



Board of Education Report

File #: Rep-019-22/23, **Version:** 2

2022-23 Revised Budget

August 30, 2022

Office of the Chief Financial Officer

Action Proposed:

Authorization for the following actions:

1. Implement revenue and expenditure budget revisions as a result of the Enacted State Budget to LA Unified's 2022-23 Final Budget adopted by the Board of Education on June 21, 2022.
2. Approval to commit fund balance for specific use of programs that meet various obligations.
3. Delegation of authority to the Budget Services and Financial Planning Division to implement the provisions of this Board Report through the preparation and submission of budget adjustments to the Los Angeles County Office of Education (LACOE).

Background:

The 2022-23 Budget Act was signed into law by the Governor on June 27, 2022. Revisions to LA Unified's revenues and expenditures as a result of the Enacted State Budget are reflected in the revised budget.

Expected Outcomes:

The outcome of this Board action shall enable LA Unified to implement revenue and expenditure revisions and commit fund balance for specific uses. Furthermore, LA Unified shall be able to submit Budget Adjustment Summaries to LACOE.

Board Options and Consequences:

Should the Board vote to approve, LA Unified shall implement the provisions of this board report. Should the Board vote not to approve, LA Unified shall not implement the provisions of this board report.

Policy Implications:

None

Budget Impact:

Approval of Budget Adjustment Summaries for submission to LACOE.

Student Impact:

Implementation of revenue and expenditure revisions ensures that LA Unified shall continue to operate and serve its student population.

Equity Impact:

See Attached

Issues and Analysis:

None

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Attachments:

Attachment A - Executive Summary

Attachment B - Budget Assumptions and Policies

Attachment C - Resolution to Commit Fund Balance

Attachment D - Budget Adjustment Summaries


Informatives:

None


Submitted:

08/24/22

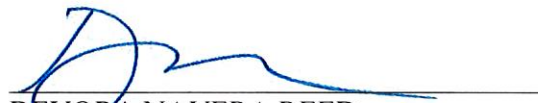
RESPECTFULLY SUBMITTED,


ALBERTO M. CARVALHO
Superintendent

APPROVED AND PRESENTED BY:


MEGAN K. REILLY
Deputy Superintendent
Office of the Deputy Superintendent

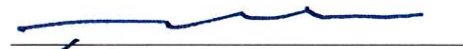
REVIEWED BY:


DEVORA NAVERA REED
General Counsel☒ Approved as to form.

APPROVED AND PRESENTED BY:


DAVID D. HART
Chief Financial Officer
Office of the Chief Financial Officer

REVIEWED BY:


TONY ATIENZA
Director, Budget Services and Financial Planning☒ Approved as to budget impact statement.

INTEROFFICE CORRESPONDENCE
Los Angeles Unified School District
OFFICE OF THE CHIEF FINANCIAL OFFICER
*Equity Impact Statement***

TO: Members, Board of Education
 Alberto M. Carvalho, Superintendent

DATE: August 24, 2022

FROM: David D. Hart
 Chief Financial Officer

SUBJECT: BR-019-22/23 2022-23 REVISED BUDGET

Board Meeting Date:	8/30/2022
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Equity Impact				
Component	1	2	3	4
Recognition	Does not recognize historical inequities	Vaguely recognizes historical inequities	Affirmatively recognizes historical inequities	Actively recognizes and specifies historical inequities to correct
Resource Prioritization	Does not prioritize resources based on student need	Somewhat prioritizes resources based on student need	Prioritizes resources based on student need	Effectively prioritizes resources based on student need
Results	Unlikely to result in closed opportunity gaps and/or closing achievement gaps	May result in closed opportunity gaps and/or closing achievement gaps	Likely to result in closed opportunity gaps and/or closing achievement gaps	Extremely likely to result in closed opportunity gaps and/or closing achievement gaps

Component	Score	Score Rationale
Recognition	4	The 2022-23 Revised Budget includes State resources that increase the Local Control Funding Formula. In addition, there are onetime funding resources from the Learning Recovery Emergency Block Grant and the Arts, Music, and Instructional Materials Discretionary Block Grant. These funds shall be allocated directly to schools based on student needs that are measured by various indicators. Students learn in different ways depending on the student's background, language, race, economic profile, etc. Therefore, resources are allocated to address these differences.
Resource Prioritization	4	Every student receives a base allocation. Additional funds are allocated to schools using an equity needs index or by attribute such as low income, foster youth, or English learner. Funds allocated in addition to the base funding are recalculated every year using indicators that identify high-need schools or high-need students.

***Form to be completed for Districtwide or partial Districtwide Board Report items that expend resources.*

Component	Score	Score Rationale
Results	4	Equity-based funding provides extra resources that allows students to learn in the way that best supports their learning style. These resources are intended to allow teaching styles to match a student's learning capabilities. The goal is to build fairness and inclusion and ensure every student has every opportunity to achieve their academic goals.
TOTAL	12	

Contact Person:	Telephone:	Email:
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EXECUTIVE SUMMARY –2022-23 REVISED BUDGET

In June, the Board adopted a budget based on assumptions from the Governor’s May Revision. The Revised Budget is based upon the Enacted State Budget which was signed by the Governor on June 27, 2022. This budget reflects changes as a result of the main budget bill Assembly Bill (AB) 154, as well as the passage of both the education budget trailer bills AB 181, and the “budget bill junior” AB 178 which reflects the budget agreement between the Administration and the Legislature. The impact of the changes to LA Unified’s multi-year projection is a positive estimated General Fund (GF) unrestricted/ unassigned ending balance in the third Fiscal Year 2024-25.

The Enacted State Budget provided nearly \$1.4 billion of new ongoing and onetime investments that changed LA Unified’s financial condition. The preponderance of funds from the Enacted State Budget is from the additional investment of 6.28% in the Local Control Funding Formula (LCFF), COVID-19 ADA relief funding, and increased funding for Home-to-School Transportation and Transitional Kindergarten. The August revision also reflects two new major State programs in GF restricted, namely the Learning Recovery Emergency Block Grant (\$667 million) and the Arts, Music, and Instructional Materials Discretionary Block Grant (\$256 million).

Revised Multi-Year Projection from the Adopted Budget

The following table shows the unassigned ending balance changes from the 2022-23 Adopted Final Budget (June 2022) to the Revised Multi-Year Projection (August 2022).

GENERAL FUND UNRESTRICTED/UNASSIGNED MULTI-YEAR PROJECTION

Amounts in Millions	2022-23	2023-24	2024-25
Unassigned Ending Balances - Adopted Final Budget (June 2022)	\$370.4	\$343.7	\$356.2
Enacted State Budget Changes	462.0	452.0	446.1
Other Changes	(462.0)	(452.0)	(446.1)
Net Changes	0.0	0.0	0.0
Unassigned Ending Balances - Revised Budget (August 2022)	\$370.4	\$343.7	\$356.2

Enacted State Budget Changes - the following are major changes that impact the GF unrestricted/unassigned ending balance:

- LCFF investment of 6.28% in addition to the 6.56% statutory cost-of-living-adjustment (COLA) for a total LCFF increase of 12.84%.
- COVID-19 ADA relief funding by adjusting the 2021-22 attendance yield to 2019-20 levels.
- LCFF add-on funding of \$2,813 per Transitional Kindergarten (TK) ADA to fund lower classroom ratios in TK beginning 2022-23. The rate per TK ADA is subject to the annual COLA adjustment.
- One-time funding for the Learning Recovery Block Grant and the Arts, Music, and Instructional Materials Discretionary Block Grant.
- Home-to-School Transportation shall receive COLA beginning 2023-24.

Other Changes – the following are other major changes since the Adopted Final Budget in June 2022:

- Higher LCFF revenues generate additional allocations to the School Staffing Equity Grant, Student Equity Needs Index (SENI), and Home-to-School Transportation
- 5% salary increases to California Schools Employees Association (CSEA) and District-represented employees
- 2022-23 Health Benefits Agreement
- Committed fund balance for inflation protection
- Updates to contributions for Routine Restricted Maintenance Account and Reserve for Economic Uncertainties to meet statutory requirements

Next Steps

The 2022-23 Enacted State Budget provides additional funding that is intended to help school districts address ongoing fiscal pressures, staffing shortages, and other operational needs. LA Unified has the opportunity to enhance base programs; expand early childhood educational opportunities; and improve school climate and digital literacy. These investments, among others, are outlined and guided by the Strategic Plan which provides the blueprint to enhance academic excellence, promote joy and wellness, encourage engagement and collaboration, and improve operational effectiveness. Beginning in FY 2022-23, a successful implementation of the plan shall lead to positive behavioral change throughout LA Unified, which includes maximizing the amount of learning that takes place for our students.

The Unaudited Actuals for the prior fiscal year 2021-22 is the next State statutory report and is scheduled to be presented to the Board September 13, 2022. The audited actuals shall be part of the Audited Annual Financial Report in December 2022.

BUDGET ASSUMPTIONS AND POLICIES

2022-23 Fiscal Year:

1. The Enacted State Budget provides a 12.84% increase for the Local Control Funding Formula (LCFF).¹
2. 6.56% statutory COLA for selected categorical programs outside of LCFF and Special Education.
3. LCFF-funded ADA of 397,663.07 for non-charter schools is based on the computed average of three prior years' ADA and 34,227.73 for locally-funded (affiliated) charter schools is based on the current year ADA. The 2021-22 ADA adjusted with COVID-19 attendance relief was used to calculate the average of the three prior years' ADA for 2022-23.¹
4. Estimated unduplicated pupil count (UPC) and three-year rolling average unduplicated pupil percentage (UPP) of 322,228 and 85.78% for non-charter schools (including County Program students) and 17,980 and 47.19% on average for locally-funded (affiliated) charter schools.
5. Education Protection Account (EPA) portion of LCFF of \$874.4 million to be spent for instruction.
6. LCFF supplemental and concentration expenditure of \$1,551.2 million.¹
7. State Special Education (AB 602) funding reflects increased base rate of \$820 per ADA.
8. Lottery unrestricted rate per ADA is estimated at \$163 per ADA. Restricted (Proposition 20) rate per ADA is estimated at \$65 per ADA.
9. The District estimates to receive approximately \$1.8 billion from the American Rescue Plan (ARP) Act - Elementary and Secondary School Emergency Relief (ESSER) III and approximately \$480.0 million from the Expanded Learning Opportunities Program.¹
10. One-time State funding for the Learning Recovery Block Grant and for the Arts, Music, and Instructional Materials Discretionary Block Grant, of approximately \$667.0 million and \$255.6 million, respectively.¹
11. A net enrollment decline of 17,852 from 2021-22 for non-charter and locally-funded (affiliated) charter schools. Direct-funded (independent) charter school enrollment increased by 1,116.

¹ Updated to reflect impact of the Enacted State Budget.

12. Funding for employee health and medical benefits at the per participant rate set forth in the 2022-2023 Health and Welfare agreement.¹
13. Contribution to the Other Post-Employment Benefit Plans (OPEB) Trust of \$211 million.
14. Increase of 2.18% in California State Teachers' Retirement System (CalSTRS) rates for 2022-23 from 16.92% to 19.10%.
15. Increase of 2.46% in California Public Employees' Retirement System (CalPERS) rates for 2022-23 from 22.91% to 25.37%.

Summary of Selected Employee Benefits in General Fund Regular Programs¹:

(in millions)	2021-22	2022-23	2023-24	2024-25
CalSTRS (Employer)	\$504.8	\$661.0	\$591.7	\$548.0
CalSTRS (On Behalf) ²	\$305.5	\$305.5	\$305.5	\$305.5
CalPERS	\$210.2	\$311.0	\$272.6	\$254.6
Health and Welfare	\$908.2	\$915.6	\$932.1	\$941.9
Workers' Compensation	\$102.9	\$104.3	\$98.6	\$84.5
OPEB Trust	\$0.0	\$211.0	\$211.0	\$211.0

16. A California Consumer Price Index (CPI) of 5.75% on other operating expenditures, except utilities which is projected to increase by 1.44%.¹
17. The District anticipates using monies received from ESSER II, ESSER III, and Expanded Learning Opportunities Program for schools, operations, and continuity of learning of \$2.75 billion for 2022-23.¹
18. Ongoing and major maintenance resources totaling \$290.4 million, reflecting approximately 3% of budgeted General Fund expenditures and other financing uses, excluding CalSTRS on Behalf expenditures and COVID-19 expenditures related to ESSER II and ESSER III.¹
19. Cafeteria Program support of \$9.3 million (\$9.3 million in General Fund for unallowed expenses in Cafeteria Fund) and Child Development support of \$11.4 million.¹
20. Contribution from all funds of \$126.4 million to the Workers' Compensation fund. Inclusion of total Workers' Compensation actuarially determined funded liability of \$443.9 million.

² State funding portion of the CalSTRS pension liability; this includes a corresponding revenue from the State.

21. Inclusion of bond measure, debt service, COPs proceeds funds and other financing sources/uses.

Summary of Selected Other Operating Costs in General Fund Regular Program¹
(Updated)

(in millions)	2021-22	2022-23	2023-24	2024-25
Utilities	\$140.2	\$142.2	\$142.2	\$142.2
Maintenance (RRGM)	\$235.8	\$290.4	\$274.2	\$264.5
Debt Service ³	\$13.3	\$16.3	\$15.6	\$15.0
Child Development Fund Support	\$8.0	\$11.4	\$38.1	\$32.3
Cafeteria Support*	\$0.0	\$0.0	\$0.0	\$0.0
Liability Self-Insurance Contribution	\$69.1	\$58.2	\$66.6	\$65.3
Special Education (Net Contribution)**	\$873.5	\$925.2	\$1,007.3	\$1,013.4

* \$9.3 million of Cafeteria-related support is in General Fund for unallowed expenses in Cafeteria Fund.

**The Special Education Support is still inclusive of the LCFF base revenue and does not assume any disproportionality finding in the outyears.

22. The District anticipates using monies received from Learning Recovery Block Grant and Arts, Music, and Instructional Materials Discretionary Block Grant of \$111.2 million and \$63.9 million, respectively, for 2022-23.¹
23. A Reserve for Economic Uncertainties totaling \$240.2 million, reflecting the statutory 2% budgeted expenditure requirement and other financing uses.¹
24. Inclusion of 2022-23 beginning balances in the General Fund and other funds, reflecting the updated estimated actual ending balance as of June 30, 2021, which includes expenditures related to COVID-19.
25. Estimated 2022-23 ending balances for the General Fund and other funds, reflecting the difference between estimated 2022-23 revenue and expenditure levels.
26. Commitment of portions of the General Fund ending balance for inflation protection.
27. Authority to transfer amounts, as necessary, to implement technical adjustments related to the 2022-23 budget.
28. Authority to implement new 2022-23 revenues, if any, and increase budgeted appropriations accordingly.

³ Debt Service is comprised of \$10.7 million in principal and \$5.6 million in interest payments. It is mostly attributable to Administration Building Projects (2012A&B) and Refunding Lease (2020A). The total debt service for all District funds is \$16.3 million.

29. No set-aside for potential disproportionality finding for 2022-23.

30. A transfer from the Community Redevelopment Agency Fund to repay the General Fund initially allocated for the Ongoing and Major Maintenance resources of \$30 million.

2023-24 and 2024-25 Fiscal Years:

1. Based on the School Services of California's Financial Projection Dartboard on the 2022-23 Enacted State Budget, the 2023-24 and 2024-25 Local Control Funding Formula (LCFF) revenue calculation assumes the following:¹

	2021-22	2022-23	2023-24	2024-25
Statutory COLA	1.70%	6.56%	5.38%	4.02%
LCFF Funded COLA	5.07%*	12.84%	5.38%	4.02%

* Mega COLA

2. LCFF-funded ADA of 371,169.12 and 339,617.11 after using the average of the three prior years' ADA for non-charter schools in 2023-24 and 2024-25, respectively and 32,715.92 and 31,388.67 for locally-funded (affiliated) charter schools in 2023-24 and 2024-25, respectively. The 2021-22 ADA adjusted with COVID-19 attendance relief was used to calculate the average of the three prior years' ADA for the 2023-24 and 2024-25 Funded ADA.¹
3. For 2023-24 and 2024-25, three-year rolling average of 85.56% on both years for non-charter schools (includes County Program students), 47.21% and 47.50% on average for locally-funded (affiliated) charter schools. Estimated unduplicated pupil count of 307,894 and 295,442 for non-charter schools, for 2023-24 and 2024-25 respectively. Estimated unduplicated pupil count of 17,187 and 16,493 for locally-funded (affiliated) charter schools for 2023-24 and 2024-25, respectively.
4. EPA portion of the LCFF revenue of \$874.4 million in both 2023-24 and 2024-25, for instruction.
5. District spending on supplemental and concentration of \$1,859.1 million and \$1,475.4 million in 2023-24 and 2024-25, respectively.¹
6. For 2023-24 and 2024-25, 5.38% and 4.02% statutory COLA on the State portion of Special Education (AB 602 funding).
7. Statutory COLA of 5.38% for 2023-24 and 4.02% for 2024-25 for categorical programs outside of LCFF.

8. For 2023-24, an enrollment decline of 18,284 for non-charter and locally-funded (affiliated) charter schools; direct-funded (independent) charter school enrollment is estimated to increase by 1,420. For 2024-25, an enrollment decline of 15,952 for non-charter and locally-funded (affiliated) charter schools; direct-funded (independent) charter school enrollment is estimated to increase by 1,210.
 9. CPI of 2.58% in 2023-24 and 2.20% in 2024-25 on other operating expenditures, except utilities which are projected to remain the same for each fiscal year.¹
 10. No change in CalSTRS rates for 2023-24 and 2024-25 for estimated rates of 19.10% for both years.
 11. Decrease in CalPERS rate of 0.17% and 0.60% for 2023-24 and 2024-25, respectively, for estimated rates of 25.2% and 24.6%.
 12. Funding for employee health and medical benefits at the per participant rate pursuant to the 2022-2023 Health and Welfare agreement.¹
 13. OPEB contribution in 2023-24 and 2024-25 of \$211 million each for both years.
 14. The District anticipates using monies received from ESSER III and Expanded Learning Opportunities Program for schools, operations, and continuity of learning of \$773.0 million and \$480.0 million for 2023-24 and 2024-25, respectively.¹
 15. Ongoing and major maintenance resources of \$274.2 million in 2023-24 and \$264.5 million in 2024-25 reflect 3% of General Fund estimated expenditures and other financing uses, excluding CalSTRS State on Behalf expenditures and COVID-19 expenditures related to ESSER III.¹
 16. The District anticipates using monies received from Learning Recovery Block Grant and Arts, Music, and Instructional Materials Discretionary Block Grant of \$111.2 million and \$63.9 million, respectively, for 2023-24 and 2024-25.¹
 17. A Reserve for Economic Uncertainties totaling \$194.8 million and \$182.5 million for 2023-24 and 2024-25, respectively, reflecting the statutory 2% budgeted expenditure requirement and other financing uses.¹
 18. Inclusion of the 2022-23 unassigned/unappropriated ending balances in the General Fund of \$370.4 million results in an unassigned/unappropriated ending balance of \$356.2 million in 2024-25.¹
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Major Budget Assumption Changes Between June Adopted Budget and August Revised Budget
(Amounts in Millions)

Budget Assumption	June Adopted Budget	Adjustments	August Revised Budget
Local Control Funding Formula (LCFF) Additional Investments	6.56% (statutory COLA)		12.84% (6.56% statutory COLA plus 6.28% additional investments)
2022-23	\$204	\$328	\$532
2023-24	317	322	639
2024-25	335	309	643
COVID-19 ADA Relief			
2022-23	0	101	101
2023-24	0	106	106
2024-25	0	111	111
Supplemental and Concentration Expenditure			
2022-23	1,438	113	1,551
2023-24	1,738	121	1,859
2024-25	1,343	132	1,475
Learning Recovery Block Grant			
2022-23 Revenue	0	667	667
2022-23 Expenditure	0	111	111
2023-24 Expenditure	0	111	111
2024-25 Expenditure	0	111	111
Arts, Music, and Instructional Materials Discretionary Block Grant			
2022-23 Revenue	0	256	256
2022-23 Expenditure	0	64	64
2023-24 Expenditure	0	64	64
2024-25 Expenditure	0	64	64
Committed Fund Balance for Inflation Protection			
2022-23	0	245	245
2023-24 (Non-cumulative)	0	288	288
2024-25 (Non-cumulative)	\$0	\$268	\$268

At such time the Los Angeles County Office of Education dashboard is materially different from below School Services of California, Inc., an updated dashboard shall be published.

SSC School District and Charter School Financial Projection Dartboard 2022-23 Enacted State Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the 2022–23 Enacted State Budget. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2021-22	2022-23	2023-24	2024-25	2025-26
Department of Finance Statutory COLA ¹	1.70%	6.56%	5.38%	4.02%	3.72%
Planning COLA	5.07% ²	6.56%	5.38%	4.02%	3.72%

LCFF GRADE SPAN FACTORS FOR 2022-23				
Entitlement Factors per ADA*	K-3	4-6	7-8	9-12
2021-22 Base Grants	\$8,093	\$8,215	\$8,458	\$9,802
Statutory COLA of 6.56%	\$531	\$539	\$555	\$643
Additional LCFF Investment of 6.28% ³	\$508	\$516	\$531	\$616
2022-23 Base Grants	\$9,132	\$9,270	\$9,544	\$11,061
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$950	–	–	\$288
2022-23 Adjusted Base Grants ⁴	\$10,082	\$9,270	\$9,544	\$11,349

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2021-22	2022-23	2023-24	2024-25	2025-26
California CPI		6.56%	5.75%	2.58%	2.20%	2.38%
California Lottery	Unrestricted per ADA	\$176.94	\$170	\$170	\$170	\$170
	Restricted per ADA	\$81.94	\$67	\$67	\$67	\$67
Mandate Block Grant (District)	Grades K-8 per ADA	\$32.79	\$34.94	\$36.82	\$38.30	\$39.72
	Grades 9-12 per ADA	\$63.17	\$67.31	\$70.93	\$73.78	\$76.52
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$17.21	\$18.34	\$19.33	\$20.11	\$20.86
	Grades 9-12 per ADA	\$47.84	\$50.98	\$53.72	\$55.88	\$57.96
Interest Rate for Ten-Year Treasuries		2.08%	3.20%	2.85%	2.68%	2.80%
CalSTRS Employer Rate ⁵		16.92%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁵		22.91%	25.37%	25.20%	24.60%	23.70%
Unemployment Insurance Rate ⁶		0.50%	0.50%	0.20%	0.20%	0.20%
Minimum Wage ⁷		\$15.00	\$15.50	\$16.00	\$16.40	\$16.80

STATE MINIMUM RESERVE REQUIREMENTS	
Reserve Requirement	District ADA Range
The greater of 5% or \$76,000	0 to 300
The greater of 4% or \$76,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

¹Applies to Special Education, Child Nutrition, Foster Youth, Adults in Correctional Facilities Program, American Indian Education Centers/American Indian Early Childhood Education, and Mandate Block Grant.

²Amount represents the 2021-22 statutory COLA of 1.70% plus an augmentation of 1.00%, compounded with the 2020-21 unfunded statutory COLA of 2.31%.

³Percentage is separate and distinct from the statutory COLA and codified in Education Code Section 42238.02(d)(5)

⁴Additional funding is provided for students who are designated as eligible for free and reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

⁵California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates in 2021-22 were brought down by a prior year \$2.3 billion payment from the state of California. Rates in the following years are subject to change based on determination by the respective governing boards.

⁶Unemployment rate in 2021-22 and 2022-23 are final based on the 2021 Enacted State Budget, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2)

⁷Minimum wage increases are effective January 1 of the respective year.

**LOS ANGELES UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

RESOLUTION TO COMMIT FUND BALANCE FOR THE 2022-23 FISCAL YEAR

WHEREAS, the Governmental Standards Accounting Board (GASB) has issued Statement No. 54 (GASB 54), establishing the category of committed fund balance;

WHEREAS, the Los Angeles Unified School District is required to comply with GASB 54 reporting requirements;

WHEREAS, the committed fund balance classification reflects amounts subject to specific internal constraints self-imposed by the Board;

WHEREAS, once the committed fund-balance constraints are imposed, it requires the constraint to be revised, removed, or redirected for other purposes by the Board in the same manner as the Board originally approved the commitment; and

WHEREAS, the Board has determined it has specific needs that it elects to fund with portions of its General Fund ending fund balance.

NOW, THEREFORE, BE IT RESOLVED, that the Los Angeles Unified School District Board of Education, hereby commits to utilizing portions of its general fund ending balance, as indicated by the committed fund classification in its financial statements, for the following purposes:

Purpose	Justification	Estimated Amounts (in millions)
Inflation Protection	Funds set-aside to protect LA Unified from economic uncertainties	\$801

BE IT FURTHER RESOLVED, that such funds cannot be used for any purposes other than directed above, unless the Board adopts a successor resolution to revise or remove the constraint, or otherwise redirect the funds for other purposes.

BE IT FURTHER RESOLVED, that the District's Superintendent, or designee, is hereby authorized and directed to finalize the amounts to be committed for the purposes directed above for fiscal year 2022-23.

Approved, passed and adopted by the Board of Education of the Los Angeles Unified School District on the 30th day of August 2022:

AYES: _____

NOES: _____

ABSTENTIONS: _____

Kelly Gonez, President of the Governing Board of the
Los Angeles Unified School District

Attested to:

Michael McLean, Clerk of the Governing Board of the
Los Angeles Unified School District



**Los Angeles County
Office of Education**

Serving Students ■ Supporting Communities ■ Leading Educators

Budget Adjustment Summary K-12/ROPs/JPA's

PERIOD AFFECTED:

- ☒ Adopted Budget
☐ First Interim
☐ Second Interim
☐ Third Interim
☐ Unaudited Actuals

Submit via e-mail a copy of the signed form.

DISTRICT NUMBER 64733	GL JOURNAL ID NUMBER BR 23 007	FUND NUMBER 01.0
FISCAL YEAR 22-23	FUND NAME GENERAL FUND-UNRESTRICTED	<input checked="" type="checkbox"/> Unrestricted <input type="checkbox"/> Restricted

DATE OF SUMMARY 08/11/2022	NAME OF SCHOOL DISTRICT LOS ANGELES UNIFIED SCHOOL DISTRICT
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A. Revenues/Other Financing Sources	Object Code	Specific Object Code	Specific Resource Code	Budget Adjustment Increase (Decrease)
1. LCFF Sources	8010-8099			\$ 461,953,240.00
2. Federal Revenue	8100-8299			0.00
3. Other State Revenue	8300-8599			0.00
4. Other Local Revenue	8600-8799			0.00
5. Interfund Transfers In	8900-8929			0.00
6. All Other Financing Sources	8930-8979			0.00
7. Contributions	8980-8999			-9,109,000.00
8. Total Revenues/Other Financing Sources				\$ 452,844,240.00

B. Expenditures/Other Financing Uses	Object Code	Resource Code (Optional)	Budget Adjustment Increase (Decrease)
1. Certificated Personnel Salaries	1000-1999		\$ 6,993,839.00
2. Classified Personnel Salaries	2000-2999		29,073,937.00
3. Employee Benefits	3000-3999		18,134,098.00
4. Books and Supplies	4000-4999		160,535,812.00
5. Services and Other Operating Expenditures	5000-5999		-361,825.00
6. Capital Outlay	6000-6999		-57,561.00
7. Tuition	7100-7199		0.00
8. Interagency Transfers Out	7200-7299		0.00
9. Transfers of Indirect Costs	7300-7399		-4,252,690.00
10. Debt Service	7430-7439		0.00
11. Interfund Transfers Out	7600-7629		-8,004,998.00
12. All Other Financing Uses	7630-7699		0.00
13. Total Expenditures/Other Financing Uses			\$ 202,060,612.00

C. Subtotal A8 - B13 [This amount will Increase (Decrease) Ending Fund Balance]	\$ 250,783,628.00
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NOTES: Line A5 - Interfund Transfers In and Line B11 - Interfund Transfers Out must equal.
Line A7 - Contributions must net to zero at the total fund level.

297-D2

D. Narrative Explanation for this Revision - Must be Completed

Reflect adjustments based on updated information from the Enacted State Budget and budget amendments adopted by the Board

E. School District Certification - Must be Completed

NAME OF SCHOOL DISTRICT CONTACT PERSON Gi Lee		TELEPHONE NUMBER OF CONTACT PERSON (213) 241-2190		EMAIL ADDRESS OF CONTACT PERSON gi.lee@lausd.net	
DATE OF BOARD APPROVAL Brd report 366-21/22 06/21/22	SIGNATURE OF AUTHORIZED SIGNATORY OR DESIGNEE OF THE BOA 		PRINT NAME AND TITLE Reyes, Victoria Deputy Budget Director		DATE SIGNED August 12, 2022

Submit one (1) copy via e-mail: SFSAccountingGroup@laoe.edu



**Los Angeles County
Office of Education**

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Budget Adjustment Summary K-12/ROPs/JPA's

PERIOD AFFECTED:

☒ Adopted Budget

☐ First Interim

☐ Second Interim

☐ Third Interim

☐ Unaudited Actuals

Submit via e-mail a copy of the signed form.

DISTRICT NUMBER 64733	GL JOURNAL ID NUMBER BR 23 007	FUND NUMBER 01.0
FISCAL YEAR 22-23	FUND NAME GENERAL FUND-RESTRICTED	<input type="checkbox"/> Unrestricted <input checked="" type="checkbox"/> Restricted

DATE OF SUMMARY 08/11/2022	NAME OF SCHOOL DISTRICT LOS ANGELES UNIFIED SCHOOL DISTRICT
-------------------------------	--

A. Revenues/Other Financing Sources	Object Code	Specific Object Code	Specific Resource Code	Budget Adjustment Increase (Decrease)
1. LCFF Sources	8010-8099			\$ 0.00
2. Federal Revenue	8100-8299			0.00
3. Other State Revenue	8300-8599			867,135,154.00
4. Other Local Revenue	8600-8799			0.00
5. Interfund Transfers In	8900-8929			0.00
6. All Other Financing Sources	8930-8979			0.00
7. Contributions	8980-8999			9,109,000.00
8. Total Revenues/Other Financing Sources				\$ 876,244,154.00

B. Expenditures/Other Financing Uses	Object Code	Resource Code (Optional)	Budget Adjustment Increase (Decrease)
1. Certificated Personnel Salaries	1000-1999		\$ 36,343.00
2. Classified Personnel Salaries	2000-2999		520,607.00
3. Employee Benefits	3000-3999		455,800.00
4. Books and Supplies	4000-4999		100,251,595.00
5. Services and Other Operating Expenditures	5000-5999		-151,512.00
6. Capital Outlay	6000-6999		0.00
7. Tuition	7100-7199		0.00
8. Interagency Transfers Out	7200-7299		0.00
9. Transfers of Indirect Costs	7300-7399		448,190.00
10. Debt Service	7430-7439		0.00
11. Interfund Transfers Out	7600-7629		0.00
12. All Other Financing Uses	7630-7699		0.00
13. Total Expenditures/Other Financing Uses			\$ 101,561,023.00

C. Subtotal A8 - B13 [This amount will Increase (Decrease) Ending Fund Balance]	\$ 774,683,131.00
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NOTES: Line A5 - Interfund Transfers In and Line B11 - Interfund Transfers Out must equal.
Line A7 - Contributions must net to zero at the total fund level.

D. Narrative Explanation for this Revision - Must be Completed

297-D4

Reflect adjustments based on updated information from the Enacted State Budget and budget amendments adopted by the Board

E. School District Certification - Must be Completed

NAME OF SCHOOL DISTRICT CONTACT PERSON Gi Lee		TELEPHONE NUMBER OF CONTACT PERSON (213) 241-2190	EMAIL ADDRESS OF CONTACT PERSON gi.lee@lausd.net	
DATE OF BOARD APPROVAL Brd report 366-21/22 06/21/22	SIGNATURE OF AUTHORIZED SIGNATORY OR DESIGNEE OF THE BOARD 	PRINT NAME AND TITLE Reyes, Victoria Deputy Budget Director		DATE SIGNED August 12, 2022

Submit one (1) copy via e-mail: SFSAccountingGroup@lacoed.edu



**Los Angeles County
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Budget Adjustment Summary K-12/ROPs/JPA's

PERIOD AFFECTED:

☒ Adopted Budget

☐ First Interim

☐ Second Interim

☐ Third Interim

☐ Unaudited Actuals

Submit via e-mail a copy of the signed form.

DISTRICT NUMBER 64733	GL JOURNAL ID NUMBER BR 23 007	FUND NUMBER 11.0
FISCAL YEAR 22-23	FUND NAME ADULT EDUCATION FUND	<input type="checkbox"/> Unrestricted <input checked="" type="checkbox"/> Restricted

DATE OF SUMMARY 08/11/2022	NAME OF SCHOOL DISTRICT LOS ANGELES UNIFIED SCHOOL DISTRICT
-------------------------------	--

A. Revenues/Other Financing Sources	Object Code	Specific Object Code	Specific Resource Code	Budget Adjustment Increase (Decrease)
1. LCFF Sources	8010-8099			\$ 0.00
2. Federal Revenue	8100-8299			0.00
3. Other State Revenue	8300-8599			0.00
4. Other Local Revenue	8600-8799			0.00
5. Interfund Transfers In	8900-8929			0.00
6. All Other Financing Sources	8930-8979			0.00
7. Contributions	8980-8999			0.00
8. Total Revenues/Other Financing Sources				\$ 0.00

B. Expenditures/Other Financing Uses	Object Code	Resource Code (Optional)	Budget Adjustment Increase (Decrease)
1. Certificated Personnel Salaries	1000-1999		\$ 31,039.00
2. Classified Personnel Salaries	2000-2999		664,808.00
3. Employee Benefits	3000-3999		394,124.00
4. Books and Supplies	4000-4999		-1,159,896.00
5. Services and Other Operating Expenditures	5000-5999		0.00
6. Capital Outlay	6000-6999		0.00
7. Tuition	7100-7199		0.00
8. Interagency Transfers Out	7200-7299		0.00
9. Transfers of Indirect Costs	7300-7399		51,619.00
10. Debt Service	7430-7439		0.00
11. Interfund Transfers Out	7600-7629		0.00
12. All Other Financing Uses	7630-7699		0.00
13. Total Expenditures/Other Financing Uses			\$ -18,306.00

C. Subtotal A8 - B13 [This amount will Increase (Decrease) Ending Fund Balance]	\$ 18,306.00
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NOTES: Line A5 - Interfund Transfers In and Line B11 - Interfund Transfers Out must equal.
Line A7 - Contributions must net to zero at the total fund level.

D. Narrative Explanation for this Revision - Must be Completed

297-D6

Reflect adjustments based on updated information from the Enacted State Budget and budget amendments adopted by the Board

E. School District Certification - Must be Completed

NAME OF SCHOOL DISTRICT CONTACT PERSON		TELEPHONE NUMBER OF CONTACT PERSON		EMAIL ADDRESS OF CONTACT PERSON	
Gi Lee		(213) 241-2190		gi.lee@lausd.net	
DATE OF BOARD APPROVAL	SIGNATURE OF AUTHORIZED SIGNATORY OR DESIGNEE OF THE BOARD		PRINT NAME AND TITLE		DATE SIGNED
Brd report 366-21/22 06/21/22			Reyes, Victoria Deputy Budget Director		August 12, 2022

Submit one (1) copy via e-mail: SFSAccountingGroup@lacoed.edu



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Budget Adjustment Summary K-12/ROPs/JPA's

PERIOD AFFECTED:

☒ Adopted Budget

☐ First Interim

☐ Second Interim

☐ Third Interim

☐ Unaudited Actuals

297-D7

Submit via e-mail a copy of the signed form.

DISTRICT NUMBER 64733	GL JOURNAL ID NUMBER BR 23 007	FUND NUMBER 12.0
FISCAL YEAR 22-23	FUND NAME CHILD DEVELOPMENT FUND	<input type="checkbox"/> Unrestricted <input checked="" type="checkbox"/> Restricted

DATE OF SUMMARY 08/11/2022	NAME OF SCHOOL DISTRICT LOS ANGELES UNIFIED SCHOOL DISTRICT
-------------------------------	--

A. Revenues/Other Financing Sources	Object Code	Specific Object Code	Specific Resource Code	Budget Adjustment Increase (Decrease)
1. LCFF Sources	8010-8099			\$ 0.00
2. Federal Revenue	8100-8299			-924,766.00
3. Other State Revenue	8300-8599			8,929,764.00
4. Other Local Revenue	8600-8799			0.00
5. Interfund Transfers In	8900-8929			-8,004,998.00
6. All Other Financing Sources	8930-8979			0.00
7. Contributions	8980-8999			0.00
8. Total Revenues/Other Financing Sources				\$ 0.00

B. Expenditures/Other Financing Uses	Object Code	Resource Code (Optional)	Budget Adjustment Increase (Decrease)
1. Certificated Personnel Salaries	1000-1999		\$ 8,359.00
2. Classified Personnel Salaries	2000-2999		242,540.00
3. Employee Benefits	3000-3999		-154,352.00
4. Books and Supplies	4000-4999		-1,056,785.00
5. Services and Other Operating Expenditures	5000-5999		171,674.00
6. Capital Outlay	6000-6999		0.00
7. Tuition	7100-7199		0.00
8. Interagency Transfers Out	7200-7299		0.00
9. Transfers of Indirect Costs	7300-7399		788,564.00
10. Debt Service	7430-7439		0.00
11. Interfund Transfers Out	7600-7629		0.00
12. All Other Financing Uses	7630-7699		0.00
13. Total Expenditures/Other Financing Uses			\$ 0.00

C. Subtotal A8 - B13 [This amount will Increase (Decrease) Ending Fund Balance]	\$ 0.00
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NOTES: Line A5 - Interfund Transfers In and Line B11 - Interfund Transfers Out must equal.
Line A7 - Contributions must net to zero at the total fund level.

297-D8

D. Narrative Explanation for this Revision - Must be Completed

Reflect adjustments based on updated information from the Enacted State Budget and budget amendments adopted by the Board

E. School District Certification - Must be Completed

NAME OF SCHOOL DISTRICT CONTACT PERSON Gi Lee	TELEPHONE NUMBER OF CONTACT PERSON (213) 241-2190	EMAIL ADDRESS OF CONTACT PERSON gi.lee@lausd.net	
DATE OF BOARD APPROVAL Brd report 366-21/22 06/21/22	SIGNATURE OF AUTHORIZED SIGNATORY OR DESIGNEE OF THE BOARD 	PRINT NAME AND TITLE Reyes, Victoria Deputy Budget Director	DATE SIGNED August 12, 2022

Submit one (1) copy via e-mail: SFSAccountingGroup@lacoed.edu



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Office of Education**

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Budget Adjustment Summary K-12/ROPs/JPA's

PERIOD AFFECTED:

☒ Adopted Budget

☐ First Interim

☐ Second Interim

☐ Third Interim

☐ Unaudited Actuals

297-D9

Submit via e-mail a copy of the signed form.

DISTRICT NUMBER 64733	GL JOURNAL ID NUMBER BR 23 007	FUND NUMBER 13.0
FISCAL YEAR 22-23	FUND NAME CAFETERIA FUND	<input type="checkbox"/> Unrestricted <input checked="" type="checkbox"/> Restricted

DATE OF SUMMARY 08/11/2022	NAME OF SCHOOL DISTRICT LOS ANGELES UNIFIED SCHOOL DISTRICT
-------------------------------	--

A. Revenues/Other Financing Sources	Object Code	Specific Object Code	Specific Resource Code	Budget Adjustment Increase (Decrease)
1. LCFF Sources	8010-8099			\$ 0.00
2. Federal Revenue	8100-8299			86,919,494.00
3. Other State Revenue	8300-8599			45,724,299.00
4. Other Local Revenue	8600-8799			0.00
5. Interfund Transfers In	8900-8929			0.00
6. All Other Financing Sources	8930-8979			0.00
7. Contributions	8980-8999			0.00
8. Total Revenues/Other Financing Sources				\$ 132,643,793.00

B. Expenditures/Other Financing Uses	Object Code	Resource Code (Optional)	Budget Adjustment Increase (Decrease)
1. Certificated Personnel Salaries	1000-1999		\$ 0.00
2. Classified Personnel Salaries	2000-2999		1,101,695.00
3. Employee Benefits	3000-3999		867,417.00
4. Books and Supplies	4000-4999		66,566,104.00
5. Services and Other Operating Expenditures	5000-5999		89,122.00
6. Capital Outlay	6000-6999		0.00
7. Tuition	7100-7199		0.00
8. Interagency Transfers Out	7200-7299		0.00
9. Transfers of Indirect Costs	7300-7399		2,964,317.00
10. Debt Service	7430-7439		0.00
11. Interfund Transfers Out	7600-7629		0.00
12. All Other Financing Uses	7630-7699		0.00
13. Total Expenditures/Other Financing Uses			\$ 71,588,655.00


C. Subtotal A8 - B13 [This amount will Increase (Decrease) Ending Fund Balance]	\$ 61,055,138.00
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NOTES: Line A5 - Interfund Transfers In and Line B11 - Interfund Transfers Out must equal.
Line A7 - Contributions must net to zero at the total fund level.

D. Narrative Explanation for this Revision - Must be Completed

Reflect adjustments based on updated information from the Enacted State Budget and budget amendments adopted by the Board

E. School District Certification - Must be Completed

NAME OF SCHOOL DISTRICT CONTACT PERSON Gi Lee		TELEPHONE NUMBER OF CONTACT PERSON (213) 241-2190		EMAIL ADDRESS OF CONTACT PERSON gi.lee@lausd.net	
DATE OF BOARD APPROVAL Brd report 366-21/22 06/21/22	SIGNATURE OF AUTHORIZED SIGNATORY OR DESIGNEE OF THE BOARD 		PRINT NAME AND TITLE Reyes, Victoria Deputy Budget Director		DATE SIGNED August 12, 2022

Submit one (1) copy via e-mail: SFSAccountingGroup@laoe.edu



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Budget Adjustment Summary K-12/ROPs/JPA's

PERIOD AFFECTED:

☒ Adopted Budget

☐ First Interim

☐ Second Interim

☐ Third Interim

☐ Unaudited Actuals

Submit via e-mail a copy of the signed form.

DISTRICT NUMBER 64733	GL JOURNAL ID NUMBER BR 23 007	FUND NUMBER 21.5
FISCAL YEAR 22-23	FUND NAME BUILDING FUND - MEASURE Q	<input type="checkbox"/> Unrestricted <input checked="" type="checkbox"/> Restricted

DATE OF SUMMARY 08/11/2022	NAME OF SCHOOL DISTRICT LOS ANGELES UNIFIED SCHOOL DISTRICT
-------------------------------	--

A. Revenues/Other Financing Sources	Object Code	Specific Object Code	Specific Resource Code	Budget Adjustment Increase (Decrease)
1. LCFF Sources	8010-8099			\$ 0.00
2. Federal Revenue	8100-8299			0.00
3. Other State Revenue	8300-8599			0.00
4. Other Local Revenue	8600-8799			0.00
5. Interfund Transfers In	8900-8929			0.00
6. All Other Financing Sources	8930-8979			0.00
7. Contributions	8980-8999			0.00
8. Total Revenues/Other Financing Sources			\$	0.00

B. Expenditures/Other Financing Uses	Object Code	Resource Code (Optional)	Budget Adjustment Increase (Decrease)
1. Certificated Personnel Salaries	1000-1999		\$ 0.00
2. Classified Personnel Salaries	2000-2999		0.00
3. Employee Benefits	3000-3999		146,514.00
4. Books and Supplies	4000-4999		0.00
5. Services and Other Operating Expenditures	5000-5999		0.00
6. Capital Outlay	6000-6999		-146,514.00
7. Tuition	7100-7199		0.00
8. Interagency Transfers Out	7200-7299		0.00
9. Transfers of Indirect Costs	7300-7399		0.00
10. Debt Service	7430-7439		0.00
11. Interfund Transfers Out	7600-7629		0.00
12. All Other Financing Uses	7630-7699		0.00
13. Total Expenditures/Other Financing Uses			\$ 0.00


C. Subtotal A8 - B13 [This amount will Increase (Decrease) Ending Fund Balance]	\$ 0.00
--	---------

NOTES: Line A5 - Interfund Transfers In and Line B11 - Interfund Transfers Out must equal.
Line A7 - Contributions must net to zero at the total fund level.

D. Narrative Explanation for this Revision - Must be Completed

Reflect adjustments based on updated information from the Enacted State Budget and budget amendments adopted by the Board

E. School District Certification - Must be Completed

NAME OF SCHOOL DISTRICT CONTACT PERSON Gi Lee		TELEPHONE NUMBER OF CONTACT PERSON (213) 241-2190	EMAIL ADDRESS OF CONTACT PERSON gi.lee@lausd.net	
DATE OF BOARD APPROVAL Brd report 366-21/22 06/21/22	SIGNATURE OF AUTHORIZED SIGNATORY OR DESIGNEE OF THE BOARD 	PRINT NAME AND TITLE Reyes, Victoria Deputy Budget Director		DATE SIGNED August 12, 2022

Submit one (1) copy via e-mail: SFSAccountingGroup@laoe.edu



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Budget Adjustment Summary K-12/ROPs/JPA's

PERIOD AFFECTED:

- ☒ Adopted Budget
☐ First Interim
☐ Second Interim
☐ Third Interim
☐ Unaudited Actuals

Submit via e-mail a copy of the signed form.

DISTRICT NUMBER 64733	GL JOURNAL ID NUMBER BR 23 007	FUND NUMBER 25.0
FISCAL YEAR 22-23	FUND NAME CAPITAL FACILITIES FUND	<input type="checkbox"/> Unrestricted <input checked="" type="checkbox"/> Restricted

DATE OF SUMMARY 08/11/2022	NAME OF SCHOOL DISTRICT LOS ANGELES UNIFIED SCHOOL DISTRICT
-------------------------------	--

A. Revenues/Other Financing Sources	Object Code	Specific Object Code	Specific Resource Code	Budget Adjustment Increase (Decrease)
1. LCFF Sources	8010-8099			\$ 0.00
2. Federal Revenue	8100-8299			0.00
3. Other State Revenue	8300-8599			0.00
4. Other Local Revenue	8600-8799			0.00
5. Interfund Transfers In	8900-8929			0.00
6. All Other Financing Sources	8930-8979			0.00
7. Contributions	8980-8999			0.00
8. Total Revenues/Other Financing Sources			\$	0.00

B. Expenditures/Other Financing Uses	Object Code	Resource Code (Optional)	Budget Adjustment Increase (Decrease)
1. Certificated Personnel Salaries	1000-1999		\$ 0.00
2. Classified Personnel Salaries	2000-2999		0.00
3. Employee Benefits	3000-3999		569.00
4. Books and Supplies	4000-4999		0.00
5. Services and Other Operating Expenditures	5000-5999		0.00
6. Capital Outlay	6000-6999		-569.00
7. Tuition	7100-7199		0.00
8. Interagency Transfers Out	7200-7299		0.00
9. Transfers of Indirect Costs	7300-7399		0.00
10. Debt Service	7430-7439		0.00
11. Interfund Transfers Out	7600-7629		0.00
12. All Other Financing Uses	7630-7699		0.00
13. Total Expenditures/Other Financing Uses			\$ 0.00


C. Subtotal A8 - B13 [This amount will Increase (Decrease) Ending Fund Balance]	\$ 0.00
--	---------

NOTES: Line A5 - Interfund Transfers In and Line B11 - Interfund Transfers Out must equal.
Line A7 - Contributions must net to zero at the total fund level.

D. Narrative Explanation for this Revision - Must be Completed

Reflect adjustments based on updated information from the Enacted State Budget and budget amendments adopted by the Board

E. School District Certification - Must be Completed

NAME OF SCHOOL DISTRICT CONTACT PERSON Gi Lee		TELEPHONE NUMBER OF CONTACT PERSON (213) 241-2190		EMAIL ADDRESS OF CONTACT PERSON gi.lee@lausd.net	
DATE OF BOARD APPROVAL Brd report 366-21/22 06/21/22	SIGNATURE OF AUTHORIZED SIGNATORY OR DESIGNEE OF THE BOARD 		PRINT NAME AND TITLE Reyes, Victoria Deputy Budget Director		DATE SIGNED August 12, 2022

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Budget Adjustment Summary K-12/ROPs/JPA's

PERIOD AFFECTED:

- ☒ Adopted Budget
☐ First Interim
☐ Second Interim
☐ Third Interim
☐ Unaudited Actuals

Submit via e-mail a copy of the signed form.

DISTRICT NUMBER 64733	GL JOURNAL ID NUMBER BR 23 007	FUND NUMBER 40.0
FISCAL YEAR 22-23	FUND NAME SPECIAL RESERVE FUND - CRA	<input type="checkbox"/> Unrestricted <input checked="" type="checkbox"/> Restricted

DATE OF SUMMARY 08/11/2022	NAME OF SCHOOL DISTRICT LOS ANGELES UNIFIED SCHOOL DISTRICT
-------------------------------	--

A. Revenues/Other Financing Sources	Object Code	Specific Object Code	Specific Resource Code	Budget Adjustment Increase (Decrease)
1. LCFF Sources	8010-8099			\$ 0.00
2. Federal Revenue	8100-8299			0.00
3. Other State Revenue	8300-8599			0.00
4. Other Local Revenue	8600-8799			0.00
5. Interfund Transfers In	8900-8929			0.00
6. All Other Financing Sources	8930-8979			0.00
7. Contributions	8980-8999			0.00
8. Total Revenues/Other Financing Sources			\$	0.00

B. Expenditures/Other Financing Uses	Object Code	Resource Code (Optional)	Budget Adjustment Increase (Decrease)
1. Certificated Personnel Salaries	1000-1999		\$ 0.00
2. Classified Personnel Salaries	2000-2999		0.00
3. Employee Benefits	3000-3999		142.00
4. Books and Supplies	4000-4999		0.00
5. Services and Other Operating Expenditures	5000-5999		-142.00
6. Capital Outlay	6000-6999		0.00
7. Tuition	7100-7199		0.00
8. Interagency Transfers Out	7200-7299		0.00
9. Transfers of Indirect Costs	7300-7399		0.00
10. Debt Service	7430-7439		0.00
11. Interfund Transfers Out	7600-7629		0.00
12. All Other Financing Uses	7630-7699		0.00
13. Total Expenditures/Other Financing Uses			\$ 0.00


C. Subtotal A8 - B13 [This amount will Increase (Decrease) Ending Fund Balance]	\$ 0.00
--	---------

NOTES: Line A5 - Interfund Transfers In and Line B11 - Interfund Transfers Out must equal.
Line A7 - Contributions must net to zero at the total fund level.

D. Narrative Explanation for this Revision - Must be Completed

Reflect adjustments based on updated information from the Enacted State Budget and budget amendments adopted by the Board

E. School District Certification - Must be Completed

NAME OF SCHOOL DISTRICT CONTACT PERSON Gi Lee		TELEPHONE NUMBER OF CONTACT PERSON (213) 241-2190	EMAIL ADDRESS OF CONTACT PERSON gi.lee@lausd.net	
DATE OF BOARD APPROVAL Brd report 366-21/22 06/21/22	SIGNATURE OF AUTHORIZED SIGNATORY OR DESIGNEE OF THE BOARD 	PRINT NAME AND TITLE Reyes, Victoria Deputy Budget Director		DATE SIGNED August 12, 2022

Submit one (1) copy via e-mail: SFSAccountingGroup@lacoed.edu



**Los Angeles County
Office of Education**

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Budget Adjustment Summary K-12/ROPs/JPA's

PERIOD AFFECTED:

- ☒ Adopted Budget
☐ First Interim
☐ Second Interim
☐ Third Interim
☐ Unaudited Actuals

Submit via e-mail a copy of the signed form.

DISTRICT NUMBER 64733	GL JOURNAL ID NUMBER BR 23 007	FUND NUMBER 67.0
FISCAL YEAR 22-23	FUND NAME HEALTH AND WELFARE BENEFITS FUND	<input type="checkbox"/> Unrestricted <input checked="" type="checkbox"/> Restricted

DATE OF SUMMARY 08/11/2022	NAME OF SCHOOL DISTRICT LOS ANGELES UNIFIED SCHOOL DISTRICT
-------------------------------	--

A. Revenues/Other Financing Sources	Object Code	Specific Object Code	Specific Resource Code	Budget Adjustment Increase (Decrease)
1. LCFF Sources	8010-8099			\$ 0.00
2. Federal Revenue	8100-8299			0.00
3. Other State Revenue	8300-8599			0.00
4. Other Local Revenue	8600-8799			8,599,120.00
5. Interfund Transfers In	8900-8929			0.00
6. All Other Financing Sources	8930-8979			0.00
7. Contributions	8980-8999			0.00
8. Total Revenues/Other Financing Sources				\$ 8,599,120.00

B. Expenditures/Other Financing Uses	Object Code	Resource Code (Optional)	Budget Adjustment Increase (Decrease)
1. Certificated Personnel Salaries	1000-1999		\$ 0.00
2. Classified Personnel Salaries	2000-2999		0.00
3. Employee Benefits	3000-3999		4,254.00
4. Books and Supplies	4000-4999		0.00
5. Services and Other Operating Expenditures	5000-5999		0.00
6. Capital Outlay	6000-6999		0.00
7. Tuition	7100-7199		0.00
8. Interagency Transfers Out	7200-7299		0.00
9. Transfers of Indirect Costs	7300-7399		0.00
10. Debt Service	7430-7439		0.00
11. Interfund Transfers Out	7600-7629		0.00
12. All Other Financing Uses	7630-7699		0.00
13. Total Expenditures/Other Financing Uses			\$ 4,254.00


C. Subtotal A8 - B13 [This amount will Increase (Decrease) Ending Fund Balance]	\$ 8,594,866.00
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NOTES: Line A5 - Interfund Transfers In and Line B11 - Interfund Transfers Out must equal.
Line A7 - Contributions must net to zero at the total fund level.

D. Narrative Explanation for this Revision - Must be Completed

Reflect adjustments based on updated information from the Enacted State Budget and budget amendments adopted by the Board

E. School District Certification - Must be Completed

NAME OF SCHOOL DISTRICT CONTACT PERSON Gi Lee		TELEPHONE NUMBER OF CONTACT PERSON (213) 241-2190	EMAIL ADDRESS OF CONTACT PERSON gi.lee@lausd.net	
DATE OF BOARD APPROVAL Brd report 366-21/22 06/21/22	SIGNATURE OF AUTHORIZED SIGNATORY OR DESIGNEE OF THE BOARD 	PRINT NAME AND TITLE Reyes, Victoria Deputy Budget Director		DATE SIGNED August 12, 2022

Submit one (1) copy via e-mail: SFSAccountingGroup@laoe.edu



**Los Angeles County
Office of Education**

Serving Students ■ Supporting Communities ■ Leading Educators

Budget Adjustment Summary K-12/ROPs/JPA's

PERIOD AFFECTED:

- ☒ Adopted Budget
☐ First Interim
☐ Second Interim
☐ Third Interim
☐ Unaudited Actuals

Submit via e-mail a copy of the signed form.

DISTRICT NUMBER 64733	GL JOURNAL ID NUMBER BR 23 007	FUND NUMBER 67.1
FISCAL YEAR 22-23	FUND NAME WORKERS' COMPENSATION FUND	<input type="checkbox"/> Unrestricted <input checked="" type="checkbox"/> Restricted

DATE OF SUMMARY 08/11/2022	NAME OF SCHOOL DISTRICT LOS ANGELES UNIFIED SCHOOL DISTRICT
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A. Revenues/Other Financing Sources	Object Code	Specific Object Code	Specific Resource Code	Budget Adjustment Increase (Decrease)
1. LCFF Sources	8010-8099			\$ 0.00
2. Federal Revenue	8100-8299			0.00
3. Other State Revenue	8300-8599			0.00
4. Other Local Revenue	8600-8799			0.00
5. Interfund Transfers In	8900-8929			0.00
6. All Other Financing Sources	8930-8979			0.00
7. Contributions	8980-8999			0.00
8. Total Revenues/Other Financing Sources				\$ 0.00

B. Expenditures/Other Financing Uses	Object Code	Resource Code (Optional)	Budget Adjustment Increase (Decrease)
1. Certificated Personnel Salaries	1000-1999		\$ 0.00
2. Classified Personnel Salaries	2000-2999		0.00
3. Employee Benefits	3000-3999		2,411.00
4. Books and Supplies	4000-4999		0.00
5. Services and Other Operating Expenditures	5000-5999		0.00
6. Capital Outlay	6000-6999		0.00
7. Tuition	7100-7199		0.00
8. Interagency Transfers Out	7200-7299		0.00
9. Transfers of Indirect Costs	7300-7399		0.00
10. Debt Service	7430-7439		0.00
11. Interfund Transfers Out	7600-7629		0.00
12. All Other Financing Uses	7630-7699		0.00
13. Total Expenditures/Other Financing Uses			\$ 2,411.00


C. Subtotal A8 - B13 [This amount will Increase (Decrease) Ending Fund Balance]	\$ -2,411.00
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NOTES: Line A5 - Interfund Transfers In and Line B11 - Interfund Transfers Out must equal.
Line A7 - Contributions must net to zero at the total fund level.

D. Narrative Explanation for this Revision - Must be Completed

Reflect adjustments based on updated information from the Enacted State Budget and budget amendments adopted by the Board

E. School District Certification - Must be Completed

NAME OF SCHOOL DISTRICT CONTACT PERSON Gi Lee		TELEPHONE NUMBER OF CONTACT PERSON (213) 241-2190	EMAIL ADDRESS OF CONTACT PERSON gi.lee@lausd.net	
DATE OF BOARD APPROVAL Brd report 366-21/22 06/21/22	SIGNATURE OF AUTHORIZED SIGNATORY OR DESIGNEE OF THE BOARD 	PRINT NAME AND TITLE Reyes, Victoria Deputy Budget Director		DATE SIGNED August 12, 2022

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**Los Angeles County
Office of Education**

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Budget Adjustment Summary K-12/ROPs/JPA's

PERIOD AFFECTED:

- ☒ Adopted Budget
☐ First Interim
☐ Second Interim
☐ Third Interim
☐ Unaudited Actuals

Submit via e-mail a copy of the signed form.

DISTRICT NUMBER 64733	GL JOURNAL ID NUMBER BR 23 007	FUND NUMBER 67.2
FISCAL YEAR 22-23	FUND NAME LIABILITY SELF-INSURANCE FUND	<input type="checkbox"/> Unrestricted <input checked="" type="checkbox"/> Restricted

DATE OF SUMMARY 08/11/2022	NAME OF SCHOOL DISTRICT LOS ANGELES UNIFIED SCHOOL DISTRICT
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A. Revenues/Other Financing Sources	Object Code	Specific Object Code	Specific Resource Code	Budget Adjustment Increase (Decrease)
1. LCFF Sources	8010-8099			\$ 0.00
2. Federal Revenue	8100-8299			0.00
3. Other State Revenue	8300-8599			0.00
4. Other Local Revenue	8600-8799			0.00
5. Interfund Transfers In	8900-8929			0.00
6. All Other Financing Sources	8930-8979			0.00
7. Contributions	8980-8999			0.00
8. Total Revenues/Other Financing Sources			\$	0.00

B. Expenditures/Other Financing Uses	Object Code	Resource Code (Optional)	Budget Adjustment Increase (Decrease)
1. Certificated Personnel Salaries	1000-1999		\$ 0.00
2. Classified Personnel Salaries	2000-2999		0.00
3. Employee Benefits	3000-3999		2,978.00
4. Books and Supplies	4000-4999		0.00
5. Services and Other Operating Expenditures	5000-5999		0.00
6. Capital Outlay	6000-6999		0.00
7. Tuition	7100-7199		0.00
8. Interagency Transfers Out	7200-7299		0.00
9. Transfers of Indirect Costs	7300-7399		0.00
10. Debt Service	7430-7439		0.00
11. Interfund Transfers Out	7600-7629		0.00
12. All Other Financing Uses	7630-7699		0.00
13. Total Expenditures/Other Financing Uses			\$ 2,978.00


C. Subtotal A8 - B13 [This amount will Increase (Decrease) Ending Fund Balance]	\$ -2,978.00
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NOTES: Line A5 - Interfund Transfers In and Line B11 - Interfund Transfers Out must equal.
Line A7 - Contributions must net to zero at the total fund level.

D. Narrative Explanation for this Revision - Must be Completed

Reflect adjustments based on updated information from the Enacted State Budget and budget amendments adopted by the Board

E. School District Certification - Must be Completed

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