

# AGENDA

## LOS ANGELES COUNTY BOARD OF EDUCATION

9300 Imperial Highway, Downey, CA 90242

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

### Board Member Remote Participation:

Mrs. Andrea Foggy-Paxton, 50 West 97th Street, New York, NY 10025 – Lobby Area

TO LISTEN BY TELEPHONE: (669) 900-9128

Meeting ID: 822 2518 9839

Passcode: 241814

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No. 22: 2023-2024

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## Board Meeting

March 12, 2024

3:00 p.m.

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

- Dr. Chan
  - Dr. Johnson
  - Dr. Duardo
  - Dr. Chan
- A. Call to Order
  - B. Pledge of Allegiance
  - C. Ordering of the Agenda
  - D. Approval of the Minutes
    - 1. February 20, 2024

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

### III. PRESENTATIONS (None)

### IV. HEARINGS (None)

### V. REPORTS / STUDY TOPICS

- Ms. Garoupa
  - Ms. Andrade
- A. Assembly Bill (AB) 922 - Los Angeles County Triennial Plan for Expelled Students 2024 (Enclosure)
  - B. Report on Board Policy (BP), Administrative Regulation (AR) 0460 (Local Control and Accountability Plan), BP 0520 (Intervention in Underperforming Schools), BP 6146.1 (High School Graduation Requirements), BP 6146.4 (Differential Graduation and Competency Standards for Students with Disabilities), BP 5116.2 (Involuntary Student Transfers), BP/AR 3400 (Management of LACOE Assets/Accounts), BP/AR 3311 (Bids), BP/AR 3311.1 (Uniform Public Construction Cost Accounting Procedures), BP/AR 5131.2 (Bullying) and Board Bylaw (BB) 9321 (Closed Session) (Enclosure)

### VI. CONSENT CALENDAR RECOMMENDATIONS

- A. Acceptance of Project Funds No. 76
- B. Acceptance of Gifts No. 14

**VII. RECOMMENDATIONS**

- Ms. Kimmel           A. Approval of Second Interim Report 2023-24 With Attached Staff Report (Enclosure)
- Dr. Duardo            B. Approval of LACOE Legislative Proposal and Position Recommendation Report PRR 1.0 – March 2024

**VIII. INFORMATIONAL ITEMS**

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

Ms. Andrade           **CLOSED SESSION**

- A. Conference with Legal Counsel – Pending Litigation – One Case Pursuant to Government Code section 54956.9(a)(d)(1)
- Palmdale School District v. Los Angeles County Office of Education, et al., L.A.S.C., Case No. 24STCP00064

**IX. INTERDISTRICT AND EXPULSION APPEAL HEARINGS**

- Dr. Chan              A. Los Angeles County Board of Education’s Decision on Interdistrict Attendance Appeals (Closed Session) (Enclosure)
1. Noelle L. v. Bellflower USD
  2. Aleyna G. v. Glendora USD

Dr. Chan              **X. ADJOURNMENT**

**MINUTES**  
**LOS ANGELES COUNTY BOARD OF EDUCATION**  
**9300 Imperial Highway**  
**Downey, California 90242-2890**  
**Tuesday, February 20, 2024**

A meeting of the Los Angeles County Board of Education was held on Tuesday, February 20, 2024 at the Los Angeles County Office of Education Board Room.

**PRESENT:** Dr. Yvonne Chan, Mr. James Cross, Mrs. Andrea Foggy-Paxton, Ms. Betty Forrester, Dr. Stanley L. Johnson, Jr, Dr. Theresa Montaña, and Dr. Monte E. Perez; Student Board Members: Ms. Jimena and Ms. Jocelyn\* (*\*remote*)

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

**STUDY SESSION:** A Study Session on Head Start Policy Council was led by Dr. Maricela Ramirez, Chief Education Officer and Head Start Office team. The Study Session included information on Shared Governance, Policy Council Membership, Shared Decision-Making, and Head Start Policy Council Membership Testimonials.

The County Board had a discussion regarding this item.

The County Board thanked Dr. Ramirez and the Head Start Policy Council for their presentation and testimonials. Ms. Forrester asked staff to think about how we can expand some of the programs.

Dr. Chan encouraged the County Board to review HSPC videos.

**PRELIMINARY ACTIVITIES**

**CALL TO ORDER**

Dr. Chan called the meeting to order at 3:45 p.m.

Dr. Chan read the LACOE Land Acknowledgement.

**PLEDGE OF ALLEGIANCE**

Dr. Perez lead the Pledge of Allegiance.

**ORDERING OF THE AGENDA**

Dr. Duardo said that Expulsion Appeal No. 2324-0005 v. Alhambra Unified School District had been withdrawn.

It was **MOVED** by Mr. Cross, **SECONDED** by Dr. Johnson, and **CARRIED** to approve the Board agenda as amended.

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

**APPROVAL OF THE MINUTES -**

- February 13, 2024 – *The minutes were approved as presented.*

It was **MOVED** by Mr. Cross, **SECONDED** by Ms. Forrester, and **CARRIED** to approve the February 13, 2024 minutes as presented.

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

**COMMUNICATIONS: BOARD / SUPERINTENDENT**

Ms. Jimena said that she enjoyed attending the Academic Decathlon Awards Banquet. She also said she was excited that a LACHSA student was attending the Board meeting today and will be doing a presentation.

Ms. Forrester thanked staff for arranging for the Study Session on Head Start Policy Council.

Dr. Montañó congratulated all of the winners of the Academic Decathlon. She said it was great to see other Board Members in attendance, including Ms. Jimena and her mother.

Dr. Perez said that the PPC Committee met last and reviewed the Governor’s Budget and LAO Budget.

Dr. Perez said that there is a CSBA Budget Workshop happening in Sacramento where there will be a discussion about the Annual CCBE Conference and whether it will happen or not. The next meeting is March 15 and he will attend meeting and bring back information to the County Board.

Dr. Chan said it was great to attend the Academic Decathlon Banquet where 400+ participants attended.

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

- Dr. Duardo thanked the Board for acknowledging staff. She said that LACOE has an amazing team, from Cabinet Members, Directors, Teachers, Counselors, and staff who are in payroll and across the organization. She said it brings her joy to hear the Board acknowledge staff. Dr. Duardo said that hearing great news from the Head Start Policy Council was wonderful. It isn’t often that staff has an opportunity to hear those positive remarks. She said that sometimes we hear people that are unhappy about something, even when things are our out of LACOE’s control. Dr. Duardo thanked the Head Start Policy Council for their testimonials.

**Probation Update:**

- Dr. Duardo talked about the difficult challenges that staff has been facing with the situation with Probation. She said that on Thursday, the California Board on State and Community Corrections found that Los Padrinos and Barry J. Nidorf facilities are unsuitable for youth. She said that the impact this has on all teams who support those sites is not good. Dr. Duardo said that the BSCC have given Probation60

says to rectify the issues for noncompliance or the BSCC will order the facilities to close.

- Dr. Duardo has canceled the Superintendents Hearing in order to address the issue of reduction in force and provide more time to assess the situation and the potential impacts that these sites might have on LACOE's hiring force. The hearing has been rescheduled to February 23<sup>rd</sup>.
- Dr. Duardo said she has been in constant communication with labor partners and informing them of news as it is received, as well as being completely transparent.
- Dr. Duardo said she has had an opportunity to speak with Probation Chief Viera Rosa to get the latest information, although there is still unknown.

**Academic Decathlon Banquet Event:**

- Dr. Duardo acknowledged the Academic Decathlon event last week. She said it was great to see Board Members Dr. Chan and Dr. Montano. She said she was especially happy to see Ms. Jimena and her mom attend. Dr. Duardo said that students have worked so hard and congratulated this year's winner – Alhambra High School with an impressive score of 43,925 points. Dr. Duardo said that 460 students participated and 63 teams competed. It was also great to have our own IPoly High School students in attendance. Dr. Duardo said that the top 5 teams were: Alhambra High School; El Rancho High School; West High School; Peninsula High School; and North High School. Dr. Duardo said that these schools along with Beverly Hills High School; Redondo Union High School, and South High School will advance to the in-person CA Academic Decathlon on March 6<sup>th</sup>. Dr. Duardo thanked Elizabeth Graswich and the Communications team for all their work on the Academic Decathlon event.

**COMMUNICATIONS: PUBLIC**

The following individuals addressed the County Board: David Olivares and Tina Sanipe.

**PRESENTATIONS (None)**

**HEARINGS (None)**

**REPORTS / STUDY TOPICS**

**JUVENILE COURT SCHOOLS REPORT**

Dr. Maricela Ramirez introduced Mr. Jim Anderson, SELPA Director III for Educational Programs, who provided the report to the County Board. The report provided data regarding enrollment, transition and aftercare support, special education, and parent engagement. In addition, this report includes a summary of the December 2023 Department of Justice (DOJ) Student Attendance and Enrollment Reports (SAER) for Los Padrinos Juvenile Hall and Barry J. Nidorf SYTF facility.

The County Board did not have any questions regarding this item.

The following individuals addressed the County Board: Ms. Florence Avognon and Ms. Tina Sanipe.

**2022-23 ANNUAL REPORT OF PERFORMANCE DATA FOR LACOE-OPERATED EDUCATIONAL PROGRAMS (ENCLOSURE)**

Dr. Maricela Ramirez introduced Dr. Diana Velasquez, Dr. Alicia Rivas, and Mr. Indra Ciccarelli, who provided the report to the County Board.

The County Board had a discussion regarding this item.

There were no public speakers on this item.

**UPDATE ON THE BUSINESS ENHANCEMENT SYSTEM TRANSFORMATION (BEST) PROJECT**

Dr. Duardo spoke and said that both Mr. Gonzalez and Ms. Kimmel will provide a very thorough and informative presentation to really better understand everything that is involved with the BEST Project.

Dr. Duardo said that she wanted to acknowledge when the team heard the individuals who spoke at our board meeting last week, that they were definitely concerned and it was an issue that they took very seriously and immediately looked into, including auditing and taking a very close look at every single district that had any issues. Dr. Duardo said that the team would be talking about issues and update the County Board, so that they may better understand the complexity of such a large scale project and creating a new system across many agencies, especially our newer Board Members. Dr. Duardo said she is proud of the team for being transparent about the issue when it first came to light. She said the entire team came together to discuss the issue, and worked all weekend long to identify exactly what the issue was and come up with solutions. Dr. Duardo thanked Mr. Gonzalez and Ms. Kimmel, Mr. Paul Landry, and the entire team who have been working tirelessly on the BEST Project. Dr. Duardo provided assurance to everyone of LACOE's commitment to address issues as they come up and to be transparent about what the issues are, and resolved them as quickly as possible.

Dr. Duardo introduced Mr. Jose R. Gonzalez, Chief Technology Officer and Ms. Karen Kimmel, Chief Financial Officer, who provided a report to the County Board related to the BEST Project and issue at hand.

The County Board had questions related to this item.

There were no public speakers for this item.

**LOS ANGELES COUNTY OFFICE OF EDUCATION – DIFFERENTIATED ASSISTANCE PLAN 2023-24 UPDATE**

Mr. Ruben Valles, Chief Academic Officer introduced Ms. Dina Wilson, Director III – Educational Services to provide an update to the County Board on LACOE's Differentiated Assistance Plan for 2023-24.

The County Board had questions regarding this item.

There were no public speakers for this item.

**CONSENT CALENDAR RECOMMENDATIONS**

**ADOPTION OF BOARD RESOLUTION NO. 31: TO RECOGNIZE READ ACROSS AMERICA DAY, MARCH 2, 2024**

The Superintendent recommended that the County Board approve Board Resolution No. 31.

**ADOPTION OF BOARD RESOLUTION NO. 32: TO RECOGNIZE THE ANNIVERSARY OF BOSTON MASSACRE AND DEATH OF CRISPUS ATTUCKS, MARCH 5, 2024**

The Superintendent recommended that the County Board approve Board Resolution No. 32.

**ADOPTION OF BOARD RESOLUTION NO. 33: TO PROCLAIM INTERNATIONAL DAY FOR THE ELIMINATION OF RACIAL DISCRIMINATION, MARCH 21, 2024**

The Superintendent recommended that the County Board approve Board Resolution No. 33.

**ADOPTION OF BOARD RESOLUTION NO. 34: TO RECOGNIZE CESAR CHAVEZ DAY, MARCH 31, 2024**

The Superintendent recommended that the County Board approve Board Resolution No. 34.

**ADOPTION OF BOARD RESOLUTION NO. 35: TO RECOGNIZE ARTS EDUCATION MONTH IN CALIFORNIA, MARCH 2024**

The Superintendent recommended that the County Board approve Board Resolution No. 35.

**ADOPTION OF BOARD RESOLUTION NO. 36: TO RECOGNIZE NATIONAL NUTRITION MONTH, MARCH 2024**

The Superintendent recommended that the County Board approve Board Resolution No. 36.

**ADOPTION OF BOARD RESOLUTION NO. 37: TO RECOGNIZE NATIONAL SOCIAL WORK MONTH, MARCH 2024**

The Superintendent recommended that the County Board approve Board Resolution No. 37.

**ADOPTION OF BOARD RESOLUTION NO. 38: TO RECOGNIZE NATIONAL WOMEN'S HISTORY MONTH, MARCH 2024**

The Superintendent recommended that the County Board approve Board Resolution No. 38.

**ACCEPTANCE OF PROJECT FUNDS NO. 66**

The Superintendent recommended that the County Board approve the Acceptance of Project Funds No. 66.

**ACCEPTANCE OF PROJECT FUNDS NO. 67**

The Superintendent recommended that the County Board approve the Acceptance of Project Funds No. 67.

**ACCEPTANCE OF PROJECT FUNDS NO. 68**

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**ACCEPTANCE OF PROJECT FUNDS NO. 70**

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**ACCEPTANCE OF PROJECT FUNDS NO. 73**

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**ACCEPTANCE OF PROJECT FUNDS NO. 74**

The Superintendent recommended that the County Board approve the Acceptance of Project Funds No. 74.

**ACCEPTANCE OF PROJECT FUNDS NO. 75**

The Superintendent recommended that the County Board approve the Acceptance of Project Funds No. 75.

**ADOPTION OF BOARD RESOLUTION NO. 39: DESIGNATION OF APPLICANT'S AGENT RESOLUTION FOR NON-STATE AGENCIES**

The Superintendent recommended that the County Board approve Board Resolution No. 39.

It was **MOVED** by Dr. Johnson, **SECONDED** by Ms. Forrester, and **CARRIED** to approve the Consent Calendar Recommendations.



There were no public speakers on this item.

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

**RECOMMENDATIONS (None)**

**INFORMATIONAL ITEMS**

**GOVERNMENTAL RELATIONS**

Ms. Pamela Gibbs, Director of Governmental Relations provided an update to the County Board.

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

Ms. Andrade indicated that the next Board meeting would be on March 12, 2024.

**LOS ANGELES COUNTY BOARD OF EDUCATION'S DECISION ON INTERDISTRICT ATTENDANCE APPEALS (Closed Session)**

~~DOMINIC G. V. AZUSA UNIFIED SCHOOL DISTRICT~~ – Release by District.

**LOS ANGELES COUNTY BOARD OF EDUCATION'S DECISION ON EXPULSION APPEALS (Closed Session)**

~~2324-0005 V. ALHAMBRA UNIFIED SCHOOL DISTRICT~~ – Withdrawn

**ADJOURNMENT**

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

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

The meeting adjourned at 6:53 p.m.

Board Meeting – March 12, 2024

Item V. Reports / Study Topics

- A. Assembly Bill (AB) 922 – Los Angeles County Triennial Plan for Expelled Students 2024 (Enclosure)

The Superintendent and Board will receive a copy of the AB 922 Los Angeles County Triennial Plan for Expelled Pupils from the Division of Student Support Services and the Division of Student Programs.

Section 48926 of the California Education Code requires the County Superintendent of Schools, in conjunction with superintendents of the school districts within the County, to develop a plan for providing services to expelled pupils. The countywide plan shall:

- Enumerate existing educational alternatives
- Identify gaps in educational services
- Identify plans for filling those service gaps and
- Identify alternative placements for pupils who fail to meet terms and conditions of their alternative placement.

Dr. Sonya Smith, Director III, Division of Student Support Services and Jose Gonzalez, Director III, Division of Student Programs will be available to answer any questions.

# **LOS ANGELES COUNTY PLAN FOR EXPELLED STUDENTS**

# 2024

A description of educational services under  
California Education Code § 48926

Prepared by



**Los Angeles County  
Office of Education**

Leading Educators ▪ Supporting Students ▪ Serving Communities



**Los Angeles County  
Office of Education**

9300 Imperial Highway  
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Los Angeles County Board of Education

Yvonne Chan, Ed.D., *President*  
Stanley L. Johnson, Jr., Ph.D., *Vice President*  
James Cross  
Andrea Foggy-Paxton  
Betty Forrester  
Theresa Montaña, Ed.D.  
Monte Perez, Ph.D.

Student Board

Jimena Mendez  
Jocelyn Burgos

# **Los Angeles County Plan for Expelled Pupils**

**(Education Code § 48926)**

Prepared by:

Division of Student Support Services  
Division of Student Programs  
Division of Pupil Services

Los Angeles County Office of Education

# Los Angeles County Plan for Expelled Pupils

Los Angeles County Office of Education

and

ABC Unified School District	Lawndale School District
Acton-Agua Dulce Unified School District	Lennox School District
Alhambra Unified School District	Little Lake City School District
Antelope Valley Union High School District	Long Beach Unified School District
Arcadia Unified School District	Los Angeles Unified School District
Azusa Unified School District	Los Nietos School District
Baldwin Park Unified School District	Lynwood Unified School District
Bassett Unified School District	Manhattan Beach Unified School District
Bellflower Unified School District	Monrovia Unified School District
Beverly Hills Unified School District	Montebello Unified School District
Bonita Unified School District	Mountain View School District
Burbank Unified School District	Newhall School District
Castaic Union School District	Norwalk-La Mirada Unified School District
Centinela Valley Union High School District	Palmdale School District
Charter Oak Unified School District	Palos Verdes Peninsula Unified School District
Claremont Unified School District	Paramount Unified School District
Compton Unified School District	Pasadena Unified School District
Covina-Valley Unified School District	Pomona Unified School District
Culver City Unified School District	Redondo Beach Unified School District
Downey Unified School District	Rosemead School District
Duarte Unified School District	Rowland Unified School District
East Whittier City School District	San Gabriel Unified School District
Eastside Union School District	San Marino Unified School District
El Monte City School District	Santa Monica-Malibu Unified School District
El Monte Union High School District	Saugus Union School District
El Rancho Unified School District	South Pasadena Unified School District
El Segundo Unified School District	South Whittier School District
Garvey School District	Sulphur Springs Union School District
Glendale Unified School District	Temple City Unified School District
Glendora Unified School District	Torrance Unified School District
Gorman School District	Valle Lindo School District
Hacienda-La Puente Unified School District	Walnut Valley Unified School District
Hawthorne School District	West Covina Unified School District
Hermosa Beach City School District	Westside Union School District
Hughes-Elizabeth Lakes Union School District	Whittier City School District
Inglewood Unified School District	Whittier Union High School District
Keppel Union School District	William S. Hart Union High School District
La Cañada Unified School District	Wilsona School District
Lancaster School District	Wiseburn Unified School District
Las Virgenes Unified School District	

# Los Angeles County Plan for Expelled Pupils

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### Appendix

- Summary of Data
- District Operated Educational Alternatives
- Los Angeles County Office of Education Referral for Services for Expelled Students
- California Education Code § 48915(d)
- California Education Code § 48915(f)
- California Education Code § 48915.01
- California Education Code § 48916.1
- California Education Code § 48926

# **Los Angeles County Plan for Expelled Pupils (Education Code § 48926)**

## **Introduction**

The Los Angeles County Superintendent of Schools, in collaboration with the Superintendents of the school districts within the county, have developed the county-wide plan for providing educational services to expelled pupils within the county pursuant to California Education Code § 48926. In addressing the needs of all expelled pupils, the countywide plan shall:

- enumerate existing educational alternatives for expelled pupils;
- identify gaps in educational services to expelled pupils;
- identify strategies for filling those gaps in services; and
- identify alternative placements for pupils who are expelled and placed in district community day school programs but who fail to meet the terms and conditions of their required rehabilitation plan or who pose a danger to other district pupils, as determined by the governing board.

Education Code § 48916.1 provides that, at the time an expulsion of a pupil is ordered, the governing board shall ensure that an education program is provided to the pupil who is subject to the expulsion order for the period of the expulsion. Any educational program provided pursuant to this section may be operated by the school district, the county superintendent of schools, a consortium of districts or in joint agreement with the county superintendent of schools.

To address the needs of expelled pupils, a number of alternative education programs have been developed by local school districts and the Los Angeles County Office of Education to provide continuing educational opportunities.



## **Profile**

The Los Angeles County Office of Education (LACOE) is the nation's largest regional education agency. Los Angeles County has approximately 10 million residents, including about 1.3 million students in 80 school districts. Our largest district, Los Angeles Unified School District, has an enrollment of 384,822 students, while our smallest, Gorman School District, has 83 students. Our countywide service area encompasses 88 cities and 4,084 square miles.

LACOE is a premier provider of integrated educational programs and services from birth to adulthood in a richly diverse and multicultural global environment.

LACOE uses a variety of service delivery systems to eliminate educational barriers associated with poverty and racial divisiveness in education, enabling students to exceed state and national standards. These services include universal, quality, early childhood education, effective data driven programs for all students, and state of the art technical assistance.

LACOE organizes its infrastructure to provide leadership in creating unique, nationally recognized models in education, including models for innovative staff development and training. LACOE earns the public's confidence by: Making the school the hub of the community, making the most efficient use of financial resources, bridging the "digital divide" in technology access and content, and developing collaborative partnerships for students, parents, and community. LACOE embraces a culture of diversity that promotes an inclusive, prosperous learning and workplace environment.

### **Division of Student Programs**

The Division of Student Programs (DSP) serves approximately 3,000 students throughout Los Angeles County. DSP provides educational services in a variety of settings, including one juvenile hall school, two secured youth treatment facilities, four camp schools, three County Community Schools, three independent study programs, and two specialized high schools. All school sites are WASC accredited and offer Common Core curriculum and a variety of supplemental services intended to address the learning needs of individual students. Additionally, school staff work closely with the Probation Department and the Los Angeles County Department of Mental Health to provide comprehensive educational services for all students. The mission of the DSP is to ensure student success by providing quality academic programs supported by an organizational culture that is focused on data and Professional Learning Communities. DSP is a placement option for expelled students who are referred to LACOE.

### **Division of Pupil Services**

The Division of Pupil Services (DPS) supports the Principal Administrative Units (PAUs) in the implementation of programs and initiatives to facilitate the academic, emotional, mental, social, and physical health of all students. This support is provided through professional development and the collaborative efforts of staff members in the Camps Assessment Unit, Compliance Support Services, Health Services, Neglected/Delinquent and Homeless Youth Services, as well as Counseling, Nursing and Aftercare Services. The mission of the DPS is to meet the academic, social, emotional, and physical needs of the students in LACOE's Educational Programs.

### **Division of Student Support Services**

The Division of Student Support Services (SSS) serves school districts, charter schools and LACOE programs by providing training and technical assistance in the areas of student enrollment and records; compulsory attendance and truancy reduction; custody of minors; support for students experiencing homelessness and youth in foster care; safe school planning; threat assessment, emergency response and crisis intervention; physical and behavioral health services; alcohol, tobacco and other drug prevention and intervention; Expanded Learning; Positive Behavioral Interventions and Supports and student discipline. SSS is responsible for hearing expulsion appeals on behalf of the county Board of Education and for providing support to students, parents, and school districts throughout the expulsion appeal process.

## **Educational Alternatives for Expelled Pupils**

School districts located within Los Angeles County provide a number of options for expelled pupils, depending on the specific violation of §§ 48900, 48900.2, 48900.3, 48900.4 and 48900.7 of the California Education Code (EC). The alternative educational program to which an expelled pupil may be assigned is preceded by a decision of the local governing board, which may provide for one of the following expulsion orders, describing the student's educational placement:

1. Suspended enforcement of the expulsion order with placement on the same school campus [EC § 48917(a)];
2. Suspended enforcement of the expulsion order with placement on a different school campus within the district or an alternative district program, such as opportunity program, Independent Study or continuation high school [EC § 48917(a)];
3. Expulsion with a referral to a District Community Day School program, if available [EC § 48660]; or,
4. Expulsion with a referral to a County Community Day School or other appropriate program operated by the Los Angeles County Office of Education [EC § 1981(c)].

A pupil who is expelled for an act listed in subdivision (c) of EC § 48915 (mandatory expulsion recommendation) shall be assigned to a program of study that meets all of the following conditions:

- (1) Is appropriately prepared to accommodate pupils who exhibit discipline concerns.
- (2) Is not provided at a comprehensive middle, junior, or senior high school, or at any elementary school.
- (3) Is not housed at the school site attended by the pupil at the time of suspension.

At the time an expulsion of a student is ordered, the governing board of the school district shall ensure that an educational program is provided to the student who is subject to the expulsion order for the period of the expulsion. Any educational program provided may be operated by the school district, the county superintendent of schools, a consortium of districts or in joint agreement with the county superintendent of schools.

## **District Operated Programs**

The range of alternative educational programs currently offered by school districts throughout Los Angeles County includes the following options:

- Community Day Schools;
- Independent Study/Virtual Academy;
- Opportunity Class/School;
- Continuation High School;
- Charter School; and
- Home Study.

If a school district is unable to provide a suitable program, or if the expelled student fails to meet the terms and conditions of their rehabilitation plan or continues to pose a danger to other district students, as determined by the governing board, the district may refer the expelled student to the Los Angeles County Office of Education for possible placement in a program operated by the Division of Student Programs (DSP).

## **County Operated Programs**

The Los Angeles County Office of Education currently provides a variety of alternative educational programs that are designed to help students:

- take a renewed interest in school and learning;
- attend school consistently;
- set and attain academic and career goals; and
- recover credits and get back on track for graduation.

Specifically, these programs are designed to serve:

- Students experiencing difficulty at home or school;
- Students experiencing homelessness and youth in foster care;
- Students who are on probation or students who need to work full-time to support themselves and/or their families; and
- Students who have been expelled for whom a district operated educational program is not available.

Programs designed to serve the above identified pupil populations include those operated by the LACOE Division of Student Programs (DSP) include:

- County Community Schools;
- Independent Study (operated in conjunction with a classroom option)

As previously stated, at the time an expulsion of a student is ordered, the governing board of the school district shall ensure that an educational program is provided for the student subject to the expulsion order. For districts that may be unable to provide students who commit serious behavior violations with an alternative program that meets the restrictive requirements of California Education Code § 48915(d) (see Appendix), selected county programs may provide viable options.

It is anticipated that the majority of expelled students who are referred to the county office for placement in an alternative program will be assigned to a County Community School program. Community Schools operated by the county are designed to provide interventions for middle school students in grade 8 and high school students in grades 9 to 12.

## **Educational Service Gaps and Strategies to Address Service Gaps**

Section 48926 of the California Education Code provides that each county superintendent of schools in counties that operate community schools pursuant to Section 1980 “shall develop a plan for providing education services to all expelled pupils in that county.” One of the required elements of the plan is to identify gaps in educational services to expelled students and strategies for filling those service gaps.

### **Service Gap 1 – Limited Local Alternative Placement Options and Transportation Services**

Largely, survey participants stated that educational alternative strategies and services implemented were relatively successful with expelled students. However, many districts reported that access to local, alternative placements impeded their ability to effectively and efficiently provide a suitable educational placement option. This was compounded by the closure of LACOE County Community Schools (CCS). Distance and lack of transportation to alternative sites were also cited as barriers to accessible and feasible educational placement options.

Districts highlighted the critical need for alternative educational placements to meet the needs of identified student groups such as English Language Development students, students with disabilities and elementary school students.

**Proposed Strategy:** The utilization of preventative measures, such as alternatives to suspension, Restorative Practices, and multi-tiered system of supports to teach behavioral expectations, when implemented with fidelity, can be effective strategies to promote pro-social behaviors among students. The implementation of a universal screening tool or data review process can identify specific students in need of targeted and relevant Tier II intervention. Leveraging district and school-site support services can intercept a student's progression through the tiers of support. Promotion of universal strategies would likely circumvent escalating student behavior and thus disciplinary action as a response. A strong prevention model at the K-5 level can be a determinant of positive student outcomes and can circumvent the progression of maladaptive behaviors; therefore, keeping early learners from being subject to punitive and exclusionary disciplinary action.

As of July 1, 2024, SB 274 prohibits school districts and charter schools from suspending or expelling students in grades K-12 for willful defiance. It is highly encouraged that these local educational agencies (LEAs) ramp up timely in-school interventions or supports to address student behavior. Culturally responsive research-based programs, such as Positive Behavioral Interventions and Supports (PBIS), Socio-Emotional Learning (SEL) strategies and Restorative Practices, can be integrated into the school day and tailored to address students’ needs, according to their cognitive and developmental level. Additionally, these interventions support student engagement, contribute to conflict resolution skills, and promote a positive school climate.

Unfortunately, there may be instances when a student’s behavior requires punitive consequences and removal from the instructional program. When a student violates certain sections of the Education Code, they may be subject to either a mandatory or discretionary recommendation for expulsion when other means of correction are not feasible or have repeatedly failed to bring about proper conduct, or the student poses a danger to themselves or others. Upon Board approval of an expulsion recommendation, the student is to be placed in an alternative educational placement for

the duration of the expulsion order with an accompanying Rehabilitation Plan for possible reinstatement.

With the dwindling alternative educational placements, districts are encouraged to establish partnerships with neighboring districts or charter schools to secure placement options for students with an active expulsion order. A Memorandum of Understanding (MOU) can be a mutual agreement, permitting LEAs to coordinate efforts to share the responsibility of providing alternative placements for expelled students. MOUs can expand placement options by facilitating the assignment to and enrollment of an expelled student in a neighboring LEA. Another option would be for the establishment or expansion of comprehensive virtual programs that provide instructional and support services to best meet the needs of the student and improve the likelihood that the conditions of the Rehabilitation Plan are satisfactorily met. It should be noted that an online program for expelled students should integrate regular check-ins to promote student engagement and to address any potential feelings of isolation or detachment.

Regarding expelled students with disabilities, it would behoove districts that lack an appropriate alternative placement to collaborate with their Special Education Local Plan Area (SELPA) to determine placement options based on the offer of Free and Appropriate Public Education (FAPE) per their Individualized Education Program (IEP). Transportation, as a related service, may be a related service agreed upon in the student's IEP. This conglomeration of neighboring districts, charters, and County Offices of Education can provide local control and accountability to provide all Special Education assurances guaranteed in federal law.

Students from special populations under an expulsion order, such as students experiencing homelessness or in foster care, may be entitled to transportation to an alternative placement outside their district boundaries per federal and state law. Also, youth from such populations may access subsidized stop gap measures, such as Hop, Skip, Drive, to their assigned alternative placement. Districts can leverage their respective Homeless or Foster Liaisons to determine eligibility and coordinate transportation resources.

LACOE'S Child Welfare and Attendance Unit is a resource that provides ongoing in-person and virtual training on other means of correction as well as consultation, technical assistance, and publications related to student discipline and other means of correction for LEAs to access. The monthly CWA Cafe and Regional Learning Network (RLN) Meetings are established community of practice meetings that provide legislative guidance, technical assistance, and opportunities for discussion and sharing of best practices related to complex cases pertaining to student disciplinary matters and prevention.

### **Service Gap 2 – Lack of Mental Health Supports**

Survey respondents indicated concerns about students' access to needed mental health support. Per self-report, students indicated that they are experiencing higher levels of anxiety and experiencing challenges with coping and regulation. Mental health and counseling are critical resources to help students stabilize in the school environment and address any behavioral concerns.

**Proposed Strategy:** LACOE's Division of Student Support Services offers myriad professional development and training opportunities to address students' behavioral health needs.

The School Counselor Academy offered by the Mental Health and Counseling Unit provides valuable training, such as Universal Screening for Social/Emotional and Behavioral Needs, to

support the identification of students in need of targeted intervention. Participants are provided with practical, tiered strategies to effectively respond to the mental health and counseling needs of students. Youth Mental Health First Aid is offered free of charge upon request and is designed to teach adults who regularly interact with adolescents how to assist them during mental health challenges or in times of crisis, using a five-step action plan.

School-based interventions, coupled with referrals to community-based services, can strengthen positive outcomes for students. It is highly encouraged that LEAs utilize multi-disciplinary teams, such as Student Study Teams (SST), Coordination of Services Teams (COST), and IEP teams, as mechanisms to formulate individualized interventions for students as well as a process to monitor student progress and the effectiveness of interventions.

EAs are encouraged to participate in the Community Schools Initiative to cultivate community resources to improve student wellbeing and outcomes. The California Department of Education launched the California Community Schools Partnership Program (CCSPP), which implements a shared decision-making model and creates community foundations that sustain mental and behavioral health for students and families.

### **Service Gap 3 – Improved Transition Support to/from School of Residence to LACOE CCS**

Survey respondents expressed the need for information about and clarification on the referral process and student eligibility for admittance to LACOE CCS sites. Moreover, survey participants requested a streamlined referral process to CCS sites with improved coordination and communication between referring districts and LACOE.

**Proposed Strategy:** LACOE currently operates three County Community School (CCS) sites that can enroll and support the educational and socio-emotional needs of expelled students. LACOE’s Division of Student Programs can host informational meetings related to the referral process to a LACOE CCS site or Independent Study program along with an overview of the accredited curriculum, supportive services offered to students and families and community partnerships for enrichment and employment opportunities.

Informational meetings can address and limit inappropriate referrals to CCS sites as well as provide a platform for LEAs to connect with LACOE CCS staff and opportunities to become familiar with LACOE’s model of support for students and to ask questions. Connecting LEAs with LACOE staff can facilitate student enrollment and improve transitions for students by providing a “warm handoff” as students enter or exit the CCS program.

Transition Counselors are critical to the support needed for students as they transition from a CCS program to school of residence or career/college related program. Transition Counselors provide guidance to students during the transition and ensure appropriate follow-up by maintaining contact with youth for up to six months. They work closely with student, family, and community partners to remove any barriers that might impede successful progress.



## **Alternative Placements for Pupils who Fail to Meet the Terms and Conditions of their Rehabilitation Plan or who Pose a Danger to Others**

California Education Code § 48926 requires the county-wide plan to further identify alternative placements for pupils who are expelled and placed in district community day school programs but who fail to meet the terms and conditions of their rehabilitation plan or who pose a danger to other district pupils, as determined by the governing board.

In Los Angeles County, expelled pupils who are unsuccessful in a district operated community day school, who fail to meet the terms and conditions of their rehabilitation plan or who pose a danger to other district pupils may be referred to a County Community School or other appropriate alternative program operated by the county office of education.

Options for students who fail to meet the terms and conditions of their rehabilitation plan may, in select cases, include referral and placement in a juvenile hall setting or juvenile camp or possibly a transfer to a program operated by an adjacent County Office of Education.

Currently, the Los Angeles County Office of Education does not have any formal agreements with adjacent county offices of education.

# Appendix

# COUNTYWIDE PLAN FOR PROVISION OF EDUCATIONAL SERVICES TO EXPELLED STUDENTS QUESTIONNAIRE – SUMMARY OF DATA February 2024

## Introduction

This section includes an overview of the data generated by the AB 922 survey. The survey was provided via email to all school district superintendents, many of whom delegated completion of the survey to the Director of Student Support Services, Supervisor of Child Welfare and Attendance, or Director of Alternative Education. All Los Angeles County school districts completed the survey either via email or by phone.

## Suspended enforcement of the expulsion

In order to facilitate the participation of an expelled student in programs located within the school district, districts are required to suspend enforcement of the expulsion order. The student must comply with all stipulations of the expulsion order related to behavior, attendance, and participation in rehabilitation programs, such as counseling. Non-compliance with the expulsion order stipulations could trigger a full expulsion and removal from the district’s program. A referral to a LACOE County Community School would be an alternative placement for such students.

<b>Current Educational Alternatives Available</b>	<b>K-5</b>	<b>6-8</b>	<b>9-12</b>	<b>Total Districts Offering Program</b>
<b>Community Day Schools</b>	3	16	16	17
<b>County Community School Referrals</b>	4	11	11	18
<b>Opportunity Programs</b>	3	9	5	11
<b>Continuation High Schools</b>	0	0	12	12
<b>Charter Schools</b>	1	4	3	5
<b>Independent Study Programs</b>	20	28	22	31
<b>Other Alternative Programs</b>	3	4	2	4

## Have these strategies/services been successful? If not, what were the obstacles or gaps?

Forty-nine districts surveyed felt that the available alternative programs were at least somewhat successful. Fourteen districts responded that this question was not applicable, or they had not expelled students or needed alternative programs. One responded that there are no local options for students who are expelled; two districts did not answer the question. Multiple reasons were provided for the success of alternative programs, including flexible learning environments along with small group and one-on-one instruction to facilitate credit recovery and to help students learn to manage behaviors that caused them to be expelled. Incorporation of restorative justice, social-emotional learning, counseling and mental health services and case management to create a supportive environment for students and families also resulted in positive outcomes.

Obstacles or gaps identified for alternative programs include (# of responses):

- Limited local and LACOE CDS options (22), especially for students in sixth grade and below (2), students with disabilities (6) and students acquiring English as a second language (1);
- Referred students do not enroll (2) or do not attend regularly (3);

- Lack of transportation to LACOE CDS sites (10);
- Inadequate academic progress (2);
- Limited mental health services (4);
- Unable to reach parents or garner parent involvement and support (3);
- Insufficient return on investment for local CDS programs as it is expensive to staff a school for so few students (4); and
- Inability to find teachers willing to serve at an alternative site (3).

Identified obstacles or gaps specific to Independent Study included difficulty accessing online programs (1), minimal success with course completion (1), inconsistent check-ins with students (1) and isolation (1).

**Suggestions or strategies for filling any service gaps which limit the ability to ensure the availability of educational services for expelled students**

School district personnel shared the following suggestions and strategies (# of responses):

- Increase placement options, especially within LACOE (14) and LAUSD (1) as well as for the elementary grades (5) and for students with disabilities (8) and who are acquiring English as a second language (1);
- Create more opportunity programs that offer small class sizes (1) and Independent Study programs (2);
- Establish partnerships with neighboring districts (4) and with charter schools (1);
- Provide or subsidize transportation to CCS sites due to distance from school of residence (3);
- Increase communication between LACOE and referring school district to ensure student enrollment (1) and to monitor student progress (1);
- Increase mental health support for students and families (2) and support services for students who are a danger to themselves or others (1);
- Hire Child Welfare and Attendance Advisors to provide attendance and counseling services (1);
- Increase referrals to diversion programs (1) and to community agencies for mental health and counseling services (1);
- Establish a clearinghouse of resources to increase student motivation and engagement (1) and have districts share best practices regarding successful placements for students who are expelled (1);
- Require parent education (1);
- Involve DCFS or law enforcement when parent/guardian does not enroll the student (1);
- Increase funding to implement local CDS programs (1);
- Hire a full time counselor to provide individual counseling, assist with goal setting and school-based mental health services (1);
- Rotate content specific teachers into continuation high school teachers throughout the school day (1); and
- Increase professional development for teachers working in alternative settings (1) and administrator to student ratio (1).

**Alternative placements for students who fail to meet the terms and conditions of the expulsion rehabilitation plan or pose a danger to other district students, as determined by the governing board**

The following responses indicate strategies districts use when a student has failed to meet the conditions of the rehabilitation plan approved at the time of the expulsion order or who pose a danger to other district students (# of responses):

- Continue in the alternative setting (4);
- Involuntarily transfer to another site in the school district (2);
- Refer for Independent Study (4) or to a continuation high school (1), neighboring district (2), local charter school (5), private school (1);
- Refer to a LACOE CDS (8) or to Sunburst Academy (1);
- Coordinate enforcement with Los Angeles County Probation or the courts (1);

- Refer to law enforcement programs (1);
- Create a behavior plan (1); and
- Provide targeted interventions (1), additional counseling (1) and wrap around services (1).

**What are your best practices, at the site and district levels, of behavioral intervention approaches and options used to minimize the number of suspensions leading to expulsions, of expulsions being ordered, and to support students returning from expulsions?**

In most cases, EC § 48900.5 requires districts to attempt other means of correction prior to suspension. The following are best practices school districts have successfully used to minimize the number of suspensions and expulsions (# of responses):

- Academic support and interventions, including multi-tiered system of supports (12), Student Study Teams (6), Response to Intervention (2) and unspecified alternative learning options (1);
- Behavior support and management strategies, including Positive Behavioral Interventions and Supports (36), restorative practices (36), social-emotional learning curriculum (12), School Attendance Review Team/School Attendance Review Board (12), Check in/Check Out (6), behavior contracts (4), peer mediation (3), Saturday School (3), Board-Certified Behavior Analysts (2), behaviorist/interventionists (2), detention (2), reflection journals (1), mentoring (1), Opportunity Rooms (1), Behavior Review Intervention Team (BRIT) meeting (1), functional behavior assessment (1) and unspecified Other Means of Correction (14);
- Counseling and mental health support, including Wellness Centers (7), Wellness Counselors/Support (7), Trauma Informed Practices (7), telehealth (2), Tobacco Use Prevention Education and vaping resources (2), universal screener (1) and unspecified Counseling/Mental Health Support (20);
- Diversity, Equity and Inclusion (DEI) strategies, including equity/rapport building professional development for staff (2) and unspecified DEI support (1);
- Opportunity transfer (2);
- Parent workshops (11);
- Referrals to community agencies (13), such as the Department of Mental Health’s School Threat Assessment Team (1) and juvenile diversion programs (1) and to school resource officers (1); and
- LACOE trainings (3).
  - Specific programs mentioned as best practices include: Capturing Kids’ Heart (4), Boys Town Model (1), Character Counts (1), Character Strong (1), EduClimber (1), Healthy Futures (1), Leader in Me (3), Safe and Civil Schools (2), Second Step (1), Stanford Toolkit (1), Turn Around Rooms (1), Vector Student Online Module (1), Youth Court (1) and YVape (1).



## District Operated Educational Alternatives

District	School	Grades Served
Antelope Valley Union High School District	Phoenix High Community Day	9-12
Bassett Unified	Nueva Vista Continuation High School	9-12
Bellflower Unified	Bellflower Alternative Education Center	7-12
Burbank Unified	Burbank USD Community Day	7-12
Charter Oak Unified	Bridges Community Day	6-12
Compton Unified	Compton Community Day Middle	6-8
Compton Unified	Compton Community Day High	9-12
Downey Unified	Woodruff Academy	7-10
Eastside Union Elementary	Eastside Academy/Transitional Learning Center	K-8
El Monte Union High	El Monte Union High School Community Day	9-12
Glendale Unified	Jewel City Community Day	7-10
Hacienda la Puente Unified	Valley Community Day	7-12
Lancaster Elementary	RISE Community Day School	6-8
Los Angeles Unified	Elementary Community Day School	K-6
Los Angeles Unified	Secondary Community Day School	7-9
Los Angeles Unified	Aggeler Community Day	7-12
Los Angeles Unified	Alonzo Community Day	7-12
Los Angeles Unified	Johnston Community Day	7-12
Los Angeles Unified	London Community Day	7-12
Los Angeles Unified	Tri-C Community Day	9-12
Montebello Unified	Montebello Community Day	7-12
Palmdale Elementary	Oak Tree Community Day	K-8
Paramount Unified	Paramount Unified Community Day	7-12
Redondo Beach Unified	Redondo Beach Learning Academy	6-12
Temple City Unified	Temple City Virtual Academy	7-12
Temple City Unified	Dr. Doug Sears Learning Center	9-12
Torrance Unified	Gene Drevno Community Day	7-12
West Covina Unified	Monterey Park CDS	9-12



**Los Angeles County  
Office of Education**

Serving Students • Supporting Communities • Leading Educators

Division of Student Programs  
(562) 922-8715 • Gaytan\_Gilbert@laoe.edu

**Referral for Services for Expelled Students**

1. DATE OF THIS REFERRAL
2. DATE OF OFFENSE

**STUDENT INFORMATION** Please type or print legibly and complete ALL information.

3. NAME OF STUDENT (LAST, FIRST AND MIDDLE INITIAL)			4. BIRTHDATE	5. GENDER <input type="checkbox"/> M <input type="checkbox"/> F <input type="checkbox"/> N	
6. AGE	7. GRADE	8. STUDENT STATE I.D. NUMBER (10 DIGITS)		9. AKA (Also Known As)	
10. NAME OF SCHOOL LAST ATTENDED			11. SCHOOL DISTRICT		
12. ADDRESS (NUMBER, STREET, APARTMENT NO., CITY AND ZIP CODE)					
13. ETHNICITY (PLEASE CHECK) <input type="checkbox"/> American Indian/Alaskan Native <input type="checkbox"/> Asian <input type="checkbox"/> Black <input type="checkbox"/> Filipino <input type="checkbox"/> Hispanic <input type="checkbox"/> Pacific Islander <input type="checkbox"/> White <input type="checkbox"/> Other (specify)				14. LUNCH ELIGIBILITY <input type="checkbox"/> Free <input type="checkbox"/> Base <input type="checkbox"/> Reduced	
15. SPECIAL EDUCATION <input type="checkbox"/> No <input type="checkbox"/> Yes		16. LANGUAGE PROFICIENCY * <input type="checkbox"/> EL <input type="checkbox"/> FEP <input type="checkbox"/> EO		17. INTERPRETER NEEDED IF "YES," SPECIFY LANGUAGE <input type="checkbox"/> No <input type="checkbox"/> Yes	
18. 504 PLAN <input type="checkbox"/> No <input type="checkbox"/> Yes			19. STUDENT IS ON PROBATION IF "YES," GIVE FIRST AND LAST NAME OF PROBATION OFFICER <input type="checkbox"/> No <input type="checkbox"/> Yes		
20. PHONE # OF PROBATION OFFICER ( )			21. ADDRESS OF PROBATION OFFICER		
22. COMMENTS					

**Enrollment Record**

PAU
DATE ENROLLED
PROGRAM / SITE
TEACHER
TELEPHONE ( )
COMMENTS

**Parent(s)/Guardian(s)**

23. FIRST AND LAST NAME OF PARENT(S)/GUARDIAN(S)		24. EMAIL ADDRESS	
25. ADDRESS (IF DIFFERENT FROM STUDENT'S ABOVE)		26. TELEPHONE OR CELL NUMBER ( )	

**Expulsion**

27. REASON(S) FOR EXPULSION (CHECK APPROPRIATE SUB-SECTION LETTER(S) THAT APPLY) <b>EC 48900:</b> <input type="checkbox"/> a (1) <input type="checkbox"/> a (2) <input type="checkbox"/> b <input type="checkbox"/> c <input type="checkbox"/> d <input type="checkbox"/> e <input type="checkbox"/> f <input type="checkbox"/> g <input type="checkbox"/> h <input type="checkbox"/> i <input type="checkbox"/> j <input type="checkbox"/> k <input type="checkbox"/> l <input type="checkbox"/> m <input type="checkbox"/> n <input type="checkbox"/> o <input type="checkbox"/> p <input type="checkbox"/> q <input type="checkbox"/> r <input type="checkbox"/> t			
<b>EC 48900.2</b> <input type="checkbox"/> Sexual Harassment		<b>EC 48900.3</b> <input type="checkbox"/> Hate Violence	
<b>EC 48900.4</b> <input type="checkbox"/> Threat and Intimidation		<b>EC 48900.7</b> <input type="checkbox"/> Terroristic Threats	
<b>EC 48915 (a)</b> <input type="checkbox"/> 1. Causing serious physical injury		<input type="checkbox"/> 2. Possession of knife, explosive, dangerous object	
<input type="checkbox"/> 3. Unlawful possession of a controlled substance		<input type="checkbox"/> 4. Robbery or extortion	
<input type="checkbox"/> 5. Assault or battery upon school employee			
<b>EC 48915 (c)</b> <input type="checkbox"/> 1. Possessing, selling, or furnishing firearms		<input type="checkbox"/> 4. Sexual assault/sexual batter	
<input type="checkbox"/> 2. Brandishing a knife		<input type="checkbox"/> 5. Possession of an explosive	
<input type="checkbox"/> 3. Unlawfully selling a controlled substance			
28. 48918(j) DATE LOCAL BOARD VOTED TO EXPEL		29. 48916(a) DATE OF REVIEW FOR RE-ADMISSION	

**Referred By**

30. NAME OF PERSON MAKING REFERRAL (FIRST, LAST)		31. TITLE/SCHOOL DISTRICT	
32. TELEPHONE NUMBER ( )		33. FAX ( )	
34. E-MAIL		35. SIGNATURE	
36. DATE SIGNED			

**Attach the following:**

- Copy of Expulsion Order Section 48918 (j)
- Rehabilitation Plan required pursuant to Section 48916 (b)
- Photocopy of Student Record; i.e., IEP (Goals and Objectives, Psychological Report, Manifestation Determination Report, Transition Plan, Behavior Support), Transcripts, Test Scores, Immunization Records, Home Language Survey, \*CELDT Results, Assessment, Placement, and Designation.
- 504 Plan

Please return completed referral including required documents to:

**Division of Student Programs  
Los Angeles County Office of Education  
9300 Imperial Hwy. EC 2077  
Downey, CA 90242-2890  
(562) 922-8715 • Gaytan\_Gilbert@laoe.edu**

**For Office Use Only – Enrollment of Student Section (1981)**

DATE REFERRED (MONTH/DAY/YEAR)	REFERRED TO PAU
--------------------------------	-----------------

<input type="checkbox"/> 1981 (a)	<input type="checkbox"/> 48915 (b)	or	<input type="checkbox"/> 48915 (e)
<input type="checkbox"/> 1981 (b)	<input type="checkbox"/> SARB Referred	or	<input type="checkbox"/> Parent Request / District Approved
<input type="checkbox"/> 1981 (c) Probation Referred	<input type="checkbox"/> 300	<input type="checkbox"/> 601	<input type="checkbox"/> 602 <input type="checkbox"/> 654
(Not currently enrolled in school.) <input type="checkbox"/> Currently on Probation <input type="checkbox"/> Parole <input type="checkbox"/> Expelled 48915 (c)			
<input type="checkbox"/> 1981 (d) Homeless Student	<input type="checkbox"/> 1982.5 Other	<input type="checkbox"/> Expelled 48915 (a)	

Comments

**California Education Code**  
**§ 48915(d)**

(d) The governing board shall order a pupil expelled upon finding that the pupil committed an act listed in subdivision (c), and shall refer that pupil to a program of study that meets all of the following conditions:

- (1) Is appropriately prepared to accommodate pupils who exhibit discipline problems.
- (2) Is not provided at a comprehensive middle, junior, or senior high school, or at any elementary school.
- (3) Is not housed at the school site attended by the pupil at the time of suspension.

**California Education Code**  
**§ 48915(f)**

(f) The governing board shall refer a pupil who has been expelled pursuant to subdivision (b) or (e) to a program of study which meets all of the conditions specified in subdivision (d).

Notwithstanding this subdivision, with respect to a pupil expelled pursuant to subdivision (e), if the county superintendent of schools certifies that an alternative program of study is not available at a site away from a comprehensive middle, junior, or senior high school, or an elementary school, and that the only option for placement is at another comprehensive middle, junior, or senior high school, or another elementary school, the pupil may be referred to a program of study that is provided at a comprehensive middle, junior, or senior high school, or at an elementary school.

**California Education Code**  
**§ 48915.01**

If the governing board of a school district has established a community day school pursuant to Section 48661 on the same site as a comprehensive middle, junior, or senior high school, or at any elementary school, the governing board does not have to meet the condition in paragraph (2) of subdivision (d) of Section 48915 when the board, pursuant to subdivision (f) of Section 48915, refers a pupil to a program of study and that program of study is at the community day school. All the other conditions of subdivision (d) of Section 48915 are applicable to the referral as required by subdivision (f) of Section 48915.



**California Education Code**  
**§ 48916.1**

(a) At the time an expulsion of a pupil is ordered, the governing board of the school district shall ensure that an educational program is provided to the pupil who is subject to the expulsion order for the period of the expulsion. Except for pupils expelled pursuant to subdivision (d) of Section 48915, the governing board of a school district is required to implement the provisions of this section only to the extent funds are appropriated for this purpose in the annual Budget Act or other legislation, or both.

(b) Notwithstanding any other provision of law, any educational program provided pursuant to subdivision (a) may be operated by the school district, the county superintendent of schools, or a consortium of districts or in joint agreement with the county superintendent of schools. (c) Any educational program provided pursuant to subdivision (b) shall not be situated within or on the grounds of the school from which the pupil was expelled.

(d) If the pupil who is subject to the expulsion order was expelled from any of kindergarten or grades 1 to 6, inclusive, the educational program provided pursuant to subdivision (b) shall not be combined or merged with educational programs offered to pupils in any of grades 7 to 12, inclusive. The district or county program is the only program required to be provided to expelled pupils as determined by the governing board of the school district. The subdivision, as it relates to the separation of pupils by grade levels does not apply to community day schools offering instruction in any of the kindergarten and grades 1 to 8 inclusive, and established in accordance with Section 48660.

(e) (1) Each school district shall maintain the following data:

(A) The number of pupils recommended for expulsion.

(B) The grounds for each recommended expulsion.

(C) Whether the pupil was subsequently expelled.

(D) Whether the expulsion order was suspended.

(E) The type of referral made after the expulsion.

(F) The disposition of the pupil after the end of the period of expulsion.

(2) The Superintendent may require a school district to report this data as part of the coordinated compliance review. If a school district does not report outcome data as required by this subdivision, the Superintendent may not apportion any further money to the school district pursuant to Section 48664 until the school district is in compliance with this subdivision. Before withholding the apportionment of funds to a school district pursuant to this subdivision, the Superintendent shall give written notice to the governing board of the school district that the school district has failed to report the data required by paragraph (1) and that the school district has 30 calendar days from the date of the written notice of noncompliance to report the requested data and thereby avoid the withholding of the apportionment of funds.

(f) If the county superintendent of schools is unable for any reason to serve the expelled pupils of a school district within the county, the governing board of that school district may enter into an agreement with a county superintendent of schools in another county to provide education services for the district's expelled pupils.

**California Education Code**  
**§ 48926**

Each county superintendent of schools in counties that operate community schools pursuant to Section 1980, in conjunction with superintendents of the school districts within the county, shall develop a plan for providing education services to all expelled pupils in that county. The plan shall be adopted by the governing board of each school district within the county and by the county board of education.

The plan shall enumerate existing educational alternatives for expelled pupils, identify gaps in educational services to expelled pupils, and strategies for filling those service gaps. The plan shall also identify alternative placements for pupils who are expelled and placed in district community day school programs, but who fail to meet the terms and conditions of their rehabilitation plan or who pose a danger to other district pupils, as determined by the governing board.

Each county superintendent of schools, in conjunction with the superintendents of the school districts, shall submit to the Superintendent of Public Instruction the county plan for providing educational services to all expelled pupils in the county no later than June 30, 1997, and shall submit a triennial update to the plan to the Superintendent of Public Instruction, including the outcome data pursuant to Section 48916.1, on June 30th thereafter.

Board Meeting — March 12, 2024

Item V. Reports / Study Topics

- B. Report on Board Policy (BP), Administrative Regulation (AR) 0460 (Local Control and Accountability Plan), BP 0520 (Intervention in Underperforming Schools), BP 6146.1 (High School Graduation Requirements), BP 6146.4 (Differential Graduation and Competency Standards for Students with Disabilities), BP 5116.2 (Involuntary Student Transfers), BP/AR 3400 (Management of LACOE Assets/Accounts), BP/AR 3311 (Bids), BP/AR 3311.1 (Uniform Public Construction Cost Accounting Procedures), BP/AR 5131.2 (Bullying) and Board Bylaw (BB) 9321 (Closed Session) (Enclosure)

The Board Policies reflect changes to bring policies into compliance with Education Code and other appropriate statutes, regulations and court decisions.

**Report on Board Policies**

#	Title	Executive Cabinet
1.	BP/AR 0460 Local Control and Accountability Plan	Dr. Maricela Ramirez
2.	BP 0520 Intervention in Underperforming Schools <i>New Board Policy</i>	Dr. Maricela Ramirez
3.	BP 6146.1 High School Graduation Requirements	Dr. Maricela Ramirez
4.	BP 6146.4 Differential Graduation and Competency Standards for Students with Disabilities	Dr. Maricela Ramirez
5.	BP 5116.2 Involuntary Student Transfers	Dr. Maricela Ramirez
6.	BP/AR 3400 Management of LACOE Assets/Accounts	Ms. Karen Kimmel
7.	BP/AR 3311 Bids	Ms. Karen Kimmel
8.	BP/AR 3311.1 Uniform Public Construction Cost Accounting Procedures <i>New Board Policy and Administrative Regulation</i>	Ms. Karen Kimmel
9.	BP/AR 5131.2 Bullying	Ms. Vibiana Andrade
10.	BB 9321 Closed Session	Ms. Vibiana Andrade

**Philosophy, Goals, Objectives, and Comprehensive Plans**

BP 0460(a)

**LOCAL CONTROL AND ACCOUNTABILITY PLAN**

The County Board desires to ensure the most effective use of available funding to improve student achievement and other outcomes for all students. A comprehensive, data-driven planning process shall be used to identify annual goals and specific actions that are aligned with the LACOE budget and facilitate continuous improvement of LACOE practices.

*(cf. 0000 - Vision)*  
*(cf. 0200 - Board Priorities for LACOE)*  
*(cf. 0415 - Equity)*

The County Board shall adopt a local control and accountability plan (LCAP) presented by the County Superintendent. The LCAP shall address the state priorities specified in Education Code 52060 and any additional local priorities the County Board adopts. The LCAP and the annual update shall be adopted or updated, as required, on or before July 1 of each year ~~and shall cover the next fiscal year and two subsequent fiscal years or until the end of the LCAP period.~~

The LCAP and the annual update shall focus on improving outcomes for all students, particularly those who are "unduplicated students" or are part of any numerically significant student subgroup that is at risk of or is underperforming.

~~Unduplicated students include students~~ An "unduplicated student" is a student who ~~are~~ is eligible for free or reduced-price meals, who is an English learners, and or who is a foster youth, as defined in Education Code 42238.01 for purposes of the local control funding formula (LCFF).

*(cf. 3553 - Free and Reduced Price Meals)* *(cf. 6173.1 - Education for Foster Youth)* *(cf. 6174 - Education for English Learners)*

*Numerically significant student subgroups* include ethnic subgroups, socioeconomically disadvantaged students, English learners, long-term English learners, students with disabilities, foster youth, and ~~homeless students~~ experiencing homelessness, when there are at least 30 students in the subgroup or at least 15 foster youth, students experiencing homelessness, or long-term English learners ~~or homeless students.~~

*(cf. 6164.4 - Identification and Evaluation of Individuals for Special Education)*  
*(cf. 6173 - Education for Homeless Children)*

The County Superintendent or designee shall review the school plan for student achievement (SPSA) submitted by each school pursuant to Education Code 64001 to ensure that the specific actions included in the LCAP are consistent with strategies included in the SPSA.

*(cf. 0420 - School Plan/Site Councils)*

## **LOCAL CONTROL AND ACCOUNTABILITY PLAN (continued)**

The LCAP shall also be aligned with other LACOE and school plans to the extent possible in order to minimize duplication of effort and provide clear direction for program implementation.

*(cf. 0400 - Comprehensive Plans)*

*(cf. 0440 - LACOE Technology  
Plan)*

*(cf. 0450 - Comprehensive School Safety Plan)*

*(cf. 5030 - Student Wellness)*

*(cf. 6171 - Title I Programs)*

*(cf. 7110 - Facilities Master Plan)*

As part of the LCAP adoption and annual update to the LCAP, the County Board shall separately adopt ~~an LCFF budget~~ a local control funding formula overview for parents/guardians, based on the template developed by the State Board of Education (SBE), which includes specified information relating to LACOE's budget. The budget overview shall be adopted, reviewed, and approved in the same manner as the LCAP and the annual update.

*(cf. 0400 - Comprehensive Plans)*

Any complaint that LACOE has not complied with legal requirements pertaining to the LCAP may be filed pursuant to AR 1312.3 - Uniform Complaint Procedures.

*(cf. 1312.3 - Uniform Complaint Procedures)*

### **Plan Development-LCAP Development and Consultation**

The County Superintendent or designee shall gather data and information needed for effective and meaningful plan development and present it to the County Board and community. Such data and information shall include, but not be limited to, data regarding the number of students in student subgroups, disaggregated data on student achievement levels, and information about current programs and expenditures.

The County Board shall consult with teachers, principals, administrators, other school personnel, employee bargaining units, parents/guardians, and students in developing the LCAP. Consultation with students shall enable unduplicated students and other numerically significant student subgroups to review and comment on LCAP development and may include surveys of students, student forums, student advisory committees, and/or meetings with student government bodies or other groups representing students.

*(cf. 4140/4240 - Bargaining Units)*

*(cf. 6020 - Parent Involvement)*

**LOCAL CONTROL AND ACCOUNTABILITY PLAN (continued)**

The LACOE LCAP shall adhere to the template provided by the State Board of Education (SBE) and shall include, for each school or program operated by the County Superintendent:

1. A description of the annual goals, for all students and for each numerically significant student subgroup, to be achieved for each of the following state priorities as applicable to the students served:

a. The degree to which teachers are appropriately assigned in accordance with Education Code 44258.9 and fully credentialed in the subject areas and for the students they are teaching; every student has sufficient access to standards- aligned instructional materials as determined pursuant to Education Code 60119; and school facilities are maintained in good repair as specified in Education Code 17002(d)

*(cf. 1312.4 - Williams Uniform Complaint Procedures)*

*(cf. 3517 - Facilities Inspection)*

*(cf. 4112.2 - Certification)*

*(cf. 4113 - Assignment)*

*(cf. 6161.1 - Selection and Evaluation of Instructional Materials)*

b. Implementation of the academic content and performance standards adopted by the SBE, including how the programs and services will enable English learners to access the Common Core State Standards and the English language development standards for purposes of gaining academic content knowledge and English language proficiency

*(cf. 6011 - Academic Standards)*

*(cf. 6174 - Education for English Learners)*

c. Parent/guardian involvement and family engagement, including efforts to seek parent/guardian input in making decisions for each school site and county program and how the County Superintendent will promote parent/guardian participation in programs for unduplicated students and students with disabilities

*(cf. 3553 - Free and Reduced Price*

*Meals) (cf. 6020 - Parent Involvement)*

*(cf. 6173.1 - Education for Foster Youth)*

d. Student achievement, as measured by all of the following as applicable:

(1) Statewide assessments of student achievement

**LOCAL CONTROL AND ACCOUNTABILITY PLAN (continued)**

- (2) The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University; have successfully completed career technical education (CTE) sequences or programs of study that align with SBE-approved career technical education standards and frameworks, including, but not limited to, those described in Education Code 52302, 52372.5, or 54692; and have successfully completed both college entrance courses and CTE sequences or programs
- (3) The percentage of English learners, including Long-term English learners who make progress toward English proficiency as measured by the SBE-certified assessment of English proficiency or any subsequent assessment of English proficiency, as certified by the SBE.
- (4) The English learner reclassification rate, including Long-term English learners
- (5) The percentage of students who have passed an Advanced Placement examination with a score of 3 or higher
- (6) The percentage of students who demonstrate college preparedness in the Early Assessment Program pursuant to Education Code 99300-99301

*(cf. 0500 - Accountability)*  
*(cf. 6162.5 - Student Assessment)*  
*(cf. 6162.51 - State Academic Achievement Tests)*  
*(cf. 6178 - Career Technical Education)*

- e. Student engagement, as measured by school attendance rates, chronic absenteeism rates, middle school dropout rates, high school dropout rates, and high school graduation rates, as applicable

*(cf. 5113.1 - Chronic Absence and Truancy)*  
*(cf. 5147 - Dropout Prevention)*  
*(cf. 6146.1 - High School Graduation Requirements)*

- f. School climate, as measured by student suspension and expulsion rates and other local measures, including surveys of students, parents/guardians, and teachers on the sense of safety and school connectedness, as applicable

*(cf. 5137 - Positive School Climate)*  
*(cf. 5144 - Discipline)*  
*(cf. 5144.1 - Suspension and Expulsion/Due Process)*  
*(cf. 5144.2 - Suspension and Due Process (Students with Disabilities))*



**LOCAL CONTROL AND ACCOUNTABILITY PLAN (continued)**

- g. The extent to which students have access to and are enrolled in a broad course of study that includes all of the subject areas described in Education Code 51210 and 51220, as applicable, including the programs and services developed and provided to unduplicated students and students with disabilities, and the programs and services that are provided to benefit these students as a result of supplemental and concentration grant funding pursuant to Education Code 42238.02 and 42238.03

*(cf. 6143 - Courses of Study)*

*(cf. 6159 - Individualized Education Program)*

- h. Student outcomes, if available, in the subject areas described in Education Code 51210 and 51220, as applicable
- i. How the County Superintendent will coordinate instruction of expelled students offered pursuant to Education Code 48926
- j. How the County Superintendent will coordinate services for foster youth, including, but not limited to, all of the following:
  - (1) Working with the county child welfare agency to minimize changes in school placement
  - (2) Providing education-related information to the county child welfare agency to assist the agency in the delivery of services to foster youth, including, but not limited to, educational status and progress information that is required to be included in court reports
  - (3) Responding to requests from the juvenile court for information and working with the juvenile court to ensure the delivery and coordination of necessary educational services
  - (4) Establishing a mechanism for the efficient and expeditious transfer of health and education records and the health and education passport

- 2. Goals identified for any local priorities established by the County Board of Education.

*(cf. 0200 - Board Priorities for LACOE)*

## LOCAL CONTROL AND ACCOUNTABILITY PLAN (continued)

3. A description of the specific actions the County Superintendent will take during each year of the LCAP to achieve the identified goals, including the enumeration of any specific actions necessary for that year to correct any deficiencies in regard to the state and local priorities specified in items #1-2 above. Such actions shall not supersede provisions of existing collective bargaining agreements within the jurisdiction of the County Superintendent.

To the extent practicable, data reported in the LCAP shall be reported in a manner consistent with how information is reported on the California School Dashboard. LCAP data will be posted consistent with new requirements, which require the posting of the LCAP on the performance overview portion of the California School Dashboard

### Public Review and Input

The County Board shall establish a parent advisory committee, ~~to review and comment on the LCAP if it has not established one for this purpose already. The committee which~~ shall be composed of a majority of parents/guardians and shall include parents/guardians of unduplicated students ~~as defined above, parents or legal guardians of currently enrolled pupils~~ students with disabilities in the school district, and two students.

Whenever LACOE's enrollment includes at least 15 percent English learners, with at least 50 students who are English learners, the County Board shall establish an English learner parent advisory committee composed of a majority of parents/guardians of English learners ~~to review and comment on the LCAP.~~

The County Superintendent or designee shall present the LCAP and the annual update to each of these ~~to the~~ committee(s) before it is submitted to the County Board for adoption and shall respond in writing to comments received from the committee(s).

The County Superintendent or designee shall notify members of the public of the opportunity to submit written comments regarding the specific actions and expenditures proposed to be included in the LCAP and the annual update. The notification shall be provided using the most efficient method of notification possible, which may not require producing printed notices or sending notices by mail. All written notifications related to the LCAP shall be provided in the primary language of parents/guardians when required by Education Code 48985.

As part of the parent/guardian and community engagement process, LACOE shall solicit input on effective and appropriate instructional methods, including, but not limited to, establishing language acquisition programs to enable all students, including English learners and native English speakers, to have access to the core academic content standards and to become proficient in English.

## **LOCAL CONTROL AND ACCOUNTABILITY PLAN (continued)**

The County Superintendent or designee shall consult with the administrator(s) of the special education local plan area of which LACOE is a member to ensure that specific actions for students with disabilities are included in the LCAP and are consistent with strategies included in the annual assurances support plan for the education of students with disabilities.

*(cf. 0430 - Comprehensive Local Plan for Special Education)*

The County Board shall hold at least one public hearing to solicit the recommendations and comments of members of the public regarding the specific actions and expenditures proposed to be included in the LCAP and the annual update. The public hearing shall be held at the same meeting as the budget hearing required pursuant to Education Code 42127 and AR 3100 - Budget.

*(cf. 9320 - Meetings and Notices)*

### **Adoption of the Plan and submission**

At the same public meeting at which the budget is adopted, but prior to considering and adopting the budget, the County Board shall adopt the LCAP. This meeting shall be held after the public hearing described above but not on the same day as that public hearing.

*(cf. 3100 – Budget)*

At any time during the period in which the LCAP is in effect, the County Board may adopt revisions to the plan presented by the County Superintendent, provided that the County Board follows the same process for adopting the LCAP pursuant to Education Code 52062 and the revisions are adopted in a public meeting.

### **Submission of Plan to Superintendent of Public Instruction (SPI)**

Not later than five days after adopting the LCAP, the annual update, the LACOE budget, and the budget overview for parents/guardians, the County Board shall file the LCAP, the annual update, the budget, and the budget overview with the SPI.

If the SPI sends, by August 15, a written request for clarification of the contents of the LCAP and the annual update, the County Board shall respond in writing within 15 days of the request.

If the SPI then submits recommendations for amendments to the LCAP within 15 days of receiving the County Board's response, the County Board shall consider those recommendations in a public meeting within 15 days of receiving the recommendations.

## LOCAL CONTROL AND ACCOUNTABILITY PLAN (continued)

### **Monitoring Progress Revisions**

At least annually in accordance with the timeline and indicators established by the County Superintendent, the County Board shall review data presented by the County Superintendent regarding LACOE's progress toward attaining each goal identified in the LCAP. Evaluation shall include, but not be limited to, an assessment of LACOE and school performance reported on the California School Dashboard and any additional indicators established by the County Board and County Superintendent.

The County Board may identify the method(s) to be used for measuring LACOE's progress toward achieving the local goals established by the County Board.

Evaluation data shall be used to recommend any necessary revisions to the LCAP.

The County Superintendent or designee may seek and/or accept technical assistance or other intervention that may be required pursuant to Education Code 52071 or 52072 when a school or a numerically significant student subgroup is not making sufficient progress toward the goals in the LCAP.

#### *Legal Reference:*

##### *EDUCATION CODE*

*305-306 Instructional methods; language acquisition program, etc.*

*17002 Definitions*

*33430-33436 Learning Communities for School Success Program;*

*41020 Requirement for annual audit*

*41320-41322 Emergency apportionments*

*42127 Formulation, adoption, approval, and revision of budget;*

*procedure 42238.01-42238.07 Local control funding formula*

*44258.9 Annual monitoring of teacher assignments; report*

*47606.5 Adoption of local control and accountability plan; public hearing*

*48926 County plans for provision of educational services to expelled students*

*48985 Notices to parents in languages other than English*

*51210 Areas of study*

*51220 Areas of study; grades 7-12*

*52052 Pupil performance measurement, etc.*

*52059.5 Establishment of single system*

*52060-52077 Adoption of local control and accountability plan*

*52372.5 Linked learning programs*

*54692 Eligibility requirements*

*60119 Hearings; steps to ensure availability of textbooks and instructional materials*

*60605.8 Academic Content Standards Commission*

*60900 California Longitudinal Pupil Achievement Data System*

*64001 School plan for student*

*achievement 99300-99301 Early*

*Assessment Program*

*Legal Reference (continued next page)*

## **LOCAL CONTROL AND ACCOUNTABILITY PLAN (continued)**

### *Legal Reference (continued)*

#### *CODE OF REGULATIONS, TITLE 5*

*15494-15497 Local control and accountability plan and spending requirements UNITED STATES CODE, TITLE 20*

*6311 State plan*

*6312 Local educational agency plan*

*6826 Title III funds, local plans*

### *Management Resources:*

#### *CSBA PUBLICATIONS*

*The California School Dashboard and Small Districts, October 2018*

*Promising Practices for Developing and Implementing LCAPs, Governance Brief, November 2016*

*LCFF Rubrics, Issue 1: What Boards Need to Know About the New Rubrics, Governance Brief, rev. October 2016*

#### *CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS*

*California School Accounting*

*Manual California School*

*Dashboard*

*LCFF Frequently Asked Questions*

*Local Control and Accountability Plan and Annual Update (LCAP)*

*Template Family Engagement Framework: A Tool for California School*

*Districts, 2014 California Career Technical Education Model Curriculum Standards, 2013*

*California Common Core State Standards: English Language Arts and Literacy in History/Social Studies, Science, and Technical Subjects, rev. 2013*

*California Common Core State Standards: Mathematics, rev. 2013*

*California English Language Development Standards, 2012*

*California School Accounting Manual*

*California School Dashboard*

*Local Control and Accountability Plan and Annual Update (LCAP) Template*

#### *WEB SITES*

*CSBA: <http://www.csba.org>*

*California Department of Education: <http://www.cde.ca.gov>*

*California School Dashboard: <http://www.caschooldashboard.org>*

## **Philosophy, Goals, Objective, and Comprehensive Plans**

BP 0520 (a)

### **INTERVENTION IN UNDERPERFORMING SCHOOLS**

The County Board desires that all LACOE schools provide a high-quality educational program that maximizes the achievement of each LACOE student. LACOE as a district shall provide assistance to LACOE schools to support the continuous improvement of student performance within the priorities identified in LACOE’s local control and accountability plan (LCAP) and to enhance the achievement of low-performing student subgroups.

At its discretion, the County Board may submit a request to the County Superintendent of Schools for technical assistance regarding the following: (Education Code 52071)

1. Identifying the LACOE’s strengths and weaknesses as a district in regard to state priorities addressed in the LCAP, including collaboration between LACOE as a district and the County Superintendent to review performance data on the state and local indicators included in the California School Dashboard, educator qualifications data, and other relevant local data and to identify effective, evidence-based programs or practices that address any areas of weakness
2. Identifying student subgroups that are low performing or experiencing significant disparities from other subgroups as identified on the California School Dashboard in order to identify and implement effective programs and practices to improve the outcomes and opportunities for these students
3. Securing assistance from an academic, programmatic, or fiscal expert, or team of experts, to identify and implement effective programs and practices that are designed to improve performance in any areas of weakness identified by LACOE as a district
4. Identifying areas of strengths and weaknesses in the identified goals, actions, and services addressed in the LCAP, with a particular focus on those areas considered to be contributing toward meeting the increased or improved services requirement and all required goals
5. Reviewing LACOE’s data management policies and collection and submission processes as a district, including monitoring and oversight of the student information system, to ensure the submission of accurate data according to the processes and timelines established by the California Department of Education (CDE)

In the event that the County Superintendent requires LACOE as a district to receive technical assistance based on a determination that one or more numerically significant student subgroups in LACOE school meet the performance criteria established pursuant to Education Code 52064.5, LACOE as a district shall, for a minimum of two years, maintain regular communication with and provide timely documentation to the County Superintendent regarding LACOE’s completion of the activities listed in Items #1-5 above, or substantially similar activities, in its capacity as a district. (Education Code 52071)

**INTERVENTION IN UNDERPERFORMING SCHOOLS (continued)**

In its capacity as a district, LACOE may, at its own expense, engage another service provider to act as a partner to LACOE in filling LACOE’s need for technical assistance as a district. (Education Code 52071)

In its capacity as a district, LACOE shall consider any recommendations from the California Collaborative for Educational Excellence in order to accomplish the goals set forth in LACOE’s LCAP. (Education Code 52071, 52072, 52074)

If the Superintendent of Public Instruction (SPI) identifies LACOE as a district needing intervention, LACOE shall cooperate with any action taken by the SPI or any academic advisor appointed by the SPI, which may include one or more of the following: (Education Code 52072.1)

1. Revision of LACOE’s LCAP
2. Revision of LACOE’s budget, in conjunction with changes in the LCAP, that would allow LACOE to improve the outcomes for all student subgroups in regard to state and local priorities
3. A determination to stay or rescind any LACOE action that would prevent LACOE from improving outcomes for all student subgroups, provided that action is not required by a collective bargaining agreement
4. In addition, any school identified by CDE for comprehensive support and improvement, targeted support and improvement, or additional targeted support and improvement shall develop and implement a school plan in accordance with 20 USC 6311. Such schools may be required to partner with an external entity, agency, or individual with demonstrated expertise and capacity to identify and implement more rigorous interventions.

Legal References

<b><i>State</i></b>	<b><i>Description</i></b>
<i>Ed. Code 52052</i>	<i>Numerically significant student subgroups</i>
<i>Ed. Code 52059.5</i>	<i>Statewide system of support</i>
<i>Ed. Code 52060-52077</i>	<i>Local control and accountability plan</i>
<i>Ed. Code 60640-60648.5</i>	<i>California Assessment of Student Performance and Progress</i>
<i>Ed. Code 64001</i>	<i>School plan for student achievement; consolidated application programs</i>
<b><i>Federal</i></b>	<b><i>Description</i></b>
<i>20 USC 6311-6322</i>	<i>Improving basic programs for disadvantaged students</i>

**INTERVENTION IN UNDERPERFORMING SCHOOLS (continued)**

<u>California Department of Education Publication</u>	<u>2022 Dashboard Technical Guide: Every Student Succeeds Act School Support, December 2022</u> <u>(<a href="https://www.cde.ca.gov/dashboard">https://www.cde.ca.gov/dashboard</a>)</u>
<u>California Department of Education Publication</u>	<u>California ESSA Consolidated State Plan, 2022</u> <u>(<a href="https://www.cde.ca.gov/re/es/">https://www.cde.ca.gov/re/es/</a>)</u>
<u>California Department of Education Publication</u>	<u>Comprehensive Support and Improvement Frequently Asked Questions</u> <u>(<a href="https://www.cde.ca.gov/sp/sw/t1/csi.asp">https://www.cde.ca.gov/sp/sw/t1/csi.asp</a>)</u>
<u>California Department of Education Publication</u>	<u>Targeted/Additional Targeted Support &amp; Improvement Frequently Asked Questions</u> <u>(<a href="https://www.cde.ca.gov/sp/sw/t1/tsi.asp">https://www.cde.ca.gov/sp/sw/t1/tsi.asp</a>)</u>
<u>US DOE Publications</u>	<u>Non-Regulatory Guidance: Using Evidence to Strengthen Education Investments, September 2023</u> <u>(<a href="https://www2.ed.gov/fund/grant/about/discretionary/2023-non-regulatory-guidance-evidence.pdf">https://www2.ed.gov/fund/grant/about/discretionary/2023-non-regulatory-guidance-evidence.pdf</a>)</u>

<u>Website</u>	<u><a href="#">CSBA District and County Office of Education Legal Services</a></u>
<u>Website</u>	<u><a href="#">California School Dashboard</a></u>
<u>Website</u>	<u><a href="#">California Collaborative for Educational Excellence</a></u>
<u>Website</u>	<u><a href="#">U.S. Department of Education</a></u>
<u>Website</u>	<u><a href="#">California Department of Education</a></u>
<u>Website</u>	<u><a href="#">CSBA</a></u>
<b><u>Cross References</u></b>	
<b><u>Code</u></b>	<b><u>Description</u></b>
<u>0420</u>	<u><a href="#">School Plans/Site Councils</a></u>
<u>0420</u>	<u><a href="#">School Plans/Site Councils</a></u>
<u>0460</u>	<u><a href="#">Local Control and Accountability Plan</a></u>
<u>0460</u>	<u><a href="#">Local Control and Accountability Plan</a></u>
<u>0500</u>	<u><a href="#">Accountability</a></u>

Policy  
 Adopted:

**LOS ANGELES COUNTY OFFICE OF EDUCATION**  
 Downey, California



**Instruction**

BP 6146.1(a)

**HIGH SCHOOL GRADUATION REQUIREMENTS**

**Academic Requirements for Graduation**

1. Definitions
  - a. Academic Requirements: courses required by law and/or the Los Angeles County Board of Education that LACOE students must complete successfully in order to graduate from LACOE educational programs, unless exempted as specified in this policy. These may include college/university courses, vocational courses, and other courses the County Board approves.
  - b. Diploma: is awarded to a pupil who has successfully met the requirements of LACOE's educational program set forth below.
  - c. Certificate of Achievement: the certificate awarded to a pupil with an Individualized Education Plan (IEP) who has completed four years of high school but has not met the requirements for a diploma.
  - d. Certificate of Recognition: the certificate awarded to a pupil with an IEP who has reached their twenty-second (22nd) birthday and is leaving the educational system.
  - e. State-Awarded Certificates: either of the certificates awarded by the State of California to a pupil who has successfully completed the criteria set forth either in Education Code § 51420 (High School Equivalency Exam) or Education Code § 48412 (California High School Proficiency Examination). Either of these certificates is the legal equivalent of a high school diploma.

Students who are exempted from LACOE-adopted graduation requirements shall be eligible to participate in any graduation ceremony and school activity related to graduation in which other students are eligible to participate.

**Graduation Requirements for Juvenile Court Schools and County Community Schools  
Course Requirements**

1. Academic

To obtain a high school diploma, students must successfully complete 220 credits in grades 9-12, which must include the following course work:

- a. Forty (40) credits in English language arts
- b. Twenty (20) credits in mathematics, which must include algebra or a more advanced mathematics course
- c. Twenty (20) credits in science

**HIGH SCHOOL GRADUATION REQUIREMENTS (continued)**

- d. Thirty (30) credits in social sciences, including U.S. history and geography; world history; one semester of American government; and one semester of economics
  - e. Ten (10) credits in visual or performing arts or a world language, which might include American Sign Language or a career and technical education (CTE) course can be applied toward, or any combination of five (5) credits in each of visual or performing arts or a world language, including American Sign Language or CTE
  - f. Twenty (20) credits in physical education; ten (10) credits must be taken in the 9th grade and an additional ten (10) credits taken during grades 10-12, unless the student has been exempted pursuant to provisions of the Education Code
  - g. Five (5) credits in health
  - h. Seventy-five (75) elective credits, any other coursework, including work experience, vocational education, arts and sciences or developmental course (e.g., reading and math intervention) that LACOE has required.
  - i. Pupils enrolled in LACOE educational programs may receive academic credit for coursework completed through college courses and online instruction, provided that LACOE academic requirements are met and such alternative instruction is approved by designated LACOE staff.
2. Assessment Requirements for Diploma

LACOE educational programs may require students to demonstrate minimum proficiency in reading and math on a LACOE-adopted assessment.

**Commencement Ceremony**

1. LACOE pupils (except those from IPoly or LACHSA) who have earned a diploma or certificate of achievement will be eligible to participate in a commencement ceremony. Students who will complete the LACOE requirements to earn a diploma or certificate of achievement before August 15<sup>th</sup> of the same year will be allowed to participate in the previous school year commencement ceremony.
2. Any senior who demonstrates chronic absenteeism and/or shows cause to be placed on an attendance, academic, or is on disciplinary probation may lose the privilege of participating in the commencement ceremony.

**HIGH SCHOOL GRADUATION REQUIREMENTS (continued)**

3. The ceremony programs will list pupils by their specific diploma or certificate they will receive.

**Graduation Requirements for International Polytechnic High School (IPoly)**

1. Academic

Between the ninth (9th) and twelfth (12th) grades, pupils enrolled in LACOE's IPoly program must successfully complete a minimum 240 credits to earn an IPoly diploma. This includes 210 credits of required core courses and a minimum of 30 credits in additional courses. The IPoly core course sequence includes the a-g requirements:

- a. Forty (40) credits in English language arts
- b. Forty (40) credits in mathematics
- c. Forty (40) credits in science
- d. Forty (40) credits in social sciences (9<sup>th</sup> grade social science may be waived for transfer students)
- e. Twenty (20) credits in world language
- f. Twenty (20) credits in physical education
- g. Ten (10) credits in visual and performing arts
- h. Thirty (30) credits in additional required courses
- i. Students must complete 100 hours of community service in order to graduate with an IPoly diploma. Community service hours must be obtained by volunteering for a verified non-profit organization.
- j. Grade-Level Projects: Students must pass grade level project each semester with a grade of 60% or better

During a long-term County-wide or Statewide declared emergency or other unforeseen disaster that would interrupt the school's educational continuity and/or operations, the County Superintendent or designee in collaboration with the IPoly Principal or designee retains the authority to waive or adjust the service hours or work requirements for grade level projects.

**HIGH SCHOOL GRADUATION REQUIREMENTS (continued)**

**Commencement Ceremony**

1. Pupils from IPoly who have earned a diploma will be eligible to participate in their own respective commencement ceremonies.
2. Any senior who demonstrates chronic absenteeism and/or shows cause to be placed on attendance, academic, discipline probation (or violates probation) during the second semester of their senior year may lose the privilege of participating in the commencement ceremony.

**Graduation Requirements for Los Angeles County High School for the Arts (LACHSA)**

1. Academic

Between the ninth (9th) and twelfth (12th) grades, pupils enrolled in LACOE's LACHSA program must successfully complete 225 credits, which must include the following courses in order to receive a diploma. The LACHSA core course sequence includes the a-g requirements:

- a. Forty (40) credits in English language arts
- b. Twenty (20) credits in mathematics which must include algebra or a more advanced mathematics course
- c. Twenty (20) credits in science (life and physical)
- d. Thirty (30) credits in social sciences, including U.S. history and world history; one semester of American government; and one semester of economics
- e. Twenty (20) credits in a world language
- f. Ten (10) credits in fine arts
- g. Twenty (20) credits in physical education
- h. Sixty-five (65) credits in electives

## HIGH SCHOOL GRADUATION REQUIREMENTS (continued)

### Commencement Ceremony

1. Pupils from LACHSA who have earned a diploma will be eligible to participate in their own respective commencement ceremonies.
2. Any senior who demonstrates chronic absenteeism and/or shows cause to be placed on attendance, academic, discipline or arts probation (or violates probation) during the second semester of their senior year may lose the privilege of participating in the commencement ceremony.

### Exemptions from LACOE-Adopted Graduation Requirements

~~Prior to the beginning of grade 10, the IEP team for each student with disabilities shall determine whether the student is eligible for exemption from all coursework and other requirements adopted by the Board in addition to the statewide course requirements for high school graduation, and if so, shall notify the student's parent/guardian of the exemption. A student with disabilities shall be eligible for the exemption, if the student's IEP provides for both of the following requirements: (Education Code 51225.31)~~

- ~~1. That the student take the alternate assessment aligned to alternate achievement standards in grade 11 as described in Education Code 60640~~
- ~~2. That the student complete state standards aligned coursework to meet the statewide coursework specified in Education Code 51225.3~~

~~In addition, A~~ foster youth, students experiencing homelessness, former juvenile court school students or probation 602 youth, children of a military families, or migrant students who transfer into a LACOE school or between LACOE schools any time after completing the second year of high school, or a newly arrived immigrant newcomer student who is in the third or fourth year of high school ~~and is participating in a newcomer program~~, shall be required to complete all graduation requirements specified in Education Code 51225.3 (CDE graduation requirements of 130 core credits) but shall be exempt from any additional LACOE-adopted graduation requirements, unless the County Superintendent or designee makes a finding that the student is reasonably able to complete the additional requirements in time to graduate by the end of a fourth year of high school.

Within 30 days of the transfer into a school by a foster youth, student experiencing homelessness, former juvenile court school student, child of a military family, migrant student, ~~or a newly arrived immigrant student, or of the commencement of participation in a newcomer program~~, newcomer student as applicable, the County Superintendent or designee shall notify any such eligible student, and others as required by law, of the availability of the exemption from local graduation requirements and whether the student qualifies for it. (Education Code 51225.1)

**HIGH SCHOOL GRADUATION REQUIREMENTS (continued)**

The County Superintendent or designee shall not require or request a foster youth, student experiencing homelessness, former juvenile court school student, child of a military family, migrant student, or ~~a newly arrived immigrant student participating in a newcomer student program~~ who is exempted from LACOE-established graduation requirements and who completes the statewide coursework requirements before the end of the fourth year of high school, and would otherwise be entitled to remain in school, to graduate before the end of the student's fourth year of high school. (Education Code 51225.1)

If a the foster youth, student experiencing homelessness, former juvenile court school student, child of a military family, migrant student, or ~~a newly arrived immigrant student participating in a newcomer program student~~ was not properly notified of an exemption, declined the exemption, or was not previously exempted, the student or the ~~person holding the right to make student's educational decisions for the student~~ rights holder may request the exemption and the County Superintendent or designee shall exempt the student within 30 days of the request. Any such student who at one time qualified for the exemption may request the exemption even if the student is no longer eligible. (Education Code 51225.1)

Additionally, a student with disabilities shall be eligible for an exemption from all coursework and other requirements adopted by the Board in addition to the statewide course requirements for high school graduation, if the student's individualized education program (IEP) provides for both of the following requirements: (Education Code 51225.31)

1. That the student is eligible to take the alternate assessment as described in Education Code 60640
2. That the student complete state standards aligned coursework to meet the statewide coursework specified in Education Code 51225.3

LACOE's responsibility to provide a free appropriate public education shall not terminate when a student with a disability who is exempted from district- adopted graduation requirements participates in graduation activities unless the IEP team, which includes the parent/guardian and student, has determined that the student has completed the high school experience. (Education Code 51225.31)

Annually, the County Superintendent or designee shall report to the California Department of Education, in accordance with Education Code 51225.1, the number of students graduating from the fourth or fifth year of high school who, for the prior school year, graduated with an exemption from LACOE-established graduation requirements that are in addition to statewide coursework requirements.

## **HIGH SCHOOL GRADUATION REQUIREMENTS** (continued)

There are five criteria to be eligible for the waiver to graduate with his or her 9<sup>th</sup> grade cohort:

- The youth must have transferred schools while he or she is in grade 11 or 12, transfers into the school district from another school district or between high schools within the district.
- The youth cannot complete the LACOE graduation requirements within 4 years of high school, and the Education Rights Holder declines a 5th year of high school.
- Education Rights Holder determines that the waiver is in the youth's best interest to graduate under AB 167/216/1806/2306/365/2121.
- The student successfully completes the CDE required minimum courses of 130 core credits.
- The student has an open DCFS case since starting the 11<sup>th</sup> grade, or experiencing homelessness, or a former juvenile court school student or probation 602 youth, or a child of a military family, or a migratory child since starting the 11<sup>th</sup> grade, or a newly arrived immigrant within 3 years.

### 1. Academic

To obtain a LACOE high school diploma, students shall complete 130 credits, from the following courses in grades 9-12, with each course being one year unless otherwise specified:

- a. Thirty (30) credits in English language arts
- b. Twenty (20) credits in mathematics which must include algebra and any other mathematics course
- c. Twenty (20) credits in science (biological science and physical science)
- d. Thirty (30) credits in social studies, including U.S. history and modern world history; one semester of American government; and one semester of economics
- e. Ten (10) credits in visual or performing arts, world language, or career technical education (CTE). (Five [5] maximum from CTE)
- f. Twenty (20) credits in physical education

## **HIGH SCHOOL GRADUATION REQUIREMENTS (continued)**

### **2. Assessment Requirements for Diploma**

Once the student completes all LACOE course requirements, the counselor will confirm and request the student's diploma. The processing for the diploma takes approximately 3 to 4 weeks. After 4 weeks, the student or individual with education decision-making rights should contact the LACOE Student File Center to request his or her diploma. This can be done in person at Los Angeles County Office of Education, 9300 Imperial Highway, Student File Center, Downey 90242, or by mail, fax, or email. Fax (562) 469-4244 or (562) 469-4346 or email, [studentfilecenter@lacoedu.edu](mailto:studentfilecenter@lacoedu.edu).

*(cf. 1312.3 - Uniform Complaint Procedures)*

*(cf. 5145.6 - Parental Notifications)*

*(cf. 6173 - Education for Homeless Children and Youth)*

*(cf. 6173.1 - Education for Foster Youth)*

*(cf. 6173.2 - Education of Children of Military Families)*

### **Retroactive Diplomas**

Any student who completed grade 12 in the 2003-04 through 2014-15 school year and met all applicable graduation requirements other than the passage of the high school exit examination shall be granted a high school diploma. (Education Code 51413)

In addition, LACOE may retroactively grant high school diplomas to former students who: (Education Code 48204.4, 51430, 51440)

1. Departed California against their will while in grade 12 and did not receive a diploma because the departure interrupted their education, provided that they were in good academic standing at the time of the departure

Persons may be considered to have departed California against their will if they were in custody of a government agency and were transferred to another state, were subject to a lawful order from a court or government agency that authorized their removal from California, were subject to a lawful order and were permitted to depart California before being removed from California pursuant to the lawful order, were removed or were permitted to depart voluntarily pursuant to the federal Immigration and Nationality Act, or departed due to other circumstances determined by the district that are consistent with the purposes of Education Code 48204.4.

In determining whether to award a diploma under these circumstances, the County Superintendent or designee shall consider any coursework that may have been completed outside of the United States or through online or virtual courses.



**HIGH SCHOOL GRADUATION REQUIREMENTS (continued)**

2. Former students who were interned by order of the federal government during World War II or who are honorably discharged veterans of World War II, the Korean War, or the Vietnam War, provided that they were enrolled in a district school immediately preceding the internment or military service and did not receive a diploma because their education was interrupted due to the internment or military service in those wars.

Deceased former students who satisfy these conditions may be granted a retroactive diploma to be received by their next of kin.

3. Veterans who entered the military service of the United States while in grade 12 and who had satisfactorily completed the first half of the work required for grade 12 in a district school.

4. Are former members of the military, a resident of California, and received an honorable discharge, or are current members of the military, a resident of California, and a resident of California when entering the military.

In determining whether to award a diploma under these circumstances, the Superintendent or designee shall evaluate classes completed in any high school, community college, or state college, grant credit toward graduation for military service and training received while in the military, and if satisfied that the person has completed the equivalent of the requirements for graduation from high school, grant the person a diploma of graduation.

5. Were in their senior year of high school during the 2019-20 school year, were in good academic standing and on track to graduate at the end of the 2019-20 school year as of March 1, 2020, and were unable to complete the statewide graduation requirements as a result of the COVID-19 crisis

**Complaints**

If a student or student's parent/guardian has a complaint regarding academic credits, academic requirements, or the diploma process, that individual should follow the Complaint Policy, 1312.3, and, where appropriate, the Williams Uniform Complaint Procedures, 1312.4.

*Legal References (see next page)*

## HIGH SCHOOL GRADUATION REQUIREMENTS (continued)

### Legal Reference:

#### EDUCATION CODE

220 Prohibition of discrimination  
47612 Average daily attendance in charter school  
48200 Compulsory attendance  
48204.4 Parents/guardians departing California against their will  
48412 Certificate of proficiency  
48430 Continuation education schools and classes  
48645.5 Former juvenile court school students; enrollment  
48980 Parent/guardian notifications  
49701 Interstate Compact on Educational Opportunity for Military Children  
51224 Skills and knowledge required for adult life  
51224.5 Algebra instruction  
51225.1 Exemption from district graduation requirements  
51225.2 Course credits  
51225.3 High school graduation  
51225.31 Exemption for students with disabilities  
51225.35 Mathematics course requirements; computer science  
51225.36 Instruction in sexual harassment and violence; districts that require health education for graduation  
51225.5 Honorary diplomas  
51225.6 Instruction in cardiopulmonary resuscitation  
51225.9 Courses of study, grades 7 to 12; career technical education  
51228 Course of study; offerings and timely opportunity  
51230 Credit for community emergency response training  
51240-51246 Exemptions from requirements  
51250-51251 Assistance to military dependents  
51410-51413 Diplomas  
51420-51427 High school equivalency certificates  
51430 Retroactive high school diplomas  
51440 Credit and granting of diploma to veterans and members of the military service  
51450-51455 Golden State Seal Merit Diploma  
51744-51749.6 Independent study  
56390-56392 Recognition for educational achievement, special education  
60640 California Assessment of Student Performance and Progress  
60900.2 Students with Disabilities Graduation Reporting  
66204 Certification of high school courses as meeting university admissions criteria  
67386 Student safety; affirmative consent standard  
CODE OF REGULATIONS, TITLE 5  
1600-1651 Graduation of students from grade 12 and credit toward graduation  
4600-4670 Uniform complaint procedures  
COURT DECISIONS  
*O'Connell v. Superior Court (Valenzuela), (2006) 141 Cal.App.4th 1452*

### Management Resources:

#### WEB SITES

CSBA: <http://www.csba.org>  
<http://www.cde.ca.gov/ta/tg/hs>  
California Department of Education, High School: <http://www.cde.ca.gov/ci/gs/hs>  
University of California, List of Approved a-g Courses:  
<http://www.universityofcalifornia.edu/admissions/freshman/requirements>

**Instruction**

BP 6146.4(a)

**DIFFERENTIAL GRADUATION AND COMPETENCY STANDARDS FOR STUDENTS WITH DISABILITIES**

The County Board recognizes that students with disabilities are entitled to a course of study that provides them with a free appropriate public education (FAPE) and that modifications to LACOE’s regular course may be needed on an individualized basis to provide FAPE. In accordance with law, each student's individualized education program (IEP) team shall determine the appropriate goals, as well as any appropriate individual accommodations necessary for measuring the academic achievement and functional performance of the student on state and LACOE assessments.

*(cf. 6159 - Individualized Education Program)*

*(cf. 6159.1 - Procedural Safeguards and Complaints for Special Education)*

*(cf. 6162.51 - State Academic Achievement Tests)*

*(cf. 6164.4 - Identification and Evaluation of Individuals for Special Education)*

**Exemption from District-Established Graduation Requirements**

LACOE students shall complete all course requirements for high school graduation as specified in Board Policy 6146.1 – High School Graduation Requirements. However, a student with a disability, that entered the ninth grade in the 2022-23 school year and later may be exempted from all coursework and other requirements adopted by the County Board that are in addition to the statewide course requirements for high school graduation if the student’s IEP provides for both of the following requirements: (Education Code 51225.31).

1. That the student is eligible to take the alternate assessment aligned to alternate achievement standards in grade 11 as described in Education Code 60640
2. That the student complete state standards aligned coursework to meet the statewide coursework specified in Education Code 51225.3

~~Prior to the beginning of grade 10, the IEP team for each student with a disability shall determine whether the student is eligible for the exemption, and if so, notify the student’s parent/guardian of the exemption. (Education Code 51225.31)~~

Any such exempted student shall receive a diploma and be eligible to participate in any graduation ceremony and school activity related to graduation in which a student of similar age without a disability would be eligible to participate. (Education Code 51225.31)

The district’s responsibility to provide FAPE shall not terminate when a student with a disability who is exempted from district- adopted graduation requirements participates in graduation activities unless the student’s IEP team, which includes the parent/guardian and student, has determined that the student has completed the high school experience. (Education code 51225.31)

## **DIFFERENTIAL GRADUATION AND COMPETENCY STANDARDS FOR STUDENTS WITH DISABILITIES (continued)**

### **Certificate of Educational Achievement or Completion**

Instead of a high school diploma, a student with a disability may be awarded a certificate or document of educational achievement or completion if the student has met one of the following requirements: (Education Code 56390)

1. Satisfactorily completed a prescribed alternative course of study approved by the County Board of Education in which the student attended school or the district with jurisdiction over the student as identified in the student's IEP
2. Satisfactorily met the student's IEP goals and objectives during high school as determined by the IEP team
3. Satisfactorily attended high school, participated in the instruction as prescribed in the student's IEP, and met the objectives of the statement of transition services

*(cf. 6146.1 - High School Graduation Requirements)*

A student with a disability who meets any of the criteria specified above shall be eligible to participate in any graduation ceremony and any school activity related to graduation in which a graduating student of similar age without disabilities would be eligible to participate. (Education Code 56391)

*(cf. 5127 - Graduation Ceremonies and Activities)*

#### *Legal Reference:*

##### *EDUCATION CODE*

*51225.3 High school graduation requirements*

*51225.31 Graduation exemption for students with disabilities*

*56341 Individualized education program team*

*56345 Elements of the IEP*

*56390-56392 Certificate of completion, special education*

*60900.2 Students with disabilities graduation reporting*

*60640 California Assessment of Student Performance and Progress*

*CODE OF REGULATIONS, TITLE 5*

*3070 Graduation*

*UNITED STATES CODE, TITLE 20*

*1400-1482 Individuals with Disabilities Education Act*

*CODE OF FEDERAL REGULATIONS, TITLE 34*

*300.1-300.818 Individuals with Disabilities Education Act, especially:*

*300.320 Definition of IEP*

*Management Resources:*

#### *WEB SITES*

*California Department of Education: <http://www.cde.ca.gov>*

*U.S. Department of Education, Office of Special Education and Rehabilitative Services:  
<http://www.ed.gov/about/offices/list/osers/index.html?src=mr>*

## Students

BP 5116.2(a)

### INVOLUNTARY STUDENT TRANSFERS

The County Board desires when possible to enroll students in the school of their choice, but recognizes that circumstances sometimes necessitate the involuntary transfer of some students to another school or program ~~in LACOE~~. The County Superintendent or designee shall develop procedures to facilitate the transition of such students into their new school of enrollment.

*(cf. 5113.1 - Chronic Absence and Truancy) (cf. ~~5116.1 - Intradistrict Open Enrollment~~)  
(cf. 5144.1 - Suspension and Expulsion/Due Process)  
(cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities)) (cf. ~~6173.3 - Education for Juvenile Court School Students~~)*

As applicable, when determining the best placement for a student who is subject to involuntary transfer, the County Superintendent or designee shall review all educational options for which the student is eligible, the student's academic progress and needs, the enrollment capacity at ~~LACOE~~ transferee schools, and the availability of support services and other resources.

Whenever a student is involuntarily transferred, the County Superintendent or designee shall provide timely written notification to the student and ~~his/her~~ the parent/guardian and an opportunity for the student and parent/guardian to meet with the County Superintendent or designee to discuss the transfer.

### Students Convicted of Violent Felony or Misdemeanor

With the exception of LACOE facilities that service incarcerated youth, a student may be transferred to another ~~LACOE~~ school if the student is convicted of a violent felony, as defined in Penal Code 667.5(c), or a misdemeanor listed in Penal Code 29805 and is enrolled at the same school as the victim of the crime for which the student was convicted. (Education Code 48929) ~~he/she is found in violation of LACOE's conduct policy BP 5131.~~

Before transferring such a student, the principal ~~County Superintendent~~ or designee shall attempt to resolve the conflict using restorative justice, counseling, or other such services. ~~He/she~~ The County Superintendent or designee shall also notify the student and ~~his/her~~ their parents/guardians of ~~the~~ their right to request a meeting with the principal or designee. (Education Code 48929)

*(cf. ~~5138 - Conflict Resolution/Peer Mediation~~) (cf. 5144 - Discipline)  
(cf. 6164.2 - Guidance and Counseling Services)*

Participation of any victim in any conflict resolution program shall be voluntary, and ~~he/she~~ the student shall not be subjected to any disciplinary action for ~~his/her~~ their refusal to participate in conflict resolution.

~~The County Superintendent or designee shall decide whether or not the student should be transferred.~~

## INVOLUNTARY STUDENT TRANSFERS (continued)

The principal or designee shall submit to the County Superintendent or designee a recommendation as to whether or not the student should be transferred. If the County Superintendent or designee determines that a transfer would be in the best interest of the students involved, the County Superintendent shall submit such recommendation to the County Board for approval.

~~The County Superintendent or designee shall~~ The County Board will hear the matter in closed session to maintain the confidentiality of student information, unless the parent/guardian or adult student submits a written request that the matter be addressed in open session and doing so would not violate the privacy rights of any other student. The student's family may present their case against the transfer, and will be accorded five minutes to do so. The County Board may ask questions and may deliberate in closed session. ~~The County Superintendent or designee's~~ County Board's decision shall be final.

*(cf. 9321 - Closed Session Purposes and Agendas)*

The decision to transfer a student shall be subject to periodic review by the County Superintendent or designee.

The County Superintendent or designee shall annually notify parents/guardians of LACOE's policy authorizing the transfer of a student pursuant to Education Code 48929. (Education Code 48980)

*(cf. 5145.6 - Parental Notifications)*

### Other Involuntary Transfers

Students may be involuntarily transferred under any of the following circumstances:

1. ~~If a high school student commits an act enumerated in Education Code 48900 or is habitually truant or irregular in school attendance~~ pupil is expelled for any reason, he/she the student may be transferred to ~~another LACOE~~ a community day school. (Education Code ~~48432.5~~ 48662)
2. The pupil is probation referred pursuant to Sections 300 and 602 of the Welfare and Institutions Code.
3. The pupil is referred to a community day school by a school attendance review board, is in violation of school attendance policies, is habitually truant, or is irregular in school attendance.
4. If a Title IX investigation finds substantiated claims through a preponderance of evidence ~~that a student is negatively impacting the learning environment, he/she the student~~ the student may be transferred to another LACOE school.

**INVOLUNTARY STUDENT TRANSFERS (continued)**

5. If a student attending one of LACOE’s Specialized High Schools does not meet the academic and/or behavioral expectations set forth in the Student Handbook or the Community Handbook.

*(~~cf. 6184 – Continuation Education~~)*

Any student who commits an expellable offense enumerated under 48900 (a-j) will be provided due process in accordance with BP 5144.1.

Procedures governing transfers other than expellable offenses are resolved at the school level. A student who is dissatisfied with the decision may request to meet with the County Superintendent. The decision of the County Superintendent is final.

*Legal Reference:*

*EDUCATION CODE*

*35146 Closed sessions; student matters*

*48430-48438 Continuation classes, especially:*

*48432.5 Involuntary transfer to continuation school 48660-48666 Community day schools, especially:*

*48662 Involuntary transfer to community day school 48900 Grounds for suspension and expulsion*

*48929 Transfer of student convicted of violent felony or misdemeanor 48980 Notice at beginning of term*

*PENAL CODE*

*667.5 Violent felony, definition*

*29805 Misdemeanors involving firearms WELFARE AND INSTITUTIONS CODE*

*300 Minors subject to jurisdiction*

*602 Minors violating laws defining crime; ward of court*

*Management Resources:*

*WEB SITES*

*CSBA: <http://www.csba.org>*

*California Department of Education: <http://www.cde.ca.gov>*

Policy  
adopted: August 8, 2017

**LOS ANGELES COUNTY OFFICE OF EDUCATION**  
Downey, California

## **Business and Noninstructional Operations**

BP 3400(a)

### **MANAGEMENT OF LACOE ASSETS/ACCOUNTS**

The County Superintendent or designee will establish and maintain an accurate, efficient financial management system that enhances LACOE's ability to meet its fiscal obligations, produces reliable financial reports, and complies with laws, regulations, policies, and procedures. The County Superintendent will ensure that LACOE's accounting system provides ongoing internal controls and meets generally accepted accounting standards as specified by the California Department of Education and, as appropriate, the Governmental Accounting Standards Board (GASB). Pursuant to Board Policy and Administrative Regulation 3460, the County Superintendent or designee shall provide the County Board with financial reports throughout the year in accordance with law.

*(cf. 3000 - Concepts and Roles) (cf. 3100 - Budget)*  
*(cf. 3300 - Expenditures and Purchases) (cf. 3312 - Contracts)*  
*(cf. 3314 - Payment for Goods and Services)*  
*(cf. 3460 - Financial Reports and Accountability)*

### **Organization and Legal Requirements**

The accounting functions of the Office will be organized in such a way as to safeguard its assets, check the accuracy and reliability of its accounting data, promote operational efficiency, and assure adherence to sound managerial principles.

It will be the aim of the Office to provide the financial information necessary for the efficient operation of LACOE while following a course of prudent business management in accordance with the highest professional and ethical standards, all applicable laws, County Board policies, and administrative regulations.

### **Capital Assets**

The County Superintendent or designee will develop a system to accurately identify and value LACOE assets in order to help ensure financial accountability and to minimize the risk of loss, fraud, or misuse. LACOE's assets with a useful life of more than one year and an initial acquisition cost of \$5,000 or more shall be considered capital assets. The County Superintendent or designee will determine the estimated useful life of each capital asset and will calculate and report the estimated loss of value or depreciation during each accounting period for all capital assets.

*(cf. 3440 - Inventories)*

### **Internal Controls/Fraud Prevention**

The County Board expects County Board members, employees, consultants, vendors, contractors, and other parties maintaining a business relationship with LACOE to act with integrity and due diligence in dealings involving LACOE's assets and fiscal resources. Board members and LACOE employees involved in the making of contracts on behalf of LACOE shall comply with the LACOE's conflict of interest policy as specified in Board Bylaw 9270 - Conflict of Interest.



## **MANAGEMENT OF LACOE ASSETS/ACCOUNTS (continued)**

The County Superintendent or designee will develop internal controls that aid in the prevention and detection of fraud, financial impropriety, or irregularity within LACOE, to assist with effective and efficient operation of LACOE, produce reliable financial information, and ensure compliance with all applicable laws and regulations. These internal controls may include, but are not limited to, segregating and monitoring employee duties relating to authorization, custody of assets, and recording or reporting of transactions; maintaining an integrated financial system; developing timely reconciliations of budgets, ledgers, and accounts; and requiring continuous in-service training for business office staff on the importance of fraud prevention, financial management, budget, and governance.

The accounting system will be designed in accordance with the California School Accounting Manual and shall incorporate those procedures that provide adequate and accurate financial data in order to facilitate the preparation of required financial reports and internal management reports.

All employees shall be alert for any indication of fraud, financial impropriety, or irregularity within their area of responsibility. Any employee who suspects fraud, impropriety, or irregularity shall immediately report those suspicions to the employee's immediate supervisor and/or the County Superintendent or designee. In addition, the County Superintendent or designee will establish a method for employees and outside persons to anonymously report any suspected instances of fraud, impropriety, or irregularity.

*(cf. 4119.1/4219.1/4319.1 - Civil and Legal Rights)*

The County Superintendent or designee will have primary responsibility for any necessary investigations of suspected fraud, impropriety, or irregularity, in coordination with legal counsel, LACOE's auditors, labor relations, the Fiscal Crisis and Management Assistance Team (FCMAT), law enforcement agencies, or other governmental entities, as appropriate.

### **Audit of Capital Assets**

A physical inventory of capital assets shall be taken every two years and reconciled to the accounting records. Additions and deletions shall be reconciled with the accounting records.

### **Internal Controls**

Expenditures shall not be allowed to exceed appropriations unless the proper approvals have been received, as specified in administrative regulations.

### **Abatements**

Abatements shall be defined as those receipts that cancel a part or the whole of a determinable item of previous expenditure. If a receipt cannot be substantiated as a cancellation of a specific expenditure, it must be reported as income.

## **MANAGEMENT OF LACOE ASSETS/ACCOUNTS (continued)**

### **Encumbrances**

Encumbrances shall be defined as obligations in the form of purchase orders, contracts, salaries, and other commitments chargeable to an appropriation for which a part of the appropriation is reserved.

### **Transfers of Funds**

Transfers between funds and accounts shall be made only as allowed by the applicable provisions of the Education Code and after the proper approvals have been obtained as specified in administrative regulations.

### **Classifications of Expenditures**

Expenditures shall be classified in accordance with the definitions in the California School Accounting Manual and in accordance with the accounting principles and procedures prescribed by the American Institute of Certified Public Accountants and the Governmental Accounting Standards Board.

### **Warrants**

All claims against Los Angeles County Office of Education (LACOE) funds shall be carefully reviewed for accuracy and legality. Such claims, when supported by proper documentation, shall be paid by a warrant drawn against the funds of the Office. Warrants other than payroll warrants shall be drawn in such a manner as to ensure the least possible delay. Payroll warrants shall be drawn in accordance with the provisions of the Government Code, applicable laws, and LACOE Board policies.

### **Void Warrants**

Pursuant to the provisions of Government Code Section 29802 and the County Board's resolution delegating its authority to the County Superintendent, the Office is authorized to reissue void warrants that it originally issued subject to the following conditions:

- A. A warrant may be issued only within a period of four years immediately following the date upon which it became void after:
  1. Verifying that money is available in the County Treasury, and
  2. Finding that it would be inequitable or unreasonable not to draw the warrant.

**MANAGEMENT OF LACOE ASSETS/ACCOUNTS (continued)**

- B. A warrant may be issued only after the four-year period immediately following the date upon which it became void, upon the approval of the County Board of Education after:
  - 1. Verifying that money is available in the County Treasury, and
  - 2. Finding that it would be inequitable or unreasonable not to draw the warrant.
- C. The payee or assignee of any warrant that is void shall present such warrant to the Director, Accounting & Budget Development (ABD), or shall declare by affidavit that such warrant has been lost or destroyed.
- D. Warrants may be reissued by the LACOE's Accounts Payable unit only upon request of the Director, Accounting & Budget Development (ABD).

**Cash Collections and Receipts**

All cash collections and receipts shall be properly accounted for in accordance with principles and procedures prescribed by the California School Accounting Manual, the American Institute of Certified Public Accountants, and the Governmental Accounting Standards Board.

**Internal**

The work of the Office shall be organized in such a manner that internal auditing shall be a continual process whereby the work of one employee is reviewed by another.

The County Superintendent and Audit Committee shall see that internal audits of fiscal and administrative procedures and internal accounting controls of LACOE, including subgrantees and subcontractors of federal and state funded programs, are conducted as necessary by internal auditors who are independent of the activities they audit.

Records shall be made available for audit in such a way as to facilitate the work of the auditors.

**Outside Auditor Selection**

Proposals for auditing services shall be solicited from qualified accounting firms not less than once every five years. The contract shall be awarded to the auditing firm that offers the most favorable contract, taking into consideration such factors as cost, efficiency, service to LACOE, and qualifications of the auditors.

**Special Auditors**

LACOE shall make every attempt to facilitate the work of the special outside auditors who audit specific aspects of LACOE operation, such as Workers' Compensation, special projects, and others.

**MANAGEMENT OF LACOE ASSETS/ACCOUNTS (continued)**

*Legal Reference:*

*EDUCATION CODE*

*1241.5 Audit by county superintendent*

*14500-14508 Financial and compliance audits 35035*

*Powers and duties of superintendent 35250 Duty to*

*keep certain records and reports*

*41010-41023 Accounting regulations, budget controls and audits 42600-*

*42604 Control of expenditures*

*42647 Drawing of warrants by district on county treasurer; form; reports, statements and other data*

*GOVERNMENT CODE*

*1090-1099 Prohibitions applicable to specified officers*

*53995-53997 Obligation of contract*

*87100-87500 Political Reform Act*

*Management Resources:*

*CSBA PUBLICATIONS*

*Maximizing School Board Governance: Budget Planning and Adoption, 2006*

*Maximizing School Board Governance: Fiscal Accountability, 2006*

*School Finance CD-ROM, 2005*

*GOVERNMENTAL ACCOUNTING STANDARDS BOARD*

*Statement 34, Basic Financial Statements - and Management's Discussion and Analysis - For State and Local Governments, June 1999*

*WEB SITES*

*CSBA: <http://www.csba.org>*

*California Association of School Business Officials: <http://www.casbo.org> California*

*Department of Education, School Finance: <http://www.cde.ca.gov/jg> California State*

*Controller's Office: <http://www.sco.ca.gov>*

*Fiscal Crisis & Management Assistance Team: <http://www.fcmat.org>*

*Governmental Accounting Standards Board: <http://www.gasb.org> School*

*Services of California: <http://www.sscal.com>*

**Business and Noninstructional Operations**

AR 3400(a)

**MANAGEMENT OF LACOE ASSETS/ACCOUNTS**

**Accounts**

LACOE’s accounting system shall fully comply with the definitions, instructions and procedures set forth in the California Department of Education School Accounting Manual. Education Code 41010

*(cf. 3110 - Transfer of Funds)*

**Fraud Prevention and Investigation**

The County Superintendent or designee will develop and implement a formal and comprehensive fraud prevention program including a fraud reporting hotline, audits, and other activities designed to detect fraud, including ongoing employee education programs.

The County Superintendent or designee will identify internal control principles that represent LACOE’s control environment and develop and implement an effective communication protocol for all internal control written policies and procedures to promoting integrity in organizational operations.

The County Superintendent or designee will provide staff training on internal controls and communicating non-compliance with policies or illegal acts. This should include defining reportable events related to fraud.

Fraud, financial improprieties or irregularities include but are not limited to:

1. Forgery or unauthorized alteration of any document or account belonging to LACOE
2. Forgery or unauthorized alteration of a check, bank draft or any other financial document
3. Misappropriation of funds, securities, supplies or other assets
4. Impropriety in the handling of money or reporting of financial transactions
5. Profiteering as a result of insider knowledge of LACOE information or activities
6. Disclosing confidential and/or proprietary information to outside parties

*(cf. 4119.23/4219.23/4319.23 - Unauthorized Release of Confidential/Privileged Information)*

7. Disclosing investment activities engaged in or contemplated by LACOE

*(cf. 3430 - Investing)*

**MANAGEMENT OF LACOE ASSETS/ACCOUNTS** (continued)

8. Accepting or seeking anything of material value from contractors, vendors or persons providing services or materials to LACOE
9. Destroying, removing or inappropriately using of records, furniture, fixtures or equipment
10. Failing to provide financial records to authorized state or local entities
11. Any other dishonest or fraudulent act
12. Overstating income, expenses or intentional misreporting of employee's time worked.
13. Failure to return property and equipment.
14. Failing to report a conflict of interest

The County Superintendent or designee shall investigate reports of fraudulent activity in a manner that protects the confidentiality of the parties and the facts. All employees involved in the investigation shall be advised to keep information about the investigation confidential.

If an investigation substantiates the occurrence of a fraudulent activity, the County Superintendent or designee shall issue a report to appropriate personnel. The final disposition of the matter and any decision to file a criminal complaint or refer the matter to the appropriate law enforcement and/or regulatory agency for independent investigation shall be made in consultation with legal counsel. The result of the investigation shall not be disclosed to or discussed with anyone other than those individuals with a legitimate need to know.

*(cf. 4112.6/4212.6/4312.6 - Personnel Files)*  
*(cf. 4119.1/4219.1/4319.1 - Civil and Legal Rights)*

**Physical Inventory**

A physical inventory of supplies and standard stock items shall be taken every two years. The inventory shall then be reconciled with the accounting records as a means of safeguarding the physical assets of LACOE.

**Organization and Legal Requirements**

The Chief Financial Officer may delegate the following responsibilities: signing those documents that represent legal expenditures to be drawn against the funds of the Office; and signing those reports that represent the financial condition of the Office.

## **MANAGEMENT OF LACOE ASSETS/ACCOUNTS (continued)**

### **System of Accounting**

#### **~~Cash Collections and Receipts~~**

#### **Workshops, Conferences, and Meetings**

The County Superintendent or designee shall approve all workshops, conferences, meetings, or other related activities (excluding those of employee organizations) conducted or sponsored by the Los Angeles County Office of Education (LACOE) whenever registration fees are collected from participants to defray the cost of such activities.

All expenditures for such activities shall be made in accordance with State law, County Board policies, and administrative regulations and procedures. Expenditures shall not exceed amounts authorized by the County Superintendent nor the amounts collected, except that County School Service Funds shall not be used to subsidize an activity authorized to be funded by the participants unless the approval of the County Superintendent has been obtained.

The Office may cosponsor workshops, conferences, meetings, or other related activities (excluding those of employee organizations) conducted by other agencies, upon written approval of the County Superintendent.

Requests for approval of workshops, conferences, meetings or other related activities as explained in County Board policy shall be submitted to the County Superintendent and shall include the following information:

1. Name of sponsor
2. Description and purpose of activity
3. Estimated expenditures, including such items as speakers, consultants, meals, supplies, travel, rental of facilities, and other miscellaneous expenses.
4. Source of funding, including the amount of the fee, if any, to be paid by the participants

Services and supplies shall be secured by submitting the required purchase requisitions, requests for contracts, printing, consultants, or other necessary information as appropriate.

Purchase orders must be issued for approved hotel accommodations and facility rentals. Prior authorization must be received for contract consultants in accordance with Office policies, regulations and procedures.

**MANAGEMENT OF LACOE ASSETS/ACCOUNTS (continued)**

Obligations incurred in the name of the Office without an authorized purchase order or contract shall be the obligation of the person incurring the liability and not an obligation of the Office.

**Invoices**

All invoices must be itemized.

**Fees**

Funds collected shall be submitted to the Accounting Section, Division of Accounting and Budget Development, at the end of each day and shall be deposited in the County School Service Fund under an account listing established for that specific event. A receipt shall be issued for all funds submitted.

**Internal Audit**

The County Superintendent shall maintain a Division of Internal Audit and Analysis (IA&A). The Division of Internal Audit and Analysis (IA&A) shall be responsible for the following activities, including but not limited to:

- Conducting internal audits and reviews of Office fiscal and administrative operations and procedures
- Ascertaining the extent of compliance with internal policies, plans and procedures, external laws and regulations
- Determining if financial and administrative operations are properly conducted and if management reports are accurate, timely and meaningful
- Ascertaining the reliability of management data
- Ascertaining the extent to which the Office's assets are safeguarded from losses of all kinds, and
- Assist in administering the Hot Line for fraud, waste, and misuse of funds.

The County Superintendent shall establish a system for periodic solicitation of the required annual Office audit from licensed public accounting firms not less than once every five years. Based on participation and recommendation of staff and other outside personnel as considered necessary, he or she shall present the most qualified public accounting firm to the County Board.



## **MANAGEMENT OF LACOE ASSETS/ACCOUNTS (continued)**

### **Inventories and Financial Control Warrant Control**

The Office shares with the Office of the County Auditor-Controller the responsibility for the ordering and control of warrant stock used for the payment of claims against school districts within Los Angeles County. In order to safeguard the public funds on deposit with the County Treasurer, blank warrants shall be stringently secured and controlled, and records shall be maintained and made available for audit, that will readily substantiate the disposition of all warrants.

#### **1. Types of Warrants Authorized**

The types of warrants authorized shall be limited to salary or “A” warrants for payroll and commercial or “B” warrants for suppliers, employee travel, and mileage reimbursement.

#### **2. Responsibility for Control of Warrants**

General responsibility for the control of warrants shall reside with the Chief Financial Officer.

#### **3. Requisition of Warrant Stock**

- All warrant stock boxes delivered to the Office shall be delivered unopened by the receiving unit to the Division of School Financial Services.
- Warrant stock may be delivered directly to the school district by the vendor when so designated by the purchase order.
- Warrant stock received from vendors shall be promptly verified by School Financial Services against the requisition, receiving report, and/or invoices.
- When unresolved discrepancies occur, the Division of School Financial Services shall prepare and submit, on a timely basis, a written report to the Purchasing Section, Chief Financial Officer, and the Controller.

**MANAGEMENT OF LACOE ASSETS/ACCOUNTS** (continued)

4. Issuance of Warrant Stock

The Division of School Financial Services may issue warrant stock only to the following entities:

“A” Warrants

- Division of School Financial Services (blank, unnumbered warrants for use in the internal Payroll Section)
- Regional Data Processing Center – Central Payroll (pre-numbered)
- School districts approved by the County Superintendent and the Auditor-Controller to operate payroll systems

“B” Warrants

- Division of School Financial Services
- Division of Accounting and Budget Development
- All school districts
- All joint power agreement agencies reporting through the County Superintendent

5. Warrant Inventory and Storage Control

The Division Directors of School Financial Services and the Accounting and Budget Development, shall have on file a written statement of warrant control procedures in effect for their respective areas that shall include:

- a. The maintenance of a perpetual inventory by sequential warrant serial number, dates of receipts, issuances, signatures, voids, cancellations, and damaged stock.
- b. Identification of designated person(s) approved to control internal issuance of warrant stock.
- c. Provision for a lockable, secure location for storage with restricted access.
- d. Control of check signers and signature plates and persons authorized to have access to them.

**MANAGEMENT OF LACOE ASSETS/ACCOUNTS** (continued)

- e. Periodic physical inventory, to be taken at least once each calendar month.
- f. Procedures for voiding or canceling warrants.
- g. Control of keys for storage areas and check signers on a daily basis.
- h. Procedures for issuance of warrant stock.

**Fraud, Embezzlement, and Missing Warrants**

Discovery by a Division Director of any evidence of fraud, embezzlement, or missing warrants shall be reported immediately to the Chief Financial Officer who shall notify the County Superintendent without delay and without inquiry. Any evidenced occurrence of fraud, embezzlement or missing warrants will subject the employee responsible to discipline up to termination, civil and/or criminal penalties.

## Business and Noninstructional Operations

BP 3311(a)

### BIDS

The Los Angeles County Office of Education (LACOE) is committed to promoting public accountability and In order to ensuring transparency and the prudent expenditure use of public funds. When leasing, purchasing, or contracting for equipment, materials, supplies, or services for LACOE, including when contracting for public projects involving LACOE facilities, the County Superintendent or designee shall explore lawful opportunities to obtain the greatest value for expenditure of public funds. LACOE shall award contracts in an objective manner and in accordance with law. Equipment, supplies, and services shall be purchased using competitive bidding. When required by law or if the County Superintendent or designee determines that it is in the best interest of LACOE to do so, such contracts shall be made using competitive bidding.

No work, project, service, or purchase shall be split or separated into smaller work orders or projects for the purpose of evading legal requirements for competitive bidding. (Public Contract Code 20116)

*(cf. 0410 - Nondiscrimination in LACOE Programs and Activities)*

*(cf. 3000 - Concepts and Roles)*

*(cf. 3300 - Expenditures and Purchases)*

*(cf. 9270 - Conflict of Interest)*

LACOE may piggyback onto the contract of another public agency or corporation to lease or purchase equipment or supplies to the extent authorized by law. (Public Contract Code 20118)

Bid specifications shall be carefully designed and shall describe in detail the quality, delivery, and service required.

To comply with law, LACOE will require a uniform system of rating bidders based on completed questionnaires and model guidelines developed by the Department of Industrial Relations.

The County Superintendent or designee shall establish comprehensive bidding procedures for LACOE in accordance with law. The procedures shall include a process for advertising bids, instructions and timelines for submitting and opening bids, and other relevant requirements.

For award of contracts which, by law or Board policy, require prequalification, the procedures shall identify a uniform system for rating bidders on the basis of a completed questionnaire and financial statements.

When calling for bids, the County Superintendent or designee shall ensure that the bid specifications clearly describe in appropriate detail the quality, delivery, and service required and include all information which LACOE knows, or has in its possession, that is relevant to the work to be performed or that may impact the cost of performing the work.

**BIDS** (continued)

Except as authorized by law, contracts shall be let to the lowest responsible bidder who shall give such security as the County Superintendent requires, or else all bids shall be rejected. (Public Contract Code 20111)

When the County Superintendent or designee has determined that it is in the best interest of LACOE, LACOE may piggyback onto the contract of another public agency or corporation to lease or purchase any personal property to the extent authorized by law. (Public Contract Code 20118)

*Legal References: (see next page)*

**BIDS (continued)**

*Legal References:*

EDUCATION CODE

1276 *Data processing systems, lowest bidder*  
17595 *Purchases through Department of General Services*  
38083 *Purchase of perishable foodstuffs and seasonable commodities*  
38110-38120 *Apparatus and supplies*  
39802 *Transportation services*

GOVERNMENT CODE

4330-4334 *Preference for California-made materials*  
6252 *Definition of public record*  
53060 *Special services and advice*  
54201-54205 *Purchase of supplies and equipment by local agencies*

PUBLIC CONTRACT CODE

1102 *Emergencies*  
2001-2001 *Responsive bidders*  
3002 *Roofing projects*  
3400 *Bids, specifications by brand or trade name not permitted*  
3410 *United States produce and processed foods*  
6610 *Bid visits*  
12200 *Definitions, recycled goods, materials and supplies*  
20103.8 *Award of contracts*  
20107 *Bidder's security*  
20111-20118.4 *Contracting by school districts*  
20189 *Bidder's security, earthquake relief*  
22002 *Definition of public project*  
22030-22045 *Alternative procedures for public projects (UPCCAA)*  
22050 *Alternative emergency procedures*  
22152 *Recycled product procurement*

COURT DECISIONS

*Marshall v. Pasadena USD, (2004) 119 Cal.App.4th 1241*  
*Konica Business Machines v. Regents of the University of California, (1988) 206 Cal.App.3d 449*  
*City of Inglewood-Los Angeles County Civic Center Authority v. Superior Court, (1972) 7 Cal.3d 861*

ATTORNEY GENERAL OPINIONS

*89 Ops.Cal.Atty.Gen. 1 (2006)*

*Management Resources:*

WEB SITES

*CSBA: <http://www.csba.org>*  
*California Association of School Business Officials: <http://www.casbo.org>*

## **Business and Noninstructional Operations**

AR 3311(a)

### **BIDS**

#### **Responsibility**

The County Superintendent, Deputy Superintendent, Chief Financial Officer, ~~Executive Director of Business and Finance, and~~ Controller, Assistant Controller and Procurement Services Coordinators will be designated as agents authorized to request bids for materials, services, supplies, and equipment on behalf of the Office.

~~Except as authorized by law, contracts shall be awarded to the lowest responsible bidder who shall give such security as the Board requires, or else all bids shall be rejected. (Public Contract Code 20111)~~

~~No work, project, service, or purchase shall be split or separated into smaller work orders or projects for the purpose of evading legal requirements for competitive bidding. (Public Contract Code 20116)~~

#### **Formal Bids Advertised/Competitive Bids**

~~LACOE shall seek competitive bids~~ advertise for any of the following: (Public Contract Code 20111)

1. ~~A Public works projects that involves expenditure of \$15,000.00 or more for construction, reconstruction, erection, alteration, renovation, improvement, painting, repainting, demolition, or repair work involving LACOE owned, leased or operated facility. (Public Contract Code 1101)~~ shall be bid in accordance with Board Policy and Administrative Regulation 3311.1.
2. A contract Procurement that exceeds the amount specified ~~under the in~~ law and as annually adjusted by the ~~State~~ Superintendent of Public Instruction, for any of the following:
  - a. Purchase of equipment, materials or supplies to be furnished, sold, or leased.
  - b. Services, not including ~~construction services~~ public works projects (Public Contract Code 22002) or special services (Government Code 53060).
  - c. Repairs, including maintenance as defined in Public Contract Code 20115, that are not public works projects as defined in Public Contract Code 22002(c).

Maintenance means routine, recurring, and usual work for preserving, protecting, and keeping a LACOE facility operating in a safe, efficient, and continually usable condition for the intended purpose for which it was designed, improved, constructed, altered, or repaired.

**BIDS** (continued)

Maintenance includes, but is not limited to, carpentry, electrical, plumbing, glazing, and other craft work designed to preserve the facility, as well as repairs, cleaning, and other operations on machinery and other permanently attached equipment. Maintenance does not include painting, repainting, or decorating other than touchup, or among other types of work, janitorial or custodial services and protection provided by security forces. (Public Contract Code 20115)

**Annual Adjustment to the Statutory Bid Limit**

~~On January 1 of each year, the State Superintendent of Public Instruction shall adjust the bid limit to reflect the percentage of change in the annual average of the implicit price deflator for state and local government purchases of goods and services for the United States.~~

**Instructions and Procedures for Formal Advertised Bids**

~~4. The County Superintendent or designee shall call for bids by placing a notice at least once a week for two weeks in a local newspaper of general circulation published in the County (Public Contract Code 20112). The notice for bids may also be posted on LACOE’s website or through an electronic portal. The notice shall state the work to be done, or materials or supplies to be furnished, and the time and place and website where bids will be opened. (Public Contract Code 20112)~~

~~The notice shall state contain the time, date and location of any mandatory pre bid conference, site visit, or meeting and details regarding when and where project documents, work to be done or materials to be furnished, including final plans and specifications, if applicable are available. The notice shall also reflect law allowing the participation of women, minorities, disabled veterans and small businesses in contracts. Any such mandatory visit or meeting shall occur not less than five calendar days after the publication of the initial notice (Public Contract Code 6610).~~

Bid instructions and specifications shall include the following requirements and information:

1. All bidders shall certify in writing the minimum, if not exact, percentage of post-consumer materials in products, materials, goods, or supplies offered or sold. (Public Contract Code 22152)
2. All advertised bids for construction work shall be presented under sealed cover. LACOE may accept a bid that has been submitted electronically or on paper. (Public Contract Code 20111, 20112)

The bid shall be accompanied by a form of bidder's security, including either cash, a cashier's check payable to LACOE, a certified check made payable to LACOE, or a bidder's bond executed by an admitted surety insurer and made payable to LACOE.



**BIDS** (continued)

- The security of unsuccessful bidders shall be returned in a reasonable period of time, but in no event later than 60 days after the bid is awarded. (Public Contract Code 20111, 20112)
3. When a standardized proposal form is provided by LACOE, bids not presented on the standard form shall be disregarded. (Public Contract Code 20111.5)
  4. Bids shall not be accepted after the advertised bid opening time, regardless of whether the bids are actually opened at that time. (Public Contract Code 20112)
  5. When two or more identical lowest or highest bids are received, the County Superintendent may determine by lot which bid shall be accepted. (Public Contract Code 20117)
  6. If LACOE requires that the bid include prices for items that may be added to or deducted from the scope of work in the contract, the bid solicitation shall specify which one of the following methods will be used to determine the lowest bid. In the absence of such a specification, only the method provided in Item #6a below shall be used. (Public Contract Code 20103.8)
    - a. The lowest bid shall be the lowest total of the bid prices on the base contract without consideration of the prices on the additive or deductive items.
    - b. The lowest bid shall be the lowest total of the bid prices on the base contract and those additive or deductive items that were specifically identified in the bid solicitation as being used for the purpose of determining the lowest bid price.
    - c. The lowest bid shall be the lowest total of the bid prices on the base contract and those additive or deductive items that, when taken in order from a specifically identified list of those items in the solicitation, and added to or subtracted from the base contract, are less than or equal to a funding amount publicly disclosed by LACOE before the first bid is opened.
    - d. The lowest bid shall be determined in a manner that prevents any information that would identify any of the bidders or proposed subcontractors or suppliers from being revealed to LACOE, before the ranking of all bidders from lowest to highest has been determined. (Public Contract Code 20103.8)

In determining the lowest bid, LACOE shall consider only responsive bids that conform to bid specifications and are submitted by responsible bidders who have demonstrated trustworthiness, quality, fitness, capacity, and experience to satisfactorily perform the public works contract.

**BIDS (continued)**

~~2. All bids shall be submitted on LACOE bid forms in accordance with the instructions included in the bid packet and shall be accompanied by all required information, bid deposits, bonds and certifications. Failure to submit the bid in accordance with these instructions will result in an invalid bid.~~

~~3. Bids shall not be accepted after the advertised bid opening time. (Public Contract Code 20112)~~

~~4. After bid opening, all bids become public records pursuant to Government Code 6252 and shall be made available for public view.~~

~~5. Award of contract shall be made to the lowest responsive, responsible bidder. In determining the lowest bid, LACOE shall consider only responsive bids that conform to bid specifications and are submitted by responsible bidders who have demonstrated trustworthiness, quality, fitness, capacity, and experience to satisfactorily perform the required services.~~

~~Contracts may be awarded for services or equipment, not to exceed five years; for materials or supplies, not to exceed three years. (Education Code 17596)~~

~~6. When two or more identical lowest or highest bids are received, the County Superintendent or designee shall determine by lot which bid shall be accepted. (Public Contract Code 20117)~~

**Award of Contract**

LACOE shall award each contract to the lowest responsible bidder, except in the following circumstances:

1. When the contract is for the procurement and/or maintenance of electronic data processing systems and supporting software, in which case the County Superintendent may contract with any one of the three lowest responsible bidders (Public Contract Code 20118.1)
2. When the contract is for any transportation service which involves an expenditure of more than \$10,000 and which will be made with any person or corporation other than a common carrier, municipally owned transit system, or a parent/guardian of a student who is to be transported, in which case the County Superintendent or designee may contract with other than the lowest bidder (Education Code 39802)
3. When the contract is one for which the County Superintendent has established goals and requirements relating to participation of disabled veteran or small business enterprises in accordance with Public Contract Code 2000-2002, in which case the County Superintendent may contract with the lowest responsible bidder who submits a

**BIDS (continued)**

responsive bid and complies or makes a good faith effort to comply with the goals and requirements (Public Contract Code 2000-2002)

4. When procuring a lease-leaseback contract, in which case the County Superintendent shall award the contract based on objective criteria for determining the best combination of price and qualifications in accordance with Education Code 17400 and 17406

**Bids Not Required**

Without advertising for bids and upon a determination that it is in the best interest of LACOE, the County Superintendent may "piggyback" by authorizing another public corporation or agency, by contract, lease, requisition, or purchase order, to lease data-processing equipment or to purchase materials, supplies, equipment, automotive vehicles, tractors, and other personal property for LACOE in the manner that the other public corporation or agency is authorized to make the leases or purchases from a vendor. Alternatively, if the public corporation or agency has an existing contract with a vendor for the lease or purchase of personal property, LACOE may authorize the lease or purchase of personal property directly from the vendor and make payments under the same terms that are available to the public corporation or agency under the contract. (Public Contract Code 20118)

Supplementary textbooks, library books, educational films, audiovisual materials, test materials, workbooks, instructional computer software packages, or periodicals may be purchased in any amount without taking estimates or advertising for bids. (Public Contract Code 20118.3)

Perishable food and seasonal commodities needed in the operations of cafeterias may be purchased through bid or on the open market. (Education Code 38083)

In an emergency when any repairs, alterations, work, or improvement to any school facility is necessary to permit the continuance of existing school classes or to avoid danger to life or property, County Superintendent or designee, may contract for labor and materials or supplies without advertising for or inviting bids or may authorize the use of day labor or force account for the emergency purpose. (Public Contract Code 1102, 20113)

The County Superintendent or designee may contract with and employ any persons for special services and advice in financial, economic, accounting, engineering, legal, or administrative matters if such persons are specially trained and experienced and competent to perform the special services required. (Government Code Section 53060)

**Exemptions from Formal Bids**

When it is determined that it is in LACOE's best interest, the Superintendent or designee may authorize procurement of materials and services over the statutory bid limit as allowed by law, including but not limited to the following:

## **BIDS (continued)**

### **Emergencies**

~~In an emergency when any repairs, alterations, work, or improvement to any LACOE facility is necessary to permit the continuance of existing school classes or to avoid danger to life or property, the County Superintendent or designee may contract for labor and materials or supplies without advertising for or inviting bids or may authorize the use of day labor or force account for the emergency purpose. (Public Contract Code 20113)~~

### **Use of Piggyback Contract**

~~The County Superintendent or designee may authorize the use of a “piggyback” with another public corporation or agency to lease/purchase certain personal property without advertising of bids but only as permitted by and in compliance with Public Contract Code 20118.~~

### **Educational Materials**

~~The County Superintendent or designee may purchase supplementary textbooks, library books, educational films, audiovisual materials, test materials, workbooks, instructional computer software packages, or periodicals, in any amount needed for the operation of its schools without taking estimates or advertising for bids. (Public Contract Code 20118.3)~~

### **Special Services**

~~The County Superintendent or designee may contract with and employ any persons for special services and advice in financial, economic, accounting, engineering, legal, or administrative matters if such persons are specially trained and experienced and competent to perform the special services required. (Government Code Section 53060)~~

### **Request for Proposals**

The County Superintendent or designee may authorize LACOE Procurement Services Unit to utilize a process to request proposals in order to procure supplies, materials, apparatus, equipment, and services in accordance with law and policy. An RFP is a formal negotiated competitive procurement process and is the most flexible method for obtaining contracted services and certain types of goods. In response to the solicitation, potential contractors submit proposals detailing their technical and business experience, capabilities, and specific approach to achieve the requirements established for the services or goods requested. The RFP will include evaluation factors and criteria as well as their relative importance for award selection. Evaluation of proposals is completed by an appointed evaluation committee. Awards are made on best value in consideration of price and other factors. RFPs may establish minimum or pre-qualification requirements to be eligible for consideration.

The competitive negotiation process shall include, but not be limited to, the following requirements: (Public Contract Code 20118.2)

**BIDS** (continued)

1. The County Superintendent or designee will prepare a request for proposals (RFP) that shall be submitted to an adequate number of qualified sources, as determined by LACOE, to permit reasonable competition consistent with the nature and requirement of the procurement.
2. Notice of the RFP shall be published at least twice in a newspaper of general circulation, at least 10 days before the date for receipt of the proposals.
3. The County Superintendent or designee will make every effort to generate the maximum feasible number of proposals from qualified sources and shall make a finding to that effect before proceeding to negotiate if only a single response to the RFP is received.
4. The RFP shall identify all significant evaluation factors, including price, and their relative importance.
5. The County Superintendent or designee will provide reasonable procedures for the technical evaluation of the RFPs received, the identification of qualified sources, and the selection for the award of the contract.
6. The County Superintendent or designee shall award the contract to the qualified bidder whose proposal meets the evaluation standards and will be most advantageous to LACOE with price and all other factors considered.
7. If award is not made to the bidder whose proposal contains the lowest price, the school district shall make a finding setting forth the basis for the award.
8. The County Superintendent or designee, at its discretion, may reject all proposals and request new RFPs.

**Bid/RFP Protests**

A bidder/proposer may protest a bid award if he/she believes that the award is inconsistent with County Board policy, the bid/RFP specifications, or is not in compliance with law. A protest must be filed in writing with the County Superintendent or designee as outlined in the bid/RFP instructions. The bidder/proposer shall submit all documents supporting or justifying the protest. A bidder/proposer's failure to file the protest documents in a timely manner shall constitute a waiver of his/her right to protest the award of the contract.

**~~Notification to Bidder/Proposer~~**

~~To comply with law, LACOE will notify the bidder/proposer when a bid/proposal is disqualified as nonresponsive (i.e., does not conform to specifications) in order to give the bidder/proposer an opportunity to respond to the information.~~

**BIDS (continued)**

**Quotations**

Quotations will be sought for purchases ~~involving expenditures under \$15,000 for public works~~ ~~or~~ under the statutory bid limit for materials, services, supplies and equipment as follows:

- a. For transactions estimated ~~to cost~~ between \$10,000 to \$60,000 ~~and over, up to the statutory bid limit~~, solicit three (3) quotations in writing.
- b. For grant-funded transactions, additional procurement requirements may apply.

**Prohibition Against Self-Dealing**

The requestor for any contract over \$50,000 shall certify that he/she has not violated this “Prohibition Against Self-Dealing”. The certification shall be in such manner as required by the Controller’s Office. No contract over \$50,000 shall be presented ~~to the County Board~~ for approval without this certification having been properly completed and on file with the Controller’s Office.

**Prohibition Against Conflict of Interest**

The requestor for any contract over \$50,000 shall certify that he/she has not violated this “Prohibition Against Conflict of Interest.” The certification shall be in such manner as required by the Controller’s Office. No contract over \$50,000 shall be presented ~~to the County Board~~ for approval without this certification having been properly completed and on file with the Controller’s Office.

**Business and Noninstructional Operations**

BP 3311.1(a)

**UNIFORM PUBLIC CONSTRUCTION COST ACCOUNTING**

The County Board and County Superintendent have, by resolution, adopted the procedures set forth in the Uniform Public Construction Cost Accounting Act pursuant to Public Contract Code 22030-22045, including the informal bidding procedures when allowed by law.

The County Superintendent or designee is authorized to award any contract eligible for informal bidding procedures and to develop plans, specifications, and working details for all public projects requiring formal bidding procedures.

No work, project, service, or purchase shall be split or separated into smaller work orders or projects for the purpose of evading legal requirements for competitive bidding. (Public Contract Code 22033)

Projects awarded through the UPCCAA shall be subject to the cost accounting procedures established by the California Uniform Construction Cost Accounting Commission. (Public Contract Code 22030)

**Emergency Actions**

When formal bids are required by law but an emergency necessitates immediate repair or replacements, the County Superintendent may proceed to replace or repair a facility without adopting plans, specifications, strain sheets, or working details or giving notice for bids to let contracts. The work may be done by day labor under the direction of the County Superintendent and/or contractor. The emergency action shall subsequently be reviewed by the County Superintendent in accordance with Public Contract Code 22050. (Public Contract Code 1102, 22035, 22050)

Legal References: (see next page)

**UNIFORM PUBLIC CONSTRUCTION COST ACCOUNTING (continued)**

<u><b>State References</b></u>	<u><b>Description</b></u>
<u>Pub. Cont. Code 1102</u>	<u>Definition of emergency -</u> <a href="https://simbli.eboardsolutions.com/SU/uCLuvOi1XfVD0J6DMN5rhQ==">https://simbli.eboardsolutions.com/SU/uCLuvOi1XfVD0J6DMN5rhQ==</a>
<u>Pub. Cont. Code 20110-20118.4</u>	<u>Local Agency Public Construction Act; school districts -</u> <a href="https://simbli.eboardsolutions.com/SU/zWJZOd57dzPOR97bEYJURg==">https://simbli.eboardsolutions.com/SU/zWJZOd57dzPOR97bEYJURg==</a>
<u>Pub. Cont. Code 22000-22020</u>	<u>California Uniform Construction Cost Accounting Commission</u> <a href="https://simbli.eboardsolutions.com/SU/DLw5U6jkJ18uhpBzRfcHGw==">https://simbli.eboardsolutions.com/SU/DLw5U6jkJ18uhpBzRfcHGw==</a>
<u>Pub. Cont. Code 22000-22045</u>	<u>Uniform Public Construction Cost Accounting Act -</u> <a href="https://simbli.eboardsolutions.com/SU/DLw5U6jkJ18uhpBzRfcHGw==">https://simbli.eboardsolutions.com/SU/DLw5U6jkJ18uhpBzRfcHGw==</a>
<u>Pub. Cont. Code 22050</u>	<u>Emergency contracting procedures -</u> <a href="https://simbli.eboardsolutions.com/SU/4CNzpk4qMnJ5iSh0aEslsh9Ww==">https://simbli.eboardsolutions.com/SU/4CNzpk4qMnJ5iSh0aEslsh9Ww==</a>

<u><b>Management Resources</b></u>	<u><b>Description</b></u>
<u>References</u>	
<u>CA Uniform Construction Cost Accounting Comm. Pub.</u>	<u>Cost Accounting Policies and Procedures Manual, 2021 -</u> <a href="https://simbli.eboardsolutions.com/SU/r5qyWxgpAtoi63O1UHkYqw==">https://simbli.eboardsolutions.com/SU/r5qyWxgpAtoi63O1UHkYqw==</a>
<u>CA Uniform Construction Cost Accounting Comm. Pub.</u>	<u>Frequently Asked Questions, September 2022 -</u> <a href="https://simbli.eboardsolutions.com/SU/tXtRQplusFH5HGAAplus5GEOaxdw==">https://simbli.eboardsolutions.com/SU/tXtRQplusFH5HGAAplus5GEOaxdw==</a>
<u>Website</u>	<u>CSBA District and County Office of Education Legal Services -</u> <a href="https://simbli.eboardsolutions.com/SU/UdykszdmPETuDsIshXk6R5akQ==">https://simbli.eboardsolutions.com/SU/UdykszdmPETuDsIshXk6R5akQ==</a>
<u>Website</u>	<u>California Uniform Construction Cost Accounting Commission -</u> <a href="https://simbli.eboardsolutions.com/SU/yfhlBOf4Vfy9UeiWjwIPKA==">https://simbli.eboardsolutions.com/SU/yfhlBOf4Vfy9UeiWjwIPKA==</a>
<u>Website</u>	<u>CSBA</u> <a href="https://simbli.eboardsolutions.com/SU/W3OxkK2FPsDsOBnMIENxGg==">https://simbli.eboardsolutions.com/SU/W3OxkK2FPsDsOBnMIENxGg==</a>
<u>Website</u>	<u>California Association of School Business Officials -</u> <a href="https://simbli.eboardsolutions.com/SU/vplusVmEFNjoJhGgV6PRTIb0g==">https://simbli.eboardsolutions.com/SU/vplusVmEFNjoJhGgV6PRTIb0g==</a>

<u><b>Cross References</b></u>	<u><b>Description</b></u>
<u>3311</u>	<u>Bids</u>
<u>3311</u>	<u>Bids</u>
<u>3312</u>	<u>Contracts</u>
<u>7000</u>	<u>Concepts And Roles</u>
<u>7110</u>	<u>Facilities Master Plan</u>
<u>9323.2</u>	<u>Actions By The Board</u>
<u>9323.2-E(1)</u>	<u>Actions By The Board</u>
<u>9323.2-E(2)</u>	<u>Actions By The Board</u>

Policy  
 adopted:

**LOS ANGELES COUNTY OFFICE OF EDUCATION**  
 Downey, California



## **UNIFORM PUBLIC CONSTRUCTION COST ACCOUNTING PROCEDURES**

Procedures for awarding contracts for public works projects shall be determined on the basis of the amount of the project, as follows:

1. Public projects of \$60,000 or less may be performed by LACOE employees by force account, negotiated contract, or purchase order. (Public Contract Code 22032)
2. Contracts for public projects of \$200,000 or less may be awarded through the following informal procedures: (Public Contract Code 22032, 22034, 22038)
  - a. The Superintendent or designee shall prepare a notice inviting informal bids which describes the project in general terms, explains how to obtain further information about the project, and states the time and place for the submission of bids. This notice shall be disseminated by mail, fax, or email to either or both of the following:
    - i. All contractors on a list of qualified contractors maintained by LACOE for the category of work being bid, unless the product or service is proprietary, at least 10 calendar days before bids are due
    - ii. All construction trade journals identified pursuant to Public Contract Code 22036
  - b. LACOE shall review the informal bids that were submitted and award the contract, except that:
    - i. If all bids received through the informal process are in excess of \$200,000, the contract may be awarded to the lowest responsible bidder in accordance with Public Contract Code 22034.
    - ii. If no bids are received through the informal bid procedure, the project may be performed by LACOE employees by force account or negotiated contract.
3. Public projects of more than \$200,000 shall, except as otherwise provided by law, be subject to formal bidding procedures, as follows: (Public Contract Code 22032, 22037, 22038)
  - a. Notice inviting formal bids shall state the time and place for receiving and opening sealed bids and distinctly describe the project. The notice shall be disseminated in both of the following ways: Through publication in a newspaper of general circulation in LACOE's jurisdiction or, if there is no such newspaper, then by posting the notice in at least three places designated by LACOE as places for posting its notices. Such notice shall be published at least 14 calendar days before the date that bids will be opened.
    - i. By mail and electronically, if available, by either fax or email, to all construction trade journals identified pursuant to Public Contract Code 22036. Such notice shall be sent at least 15 calendar days before the date that bids will be opened.

In addition to the notice required above, LACOE may give such other notice as it deems proper.
  - b. LACOE shall award the contract as follows:
    - i. The contract shall be awarded to the lowest responsible bidder. If two or more bids are the same and the lowest, LACOE may accept the one it chooses.

**UNIFORM PUBLIC CONSTRUCTION COST ACCOUNTING PROCEDURES (continued)**

- ii. At its discretion, LACOE may reject all bids presented and declare that the project can be more economically performed by LACOE employees, provided that LACOE notifies an apparent low bidder, in writing, of LACOE's intention to reject the bid. Such notice shall be mailed at least two business days prior to the hearing at which LACOE intends to reject the bid.
- iii. If no bids are received through the formal bid procedure, the project may be performed by LACO Employees by force account or negotiated contract.

Legal References: (see next page)

**UNIFORM PUBLIC CONSTRUCTION COST ACCOUNTING PROCEDURES (continued)**

Legal References

<u>State Reference</u>	<u>Description</u>
<u>Pub. Cont. Code 1102</u>	<u>Definition of emergency -</u> <a href="https://simbli.eboardsolutions.com/SU/luCLuvOi1XfVD0J6DMN5rhQ==">https://simbli.eboardsolutions.com/SU/luCLuvOi1XfVD0J6DMN5rhQ==</a>
<u>Pub. Cont. Code 20110-20118.4</u>	<u>Local Agency Public Construction Act; school districts -</u> <a href="https://simbli.eboardsolutions.com/SU/zWJZOd57dzPOR97bEYJURg==">https://simbli.eboardsolutions.com/SU/zWJZOd57dzPOR97bEYJURg==</a>
<u>Pub. Cont. Code 22000-22020</u>	<u>California Uniform Construction Cost Accounting Commission -</u> <a href="https://simbli.eboardsolutions.com/SU/DLw5U6jkJ18uhpBzRfcHGw==">https://simbli.eboardsolutions.com/SU/DLw5U6jkJ18uhpBzRfcHGw==</a>
<u>Pub. Cont. Code 22000-22045</u>	<u>Uniform Public Construction Cost Accounting Act -</u> <a href="https://simbli.eboardsolutions.com/SU/DLw5U6jkJ18uhpBzRfcHGw==">https://simbli.eboardsolutions.com/SU/DLw5U6jkJ18uhpBzRfcHGw==</a>
<u>Pub. Cont. Code 22050</u>	<u>Emergency Contracting Procedures -</u> <a href="https://simbli.eboardsolutions.com/SU/4CNzpk4qMnJ5iSh0aEslsh9Ww==">https://simbli.eboardsolutions.com/SU/4CNzpk4qMnJ5iSh0aEslsh9Ww==</a>
<u>Management Resources References</u>	<u>Description</u>
<u>CA Uniform Construction Cost Accounting Comm. Pub.</u>	<u>Cost Accounting Policies and Procedures Manual, 2021 –</u> <a href="https://simbli.eboardsolutions.com/SU/r5qyWxgpAtoi63O1UHkYqw==">https://simbli.eboardsolutions.com/SU/r5qyWxgpAtoi63O1UHkYqw==</a>
<u>CA Uniform Construction Cost Accounting Comm/ Pub.</u>	<u>Frequently Asked Questions, September 2022</u> <a href="https://simbli.eboardsolutions.com/SU/tXtRQplusFH5HGAOplus5GEOaxdw==">https://simbli.eboardsolutions.com/SU/tXtRQplusFH5HGAOplus5GEOaxdw==</a>
<u>Website</u>	<u>CSBA District and County Office of Education Legal Services</u> <a href="https://simbli.eboardsolutions.com/SU/UdykszdmPETuDsIshXk6R5akO==">https://simbli.eboardsolutions.com/SU/UdykszdmPETuDsIshXk6R5akO==</a>
<u>Website</u>	<u>California Uniform Construction Cost Accounting Commission –</u> <a href="https://simbli.eboardsolutions.com/SU/yfhlBOf4Vfy9UeiWjwlPKA==">https://simbli.eboardsolutions.com/SU/yfhlBOf4Vfy9UeiWjwlPKA==</a>
<u>Website</u>	<u>CSBA -</u> <a href="https://simbli.eboardsolutions.com/SU/W3QxkK2FPsDsOBnMIENxGg==">https://simbli.eboardsolutions.com/SU/W3QxkK2FPsDsOBnMIENxGg==</a>
<u>Website</u>	<u>California Association of School Business Officials -</u> <a href="https://simbli.eboardsolutions.com/SU/vplusVmEFNjoJhGgV6PRTIb0g==">https://simbli.eboardsolutions.com/SU/vplusVmEFNjoJhGgV6PRTIb0g==</a>

**Cross References**

	<u>Description</u>
<u>3311</u>	<u>Bids</u>
<u>3311</u>	<u>Bids</u>
<u>3312</u>	<u>Contracts</u>
<u>7000</u>	<u>Concepts And Roles</u>
<u>7110</u>	<u>Facilities Master Plan</u>
<u>9323.2</u>	<u>Actions By The Board</u>
<u>9323.2-E(1)</u>	<u>Actions By The Board</u>
<u>9323.2-E(2)</u>	<u>Actions By The Board</u>

Regulation  
 Adopted:

**Students**

BP 5131.2(a)

**BULLYING**

The County Board recognizes the harmful effects of discrimination, harassment, intimidation, and bullying on student learning and school attendance and desires to provide a welcoming, safe school environments that protect all students from physical, mental and emotional harm. The County Superintendent will establish student safety as a high priority and will not tolerate discrimination, harassment, intimidation, or bullying of any student.

Acts of discrimination, harassment, intimidation, and bullying based on actual or perceived immigration status, disability, gender, gender identity, gender expression, nationality, race or ethnicity, religion, sexual orientation, or association with a person or group with one or more of these actual or perceived characteristics, are prohibited under this policy. (Penal Code 422.55; Education Code 220).

~~This policy applies to all acts related to school activity or school attendance occurring within a school under the jurisdiction of the County Superintendent.~~ This policy shall apply to all acts constituting bullying related to school activity or to school attendance occurring within a school under the jurisdiction of the County Superintendent, to acts which occur off campus or outside of school-related or school-sponsored activities but which may have an impact or create a hostile environment at school, and to all acts of the County Board and the Superintendent in enacting County Office policies and procedures.

No student or group of students shall, through physical, written, verbal, visual, or other means, harass, sexually harass, threaten, intimidate, cyberbully, cause bodily injury to, or commit hate violence against any other student or school personnel, or retaliate against them for filing a complaint or participating in the complaint resolution process. This includes acts of discrimination, harassment, intimidation, and bullying related to school activity or school attendance occurring within a school under the jurisdiction of the County Superintendent.

*(cf. 5131 - Conduct)*

*(cf. 5136 - Gangs)*

*(cf. 5145.3 - Nondiscrimination/Harassment)*

*(cf. 5145.7 - Sexual Harassment)*

*(cf. 5145.9 - Hate-Motivated Behavior)*

As appropriate, the County Superintendent or designee shall develop effective strategies with students, parents/guardians, staff, law enforcement, courts, social services, mental health services, and other agencies; and community organizations of processes to promote safety in schools and the community and to provide services for alleged victims and perpetrators of bullying.

*(cf. 1220 - Citizen Advisory Committees)*

*(cf. 1400 - Relations Between Other Governmental Agencies and the Schools)*

*(cf. 6020 - Parent Involvement)*

Such strategies shall be incorporated into the comprehensive safety plan and, to the extent possible, into the local control and accountability plan and other applicable district and school plans.

**BULLYING (continued)**

*(cf. 0420 - School Plans/Site Councils)*  
*(cf. 0450 - Comprehensive Safety Plan)*  
*(cf. 0460 - Local Control and Accountability Plan)*

Any complaint of bullying shall be investigated and, if determined to be discriminatory, resolved in accordance with law and LACOE’s uniform complaint procedures specified in AR 1312.3. If, during the investigation, it is determined that a complaint involves nondiscriminatory bullying, the principal or designee shall inform the complainant and shall take all necessary actions to resolve the complaint.

*(cf.1312.3 – Uniform Complaint Procedures)*

If the County Superintendent or designee believes it is in the best interest of a student who has been the victim of an act of bullying, as defined in Education Code 48900, the County Superintendent or designee shall advise the student’s parents/guardians that the student may transfer to another school. If the parents/guardians of a student who has been the victim of an act of bullying requests a transfer for the student pursuant to Education Code 46600, the County Superintendent or designee shall allow the transfer in accordance with law and LACOE policy on intradistrict or interdistrict transfer, as applicable.

*(cf. 5116.1 - Intradistrict Open Enrollment)*  
*(cf. 5117 - Interdistrict Attendance)*

LACOE families are encouraged to model respectful behavior, contribute to a safe and supportive learning environment, and monitor potential causes of bullying. Any employee who permits or engages in bullying or retaliation related to a complaint of bullying shall be subject to disciplinary action, up to and including dismissal.

*(cf. 4118 - Dismissal/Suspension/Disciplinary Action)*  
*(cf. 4119.21/4219.21/4319.21 - Professional Standards)*  
*(cf. 4218 - Dismissal/Suspension/Disciplinary Action)*

*Legal Reference:*

- BUSINESS AND PROFESSIONS CODE*
- 22589-22589.4 Cyberbullying Protection Act*
- EDUCATION CODE*
- 200-262.4 Prohibition of discrimination*
- 32282 Comprehensive safety plan*
- 35181 Governing board policy on responsibilities of students*
- 35291-35291.5 School discipline rules*
- 46600 Student transfers*
- 48900-48925 Suspension or expulsion*
- 48985 Translation of notices*
- 52060-52077 Local control and accountability plan*
- PENAL CODE*
- 422.55 Definition of hate plan*

*Legal References (continued next page)*

**BULLYING** (continued)

*Legal references (continued)*

647 Use of camera or other instrument to invade person's privacy; misdemeanor  
647.7 Use of camera or other instrument to invade person's privacy; punishment  
653.2 Electronic communication devices, threats to safety  
CODE OF REGULATIONS, TITLE 5  
4600-4687 Uniform complaint procedures  
UNITED STATES CODE, TITLE 47  
254 Universal service discounts (e-rate)  
CODE OF FEDERAL REGULATIONS, TITLE 28  
35.107 Nondiscrimination on basis of disability; complaints  
CODE OF FEDERAL REGULATIONS, TITLE 34  
104.7 Designation of responsible employee for Section 504  
106.8 Designation of responsible employee for Title IX  
110.25 Notification of nondiscrimination on the basis of age  
COURT DECISIONS  
*Wynar v. Douglas County School District*, (2013) 728 F.3d 1062  
*J.C. v. Beverly Hills Unified School District*, (2010) 711 F.Supp.2d 1094  
*Lavine v. Blaine School District*, (2002) 279 F.3d 719

*Management Resources:*

CSBA PUBLICATIONS

*Safe Schools: Strategies for Governing Boards to Ensure Student Success*, 2011  
*Providing a Safe, Nondiscriminatory School Environment for All Students*, Policy Brief, April 2010  
*Cyberbullying: Policy Considerations for Boards*, Policy Brief, July 2007  
*Final Guidance: AB 1266, Transgender and Gender Nonconforming Students, Privacy, Programs, Activities & Facilities*, Legal Guidance, March 2014  
*Providing a Safe, Nondiscriminatory School Environment for Transgender and Gender-Nonconforming Students*, Policy Brief, February 2014  
*Addressing the Conditions of Children: Focus on Bullying*, Governance Brief, December 2012  
*Safe Schools: Strategies for Governing Boards to Ensure Student Success*, 2011  
*Building Healthy Communities: A School Leaders Guide to Collaboration and Community Engagement*, 2009

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

*Health Education Content Standards for California Public Schools: Kindergarten Through Grade Twelve*, 2008

*Bullying at School*, 2003

U.S. DEPARTMENT OF EDUCATION, OFFICE FOR CIVIL RIGHTS PUBLICATIONS

*Dear Colleague Letter: Harassment and Bullying*, October 2010

*Dear Colleague Letter: Bullying of Students with Disabilities*, August 2013

WEBSITES

CSBA: <http://www.csba.org>

California Cybersafety for Children: <http://www.cybersafety.ca.gov>

California Department of Education, Safe Schools Office: <http://www.cde.ca.gov/ls/ss>

Center for Safe and Responsible Internet Use: <http://cyberbully.org>

National School Boards Association: <http://www.nsba.org>

National School Safety Center: <http://www.schoolsafety.us>

U.S. Department of Education, Office for Civil Rights: <http://www.ed.gov/about/offices/list/ocr>

**Students**

AR 5131.2(a)

**BULLYING**

**Examples of Prohibited Conduct**

Bullying is an aggressive behavior that involves a real or perceived imbalance of power between individuals with the intent to cause emotional or physical harm. Bullying can be physical, verbal, or social/relational and may involve a single severe act or repetition or potential repetition of a deliberate act. Bullying includes, but is not limited to, any act described in Education Code 48900(r).

Cyberbullying includes the electronic creation or transmission of harassing communications, direct threats, or other harmful texts, sounds, or images which may be shared, sent, or posted publicly. Cyberbullying may include, but is not limited to, personal or private information that causes humiliation, false or negative information to discredit or disparage, or threats of physical harm. Cyberbullying may also include breaking into another person’s electronic account or assuming that person’s online identity in order to damage that person’s reputation.

*(cf. 5145.2 - Freedom of Speech/Expression)*

*(cf. 6163.4 - Student Use of Technology)*

Examples of the types of conduct that may constitute bullying and are prohibited by LACOE include, but are not limited to:

1. **Physical bullying:** An act that inflicts harm upon a person’s body or possessions, such as hitting, kicking, pinching, spitting, tripping, pushing, taking or breaking someone’s possessions, or making cruel or rude hand gestures
2. **Verbal bullying:** An act that includes saying or writing hurtful things, such as teasing, name-calling, inappropriate sexual comments, taunting, or threats to cause harm
3. **Social/relational bullying:** An act that harms a person’s reputation or relationships, such as leaving a person out of an activity on purpose, influencing others not to be friends with someone, spreading rumors, or embarrassing someone in public
4. **Cyberbullying:** An act that occurs on electronic devices such as computers, tablets, or cell phones, such as sending demeaning or hateful text messages, direct messages or public posts on social media apps, gaming forums, or emails, spreading rumors by email or by posting on social networking sites, shaming or humiliating by allowing others to view, participate in, or share disparaging or harmful content, or posting or sharing embarrassing photos, videos, ~~web site~~-website, or fake profiles

**Measures to Prevent Bullying**

The County Superintendent or designee ~~shall~~ will implement measures to prevent bullying in LACOE schools, including, but not limited to, the following:

**BULLYING** (continued)

1. Developing a strategic plan for school connectedness and social skills with benchmark tracking, which may include providing regular opportunities and spaces for students to develop social skills and strengthen relationships and promoting adult support from family and school staff, peer-led programs, and partnerships with key community groups, implementing socially based educational techniques such as cooperative learning projects that can improve educational outcomes as well as peer relations, creating a supportive school environment that fosters belonging through equitable classroom management, mentoring, and peer support groups that allow students to lean on each other and learn from each other's experiences, and building social connection into health education courses including information on the consequences of social connection on physical and mental health, key risk and protective factors, and strategies for increasing social connection
  
1. 2. Ensuring that each school establishes clear rules for student conduct and implements strategies to promote a positive, supportive and collaborative school climate  
  
*(cf. 5131 - Conduct)*  
*(cf. 5137 - Positive School Climate)*
  
2. 3. Providing information to students, through student handbooks, LACOE school website ~~web sites~~ and social media, and other age-appropriate means, about LACOE school rules related to bullying, mechanisms available for reporting incidents or threats, and the consequences for engaging in bullying
  
3. 4. Encouraging students to notify school staff when they are being bullied or when they suspect that another student is being bullied, and providing means by which students may report threats or incidents confidentially and anonymously
  
4. 5. Conducting an assessment of bullying incidents at each school and, if necessary, increasing supervision and security in areas where bullying most often occurs, such as playgrounds, hallways, restrooms, and cafeterias
  
5. 6. Annually notifying LACOE employees that, pursuant to Education Code 234.1, any school staff who witnesses an act of bullying against a student has a responsibility to immediately intervene to stop the incident when it is safe to do so

**Staff Development**

The County Superintendent or designee shall annually make available to all certificated staff and to other employees who have regular interaction with students the California Department of Education (CDE) online training module on the dynamics of bullying and cyberbullying, including the identification of bullying and cyberbullying and the implementation of strategies to address bullying and cyberbullying (Education Code 32283.5)



**BULLYING (continued)**

*(cf. 4131 - Staff Development)*

*(cf. 4231 - Staff Development)*

*(cf. 4331 - Staff Development)*

The County Superintendent or designee shall provide training to teachers and other school staff to raise their awareness about the legal obligation of LACOE and its employees to prevent discrimination, harassment, intimidation, and bullying of LACOE students. Such training shall be designed to provide staff with the skills to:

1. Discuss the diversity of the student body and school community, including their varying immigration experiences
2. Discuss bullying prevention strategies with students, and teach students to recognize the behavior and characteristics of bullying perpetrators and victims
3. Identify the signs of bullying or harassing behavior
4. Take immediate corrective action when bullying is observed
5. Report incidents to the appropriate authorities, including law enforcement in instances of criminal behavior

**Information and Resources**

The County Superintendent or designee shall post on LACOE school website ~~web-sites~~, in a prominent location and in a manner that is easily accessible to students and parents/guardians, information on bullying and harassment prevention which includes the following: (Education Code 234.6)

1. LACOE's policy on student suicide prevention, including a reference to the policy's age appropriateness ~~for students in grades K-6~~

*(cf. 5141.52 - Suicide Prevention)*

2. The definition of sex discrimination and harassment as described in Education Code 230, including the rights set forth in Education Code 221.8
3. Title IX information included on LACOE's website ~~web-sites~~ pursuant to Education Code 221.61, and a link to the Title IX information included on CDE's website ~~web sites~~ pursuant to Education Code 221.6
4. LACOE policies on student sexual harassment, prevention and response to hate violence, discrimination, harassment, intimidation, bullying, and cyberbullying

**BULLYING** (continued)

*(cf. 5145.3 - Nondiscrimination/Harassment)*

*(cf. 5145.7 - Sexual Harassment)*

*(cf. 5145.9 - Hate-Motivated Behavior)*

5. A section on social media bullying that includes all of the references described in Education Code 234.6 as possible forums for social media
6. A link to statewide resources, including community-based organizations, compiled by the CDE pursuant to Education Code 234.5-
7. Any additional information the County Superintendent or designee deems important for preventing bullying and harassment

*(cf. 1113 - Websites)*

**Student Instruction**

As appropriate, LACOE shall provide students with instruction, in the classroom or other educational settings, that promotes social-emotional learning, effective communication and conflict resolution skills, character development, respect for cultural and individual differences, self-esteem development, assertiveness skills, digital and media literacy skills and appropriate online behavior.

*(cf. 6142.8 - Comprehensive Health Education)*

*(cf. 6142.94 - History-Social Science Instruction)*

LACOE shall also educate students about the negative impact of bullying, discrimination, intimidation, and harassment based on actual or perceived immigration status, religious beliefs and customs, or any other individual bias or prejudice.

Students should be taught the difference between appropriate and inappropriate behaviors, how to advocate for themselves, how to help another student who is being bullied, and when to seek assistance from a trusted adult. As role models for students, staff ~~shall be~~ are responsible for teaching and modeling respectful behavior and building safe and supportive learning environments, and are expected to demonstrate effective problem-solving and anger management skills.

To discourage cyberbullying, teachers may advise students to be cautious about sharing passwords, personal data, or private photos online and to consider the consequences of making negative comments about others online.

## **BULLYING** (continued)

### **Reporting and Filing of Complaints**

Any student, parent/guardian, or other individual who believes that a student has been subjected to bullying or who has witnessed bullying may report the incident to a teacher, the principal, a compliance officer, or any other available school employee.

When a report of bullying is submitted, the principal or a LACOE compliance officer shall inform the student or parent/guardian of the right to file a formal written complaint in accordance with AR 1312.3 - Uniform Complaint Procedures. The student who is the alleged victim of the bullying shall be given an opportunity to describe the incident, identify witnesses who may have relevant information, and provide other evidence of bullying.

*(cf. 1312.3 - Uniform Complaint Procedures)*

Within one business day of receiving such a report, a staff member shall notify the principal of the report, regardless of whether or not a uniform complaint is filed. In addition, any school employee who observes an incident of bullying involving a student shall, within one business day, report such observation to the principal or a LACOE compliance officer, regardless of whether or not the alleged victim files a complaint.

Within two business days of receiving a report of bullying, the principal shall notify the LACOE compliance officer identified in AR 1312.3.

~~When the circumstances involve cyberbullying, Any individuals with information about cyberbullying the activity shall be encouraged to save and print any electronic or digital messages that they feel constitute cyberbullying and shall to notify a teacher, the principal, or other employee so that the matter may be investigated. When an investigation concludes that a student uses a social networking site or service to bully or harass another student, the County Superintendent or designee may report the cyberbullying to the social media platform and may request file a request with the networking site or service to suspend the privileges of the student and to have the material removed.~~

### **Discipline/Corrective Actions**

Corrective actions for a student who commits an act of bullying of any type may include counseling, behavioral intervention and education, and, if the behavior is severe or pervasive as defined in Education Code 48900, may include suspension or expulsion in accordance with LACOE policies and regulations.

*(cf. 5116.2 - Involuntary Student Transfers)*

*(cf. 5138 - Conflict Resolution/Peer Mediation)*

*(cf. 5144 - Discipline)*

*(cf. 5144.1 - Suspension and Expulsion/Due Process)*

*(cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))*

*(cf. 6159.4 - Behavioral Interventions for Special Education Students)*

**BULLYING** (continued)

When a student has been suspended, or other means of correction have been implemented against the student, for an incident of racist bullying, harassment, or intimidation, the principal or designee shall engage both the victim and perpetrator in a restorative justice practice suitable to the needs of the students. The principal or designee shall also require the perpetrator to engage in a culturally sensitive program that promotes racial justice and equity and combats

racism and ignorance and shall regularly check on the victim to ensure that the victim is not in danger of suffering from any long-lasting mental health issues. (Education Code 48900.5)

When appropriate based on the severity or pervasiveness of the bullying, the County Superintendent or designee shall notify the parents/guardians of victims and perpetrators and may contact law enforcement.

**Support Services**

The County Superintendent, principal, or principal’s designee may refer a victim, witness, perpetrator, or other student affected by an act of bullying to a school counselor, school psychologist, social worker, child welfare attendance personnel, school nurse, or other school support service personnel for case management, counseling, and/or participation in a restorative justice program as appropriate. (Education Code 48900.9)

*(cf. 6164.2 - Guidance/Counseling Services)*

If any student involved in bullying exhibits warning signs of suicidal thought or intention or of intent to harm another person, the County Superintendent or designee shall, as appropriate, implement LACOE intervention protocols which may include, but are not limited to, referral to LACOE or community mental health services, other health professionals, and/or law enforcement.

Regulation  
approved: April 21, 2020

**LOS ANGELES COUNTY OFFICE OF EDUCATION**  
Downey, California

**Board Bylaws**

BB 9321(a)

**CLOSED SESSION PURPOSES AND AGENDAS**

The Los Angeles County Board of Education (County Board) is allowed to meet in closed session for the following purposes:

- A. Meet with negotiator prior to the purchase, sale, exchange or lease (or lease renewal) of properties (GC 54956.8)
- B. Meet with counsel on pending (anticipated) or existing litigation (GC 54956.9)
- C. Meet regarding matters relating to threat to public safety (GC 54957)
- D. All closed session topics will be duly noted on the agenda. The chair will announce the reason for closed session and will report decision(s) or actions taken following closed session

*Legal References: Education Code Section 1080(c); 85 Ops.Cal.Atty.Gen. 77 (2002)*

The County Board may hold closed sessions only for purposes authorized by law. The County Board may hold a closed session at any time during a regular or special meeting and during emergency meetings in accordance with law. (Government Code 54956.5, 54957.7, 54962)

*(cf. 9320 - Meetings and Notices)*

*(cf. 9322 - Agenda/Meeting Materials)*

The agenda shall contain a brief general description of all closed session items to be discussed. (Government Code 54954.2)

The County Board shall disclose in open meeting the items to be discussed in closed session. In the closed session, the County Board may consider only those matters covered in its statement. (Government Code 54957.7)

No agenda, notice, announcement, or report required by the Brown Act need identify any victim or alleged victim of tortious sexual conduct or child abuse unless the identity of the person has been publicly disclosed. (Government Code 54961, 54957.7)

In accordance with law, a County Board member shall not disclose confidential information received in a closed session unless the County Board authorizes the disclosure of that information. (Government Code 54963)

*(cf. 9011 - Disclosure of Confidential/Privileged Information)*

## **CLOSED SESSION PURPOSES AND AGENDAS (continued)**

### **Matters Related to Students**

The County Board shall meet in closed session to consider the expulsion of a student, unless the student submits a written request at least five days before the date of the hearing that the hearing be held in open session. Regardless of whether the expulsion hearing is conducted in open or closed session, the County Board may meet in closed session for the purpose of deliberating and determining whether the student should be expelled. (Education Code 48918)

*(cf. 5144.1 - Suspension and Expulsion/Due Process)*  
*(cf. 5144.3 – Expulsion Appeals)*

The County Board shall meet in closed session to address any student matter that may involve disclosure of confidential student information, or to consider a suspension, disciplinary action, or any other action against a student except expulsion. If a parent/guardian or adult student submits a written request to have the matter heard in open session within 48 hours of receiving notice of the County Board’s intention to hold a closed session, it will be honored to the extent that it does not violate the privacy rights of any other student. (Education Code 35146, 48912, 49070)

*(cf. 5117 - Interdistrict Attendance)*  
*(cf. 5144 - Discipline)*

Agenda items related to student matters shall briefly describe the reason for the closed session, such as “student expulsion appeals hearing,” without violating the confidentiality rights of individual students. The student shall not be named on the agenda, but a number may be assigned to the student in order to facilitate record keeping.

### **Security Matters**

The County Board may meet in closed session with the Governor, Attorney General, district attorney, legal counsel, sheriff or chief of police, or their respective deputies, or a security consultant or a security operations manager, on matters posing a threat to the security of public buildings, to the security of essential public services, including water, drinking water, wastewater treatment, natural gas service, and electric service, or to the public’s right of access to public services or public facilities. (Government Code 54957)

*(cf. 0450 - Comprehensive Safety Plan)*  
*(cf. 3515 - Campus Security)*  
*(cf. 3516 - Emergencies and Disaster Preparedness Plan)*

The County Board may meet in closed session during an emergency meeting held pursuant to Government Code 54956.5 to meet with law enforcement officials for the emergency purposes specified in Government Code 54957 if agreed to by a two-thirds vote of the County Board members present. If less than two-thirds of the members are present, then the County Board must agree by a unanimous vote of the members present. (Government Code 54956.5)

## **CLOSED SESSION PURPOSES AND AGENDAS (continued)**

Agenda items related to security matters shall specify the name of the law enforcement agency and the title of the officer, or name of applicable agency representative and title, with whom the County Board will consult. (Government Code 54954.5)

### **Conference With Real Property Negotiator**

The County Board may meet in closed session with the County Board's real property negotiator prior to the purchase, sale, exchange or lease of real property by or for LACOE in order to grant its negotiator the authority regarding the price and terms of the property. (Government Code 54956.8)

Before holding the closed session, the County Board shall hold an open and public session to identify its negotiator(s) and the property under negotiation and to specify the person(s) with whom the negotiator may negotiate. (Government Code 54956.8)

For purposes of real property transactions, negotiators may include members of the County Board. (Government Code 54956.8)

Agenda items related to real property negotiations shall specify LACOE negotiator attending the closed session. If circumstances necessitate the absence of a specified negotiator, an agent or designee may participate in place of the absent negotiator as long as the name of the agent or designee is announced at an open session held prior to the closed session. The agenda shall also specify the name of the negotiating parties and the street address of the real property under negotiation. If there is no street address, the agenda item shall specify the parcel number or another unique reference of the property. The agenda item shall also specify whether instruction to the negotiator will concern price, terms of payment, or both. (Government Code 54954.5)

### **Pending Litigation**

Based on the advice of its legal counsel, the County Board may hold a closed session to confer with or receive advice from its legal counsel regarding pending litigation when a discussion of the matter in open session would prejudice the County Board's position in the case. For this purpose, "litigation" includes any adjudicatory proceeding, including eminent domain, before a court, administrative body exercising its adjudicatory authority, hearing officer, or arbitrator. (Government Code 54956.9)

Litigation is considered "pending" when any of the following circumstances exist:

1. Litigation to which the County Board is a party has been initiated formally. (Government Code 54956.9(a))

**CLOSED SESSION PURPOSES AND AGENDAS** (continued)

2. A point has been reached where, in the County Board’s opinion based on the advice of legal counsel and on the existing facts and circumstances, there is a significant exposure to litigation against LACOE, or the County Board. (Government Code 54956.9(b))
3. Based on existing facts and circumstances, the County Board has decided to initiate or is deciding whether to initiate litigation. (Government Code 54956.9(c))

“Existing facts and circumstances” authorizing a closed session pursuant to Government Code 54956.9(b) as described in item #2 above are limited to the following: (Government Code 54956.9)

1. Facts and circumstances that might result in litigation against LACOE but which LACOE believes are not yet known to potential plaintiffs and which do not need to be disclosed.
2. Facts and circumstances including, but not limited to, an accident, disaster, incident or transactional occurrence which might result in litigation against LACOE, which are already known to potential plaintiffs, and which must be publicly disclosed before the closed session or specified on the agenda.
3. The receipt of a claim pursuant to the Tort Claims Act or a written threat of litigation from a potential plaintiff. The claim or written communication must be available for public inspection.

*(cf. 3320 - Claims and Actions Against the LACOE)*

4. A threat of litigation made by a person in an open meeting on a specific matter within the responsibility of the County Board.
5. A threat of litigation made by a person outside of an open meeting on a specific matter within the responsibility of the County Board, provided that LACOE official or employee receiving knowledge of the threat made a record of the statement before the meeting and the record is available for public inspection.

The above record does not need to identify an alleged victim of tortious sexual conduct or anyone making a threat on his/her behalf or identify an employee who is the alleged perpetrator of any unlawful or tortious conduct, unless the identity of this person has been publicly disclosed.



**CLOSED SESSION PURPOSES AND AGENDAS (continued)**

Before holding a closed session pursuant to this section, the County Board shall state on the agenda or publicly announce the subdivision of Government Code 54956.9 under which the closed session is being held. If authority is based on Government Code 54956.9(a), the County Board shall either state the title or specifically identify the litigation to be discussed or state that doing so would jeopardize LACOE’s ability to effectuate service of process upon unserved parties or to conclude existing settlement negotiations to its advantage. (Government Code 54956.9)

Agenda items related to “pending litigation” shall be described as a conference with legal counsel regarding “existing litigation” or “anticipated litigation.” (Government Code 54954.5)

“Existing litigation” items shall identify the name of the case specified by either the claimant's name, names of parties and case or claim number, unless the County Board states that to identify the case would jeopardize service of process or existing settlement negotiations. (Government Code 54954.5)

“Anticipated litigation” items shall state that there is significant exposure to litigation pursuant to Government Code 54956.9(b) and shall specify the potential number of cases. When LACOE expects to initiate a suit, items related to anticipated litigation shall state that the discussion relates to the initiation of litigation pursuant to Government Code 54956.9(c) and shall specify the potential number of cases. The agenda or an oral statement before the closed session may be required to provide additional information pursuant to items #2-5 above. (Government Code 54954.5, Government Code 54956.9(b)(3)(B-E))

**Review of Audit Report from Bureau of State Audits**

Upon receipt of a confidential final draft audit report from the Bureau of State Audits, the County Board may meet in closed session to discuss its response to that report. After public release of the report from the Bureau of State Audits, any County Board meeting to discuss the report must be conducted in open session, unless exempted from that requirement by some other provision of law. (Government Code 54956.75)

Closed session agenda items related to an audit by the Bureau of State Audits shall state “Audit by Bureau of State Audits.” (Government Code 54954.5)

When an action taken during a closed session involves final approval or adoption of a document such as a contract or settlement agreement, a copy of the document shall be provided to any person present at the conclusion of the closed session who submitted a written request. If the action taken results in one or more substantive amendments, the document shall be made available the next business day or when the necessary retyping is complete. Whenever copies of an approved agreement will not be immediately released due to an amendment, the County Board president shall orally summarize the substance of the amendment for those present at the end of the closed session. (Government Code 54957.1)

**CLOSED SESSION PURPOSES AND AGENDAS (continued)**

*Legal Reference:*

*EDUCATION CODE*

*35145 Public meetings*

*35146 Closed session (re student suspension)*

*44929.21 Districts with ADA of 250 or more*

*48918 Rules governing expulsion procedures; hearings and notice*

*49073 Release of directory information*

*49076 Access to records by persons without written parental consent*

*49079 Notification to teacher re: students whose actions are grounds for suspension or expulsion*

*60617 Meetings of governing board*

*GOVERNMENT CODE*

~~*3540-3549.3 Educational Employment Relations Act*~~

~~*6250-6268 California Public Records Act*~~

*54950-54963 The Ralph M. Brown Act*

*COURT DECISIONS*

*Morrison v. Housing Authority of the City of Los Angeles Board of Commissioners (2003) 107 Cal.App.4<sup>th</sup> 860*

*Bell v. Vista Unified School District (2001) 82 Cal.App.4<sup>th</sup> 672*

*Fischer v. Los Angeles Unified School District (1999) 70 Cal.App.4<sup>th</sup> 87*

*Fowler v. City of Lafayette (2020) 45 Cal.App.5<sup>th</sup> 68*

*Furtado v. Sierra Community College District (1998) 68 Cal. App.4<sup>th</sup> 876*

*Roberts v. City of Palmdale (1993) 5 Cal.4<sup>th</sup> 363*

*Sacramento Newspaper Guild v. Sacramento County Board of Supervisors (1968) 263 Cal.App.2<sup>d</sup> 41*

*ATTORNEY GENERAL OPINIONS*

*89 Ops. Cal. Atty. Gen. 110 (2006)*

*86 Ops. Cal. Atty. Gen. 210 (2003)*

*78 Ops. Cal. Atty. Gen. 218 (1995)*

*59 Ops. Cal. Atty. Gen. 532 (1976)*

*Management Resources:*

*CSBA PUBLICATIONS*

*The Brown Act: School Boards and Open Meeting Laws, ~~2003~~-rev. 2019*

*ATTORNEY GENERAL PUBLICATIONS*

*The Brown Act: Open Meetings for Legislative Bodies, California Attorney General's Office, 2002*

*CALIFORNIA CITY ATTORNEY PUBLICATIONS*

*Open and Public III: A User's Guide to the Ralph M. Brown Act, 2000*

*WEB SITES*

*CSBA: <http://www.csba.org>*

*California Attorney General's Office: <http://www.caag.state.ca.us>*

Board Meeting – March 12, 2024

Item VI. Consent Calendar Recommendations

A. Acceptance of Project Funds No. 76

The Superintendent recommends that the County Board approve the acceptance of Engage California! English Learners Through the Arts grant from the US Department of Education for LACOE’s Curriculum and Instruction unit.

<b><u>Project</u></b>	<b><u>Award Amount</u></b>	<b><u>Funding Period</u></b>
Engage California! English Learners Through the Arts	\$1,800,000	09/01/2021 to 08/31/2026

Board Meeting – March 12, 2024

Item VI. Consent Calendar Recommendations

B. Acceptance of Gifts No. 14

The Superintendent recommends that the County Board accept a **\$5,000** donation from SchoolsFirst Federal Credit Union for the LACOE 2024 Service Awards being held on Wednesday, June 5, 2024, at LACOE 12830 Columbia Way ECW Conference Room, Downey, CA 90242. This event's purpose is to recognize employees on years of service and retirement status. This donation will be used for pins, certificates, and plaques, as well as refreshments and decorations for the event.

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-risk 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>								
<i>From Data Entry Tab</i>								
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

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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		

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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								



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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%
<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)	(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%
<b>TOTAL, LCFF SOURCES</b>			<b>170,508,313.00</b>	<b>180,587,526.00</b>	<b>128,428,479.39</b>	<b>182,168,229.00</b>	<b>1,580,703.00</b>	<b>0.9%</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	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%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>3,571.61</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%

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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%

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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>			98,185,742.00	98,772,932.00	64,492,795.30	98,920,583.00	147,651.00	0.1%
<b>TOTAL, REVENUES</b>			271,071,741.00	281,738,144.00	194,902,895.56	283,477,043.00	1,738,899.00	0.6%
<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>			35,958,090.00	37,069,647.00	17,901,277.67	35,801,782.00	1,267,865.00	3.4%
<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>			79,908,991.00	75,929,265.00	37,903,676.43	75,830,877.00	98,388.00	0.1%
<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%

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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%

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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								

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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 Curricula 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%

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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%

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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>								

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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%

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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		

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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%
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)	(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%
TOTAL, LCFF SOURCES			170,508,313.00	188,708,036.00	128,428,479.39	190,288,739.00	1,580,703.00	0.8%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	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%
TOTAL, FEDERAL REVENUE			280,608,632.00	319,564,472.00	112,570,605.37	349,932,172.00	30,367,700.00	9.5%
<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%
TOTAL, EXPENDITURES			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								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		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%
<b>TOTAL, EXPENDITURES</b>			<b>26,163,197.00</b>	<b>27,190,922.00</b>	<b>11,620,350.25</b>	<b>27,190,922.00</b>		

# 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								
		9740	0.00	0.00		0.00		
c) Committed								

# 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		

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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					
Pension Obligations	0000	9780	120,007,967.70					
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>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	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%
TOTAL, REVENUES			0.00	0.00	4,388,223.18	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%

# 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
D. BALANCE SHEET ITEMS									
<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: \_\_\_\_\_ Date: \_\_\_\_\_  
County Superintendent or Designee

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

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

Meeting Date: March 12, 2024 Signed: \_\_\_\_\_  
County Superintendent of Schools

**CERTIFICATION OF FINANCIAL CONDITION**

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

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

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

Contact person for additional information on the interim report:

Name: Karen Kimmel Telephone: (562) 922-6124  
Title: Chief Financial Officer E-mail: Kimmel\_karen@laoe.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
<b>CRITERIA AND STANDARDS (continued)</b>			<b>Met</b>	<b>Not Met</b>
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	
<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing county school service fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	

S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?		X
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the county office have long-term (multi-year) commitments or debt agreements? <ul style="list-style-type: none"> <li>If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment?</li> <li>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?</li> </ul>		X
			X	
			X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)? <ul style="list-style-type: none"> <li>If yes, have there been changes since first interim in OPEB liabilities?</li> </ul>		X
				X
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)? <ul style="list-style-type: none"> <li>If yes, have there been changes since first interim in self-insurance liabilities?</li> </ul>		X
			X	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for: <ul style="list-style-type: none"> <li>Certificated? (Section S8A, Line 1b)</li> <li>Classified? (Section S8B, Line 1b)</li> <li>Management/supervisor/confidential? (Section S8C, Line 1b)</li> </ul>	X	
			X	
			n/a	
S9	Status of Other Funds	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	X	

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
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 9200	7699 7651	0.00
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 style="background-color: #cccccc;"></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>All</p>	<p>All</p>	<p>1000-7143, 7300-7439  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>0.00</p>
<p>E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)</p>	<p style="background-color: #cccccc;"></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 style="background-color: #cccccc;"></p>			<p>762.09</p>
<p>B. Expenditures per ADA (Line I.E divided by Line II.A)</p>	<p style="background-color: #cccccc;"></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 style="text-align: center;"><b>Total</b></p>			<p style="text-align: center;"><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>		

<b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

**Part I - General Administrative Share of Plant Services Costs**

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

**A. Salaries and Benefits - Other General Administration and Centralized Data Processing**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 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 www.cde.ca.gov/fg/ac/ic) (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?						
	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
						Los Angeles Charter SELPA (LA)
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		27,190,922.00		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)		
<b>County and Charter School Alternative Education Grant ADA (Form AI, Lines B1d and C2d)</b>				
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
<b>District Funded County Program ADA (Form AI, Line B2g)</b>				
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
<b>County Operations Grant ADA (Form AI, Line B5)</b>				
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
<b>Charter School ADA and Charter School Funded County Program ADA (Form AI, Lines C1 and C3f)</b>				
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
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**Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)**

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

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

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:** 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.  
(required if Yes)

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

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)

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

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

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

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:** 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.  
(required if Yes)



**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).

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

---

**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? Yes
  
2. If you are the SELPA AU and are excluding special education pass-through funds:
  - a. Enter the name(s) of the SELPA(s): Los Angeles Charter SELPA (LA)

	Current Year Projected Year Totals (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

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

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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.

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

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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

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

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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)

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**SUPPLEMENTAL INFORMATION**

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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)
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# 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>

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**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**

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

Identify any changes in estimates for unfunded liabilities since 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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs	21,931,000.00	21,931,000.00
b. Unfunded liability for self-insurance programs	0.00	0.00

3 Self-Insurance Contributions

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
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)	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

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**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	
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2. Total cost of H&W benefits

1,609,456	1,609,466	1,609,466	1,609,466
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3. Percent of H&W cost paid by employer

5.5%			
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4. Percent projected change in H&W cost over prior year

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# 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.):

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**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

--	--	--

Current Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

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

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

	Current Year (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?

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

If Yes, explain the nature of the new costs:

No

[ ]

# 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.):

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

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

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

Were all managerial/confidential labor negotiations settled as of 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)
--	---------------------------	----------------------------------	----------------------------------

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**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.

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

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

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

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**ADDITIONAL FISCAL INDICATORS**

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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.

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

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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**

<b>FUND</b>	<b>RESOURCE</b>	<b>OBJECT</b>	<b>VALUE</b>
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**

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.			

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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**

<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.			



Board Meeting – March 12, 2024

Item VII. Recommendations

B. Approval of LACOE Legislative Proposal and Position Recommendation Report PRR 1.0 – March 2024

The Superintendent recommends that the County Board approve the following legislative proposal for the 2024 Legislative Year:

**1. AB 2181 (Gipson) Juvenile Court School Pupils: Graduation Requirements and Continued Education Options**

Desired Outcome: The proposed legislation aims to offer county office officials, schools, students, and their educational rights holders the flexibility to allow students to remain in high school until they fulfill the local graduation requirements, if it is deemed beneficial for the students. This means that students can choose to extend their high school education for up to a 5<sup>th</sup> year, enabling them to take full advantage of the opportunities provided by the high school. Alternatively, they can still choose to graduate with the minimum state requirements. The primary objective is to enhance access and improve educational outcomes for at-risk students.

Summary of the Issue: The existing statutory language mandates that schools and county office operated schools must graduate formerly juvenile justice involved students once they meet the minimum requirements set by the state. However, it is often advantageous for students to remain in school for a longer period to fulfill the local graduation criteria and take advantage of additional academic and extracurricular opportunities. This bill expands upon the bill LACOE co-sponsored in 2021, to extend a student's schooling beyond the state minimum graduation requirements available for other mobile student populations such as youth experiencing homelessness, foster youth, migrant youth, and youth who previously attending juvenile court schools to now include current juvenile justice involved students.

LACOE's Strategic Goals: This proposal helps to meet LACOE's Strategic Goal to improve student outcomes by making measurable gains in literacy and numeracy rates, reducing achievement gaps for targeted student populations, and increasing access to vocational and continuing education programs for justice-impacted youth. By allowing current justice-involved students the option to extend their time in high school and complete local requirements, county office-operated schools can offer additional programs and support services to benefit their academic and social-emotional growth. Our primary objective is to empower our most vulnerable students and the

educators who support them by providing them with the necessary resources to succeed. This legislation effectively advances this goal by granting schools the ability to better cater to the needs of their students while affording learners additional chances to develop essential competencies and knowledge prior to completing their education.

The Superintendent recommends that the County Board approve the position recommendations made by Governmental Relations for the following bills:

<u>Bill No.</u>	<u>Author</u>	<u>Topic</u>	<u>Position</u>
AB 1805	Ta	Academic content standards: history-social science: Mendez v. Westminster School District of Orange County.	Support
AB 1815	Weber	Discrimination: hairstyles: amateur sports organizations.	Support
AB 1835	Muratsuchi	Local educational agencies: housing development projects: allowable use: California Environmental Quality Act.	Support
AB 1884	Ward	Pupil attendance: excused absences: uniformed services deployments.	Support
AB 1915	Arambula	Pupil health: drug education: opioid overdose training program.	Support
AB 1917	Muratsuchi	Local educational agencies: governance training.	Support
AB 2137	Quirk-Silva	Homeless and foster youth.	Support
AB 2652	Muratsuchi	State Department of Education: artificial intelligence working group.	Support

SB 956	Cortese	School facilities: design-build contracts.	Support
SB 1288	Becker	Public schools: artificial intelligence working group.	Support

**AB 1805 (Ta) Academic content standards: history-social science: Mendez v. Westminster School District of Orange County.** [Introduced: 1/8/2024]

Recommended Position: **Support**

Background Information: Existing law requires the State Board of Education to adopt statewide academically rigorous content standards and performance standards in the core curriculum areas of reading, writing, mathematics, history/social science, and science. Existing law establishes the Instructional Quality Commission and requires the commission to recommend curriculum frameworks to the state board and develop criteria for evaluating instructional materials.

This bill would require the state board and the Superintendent of Public Instruction, on or before December 31, 2028, to revise an academic content standard from the History–Social Science Content Standards for California Public Schools, Kindergarten Through Grade Twelve, as adopted by the state board on October 9, 1998, to incorporate the case of Mendez v. Westminster School District of Orange County. The bill would specify that any revisions to the history-social science curriculum framework or to the evaluation criteria for the adoption of instructional materials shall occur only within the timeframes and procedures set forth in the existing schedule for the adoption of curriculum frameworks and instructional materials.

LACOE Subject Matter Experts: The following LACOE division reviewed the bill and provided the following comments for a recommendation of support:

Curriculum and Instructional Services: Mendez v. Westminster School District was a landmark case that was the predecessor to Brown v. Board of Education. It is important for every California student to know about the case. Adding it to CA History-Social Science Standard 11.10.2 is the appropriate placement: 11.10.2: Examine and analyze the key events, policies, and court cases in the evolution of civil rights, including Dred Scott v. Sandford, Plessy v. Ferguson, Brown v. Board

of Education, Regents of the University of California v. Bakke, and California Proposition 209.

Organizations in Support:

- The Mendez Family

Organizations in Opposition: None on File

Status: As of March 5, 2024, this bill will be heard in the Assembly Education Committee on March 20, 2024.

**AB 1815 (Weber) Discrimination: hairstyles: amateur sports organizations.** [Introduced: 1/10/2024]

Recommended Position: **Support**

Background Information: Existing law, the California Fair Employment and Housing Act, makes it unlawful to engage in discriminatory employment practices based on certain protected characteristics, including race, unless based on a bona fide occupational qualification or applicable security regulations, and prohibits housing discrimination based on personal characteristics, including race.

Existing law also prohibits discrimination because of a perception that a person has one of those protected characteristics or is associated with a person who has, or is perceived to have, any of those characteristics. Existing law defines the term race for purposes of these provisions to include traits historically associated with race, including, but not limited to, hair texture and protective hairstyles.

This bill would prohibit an amateur sports organization from discriminating against any person on the basis of race, inclusive of traits historically associated with race, including hair texture and protective hairstyles, in the operation, conduct, or administration of a youth or amateur sports competition, training, camp, or club.

LACOE Subject Matter Experts: The following LACOE divisions reviewed the bill and provided the following comments for a recommendation of support:

Student Support Services: All youth should have the freedom to wear their hair how they wish. At no time should athletic officials have the authority to dictate how an athlete should cut or style their hair.

Additionally, this legislation will help combat organizational and systematic racism, as many athletes of color have been unfairly treated due to their skin color and cultural attributes/characteristics.

General Counsel: This is consistent with the Crown Act, and would extend the same protections regarding hairstyles to amateur sports organizations, including California Interscholastic Federation sports.

Organizations in Support: None on File

Organizations in Opposition: None on File

Status: As of March 5, 2024, this bill will be heard in the Assembly Judiciary Committee on March 12, 2024.

**AB 1835 (Muratsuchi) Local educational agencies: housing development projects: allowable use: California Environmental Quality Act.**  
[Introduced: 1/16/2024]

Recommended Position: **Support**

Background Information: The Planning and Zoning Law requires each county and city to adopt a comprehensive, long-term general plan for its physical development, and the development of certain lands outside its boundaries, that includes a housing element. Existing law deems a housing development project located on any real property owned by a local educational agency (LEA) an allowable use if the project meets criteria, including that the development consists of at least 10 housing units and all of the units are rented by LEA employees, local public employees, and general members of the public.

The California Environmental Quality Act (CEQA) requires a lead agency to prepare, or cause to be prepared, and certify the completion of, an environmental impact report on a project that it proposes to carry out or approve that may have a significant effect on the environment or to adopt a negative declaration if it finds that the project will not have that effect. CEQA does not apply to the ministerial approval of projects.

This bill would define “allowable use” for purposes of the above-described provisions regarding housing development projects located on real property owned by a LEA to mean that the LEA’s review of the housing development project may not require a conditional use permit, planned unit development permit, or other discretionary local government review or approval that would constitute a “project” for purposes of CEQA.

LACOE Subject Matter Experts: The following LACOE division reviewed the bill and provided the following comments for a recommendation of support:

Facilities and Construction: This bill alleviates the requirement for LEAs to conduct an Environmental Impact Review or provide a negative declaration to CEQA during a local agency review of LEA housing development plans. This bill provides regulatory relief to LEAs in their efforts to provide affordable housing to their employees and other eligible public employees. This regulatory relief should reduce the review period.

Organizations in Support: None on File

Organizations in Opposition: None on File

Status: As of March 5, 2024, this bill is pending a hearing in the Assembly Housing and Community Development Committee.

**AB 1884 (Ward) Pupil attendance: excused absences: uniformed services deployments.** [Introduced: 1/22/2024]

Recommended Position: **Support**

Background Information: Existing law, notwithstanding the requirement that each person between 6 and 18 years of age who is not otherwise exempted is subject to compulsory full-time education, requires a pupil to be excused from school for types of absences, including for purposes of spending time with a member of the pupil's immediate family who is an active duty member of the uniformed services, and has been called to duty for, is on leave from, or has immediately returned from, deployment to a combat zone or combat support position.

This bill would remove the requirement that the deployment be to a combat zone or combat support position, thereby expanding the scope of that excused absence to encompass all deployments.

LACOE Subject Matter Experts: The following LACOE divisions reviewed the bill and provided the following comments for a recommendation of support:

Accountability, Support, and Monitoring: This bill supports the whole child and seeks to ensure the familial support system for students stays

in tact for our children of military families. Deployment periods can be long and disruptive to families, even if not for combat reasons.

Student Support Services: This legislation would support the well-being and relationship-building of military-connected children to their parents by providing time for bonding without imposed penalties or stigma due to absence. School administrators would have discretion to deem related absences as excused, allowing the child an opportunity to complete and receive credit for any missed assignments and tests due to the absence. This act of goodwill not only supports the educational and socio-emotional progress of children in military families while engaging parents as educational partners, but also honors the dedication of our parents who are also service members. Current legislation requires the parent to be deployed to a combat zone. This language would be removed.

With the many transitions and adjustments that military-connected children and their families face, it would be beneficial for LEAs to appoint a point of contact, or identified liaison, to provide outreach to identify such students as well as conduct a needs assessment with related supports.

Organizations in Support: None on File

Organizations in Opposition: None on File

Status: As of March 5, 2024, this bill will be heard in the Assembly Education Committee on March 20, 2024.

**AB 1915 (Arambula) Pupil health: drug education: opioid overdose training program.** [Introduced: 1/24/2024]

Recommended Position: **Support**

Background Information: Existing law requires instruction to be given in the elementary and secondary schools by appropriately trained instructors on drug education and the effects of the use of tobacco, alcohol, narcotics, dangerous drugs, and other dangerous substances. Existing law authorizes a public or private elementary or secondary school to determine whether or not to make emergency naloxone hydrochloride or another opioid antagonist and trained personnel available at its school, and to designate one or more volunteers to receive related training to address an opioid overdose.

Commencing with the 2023-24 fiscal year, and for each fiscal year thereafter, existing law appropriates \$3,500,000 from the General Fund to the State Department of Education for allocation to county offices of education for the purpose of purchasing and maintaining a sufficient stock of emergency opioid antagonists for school districts and charter schools within their jurisdiction to maintain a minimum of two units at each middle school, junior high school, high school, and adult school schoolsite.

This bill would require school districts, county offices of education, and charter schools that voluntarily determine to make naloxone hydrochloride or another opioid antagonist available on campus to ensure that the naloxone hydrochloride or another opioid antagonist is placed in an appropriate location that is widely known and easily accessible, during school hours and after school hours. The bill would require the naloxone hydrochloride or another opioid antagonist to be located on campus in at least one of the following locations on campus:

- (1) school nurse's office
- (2) athletic trainer's office
- (3) front office
- (4) performing arts auditorium
- (5) library
- (6) cafeteria
- (7) athletic gym

This bill would require the State Department of Public Health to develop an opioid overdose training program and program toolkit to be made available to public high schools for public high school pupils to be trained on how to identify and respond to an opioid overdose, including by administering a federally approved opioid overdose reversal medication. The bill would require the department, by July 1, 2026, to notify public high schools of the availability of the program toolkit. The bill would require the department to provide the program toolkit upon request to those public high schools that opt to host the program on their campuses and to consider making its representatives available to provide the training onsite at public schools upon request. The bill would require the department to collaborate with local, state, and national organizations, as provided, to provide pupils with integrated, comprehensive, accurate, and unbiased educational materials on opioid and drug overdose prevention, opioid and drug safety, and stigma reduction. The bill would require the department to collect, on an annual basis, data on the number of pupils participating in the program and to share this information with the Legislature and the Senate and Assembly Budget Subcommittees on Education, Health, and Human Services.



LACOE Subject Matter Experts: The following LACOE division reviewed the bill and provided the following comments for a recommendation of support:

Student Support Services: If schools choose to make naloxone available, this bill will ensure naloxone is placed in an appropriate location and is widely known about and easily accessible during both school hours and after school hours.

This bill supports LACOE students and all students within Los Angeles County. For schools that choose to have naloxone at school – this will increase accessibility to naloxone on campus – known location, easily accessible during school and after school hours.

Organizations in Support:

- Fresno State University College of Health and Human Services (Sponsor)
- Generation Up (Sponsor)
- Zachary Horton Foundation (Sponsor)

Organizations in Opposition: None on File

Status: As of March 5, 2024, this bill will be heard in the Assembly Education Committee on March 20, 2024.

**AB 1917 (Muratsuchi) Local educational agencies: governance training.**  
[Introduced: 1/24/2024]

Recommended Position: **Support**

Background Information: Existing law requires all local agency officials to receive training in ethics if the local agency provides certain monetary payments to a member of a legislative body. Existing law requires a local agency to provide information on available ethics training to its officials and authorizes a local agency or an association of local agencies to offer the ethics training. Existing law requires a local agency to maintain records related to the ethics training of its officials. Existing law defines “local agency” to include a school district, county office of education, and charter school, and defines “local agency official” to include a member of the governing board of a school district, a county board of education, or the governing body of a charter school, for these purposes.

This bill would require all LEA officials to receive training in K–12 public education governance laws at least once every four years. The bill would authorize a LEA or an association of LEAs to offer these training courses or to arrange for its officials to receive these training courses from a different entity. The bill would require LEAs to maintain records related to this training.

LACOE Subject Matter Experts: The following LACOE division reviewed the bill and provided the following comments for a recommendation of support:

Human Resource Services: This bill would add further requirements to providing training in K–12 public education governance laws to all LEA officials and any member of a governing board of a county board of education school. This bill would require all LEA officials and any member of a governing board of a county board of education school to receive training in K–12 public education governance laws at least once every four years.

This would be beneficial to LACOE in that it would allow our officials and members of the governing board to be trained in K–12 public education governance laws, which could be instrumental in carrying out their functions and duties.

Organizations in Support: None on File

Organizations in Opposition: None on File

Status: As of March 5, 2024, this bill will be heard in the Assembly Education Committee on March 20, 2024.

**AB 2137 (Quirk-Silva) Homeless and foster youth.**

[Introduced: 2/6/2024]

Recommended Position: **Support**

Background Information: Existing law establishes the Foster Youth Services Coordinating Program, under the administration of the Superintendent of Public Instruction, to provide supplemental funding to county offices of education, or a consortium of county offices of education, to coordinate and ensure that LEAs within its jurisdiction are providing services to foster youth pupils pursuant to a foster youth services coordinating plan with the purpose of ensuring positive educational outcomes. The program authorizes a county office of education, or a consortium of county offices of education, to apply

to the Superintendent for grant funding to operate an education-based foster youth services coordinating program. If sufficient funds are available, existing law requires each foster youth services coordinating program to identify at least one person as the foster youth educational services coordinator who is responsible for facilitating educational support, to any pupil in foster care residing or attending school in the county or consortium of counties. As a condition of receiving funds, existing law requires a foster youth services coordinating program to develop and implement a foster youth services plan that includes authorization of a school district to enter into a temporary agreement with the foster youth services coordinating program to provide tutoring, mentoring, and counseling services to pupils.

This bill instead would authorize a foster youth services coordinating program to provide tutoring, mentoring, and counseling to a foster youth pupil, in coordination with the pupil's school, if a foster youth educational services coordinator determines that it is in the best interest of the pupil to do so.

Existing law requires the governing body of a school district, county office of education, or charter school to confirm that a grade 12 pupil who has not opted out completes and submits a Free Application for Federal Student Aid or, if the pupil is exempt from paying nonresident tuition under existing law, completes and submits a form for purposes of the California Dream Act. If the governing body of a school district, county office of education, or charter school determines that pupil is unable to complete and submit a Free Application for Federal Student Aid, a form for purposes of the California Dream Act, or an opt-out form, existing law requires the LEA to exempt the pupil from these requirements and requires the LEA to complete and submit an opt-out form on the pupil's behalf.

This bill would require the governing body of a school district, county office of education, or charter school to submit to the foster youth services coordinating program completed opt-out forms, whether received from the parent, guardian, or pupil or prepared on behalf of the pupil by the LEA, for pupils who are foster youth.

Existing law requires the governing board of each school district and each county board of education to adopt a local control and accountability plan. Existing law requires that certain things occur before a governing board of a school district or county board of education considers the adoption of a local control and accountability plan or an annual update to the plan, including that the superintendent of the school district or county superintendent of schools present the local control and accountability plan or annual update to the plan to the parent advisory committee, the English learner parent advisory committee, and the student advisory committee, as applicable, for review and comment.

This bill would also require, before a governing board of school district or county board of education considers adoption of the local control accountability plan or annual update to the plan, that the superintendent of the school district or county superintendent of schools consult with its homeless liaison designated under federal law to develop actions to address the requirements established by the bill.

Existing law requires the State Board of Education to adopt a template for a local control and accountability plan and an annual update to the local control and accountability plan for use by school districts, county boards of education, and charter schools. Existing law requires the template adopted by the state board to require the inclusion of certain information, including instructions for school districts, county offices of education, and charter schools to complete the local control and accountability plan and annual update to the plan.

This bill would require these instructions developed by the state board to require school districts, county offices of education, and charter schools with at least 15 homeless pupils to include in the local control and accountability plan or annual update to the plan actions to facilitate the enrollment, attendance, participation, retention, and educational success of homeless pupils. The bill would require the instructions to also require school districts, county offices of education, and charter schools to include in the plan or update, if the number of homeless pupils identified is less than 10 percent of the number of pupils identified as eligible for free or reduced price meals, strategies for ensuring the accurate identification of homeless pupils.

LACOE Subject Matter Experts: The following LACOE division reviewed the bill and provided the following comments for a recommendation of support:

Student Support Services: Supporting this proposed bill is important for improving the educational services and support for students in foster care and those experiencing homelessness. Granting Foster Youth Services Coordinating Programs (FYSCPs) direct authority to provide services without a formal agreement would greatly benefit students in foster care by ensuring timely access to tutoring, mentoring, and counseling services. This authorization allows FYSCPs to address the unique academic needs of our students, promoting their overall success in school.

Additionally, the bill requires the school district to provide opt-out forms to FYSCPs for data collection purposes regarding completion of Free Application for Federal Student Aid (FAFSA) and if eligible California Dream Act applications (CADAA). This is important as it

enables FYSCPs to track and support students in foster care in accessing financial aid resources for higher education. Also, comprehensive data on FAFSA and CADAA completion rates can inform possible targeted interventions and advocacy efforts in accessing financial aid which better supports the educational goals of these students.

Lastly, this bill mandates consultation with homeless liaisons to address the needs of students facing homelessness. By involving these liaisons in developing action plans to facilitate enrollment, attendance, and participation, school districts can better understand and address the challenges faced by our unhoused students. Collaboration with homeless liaisons fosters a holistic approach to supporting this student population, promoting their overall educational success and well-being. Moreover, including students experiencing homelessness in the Local Control and Accountability Plan may provide much needed dollars for this highly under identified population, especially as American Rescue Plan funding is coming to an end.

By endorsing this bill, it would promote equitable access to education and foster the academic success of students in foster care and those experiencing homelessness. Of concern is that use of “homeless students” and “homeless pupils” rather than “students experiencing homelessness.” Also, “if the number of homeless pupils identified is less than 10 percent of the number of pupils identified as eligible for free or reduced-price meals” is a concern for some LEAs due to the Universal Feed programs. With Universal Feed programs, students experiencing homelessness may not be accurately reflected in the free and reduced-price meal (FRPM) count. Revised training on accurately capturing FRPM counts may help LEAs improve in this area.

Organizations in Support:

- John Burton Advocates for Youth (Sponsor)
- National Center for Youth Law (Sponsor)

Organizations in Opposition: None on File

Status: As of March 5, 2024, this bill is pending a hearing in the Assembly Education Committee.

**AB 2652 (Muratsuchi) State Department of Education: artificial intelligence working group.** [Introduced: 2/14/2024]

Recommended Position: **Support**

Background Information: Existing law requires the Superintendent of Public Instruction to establish procedures within the State Department of Education to annually identify the critical needs for which effective educational programs and practices are to be identified, developed, and disseminated to public schools.

This bill would require the Superintendent, in consultation with the State Board of Education, to, on or before January 1, 2025, convene a working group for the purpose of exploring how artificial intelligence and other forms of similarly advanced technology are currently being used in education, identifying how they may be used in the future, and developing best practices to ensure that those technologies advance, rather than harm, educational quality, pupil critical thinking and writing skills, and the essential work of certificated and classified employees.

LACOE Subject Matter Experts: The following LACOE division reviewed the bill and provided the following comments for a recommendation of support:

Technology Infrastructure Services: Artificial intelligence and advanced technologies are rapidly changing education. This bill takes a proactive approach in addressing this change. It supports exploring artificial intelligence's impact early on, allowing for informed decision-making, and looks to seek the benefits for both students and educators.

This bill showcases a belief that careful research and the development of best practices will be crucial for integrating AI and other technologies into the education system.

Organizations in Support: None on File

Organizations in Opposition: None on File

Status: As of March 5, 2024, this bill is pending a hearing in the Assembly Judiciary Committee.

**SB 956 (Cortese) School facilities: design-build contracts.**

[Introduced: 1/22/2024]

Recommended Position: **Support**

Background Information: Existing law, until January 1, 2025, authorizes a school district, with the approval of the governing board of the school district, to procure design-build contracts for public works projects in excess of \$1

million, awarding the contract to either the low bid or the best value. Existing law requires information to be verified under penalty of perjury.

This bill would delete the provision making this authorization inoperative on January 1, 2025, thereby extending it indefinitely.

LACOE Subject Matter Experts: The following LACOE divisions reviewed the bill and provided the following comments for a recommendation of support:

Facilities and Construction: The proposed bill would indefinitely extend the current ability of districts to enter into design-build contracts for public works projects in excess of \$1 million and clarifies that the state is not required to reimburse districts due to this action. The bill would continue to allow districts to use a design-build project delivery method as an option. LACOE has not used the design-build method. We have used multi-prime and design-bid-build in the past 21 years. However, larger districts prefer design-build. In the design-build project delivery, the owner manages only one contract with a single point of responsibility. The designer and contractor work together from the beginning, as a team, providing unified project recommendations to fit the owner's schedule and budget. Any changes are addressed by the entire team, leading to collaborative problem-solving and innovation, not excuses or blame-shifting. While single-source contracting is the fundamental difference between design-build and the old ways, equally important is the culture of collaboration inherent in design-build.

Business Advisory Services: This bill extends the ability of LEAs to procure design-build contracts indefinitely. The sunset date of the bill will be removed. The original legislative intent has been successfully met and the sunset provision is no longer needed.

Organizations in Support:

- Coalition for Adequate School Housing (Sponsor)

Organizations in Opposition: None on File

Status: As of March 5, 2024, this bill will be heard in the Senate Education Committee on March 20, 2024.

**SB 1288 (Becker) Public schools: artificial intelligence working group.**  
[Introduced: 2/15/2024]

Recommended Position: **Support**

Background Information: Existing law requires the Superintendent of Public Instruction to establish procedures within the State Department of Education to annually identify the critical needs for which effective educational programs and practices are to be identified, developed, and disseminated to public schools.

This bill would require the Superintendent, in consultation with the State Board of Education, to convene a working group for the purpose of evaluating artificial intelligence-enabled teaching and learning practices. The bill would require the working group to report its findings and recommendations to the Legislature.

LACOE Subject Matter Experts: The following LACOE division reviewed the bill and provided the following comments for a recommendation of support:

Technology Infrastructure Services: LACOE is actively engaged in extensive initiatives pertaining to artificial intelligence. It is important to establish a unified approach rather than maintaining the current fragmented system prevalent throughout the state. LACOE has the potential to serve as a model for this endeavor.

Organizations in Support:

- GENup (Sponsor)
- State Superintendent Tony Thurmond (Sponsor)

Organizations in Opposition: None on File

Status: As of March 5, 2024, this bill will be heard in the Senate Education Committee on March 20, 2024.



Board Meeting – March 12, 2024

Item VIII. Informational Items

A. Governmental Relations

Dr. Duardo will provide an update on Governmental Relations.

Superintendent Duardo invites the Los Angeles County Board of Education to attend the next annual State Capitol Legislative Visit. The annual State Capitol Legislative Visit will occur virtually on Wednesday, May 8th from 9:00 a.m. to 4:00 p.m.

Board Meeting – March 12, 2024

Item VIII. Informational Items

- B. Los Angeles County Board of Education Meeting Schedule, Establishment of Meeting Times, Future Agenda Items, and Follow up.

**LOS ANGELES COUNTY  
BOARD OF EDUCATION**

**MEETING CALENDAR  
March 12 - June 30, 2024**

MARCH 12 2024	MARCH 19 2024
<p>3:00 Board Meeting  <b>Rpt:</b> Assembly Bill (AB) 922 - Los Angeles County Triennial Plan for Expelled Students 2024 (Enclosure)  <b>Rpt:</b> Report on Board Policy (BP), Administrative Regulation (AR) 0460 (Local Control and Accountability Plan), BP 0520 (Intervention in Underperforming Schools), BP 6146.1 (High School Graduation Requirements), BP 6146.4 (Differential Graduation and Competency Standards for Students with Disabilities), BP 5116.2 (Involuntary Student Transfers), BP/AR 3400 (Management of LACOE Assets/Accounts), BP/AR 3311 (Bids), BP/AR 3311.1 (Uniform Public Construction Cost Accounting Procedures), BP/AR 5131.2 (Bullying) and Board Bylaw (BB) 9321 (Closed Session) (Enclosure)  <b>Consent Rec:</b> Acceptance of Project Funds No. 76  <b>Consent Rec:</b> Acceptance of Gifts No. 14  <b>Rec:</b> Approval of Second Interim Report 2023-24 With Attached Staff Report (Enclosure)  <b>Rec:</b> <u>Approval of LACOE Legislative Proposal and Position Recommendation Report PRR 1.0 – March 2024</u>  <b>Closed Session:</b> <u>Conference with Legal Counsel – Pending Litigation – One Case Pursuant to Government Code section 54956.9(a)(d)(1) - Palmdale School District v. Los Angeles County Office of Education, et al., L.A.S.C., Case No. 24STCP00064</u>  <b>Interdistrict Attendance Appeal</b>  1. Noelle L. v. Bellflower USD  2. Aleyna G. V. Glendora USD  <b>Expulsion Appeal</b>  1. No. 2324-0006 v. ABC USD</p> <p><b>**Cesar Chavez Day – Monday, March 25, 2024</b></p>	<p>2:30 p.m. Study Session: Los Padrinos JCS  3:00 Board Meeting  <b>Presentation:</b> Visual and Performing Arts Presentation  <b>Rpt:</b> Update on Juvenile Court Schools  <b>Consent Rec/Bd. Res.:</b> Adoption of Board Resolution No. 40: Declaring April as “Sexual Assault Awareness Month” and April 24, 2024 as “Denim Day” at the Los Angeles County Office of Education  <b>Consent Rec/Bd. Res.:</b> Adoption of Board Resolution No. 41: Dolores Huerta Day, April 10, 2024  <b>Consent Rec/Bd. Res.:</b> Adoption of Board Resolution No.42: Armenian Genocide Remembrance Day, April 24, 2024  <b>Consent Rec/Bd. Res.:</b> Adoption of Board Resolution No. 43: National Child Abuse Prevention Month, April 2024  <b>Consent Rec/Bd. Res.:</b> Adoption of Board Resolution No. 44: Recognizing Earth Day as April 22, 2024  <b>Consent Rec:</b> Adoption of Board Resolution No. 45: National Arab American Heritage Month, April 2024  <b>Consent Rec/Bd. Res.:</b> Adoption of Board Resolution No. 46: to establish a week during the Month of April 2024 as Public Schools Month  <b>Consent Rec/Bd. Res.:</b> <u>Acceptance of Project Funds No. 77</u>  <b>Rec:</b> Approval of Head Start/Early Head Start 2024-25 Consolidated Funding Application with Attached Staff Report  <b>Rec:</b> Approval of First Reading on Board Policy (BP), Administrative Regulation (AR) 0460 (Local Control and Accountability Plan), BP 0520 (Intervention in Underperforming Schools), BP 6146.1 (High School Graduation Requirements), BP 6146.4 (Differential Graduation and Competency Standards for Students with Disabilities), BP 5116.2 (Involuntary Student Transfers), BP/AR 3400 (Management of LACOE Assets/Accounts), BP/AR 3311 (Bids), BP/AR 3311.1 (Uniform Public Construction Cost Accounting Procedures), BP/AR 5131.2 (Bullying) and Board Bylaw (BB) 9321 (Closed Session) (Enclosure)  <b>Rec:</b> 2022-23 Annual Report of Performance Data for LACOE-Operated Educational Programs with Attached Staff Report  <b>Interdistrict Attendance Appeal</b>  1. Jessica D. v. San Gabriel USD (Vietnamese Interpreter)  2. Dominic C. v. Los Angeles USD  3. Quinley M. v. Los Angeles USD  4. Leon O. v. Los Angeles USD  5. Zacchaeus B. v. Los Angeles USD  6. Honesty F. v. Los Angeles USD  7. Kaicheng M. v. Los Angeles USD  8. Aliyah R. v. Inglewood USD  9. Tatiana T. v. Inglewood USD  10. Mario G. v. Inglewood USD  11. Ruby G. v. Inglewood USD  12. Ayanna A. v. Inglewood USD</p>

APRIL 2 2024	APRIL 16 2024
<p>3:00 Board Meeting  <b>Presentation:</b> Recognition of 2023-24 Science and Math Competition and Other Events  <b>Rec:</b> Approval of Second Reading and Adoption on Board Policy (BP), Administrative Regulation (AR) 0460 (Local Control and Accountability Plan), BP 0520 (Intervention in Underperforming Schools), BP 6146.1 (High School Graduation Requirements), BP 6146.4 (Differential Graduation and Competency Standards for Students with Disabilities), BP 5116.2 (Involuntary Student Transfers), BP/AR 3400 (Management of LACOE Assets/Accounts), BP/AR 3311 (Bids), BP/AR 3311.1 (Uniform Public Construction Cost Accounting Procedures), BP/AR 5131.2 (Bullying) and Board Bylaw (BB) 9321 (Closed Session) (Enclosure)  <b>Interdistrict Attendance Appeal</b>  1. <u>Kaicheng M. v. Los Angeles USD (Mandarin Interpreter)</u>  2. <u>Julio R. P. v. Los Angeles USD (Spanish Interpreter)</u>  3. <u>Nahomy S. v. Inglewood USD (Spanish Interpreter)</u>  4. <u>Nicole G. v. Inglewood USD (Spanish Interpreter)</u>  5. <u>Zacchaeus B. v. Los Angeles USD</u>  6. <u>Honesty F. v. Los Angeles USD</u>  7. <u>Gilbert G. v. Los Angeles USD</u>  8. <u>Ashley I. v. Inglewood USD</u>  9. <u>Lyanna A. v. Charter Oak USD</u>  10. <u>Christopher F. v. Long Beach USD</u></p> <p><b>APRIL 9 - Cancelled</b></p>	<p><b>2:30</b> Board Audit Committee Meeting  3:00 Board Meeting  <b>Presentation:</b> 2023-24 Los Angeles County Academic Decathlon Winners  <b>Public Hearing:</b> Disposal of Textbooks and Instructional Materials for Educational Programs School Sites  <b>Rpt:</b> Update on Juvenile Court Schools  <b>Rpt:</b> Williams Uniform Complaint Procedure Quarterly Report for Educational Programs, January 1 to March 31, 2024  <b>Consent Rec/Bd. Res.:</b> Adoption of Board Resolution No. ___ to recognize May __, 2024, as El Dia del Maestro, or Day of the Teacher, in Los Angeles County – <b>Comm</b>  <b>Consent Rec/Bd. Res.:</b> Adoption of Board Resolution No. ___ to recognize May ____, 2024 as Classified School Employees Week in Los Angeles County – <b>Comm</b>  <b>Consent Rec/Bd. Res.:</b> Adoption of Board Resolution No. ___: May Day, May __, 2024  <b>Consent Rec:</b> Adoption of Board Resolution No. ___: to recognize May __, 2024, as National School Nurse Day – <b>CWSS</b>  <b>Consent Rec:</b> Adoption of Board Resolution No. ___: to recognize May 2024, as National Foster Care Month – <b>CWSS</b>  <b>Consent Rec:</b> Adoption of Board Resolution No. ___: Asian American and Pacific Islander Heritage Month, May 2024  <b>Consent Rec:</b> Adoption of Board Resolution No. ___: to recognize May __, 2024 as Harvey Milk Day  <b>Consent Rec:</b> Adoption of Board Resolution No. ___: National Mental Health Month, May 2024  <b>Rec:</b> Approval of Head Start and Early Learning Division Budget Revision – Non-Federal Match Waiver Request with Attached Staff Report  <b>Rec:</b> Approval of Educational Programs 2023-24 Textbooks and Instructional Materials Disposal List</p>

<p><b>MAY 7</b> 2024 3:00 Board Meeting <b>Presentation:</b> Day of the Teacher 2024 <b>Rpt:</b> Quarterly Budget Report – 3<sup>rd</sup> Quarter</p> <p><b>**Memorial Day – Monday, May 27, 2024</b></p>	<p><b>MAY 14</b> 2024 3:00 Board Meeting <b>Presentation:</b> Recognition of Classified School Employees Week <b>Presentation:</b> Recognition of the 2024 Winners of the 19<sup>th</sup> Annual Los Angeles County Spelling Bee <b>Rpt:</b> Update on Juvenile Court Schools <b>Consent Rec:</b> Approval of Los Angeles County Board of Education Institutional Memberships for the 2024-25 Fiscal Year</p> <p><b>MAY 21</b> 3:00 Board Meeting <b>Presentation:</b> History Day Awards 2024 <b>Rpt:</b> Local Control and Accountability Plan (LCAP) for Educational Programs <b>Consent Rec:</b> Adoption of Board Resolution No. __: LGBTQ Pride Month, June 2024 <b>Consent Rec:</b> Adoption of Board Resolution No. __: Immigrant Heritage Month, June 2024</p>
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<p><b>JUNE 4</b> 2024 3:00 Board Meeting <b>Rpt:</b> Quarterly Budget Report – Estimated Actuals <b>Rpt:</b> Report on Policies <b>Rpt:</b> Los Angeles County Office of Education’s Proposed Budget 2024-25 (Enclosure) <b>Consent Rec:</b> Approval of Annual Distribution of United States Forest Reserve and Flood Control Funds <b>Consent Rec:</b> Adoption of Board Resolution No. __: Juneteenth, June 19, 2024 <b>Consent Rec:</b> Approval of Re-Issuance of Stale-Dated Warrants <b>Rec:</b> Adoption of Board Resolution No. __: Short-term Cash Loan to School Districts in Los Angeles County – <b>BS</b> <b>Rec:</b> Approval of the Los Angeles County Board of Education Schedule, 2024-2025, Establishment of meeting times, future agenda items, follow up</p> <p><b>JUNE 11</b> 3:00 Board Meeting <b>Public Hearing:</b> Local Control and Accountability Plan (LCAP) <b>Public Hearing:</b> Public Hearing on the Annual Budget and Service Plans for the Los Angeles County Court Schools Special Education Local Plan Area (LAC Court Schools SELPA) <b>Public Hearing:</b> 2024-25 Proposed Budget <b>Rec:</b> Approval of First Reading of Policies <b>Rec:</b> Annual Budget and Service Plans for the Los Angeles County Court Schools Special Education Local Plan Area (LAC Court Schools SELPA)</p> <p><b>**Juneteenth Day – Wednesday, June 19, 2024</b></p>	<p><b>JUNE 18</b> 2024 3:00 Board Meeting <b>Presentation:</b> Academic Bowl 2024 <b>Rpt:</b> Update on Juvenile Court Schools <b>Consent Rec:</b> Adoption of Board Resolution No. __: 2024-25 on how funds received from the Education Protection act shall be spent as required by Article XIII, Section 36 of the California Constitution (EPA) – <b>BS</b> <b>Rec:</b> Approval of Second Reading and Adoption of Policies <b>Rec:</b> Adoption of Local Control Accountability Plan (LCAP) <b>Rec:</b> Adoption of 2024-25 Proposed Budget <b>Rec:</b> Los Angeles County Office of Education – Differentiated Assistance Plan 2024-25</p>
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Board Meeting – March 12, 2024

Item IX. Interdistrict and Expulsion Appeal Hearings

- A. Los Angeles County Board of Education’s Decision on Interdistrict Attendance Appeals (Enclosures)

Final decisions on Interdistrict Attendance Appeals

On February 6 and February 7, 2024, the Administrative Hearing Consultant heard the appeal(s). The consultant’s findings and recommendations were sent to the County Board of Education, along with the hearing folder, for review.

The Superintendent will provide legal counsel from the County Office of Education.

**Interdistrict  
Attendance Permit Appeal(s)**

Student's Name	Hearing Consultant	Grade	Represented by	Resident District	District Representative	Desired District
1. Noelle Lloyd	Mr. Tom Steele	9	Mr. Travone Thompson, father	Paramount USD	Dr. Anita Chatterjee District Administrator, Educational Services	<b><u>Bellflower USD</u></b>
2. Aleyna Gomez	Mrs. Melissa Schoonmaker	10	Ms. Rocio Gomez, mother	Azusa USD	Ms. Jocie Wilson, Director of Student and Family Support Services	<b><u>Glendora USD</u></b>