75,507,147.00		74,903,935.00
2. Unassigned/Unappropriated	9790	7,020,577.38		6,717,416.57		6,252,810.57
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		142,965,354.57		138,004,563.57		134,616,745.57
<b>E. AVAILABLE RESERVES</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	75,900,038.19		75,507,147.00		74,903,935.00
c. Unassigned/Unappropriated	9790	7,020,577.38		6,717,416.57		6,252,810.57
(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)		82,920,615.57		82,224,563.57		81,156,745.57
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Changes in B1d and B2d due to: increases to add back salary savings recognized in 2024, decreases due to 2% budget cuts, and increases for JCS positions formerly funded by COVID-related grants.						

# SACS 81

Los Angeles County Office of Education  
Los Angeles County

2023-24 Second Interim  
County School Service Fund  
Multiyear Projections  
Restricted

19 10199 0000000  
Form MYPI  
E82W928UFF(2023-24)

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	8,120,510.00	0.00%	8,120,510.00	0.00%	8,120,510.00
2. Federal Revenues	8100-8299	349,932,172.00	(3.93%)	336,169,797.00	(1.75%)	330,286,891.00
3. Other State Revenues	8300-8599	60,469,600.00	(2.08%)	59,211,605.00	(3.99%)	56,850,347.00
4. Other Local Revenues	8600-8799	67,167,982.00	0.00%	67,167,982.00	0.00%	67,167,982.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	15,226,804.00	0.00%	15,226,804.00	0.00%	15,226,804.00
6. Total (Sum lines A1 thru A5c)		500,917,068.00	(3.00%)	485,896,698.00	(1.70%)	477,652,534.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				36,794,855.61		30,731,796.61
b. Step & Column Adjustment				217,415.00		218,964.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(6,280,474.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	36,794,855.61	(16.48%)	30,731,796.61	.71%	30,950,760.61
2. Classified Salaries						
a. Base Salaries				45,663,748.85		43,384,189.85
b. Step & Column Adjustment				300,509.00		301,569.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,580,068.00)		(148,533.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	45,663,748.85	(4.99%)	43,384,189.85	.35%	43,537,225.85
3. Employee Benefits	3000-3999	49,015,699.86	(9.25%)	44,484,059.00	2.41%	45,557,693.00
4. Books and Supplies	4000-4999	9,607,695.69	(2.06%)	9,409,968.00	0.00%	9,409,968.00
5. Services and Other Operating Expenditures	5000-5999	329,432,938.68	(.92%)	326,395,138.00	(2.61%)	317,871,481.00
6. Capital Outlay	6000-6999	497,490.00	(20.91%)	393,473.00	(21.09%)	310,473.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,841,601.00	0.00%	4,841,601.00	0.00%	4,841,601.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	22,927,953.00	(3.30%)	22,171,622.00	(2.77%)	21,558,370.00
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)		498,781,982.69	(3.40%)	481,811,847.46	(1.61%)	474,037,572.46
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		2,135,085.31		4,084,850.54		3,614,961.54
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		77,015,455.27		79,150,540.58		83,235,391.12
2. Ending Fund Balance (Sum lines C and D1)		79,150,540.58		83,235,391.12		86,850,352.66
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	79,150,540.95		83,235,391.12		86,850,352.66
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					

# SACS 82

Los Angeles County Office of Education  
Los Angeles County

2023-24 Second Interim  
County School Service Fund  
Multiyear Projections  
Restricted

19 10199 0000000  
Form MYPI  
E82W928UFF(2023-24)

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(.37)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		79,150,540.58		83,235,391.12		86,850,352.66
<b>E. AVAILABLE RESERVES</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Changes in B1d and B2d resulting from expiration of COVID-related funding.						

# SACS 83

Los Angeles County Office of Education  
Los Angeles County

2023-24 Second Interim  
County School Service Fund  
Multiyear Projections  
Unrestricted/Restricted

19 10199 0000000  
Form MYPI  
E82W928UFF(2023-24)

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 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)						
		1,171,670.57	(3.00%)	1,136,555.12	(3.00%)	1,102,493.13
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	190,288,739.00	(.02%)	190,244,337.00	1.74%	193,559,485.00
2. Federal Revenues	8100-8299	349,932,172.00	(3.93%)	336,169,797.00	(1.75%)	330,286,891.00
3. Other State Revenues	8300-8599	62,857,831.00	(2.00%)	61,599,836.00	(3.83%)	59,238,578.00
4. Other Local Revenues	8600-8799	166,088,565.00	0.00%	166,088,565.00	0.00%	166,088,565.00
5. Other Financing Sources						
a. Transfers In	8900-8929	93,000.00	0.00%	93,000.00	0.00%	93,000.00
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)		769,260,307.00	(1.96%)	754,195,535.00	(.65%)	749,266,519.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				72,596,637.61		70,982,582.61
b. Step & Column Adjustment				502,173.00		500,015.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,116,228.00)		(805,016.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	72,596,637.61	(2.22%)	70,982,582.61	(.43%)	70,677,581.61
2. Classified Salaries						
a. Base Salaries				121,494,625.85		126,064,987.85
b. Step & Column Adjustment				873,213.00		866,734.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				3,697,149.00		(1,802,149.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	121,494,625.85	3.76%	126,064,987.85	(.74%)	125,129,572.85
3. Employee Benefits	3000-3999	109,292,530.86	5.67%	115,491,934.00	1.51%	117,236,219.00
4. Books and Supplies	4000-4999	16,522,854.69	(.79%)	16,392,163.00	.25%	16,433,162.00
5. Services and Other Operating Expenditures	5000-5999	370,670,949.86	(1.01%)	366,941,805.00	(2.49%)	357,805,285.00
6. Capital Outlay	6000-6999	8,785,653.00	(3.07%)	8,515,873.00	(2.88%)	8,270,425.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	42,970,590.00	.10%	43,015,590.00	.13%	43,070,590.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,598,460.00)	0.00%	(4,598,460.00)	0.00%	(4,598,460.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	21,265,000.00	(42.32%)	12,265,000.00	22.42%	15,015,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		759,000,381.87	(.52%)	755,071,475.46	(.80%)	749,039,375.46
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		10,259,925.13		(875,940.46)		227,143.54
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		211,855,970.02		222,115,895.15		221,239,954.69
2. Ending Fund Balance (Sum lines C and D1)		222,115,895.15		221,239,954.69		221,467,098.23
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	720,000.00		720,000.00		720,000.00
b. Restricted	9740	79,150,540.95		83,235,391.12		86,850,352.66
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00

# SACS 84

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
d. Assigned	9780	59,324,739.00		55,060,000.00		52,740,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	75,900,038.19		75,507,147.00		74,903,935.00
2. Unassigned/Unappropriated	9790	7,020,577.01		6,717,416.57		6,252,810.57
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		222,115,895.15		221,239,954.69		221,467,098.23
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	75,900,038.19		75,507,147.00		74,903,935.00
c. Unassigned/Unappropriated	9790	7,020,577.38		6,717,416.57		6,252,810.57
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(.37)		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)		82,920,615.20		82,224,563.57		81,156,745.57
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.92%		10.89%		10.83%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? <span style="float: right;">Yes</span>						
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
Los Angeles Charter SELPA (LA)						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		27,190,922.00		27,190,922.00		27,190,922.00
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)						
		759,000,381.87		755,071,475.46		749,039,375.46
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		759,000,381.87		755,071,475.46		749,039,375.46
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)						
		759,000,381.87		755,071,475.46		749,039,375.46
d. Reserve Standard Percentage Level						
(Refer to Form 01CSI, Criterion 8 for calculation details)						
		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		15,180,007.64		15,101,429.51		14,980,787.51
f. Reserve Standard - By Amount						
(Refer to Form 01CSI, Criterion 8 for calculation details)						
		2,387,000.00		2,387,000.00		2,387,000.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		15,180,007.64		15,101,429.51		14,980,787.51
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

# SACS 85

Los Angeles County Office of Education  
Los Angeles County

Second Interim  
2023-24 Projected Year Totals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

19 10199 000000  
Form SIAI  
E82W928UFF(2023-24)

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	(2,026,904.00)	0.00	(4,598,460.00)				
Other Sources/Uses Detail					93,000.00	21,265,000.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	2,020,004.00	0.00	4,598,460.00	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	93,000.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					20,000,000.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

# SACS 86

Los Angeles County Office of Education  
Los Angeles County

Second Interim  
2023-24 Projected Year Totals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

19 10199 000000  
Form SIAI  
E82W928UFF(2023-24)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	6,900.00	0.00						
Other Sources/Uses Detail					1,265,000.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								

# SACS 87

Los Angeles County Office of Education  
Los Angeles County

Second Interim  
2023-24 Projected Year Totals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

19 10199 0000000  
Form SIAI  
E82W928UFF(2023-24)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	2,026,904.00	(2,026,904.00)	4,598,460.00	(4,598,460.00)	21,358,000.00	21,358,000.00		



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 (2023-24)	762.09	762.09	0.0%	Met
1st Subsequent Year (2024-25)	505.63	540.08	6.8%	Not Met
2nd Subsequent Year (2025-26)	487.81	535.50	9.8%	Not Met

**District Funded County Program ADA (Form AI, Line B2g)**

Current Year (2023-24)	1,190.49	1,155.48	-2.9%	Not Met
1st Subsequent Year (2024-25)	1,190.49	1,155.48	-2.9%	Not Met
2nd Subsequent Year (2025-26)	1,190.49	1,155.48	-2.9%	Not Met

**County Operations Grant ADA (Form AI, Line B5)**

Current Year (2023-24)	1,171,705.59	1,171,670.57	0.0%	Met
1st Subsequent Year (2024-25)	1,136,590.14	1,136,555.12	0.0%	Met
2nd Subsequent Year (2025-26)	1,102,528.15	1,102,493.13	0.0%	Met

**Charter School ADA and Charter School Funded County Program ADA (Form AI, Lines C1 and C3f)**

Current Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	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)

Funding now based on higher of current, prior year, or prior three year average. ADA was much higher in 2021, which was included in the calculation for 2024.

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:

**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.

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)			Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim Projected Year Totals			
	Current Year (2023-24)	253,672,120.00	255,252,823.00		
1st Subsequent Year (2024-25)	263,013,680.00	255,208,421.00	255,208,421.00	-3.0%	Not Met
2nd Subsequent Year (2025-26)	264,252,663.00	258,523,569.00	258,523,569.00	-2.2%	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)

Differentiated Assistance apportionments were announced and COLA adjusted downward.

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:

**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		
	(Form 011, Objects 1000-3999) (Form 01CSI, Item 3A)	Projected Year Totals (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2023-24)	304,461,804.90	303,383,794.32	-4%	Met
1st Subsequent Year (2024-25)	297,006,540.90	312,539,504.46	5.2%	Not Met
2nd Subsequent Year (2025-26)	296,432,957.90	313,043,373.46	5.6%	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)

Current year salary savings were reversed in 2025 and 2026.

**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 Projected Year Totals (Form 01CSI, Item 4A)	Second interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)</b>				
Current Year (2023-24)	325,891,447.00	349,932,172.00	7.4%	Yes
1st Subsequent Year (2024-25)	293,517,477.00	336,169,797.00	14.5%	Yes
2nd Subsequent Year (2025-26)	293,517,477.00	330,286,891.00	12.5%	Yes

**Explanation:** (required if Yes) Increase in funding for Head Start \$36.4 million added, net of various other increases and decreases.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2023-24)	61,353,007.00	62,857,831.00	2.5%	No
1st Subsequent Year (2024-25)	57,733,754.00	61,599,836.00	6.7%	Yes
2nd Subsequent Year (2025-26)	57,733,754.00	59,238,578.00	2.8%	No

**Explanation:** (required if Yes) At 1st Interim it was expected that all IPI funding would be spent in 2024. At 2nd Interim much of the funding is now expected to carry over to 2025.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2023-24)	164,961,598.00	166,088,565.00	.7%	No
1st Subsequent Year (2024-25)	164,961,598.00	166,088,565.00	.7%	No
2nd Subsequent Year (2025-26)	164,961,598.00	166,088,565.00	.7%	No

**Explanation:** (required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2023-24)	14,336,264.69	16,522,854.69	15.3%	Yes
1st Subsequent Year (2024-25)	14,239,216.00	16,392,163.00	15.1%	Yes
2nd Subsequent Year (2025-26)	14,276,965.00	16,433,162.00	15.1%	Yes

**Explanation:** (required if Yes) Increased Head Start spending \$1 million. Increased spending on Homeless students \$475k and Title I \$177k.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2023-24)	358,574,572.00	370,670,949.86	3.4%	No
1st Subsequent Year (2024-25)	340,269,781.00	366,941,805.00	7.8%	Yes
2nd Subsequent Year (2025-26)	339,062,589.00	357,805,285.00	5.5%	Yes

**Explanation:** (required if Yes) At 1st Interim it was expected that more of the COVID-related grant money would be spent in 2024. At 2nd Interim, more of the funding is expected to carry over to 2025.

**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 Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenues (Section 4A)</b>				
Current Year (2023-24)	552,206,052.00	578,878,568.00	4.8%	Met
1st Subsequent Year (2024-25)	516,212,829.00	563,858,198.00	9.2%	Not Met
2nd Subsequent Year (2025-26)	516,212,829.00	555,614,034.00	7.6%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)</b>				
Current Year (2023-24)	372,910,836.69	387,193,804.55	3.8%	Met
1st Subsequent Year (2024-25)	354,508,997.00	383,333,968.00	8.1%	Not Met
2nd Subsequent Year (2025-26)	353,339,554.00	374,238,447.00	5.9%	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)

Increase in funding for Head Start \$36.4 million added, net of various other increases and decreases.

**Explanation:**  
Other State Revenue  
(linked from 4A  
if NOT met)

At 1st Interim it was expected that all IPI funding would be spent in 2024. At 2nd Interim much of the funding is now expected to carry over to 2025.

**Explanation:**  
Other Local Revenue  
(linked from 4A  
if NOT met)

- 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)

Increased Head Start spending \$1 million. Increased spending on Homeless students \$475k and Title I \$177k.

**Explanation:**  
Services and Other Exps  
(linked from 4A  
if NOT met)

At 1st Interim it was expected that more of the COVID-related grant money would be spent in 2024. At 2nd Interim, more of the funding is expected to carry over to 2025.

**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	7,689,443.73	7,800,000.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 5, Line 1)		7,800,000.00	

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

- Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
- Other (explanation must be provided)

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

**6. CRITERION: Deficit Spending**

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	10.9%	10.9%	10.8%
<b>County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):</b>	3.6%	3.6%	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?
  
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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	27,190,922.00	27,190,922.00	27,190,922.00

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

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2023-24)	8,124,839.82	260,218,399.18	N/A	Met
1st Subsequent Year (2024-25)	(4,960,791.00)	273,259,628.00	1.8%	Met
2nd Subsequent Year (2025-26)	(3,387,818.00)	275,001,803.00	1.2%	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 (2023-24)	222,115,895.15	Met
1st Subsequent Year (2024-25)	221,239,954.69	Met
2nd Subsequent Year (2025-26)	221,467,098.23	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 (2023-24)	143,245,354.57	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)



# SACS 96

8. **CRITERION: Reserves**

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

Percentage Level <sup>3</sup>	County Office Total Expenditures and Other Financing Uses <sup>3</sup>
5% or \$80,000 (greater of)	0 to \$7,072,999
4% or \$354,000 (greater of)	\$7,073,000 to \$17,684,999
3% or \$707,000 (greater of)	\$17,685,000 to \$79,581,000
2% or \$2,387,000 (greater of)	\$79,581,001 and over

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

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

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
County Office's Expenditures and Other Financing Uses(Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	759,000,381.87	755,071,475.46	749,039,375.46
<b>County Office's Reserve Standard Percentage Level:</b>	<b>2%</b>	<b>2%</b>	<b>2%</b>

# SACS 97

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

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

		Current Year		
		Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)
1.	Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	759,000,381.87	755,071,475.46	749,039,375.46
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)	759,000,381.87	755,071,475.46	749,039,375.46
4.	Reserve Standard Percentage Level	2%	2%	2%
5.	Reserve Standard - by Percent (Line A3 times Line A4)	15,180,007.64	15,101,429.51	14,980,787.51
6.	Reserve Standard - by Amount (From percentage level chart above)	2,387,000.00	2,387,000.00	2,387,000.00
7.	<b>County Office's Reserve Standard (Greater of Line A5 or Line A6)</b>	<b>15,180,007.64</b>	<b>15,101,429.51</b>	<b>14,980,787.51</b>

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

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

		Current Year		
		Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)
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		
2.	County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	75,900,038.19	75,507,147.00	74,903,935.00
3.	County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	7,020,577.38	6,717,416.57	6,252,810.57
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)	(.37)	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)	82,920,615.20	82,224,563.57	81,156,745.57
9.	County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	10.92%	10.89%	10.83%
<b>County Office's Reserve Standard</b>				
(Section 8A, Line 7):		<b>15,180,007.64</b>	<b>15,101,429.51</b>	<b>14,980,787.51</b>
Status:		Met	Met	Met

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

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

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

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

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since 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
<b>1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2023-24)	(14,048,658.00)	(15,226,804.00)	8.4%	1,178,146.00	Not Met
1st Subsequent Year (2024-25)	(21,833,885.00)	(15,226,804.00)	-30.3%	(6,607,081.00)	Not Met
2nd Subsequent Year (2025-26)	(21,833,885.00)	(15,226,804.00)	-30.3%	(6,607,081.00)	Not Met
<b>1b. Transfers In, County School Service Fund *</b>					
Current Year (2023-24)	93,000.00	93,000.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	93,000.00	93,000.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	93,000.00	93,000.00	0.0%	0.00	Met
<b>1c. Transfers Out, County School Service Fund *</b>					
Current Year (2023-24)	21,265,000.00	21,265,000.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	22,365,000.00	12,265,000.00	-45.2%	(10,100,000.00)	Not Met
2nd Subsequent Year (2025-26)	27,865,000.00	15,015,000.00	-46.1%	(12,850,000.00)	Not 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)

Increase in encroachment from LACOE SELPA of \$1.2 million. First Interim numbers for 2005 and 2026 are shown incorrectly above. They were reported as \$14,048,658 on the First Interim MYP, so variance for all three years should be 8.4%.

1b. MET - Projected transfers in 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)

1c. NOT MET - The projected transfers out of 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)

Change in estimates of amounts available for pension obligations.

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)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

# SACS 100

**S6. Long-term Commitments**

Identify all existing and new multiyear commitments\* and their annual required payment for the current year and two subsequent fiscal years.

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

\*Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

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

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

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

Yes

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

No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2023
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	various	General Fund	General Fund/Child Development Fund --7438,7439	31,571,283
Certificates of Participation	6	General Fund	General Fund --7438,7439	13,490,280
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	n/a	Funds 01/12/67	Funds 01/12/67--objects 1xxx-2xxx	15,738,864

Other Long-term Commitments (do not include OPEB):

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2023
<b>TOTAL:</b>				<b>60,800,427</b>

Type of Commitment (continued):	Prior Year (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases	4,585,825	4,489,091	3,943,791	3,882,388
Certificates of Participation	2,180,000	2,220,000	2,265,000	2,320,000
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1,000,000	1,000,000	1,000,000	1,000,000
Other Long-term Commitments (continued):				
<b>Total Annual Payments:</b>	<b>7,765,825</b>	<b>7,709,091</b>	<b>7,208,791</b>	<b>7,202,388</b>
<b>Has total annual payment increased over prior year (2022-23)</b>		<b>No</b>	<b>No</b>	<b>No</b>

---

**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)	Yes
b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?	Yes
c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?	Yes

	First Interim (Form 01CSI, Item S7A)	Second Interim
2 OPEB Liabilities		
a. Total OPEB liability	24,164,002.00	24,178,347.00
b. OPEB plan(s) fiduciary net position (if applicable)	12,670,309.00	12,670,309.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	11,493,693.00	11,508,038.00
d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Jul 01, 2021	Jul 01, 2021

	First Interim (Form 01CSI, Item S7A)	Second Interim
3 OPEB Contributions		
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2023-24)	1,188,596.00	1,188,596.00
1st Subsequent Year (2024-25)	1,188,596.00	1,188,596.00
2nd Subsequent Year (2025-26)	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 (2023-24)	1,328,739.00	1,342,830.00
1st Subsequent Year (2024-25)	1,328,739.00	1,342,830.00
2nd Subsequent Year (2025-26)	1,328,739.00	1,342,830.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2023-24)	1,439,220.00	1,439,220.00
1st Subsequent Year (2024-25)	1,439,220.00	1,439,220.00
2nd Subsequent Year (2025-26)	1,439,220.00	1,439,220.00
d. Number of retirees receiving OPEB benefits		
Current Year (2023-24)	110.00	110.00
1st Subsequent Year (2024-25)	110.00	110.00
2nd Subsequent Year (2025-26)	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?

Yes

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
a.	21,931,000.00	21,931,000.00
b.	0.00	0.00

3 Self-Insurance Contributions

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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

	First Interim (Form 01CSI, Item S7B)	Second Interim
Current Year (2023-24)	0.00	0.00
1st Subsequent Year (2024-25)	0.00	0.00
2nd Subsequent Year (2025-26)	0.00	0.00

b. Amount contributed (funded) for self-insurance programs

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

Current Year (2023-24)	8,813,737.00	10,221,278.00
1st Subsequent Year (2024-25)	8,813,737.00	10,221,278.00
2nd Subsequent Year (2025-26)	8,813,737.00	10,221,278.00

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?

Yes

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) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full-time-equivalent (FTE) positions	212.3	194.3	190.4	190.4

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.

n/a

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

No

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  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

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

Current Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

6. Amount included for any tentative salary schedule increases

--	--	--	--

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

Current Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

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

Yes	Yes	Yes	
-----	-----	-----	--

2. Total cost of H&W benefits

1,609,456	1,609,466	1,609,466	
-----------	-----------	-----------	--

3. Percent of H&W cost paid by employer

5.5%			
------	--	--	--

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

--	--	--	--

# SACS 105

Los Angeles County Office of Education  
Los Angeles County

2023-24 Second Interim  
County School Service Fund  
County Office of Education Criteria and Standards Review

19 10199 0000000  
Form 01CSI  
E82W928UFF(2023-24)

**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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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.

Yes

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

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	616.7	607.9	607.9	607.9

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.

If No, complete questions 5 and 6.

n/a

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

If Yes, complete questions 5 and 6.

No

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  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

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

[ ]

Current Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

6. Amount included for any tentative salary schedule increases

--	--	--

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

Current Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

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

Yes

Yes

Yes

2. Total cost of H&W benefits

9,818,370

10,309,289

10,824,753

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:

--	--	--

[ ]

# SACS 107

Los Angeles County Office of Education  
Los Angeles County

2023-24 Second Interim  
County School Service Fund  
County Office of Education Criteria and Standards Review

19 10199 0000000  
Form 01CSI  
E82W928UFF(2023-24)

**Classified (Non-management) Step and Column Adjustments**

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

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes

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

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

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
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) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	913.0	985.0	886.5	886.5

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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--	---------------------------	----------------------------------	----------------------------------

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

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

--

4. Amount included for any tentative salary schedule increases

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

**Management/Supervisor/Confidential Health and Welfare (H&W) Benefits**

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--	---------------------------	----------------------------------	----------------------------------

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

Yes	Yes	Yes	Yes
95.1%	95.1%	95.1%	95.1%
0.0%	5.0%	5.0%	5.0%

**Management/Supervisor/Confidential Step and Column Adjustments**

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--	--------------------------	----------------------------------	----------------------------------

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

Yes	Yes	Yes	Yes

**Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)**

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--	---------------------------	----------------------------------	----------------------------------

1. Are costs of other benefits included in the interim and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

Yes			Yes

**S9. Status of Other Funds**

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

---

---

**S9A. Identification of Other Funds with Negative Ending Fund Balances**

---

---

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

1.	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	No
----	--	----

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2.	If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.	

---

**ADDITIONAL FISCAL INDICATORS**

---

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

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

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

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

**Comments:**  
(optional)

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

---

**End of County Office Second Interim Criteria and Standards Review**

---

Second Interim  
 Original Budget 2023-24  
**Technical Review Checks**  
 Phase - All  
 Display - Exceptions Only

**Los Angeles County Office of Education**

**Los Angeles County**

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

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

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

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

**GENERAL LEDGER CHECKS**

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

**Exception**

<b>FUND</b>	<b>RESOURCE</b>	<b>NEG. EFB</b>
01	1400	(\$263,412.00)
Explanation: Overpayment in fiscal year 2021 was collected by CDE in 2022 leaving a negative balance. 2023 and current year (2024) revenues have been applied to reduce the negative balance.		
01	7311	(\$1,176.94)
Explanation: 2022-23 ending balance was overestimated. 2023-24 expenditure budget has been reduced for shortfall.		
01	7426	(\$40,571.37)
Explanation: 2022-23 ending balance was overestimated. 2023-24 expenditure budget has been reduced for shortfall.		
Total of negative resource balances for Fund 01		(\$305,160.31)
10	0000	(\$93,413.37)
Explanation: 2022-23 ending balance was overestimated. 2023-24 expenditure budget has been reduced for shortfall.		
Total of negative resource balances for Fund 10		(\$93,413.37)
12	0000	(\$1,826,242.00)
Explanation: 2022-23 ending balance was overestimated. 2023-24 expenditure budget has been reduced for shortfall.		
12	5059	(\$22,993.64)
Explanation: 2022-23 ending balance was overestimated. 2023-24 expenditure budget has been reduced for shortfall.		
Total of negative resource balances for Fund 12		(\$1,849,235.64)



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

**Exception**

FUND	RESOURCE	OBJECT	VALUE
01	1400	9790	(\$263,412.00)
Explanation: Overpayment in fiscal year 2021 was collected by CDE in 2022 leaving a negative balance. 2023 and current year (2024) revenues have been applied to reduce the negative balance.			
01	7311	9790	(\$1,176.94)
Explanation: 2022-23 ending balance was overestimated. 2023-24 expenditure budget has been reduced for shortfall.			
01	7426	9790	(\$40,571.37)
Explanation: 2022-23 ending balance was overestimated. 2023-24 expenditure budget has been reduced for shortfall.			
10	0000	9790	(\$93,413.37)
Explanation: 2022-23 ending balance was overestimated. 2023-24 expenditure budget has been reduced for shortfall.			
12	0000	9790	(\$1,826,242.00)
Explanation: 2022-23 ending balance was overestimated. 2023-24 expenditure budget has been reduced for shortfall.			
12	5059	9790	(\$22,993.64)
Explanation: 2022-23 ending balance was overestimated. 2023-24 expenditure budget has been reduced for shortfall.			

Second Interim  
Board Approved Operating Budget 2023-24  
**Technical Review Checks**

Phase - All  
Display - Exceptions Only

**Los Angeles County Office of Education**

**Los Angeles County**

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

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

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

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

**GENERAL LEDGER CHECKS**

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

**Exception**

<b>FUND</b>	<b>RESOURCE</b>	<b>NEG. EFB</b>
01	1400	(\$257,872.00)
Explanation: Overpayment in fiscal year 2021 was collected by CDE in 2022 leaving a negative balance. 2023 and current year (2024) revenues have been applied to reduce the negative balance.		
Total of negative resource balances for Fund 01		(\$257,872.00)

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

**Exception**

<b>FUND</b>	<b>RESOURCE</b>	<b>OBJECT</b>	<b>VALUE</b>
01	1400	9790	(\$257,872.00)
Explanation: Overpayment in fiscal year 2021 was collected by CDE in 2022 leaving a negative balance. 2023 and current year (2024) revenues have been applied to reduce the negative balance.			

**SACS Web System - SACS V8**

3/5/2024 10:29:17 AM

19-10199-0000000

Second Interim  
Actuals to Date 2023-24  
**Technical Review Checks**  
Phase - All  
Display - Exceptions Only

**Los Angeles County Office of Education**

**Los Angeles County**

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

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

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

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

Second Interim  
Projected Totals 2023-24  
**Technical Review Checks**  
Phase - All  
Display - Exceptions Only

Los Angeles County Office of Education

Los Angeles County

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

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

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

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

**GENERAL LEDGER CHECKS**

**EFB-POSITIVE - (Warning)** - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. 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	(\$257,872.00)
Explanation: Overpayment in fiscal year 2021 was collected by CDE in 2022 leaving a negative balance. 2023 and current year (2024) revenues have been applied to reduce the negative balance.		
Total of negative resource balances for Fund 01		(\$257,872.00)

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

**Exception**

FUND	RESOURCE	OBJECT	VALUE
01	1400	9790	(\$257,872.00)
Explanation: Overpayment in fiscal year 2021 was collected by CDE in 2022 leaving a negative balance. 2023 and current year (2024) revenues have been applied to reduce the negative balance.			