

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:

- Andrea Foggy-Paxton, Salamander Washington DC Hotel, 1330 Maryland Avenue, SW, Washington DC 20024

TO LISTEN BY TELEPHONE: (669) 900-9128

Meeting ID: 822 2518 9839

Passcode: 241814

TO LISTEN TO THE AUDIO STREAM ONLINE: <https://tinyurl.com/LACOEBoardMeeting>

Meeting ID: 822 2518 9839

Passcode: 241814

No. 31: 2024-2025

The full agenda is accessible through the receptionist at the northeast entrance of the above address. The Board agenda will also be accessible through the LACOE Board of Education website at the following link: <https://www.lacoe.edu/about/board/meetings-agendas>. Enclosures to the agenda are available for review in the Board of Education's office during business hours 8:30 a.m. – 5:00 p.m. Any material related to an item on this Board Agenda distributed to the Board of Education is available for public inspection at our Office of Communications, Room EC 103 – LACOE Administrative Offices. Procedures for addressing the Board are in the wall receptacle in the entry to the Board Room and posted on the LACOE Board of Education [website](#). To request a disability-related accommodation under the ADA, please call Ms. Beatrice Robles at 562 922-6128 at least 24 hours in advance.

Board Meeting

June 10, 2025

3:00 p.m.

I. PRELIMINARY ACTIVITIES – 3:00 p.m.

Dr. Johnson
Mr. Cross
Dr. Duardo
Dr. Johnson

- A. Call to Order
- B. Pledge of Allegiance
- C. Ordering of the Agenda
- D. Approval of the Minutes
 - 1. June 3, 2025

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

III. PRESENTATIONS (None)

IV. HEARINGS

- Dr. Simon/Dr. Ramirez A. Public Hearing on the Draft Local Control and Accountability Plan (LCAP) 2025-26 (Enclosure)
- Dr. Simon/Dr. Ramirez B. Public Hearing on the 2025-26 Annual Budget and Service Plans for the Los Angeles County Office of Education Special Education Local Plan Area (LACOE SELPA)
- Ms. Kimmel C. Public Hearing: Proposed Budget 2025-26 County School Service Fund and Other Funds Budget (Enclosure)

V. REPORTS / STUDY TOPICS

- Ms. Kimmel A. Los Angeles County Office of Education's Proposed Budget 2025-26 (Enclosure)
- Dr. Simon/Dr. Ramirez B. Draft Local Control and Accountability Plan (LCAP) 2025-26 (Enclosure)

VI. CONSENT CALENDAR RECOMMENDATIONS (None)

VII. RECOMMENDATIONS

- Dr. Ramirez A. Approval of Student Board Members of the Los Angeles County Board of Education School Year 2025-26 with Attached Staff Report

- Ms. Andrade B. Ratification of the May 13, 2025 Motion to Remand the Crete Academy Charter School Renewal Petition to the Los Angeles Unified School District Pursuant to Education Code section 47605(k)(1)(A)

VIII. INFORMATIONAL ITEMS

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

IX. INTERDISTRICT AND EXPULSION APPEAL HEARINGS

- Dr. Johnson A. Los Angeles County Board of Education’s Decision on Interdistrict Attendance Appeals (Closed Session) (Enclosure)
 1. Teonie B. v. ABC USD
 2. Nathan S. v. El Monte UHSD

- Dr. Johnson **X. ADJOURNMENT**

**MINUTES
LOS ANGELES COUNTY BOARD OF EDUCATION
9300 Imperial Highway
Downey, California 90242-2890
Tuesday, June 3, 2025**

A meeting of the Los Angeles County Board of Education was held on Tuesday, June 3, 2025, at the Los Angeles County Office of Education Board Room.

PRESENT: Dr. Yvonne Chan, Mr. James Cross, Mrs. Andrea Foggy-Paxton, Ms. Betty Forrester, and Dr. Stanley Johnson, Jr.; Student Board Members: Ms. Jimena and Ms. Sanai.

UNCOMPENSATED: Ms. Breslauer and Dr. Montano

OTHERS PRESENT: Dr. Ruth Perez, Deputy Superintendent; Administrative Staff: Ms. Beatrice Robles, Principal Executive Assistant.

PRELIMINARY ACTIVITIES

CALL TO ORDER

Dr. Johnson called the meeting to order at 3:05 p.m.

Dr. Johnson read the LACOE Land Acknowledgement.

PLEDGE OF ALLEGIANCE

Dr. Chan led the Pledge of Allegiance.

ORDERING OF THE AGENDA

Dr. Perez indicated that there were no changes to the Board agenda.

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

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

APPROVAL OF THE MINUTES -

- May 6, 2025 - *The minutes were approved as presented.*

It was **MOVED** by Mr. Cross, **SECONDED** by Dr. Chan, and **CARRIED** to approve May 6, 2025 minutes as presented.

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

- May 20, 2025 - *The minutes were approved as presented.*

It was **MOVED** by Dr. Chan, **SECONDED** by Mr. Cross, and **CARRIED** to approve May 20, 2025 minutes as presented.

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

COMMUNICATIONS: BOARD / SUPERINTENDENT

Ms. Jimena mentioned that the LACHSA Graduation was happening tomorrow and that she is excited about attending with other students.

Mrs. Foggy-Paxton reported that on May 23, 2025, she attended the California Black Women's Empowerment Institute, in partnership with the Los Angeles County Economic Development Corporation, where a high-level economic briefing and policy discussion took place for elected officials across Los Angeles County.

Dr. Chan indicated that she attended the Los Padrinos Graduation, which was heartwarming to see our young men in suits and tie and to hear about the journey they have travelled. It was also great to see their family members attend and support their students.

Dr. Chan said she participated in the Annual Service Awards event and shake hands with retirees and pin recipients.

Dr. Chan reported that she attended the LACSTA meeting where Dr. Linda Darling-Hammond was a guest speaker.

Mr. Cross wanted to publicly congratulate retirees and pin recipients and said that he was sorry to miss the Annual Services Awards event.

Dr. Johnson said he too participated in the Annual Service Awards event and thanked Dr. Kanika White, Chief Human Resources Officer and her team for their work in putting together a great event.

Dr. Perez, Deputy Superintendent, provided the following highlights to the County Board:

Los Padrinos Graduations

- 26 students graduated this past Friday and Monday.
- These ceremonies are especially meaningful—intimate and filled with pride from students and their families.
- After each ceremony, graduates enjoy a meal and treats with their families/supporters, creating a warm and celebratory atmosphere.

IPoly

- Poly 11th grader Amielle Yasumura won First Place in the 2025 California CTE Fall Conference Program Cover Design Contest.
- This is a statewide, highly competitive contest—teachers may submit only their top 10 student designs.

- Amielle's work was recognized for its originality, technical excellence, and visual impact.
- She will receive a \$600 prize and be formally honored at the CTE Fall Conference in November.
- Congratulations to CTE teacher Ms. Joyce Nguyen for her mentorship and support.
- Appreciation to Interim Principal Wallace and Director Jose Gonzalez for their leadership and commitment to student success.

Head Start and Early Learning Division

- Last week, we welcomed two members of Congress to our Head Start sites:
 - Congresswoman Nanette Diaz Barragán visited St. Anne's Family Services and read to children.
 - Congressman Gil Cisneros visited the Jeff Seymour Family Center in El Monte, joined by Superintendent Maribel Garcia.
- Both visits included time with children and staff, highlighting the impact of Head Start.
- Mr. Bautista, Dr. Perez, and Dr. Ramirez represented LACOE during the visits.
- These visits are part of our intentional effort to showcase the power of Head Start.
- Since January, we've hosted six members of Congress—a sign of the growing recognition and value of our work.
- Thank you to Mr. Bautista and the team for their continued leadership and dedication to early childhood education.

Inglewood Marching Band

- Inglewood High School's marching band will perform at the 2025 National Independence Day Parade in Washington, D.C. this summer.
- The band was recently featured on Fox 11 News.
- Inglewood USD and the Greater LA Education Foundation are partnering to raise funds for the trip.
- A proud moment showcasing the talent and momentum within Inglewood USD.

UPK Institute Event

- The Head Start and Early Learning Division hosted its final quarterly Universal PreKindergarten (UPK) Institute of the year today at Luminarias in Monterey Park.
- Approximately 450 early educators attended, representing districts, charters, and providers from across L.A. County.
- The theme, "Feel the Beat: The Soundtrack to Learning," highlighted the role of rhythm and the arts in children's learning and social-emotional development.
- As the program year ends, LACOE will continue supporting UPK through additional institutes, coaching, book studies, classroom observations, and other professional development next year.

COMMUNICATIONS: ASSOCIATIONS

Mr. Olivares addressed the County Board.

COMMUNICATIONS: PUBLIC

The following individuals addressed the County Board: Jaime Lopez, Gary Mendez, Lee Squire, Lisa Haiirington, and Florence Avognon.

PRESENTATIONS

RECOGNITION OF THE 2024-25 STEM MATH AND SCIENCE COMPETITIONS AND OTHER STUDENT OPPORTUNITIES

The County Board and Superintendent highlighted the accomplishments of the Curriculum team and recognized the hard work and efforts of the 2024-25 STEM Math and Science Competitions and other student opportunities.

Dr. Shaun Hawke, Project Director, reported on LACOE's Outdoor and Marine Science Field Study programs: *The Los Angeles County Outdoor Science School and the Marine Science Floating Lab*.

Ms. Christina Lincoln-Moore, Coordinator III, reported on the 2025 Math Field Day event that was held on Saturday, April 26, 2025 at San Gabriel High School in the Alhambra Unified School District. She said that more than 1300 students from across LA County participated in the event. Next year's 42st Math Field Day event is scheduled for April 25, 2026 and the County Board was invited to participate.

Mr. Anthony Quan, Coordinator III of STEM Science, highlighted the **75th Annual Los Angeles County Science and Engineering Fair**, which was held March 9-10, 2025 at the Shrine Auditorium and is the oldest Science fair on the West Coast had an estimated 1,200 students from over 100 schools. Mr. Quan recognized Junior Sweepstakes winner: Willow Wehage from Sierra Madre MS, who focused on Explored Habitable 3-star systems; and Senior Sweepstakes Winner Zichen Wei from the Webb Schools, who focused on exoplanet detection. He said that the winners advanced to the California State Science Fair on April 12-13, with the following student recognitions: Senior projects by Zichen Wei and Neil Hu (Temple City High School) earned spots at the Regeneron International Science and Engineering Fair in May 2025. Neil taking 2nd place in Environmental Engineering and Alex taking 4th place in Physics and Astronomy.

Mr. Quan also highlighted the Los Angeles County Science Olympiad which hosted five regional tournaments across three divisions. Division A (elementary) held two events in March and April, engaging young learners with hands-on-science. Divisions B and C (middle and high school) held three competitions, culminating in 13 teams advancing to the State Science Olympiad, which was hosted by Caltech. He said that at the state level, 62 teams competed from across Southern California. Advancing to the National Science Olympiad in Nebraska are Troy High School (Division C) and Sierra Vista Middle School (Division B). Mr. Quan said that these impactful events were made possible by LACOE staff and volunteers from Caltech, partner institutions, alumni, and industry leaders.

Mr. Quan provided a presentation of the 9th Annual Engaging Girls in STEM event that was held in partnership with the Columbia Memorial Space Center and the LA Zoo. He said that there were 24 ambassadors from Architecture to Zoology and that many engineers represented at the event included those from Aero Company, Boeing, Northrop Grumman, JPL/NASA, and SpaceX. Mr. Quan indicated that 200 middle and high school students participated in the event which included engagement with various tech companies and organizations for students to experience STEM-like opportunities.

The County Board received a goody bag with items that represented some of the events presented during the Board meeting.

Dr. Johnson and Dr. Perez thanked the staff for their presentation and congratulated all of the students, families, and educators who have given their time and talent to participate in and support LACOE programs and events.

Dr. Johnson congratulated Dr. Shaun Hawke on her upcoming retirement after her 30 years of service at LACOE and wished her well.

HEARINGS (None)

REPORTS / STUDY TOPICS

BUDGET REPORT – ESTIMATED ACTUALS

Ms. Karen Kimmel, Chief Financial Officer, provided a report to the County Board.

The County Board had questions related to this item.

Ms. Claudia Hernandez addressed the County Board on this item.

CONSENT CALENDAR RECOMMENDATIONS

APPROVAL OF ANNUAL DISTRIBUTION OF UNITED STATES FOREST RESERVE AND FLOOD CONTROL FUNDS

The Superintendent recommended that the County Board approve the Annual Distribution of United State Forest Reserve and Flood Control Funds.

ACCEPTANCE OF PROJECT FUNDS NO. 57

The Superintendent recommended that the County Board approve the Acceptance of Project Funds No. 57.

ACCEPTANCE OF PROJECT FUNDS NO. 58

The Superintendent recommended that the County Board approve the Acceptance of Project Funds No. 58.

ACCEPTANCE OF GIFTS NO. 46

The Superintendent recommended that the County Board approve the Acceptance of Gifts No. 46.

ACCEPTANCE OF GIFTS NO. 47

The Superintendent recommended that the County Board approve the Acceptance of Gifts No. 47.

ACCEPTANCE OF GIFTS NO. 48

The Superintendent recommended that the County Board approve the Acceptance of Gifts No. 48.

ACCEPTANCE OF GIFTS NO. 49

The Superintendent recommended that the County Board approve the Acceptance of Gifts No. 49.

APPROVAL FOR DISPOSAL OF SURPLUS E-WASTE AND RECYCLE PROPERTY

The Superintendent recommended that the County Board approve the Disposal of Surplus E-Waster and Recycle Property.

APPROVAL OF FIRST READING AND ADOPTION OF BOARD POLICY (BP) 5131.8 (MOBILE COMMUNICATION DEVICES) (ENCLOSURE)

The Superintendent recommended that the County Board approve the First Reading and Adoption of Board Policy 5131.8,

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

Ms. Trena Pitchford addressed the County Board for this item.

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

RECOMMENDATIONS

ADOPTION OF BOARD RESOLUTION NO. 64: SHORT-TERM CASH LOAN TO SCHOOL DISTRICTS IN LOS ANGELES COUNTY

The Superintendent recommended that the County Board approve Board Resolution No. 64.

It was **MOVED** by Dr. Chan, **SECONDED** by Mr. Cross, and **CARRIED** to approve Board Resolution No. 64.

The County Board had questions regarding this item.

Ms. Claudia Hernandez addressed the County Board for this item.

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

APPROVAL OF THE LOS ANGELES COUNTY BOARD OF EDUCATION SCHEDULE, 2025-2026, ESTABLISHMENT OF MEETING TIMES, FUTURE AGENDA ITEMS, FOLLOW UP

The Superintendent recommended that the County Board approve the Los Angeles County Board of Education Schedule for 2025-26, establishment of meeting times, future agenda items, follow ups.

It was **MOVED** by Ms. Forrester, **SECONDED** by Mr. Cross, and **CARRIED** to approve the Los Angeles County Board of Education Schedule for 2025-26.

There were no public speakers for this Board item.

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

INFORMATIONAL ITEMS

GOVERNMENTAL RELATIONS

Ms. Pam Gibbs, Director of Governmental Relations, provided a report to the County Board.

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

Dr. Duardo indicated that the next Board meeting would be on June 10, 2025.

CLOSED SESSION

CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION SIGNIFICANT EXPOSURE TO LITIGATION PURSUANT TO GOVERNMENT CODE SECTION 54956.9(d)(2): ONE MATTER

The County Board went into Closed Session with Ms. Vibiana Andrade, General Counsel - 4:59 p.m. – 5:39 p.m.

No action was taken while in closed session.

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

LOURDES P. V. ABC UNIFIED SCHOOL DISTRICT

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

The appellant was not present but was represented by her mother Ms. Veronica Castro. Ms. Juana Mata, Coordinator Pupil Support Services and Attendance, represented ABC Unified School District.

Four affirmative votes of the Board are required for an interdistrict appeal to be granted. A roll call vote was taken. Voting yes were: Mr. Cross, Mrs. Foggy-Paxton, Ms. Forrester, and Dr. Johnson. Voting no was Dr. Chan. The appeal was granted.

ROMEO C. V. ABC UNIFIED SCHOOL DISTRICT

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

The appellant was not present but was represented by his mother Dr. Elaine Carrillo. Ms. Juana Mata, Coordinator Pupil Support Services and Attendance, represented ABC Unified School District.

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

SIMON M. V. ABC UNIFIED SCHOOL DISTRICT

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

The appellant was not present but was represented by his mother Mrs. Srous Soun. Ms. Juana Mata, Coordinator Pupil Support Services and Attendance, represented ABC Unified School District.

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

KHALIL B. V. ABC UNIFIED SCHOOL DISTRICT

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

The appellant was not present but was represented by his parents Mr. Brian Burks and Ms. Monique Buycks. Ms. Juana Mata, Coordinator Pupil Support Services and Attendance, represented ABC Unified School District.

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

ADJOURNMENT

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

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

This meeting adjourned at 6:37 p.m.

Board Meeting – June 10, 2025

Item IV. Hearings

A. Public Hearing on the Draft Local Control and Accountability Plan (LCAP) 2025-26 (Enclosure)

The Superintendent recommends that a Public Hearing on the Draft Local Control and Accountability Plan be held on Tuesday, June 10, 2025, at 3:15 p.m.

In compliance with the requirement of Education Code Section 52068, the Board of Education will now conduct a Public Hearing.

All Educational Programs and Special Programs Support and Transformation Schools posted the Notice of Public Hearing on June 4, 2025. The Notice of Public hearing was posted in the Daily News and La Opinion on May 28, 2025.

The purpose of today's Public Hearing will be to receive the public's comment, if any, to the Draft Local Control and Accountability Plan (LCAP) 2025-26.



Local Control and Accountability Plan (LCAP)

2025-26

Presented June 10, 2025



Los Angeles County
Office of Education

LCAP Development Process

STEP
01

Review Progress Data

Site Presentations

STEP
02

STEP
03

Gather Feedback:
Surveys

Gather Feedback:
Focus Groups

STEP
04

STEP
05

Develop 2025-26 LCAP



**Los Angeles County
Office of Education**

Partner Engagement & Feedback



Parent

Focus Groups

167

Participants

10

PAC & Focus Groups

PAC: Parent Advisory Council



Staff LCAP

Engagement Focus Groups

175

Participants

7

Site Focus Groups



Student

Focus Groups

169

Participants

8

Focus Groups



California Healthy Kids
Survey(CHKS) 2024-2025

1,231

Respondents



California School Parents
Survey(CHKS) 2024-2025

424

Respondents



California School Staff
Survey (CKHS) 2024-2025

183

Respondents



Los Angeles County
Office of Education

Educational Partner Feedback Themes 2025–26



Expand Access to Mental Health Services



Enhance Support for High-Need Student Groups



Improve Communication with Families



Expand Access to Academic Counseling



Increase Access to Relevant and Engaging Instruction



Electives in the Arts and Career Pathways



**Los Angeles County
Office of Education**

2024 Dashboard Progress

Key areas of progress: Chronic Absenteeism, English Learner Progress, College/Career Preparedness, Graduation Rate

Areas needing improvement: Mathematics, Suspension Rate, Chronic Absenteeism

Chronic Absenteeism
Declined 18.6 %



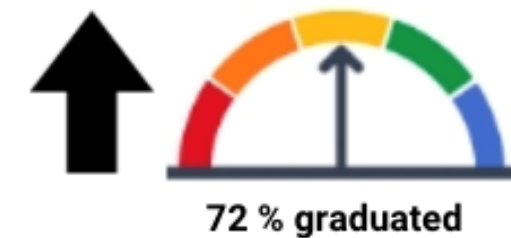
English Learner Progress
Increased 17.7 %



College/Career preparedness
Increased 9.3 %



Graduation Rate
Increased 3.3 %



English Language Arts
Increased 3.1 Points



Mathematics
Maintained -0.7 Points



Suspension Rate
Increased 0.4 %

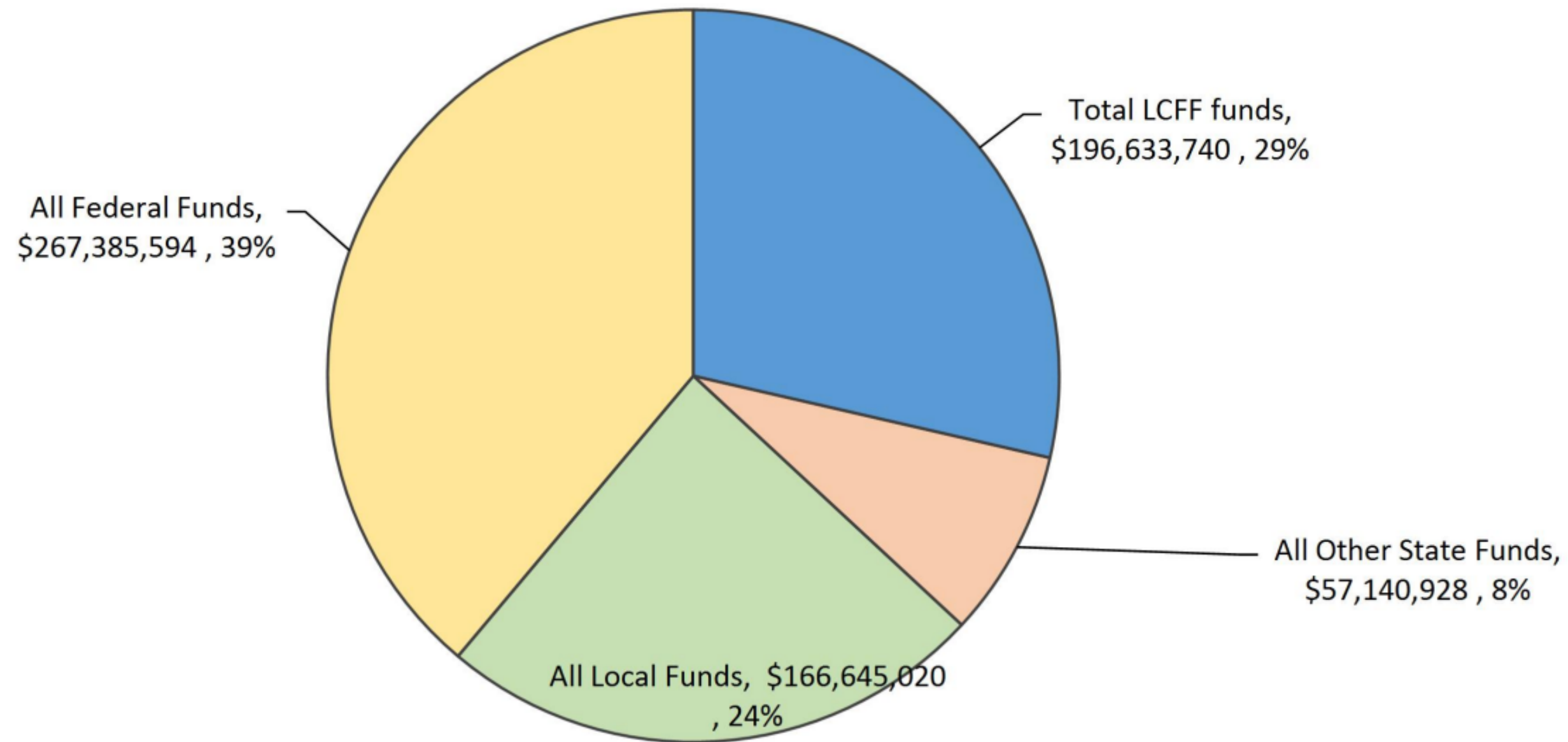


**Los Angeles County
Office of Education**

Budget Overview for Parents

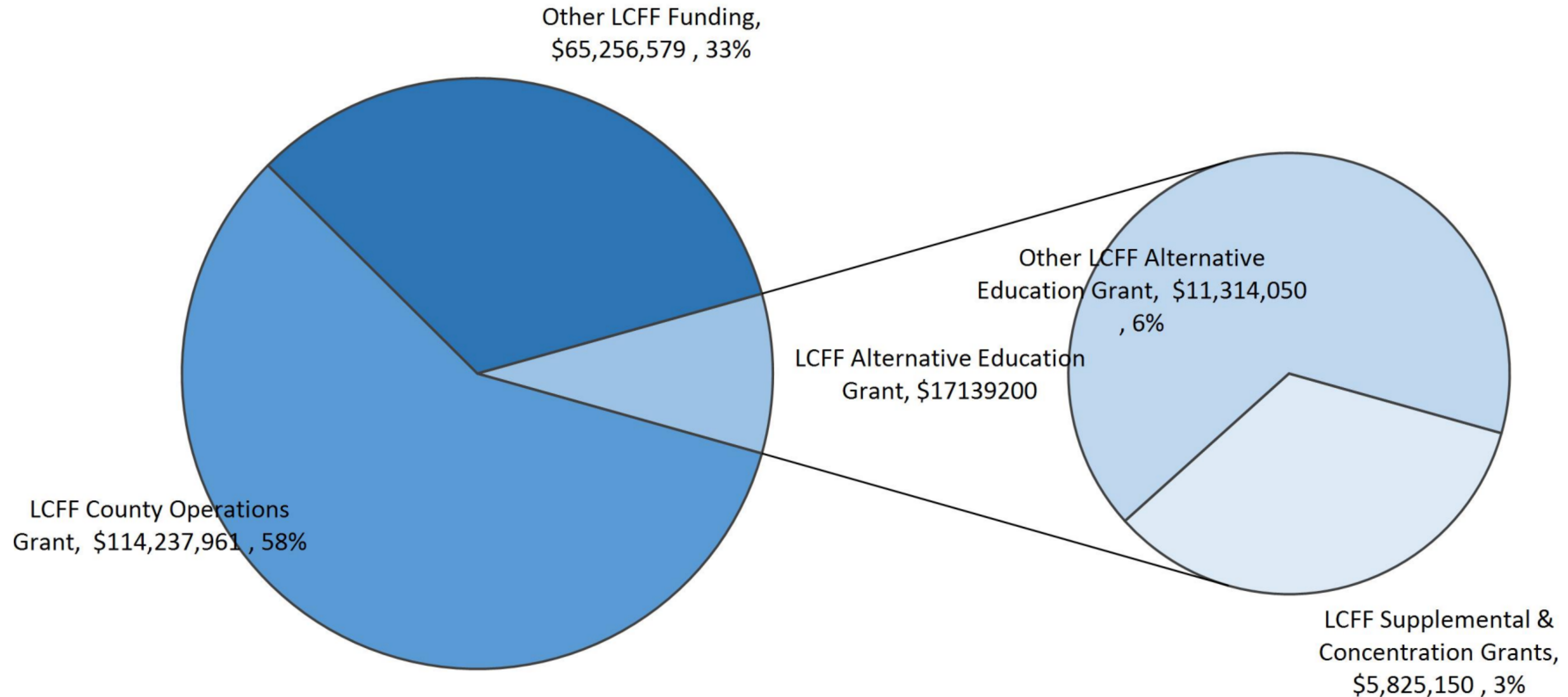
Budget Overview for the 2025-26 School Year

Projected Revenue by Fund Source



Budget Overview for Parents

Projected LCFF Revenue





LCAP Goal 1

All students will have **equitable access to a 21st century education** by providing them with standards-aligned instructional materials and with the technology skills needed to become college and career ready.

Goal 1 Key Metrics



Graduation Rate

Increase by 2%

LCAP Year 2

All: +3%

SED: +2%

SWD: +2%

AA: +8%

Hispanic: +2%



College and Career Readiness

At least 70% of the dually enrolled students will receive course credit.

LCAP Year 2

All: 59%

SED: 75%

EL: 100%

SWD: 75%



CTE Pathways

Increase to at least 4%

LCAP Year 2

In Progress% -
Specialized HS

0% - JCS

0% - CCS



CTE OSHA Certifications

CTE certifications will reach 40% within 3 years

LCAP Year 2

CTE OSHA
Certifications 58%
(+38%)

SWD: Students with Disabilities; AA: African American ; SED: Socio

-Economically Disadvantaged; EL: English Learners; FY: Foster

Youth



**Los Angeles County
Office of Education**



LCAP Goal 2

Students will be provided with multi-tiered systems of support including community engagement to **address their mental health and social emotional well-being** to decrease **suspensions** and increase student engagement.

Goal 2 Key Metrics



Suspension Rate

Reduce by 2% per year

LCAP Year 2
All: +2.3%

JCS: +3.7%
CCS: +3.5%



Chronic Absenteeism

19% or less

LCAP Year 2
All: 20%

FY: 18%
JCS: 10%
IPoly: 8%
LACHSA: 15%



Parent Engagement

95% parent participation

LCAP Year 2
2,309 (78%) of parents participated in PFECP meetings.



Safety & Connectedness

50% will indicate “agree” or “strongly agree” to feeling safe

LCAP Year 2
46% of parents
28% of staff
68% of JCCS students
82% of Specialized HS students

SWD: Students with Disabilities; AA: African American ; SED: Socio

-Economically Disadvantaged; EL: English Learners; FY: Foster

Youth



**Los Angeles County
Office of Education**



LCAP Goal 3

All students will be assigned the necessary support, including a fully credentialed teacher, required to close the opportunity gap and **ensure they make expected progress on statewide assessments as well as improve overall English proficiency.**

Goal 3 Key Metrics



CAASPP ELA & MATH

Increase at least
2%

LCAP Year 2 ELA

All: +3%

LACHSA: +12%
CCS: +2%

MATH

All: +0.1%

LACHSA: +13%



STAR READING & MATH

GLE increase by
0.3

LCAP Year 2 Reading

Overall: +1.3
Foster Youth: +1.2
Homeless: +2.6
SPED: +0.9
EL: +0.8

Math

Overall: +0.6
Foster Youth: +0.4
Homeless: +1.6
SPED: +0.3
EL: +0.1



Progress Towards English Proficiency

1% Increase

LCAP Year 2
+3.8% increase of
LACOE English learners
received a score of
level 4 on the ELPAC

+18.9% increase of
Long -Term English
Learners making
progress on the ELPAC.



English Learner Reclassification

Increase at least
2%

LCAP Year 2
Reclassification
rate: -3.8%

SWD: Students with Disabilities; AA: African America ; SED: Socio

-Economically Disadvantaged; EL: English Learners; FY: Foster Youth



**Los Angeles County
Office of Education**



LCAP Goal 4

Targets for Equity Multiplier Goal:

1. **Reduce suspension rates:** SWD at Afflerbaugh -Paige, Kirby, Nidorf and LP sites, and AA students at Dorothy Kirby and LP.
2. **Improve graduation rates:** Hispanic students at Afflerbaugh - Paige, Nidorf, Renaissance, and LP and SED students at Nidorf and Renaissance, and AA students at LP.
3. **Enhance college and career readiness (Dual Enrollment):** for SED students at Kirby, Nidorf, Kilpatrick, Renaissance and LP.
4. **Enhanced performance on the English Language Progress indicator for EL's at Renaissance**

Goal 4 Key Metrics



Graduation Rate

Increase by 2%

LCAP Year 2
Hispanic Students at:
Afflerbaugh Paige
+4.1%
Renaissance +19.4%

Socioeconomically
Disadvantaged
Students at:
Renaissance +21.8%



College Credit Course Rate (Dual Enrollment)

80% or higher

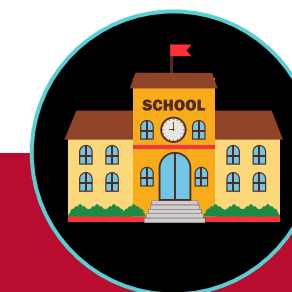
LCAP Year 2
Socioeconomically
Disadvantaged
Students
• Kirby: +100%
(16 out of 16)
• Nidorf: 36%
(5 out of 14)
• Renaissance: 67%
(4 out of 6)



Progress Towards English Proficiency

2% Increase

LCAP Year 2
English Learners
Progress Indicator at
Renaissance +32.2%



Suspension Rate

Decrease by at
least 5%

LCAP Year 2
Students with
Disabilities at:
Afflerbaugh Paige -
1.4%

Socioeconomically
Disadvantaged
Renaissance -2.3%

SWD: Students with Disabilities; AA: African American ; SED: Socio

-Economically Disadvantaged; EL: English Learners; FY: Foster

Youth



**Los Angeles County
Office of Education**

Highlights & Focus Areas for 2025-26



Los Angeles County
Office of Education

Highlights



Graduation Rates



English Learner Progress

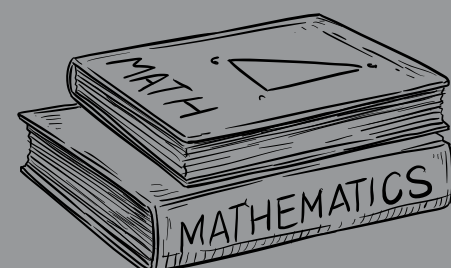


English Language Arts



Chronic Absenteeism

Focus Areas



Mathematics



Suspensions



College and Career
Readiness



Graduation Rates

Questions



COE LCFF Budget Overview for Parents Template

County Office of Education (COE) Name: Los Angeles County Office of Education

CDS Code: 19101990000000

School Year: 2025-26

COE contact information:

Diana Velasquez

Executive Director

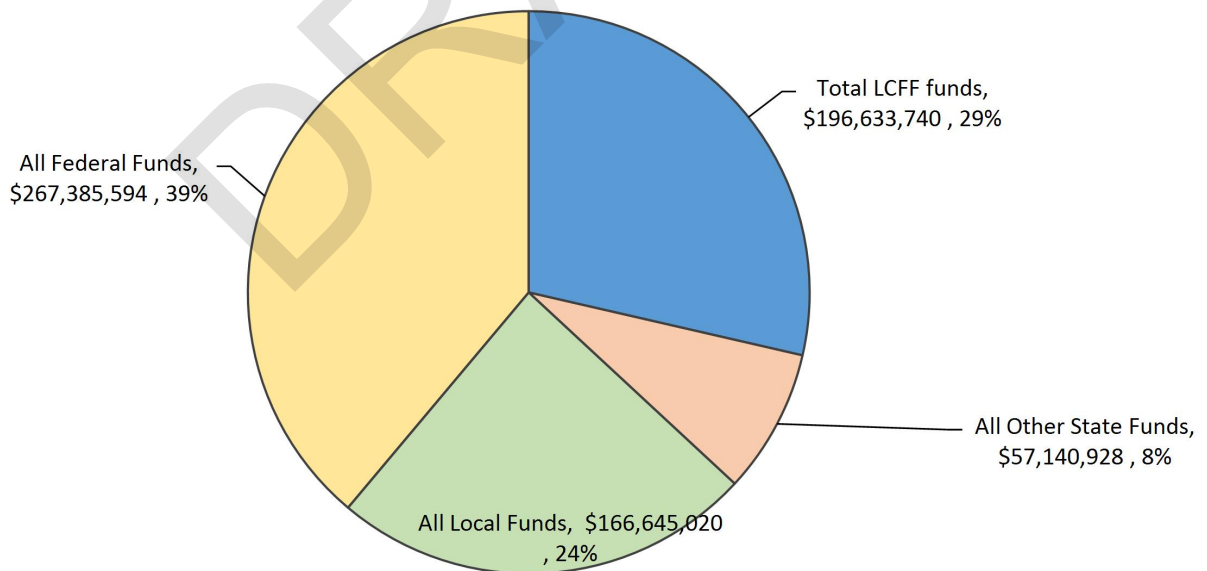
velasquez_diana@lacoed.edu

562-940-1864

County Offices of Education (COEs) receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF provides funding for 1) COE oversight activities of its school districts and 2) COE instructional programs in the form of base level of funding for all students and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

Budget Overview for the 2025-26 School Year

Projected Revenue by Fund Source



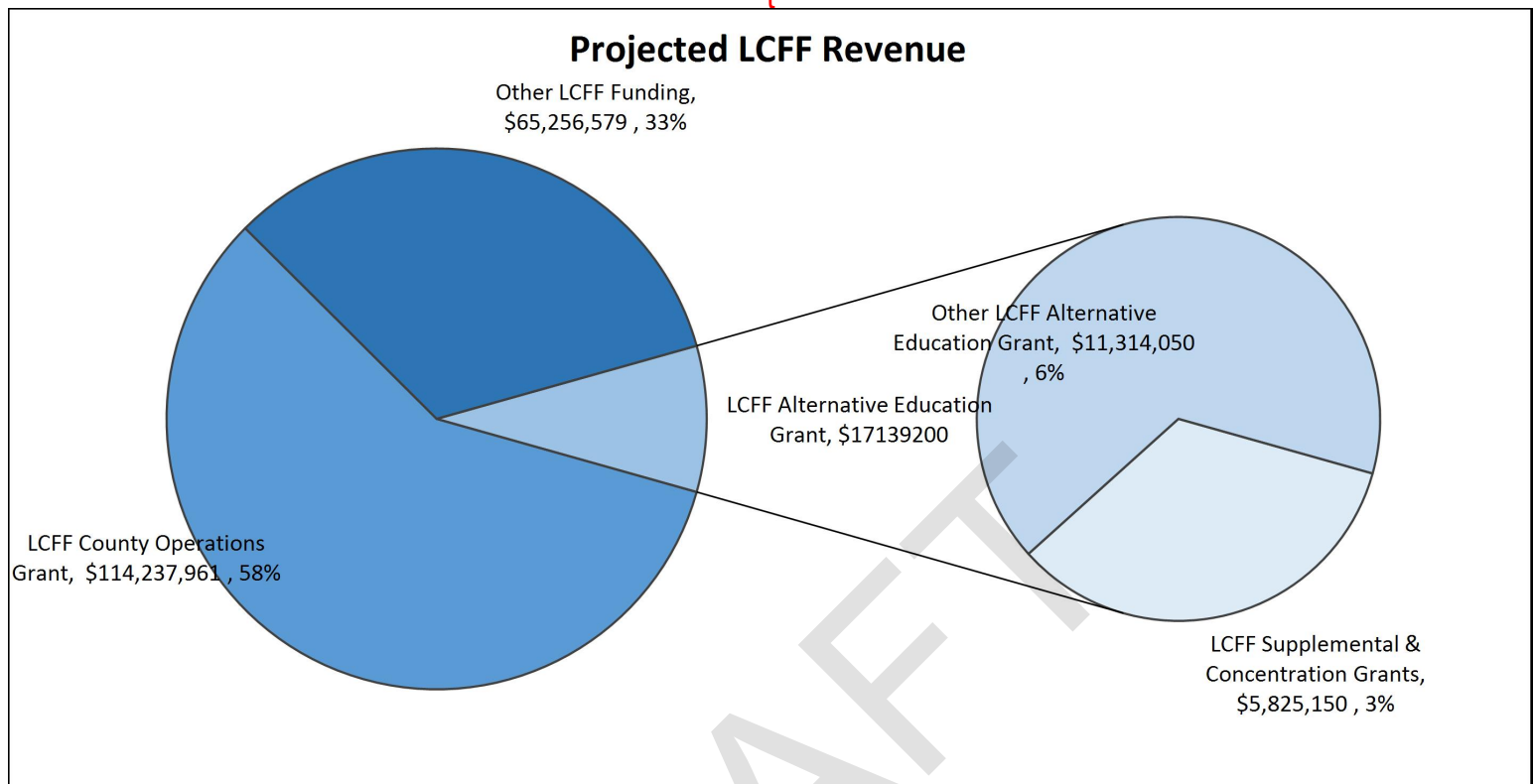
This chart shows the total general purpose revenue Los Angeles County Office of Education expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Los Angeles County Office of Education is 696,034,155, of which 196,633,740 is Local Control Funding Formula (LCFF), 57,140,928 is other state funds, 166,645,020 is local funds, and 267,385,594 is federal funds.

Of the \$57,140,928 attributed to All Other State Funds, \$0 are attributed to the Student Support and Enrichment Block Grant.

DRAFT

COE LCFF Budget Overview for Parents

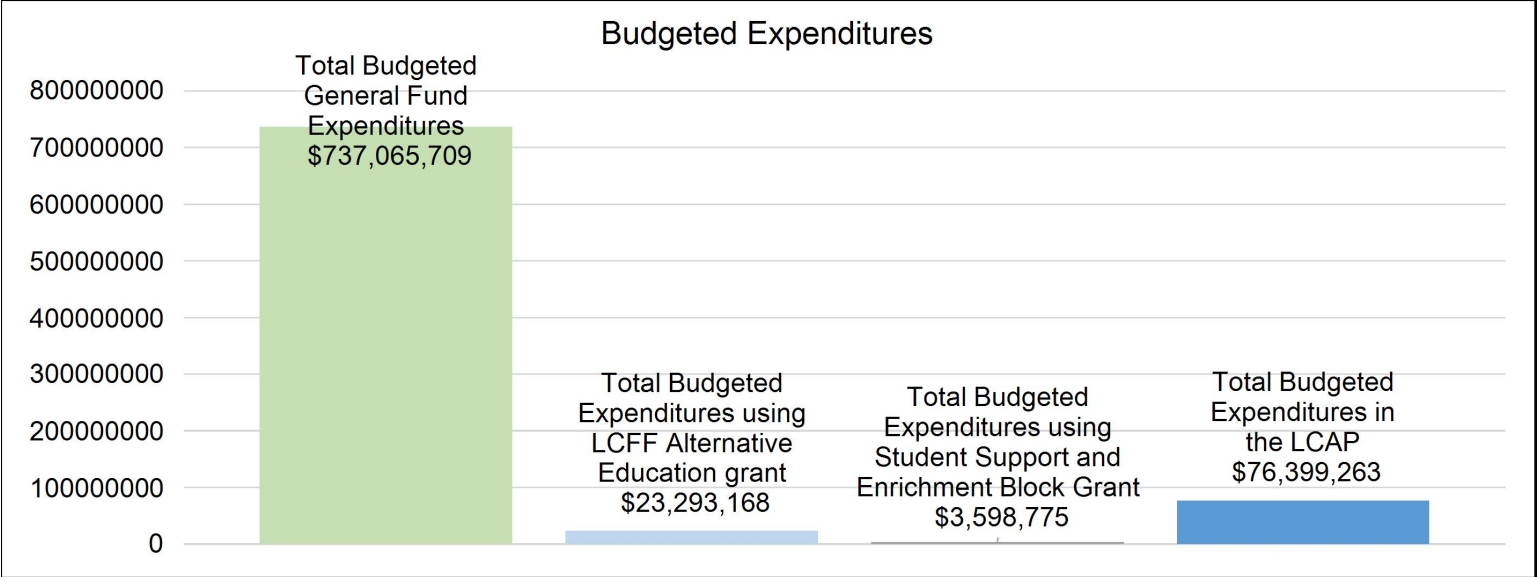


This chart shows the LCFF revenue {Los Angeles County Office of Education expects to receive in the coming year.

The text description for the above chart is as follows: The total LCFF revenue projected for {Los Angeles County Office of Education is \${196,633,740, of which \${114,237,961 is attributed to the LCFF County Operations Grant, \${17,139,200 is attributed to the LCFF Alternative Education Grant, and \${57,140,928 is other LCFF funds. Of the \${17,139,200 attributed to the LCFF Alternative Education Grant, \${5,825,150 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

{

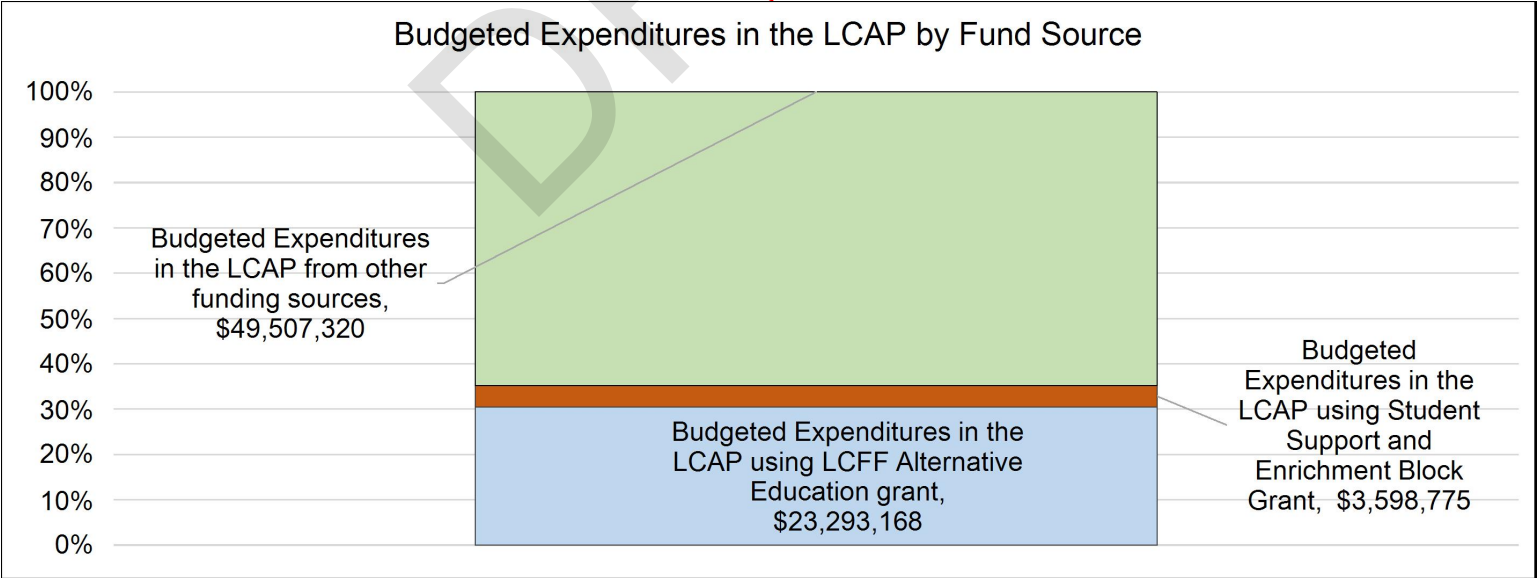
The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.



This chart provides a quick summary of how much {Los Angeles County Office of Education plans to spend for 2025-26. It shows how much of the total is tied to planned actions and services in the LCAP.

The text description of the above chart is as follows: {Los Angeles County Office of Education plans to spend \$ {737,065,709 for the 2025-26 school year. Of that amount, \$ {23,293,168 is attributed to the Alternative Education Grant and \$ {3,598,775 is attributed to the Student Support and Enrichment Block Grant. \${660,666,446 of the General Fund Budgeted Expenditures are not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

{
{
{



This chart provides a quick summary of how much {Los Angeles County Office of Education plans to spend for 2025-26 for planned actions and services in the LCAP.

The text description of the above chart is as follows: {Los Angeles County Office of Education plans to spend \${76,399,263 on actions/services in the LCAP. Of those funds, \$ {23,293,168 is attributed to the Alternative Education Grant and \$ {3,598,775 is attributed to the Student Support and Enrichment Block Grant.

Increased or Improved Services for High Needs Students in the LCAP for the 2025-26 School Year

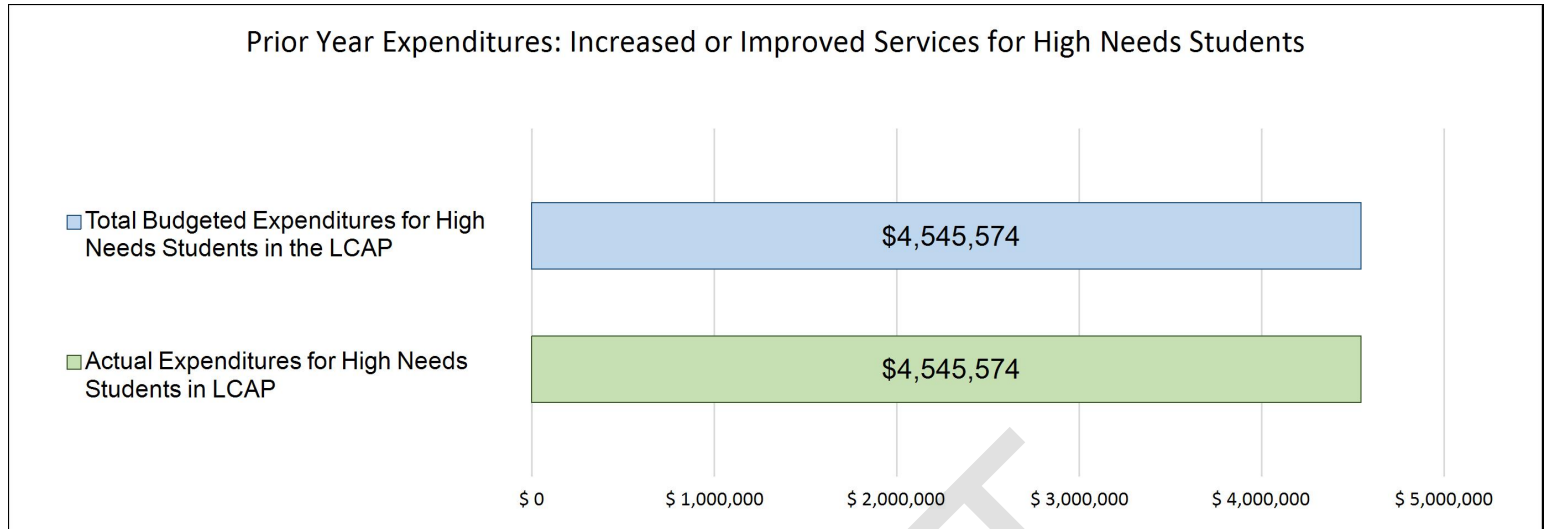
In 2025-26, {Los Angeles County Office of Education is projecting it will receive {5,825,150 based on the enrollment of foster youth, English learner, and low-income students. {Los Angeles County Office of Education must describe how it intends to increase or improve services for high needs students in the LCAP. {Los Angeles County Office of Education plans to spend {15,831,491 towards meeting this requirement, as described in the LCAP.

{

DRAFT

LCFF Budget Overview for Parents

Update on Increased or Improved Services for High Needs Students in 2024-25



This chart compares what Los Angeles County Office of Education budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Los Angeles County Office of Education estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

The text description of the above chart is as follows: In 2024-25, Los Angeles County Office of Education's LCAP budgeted 4,545,574.00 for planned actions to increase or improve services for high needs students. Los Angeles County Office of Education actually spent 4,545,574.00 for actions to increase or improve services for high needs students in 2024-25.

Local Control and Accountability Plan

The instructions for completing the Local Control and Accountability Plan (LCAP) follow the template.

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Los Angeles County Office of Education	Diana Velasquez Executive Director	Velasquez_diana@laoe.edu 562-940-1864

Plan Summary [2025-26]

General Information

A description of the LEA, its schools, and its students in grades transitional kindergarten–12, as applicable to the LEA. LEAs may also provide information about their strategic plan, vision, etc.

Los Angeles County Office of Education Educational Programs serves an average of 1,540 students daily in grades 7-12 from throughout Los Angeles County. As a Local Educational Agency (LEA), Los Angeles County Office of Education Educational Programs consists of nine schools with 7.2% of its student population as English learners, 16% Students with Disabilities, 48.3% Socio-Economically Disadvantaged, 54.1% Latino/Hispanic, 0.2% American Indian/Alaskan Native, 7.3% Asian, 12.6% Black/African American, 0.2% Native Hawaiian/Other Pacific Islander, 14.2% White, and 5.3% Other (multiple ethnicities).

Juvenile Court Schools

The Los Angeles County Office of Education (LACOE) administers the largest Juvenile Court Schools (JCS) system in the United States. Its mission is to ensure that students meet high school graduation requirements and are well-prepared to transition successfully into college, careers, and their communities. These schools, which include residential education centers, are organized into Juvenile Halls, Camps and Secure Youth Treatment Facility (SYTF). LACOE’s Juvenile Court Schools implement the award-winning Road To Success Academy (RTSA) instructional model, specifically designed to support justice-involved youth. This model emphasizes interdisciplinary, project-based learning centered on themes that address both academic achievement and mental health. It also integrates activities that foster self-esteem and empower students to make constructive decisions and positive behavioral changes.

Los Padrinos Juvenile Hall

Los Padrinos Juvenile Hall currently serves as the sole facility for predisposition youth in Los Angeles County. Following the mandated closure of Central Juvenile Hall and the restructuring of Barry J. Nidorf School, approximately 250 students were relocated to the Los Padrinos site in Downey, California. This significant transition brought about considerable adjustments for students, staff, and administrators, many of whom had to quickly adapt to a new environment and operational structure.

To support this transition, new instructional models were introduced at the start of the academic year, including the development of a revised master schedule and the implementation of updated systems, protocols, and procedures. As of the 2024–25 census day, Los Padrinos Juvenile Hall reported an enrollment of 225 students.

The student population at Los Padrinos reflects a high level of need and diversity:

- 100% Socioeconomically Disadvantaged
- 37.7% Students with Disabilities
- 22.2% English Learners
- 11.5% Long-term English Learners
- 7.6% Experiencing homelessness
- 10.8% Foster Youth
- 63.6% Hispanic/Latino
- 32.9% Black or African American
- 1.8% White
- 0.4% Asian
- 1.8% Multiracial
- 0% American Indian/Alaskan Native

Barry J. Nidorf Secure Youth Track Facility (SYTF)

Following the mandated closure of Barry J. Nidorf Juvenile Hall on July 14, 2023, the facility was repurposed as a Secure Youth Track Facility (SYTF). As part of this transition, all predispositioned students were relocated to Los Padrinos Juvenile Hall. Barry J. Nidorf now serves a specialized population of youth under secure track placement, with a census day enrollment of 35 students.

The student population at Barry J. Nidorf reflects a high concentration of need:

- 100% Socioeconomically Disadvantaged
- 51.4% Students with Disabilities
- 23% English Learners
- 23% Long-term English Learners
- 2.8% Experiencing homelessness
- 0% Foster Youth
- 71.4% Hispanic/Latino
- 25.7% Black or African American
- 2.9% White

This restructured facility continues to provide targeted educational services and support systems aligned with the needs of its student population, ensuring continuity of learning and access to resources that promote academic and personal growth.

Road to Success Academies (RTSA) Kilpatrick also served students in a Secure Track Youth Facilities serving four students on Census Day representing the following student groups:

The student population at Road to Success Academies (RTSA) Kilpatrick reflects a high concentration of need:

100% Socioeconomically Disadvantaged
25% Students with Disabilities
50% English Learners
0% Experiencing homelessness
0% Foster Youth
75% Hispanic/Latino
25% Asian

Camp Schools

The Los Angeles County Office of Education operates three camp-based educational programs across the county, serving a total of 136 students as of the most recent enrollment snapshot. These schools are located at:

- Afflerbaugh–Paige Camp in La Verne
- Glenn Rockey Camp in San Dimas
- Dorothy Kirby School in Commerce

Each camp provides a structured educational environment tailored to the needs of justice-involved youth, with a focus on academic achievement, social-emotional development, and successful reintegration into the community.

Afflerbaugh–Paige Camp

- 100% Socioeconomically Disadvantaged
- 40% Students with Disabilities
- 0% Homeless
- 6.7% Foster Youth
- 24.4% English Learners
- Ethnic Composition: 77.8% Latino/Hispanic, 15.6% Black or African American, 2.2% Asian, 2.2% Pacific Islander, 2.2% White

Dorothy Kirby School

- 100% Socioeconomically Disadvantaged
- 61% Students with Disabilities
- 0% Homeless

- 34.3% Foster Youth
- 9.3% English Learners
- Ethnic Composition: 62.5% Latino/Hispanic, 26.6% Black or African American, 1.6% American Indian/Alaskan Native, 1.6% Asian, 4.7% White, 3.1% Multiracial

Glenn Rockey Camp

- 100% Socioeconomically Disadvantaged
- 41% Students with Disabilities
- 0% Homeless
- 14.8% Foster Youth
- 11.1% English Learners
- Ethnic Composition: 74% Latino/Hispanic, 22.2% Black or African American, 3.7% White

These camp schools are designed to provide continuity of education and support services for students in custody, ensuring access to standards-aligned instruction, mental health resources, and transition planning. The programs emphasize rehabilitation, personal growth, and preparation for post-secondary opportunities.

County Community Schools

The Los Angeles County Office of Education (LACOE) operates County Community Schools to meet the educational needs of students who are unable to attend traditional public schools. These schools serve students who have been expelled, are on probation, are experiencing homelessness, or face other significant challenges that impact their ability to succeed in a conventional school setting. Enrollment may also be initiated by parents or guardians seeking a more supportive educational environment for their children.

County Community Schools play a vital role in promoting public safety and student well-being by offering structured academic programs and enrichment opportunities during critical after-school hours—times when youth are most vulnerable to negative influences. These schools provide a safe, engaging, and supportive environment that fosters academic achievement and personal growth.

Currently, LACOE operates three County Community Schools across the region:

- Boys Republic of Monrovia (Monrovia)
- Jonas Salk (Hawthorne)
- Mujeres y Hombres Nobles CCS (Monterey Park)

In addition, LACOE maintains Independent Study programs at:

- Jonas Salk/La Brea IS (Hawthorne)
- Mujeres y Hombres Nobles CCS (Monterey Park)

During the 2023–24 school year, Renaissance PAU was restructured to focus its services on these three primary sites. As a Principal's Administrative Unit, Renaissance County Community Schools enrolled 148 students, representing a diverse and high-need population:

- 16.7% English Learners

- 10.8% Long-Term English Learners
- 8.3% Students with Disabilities
- 26.7% Homeless
- 4.6% Foster Youth
- 77.2% Socioeconomically Disadvantaged
- 76.5% Hispanic/Latino
- 18.2% Black or African American
- 2.3% Asian
- 1.5% White

These schools are committed to providing equitable access to education, individualized support, and pathways to college and career readiness for students facing the most significant barriers to academic success.

Specialized Schools

The Los Angeles County Office of Education (LACOE) operates two distinguished specialized high schools, both recognized for their exceptional academic programs and high graduation rates.

Los Angeles County High School for the Arts (LACHSA)

LACHSA offers a unique educational experience that integrates rigorous college-preparatory academics with conservatory-style training in the visual and performing arts. Established in 1985, this tuition-free public school is operated by LACOE in partnership with California State University, Los Angeles (CSULA), and is located on the university's campus.

LACHSA has earned national acclaim as one of the premier public arts high schools in the United States. Its accolades include the Golden Bell Award, the Grammy Signature School designation, the Bravo Award for excellence in arts education, and the Exemplary School designation by the Arts Schools Network. It has also been recognized by Newsweek Magazine as one of "America's Best High Schools" and by Los Angeles Magazine as one of the top high schools in the region. Most recently, NICHE ranked LACHSA as the number one high school for the arts in the nation.

The school serves 551 culturally and socioeconomically diverse students from over 80 school districts across Los Angeles County. Admission is competitive and based on academic, attendance, and behavioral standards, as well as a juried audition or portfolio review in one of six departments: Cinematic Arts, Dance, Music (vocal and instrumental), Theatre, or Visual Arts, Design and Production. Students may also audition to dual-major in Musical Theatre productions.

Student demographics at LACHSA include:

- 0.5% English Learners
- 9% Students with Disabilities
- 0.5% Homeless
- 0% Foster Youth

- 20% Socioeconomically Disadvantaged
- 30.9% Hispanic/Latino
- 34.1% White
- 9.6% Asian
- 8.4% Black/African American
- 10.9% Multiracial
- 4% Unreported
- 1.8% Filipino
- 0.2% American Indian/Alaskan Native
- 0.2% Native Hawaiian/Pacific Islander

International Polytechnic High School (IPoly)

International Polytechnic High School (IPoly) is a specialized public high school located in the East San Gabriel Valley and operated by the Los Angeles County Office of Education in partnership with California State Polytechnic University, Pomona (Cal Poly Pomona). IPoly offers a rigorous, project-based learning environment that emphasizes interdisciplinary instruction, global awareness, civic responsibility, and collaborative problem-solving.

IPoly serves as an alternative to traditional large high schools, providing a personalized educational experience that prepares students for post-secondary success. The school's curriculum is fully integrated and designed to challenge students through thematic instruction and real-world applications. All students follow the same academic pathway, which includes community service and leadership development. IPoly has been recognized for its academic excellence and innovation. In 2024, it was named a California Distinguished School based on its performance on the California School Dashboard. The school's strong partnership with Cal Poly Pomona and its affiliation with the College of Education and Integrative Studies (CEIS) further enhance its commitment to preparing students for college and careers through a dynamic and inclusive educational model.

Admission to IPoly is selective. Students must have a minimum GPA of 2.5 and complete placement exams in mathematics. Applications are reviewed by an admissions committee to ensure a diverse and academically motivated student body. The school draws students from over 40 cities across Los Angeles County, reflecting a wide range of backgrounds and experiences.

As of the 2023–24 school year, IPoly enrolled 458 students. The student population includes:

- 1.3% English Learners
- 3.3% Students with Disabilities
- 31.5% Socioeconomically Disadvantaged
- 1.5% Homeless
- 0% Foster Youth
- 65% Hispanic/Latino
- 11.6% Asian

- 12.2% Filipino
- 3.9% White
- 2.4% Black/African American
- 3.3% Multiracial
- 1.3% Unreported
- 0% American Indian/Alaskan Native

Equity Multiplier Funding

In the 2024–25 and 2025-26 academic year, several schools within the Los Angeles County Office of Education (LACOE) were identified to receive Equity Multiplier funding based on their performance indicators and student demographics. These funds are intended to support schools with the greatest need by addressing disparities in academic achievement, school climate, and access to college and career readiness opportunities.

The following schools were designated in 2025-26 as recipients of Equity Multiplier funds:

- Barry J. Nidorf
- Dorothy Kirby Camp
- Afflerbaugh–Paige Camp
- Glenn Rockey Camp
- Road to Success Academy at Camp Kilpatrick
- Renaissance County Community School
- Los Padrinos

Although Central Juvenile Hall was also eligible for Equity Multiplier funding, the facility was permanently closed in July 2023. As a result, the students previously enrolled at Central were relocated to Los Padrinos Juvenile Hall.

In addition, LACOE strategically utilizes funds from the Student Support and Enrichment Block Grant for the continuation of services to support the ongoing success of JCCS students. These funds support the continuation and expansion of critical student services, including support from counselors who provide wellness and transition services and support students in meeting A-G requirements and accessing Career Technical Education (CTE) courses as well as dual enrollment opportunities. In addition, the Student Support and Enrichment Block Grant allows LACOE to support some Resident Teachers on Assignment (RTAs) to provide additional support and enrichment opportunities to JCCS students. Funds also support partnerships for dual enrollment courses and CTE opportunities such as OSHA training programs and provide counselors to follow up and support students participating in these programs to ensure successful completion of the program.

These efforts are aligned with LACOE's broader commitment to educational equity and the continuous improvement of outcomes for historically underserved student populations.

Reflections: Annual Performance

A reflection on annual performance based on a review of the California School Dashboard (Dashboard) and local data.

As part of its ongoing commitment to continuous improvement, the Los Angeles County Office of Education (LACOE) has conducted a comprehensive review of its performance using data from the 2024 California School Dashboard and local assessments. This reflection highlights both areas of progress and those requiring further strategic focus.

SUCCESSIONS

LACOE has made measurable gains in several key areas:

- **Graduation Rates:** Notable increases were observed among Hispanic students at Renaissance (+19.4%) and socioeconomically disadvantaged students (+21.8%). These improvements reflect the effectiveness of targeted academic support and early intervention strategies.
- **A–G Completion:** The district-wide A–G course completion rate rose from 54.6% to 62.5%, demonstrating expanded access to college-preparatory coursework.
- **Career Technical Education (CTE):** OSHA certification rates increased from 20% to 58%, supported by enhanced hands-on learning and student support.
- **Attendance and Engagement:** Chronic absenteeism declined significantly in Juvenile Court Schools (from 30.6% to 10.5%) and in Renaissance County Community Schools (from 76.2% to 73.8%). These gains were supported by personalized attendance plans and strong community partnerships.
- **Instructional Resources and Professional Development:** LACOE achieved 100% compliance in providing standards-aligned instructional materials. Additionally, 98% of staff participated in professional development focused on mental health and social-emotional learning.
- **STAR Assessment Growth:** Students demonstrated growth in reading and math across most subgroups. For example, foster youth reached a Grade Level (GL) equivalency of 6.9 in reading and 5.2 in math. Homeless students achieved 6.2 in reading and 6.3 in math. However, students with disabilities and English learners continue to require additional support.

CHALLENGES

Despite these successes, several challenges persist:

- **Suspension Rates:** High suspension rates remain a concern, particularly among students with disabilities at Afflerbaugh–Paige (46.5%) and Kirby (39%). Continued implementation of Positive Behavioral Interventions and Supports (PBIS) is essential.

- Dropout Rates: Although the overall dropout rate declined from 70 to 56 students, further reductions are needed, especially in specialized schools.
- Academic Performance: Standardized assessment results remain low in Juvenile Court and Community Schools. In CAASPP assessments, 0% of students in Juvenile Court Schools met or exceeded standards in English Language Arts (ELA) and Math. In County Community Schools, only 12.3% met standards in ELA, and 0% in Math.
- English Learner Reclassification: The reclassification rate declined from 9.7% to 6%, indicating a need for intensified language development support.

Lowest Performance Levels on the 2024 Dashboard

The following schools and student groups received the lowest performance levels on one or more state indicators:

Schools (Actions and Outcomes addressed in Goal 4, Equity Multiplier Schools):

- Dorothy Kirby Camp: Suspension rates
- Renaissance CCS: English learner progress and graduation rate

Student Groups:

- English Learners: Graduation rate, College and Career Readiness (CCR)
- Foster Youth: Suspension rate, graduation rate, CCR
- Homeless Students: Graduation rate, CCR
- Socioeconomically Disadvantaged: Chronic absenteeism, suspension rate, graduation rate
- Students with Disabilities: Suspension rate, graduation rate, CCR
- Black/African American Students: Suspension rate, graduation rate, CCR
- Hispanic Students: Graduation rate
- Students of Two or More Races: Suspension rates

Student groups within a school: (Actions and Outcomes addressed in Goal 4, Equity Multiplier Schools)

- Afflerbaugh-Paige: Students with Disabilities/Suspension rate; Hispanic/Grad rate; Socioeconomically Disadvantaged/College and Career Indicator
- Dorothy Kirby Camp: Foster Youth, Students with Disabilities, Black/African American, Socioeconomically Disadvantaged, Hispanic - Suspension rate; Socioeconomically Disadvantaged - Suspension rate, CCR
- Nidorf : Foster Youth, Students with Disabilities, Black/African American - Suspension rate; Socioeconomically Disadvantaged - CCR
- Renaissance: English learners - English Learner Indicator; Socioeconomically Disadvantaged, Hispanic - Grad rate, CCR

Next Steps

LACOE will continue to address these areas through its Equity Multiplier Goal (#4), with a focus on reducing suspensions, increasing graduation rates, and expanding access to college and career pathways. School sites have reviewed their data and are implementing targeted strategies to improve outcomes for the most impacted student groups.

LREBG

The Los Angeles County Office of Education (LACOE) will carry forward unexpended Learning Recovery Emergency Block Grant (LREBG) funds into the 2025–26 school year. These funds will be strategically allocated to support targeted academic interventions and data-informed instructional practices aimed at addressing the diverse needs of students across the county. LREBG resources will be used to enhance tutoring services and strengthen data collection and analysis systems. The primary objective is to improve academic outcomes through personalized, evidence-based support. To this end, LACOE has revised Goal #3 and Actions 3.3 and 3.11 in the 2025–26 Local Control and Accountability Plan (LCAP) to reflect the integration of LREBG funding.

Through these funds, our tutoring programs will be designed to address specific skill gaps identified through ongoing assessments. We will leverage a robust assessment framework to analyze student performance data. By integrating frequent formative assessments, we will monitor student progress closely, allowing for timely interventions and adjustments in tutoring methods. This data-centric approach will ensure that all students benefit from personalized support, ultimately fostering a more equitable learning environment and helping us achieve our goals. We will regularly evaluate the effectiveness of the tutoring initiatives, using insights gained from data analysis to refine our strategies and ensure that the use of LREBG funds directly translates into measurable academic success for every student.

Action 3.3 2025-26:

Action 3.3 will be supported with LREBG funds. Extended learning opportunities will be provided to students to support student achievement through tutoring opportunities for students who need academic support. Classroom teacher and counselors will identify students in need of additional support, identify areas of need, facilitate implementation of tutorial services and monitor student progress. Provide academic support, including coordination of instruction, interventions, enrichment opportunities, and/or tutoring to expelled youth and monitor their growth.

Based on disaggregated internal STAR formative assessment data, Long Term English Learners achieved an average grade level equivalent of 4.1, the lowest of all student groups. To address this need, additional support in academic language and writing instruction will be provided in class and tutoring sessions.

Extended learning opportunities, especially tutoring, significantly boost student achievement, particularly for those needing extra help.

Key research that supports the selected action includes:

1. Improved Academic Performance: Studies show that tutoring can lead to higher grades and test scores. A meta-analysis from the Institute of Education Sciences found substantial performance increases in reading and math.
2. Individualized Support: Tutoring provides tailored instruction that meets students' specific needs. Research in the "Journal of Educational Psychology" demonstrates that personalized feedback is essential for struggling learners.
3. Support for Diverse Learners: Targeted tutoring for groups like English Language Learners and students with learning disabilities has shown significant improvement in literacy and numeracy skills, per the National Center for Learning Disabilities.

Given the research, implementing extended learning opportunities through tutoring can be a powerful strategy to enhance student achievement, particularly for those who might otherwise struggle in a traditional classroom setting.

Metrics used for this action will be 3.1; 3.2, 3.4, 3.5, 3.6 and 3.7.

Action 3.11 2025-26 Changes:

LACOE will continue to administer state required assessments (CAASPP, ELPAC, IABs, etc.) and the STAR Renaissance assessment at the JCS and CCS. This action will be supported in part by LREBG funds and the implementation of a data steward. Student progress will be measured quarterly using the STAR reading and mathematics assessment to determine the effectiveness of courses implemented. Student work will also be used to determine student mastery of course content and offer additional support, if needed, for academic improvement. STAR data will be monitored and analyzed for all student groups. The NWEA assessment will be administered at the specialized high schools periodically. Teachers will receive ongoing training on their respective local assessment to monitor student growth and provide the appropriate interventions for students in need. Increasing testing participation and culture will be a focus in the administration of formative and summative assessments. Research emphasizes the critical role of data stewards in educational settings, particularly in enhancing data management and usage in schools.

Key research that supports the selected action includes:

1. Data-Driven Decision Making: A study by Coburn and Turner (2011) highlights that effective data stewardship improves decision-making processes in schools. Data stewards help gather, manage, and interpret data, allowing educators to make informed choices that enhance student outcomes.
2. Collaboration and Capacity Building: According to a report by the Data Quality Campaign (DQC, 2017), data stewards facilitate collaboration among staff and build capacity for data use across the school. They ensure that all partners understand how to access and use data, which fosters a data-driven culture within the school.
3. Improved Educational Practices: The work of Kincaid et al. (2018) reinforces that schools with dedicated data stewards are better at analyzing student performance data, leading to tailored instructional strategies that meet the diverse needs of students.
4. Accountability and Compliance: Research by the Institute of Education Sciences (IES) emphasizes that data stewards help maintain data integrity and compliance with state and federal regulations, ensuring that schools can effectively report on performance and outcomes (IES, 2020).

These findings underscore how essential data stewards are in optimizing data use in schools, ultimately contributing to better educational practices and student success.

Metrics:

Metrics used for this action will be 3.1; 3.2, 3.4, 3.5, 3.6 and 3.7.

Reflections: Technical Assistance

As applicable, a summary of the work underway as part of technical assistance.

Technical Assistance

The Los Angeles County Office of Education (LACOE) has been identified for Differentiated Assistance based on the 2024–25 California School Dashboard results. This designation reflects the need for targeted support in addressing persistent performance challenges among specific student groups across multiple state priority areas.

Identified Areas of Need

LACOE was identified for technical assistance due to the lowest performance levels in two or more state indicators for the following student groups:

- All Students: Suspension Rate and Mathematics
- African American Students: Graduation Rate, Suspension Rate, and College/Career Readiness
- Foster Youth: Graduation Rate, English Language Arts, Mathematics, and College/Career Readiness
- Homeless Students: Suspension Rate, Graduation Rate, and College/Career Readiness
- Students with Disabilities: Graduation Rate, English Language Arts, and Mathematics
- Socioeconomically Disadvantaged Students: Graduation Rate, Suspension Rate, English Language Arts, and Mathematics
- English Learners: Graduation Rate, English Language Arts, and Mathematics
- Long-Term English Learners: Graduation Rate, English Language Arts, Mathematics, and College/Career Readiness

Support Provided

In the 2024–25 school year, LACOE partnered with the Orange County Office of Education (OCDE) to provide technical assistance. This collaboration focused on building administrative capacity, analyzing performance data, and identifying root causes of underperformance. Key activities included:

- Reviewing school status and performance data
- Conducting initiative mapping and data dives
- Supporting school teams in revising School Plans for Student Achievement (SPSAs)
- Developing targeted action plans to address the needs of the lowest-performing student groups

The Differentiated Assistance Support (DAS) Team, composed of 20–25 members including site-level educators and central office staff, utilized the Continuous Improvement Plan process to guide this work. Stakeholders engaged in problem identification, root cause analysis, and the development of actionable strategies aligned with LCAP goals.

Focus Areas and Outcomes

LACOE's performance review revealed the following trends:

- A 3.1 percentage point increase in English Language Arts proficiency
- A 0.7 percentage point decrease in Mathematics proficiency
- A 17.7 percentage point increase in English Learner progress
- A 9.3 percentage point increase in College and Career Readiness

Despite these gains, the need for intensive literacy support remains a priority. To address this, LACOE implemented professional development initiatives such as "Getting Reading Right," Saturday Content Academies, and RTSA Saturday Summits. These efforts focused on standards-based instruction, literacy strategies, and support for students with disabilities and English learners.

Next Steps

LACOE will continue to strengthen its assessment infrastructure, particularly in increasing student participation in the California Assessment of Student Performance and Progress (CAASPP). Site-based testing leads and leadership teams are working collaboratively to improve testing culture and ensure reliable data collection.

Through sustained technical assistance and a commitment to continuous improvement, LACOE aims to close achievement gaps and ensure equitable outcomes for all students.

Comprehensive Support and Improvement

An LEA with a school or schools eligible for comprehensive support and improvement must respond to the following prompts.

Schools Identified

A list of the schools in the LEA that are eligible for comprehensive support and improvement.

In alignment with the California Department of Education's accountability framework, the Los Angeles County Office of Education (LACOE) has identified several schools for Comprehensive Support and Improvement (CSI) based on their performance on the 2024 California School Dashboard. Schools were selected due to persistently low graduation rates or overall academic performance.

Schools Identified for CSI in 2024–25:

Afflerbaugh–Paige Camp – Low graduation rate
Dorothy Kirby School – Low academic performance
Nidorf Juvenile Hall School – Low graduation rate
Renaissance County Community School – Low graduation rate

Although Central Juvenile Hall was previously identified, it was closed in July 2023 and is no longer included in the CSI cohort.

Support for Identified Schools

A description of how the LEA has or will support its eligible schools in developing comprehensive support and improvement plans.

CSI-Support Strategies and Implementation for Schools Identified

LACOE's Educational Programs Division has built upon its Differentiated Assistance efforts to provide targeted support, training, and monitoring for CSI-designated schools. A cross-functional team of 20–25 members—including site-level teachers, administrators, and central office staff—collaborated to identify each school's "problem of practice" and conduct root cause analyses.

Reviewing and updating the districts Problem of Practice and root causes of low achievement has been instrumental in informing revisions to the School Plan for Student Achievement and articulating the direct work with students and staff at the school site level for Comprehensive Support and Improvement.

Key components of the CSI support process include:

- Data analysis using CAASPP, STAR, and local indicators
- Initiative mapping to assess the effectiveness of current programs
- Stakeholder engagement through School Site Councils, English Learner Advisory Committees, and shared decision-making forums

The schools which were identified were informed within the differentiated assistance meetings (DAS) and site administrator meetings (SAM) and communication from the district title I office. Within the DAS meetings focus involved, data dive in CAASPP, STAR and local indicators. Staff utilized initiative mapping to determine effectiveness and needed resources to improve instructional program. Recommendations from the DAS team for site improvement strategies were discussed and shared with all stakeholders during the 2023-24 and 2024-25 school years. This work was lead by the Orange County Office of Education. School identified for the 2023-24 school year were under CSI were as follows:

1. Camp Afferbaugh Paige-graduation rate
2. Barry J Nidorf SYTF – graduation rate
3. Camp Dorothy Kirby –Academic Progress
4. Renaissance County Community School – graduation rate

LACOE's Theory of Action was developed to address the differentiated needs of schools within the LEA. This theory of action identifies the creation of student-centered professional practices modeled by all adults and provides system-wide structures to build staff capacity in the areas of content standards, instructional techniques, and social-emotional learning and a system of shared accountability in the implementation of identified initiatives. The result is that LACOE schools maintain a system-wide culture of shared practices that demonstrate high academic and behavioral expectations ensuring educational equity for all students.

The Title I Office is essential in supporting Comprehensive Support and Improvement (CSI) schools by reviewing School Plan for Student

Achievement (SPSA) documents to ensure alignment with Local Control and Accountability Plan (LCAP) strategies and the integration of research-based interventions. The LACOE Title I Office provides training to schools on creating effective SPSAs, ensuring revisions are made to address current student needs. To develop their plans, schools actively seek input from educational partners, including School Site Councils, Shared Decision-Making meetings with bargaining units, and the English Learners Advisory Committee. If a school's plan fails to meet academic requirements or if additional support is needed, the central office steps in to offer further training and individual assistance to school administration and their councils. School Site Councils analyze data to identify needs and resource disparities, employing a comprehensive needs assessment process to shape their SPSAs and focus areas. This assessment includes reviewing evidence-based interventions from the What Works Clearinghouse (WWC) to ensure they align with the identified needs. Among the focus areas determined through this review are increasing literacy and math proficiency. Support for literacy programs, assessment strategies, and math resources will be provided to CSI-eligible schools, particularly in implementing the Science of Reading program and enhancing both summative and formative assessment practices. An analysis of state and local data revealed additional areas of focus, particularly the need to improve assessment participation rates.

To ensure accountability and continuous improvement, LACOE will:

- Monitor implementation fidelity through regular site visits and data reviews
- Evaluate the impact of interventions using disaggregated student performance data
- Adjust strategies based on ongoing feedback and measurable outcomes

Through these coordinated efforts, LACOE remains committed to improving academic achievement and equity for students in its most underperforming schools.

Monitoring and Evaluating Effectiveness

A description of how the LEA will monitor and evaluate the plan to support student and school improvement.

The Los Angeles County Office of Education (LACOE) employs a comprehensive, data-informed approach to monitor and evaluate the effectiveness of its Local Control and Accountability Plan (LCAP) and associated school improvement strategies. This process ensures that actions and services are aligned with student needs and that continuous improvement is embedded across all levels of the organization.

Data Review and Analysis

Schools identified for Comprehensive Support and Improvement (CSI) conduct regular reviews of student achievement and performance data in collaboration with central office staff and site administrators. These reviews are designed to:

- Identify strengths and areas for growth
- Share best practices across schools with similar student demographics
- Align school-level strategies with LCAP goals and metrics

In addition to academic data, schools analyze results from the California Healthy Kids Survey (CHKS) to assess school climate, student

connectedness, and staff perceptions. This holistic approach ensures that both academic and social-emotional factors are considered in planning and decision-making.

Continuous Improvement Framework

LACOE's Differentiated Assistance Support (DAS) and Continuous Improvement Plan (CIP) teams play a central role in guiding the monitoring process. These teams:

- Conduct deep dives into multiple data sources, including chronic absenteeism, local assessments, and special education indicators
- Facilitate the development and refinement of School Plans for Student Achievement (SPSAs)
- Support site-based Professional Learning Communities (PLCs) in using data to inform instruction and interventions

Capacity Building and Accountability

To ensure fidelity of implementation, LACOE provides ongoing support through:

- Title I Office reviews of SPSAs for alignment with LCAP strategies and evidence-based practices
- Training and coaching for school administrators and School Site Councils
- Use of assessment specialists and PLC-level analysis to monitor testing systems and student progress

Stakeholder Engagement

Data and progress updates are shared with educational partners during LCAP engagement sessions. These presentations include:

- LCAP goals, metrics, and actions
- California School Dashboard results
- Local accountability measures

This transparency fosters shared ownership of outcomes and ensures that stakeholder feedback informs future planning.

Needs Assessment and Targeted Support

Through its monitoring efforts, LACOE has identified common areas of need across CSI schools, including:

- Low graduation and academic performance rates
- High suspension rates
- Inconsistent assessment participation

To address these challenges, schools are implementing targeted strategies such as:

- Positive Behavioral Interventions and Supports (PBIS)
- Literacy and math interventions
- Enhanced transition services for justice-involved youth
- Professional development focused on culturally responsive teaching and support for English learners and students with disabilities

By maintaining a rigorous and collaborative monitoring process, LACOE ensures that its LCAP remains responsive, equitable, and effective in meeting the needs of all students.

DRAFT

Engaging Educational Partners

A summary of the process used to engage educational partners in the development of the LCAP.

School districts and county offices of education must, at a minimum, consult with teachers, principals, administrators, other school personnel, local bargaining units, parents, and students in the development of the LCAP.

Charter schools must, at a minimum, consult with teachers, principals, administrators, other school personnel, parents, and students in the development of the LCAP.

An LEA receiving Equity Multiplier funds must also consult with educational partners at schools generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for each applicable school.

Educational Partner(s)	Process for Engagement
Students	The California Healthy Kids Survey (CHKS), along with focus groups and interviews, was administered to better understand students' experiences related to school climate, safety, wellness, and resilience. The survey administration was held February 2025 through April 2025. A total of 1,231 students completed the survey. Focus groups were also conducted at individual sites on March 19, April 2, 3, 4, 24, and May 16, 2025. 169 students participated in the focus groups. These sessions included representation from low-income students, foster youth, and English learners.
Parents	The California Healthy Kids Survey for Parents (CSPS) measures perspective on school climate and safety, student wellness, and youth resiliency. The survey administration was held February 2025 through April 2025. 424 responses were submitted. Parents—including those of Foster Youth and Low-Income students—actively participated throughout the year via the Parent Advisory Committee, which held at least four meetings to gather input and feedback. Additional site level focus groups were held with parents on March 6, 12, and April 23, 24 and May 16, 2025. These focus groups included parents/guardians of the following: Students with Disabilities, English Learners, and Black/African students.
Teachers and Other School Personnel	The California School Staff Survey (CSSS) measures perspective on school climate and safety, student wellness, and youth resiliency. The survey administration was held February 2025 through April 2025. 183 staff, including teachers, counselors, paraeducators, and classified staff participated and responded to the survey. LCAP

Educational Partner(s)	Process for Engagement
	Engagement presentations were also conducted at school sites on March 27, April 3,10,17, 24, and May 2, 2025. 121 staff also participated in a local priority survey.
Labor Partners	Consultations were held with CSEA labor representatives on April 3, 2025. Additionally, meetings took place with LACEA leadership representative on June 3, 2025, and SEIU leadership on June 4, 2025.
Administrators	Feedback from administrators is solicited during monthly meetings. Administrators also attend Differentiated Assistance and Support/Continuous Improvement (DAS/CSI) meetings during the 24-25 school year.
Principals	Site principals participated in school level LCAP Engagement presentations and input session was conducted on March 19, 2025.
DAC/DELAC	The draft LCAP was presented to the DAC and the DELAC on June 5, 2025. Draft was posted on the LACOE website (insert date).
Educational Partners at Equity Multiplier Schools	Focus groups with educational partners at Equity Multiplier schools took place during the LCAP Engagement presentations at school sites on March 27, April 3,10,17 2025. 121 staff also participated in a local priority survey. A review of Goal 4 / Equity Multiplier goal was included in the presentations. In addition, Goal 4/ Equity Multiplier goal was reviewed during the DAS meeting on May 21, 2025.

A description of how the adopted LCAP was influenced by the feedback provided by educational partners.

During the 2025 Local Control and Accountability Plan engagement process, LACOE gathered input from a wide range of educational partners, including teachers, administrators, counselors, classified staff, parents, and community members. Participants represented a broad range of programs, including juvenile court schools, county community schools, and specialized academies such as IPoly and LACHSA.

Across all groups, consistent priorities emerged: the need to expand access to mental health services, improved communication with families, increase access to relevant and engaging instruction, and enhanced support for high-need student groups.

Students requested expanded access to counseling, quiet calming spaces, and electives in the arts and career pathways. These needs are addressed in Action 2.3 mental health services and Action 3.13 instructional coaching for engagement. Concerns about credit monitoring and guidance toward graduation are addressed through, Action 1.2 Graduation Support and Action 1.3 College and Career Access. Students transitioning out of juvenile justice programs identified a need for greater support in re-enrolling in appropriate classes, accessing tutoring, and connecting to enrichment activities. These students emphasized that school placement after release is critical to their success. As a result, Action 2.6 Transition Supports will continue.

Parents emphasized the importance of timely communication and clear information about available services. These needs are supported by Action 2.1, which funds outreach and family engagement. Families of students with disabilities highlighted the need for consistent IEP implementation, addressed in Action 3.15 Special Education Support.

Staff feedback prioritized improvements in school climate, pupil engagement, and implementation of academic standards. In response, Action 3.3 Interventions will continue with a focus on tutoring services, and Action 3.13 Professional Development and Coaching will be expanded to enhance instructional practices.

Overall, education partner input affirms the direction of current LCAP goals while highlighting opportunities to strengthen implementation in the areas of student wellness, academic relevance, and coordinated support for high-need students.

During the 2024–25 school year, staff at Equity Multiplier schools were engaged through a series of LCAP Engagement Presentations held at school sites on March 27, April 3, 8, 10, and 17, 2025. These sessions included a focused review of Goal 4, the Equity Multiplier goal, and were designed to gather input from instructional and support staff regarding the needs of students and the effectiveness of current strategies. Additionally, 121 staff members participated in a local priority survey to provide further feedback on school climate, instructional practices, and student supports.

Staff emphasized the need for:

- Expanded professional development tailored to the needs of Students with Disabilities, English Learners, and Socioeconomically Disadvantaged students.

- Increased access to mental health and wellness supports for students.

- More consistent implementation of Positive Behavioral Interventions and Supports (PBIS) across sites.

- Strengthened systems for monitoring student progress and providing timely academic interventions.

These recommendations directly informed the refinement of Goal 4 actions, including:

- Enhanced coaching and follow-up for PBIS implementation (Action 4.1).

- Expanded graduation monitoring and counseling supports (Action 4.2).

- A reassessment of college and career readiness strategies to improve student engagement (Action 4.3).

- Continued investment in professional development and instructional resources for English Learners (Action 4.4).

Goals and Actions

Goal

Goal #	Description	Type of Goal
1	All students will have equitable access to a 21st century education by providing them with standards-aligned instructional materials and with the technology needed to become college and career ready.	Broad Goal

State Priorities addressed by this goal.

Priority 1: Basic (Conditions of Learning)
 Priority 2: State Standards (Conditions of Learning)
 Priority 4: Pupil Achievement (Pupil Outcomes)
 Priority 5: Pupil Engagement (Engagement)
 Priority 7: Course Access (Conditions of Learning)

An explanation of why the LEA has developed this goal.

A large percentage of students in Juvenile Court and Community Schools and Juvenile Halls are not on track to graduate when they enter the program and many will be faced with the need to enter the workforce shortly after leaving the program. It is essential that they receive materials and support to accelerate their progress and ensure they are on the path to college and career readiness when leaving the program.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.1	Graduation Rate	Graduation rate: All 68.7% EL 52.2% LTELs 54.9% FY 51.5% Homeless 52.5% SED 61.3% SWD 54.5% AA 51.5% Hispanic 66.5% IPoly 98.9%	Graduation rate: All 72% EL 45.6% LTELs 43.8% FY 45.6% Homeless 50.7% SED 62.9% SWD 56.7% AA 59.5% Hispanic 68.2% IPoly 95.2%		For each year, graduation rates at each site, and for each identified student group will increase by two percentage points or maintain a rate of 98% or higher.	All +3.3% EL -6.6% LTELs -11.1% FY -5.9% Homeless -1.8% SED +1.6% SWD +2.2% AA +8% Hispanic +1.7% IPOLY -3.7% LACHSA +1.1%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		LACHSA 91.2% JCS & CCS 42.4% (Dashboard 2023)	LACHSA 92.3% JCS & CCS 43.1% (Dashboard 2024)			JCS & CCS +0.7
1.2	College & Career Readiness /College Course Credit	<p>47.6% of 145 students classified as "Prepared" on the College and Career indicator met it by completion of two semesters, three quarters, or three trimesters of college coursework with a grade of C- or better in academic/CTE subjects where college credit is awarded.</p> <p>SED - 56.7% EL - 50% FY 100% Homeless - 80% SWD 77.8%</p> <p>(Additional Reports, California Dashboard 2022-23)</p>	<p>59.4% of 197 students classified as "Prepared" on the College and Career indicator met it by completion of two semesters, three quarters, or three trimesters of college coursework with a grade of C- or better in academic/CTE subjects where college credit is awarded.</p> <p>SED-74.6% EL - 100% FY-0% Homeless-0% SWD - 75%</p> <p>(Additional Reports, California Dashboard 2023-24)</p>		Overall and for each identified student group, at least 70% of the enrolled students will receive course credit.	<p>All +11.8% SED- +17.9% EL +50% FY -100% Homeless -80% SWD -2.8%</p>

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.3	A-G Completion	54.6% of those earning a regular HS Diploma Met A-G requirements (Four-Year Adjusted Cohort Graduation Rate (ACGR)DataQuest 2023)	62.5 % -of those earning a regular HS Diploma Met A-G requirements (Four-Year Adjusted Cohort Graduation Rate (ACGR)DataQuest 2023)		The A-G requirements shall expand to a rate of at least 80% by 2026 based on the 2026 CA Dashboard	+7.9%
1.4	CTE Pathway Completion	0% - Specialized high schools 0% - JCS 0% - CCS (Additional Reports, California Dashboard, 2022-23)	0% - Specialized HS 0% - JCS 0% - CCS (Additional Reports, California Dashboard, 2023-24)		CTE Pathway completion rates will increase to at least 4% overall and for Specialized high schools, JCS and CCS.	0% - Specialized HS 0% - JCS 0% - CCS
1.5	CTE Pathway and A-G Rate	All - 0% SED - 0% EL - 0% FY - 0% Homeless - 0% SWD - 0% California Dashboard: Additional Reports 22-23	All - 0% SED - 0% EL - 0% FY - 0% Homeless - 0% SWD - 0% California Dashboard: Additional Reports 23-24		All students and student groups will achieve 2% growth per year for a 3 year increase of 6%.	All - 0% SED - 0% EL - 0% FY - 0% Homeless - 0% SWD - 0%
1.6	Advanced Placement Examination	76% - LACHSA (Equity and Excellence Report, College Board)	73.6% LACHSA (Equity and Excellence Report, College Board)		There will be an annual increase of 1% in students at LACHSA passing the AP exam with	LACHSA -2.4%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
					a score of 3 or higher.	
1.7	Early Assessment Program (EAP) Assessment	<p>50.35% of 11th graders met or exceeded standard for English language arts.</p> <p>25% of 11th graders met or exceeded standard for mathematics.</p> <p>(CAASPP scores, 2022-23)</p>	<p>53.33% of 11th graders met or exceeded standard for English language arts.</p> <p>25.12% of 11th graders met or exceeded standard for mathematics.</p> <p>(CAASPP Scores, 2023-24)</p>		<p>61% of LACOE 11th grade students will meet or exceed the standard for ELA within 3 years.</p> <p>42% of LACOE 11th grade students will meet or exceed the standard for mathematics within 3 years.</p>	<p>ELA +3%</p> <p>Math+ 0.12%</p>
1.8	CTE OSHA Certification	<p>20% CTE OSHA Certification</p> <p>(local indicator)</p>	<p>CTE OSHA Certification 58%</p> <p>(local indicator)</p>		CTE certifications will reach 40% within 3 years.	CTE +38%
1.9	Standards-aligned instructional Material	100% of students have access to standards-aligned materials (SARC, 2023).	100% of students have access to standards aligned materials. (SARC, 2024)		100% of students will have access to standards aligned material each year.	0%
1.10	School Facilities	<p>8 of 9 Schools achieved a rating of 90% or above (Afflerbaugh-Paige 89.6%)</p> <p>(SARC 2023)</p>	<p>8 of 9 Schools Achieved a rating of 90% or above (LP 88.80%)</p> <p>(SARC 2024)</p>		A Williams compliance rating of 90% or higher will be achieved annually.	+ - 0% Maintained

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.11	Implementation of Academic Content and Performance Standards	Meeting 100% (SARC)	100% of standards implemented (SARC)		Academic content and performance standards will be fully implemented for 100% of LACOE students annually.	0%
1.12	Dropout Rate	Middle School – 0 students High School – 82 students (Dataquest - 2022-23)	Middle School - 0 students High School - 73 (DataQuest- 2023-24)		Middle and high school dropouts will be reduced annually to 0 dropouts by year 3.	Middle School: 0 Students High School: -9 Students

Goal Analysis [2024-25]

An analysis of how this goal was carried out in the previous year.

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

All planned actions under Goal 1 were implemented as intended, with no substantive deviations.

Action 1.1 - School Facilities

This action was fully implemented. LACOE's school facilities inspection process was carried out with fidelity, resulting in improved collaboration with Probation and property owners to maintain all sites in good repair. According to the School Accountability Report Card (SARC), all but one school site met the 90% goal in Year 1, with the one exception scoring 88.8%. This reflects strong progress toward ensuring safe and well-maintained learning environments across campuses.

Action 1.2 - Graduation Rates

This action was fully implemented. LACOE made measurable progress in increasing graduation rates across multiple student groups. Targeted supports for students with credit deficiencies, including tutoring, counseling, and individualized graduation plans, contributed to these gains. According to the California Dashboard, overall graduation rates increased by 3.3%, with notable improvements among African American students (+8.8%), Hispanic students (+15.8%), and Students with Disabilities (+2.2%). Several subgroups met or exceeded the annual growth target of 2 percentage points, including SWD, African American, and Hispanic students. LACHSA (92.3%) and IPoly (95.3%) also performed strongly, nearing their three-year goals.

Action 1.3 - College Courses

This action was implemented. Dual enrollment opportunities began slowly in 2024–25 across juvenile court and community schools due to the need to determine the most effective delivery model for a highly transient student population. By the end of the year, most schools had students enrolled in college courses and were supporting them through to completion. The groundwork laid this year will support stronger implementation and expansion in 2025–26.

Action 1.4 - Access to Courses

This action was fully implemented. LACOE continued to ensure appropriate course placement across all core academic areas, including English Language Arts, Mathematics, Science, History/Social Science, English Language Development, and Career Technical Education. According to the California Dashboard, three subgroups—Socioeconomically Disadvantaged (74.6%), English Learners (100%), and Students with Disabilities (75%)—met the Year 1 goal of 70% course credit completion. Foster Youth and Homeless students were identified as focus groups for targeted support in 2025–26.

Action 1.5 - Middle and High School Dropouts

This action was implemented. While dropout rates decreased from 82 to 73 students between 2022–23 and 2023–24, the action is still evolving. LACOE increased efforts to provide mental health resources and early interventions, but additional strategies are needed to better identify and support students at risk of disengagement, particularly in middle and high school settings.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

There were no material differences between budgeted expenditures and estimated actual expenditures.

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

Los Angeles County Office of Education (LACOE) has demonstrated significant effectiveness in achieving the actions in Goal 1 across multiple key areas, as evidenced by positive metric-driven outcomes. Building upon this strong foundation, LACOE is committed to the continuous implementation of established strategies while proactively refining actions to further accelerate progress toward all stated objectives.

Action 1.1: School Facilities

This action was effective. LACOE's school facilities inspection process was fully implemented and led to improved collaboration with Probation and property owners to maintain all sites in good repair. According to the School Accountability Report Card (SARC), the baseline for 2022–23 was 90%, and all but one site met or exceeded this target in Year 1. The one exception scored 88.8%, indicating near-universal success. Continued monitoring is planned for 2025–26 to maintain these standards and ensure timely interventions.

Action 1.2: Graduation Rates

This action was effective. LACOE made measurable progress in increasing graduation rates across multiple student groups. Targeted supports for students with credit deficiencies, including tutoring, counseling, and individualized graduation plans, contributed to these gains. According to the California Dashboard, overall graduation rates increased by 3.3%, with notable improvements among African American students (+8.8%), Hispanic students (+1.7%), and Students with Disabilities (+2.2%). Several subgroups met or exceeded the annual growth target of 2 percentage points, including SWD, African American, and Hispanic students. LACHSA (92.3%) and IPoly (95.3%) continued to demonstrate strong graduation outcomes, with LACHSA showing a 1.1% increase and IPoly experiencing a slight 1.1% decrease. Both schools still outperformed the state graduation rate of 86.2% and the Los Angeles County rate of 88.7%.

Action 1.3: College Courses

This action was effective. LACOE expanded dual enrollment opportunities through partnerships with Cerritos College and East Los Angeles College, enabling students to access transferable college coursework. The initiative supported diverse learners and increased access to college preparatory classes. The program is on track to meet its long-term goals, with systems in place to monitor student progress and ensure academic success.

Action 1.4: Access to Courses

This action was effective. LACOE maintained its commitment to appropriate course placement across all core academic areas and continued to support students in meeting A-G requirements. According to the California Dashboard, three subgroups—Socioeconomically Disadvantaged (74.6%), English Learners (100%), and Students with Disabilities (75%)—met the Year 1 goal of 70% course credit completion. While SWD showed a slight decline from the previous year, the overall trend was positive. Foster Youth and Homeless students were identified as focus groups for targeted support in 2025–26.

Action 1.5: Dropout Prevention

This action was somewhat effective. LACOE's dropout rate decreased from 82 to 73 students between 2022–23 and 2023–24, reflecting a positive trend. Proactive monitoring, early interventions, and enrichment programs contributed to this reduction. However, continued focus is needed to meet the three-year goal of reducing dropouts to zero.

A description of any changes made to the planned goal, metrics, target outcomes, or actions for the coming year that resulted from reflections on prior practice.

Building on our current framework, the planned goals, metrics, and actions will carry forward into the next year. Recognizing the importance of collective understanding, our central objective for the 2024-25 and 2025-26 cycles is to fully inform and actively engage all Los Angeles County Office of Education staff with the LCAP's goals, metrics, and actions. This strategic emphasis on dissemination seeks to cultivate maximum support for the LCAP. Looking ahead, we are committed to gathering further insights from all stakeholders to shape future enhancements and updates to the LCAP.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Actions

Action #	Title	Description	Total Funds	Contributing
1.1	School Facilities	LACOE will continue to inspect school facilities and undertake appropriate measures to ensure that all facilities are in good repair. LACOE will also collaborate with property owners to resolve any concerns with facilities including monitoring ongoing maintenance needs. With the closing of sites, additional costs may be incurred for moving and transferring of equipment and providing maintenance.	\$2,990,056.00	No
1.2	Graduation Rates	Students who are credit deficient will be provided with support so they can make progress toward meeting their graduation requirements. LACOE will adopt and adhere to the alternative graduation cohort to measure an accurate graduation rate for the Juvenile Court Schools. Additional monthly monitoring of academic progress for Foster Youth, Socioeconomically Disadvantaged students, Students with Disabilities, and African American Students, will be conducted through the student information system at all sites. Students whose progress indicates they are at risk of not being on track to meet graduation requirements will be provided with tutoring, intervention and/or counseling support as needed.	\$5,528,051.00	No
1.3	College Courses	LACOE will expand access to college courses to students by partnering with local community colleges. In addition, there will be efforts to increase dual enrollment of students at all LACOE schools by partnering with local community colleges. LACOE will increase efforts to secure more college preparatory and academic courses that are aligned with not only local community college pathways but also UC and CSU transferable courses. We will also build a strong system of support dedicated to ensuring students' successful completion of the program courses. For student groups achieving the lowest performance level in the College and Career indicator (English learners, foster youth, homeless students, socioeconomically disadvantaged students, and students with disabilities), staff will review their progress in college and career readiness by reviewing their academic coursework and progress in CTE pathways, assess their eligibility for dual enrollment opportunities and provide counseling regarding this opportunity.	\$5,022,395.00	No

Action #	Title	Description	Total Funds	Contributing
1.4	Access to Courses	<p>LACOE will continue to offer all students the appropriate course placement in English, mathematics, science, history social science, English Language Development, Career Technical Education, Visual Arts and Performing Arts, and other board approved courses. Career Technical Education courses will be expanded to additional school sites to support career readiness. LACOE will look further into possibly implementing world language coursework into the course offerings at the JCS.</p> <p>The Career Technical Education (CTE) programs include hands-on activities. The Graphic Communication program includes drawing, sketching, and of course, design using technology. The Culinary Arts program includes preparatory skills, cooking, baking, presentation skills, and safety, as well as sanitation. The Building Skills program also has a strong emphasis in hands-on activities. Students will also participate in design competitions to demonstrate creativity. Events will showcase the accomplishment of the students, and students will be given the opportunity to participate in field trips. LACOE's programs include exposure to both businesses/industry and post- secondary education institutions. LACOE will increase efforts to secure more CTE programs that are aligned with local community college pathways for a successful transition, as well as the continued use of platforms that allow students to explore college (2 and 4 year) and career options and access to scholarships and grants.</p>	\$389,500.00	No
1.5	Middle and High School Dropouts	<p>LACOE will continue to monitor students in middle school and high school who are in danger of dropping out by identifying students with poor attendance, deficient in school credits, family obligations, or challenging issues. Students identified will be provided with mental health support, tutors, mentors, and enrichment programs.</p>	\$3,071,229.00	No

Goals and Actions

Goal

Goal #	Description	Type of Goal
2	Students will be provided with multi-tiered systems of support including community engagement to address their mental health and social emotional well-being to decrease suspensions and increase student engagement.	Broad Goal

State Priorities addressed by this goal.

Priority 3: Parental Involvement (Engagement)
 Priority 6: School Climate (Engagement)
 Priority 7: Course Access (Conditions of Learning)

An explanation of why the LEA has developed this goal.

A large percentage of the students in our Juvenile Court and Community (JCC) schools and Juvenile Halls come to us with social emotional and mental health issues due to trauma and other factors, that inhibit their ability to succeed academically. Many parents of our students also face challenges that keep them from providing the support their children need to succeed. These include parents with limited English language proficiency and those who lack of familiarity with the educational system and how to support and advocate for their child. Some students in our specialized programs also bring unique social emotional and mental health challenges that must be addressed for them to flourish in their special talents.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
2.1	Attendance Rates	Attendance Rate 2022-23 All 86.62% SED 82.54% EL 77.16% Foster Youth (no data) JCS: 92.3% CCS: 76.2% IPoly: 97.9% LACHSA: 95.9%	Attendance Rate (YTD) All 92.12% SED 91.88% EL 89.32% Foster Youth -ND JCS: 95.54% CCS: 70.86% IPoly: 95.44% LACHSA: 93.59%		Attendance rates overall and for each school and student group will increase by 1% annually for schools with a baseline greater than 90% and will increase by 2% annually for schools with a	All +5.5% SED +9.34% EL +12.16% Foster Youth (NO DATA) JCS: +3.24% CCS: -5.34% IPoly: -2.46% LACHSA: -2.31%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		CALPADS report 14.2 student absences for 2022-23.	CALPADS report 14.2 student absences for 2023-24.		baseline of 89% and below.	
2.2	Chronic Absenteeism	<p>Chronic absenteeism: 2022-23</p> <p>All 32.4%</p> <p>SED 38.7%</p> <p>EL 42.3%</p> <p>Foster Youth 36.4%</p> <p>JCS: 30.6%</p> <p>CCS: 76.2%</p> <p>IPoly 9.2%</p> <p>LACHSA: 30.4%</p> <p>(DataQuest, 2022-23)</p>	<p>Chronic absenteeism:</p> <p>All 20%</p> <p>SED 23.2%</p> <p>EL 24.9%</p> <p>Foster Youth 17.8%</p> <p>JCS: 10.5%</p> <p>CCS: 73.8%</p> <p>IPoly 8.4%</p> <p>LACHSA: 15.4%</p> <p>(DataQuest, 2023-24)</p>		Chronic absenteeism rates overall and for each school and student group will be 19% or less within 3 years.	<p>All -12.4%</p> <p>SED -15.5%</p> <p>EL -17.4%</p> <p>Foster Youth -18.6%</p> <p>JCS: -20.1%</p> <p>CCS: -2.4%</p> <p>IPoly -0.8%</p> <p>LACHSA: -15%</p>
2.3	Suspension Rate	<p>All 14.8%</p> <p>FY 32.8%</p> <p>SED 20.4%</p> <p>SWD 35.7%</p> <p>AA 26.4%</p> <p>Two or more races: 7.8%</p> <p>JCS: 21.5%</p> <p>CCS: 2.05%</p> <p>IPoly: 0%</p> <p>LACHSA: 0%</p> <p>(DataQuest 2022-23)</p>	<p>ALL- 17.1%</p> <p>FY- 31.7%</p> <p>SED- 23.1%</p> <p>SWD-38.7%</p> <p>AA-29%</p> <p>Two or More Races: 4.4%</p> <p>JCS: 25.2%</p> <p>CCS: 5.5%</p> <p>IPOLY: 1.4%</p> <p>LACHSA: 0.7%</p> <p>(DataQuest 2023-24)</p>		Suspension rates overall and for each school and student group will be reduced by 2% per year or maintain at 0%	<p>All: +2.3%</p> <p>FY: -1.1%</p> <p>SED: +2.7%</p> <p>SWD: +3%</p> <p>AA :+2.6%</p> <p>Two or more races :-3.4%</p> <p>JCS:+3.7%</p> <p>CCS: +3.45%</p> <p>IPOLY:+1.4%</p> <p>LACHSA: +0.7%</p>

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
2.4	Expulsion Rate	Expulsion Rate - 0% (DataQuest, 2022-23)	Expulsion Rate 0% (DataQuest, 2023-24)		Expulsion rates will be maintained at 0 annually.	0%
2.5	Professional Development	100% of staff have received mental health/social emotional based professional development. (Local indicator, 2023-24)	98% of staff have received mental health/ social emotional based PD (Local Indicator, 2024-25)		100% of staff at all sites will receive mental health/socio-emotional based professional development annually.	-2%
2.6	Parent Participation & Decision-making	During the 2022-23 school year, 77%(*corrected) of parents/family participated in PFECP meetings (local indicator: parent/family count in attendance 2,264/ unduplicated student count for the year 2929). 24% of parents/family reported the school actively seeks the input of parents before making important decisions (2023-24 California Parent Survey)	During the 2023-24 school year 78% of parents/family participated in PFECP meetings (local indicator: parent/family count in attendance 2,309/ unduplicated student count for the year 2977). 27% of parents reported the school actively seeks input of parents (2024-25 California Parent Survey)		At least 95% of parents will participate in PFECP meetings annually; Within 3 years, 50% of parents will report the school actively seeks input of parents before making important decisions (based on CA parent survey)	+3% parents participated in PFECP meetings +3% parents reported the school actively seeks input
2.7	Safety & Connected-ness	Parents Safety	Parents Safety		Within 3 years, 50% of parents, staff and students	Safety +7% of parents indicated school is

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		<p>39% of parents indicated school is a safe place for my child.</p> <p>Staff Safety 33% of staff strongly agree school is a safe place for staff.</p> <p>Students Safety JCS/CCS 35 % Very safe; 28 % safe</p> <p>Specialized HS 29 % Very Safe; 54 % Safe</p> <p>Connectedness Parents- 31% of LACOE parents strongly agree schools promote parent involvement.</p> <p>Staff- 31% of LACOE staff strongly agree that the school is a supportive and inviting place to work.</p> <p>Students-</p>	<p>46% of parents indicated school is a safe place for my child.</p> <p>Staff Safety 28% of staff strongly agree school is a safe place for staff.</p> <p>Students Safety JCS/CCS 39 % Very Safe; 29 % Safe</p> <p>Specialized HS 30 % Very Safe; 51.5 % Safe</p> <p>Connectedness Parents 34% of LACOE parents strongly agree schools promote parent involvement.</p> <p>Staff 31% of LACOE staff strongly agree that the school is a supportive and</p>		<p>will indicate they feel school is safe school by indicating "agree" or "strongly agree" to questions about school safety in the CA Healthy Kids survey.</p> <p>Within 3 years, parents, staff and students will indicate they feel connected to school based on at least 50% responding "agree" or "strongly agree" to questions about school connectedness on the CA Healthy Kids Survey.</p>	<p>a safe place for my child.</p> <p>-5% of staff strongly agree school is a safe space</p> <p>Students Safety JCS/CCS +4% very safe/+1% safe</p> <p>Specialized HS +1% very safe/-2.5% safe</p> <p>Connectedness +3% of parents strongly agree schools promote parent involvement.</p> <p>no growth in number of staff that strongly agree that the school is a supportive and inviting place to work.</p> <p>JCS/CCS same number of students reported</p>

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		<p>42 % of students reporting Agree or Strongly Agree to questions about school connectedness JCS/CCS</p> <p>71.5% Agree or Strongly agree to questions about school connectedness at Specialized HS.</p> <p>(2023-2024 CA Healthy Kids Survey)</p>	<p>inviting place to work.</p> <p>Students- 42% of students reporting Agree or Strongly Agree to questions about school connectedness JCS/CCS</p> <p>69% Agree or Strongly agree to questions about school connectedness at Specialized HS.</p> <p>(2024-2025 CA Healthy Kids Survey) \</p>			<p>agreeing to questions about school connectedness.</p> <p>Specialized HS -2.5% of students reported agreeing to questions about school connectedness.</p>

Goal Analysis [2024-25]

An analysis of how this goal was carried out in the previous year.

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

All planned actions under Goal 2 were implemented as intended, with no substantive deviations.

Action 2.1 - Community and Family Engagement (PFECP)

This action was fully implemented. The Parent and Family Education and Consultation Program (PFECP) successfully expanded its reach, offering over 140 in-person and virtual events on topics such as mental health, transitions, and youth advocacy. As of May 2025, 2,297 participants had attended PFECP events, putting the program on track to exceed prior-year participation. PFECP's multi-tiered system of support, weekly in-person and virtual programming, and focus on topics such as mental health, transitions, and youth advocacy have created

meaningful opportunities for families to engage. The assignment of parent liaisons at each JCS/CCS site further strengthened this connection.

Action 2.2 - Positive Behavioral Interventions and Supports (PBIS)

This action was fully implemented. However, PBIS implementation yielded mixed results. On the positive side, suspension rates declined for Foster Youth (-1.1%), indicating that targeted supports was effective for this group. However, suspension rates increased at Juvenile Court Schools (JCS) by 3.7% and County Community Schools (CCS) by 3.45%, suggesting inconsistent implementation across sites. This points to a need for more uniform training, monitoring, and fidelity checks to ensure PBIS strategies are applied effectively systemwide.

Action 2.3 - Mental Health Support

This action was fully implemented. The mental health support initiative was designed to strengthen school climate by promoting student safety, emotional well-being, and connectedness. Implementation included site-based mental health programs at Renaissance PAU, IPoly, and LACHSA, as well as professional development for staff on trauma-informed practices and psychological first aid. Additionally, graduate-level social work interns provided individual and group counseling, and crisis response teams were available to support students and staff during emergencies. Results indicate that while the mental health supports had a positive impact on student perceptions of safety, further efforts are needed to address staff concerns and ensure consistent implementation across all sites.

Actions 2.4 & 2.5 - Attendance and Chronic Absenteeism

These actions were fully implemented and were among the most effective under Goal 2. As a contributing action, LACOE schools demonstrated substantial progress in student attendance and engagement during the 2024–25 school year. Overall attendance increased by 5.5%, with particularly strong gains among Socioeconomically Disadvantaged (SED) students, who improved by 9.3%, and English Learners (EL), who saw a 12.2% increase. These improvements reflect the impact of targeted supports such as individualized attendance plans, home visits, and the provision of essential resources like clothing and school supplies. Chronic absenteeism also declined significantly across the board. The overall rate dropped by 12.4%, with even greater reductions among key student groups: SED students decreased by 15.5%, EL students by 17.4%, and Juvenile Court Schools (JCS) reported a 20.1% decline. These outcomes highlight the effectiveness of LACOE's multi-tiered strategies in addressing attendance barriers and re-engaging students who are most at risk of disconnection from school.

Action 2.6 - Transition Services

This action was implemented fully. Transition services provided by school counselors helped students develop individualized learning and post-secondary plans. These supports were especially important for students exiting juvenile justice programs. While the LCAP does not provide quantitative outcomes for this action, the narrative suggests that these services contributed to smoother transitions and improved student engagement.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

There were no material differences between budgeted expenditures and estimated actual expenditures.

Goal 2 aims to improve attendance, reduce suspensions, and enhance school climate through multi-tiered systems of support. An analysis based on available data revealed significant progress in particular areas.

Action 2.1 - Community and Family Engagement (PFCEP)

This action was somewhat effective. The Parent and Family Education and Consultation Program (PFCEP) continued to be a cornerstone of family engagement. With 2,297 participants as of May 2025, the program is on track to exceed prior year participation. PFCEP's multi-tiered system of support, weekly in-person and virtual programming, and focus on topics such as mental health, transitions, and youth advocacy have created meaningful opportunities for families to engage. The assignment of parent liaisons at each JCS/CCS site further strengthened this connection. However, only 34% of parents strongly agreed that the school promotes parental involvement, suggesting that while participation is high, deeper engagement in decision-making remains an area for growth. While 83% of parents participated in PFCEP meetings, this represents a 5% decline from the previous year. Additionally, only 27% of parents reported that schools actively seek their input before making decisions—though this is a 3% improvement, it remains well below the 50% target.

Action 2.2 - Positive Behavioral Interventions and Supports (PBIS)

Suspension Rate Reductions for Key Groups was somewhat effective. Suspension rates declined for Foster Youth (-1.1%), indicating that targeted support was effective for this group. However, suspension rates increased at Juvenile Court Schools (JCS) by 3.7% and County Community Schools (CCS) by 3.45%, suggesting inconsistent implementation across sites. This points to a need for more uniform training, monitoring, and fidelity checks to ensure PBIS strategies are applied effectively systemwide. While overall suspension rates increased slightly, reductions were achieved for Foster Youth (-1.1%), reflecting the positive impact of targeted Positive Behavioral Interventions and Supports (PBIS) strategies. While these accomplishments reflect meaningful progress towards our goals, the data also highlight several areas where continued attention and targeted support are needed to ensure equitable outcomes for all students. Despite gains for some groups, overall suspension rates increased by 2.3%, with rises among SED students (+2.7%), African American students (+2.6%), and Students with Disabilities (+3%). Suspension rates also rose at JCS (+3.7%) and CCS (+3.45%), indicating inconsistent implementation of PBIS practices across sites.

Action 2.3 - Mental Health Support

This action was effective. The California Healthy Kids Survey (CHKS) data suggests that these efforts contributed to modest gains in perceived safety and connectedness. For example, the percentage of students at JCS/CCS who reported feeling “very safe” increased by 4%, and those who felt “safe” rose by 1%. At specialized high schools, the percentage of students who felt “very safe” increased by 1%, though those who felt “safe” declined slightly (-2.5%). In addition, staff who “strongly agree” that their school is a safe place dropped from 33% to 28%, highlighting a potential disconnect between safety initiatives and staff experiences. Student perceptions of connectedness at specialized high schools declined slightly (-2.5%), and remained flat at JCS/CCS sites, suggesting a need for more robust strategies to foster belonging and engagement. The implementation of a comprehensive mental health support program, including the September 2024 “Capturing Kids’ Hearts” training, equipped staff with tools to foster a relationship-driven school culture. Nearly all staff (98%) participated in mental health-related professional development, reinforcing a system-wide commitment to student well-being.

Actions 2.4 & 2.5 - Attendance and Chronic Absenteeism

These actions were among the most effective under Goal 2. As a contributing action, attendance rates improved across nearly all student groups, with SED students increasing by 9.34% and EL students by 12.16%. Chronic absenteeism dropped by 12.4% overall. These gains

are attributed to proactive strategies such as regular data monitoring, home visits, individualized attendance plans, and the provision of basic needs like clothing and school supplies. These targeted supports directly addressed barriers to attendance and engagement. Our schools made significant strides in improving attendance across multiple student groups. Overall attendance rose by 5.5%, with particularly strong gains among Socioeconomically Disadvantaged (SED) students (+9.34%) and English Learners (EL) (+12.16%). Chronic absenteeism also declined substantially, with reductions of 12.4% overall, 15.5% for SED students, and 17.4% for EL students. Juvenile Court Schools (JCS) saw a 20.1% drop in chronic absenteeism, indicating effective engagement strategies.

Action 2.6 - Transition Services

This action was effective. While the LCAP does not provide quantitative outcomes for this action, the narrative suggests that these services contributed to smoother transitions and improved student engagement.

Recommendations

Strengthen PBIS Implementation Across All Sites

Expand coaching and monitoring to ensure consistent application of PBIS strategies, particularly at JCS and CCS sites where suspension rates increased. Consider peer learning opportunities between sites with successful implementation and those needing support.

Leverage Existing Safety Teams to Deepen Staff Engagement and Well-Being

While safety teams are already established, their role can be expanded to include structured listening sessions with staff, regular climate check-ins, and collaborative problem-solving forums.

Reinvigorate Parent Engagement in Decision-Making

Build on the success of PFECP by creating more structured opportunities for parents to contribute to school planning and governance. Consider launching parent advisory panels or co-design sessions to elevate family voice in decision-making.

Boost Student Connectedness Through Peer Programs

Introduce or expand peer mentorship, student leadership, and advisory programs to foster stronger relationships and a sense of belonging, especially at sites where connectedness has plateaued or declined.

Continue and Expand Mental Health Supports

Given the positive impact of mental health initiatives, consider expanding access to school-based mental health professionals and increasing the frequency of wellness programming for students and staff.

A description of any changes made to the planned goal, metrics, target outcomes, or actions for the coming year that resulted from reflections on prior practice.

Building on our current framework, the planned goals, metrics, and actions will carry forward into the next year. Recognizing the importance of collective understanding, our central objective for the 2024-25 and 2025-26 cycles is to fully inform and actively engage all Los Angeles County Office of Education staff with the LCAP's goals, metrics, and actions. This strategic emphasis on dissemination seeks to cultivate

maximum support for the LCAP. Looking ahead, we are committed to gathering further insights from all stakeholders to shape future enhancements and updates to the LCAP.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Actions

Action #	Title	Description	Total Funds	Contributing
2.1	Community and Family Engagement	<p>The Parent and Family Education and Consultation Program (PFCEP) builds relationships with families through a multi-tiered system of support. The PFCEP team currently includes 11 staff members from each school site and the central office. PFCEP also has several community partners and contracts with paid vendors to support with community engagement. The California School Climate, Health, and Learning Surveys (CalSCHLS) is administered to LACOE students, parents, caregivers and staff to measure school climate, connectedness, and academic interests. The California School Parent Survey (CSPS), the parent component of CalSCHLS, was administered to parents and caregivers December 2023 – February 2024. 481 parent surveys were collected across all LACOE school sites. 31% strongly agree that the school promotes parental involvement.</p> <p>Throughout the course of the school year, parents will be provided with approximately 146 events in the form of in person and virtual programming, through their participation in learning opportunities offered through the Parent and Family Education and Consultation Program (PFCEP). Through the PFCEP, parents will be invited to attend classes on topics such as Special Education, Social Emotional Learning, Empowerment, Motivation, Technology, Emotional Intelligence, Youth Advocacy and Trauma Informed Parenting.</p> <p>LACOE disseminates school announcements, in English, Spanish or other requested languages, to increase parental involvement. Communication is sent through letters, flyers, and invitations mailed to families and postings on social media. PFCEP staff also conduct additional outreach in the form of phone calls, communications via Aeries Parent Square, and reminder text messages.</p>	\$348,173.00	No

Action #	Title	Description	Total Funds	Contributing
		<p>Using digital marketing and other relationship-building strategies, PFECP staff work to increase parent participation at the site level in School Site Council meetings and the English Learner Advisory Committee, most notably at two sites, Barry J. Nidorf and Renaissance County Community Schools. Parents have the opportunity to be active participants in the decision making of the school to improve the academic achievement of all students including low-income students, English learners, and foster youth.</p> <p>Parents participate in various capacity-building opportunities such as the Parent Advisory Committee and District English Learner Advisory Committee that prepare them to be actively involved in the education of their students. PFECP staff encourage parents/caregivers at the beginning of every event to participate in meetings where information is shared or decisions are made. All parents, including parents of students with disabilities, continue to receive weekly communication from PFECP staff, to provide them with timely information and updates on services and programming for them and their students.</p> <p>Parents are invited to attend school-sponsored events such as the Road to Success Academy (RTSA) Exhibitions. The objective of the RTSA Exhibition is for parents, school staff and community partners to observe a student-led and student-focused showcase of classroom learning and projects. Parents and community partners, along with school and district office staff, walk through classrooms to observe, ask students questions and provide feedback. Parent engagement at RTSA Exhibitions have been a challenge at juvenile court schools due to the requirements and approvals from the Los Angeles County Probation Department to allow parents on site.</p>		
2.2	PBIS	A Coordinator II position will be responsible for the administration of professional development on classroom strategies that support the framework for PBIS and training on laws, policies, and best practices related to student discipline.	\$352,124.00	No

Action #	Title	Description	Total Funds	Contributing
		<p>A Senior Program Specialist is responsible for providing PBIS tier-level training to all sites to support a decrease in the number of discipline incidents and increase school safety.</p> <p>These positions also work with the school sites to provide Restorative practice training and strategies that aid in the effort of building positive school culture and climate, fostering good rapport between staff, students, and agency partners.</p> <p>PBIS, Nonviolent Crisis Intervention (NCI), and Dialectical Behavior Therapy (DBT) training will be continuously provided at all JCS and CCS sites to support a decrease in the number of discipline incidents and increase school safety.</p> <p>Interagency collaborative training will be implemented and ongoing use of PBIS points in day-to-day operations will be monitored and expanded.</p> <p>Beginning with the 2024-25 LCAP, staff will begin use of a behavior matrix, developed in 2023-24, collaboratively with Los Angeles County Probation Department staff. The behavioral matrix aligns with PBIS and will assist in the implementation and monitoring of behavioral goals, expectations, and outcomes.</p>		
2.3	Mental Health Support	<p>A school mental health program will be implemented at Renaissance PAU, IPOLY, and LACHSA sites. The mental health program staff will support JCS sites with various needs as necessary (e.g., training, consultation, etc.). School staff will be provided with at least one professional development training in relation to mental health (e.g., trauma-informed approaches, psychological first aid, etc.) Individual, group, and family mental health counseling will be made available to students. Graduate-level social work interns will be utilized to assist in providing services to students and families, such as relationship building and healing. School staff will be provided with mental health consultations regarding concerns related to students. Crisis and threat assessment teams will be employed for students and staff in the event of a crisis, natural disaster, or act of violence/terrorism. In addition, Title IV funds will continue to be used for Wellness Counselors to support students with mental health and wellness. Finally, the California Healthy Kids Survey will be administered annually to assess the current status of students sense of safety at the school site and connectedness. The data from the survey will be analyzed and presented</p>	\$281,394.00	No

Action #	Title	Description	Total Funds	Contributing
		to the central office, as well as site administrators to develop a plan of action. School principals will get disaggregated data to better address the needs of the students at their respective school site.		
2.4	Attendance	LACOE office staff, site administrators and teachers will be provided with attendance data on a regular basis to impact student engagement. Support staff will review, plan, and provide students with resources and guidance in order to improve their overall attendance. Support staff will review attendance plans and monitor attendance on a regular basis to impact engagement.	\$6,785,269.00	Yes
2.5	Chronic Absenteeism	<p>LACOE office staff, site administrators and teachers will be provided with chronic absenteeism data on a regular basis to impact student engagement. Support staff will review, plan, and provide students with resources and guidance to improve their overall attendance. In addition, the school social workers will provide at-promise students and those currently chronically absent with support by doing home visitations. Home visitations will allow the social workers to talk to the students and family members about their obstacles in attending school regularly to find solutions.</p> <p>To further address chronic absenteeism, there will be an ongoing emphasis on supporting students and families with any obstacles that may be preventing them from attending school on a regular basis. Staff working with our at-promise students support with referrals to medical, dental, mental health care services, and food resources, as appropriate and needed. Additionally, schools will continue to set up rooms to support students with basic needs such as clothing, shoes, and school supplies. In addition, the following will be implemented for Socioeconomically Disadvantaged students who achieved the lowest performance level in chronic absenteeism. The following actions will be added focused on socioeconomically disadvantaged students, to address this need. School staff will follow up with students with non-probation related attendance concerns. Students are offered supports on SEL and PBIS expectations. Collaborate with Community Schools staff on supporting students with attendance concerns.</p>	\$6,597,747.00	Yes

Action #	Title	Description	Total Funds	Contributing
		<p>Hold Student Planning Team meetings (SPTs)</p> <p>Phone calls to home. LACHSA will continue sending daily notifications regarding student absences. Families are notified if the student is in danger of Probation. SSTs are conducted to assist students with chronic absenteeism.</p> <p>An attendance plan will be created to monitor student attendance. An end of year attendance review will be Implemented.</p>		
2.6	Transition Services	<p>LACOE school counselors located at each school site will complete an Individualized Learning Plan (ILP) or 4 year plan with all students enrolling in LACOE schools. The plan will incorporate Academic, Transition, and post-secondary goals developed by the student in collaboration with the school counselor. The LACOE Transition and/or Support Counselor will work with each student, their Ed Rights holder and valued stakeholders to develop a Transition plan that identifies the next school of enrollment (High School, Post Secondary, Adult, etc), education contacts and resources that will enable a successful education transition for the student. LACOE counselors will also meet with students and families to provide information on accessing post-secondary college and career pathways, as well as offer information and assistance with financial aid applications and resources. Before or upon exiting LACOE schools, each student will be provided an Exit packet that contains the Transition Plan and all needed education records. LACOE Transition and Support counselors will reach out to students and ed rights holders post-exit to determine if additional support with their transition is needed.</p>	\$6,597,747.00	No

Goals and Actions

Goal

Goal #	Description	Type of Goal
3	All students will be assigned the necessary support, including a fully credentialed teacher, required to close the opportunity gap and ensure they make expected progress on statewide assessments as well as improving overall English proficiency.	Broad Goal

State Priorities addressed by this goal.

Priority 1: Basic (Conditions of Learning)
 Priority 4: Pupil Achievement (Pupil Outcomes)
 Priority 8: Other Pupil Outcomes (Pupil Outcomes)
 Priority 9: Expelled Pupils – COEs Only (Conditions of Learning)
 Priority 10: Foster Youth – COEs Only (Conditions of Learning)

An explanation of why the LEA has developed this goal.

Students in our programs need a strong academic program, including targeted interventions and language support to ensure they leave the program able to return to their school, further their education or enter the workforce and be successful. The actions in this goal ensure all students have access to a comprehensive instructional program and additional supports, as needed, based data, to ensure success in all content areas. This requires core instruction by credentialed teachers, instructional materials and core instruction and additional supports as needed for all student groups. The actions in this goal address those needs and support success for all students.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
3.1	CAASPP - ELA	CCS – 10.53% JCS – 4.28%* (*average) IPOLY –86.4% LACHSA –73.5% All 50.35% SED 28.86% FY 9.52%	CCS – 12.3% JCS – 0% IPOLY – 85.59% LACHSA – 85.6% All - 53.33% SED- 27.57% FY- 0% EL 0 %		Each year CAASPP ELA will increase by at least 2% overall, at each site and for each student group.	CCS +1.77% JCS -4.28% IPOLY -0.81% LACHSA +12.1% All +3% SED -1.29% FY -9.52% EL -2.94%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		EL 2.94% (2022-23, CAASPP)	(2023-24 CAASPP)			
3.2	CAASPP - Math	CCS – 1.53% JCS – 0%* (*average) IPOLY –52.4% LACHSA –30.5% All 25% SED 11.46% FY 0% EL 0% (2022-23, CAASPP)	CCS – 0% JCS – 0%* IPOLY – 38.66% LACHSA – 43.65% All - 25.12% SED - 10.99% FY - 0% EL- 0% (2023-24 CAASPP)		Each year CAASPP math will increase by at least 2% overall, at each site and for each student group.	CCS -1.53% JCS 0% IPOLY -13.74% LACHSA +13.15% All +0.12% SED +0.47% FY 0% EL 0%
3.3	Reclassification Rate	Reclassification rate at LACOE: 9.8% (2022-23) (Local Measure- Primary enrollment)	Reclassification rate: 6% (2023-24) (Local Measure-Primary Enrollment)		Each year reclassification rate will increase at least 2%.	Reclassification rate: -3.8%
3.4	Progress towards English Proficiency	7.6% of LACOE English learners received a score of level 4 on the ELPAC (2022-23, Summative ELPAC) 35.9% of Long-Term English Learners	11.4% of LACOE English learners received a score of level 4 on the ELPAC (2023-24, Summative ELPAC)		Each year there will be a minimum 2% increase in the number of students scoring a level 4 in the English Language Proficiency Assessments for California (ELPAC)	+3.8% increase of LACOE English learners received a score of level 4 on the ELPAC +18.9% increase of Long-Term English Learners making progress

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		making progress on the ELPAC. (22-23 CA Dashboard)	54.8% of Long-Term English Learners making progress on the ELPAC. (23-24 CA Dashboard)			on the Summative ELPAC.
3.5	STAR Math data (JCS and CCS sites)	<p>STAR results demonstrate the average Grade Level Equivalency (GLE) by student group.</p> <p>JCS and CCS Overall: 5.5 Foster Youth: 4.8 Homeless: 5.3 SPED: 4.6 EL: 4.8 African American: 5.0 Hispanic/Latino: 5.7</p> <p>(STAR Data, 2023-24)</p>	<p>STAR results demonstrate the average Grade Level Equivalency (GLE) by student group.</p> <p>JCS & CCS Overall: 6.1 Foster Youth: 5.2 Homeless: 6.9 SPED: 4.9 EL: 4.9 African American: 5.3 Hispanic/Latino: 6.3</p> <p>(STAR Data 2024-25)</p>		Each year, overall and for each student group Grade Level Equivalency outcome will increase by 0.3 points in mathematics.	<p>JCS & CCS Overall: +0.6 Foster Youth: +0.4 Homeless: +1.6 SPED: +0.3 EL: +0.1 African American: +0.3 Hispanic/Latino: +0.6</p>
3.6	STAR Reading data (JCS and CCS sites)	STAR results demonstrate the average Grade Level Equivalency (GLE) by	STAR results demonstrate the average Grade Level		Each year, overall and for each student group Grade Level	<p>JCS & CSS Overall: +1.3 Foster Youth: +1.2 Homeless: +2.6</p>

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		student group. JCS and CCS Overall: 5.5 Foster Youth: 5.4 Homeless: 5.2 SPED: 4.9 EL: 4.4 African American: 5.3 Hispanic/Latino: 5.5 (STAR Data, 2023-24)	Equivalency (GLE) by student group. JCS & CCS Overall: 6.8 Foster Youth: 6.6 Homeless: 7.8 SPED: 5.8 EL: 5.2 African American: 6.3 Hispanic/Latino: 7.0 (STAR Data, 2024-25)		Equivalency outcome will increase by 0.3 points in reading.	SPED: +0.9 EL: +0.8 African American: +1.0 Hispanic/Latino: +1.5
3.7	California Science Test (CAST)	Standard Exceeded 5.1% Standard Met 30.10% Standard Nearly Met 48.47% Standard Not Met 16.3% (CAASPP, 22-23)	Standard Exceeded: 5.61% Standard Met 21.97% Standard Nearly Met 55.16% Standard Not Met 17.26% (CAASPP, 23-24)		Within 3 years, the percentage of students exceeding standard will increase by 5% and the percentage meeting standard will increase by 10%.	Standard Exceeded: +0.51% Standard Met: - 8.13% Standard Nearly Met: +6.69% Standard Not Met: +0.96%
3.8	Credentialed Teachers	100% of LACOE teachers have a full credential (percentage determined as follows: teachers with full credential/total number of teachers).	100% of LACOE teachers have a full credential		Annually, 100% of LACOE teachers will have a full credential	+- 0%; Met

Goal Analysis [2024-25]

An analysis of how this goal was carried out in the previous year.

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

All planned actions under Goal 3 were implemented as intended, with varying success but with no substantive deviations. Goal 3 focuses on implementing actions to ensure that all students—particularly English Learners (EL), Foster Youth, Low-Income students, and Students with Disabilities—receive adequate academic support.

Action 3.1 – Basic Services for English Learners

This action was implemented. The action focuses on implementing both designated and integrated English Language Development (ELD) programs, with support provided for English Learners (ELs).

Action 3.2 – Reclassification

This action was implemented. The action involves monitoring reclassified students over a four-year period to provide additional support as required, with the intent of ensuring a smooth transition and sustained academic achievement.

Action 3.3 – Interventions

This action was fully implemented. The action centers on offering tutoring and academic support tailored for students, especially Long-Term English Learners (LTELs). As a contributing action the data showed positive results for English Learners with a +3.8% increase of English learners receiving a score of level 4 on the ELPAC and a +18.9% increase of Long-Term English Learners making progress on the Summative ELPAC. In addition, all sub groups within JCCS increased in their STAR Reading scores. The overall increase was +1.3 and each subgroup increased as follows: Foster Youth: +1.2 Homeless: +2.6 SPED: +0.9 EL: +0.8 African American: +1.0 Hispanic/Latino: +1.5. Similarly, all sub groups within JCCS increased in their STAR Math scores. The overall increase was +0.6 and each subgroup increased as follows: Foster Youth: +0.4 Homeless: +1.6 SPED: +0.3 EL: +0.1 African American: +0.3 Hispanic/Latino: +0.6.

+18.9% increase of Long-Term English Learners making progress on the Summative ELPAC.

Action 3.4 – Expelled Youth

This action was implemented. The initiative aimed to coordinate with relevant agencies, develop Individualized Learning Plans (ILPs), and ensure timely data sharing for expelled youth to facilitate their academic reintegration.

Action 3.5 – Foster Youth

This action was fully implemented. This action involved utilizing the Educational Passport System in conjunction with coordination efforts with child welfare agencies to support the academic needs of foster youth.

Action 3.6 – Dissemination of Data

This action was fully implemented. Regular data sharing practices and the use of Power BI were established to facilitate analysis and planning, empowering educators to make data-informed decisions regarding instruction.

Action 3.7 – Instruction

This action was fully implemented. The implementation of Road to Success Academy (RTSA) practices, along with professional development for teachers and alignment with educational standards, were central to this action.

Action 3.8 – Teacher Credentialing

This action was fully implemented. Ensuring that 100% of teachers across all sites are fully credentialed was the primary focus of this action.

Action 3.9 – Conditions of Learning

This action was fully implemented. This action involved the monitoring of educational facilities and the sufficiency of textbooks to ensure a conducive learning environment for students.

Action 3.10 – Homeless Students

This action was fully implemented. Training and counseling support specifically designed for homeless students formed the basis of this action, aimed at addressing their unique academic and emotional needs.

Action 3.11 – Assessments

This action was fully implemented. The administration of various assessments—including CAASPP, ELPAC, STAR, and NWEA—was implemented to track student progress and academic performance.

Action 3.12 – Data Chats (Continuous Improvement)

This action was fully implemented. This action focused on using Professional Learning Communities (PLCs) for conducting data reviews and planning through RTSA.

Action 3.13 – Professional Development

This action was fully implemented. Ongoing professional development was emphasized in the areas of educational standards, English Language Development (ELD), technology integration, and strategies for supporting LTELs.

Action 3.14 – Culturally Responsive Pedagogy

This action was fully implemented. The aim of this action was to develop training and curricula that support equity in education while seeking to reduce suspension rates among targeted student groups.

Action 3.15 – Students With Disabilities

This action was fully implemented. This action focuses on providing academic, behavioral, and transition planning support for students with special needs.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

There were no material differences between budgeted expenditures and estimated actual expenditures.

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

As part of our commitment to improving educational equity and enhancing academic outcomes for all students, especially those from marginalized communities, Goal 3 outlines a series of targeted actions aimed at providing essential support to diverse student populations, including English Learners, Foster Youth, Students with Disabilities, and those experiencing homelessness. We examined the effectiveness of each action implemented under Goal 3, evaluating the outcomes based on Year 1 data. The actions implemented to date have revealed a mixed effectiveness.

Action 3.1 – Basic Services for English Learners

This action had mixed effectiveness. This action focused on implementing both designated and integrated English Language Development (ELD) programs, with support provided for English Learners (ELs) through, para-educators, and individualized instruction strategies. Despite the establishment of comprehensive support structures aimed at improving the educational experience for ELs, there was a significant decline in reclassification rates by 3.8%. Additionally, CAASPP ELA scores for English Learners dropped notably by 2.9%. However, ELs increased slightly in STAR Math and Reading scores. The data reveals that the initiatives implemented had a mixed impact on fostering academic advancement and proficiency.

Action 3.2 – Reclassification

This action has been ineffective to date in making progress towards the goal. The action involved monitoring reclassified students over a four-year period to provide additional support as required, with the intent of ensuring a smooth transition and sustained academic achievement. Reclassification rates decreased from 9.8% to 6%. While this figure is below the targeted annual growth rate of 2%, it indicates a chance to refine our support strategies to better assist English Learners in achieving successful reclassification.

Action 3.3 – Interventions

This action had mixed effectiveness. The action centered on offering tutoring and academic support tailored for students, especially Long-Term English Learners (LTELs), utilizing data from STAR assessments to inform intervention strategies. 18.9% of LTEL students made progress on the ELPAC. Although targeted tutoring and academic support were available for LTELs, this group decreased in CAASP scores by 2.94%. Currently LTELs show room for growth in reading assessments. The data indicates an opportunity to enhance our interventions, making them more focused and intensive to drive meaningful improvements in their academic performance.

Action 3.4 – Expelled Youth

More data is needed to determine the effectiveness of this action. The initiative aimed to coordinate with relevant agencies, develop Individualized Learning Plans (ILPs), and ensure timely data sharing for expelled youth to facilitate their academic reintegration. This action presents an opportunity to identify and measure academic progress more effectively, as there is currently no outcome data available to illustrate its impact. The need for evidence of success encourages us to reevaluate and enhance the strategies and supports provided for expelled students.

Action 3.5 – Foster Youth

More data is needed to determine the effectiveness of this action. The action involved utilizing the Educational Passport System in conjunction with coordination efforts with child welfare agencies to support the academic needs of foster youth. Outcomes for Foster Youth indicate a significant opportunity for growth, as CAASPP scores in both English Language Arts and Math currently stand at 0%. This underscores the potential for us to refine and strengthen the targeted measures aimed at supporting this vulnerable group, with the goal of fostering academic gains in the future.

Action 3.6 – Dissemination of Data

The action was effective. Regular data sharing practices and the use of Power BI were established to facilitate analysis and planning, empowering educators to make data-informed decisions regarding instruction. The dissemination of data through effective systems like Power BI proved to be a success. This approach enabled data-driven decision-making and supported instructional planning, although it did not always result in improved academic outcomes for students.

Action 3.7 – Instruction

The implementation of Road to Success Academy (RTSA) practices, along with professional development for teachers and alignment with educational standards, were central to this action and effective. The action supported instructional consistency and alignment with educational standards, contributing positively to gains observed in STAR assessments. This outcome suggests that aligned instructional strategies help boost overall student performance.

Action 3.8 – Teacher Credentialing & Action 3.9 – Conditions of Learning

These actions were effective.

Action 3.10 – Homeless Students

More data is needed to determine the effectiveness of this action. Training and counseling support specifically designed for homeless students formed the basis of this action, aimed at addressing their unique academic and emotional needs. While there were some recorded gains in STAR reading and math scores for homeless students, the level of support provided may not have been sufficiently targeted. Further refinement of resources and intervention strategies could enhance these academic outcomes.

Action 3.11 – Assessments and Action 3.12 – Data Chats (Continuous Improvement) were effective.

The administration of various assessments—including CAASPP, ELPAC, STAR, and NWEA—was implemented to track student progress and academic performance. The assessments provided critical data for monitoring student progress and informing instructional practices. The comprehensive assessment strategy enables educators to make adjustments to better meet students' learning needs. The engagement in data chats strengthened instructional planning, allowing for a more responsive approach to addressing student needs. This collaborative effort fosters a culture of continuous improvement within the educational community.

Action 3.13 – Professional Development

This action had mixed effectiveness. Ongoing professional development was emphasized in the areas of educational standards, English Language Development (ELD), technology integration, and strategies for supporting LTELs. While professional development initiatives did help improve teacher capacity, the overall impact on student outcomes was inconsistent, particularly for English Learners and Long-Term English Learners. This suggests a need for a more tailored approach to professional development.

Action 3.14 – Culturally Responsive Pedagogy

More data is needed to determine the effectiveness of this action. The aim of this action was to develop training and curricula that support equity in education while seeking to reduce suspension rates among targeted student groups. Despite efforts to promote inclusive practices through culturally responsive pedagogy, suspension data for targeted groups indicate that challenges remain. Ongoing efforts must be made to further develop equity-focused practices in the educational environment.

Action 3.15 – Students With Disabilities

More data is needed to determine the effectiveness of this action. This action focuses on providing academic, behavioral, and transition planning support for students with special needs. While there have been some improvements in services tailored for students with disabilities, overall performance metrics indicate that these students continue to struggle in areas of reading and graduation rates. Further targeted interventions are necessary to enhance their academic success.

A description of any changes made to the planned goal, metrics, target outcomes, or actions for the coming year that resulted from reflections on prior practice.

Building on our current framework, the planned goals, metrics, and actions will carry forward into the next year. Adjustments to Action 3.3 and 3.11 will be made to reflect LREB. Recognizing the importance of collective understanding, our central objective for the 2024-25 and 2025-26 cycles is to fully inform and actively engage all Los Angeles County Office of Education staff with the LCAP's goals, metrics, and actions. This strategic emphasis on dissemination seeks to cultivate maximum support for the LCAP. Looking ahead, we are committed to gathering further insights from all stakeholders to shape future enhancements and updates to the LCAP.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Actions

Action #	Title	Description	Total Funds	Contributing
3.1	Basic Services for English Learners	LACOE will continue to offer English Learners a variety of courses that include designated and integrated English Language Development (ELD). The implementation of designated English Language Development (ELD) at the CCS is a high need. The English Learner Master Plan will be implemented at all LACOE school sites to provide oversight and monitoring of English Learners, as well as reclassified students, for four years. English Learners will continue to be supported through classroom instruction, interventions, and enrichment activities, so they can achieve annual progress in learning English and reach reclassification.	\$13,499,669.00	No

Action #	Title	Description	Total Funds	Contributing
		<p>Newcomer English Learners will be assessed in mathematics and reading using the Star Renaissance Assessment to measure their level of proficiency in their primary language. English Learners Teachers on Special Assignment (TOSA) will provide intensive support in speaking, reading, and writing to students scoring in the “Beginning to Develop” level of the ELPAC.</p> <p>English learners will receive additional language support from the teachers and paraeducators when student data demonstrates a need for additional support. Individualized instruction will be provided to English Learners during class time to assist them in building their oral language, reading, and writing skills. This support will help the students improve at least one ELPAC level per school year.</p> <p>The following actions will be implemented for Long Term English Learners: Interviews, focus groups, and classroom observations will be conducted to analyze strengths and needs in current practice for LTELs. Additional instructional opportunities and tutoring support will focus on strategies for building academic language and improving writing skills.</p>		
3.2	Reclassification	Reclassified students will also be monitored for four years after reclassification and if needed, will be provided with extra support to ensure they succeed academically.	\$897,939.00	No
3.3	Interventions	<p>Extended learning opportunities will be provided to students to support student achievement through tutoring opportunities for students who need academic support. Classroom teacher and counselors will identify students in need of additional support, identify areas of need, facilitate implementation of tutorial services and monitor student progress. Provide academic support, including coordination of instruction, interventions, enrichment opportunities, and/or tutoring to expelled youth and monitor their growth.</p> <p>Based on disaggregated internal STAR formative assessment data, Long Term English Learners achieved an average grade level equivalent of 4.1, the lowest of all student groups. To address this need, additional support in academic language and writing instruction will be provided in class and</p>	\$3,972,311.00	Yes

Action #	Title	Description	Total Funds	Contributing
		tutoring sessions. This action is supported in part by Learning Recovery Emergency Block Grant (LREBG) funds. Funds are used to provide tutoring and extended learning opportunities.		
3.4	Expelled Youth	<p>LACOE staff will collaborate and align services with local agencies and community-based organizations for Expelled Youth in order to coordinate instruction and their Individual Learning Plans. Training and professional development will be continuously provided for administrators, counselors, and teachers on developing and monitoring student Individual Learning Plans.</p> <p>Procedures in place at the central office will ensure requests from the juvenile court on student information will be provided in a timely manner. Coordination of necessary educational services will also be made to provide services to students. The Student Registrar office will develop and implement a mechanism for the efficient expeditious transfer of health and education record and the health and education passport. The office will monitor the speed in which records are transferred and will revise the plan based on data collected.</p>	\$3,023,293.00	No
3.5	Foster Youth	<p>LACOE will identify foster youth using the LACOE developed Educational Passport System (EPS) and continue to send educational related data to shared database, A Educational Passport and Aftercare. Foster youth will be referred to partner agencies who support and monitor students' progress along with coordinate with service agencies.</p> <p>LACOE will work with the county child welfare agency to minimize changes in students' school placement. In addition, education-related information will be provided to the county child welfare agency to assist in the delivery of searches to foster children, including educational status and progress information that is required to be included in court reports.</p>	\$4,307,532.00	No
3.6	Dissemination of Data	LACOE will disseminate data by student group on a regular basis to LACOE office staff and site administrators on the ELPAC, CAASPP, Star	\$320,098.00	No

Action #	Title	Description	Total Funds	Contributing
		Renaissance assessment, the California Dashboard, DataQuest, and other databases to improve the academic achievement of all students. Data from student surveys will be disseminated to inform LACOE of student and stakeholder input, needs, challenges, and areas of growth. There will also be a continuation of the use of Microsoft's Power BI to support data chats and review student achievement.		
3.7	Instruction	RTSA will continue to be implemented at all JCS and CCS schools and professional development will be provided to teachers in order to increase student achievement. Administrative observations and walkthroughs will be used to provide instructional feedback to teachers in order to improve instruction. Curriculum and instruction will be monitored and reviewed to connect the Common Core State Standards and the California English Language Development standards.	\$432,189.00	No
3.8	Teacher Credentialing	LACOE will assign fully credentialed teachers to support all students and ensure the unique needs of low-income, English learners, expelled youth and foster youth students are met.	\$1,703,697.00	No
3.9	Conditions of Learning	Data will be reported on conditions for learning (textbooks and facilities) on a regular basis. School facilities will be inspected to take appropriate measures in ensuring that all facilities are in good repair. Textbooks will be inventoried, ordered, and distributed so that all students have access to a standards-aligned textbooks and curriculum. Textbook sufficiency reports will continue on a yearly basis.	\$180,895.00	No
3.10	Homeless Students	The LACOE staff will conduct training and professional development on laws, policies, and best practices for homeless students. They will also participate in all LACOE-FYS/Homeless Education Liaison meetings. The homeless liaison and/or counselors will monitor progress for homeless students toward meeting graduation requirements in a four year period. Counselors will provide counseling for homeless student to assist them in college and career planning.	\$388,605.00	No

Action #	Title	Description	Total Funds	Contributing
3.11	Assessments	<p>LACOE will continue to administer state required assessments (CAASPP, ELPAC, IABs, etc.) and the STAR Renaissance assessment at the JCS and CCS. Student progress will be measured quarterly using the STAR reading and mathematics assessment to determine the effectiveness of courses implemented. Student work will also be used to determine student mastery of course content and offer additional support, if needed, for academic improvement. STAR data will be monitored and analyzed for all student groups.</p> <p>The NWEA assessment will be administered at the specialized high schools periodically. Teachers will receive ongoing training on their respective local assessment to monitor student growth and provide the appropriate interventions for students in need.</p> <p>Increasing testing participation and culture will be a focus in the administration of formative and summative assessments. This action is supported in part by Learning Recovery Emergency Block Grant (LREBG) funds. Funds are used to provide funding for a data steward that can identify at-risk students to support with coordination of interventions.</p>	\$320,098.00	No
3.12	Data Chats (Continuous Improvement)	<p>Data-driven discussions will continue to occur on a regular basis at the district and site level. During Professional Learning Communities (PLC), Site administrators and teachers will review test data from state and local assessments to create RTSA unit plans to address the needs as well as direct support and programs. District and site level data reviews will occur multiple times of the year to inform the development of school plans and goal monitoring. The system of data management will be assessed for further development and alignment with complementary LCAP actions.</p>	\$7,421,554.00	No
3.13	Professional Development	<p>Teachers, paraeducators, administrators, and district office staff will be provided with ongoing professional development in the RTSA unit plan, Common Core State Standards in English Language Arts and mathematics. For IPOLY and LACHSA this professional development will be provide via the intended curriculum for those school programs. They will</p>	\$225,869.00	No

Action #	Title	Description	Total Funds	Contributing
		<p>also receive ongoing professional development in History-Social Science, the Next Generation Science Standards, the English Learners Master Plan and other subject areas to improve student assessment results.</p> <p>Ongoing training will be provided on ELPAC and English Language Development strategies to support English learners in reading, listening, speaking, and writing. and monitoring of English Learner progress, including strategies for providing more intensive, targeted support for Long-term English Learners.</p> <p>Professional development will be provided to counselors and other support staff to ensure appropriate placement and monitoring of progress for LTELs.</p> <p>Teachers of LTELs will receive professional development in research based strategies for LTELs, including instruction in academic language and writing</p> <p>Administrators will be provided professional development about the diversity of English learners including LTELs.</p> <p>Teachers and site administrators will receive ongoing professional development in technology to embed technology tools in the curriculum and improve pedagogy. Teachers will provide students with technology lessons within the RTSA lessons to teach students current technology skills that will help them succeed academically and in a career.</p> <p>Content Academies, were recently implemented and these continue as part of ongoing Professional Development efforts in conjunction with the RTSA Saturday Summits.</p> <p>Professional development activities will be followed up with ongoing coaching support to ensure effective implementation of strategies from trainings.</p>		
3.14	Culturally Responsive Pedagogy	<p>Culturally Responsive pedagogy will be used to address the needs of all students and ensure equity and access with a focus on African American students in the areas of English Language Arts and mathematics.</p> <p>Culturally relevant books and curriculum to be implemented and continue to develop an Ethnic Studies curriculum and arts integration.</p> <p>To support the needs of student groups identified as lowest performing for suspension rates and reduce suspensions among these students (Foster</p>	\$180,895.00	No

Action #	Title	Description	Total Funds	Contributing
		Youth, Socioeconomically Disadvantaged, Students with Disabilities, African American and students identifying as two or more races), professional development and follow-up coaching will be provided for teachers, administrators and support staff on strategies for creating positive and supportive classroom environments that are sensitive to individual and cultural needs of all students and build support systems to maintain student engagement and reduce behaviors leading to suspension.		
3.15	Students With Disabilities	<p>Students with disabilities achieved the lowest performance level in suspension rates, graduation rates and college and career readiness, in addition, local data identified a needs for reading intervention for special education students. The following actions are designed to address these need;</p> <p>Suspensions LACOE will reduce the number of suspensions of students with disabilities at the camps and halls schools. This is an area of focus for LACOE's Division of Student Programs' Continuous Improvement Monitoring Plan. To increase teacher understanding of students with disabilities general education teachers will be given access to the LACOE Special Education Information System (SPED-X) and substitute teachers will be provided access students' Behavioral Intervention Plan (BIP). Restorative practice requirements for students with behavioral difficulties will be increased (i.e. re-entry conferences rather than 2-day suspension). Procedures, including monitoring, will be implemented to ensure Behavioral Intervention Plans are implemented and data is collected.</p> <p>Graduation Rate Counselors will be invited to IEP meetings, or if they are unable to attend , a shared document will be provided including missing transcripts and AB216 status. IEP meetings will be held at all school sites when a student earns a D at a reporting period.</p>	\$126,493.00	No

Action #	Title	Description	Total Funds	Contributing
		<p>Parents and students will be provided information on the impact of not earning a diploma (job eligibility, pay disparity, etc.)</p> <p>To improve transitions services for students with disabilities, transition information will be included in students' IEPs.</p> <p>IEP progress reports will be sent home,</p> <p>If students are consistently not meeting benchmarks, an IEP meeting will be scheduled..</p> <p>College and Career Readiness</p> <p>To improve transition services, training will be provided for teachers and services to support college and career readiness will be added to students' IEP.</p> <p>A career exploration class will be added and available to students with disabilities who are in need of support and guidance with career exploration</p> <p>initial and triennial assessments will be enhanced to better identify transition needs.</p> <p>Reading (need based on local data)</p> <p>Students with disabilities will be provided academic support/interventions to increase their academic achievement in English Language Arts and mathematics.</p> <p>Parent engagement will be used to collaborate with parents to provide students with the appropriate IEP goals and interventions to increase test participation as well as scores.</p> <p>Training will be provided to teachers in understanding dyslexia.</p> <p>Improved access to intensive reading intervention services will be provided for special education students.</p>		

Goals and Actions

Goal

Goal #	Description	Type of Goal
4	<p>Students with Disabilities at Afflerbaugh-Paige, Kirby and Nidorf sites and African American students at Dorothy Kirby will achieve a decrease in suspension rates of at least 2% annually to a rate of 0% within 3 years based on the CA Dashboard.</p> <p>Hispanic students at Afflerbaugh-Paige, Nidorf, and Renaissance and Socioeconomically disadvantaged students at Nidorf and Renaissance will increase graduation rates by at least 2% annually to a rate of 98% within 3 years as based on the CA Dashboard.</p> <p>Socioeconomically disadvantaged students at Kirby, Nidorf and Renaissance will demonstrate increased college and career readiness as measured by an 80% college course completion rate within 3 years.</p> <p>English learners at Renaissance will demonstrate improved performance on the English Language Progress indicator advancing at least one level on the English learner Progress Indicator on the 2025 Dashboard.</p> <p>Central Juvenile Hall received equity multiplier funds; however, the school was closed and will remain closed in 2024-25. The equity multiplier funds that were received for that school are being held in anticipation of the amendments being proposed to Education Code Section 42238.02(b)</p>	Equity Multiplier Focus Goal

State Priorities addressed by this goal.

Priority 4: Pupil Achievement (Pupil Outcomes) Priority 5: Pupil Engagement (Engagement) Priority 6: School Climate (Engagement)
--

An explanation of why the LEA has developed this goal.

<p>Goal 4 was originally developed using 2023 Dashboard results. This goal will remain based on the review of 2024 Dashboard results which show:</p> <p>Students with Disabilities at Afflerbaugh-Paige achieved a low (orange) indicator for suspensions. Students with disabilities at Dorothy Kirby Camp and Nidorf Juvenile Hall achieved the lowest (red) performance level on the state indicator for suspension rates on the 2023 Dashboard. African American Students at Dorothy Kirby camp and Nidorf also achieved the lowest (red) level in suspension rate.</p> <p>Hispanic students at Afflerbaugh-Paige, Nidorf and Socioeconomically Disadvantaged students at Nidorf achieved the lowest performance level (red) in Graduation Rate.</p>
--

Socioeconomically Disadvantaged students at Renaissance achieved the lowest level on the College and Career Readiness indicator.

Hispanic students and Socially Disadvantaged students at Renaissance achieved the lowest achievement level (red) on the Graduation Rate.

Students with Disabilities achieved the lowest (red) and Socioeconomically Disadvantaged students at Rockey-Glenn achieved a low (orange) level in suspension rates.

Dashboard data is not available for RTS Kilpatrick.

Based on this data and engagement with educational partners, it has been determined that it is important to focus this goal on reducing suspension rates, increasing graduation rates and college and career readiness. In addition, additional supports will be provided for English learners at Renaissance to improved English language development for those students.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
4.1	Suspension Rate	<p>Students with Disabilities at:</p> <ul style="list-style-type: none"> -Afflerbaugh-Paige 47.9% -Kirby 29.5% -Nidorf 33.9% <p>African American Students at:</p> <ul style="list-style-type: none"> -Kirby 34.1% <p>Foster Youth</p> <ul style="list-style-type: none"> -Kirby 36.7% -Nidorf 24% <p>Socioeconomically Disadvantaged</p> <ul style="list-style-type: none"> -Kirby 29.5% -Nidorf 21.6% -Renaissance 6.1% 	<p>Students with Disabilities at:</p> <ul style="list-style-type: none"> • Afflerbaugh Paige; 46.5% • Kirby 39% • Nidorf 34% • LP 22.3% (*new) <p>African American Students at</p> <ul style="list-style-type: none"> • Kirby 43.6% • LP 18.6% (*new) <p>Foster Youth</p> <ul style="list-style-type: none"> • Kirby 39.4% 		<p>Suspension rates for each school and student group will decrease by at least 5% each year or a maximum of 19% within 3 years.</p>	<p>Students with Disabilities at:</p> <ul style="list-style-type: none"> • Afflerbaugh Paige - 1.4% • Kirby +9.5% • Nidorf - 0.1% <p>African American Students at</p> <ul style="list-style-type: none"> • Kirby +9.5% <p>Foster Youth</p> <ul style="list-style-type: none"> • Kirby +2.7% • Nidorf N/D

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		<p>Hispanic -Kirby 20%</p> <p>(Dashboard 2022-23)</p>	<ul style="list-style-type: none"> Nidorf N/D <p>Socioeconomically Disadvantaged</p> <ul style="list-style-type: none"> Kirby 34.7% Nidorf 25.8% Renaissance 3.8% <p>Hispanic</p> <ul style="list-style-type: none"> Kirby 33% <p>(Dashboard 2023-24)</p>			<p>Socioeconomically Disadvantaged</p> <ul style="list-style-type: none"> Kirby +5.2% Nidorf +4.2% Renaissance -2.3% <p>Hispanic</p> <ul style="list-style-type: none"> Kirby +13%
4.2	Graduation Rate	<p>Hispanic Students at: -Afflerbaugh-Paige 57.7% -Renaissance 35.6%</p> <p>Socioeconomically Disadvantaged Students at: -Renaissance 36.2%</p> <p>(DataQuest 2022-23)</p>	<p>Hispanic Students at:</p> <ul style="list-style-type: none"> Afflerbaugh Paige 61.8% Renaissance 55% LP 27.5% (*new) <p>Socioeconomically Disadvantaged Students at:</p> <ul style="list-style-type: none"> Renaissance 58% <p>African American Students at:</p> <ul style="list-style-type: none"> LP 26.1% (*new) 		Graduation rates for each will increase annually by 2% points. (DataQuest 2022-23)	<p>Hispanic Students at:</p> <ul style="list-style-type: none"> Afflerbaugh Paige +4.1% Renaissance +19.4% <p>Socioeconomically Disadvantaged Students at:</p> <ul style="list-style-type: none"> Renaissance +21.8%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
			(DataQuest 2023-24)			
4.3	College & Career Readiness College Credit Course	Socioeconomically Disadvantaged Students <ul style="list-style-type: none"> • Kirby 0% • Nidorf 100% (1 of 1) • Renaissance 0% (College Credit Course, CA Dashboard 2023)	Socioeconomically Disadvantaged Students <ul style="list-style-type: none"> • Kirby 100% (16 of 16) • Nidorf 35.7% (5 of 14) • Renaissance 67% (4 of 6%) (College Credit Course, Local Data 2024-25)		Within 3 years College Course Credit rates for socially disadvantaged students at Kirby, Nidorf and Renaissance will be at least 80% . (College Credit Course, Local Data)	Socioeconomically Disadvantaged Students <ul style="list-style-type: none"> • Kirby +100% • Nidorf - 64.3% • Renaissance 0 %
4.4	English Learner Progress Indicator	English Learners Progress Indicator at: -Renaissance 13.3% (CA Dashboard 2023)	English Learners Progress Indicator at: <ul style="list-style-type: none"> • Renaissance 45.5% (CA Dashboard 2024)		English Learners at: -Renaissance will achieve an annual improvement of 2% annually on the English Language Progress Indicator. (CA Dashboard 2023)	English Learners Progress Indicator at: <ul style="list-style-type: none"> • Renaissance +32.2%

Goal Analysis [2024-25]

An analysis of how this goal was carried out in the previous year.

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

Action 4.1 Supplemental Professional Development

The supplemental professional development initiative was partially implemented, with training sessions conducted for instructional and administrative staff at Afflerbaugh-Paige, Kirby, and Nidorf. However, further follow-up coaching is necessary to ensure the concepts are effectively integrated into practice. This ongoing support will focus on creating nurturing classroom environments and implementing alternative disciplinary strategies to suspension.

Action 4.2 Supplemental Graduation Support

This action was partially implemented. Student progress toward graduation requirements for Socioeconomically Disadvantaged students at Afflerbaugh-Paige and Renaissance was monitored. However, individualized counseling and support still needs to be provided to students, ensuring they receive the guidance and resources necessary to help them meet their academic goals and successfully complete their graduation requirements.

Action 4.3 Supplemental College & Career Readiness Services

This action was fully implemented at Kirby, Nidorf, Afflerbaugh-Paige, and Kilpatrick. Transcripts for Socioeconomically Disadvantaged students are reviewed upon entry. Staff (counselors/teachers) identify students not making adequate progress and assist them with enrolling in appropriate courses, receiving necessary tutorial support, and participating in dual enrollment and/or career training opportunities.

Action 4.4 EL Support

The EL support action was fully implemented at Renaissance PAU.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

There were no material differences between budgeted expenditures and estimated actual expenditures.

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

The actions implemented to date have revealed most are effective in advancing the set goals for supporting the specific student populations at the various schools involved.

Action 4.1 Supplemental Professional Development was effective and has shown promising results at Afflerbaugh-Paige, where suspension rates decreased slightly from 47.9% to 46.5%. This suggests that the targeted professional development and coaching strategies were successful in creating more supportive classroom environments and reducing behavioral issues. In contrast, Kirby's increase in suspension

rates among multiple groups signals a potential gap in the implementation of these strategies, indicating that more attention is needed to ensure that the approaches are effectively executed across all contexts.

Action 4.2 Supplemental Graduation Support was effective and highlights a positive trend in graduation rates, particularly for Hispanic students at Afflerbaugh-Paige (from 57.7% to 61.8%) and Socioeconomically Disadvantaged students Renaissance (from 36.2% to 58%). Regular monitoring and individual counseling appear to play a crucial role in keeping students on track to graduate within four years, which is a clear success of this initiative.

However, Action 4.3 Supplemental College Career Readiness was somewhat effective. Services faced challenges, as no progress was reported for Kirby and Renaissance, while Nidorf experienced regression in college and career readiness metrics. This lack of improvement suggests that the engagement and effectiveness of services need to be reassessed, as it appears the current strategies are not sufficiently addressing the needs of students in this area.

Action 4.4 EL Support was effective and demonstrated significant effectiveness at Renaissance, where the performance of English learners surged from 13.3% to 45.5%. This indicates that the targeted professional development, resources, and coaching were successful in enhancing the support available for these students, leading to meaningful progress.

Overall, while certain initiatives have yielded positive outcomes, such as reductions in suspension rates and improvements in graduation and English learner performance, challenges remain—particularly related to behavioral interventions at Kirby and the need for more effective college readiness strategies. Continuous evaluation and adaptation of these actions are essential to ensure that all students receive the support needed to thrive.

A description of any changes made to the planned goal, metrics, target outcomes, or actions for the coming year that resulted from reflections on prior practice.

Building on our current framework, the planned goals, metrics, and actions will carry forward into the next year. Recognizing the importance of collective understanding, our central objective for the 2024-25 and 2025-26 cycles is to fully inform and actively engage all Los Angeles County Office of Education staff with the LCAP's goals, metrics, and actions. This strategic emphasis on dissemination seeks to cultivate maximum support for the LCAP. Looking ahead, we are committed to gathering further insights from all stakeholders to shape future enhancements and updates to the LCAP.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Actions

Action #	Title	Description	Total Funds	Contributing
4.1	Supplemental Professional Development	Supplemental, evidence-based professional development and follow-up coaching will be provided to instructional and administrative staff at Afflerbaugh-Paige, Kirby, Rockey, Nidorf and Los Padrinos focused on creating supportive classroom environments and providing alternatives to suspension. Professional development will be focused on the unique needs of Students with Disabilities.Foster Youth, Socioeconomically Disadvantaged and African American students.	\$697,114.00	No
4.2	Supplemental Graduation Support	Student progress toward meeting graduation requirements for Socioeconomically Disadvantaged students, at Afflerbaugh-Paige, Renaissance and Los Padrinos will be monitored on a monthly basis through the student information system. Counselors, teachers and support staff will provide individual counseling to students not on track to meet requirements to graduate in a 4 year period.	\$704,444.00	No
4.3	Supplemental College & Career Readiness Services	At Kirby, Nidorf, Afflerbaugh-Paige, and Los Padrinos transcripts for Socioeconomically Disadvantaged students will be reviewed upon entry for progress in completing A-G requirements, dual enrollment, college course credit attainment, and progress in CTE Pathways. Staff (counselors/teachers) will identify students not making adequate progress (dual enrollment courses) and assist them with enrolling in appropriate courses, receiving necessary tutorial support, and participating in dual enrollment and/or career training opportunities.	\$747,649.00	No
4.4	EL Support	In addition to the services for English learners and LTELs described in Action 3.1, and the professional development described in Action 3.13 focused on the needs of those students. Additional professional development and follow-up coaching will be provided to teachers at Renaissance to better identify and support the needs of English learners and LTELs. Additional materials and resources will be provided to support instruction in language development, academic language and writing for English learners. Central office staff will meet with school staff to analyze the need for additional services and supports for English learners at this site.	\$126,493.00	No

Action #	Title	Description	Total Funds	Contributing

DRAFT

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students [2025-26]

Total Projected LCFF Supplemental and/or Concentration Grants	Projected Additional 15 percent LCFF Concentration Grant
\$4,534,055	\$223,835

Required Percentage to Increase or Improve Services for the LCAP Year

Projected Percentage to Increase or Improve Services for the Coming School Year	LCFF Carryover — Percentage	LCFF Carryover — Dollar	Total Percentage to Increase or Improve Services for the Coming School Year
3.797%	0.000%	\$0.00	3.797%

The Budgeted Expenditures for Actions identified as Contributing may be found in the Contributing Actions Table.

Required Descriptions

LEA-wide and Schoolwide Actions

For each action being provided to an entire LEA or school, provide an explanation of (1) the unique identified need(s) of the unduplicated student group(s) for whom the action is principally directed, (2) how the action is designed to address the identified need(s) and why it is being provided on an LEA or schoolwide basis, and (3) the metric(s) used to measure the effectiveness of the action in improving outcomes for the unduplicated student group(s).

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
2.4	Action: Attendance Need: Foster youth, English learners and low-income students in our schools have lower attendance rates and demonstrate less engagement with school than other student groups. This is a result of multiple factors significantly impacting these student groups. For foster youth, frequent, often unplanned moves leading to	To address the unique needs of foster youth, English learners and low-income students to increase attendance rates, counselors and other support staff will work with these students, their families and school staff to provide support, training and strategies to meet the unique needs of each of these student groups with the goal of increasing engagement with school leading to improved attendance rates. Counselors will make calls and meet individually with students to ensure they are regularly attending school. Counselors	Disaggregated attendance rates for foster youth, English learners and low-income students will be used to monitor effectiveness of this action.

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<p>frequent school changes often lead to negative school experiences and an inconsistent educational program which does not support regular school attendance. Including, the traumatic experiences associated with the disruption of their home life tend to take precedence over engagement with school. Our low income students need support in establishing regular school attendance habits since they have often missed school to assist with child care for siblings, work to support the family or other family needs. In addition, some of our low-income students have a family history of inconsistent school attendance and need support in learning to prioritize regular school attendance. Limited English language proficiency is often an impediment for many of our English learners. Families need support learning how to enroll in school and maintain communication with the school since these can be barriers to maintaining regular school attendance for families with limited English language proficiency.</p> <p>Scope: Schoolwide</p>	<p>will also provide research-based professional development for teachers and other school staff on engagement strategies targeted to the needs of these student populations Teachers, para-educators and support staff will also receive tools specifically designed to address the needs of the three identified student groups.</p> <p>School staff will identify foster youth, English learners and low income students who are at risk for poor attendance.</p>	
2.5	<p>Action: Chronic Absenteeism</p> <p>Need: The factors leading to low attendance rates for foster youth, English learners and low-income students such as the impact of trauma, negative school experiences, lack of engagement with school, family history of</p>	<p>To address the needs of foster youth, English learners, low-income students who are experiencing chronic absenteeism, counselors and social workers will follow up with these students to conduct home visits to understand and address issues impacting regular school attendance. Referrals will be made, as needed, for medical, dental, mental health services, food assistance, clothing and shoes, and school supplies.</p>	<p>Disaggregated chronic absenteeism rates for foster youth, English learners and low-income students will be used to monitor effectiveness of this action.</p>

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<p>inconsistent school attendance and barriers to home-school communication have led to a history of chronic absenteeism for these groups at schools. Unaddressed health issues, basic needs such as food and clothing can be barriers for low-income students as can lack of basic school supplies.</p> <p>Scope: Schoolwide</p>		
3.3	<p>Action: Interventions</p> <p>Need: Foster youth, low-income students and English learners in our schools have unique needs that often inhibit their progress in the same interventions that may be effective for other students. The challenges faced by each of these groups is exacerbated by their involvement with the juvenile justice system. Foster youth served by our schools have experienced multiple moves that have disrupted their schooling leading to an inconsistent educational experience and gaps in learning. This, coupled with the trauma resulting from their experiences can lead to gaps in their education with resulting low levels of academic achievement. Low income students often lack resources in the home such as reading materials, a quiet study area, to support academic achievement. They also may not have had the opportunity for enrichment activities outside school that support academic success,. The limited</p>	<p>To identify the unique needs of students in each of these groups, data will be reviewed for individual students in each of these groups to determine what factors may be inhibiting their progress in intervention programs and what additional, intensive supports are needed to enhance their progress and increase their achievement in reading and mathematics. Additional supports may include additional tutoring services, additional access to technology or translation of program materials or resources into their primary language.</p>	<p>Disaggregated CAASPP ELA and Math results for foster youth, English learners and low-income students and internal school assessments in ELA and math will be used to monitor effectiveness of this action.</p>

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<p>English language proficiency experienced by English learners inhibits their progress in all academic areas. Long Term English learners in our programs are achieving below other groups in reading ability.</p> <p>Scope: Schoolwide</p>		

Limited Actions

For each action being solely provided to one or more unduplicated student group(s), provide an explanation of (1) the unique identified need(s) of the unduplicated student group(s) being served, (2) how the action is designed to address the identified need(s), and (3) how the effectiveness of the action in improving outcomes for the unduplicated student group(s) will be measured.

Goal and Action #	Identified Need(s)	How the Action(s) are Designed to Address Need(s)	Metric(s) to Monitor Effectiveness

For any limited action contributing to meeting the increased or improved services requirement that is associated with a Planned Percentage of Improved Services in the Contributing Summary Table rather than an expenditure of LCFF funds, describe the methodology that was used to determine the contribution of the action towards the proportional percentage, as applicable.

Additional Concentration Grant Funding

A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.

Not Applicable. LACOE does not receive Concentration Grant funds funder EC 42238.02

Staff-to-student ratios by type of school and concentration of unduplicated students	Schools with a student concentration of 55 percent or less	Schools with a student concentration of greater than 55 percent
Staff-to-student ratio of classified staff providing direct services to students	NA	NA
Staff-to-student ratio of certificated staff providing direct services to students	NA	Na

DRAFT

2025-26 Total Expenditures Table

LCAP Year	1. Projected LCFF Base Grant (Input Dollar Amount)	2. Projected LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Input Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)
Totals	119,409,200	4,534,055	3.797%	0.000%	3.797%

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	\$68,538,362.00	\$3,698,912.00	\$0.00	\$5,003,248.00	\$77,240,522.00	\$74,964,822.00	\$2,275,700.00

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
1	1.1	School Facilities	All English Learners Foster Youth Low Income	No		English Learners Foster Youth Low Income	All Schools	Ongoing	\$2,990,056.00	\$0.00	\$2,990,056.00				\$2,990,056.00	
1	1.2	Graduation Rates	All English Learners	No		English Learners	All Schools	Ongoing	\$5,528,051.00	\$0.00	\$5,528,051.00				\$5,528,051.00	
1	1.3	College Courses	All	No			All Schools	Ongoing	\$5,022,395.00	\$0.00	\$5,022,395.00				\$5,022,395.00	
1	1.4	Access to Courses	All	No			All Schools	Ongoing	\$389,500.00	\$0.00	\$389,500.00				\$389,500.00	
1	1.5	Middle and High School Dropouts	All	No			All Schools	Ongoing	\$3,071,229.00	\$0.00	\$3,023,293.00			\$47,936.00	\$3,071,229.00	
2	2.1	Community and Family Engagement	All	No			All Schools	Ongoing	\$348,173.00	\$0.00				\$348,173.00	\$348,173.00	
2	2.2	PBIS	All	No			All Schools	Ongoing	\$352,124.00	\$0.00				\$352,124.00	\$352,124.00	
2	2.3	Mental Health Support	All	No			Specific Schools: Renaissance PAU, IPOLY, and LACHSA	Ongoing	\$281,394.00	\$0.00				\$281,394.00	\$281,394.00	
2	2.4	Attendance	English Learners Foster Youth Low Income	Yes	School wide	English Learners Foster Youth Low Income	Specific Schools: BJN, Kirby, Renaissance CCS, Rockey, Kilpatrick,	Ongoing	\$6,785,269.00	\$0.00	\$6,785,269.00				\$6,785,269.00	

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
							Afflerbau gh-Paige, Los Padrinos									
2	2.5	Chronic Absenteeism	English Learners Foster Youth Low Income	Yes	School wide	English Learners Foster Youth Low Income	Specific Schools: Nidorf, Kirby, Renaissance CCS	Ongoing	\$6,597,747.00	\$0.00	\$6,597,747.00				\$6,597,747.00	
2	2.6	Transition Services	All	No			Specific Schools: JCCS and CCS	Ongoing	\$6,597,747.00	\$0.00	\$6,597,747.00				\$6,597,747.00	
3	3.1	Basic Services for English Learners	All English Learners	No				Ongoing	\$13,499,669.00	\$0.00	\$12,385,333.00			\$1,114,336.00	\$13,499,669.00	
3	3.2	Reclassification	All Reclassified English Learners	No				Ongoing	\$897,939.00	\$0.00				\$897,939.00	\$897,939.00	
3	3.3	Interventions	English Learners Foster Youth Low Income	Yes	School wide	English Learners Foster Youth Low Income	Specific Schools: BJN, Kirby Renaissance CCS, Rockey, Kilpatrick, Afflerbau gh-Paige, Los Padrinos	Ongoing	\$3,972,311.00	\$0.00	\$3,023,293.00	\$661,259.00		\$287,759.00	\$3,972,311.00	
3	3.4	Expelled Youth	All	No			All Schools	Ongoing	\$3,023,293.00	\$0.00	\$3,023,293.00				\$3,023,293.00	
3	3.5	Foster Youth	All Foster Youth	No			All Schools	Ongoing	\$4,307,532.00	\$0.00	\$3,023,293.00			\$1,284,239.00	\$4,307,532.00	
3	3.6	Dissemination of Data	All	No			All Schools	Ongoing	\$320,098.00	\$0.00	\$92,368.00	\$227,730.00			\$320,098.00	
3	3.7	Instruction	All	No			Specific Schools: Juvenile Court and Community	Ongoing	\$432,189.00	\$0.00	\$432,189.00				\$432,189.00	

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
							Schools									
3	3.8	Teacher Credentialing	All	No			All Schools	Ongoing	\$1,703,697.00	\$0.00	\$1,703,697.00				\$1,703,697.00	
3	3.9	Conditions of Learning	All	No			All Schools	Ongoing	\$180,895.00	\$0.00	\$180,895.00				\$180,895.00	
3	3.10	Homeless Students	All Homeless Students	No			All Schools	Ongoing	\$388,605.00	\$0.00	\$208,605.00	\$180,000.00			\$388,605.00	
3	3.11	Assessments	All	No			All Schools	Ongoing	\$320,098.00	\$0.00	\$92,368.00	\$227,730.00			\$320,098.00	
3	3.12	Data Chats (Continuous Improvement)	All	No			All Schools	Ongoing	\$7,421,554.00	\$0.00	\$7,077,180.00			\$344,374.00	\$7,421,554.00	
3	3.13	Professional Development	All	No			All Schools	Ongoing	\$225,869.00	\$0.00	\$180,895.00			\$44,974.00	\$225,869.00	
3	3.14	Culturally Responsive Pedagogy	All	No			All Schools	Ongoing	\$180,895.00	\$0.00	\$180,895.00				\$180,895.00	
3	3.15	Students With Disabilities	Students with Disabilities	No			All Schools	Ongoing	\$126,493.00	\$0.00		\$126,493.00			\$126,493.00	
4	4.1	Supplemental Professional Development	All	No			Specific Schools: Afflerbaugh-Paige, Kirby, Rockey, Nidorf, Los Padrinós	Ongoing	\$0.00	\$697,114.00		\$697,114.00			\$697,114.00	
4	4.2	Supplemental Graduation Support	All	No			Specific Schools: Afflerbaugh-Paige, Renaissance, Los Padrinós	Ongoing	\$0.00	\$704,444.00		\$704,444.00			\$704,444.00	
4	4.3	Supplemental College & Career Readiness Services	All	No			Specific Schools: Kirby, Nidorf, Afflerbaugh-Paige, Los Padrinós	Ongoing	\$0.00	\$747,649.00		\$747,649.00			\$747,649.00	

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
4	4.4	EL Support	All English Learners	No			Specific Schools: Renaissance	Ongoing	\$0.00	\$126,493.00		\$126,493.00			\$126,493.00	

DRAFT

2025-26 Contributing Actions Table

1. Projected LCFF Base Grant	2. Projected LCFF Supplemental and/or Concentration Grants	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)	4. Total Planned Contributing Expenditures (LCFF Funds)	5. Total Planned Percentage of Improved Services (%)	Planned Percentage to Increase or Improve Services for the Coming School Year (4 divided by 1, plus 5)	Totals by Type	Total LCFF Funds
119,409,200	4,534,055	3.797%	0.000%	3.797%	\$16,406,309.00	0.000%	13.740 %	Total:	\$16,406,309.00
								LEA-wide Total:	\$0.00
								Limited Total:	\$0.00
								Schoolwide Total:	\$16,406,309.00

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	1.1	School Facilities			English Learners Foster Youth Low Income		\$2,990,056.00	
1	1.2	Graduation Rates			English Learners		\$5,528,051.00	
2	2.4	Attendance	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: BJN, Kirby, Renaissance CCS, Rockey, Kilpatrick, Afflerbaugh-Paige, Los Padrinos	\$6,785,269.00	
2	2.5	Chronic Absenteeism	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: Nidorf. Kirby, Renaissance CCS	\$6,597,747.00	
3	3.3	Interventions	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: BJN, Kirby Renaissance CCS, Rockey, Kilpatrick, Afflerbaugh-Paige, Los Padrinos	\$3,023,293.00	

2024-25 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
Totals	\$71,410,028.00	\$67,236,050.00

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1.1	School Facilities	No	\$3,106,973.00	\$2,892,884.00
1	1.2	Graduation Rates	No	\$5,022,395.00	\$4,891,833.00
1	1.3	College Courses	No	\$5,022,395.00	\$4,891,833.00
1	1.4	Access to Courses	No	\$394,246.00	\$389,208.00
1	1.5	Middle and High School Dropouts	No	\$2,307,181.00	\$2,489,036.00
2	2.1	Community and Family Engagement	No	\$341,460.00	\$341,172.00
2	2.2	PBIS	No	\$372,212.00	\$343,924.00
2	2.3	Mental Health Support	No	\$264,120.00	\$240,131.00
2	2.4	Attendance	Yes	\$6,785,269.00	\$5,627,946.00
2	2.5	Chronic Absenteeism	Yes	\$6,785,269.00	\$5,627,946.00
2	2.6	Transition Services	No	\$6,785,269.00	\$5,627,946.00

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
3	3.1	Basic Services for English Learners	No	\$11,122,006.00	\$11,976,177.00
3	3.2	Reclassification	No	\$969,568.00	\$756,520.00
3	3.3	Interventions	Yes	\$2,260,953.00	\$2,442,676.00
3	3.4	Expelled Youth	No	\$2,260,953.00	\$2,442,676.00
3	3.5	Foster Youth	No	\$3,607,418.00	\$3,504,552.00
3	3.6	Dissemination of Data	No	\$192,008.00	\$306,897.00
3	3.7	Instruction	No	\$433,224.00	\$432,017.00
3	3.8	Teacher Credentialing	No	\$2,980,375.00	\$2,420,382.00
3	3.9	Conditions of Learning	No	\$179,955.00	\$180,216.00
3	3.10	Homeless Students	No	\$214,291.00	\$180,216.00
3	3.11	Assessments	No	\$91,460.00	\$306,897.00
3	3.12	Data Chats (Continuous Improvement)	No	\$7,088,905.00	\$6,030,537.00
3	3.13	Professional Development	No	\$224,945.00	\$224,280.00

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
3	3.14	Culturally Responsive Pedagogy	No	\$179,955.00	\$180,216.00
3	3.15	Students With Disabilities	No	\$55,784.00	\$126,493.00
4	4.1	Supplemental Professional Development	No	\$550,366.00	\$550,366.00
4	4.2	Supplemental Graduation Support	No	\$672,602.00	\$672,602.00
4	4.3	Supplemental College & Career Readiness Services	No	\$550,366.00	\$550,366.00
4	4.4	EL Support	No	\$588,105.00	\$588,105.00

2024-25 Contributing Actions Annual Update Table

6. Estimated LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Expenditures for Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Expenditures for Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Percentage of Improved Services (%)	Difference Between Planned and Estimated Percentage of Improved Services (Subtract 5 from 8)
4,543,055	\$15,831,491.00	\$13,698,568.00	\$2,132,923.00	0.000%	0.000%	0.000%

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
2	2.4	Attendance	Yes	\$6,785,269.00	5,627,946		
2	2.5	Chronic Absenteeism	Yes	\$6,785,269.00	5,627,946		
3	3.3	Interventions	Yes	\$2,260,953.00	2,442,676		

2024-25 LCFF Carryover Table

9. Estimated Actual LCFF Base Grant (Input Dollar Amount)	6. Estimated Actual LCFF Supplemental and/or Concentration Grants	LCFF Carryover — Percentage (Percentage from Prior Year)	10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	8. Total Estimated Actual Percentage of Improved Services (%)	11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)	12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9)	13. LCFF Carryover — Percentage (12 divided by 9)
	4,543,055		0.000%	\$13,698,568.00	0.000%	0.000%	\$0.00	0.000%

DRAFT

Local Control and Accountability Plan Instructions

[Plan Summary](#)

[Engaging Educational Partners](#)

[Goals and Actions](#)

[Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students](#)

For additional questions or technical assistance related to the completion of the Local Control and Accountability Plan (LCAP) template, please contact the local county office of education (COE), or the California Department of Education's (CDE's) Local Agency Systems Support Office, by phone at 916-319-0809 or by email at LCFF@cde.ca.gov.

Introduction and Instructions

The Local Control Funding Formula (LCFF) requires local educational agencies (LEAs) to engage their local educational partners in an annual planning process to evaluate their progress within eight state priority areas encompassing all statutory metrics (COEs have 10 state priorities). LEAs document the results of this planning process in the LCAP using the template adopted by the State Board of Education.

The LCAP development process serves three distinct, but related functions:

- **Comprehensive Strategic Planning:** The process of developing and annually updating the LCAP supports comprehensive strategic planning, particularly to address and reduce disparities in opportunities and outcomes between student groups indicated by the California School Dashboard (California Education Code [EC] Section 52064[e][1]). Strategic planning that is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students.
- **Meaningful Engagement of Educational Partners:** The LCAP development process should result in an LCAP that reflects decisions made through meaningful engagement (EC Section 52064[e][1]). Local educational partners possess valuable perspectives and insights about an LEA's programs and services. Effective strategic planning will incorporate these perspectives and insights in order to identify potential goals and actions to be included in the LCAP.
- **Accountability and Compliance:** The LCAP serves an important accountability function because the nature of some LCAP template sections require LEAs to show that they have complied with various requirements specified in the LCFF statutes and regulations, most notably:
 - Demonstrating that LEAs are increasing or improving services for foster youth, English learners, including long-term English learners, and low-income students in proportion to the amount of additional funding those students generate under LCFF (EC Section 52064[b][4-6]).
 - Establishing goals, supported by actions and related expenditures, that address the statutory priority areas and statutory metrics (EC sections 52064[b][1] and [2]).
 - **NOTE:** As specified in EC Section 62064(b)(1), the LCAP must provide a description of the annual goals, for all pupils and each subgroup of pupils identified pursuant to EC Section 52052, to be achieved for each of the state priorities. Beginning in 2023–24, EC

Section 52052 identifies long-term English learners as a separate and distinct pupil subgroup with a numerical significance at 15 students.

- Annually reviewing and updating the LCAP to reflect progress toward the goals (EC Section 52064[b][7]).
- Ensuring that all increases attributable to supplemental and concentration grant calculations, including concentration grant add-on funding and/or LCFF carryover, are reflected in the LCAP (EC sections 52064[b][6], [8], and [11]).

The LCAP template, like each LEA's final adopted LCAP, is a document, not a process. LEAs must use the template to memorialize the outcome of their LCAP development process, which must: (a) reflect comprehensive strategic planning, particularly to address and reduce disparities in opportunities and outcomes between student groups indicated by the California School Dashboard (Dashboard), (b) through meaningful engagement with educational partners that (c) meets legal requirements, as reflected in the final adopted LCAP. The sections included within the LCAP template do not and cannot reflect the full development process, just as the LCAP template itself is not intended as a tool for engaging educational partners.

If a county superintendent of schools has jurisdiction over a single school district, the county board of education and the governing board of the school district may adopt and file for review and approval a single LCAP consistent with the requirements in EC sections 52060, 52062, 52066, 52068, and 52070. The LCAP must clearly articulate to which entity's budget (school district or county superintendent of schools) all budgeted and actual expenditures are aligned.

The revised LCAP template for the 2024–25, 2025–26, and 2026–27 school years reflects statutory changes made through Senate Bill 114 (Committee on Budget and Fiscal Review), Chapter 48, Statutes of 2023 and Senate Bill 153, Chapter 38, Statutes of 2024.

At its most basic, the adopted LCAP should attempt to distill not just what the LEA is doing for students in transitional kindergarten through grade twelve (TK–12), but also allow educational partners to understand why, and whether those strategies are leading to improved opportunities and outcomes for students. LEAs are strongly encouraged to use language and a level of detail in their adopted LCAPs intended to be meaningful and accessible for the LEA's diverse educational partners and the broader public.

In developing and finalizing the LCAP for adoption, LEAs are encouraged to keep the following overarching frame at the forefront of the strategic planning and educational partner engagement functions:

Given present performance across the state priorities and on indicators in the Dashboard, how is the LEA using its budgetary resources to respond to TK–12 student and community needs, and address any performance gaps, including by meeting its obligation to increase or improve services for foster youth, English learners, and low-income students?

LEAs are encouraged to focus on a set of metrics and actions which, based on research, experience, and input gathered from educational partners, the LEA believes will have the biggest impact on behalf of its TK–12 students.

These instructions address the requirements for each section of the LCAP but may include information about effective practices when developing the LCAP and completing the LCAP document. Additionally, the beginning of each template section includes information emphasizing the purpose that section serves.

Plan Summary

Purpose

A well-developed Plan Summary section provides a meaningful context for the LCAP. This section provides information about an LEA's community as well as relevant information about student needs and performance. In order to present a meaningful context for the rest of the LCAP, the content of this section should be clearly and meaningfully related to the content included throughout each subsequent section of the LCAP.

Requirements and Instructions

General Information

A description of the LEA, its schools, and its students in grades transitional kindergarten–12, as applicable to the LEA. LEAs may also provide information about their strategic plan, vision, etc.

Briefly describe the LEA, its schools, and its students in grades TK–12, as applicable to the LEA.

- For example, information about an LEA in terms of geography, enrollment, employment, the number and size of specific schools, recent community challenges, and other such information the LEA may wish to include can enable a reader to more fully understand the LEA's LCAP.
- LEAs may also provide information about their strategic plan, vision, etc.
- As part of this response, identify all schools within the LEA receiving Equity Multiplier funding.

Reflections: Annual Performance

A reflection on annual performance based on a review of the California School Dashboard (Dashboard) and local data.

Reflect on the LEA's annual performance on the Dashboard and local data. This may include both successes and challenges identified by the LEA during the development process.

LEAs are encouraged to highlight how they are addressing the identified needs of student groups, and/or schools within the LCAP as part of this response.

As part of this response, the LEA must identify the following, which will remain unchanged during the three-year LCAP cycle:

- Any school within the LEA that received the lowest performance level on one or more state indicators on the 2023 Dashboard;
- Any student group within the LEA that received the lowest performance level on one or more state indicators on the 2023 Dashboard; and/or
- Any student group within a school within the LEA that received the lowest performance level on one or more state indicators on the 2023 Dashboard.

EC Section 52064.4 requires that an LEA that has unexpended Learning Recovery Emergency Block Grant (LREBG) funds must include one or more actions funded with LREBG funds within the 2025-26, 2026-27 and 2027-28 LCAPs, as applicable to the LEA. To implement the requirements of EC Section 52064.4, all LEAs must do the following:

- For the 2025–26, 2026–27, and 2027–28 LCAP years, identify whether or not the LEA has unexpended LREBG funds for the applicable LCAP year.
 - If the LEA has unexpended LREBG funds the LEA must provide the following:
 - The goal and action number for each action that will be funded, either in whole or in part, with LREBG funds; and
 - An explanation of the rationale for selecting each action funded with LREBG funds. This explanation must include:
 - An explanation of how the action is aligned with the allowable uses of funds identified in [EC Section 32526\(c\)\(2\)](#); and
 - An explanation of how the action is expected to address the area(s) of need of students and schools identified in the needs assessment required by [EC Section 32526\(d\)](#).
 - For information related to the allowable uses of funds and the required needs assessment, please see the Program Information tab on the [LREBG Program Information](#) web page.
 - Actions may be grouped together for purposes of these explanations.
 - The LEA may provide these explanations as part of the action description rather than as part of the Reflections: Annual Performance.
 - If the LEA does not have unexpended LREBG funds, the LEA is not required to conduct the needs assessment required by EC Section 32526(d), to provide the information identified above or to include actions funded with LREBG funds within the 2025-26, 2026-27 and 2027-28 LCAPs.

Reflections: Technical Assistance

As applicable, a summary of the work underway as part of technical assistance.

Annually identify the reason(s) the LEA is eligible for or has requested technical assistance consistent with EC sections 47607.3, 52071, 52071.5, 52072, or 52072.5, and provide a summary of the work underway as part of receiving technical assistance. The most common form of this technical assistance is frequently referred to as Differentiated Assistance, however this also includes LEAs that have requested technical assistance from their COE.

- If the LEA is not eligible for or receiving technical assistance, the LEA may respond to this prompt as “Not Applicable.”

Comprehensive Support and Improvement

An LEA with a school or schools identified for comprehensive support and improvement (CSI) under the Every Student Succeeds Act must respond to the following prompts:

Schools Identified

A list of the schools in the LEA that are eligible for comprehensive support and improvement.

- Identify the schools within the LEA that have been identified for CSI.

Support for Identified Schools

A description of how the LEA has or will support its eligible schools in developing comprehensive support and improvement plans.

- Describe how the LEA has or will support the identified schools in developing CSI plans that included a school-level needs assessment, evidence-based interventions, and the identification of any resource inequities to be addressed through the implementation of the CSI plan.

Monitoring and Evaluating Effectiveness

A description of how the LEA will monitor and evaluate the plan to support student and school improvement.

- Describe how the LEA will monitor and evaluate the implementation and effectiveness of the CSI plan to support student and school improvement.

Engaging Educational Partners

Purpose

Significant and purposeful engagement of parents, students, educators, and other educational partners, including those representing the student groups identified by LCFF, is critical to the development of the LCAP and the budget process. Consistent with statute, such engagement should support comprehensive strategic planning, particularly to address and reduce disparities in opportunities and outcomes between student groups indicated by the Dashboard, accountability, and improvement across the state priorities and locally identified priorities (EC Section 52064[e][1]). Engagement of educational partners is an ongoing, annual process.

This section is designed to reflect how the engagement of educational partners influenced the decisions reflected in the adopted LCAP. The goal is to allow educational partners that participated in the LCAP development process and the broader public to understand how the LEA engaged educational partners and the impact of that engagement. LEAs are encouraged to keep this goal in the forefront when completing this section.

Requirements

Requirements

School districts and COEs: [EC Section 52060\(g\)](#) and [EC Section 52066\(g\)](#) specify the educational partners that must be consulted when developing the LCAP:

- Teachers,

- Principals,
- Administrators,
- Other school personnel,
- Local bargaining units of the LEA,
- Parents, and
- Students

A school district or COE receiving Equity Multiplier funds must also consult with educational partners at schools generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for each applicable school.

Before adopting the LCAP, school districts and COEs must share it with the applicable committees, as identified below under Requirements and Instructions. The superintendent is required by statute to respond in writing to the comments received from these committees. School districts and COEs must also consult with the special education local plan area administrator(s) when developing the LCAP.

Charter schools: [EC Section 47606.5\(d\)](#) requires that the following educational partners be consulted with when developing the LCAP:

- Teachers,
- Principals,
- Administrators,
- Other school personnel,
- Parents, and
- Students

A charter school receiving Equity Multiplier funds must also consult with educational partners at the school generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for the school.

The LCAP should also be shared with, and LEAs should request input from, schoolsite-level advisory groups, as applicable (e.g., schoolsite councils, English Learner Advisory Councils, student advisory groups, etc.), to facilitate alignment between schoolsite and district-level goals. Information and resources that support effective engagement, define student consultation, and provide the requirements for advisory group composition, can be found under Resources on the [CDE's LCAP webpage](#).

Before the governing board/body of an LEA considers the adoption of the LCAP, the LEA must meet the following legal requirements:

- For school districts, see [Education Code Section 52062](#);
 - **Note:** Charter schools using the LCAP as the School Plan for Student Achievement must meet the requirements of *EC* Section 52062(a).
- For COEs, see [Education Code Section 52068](#); and
- For charter schools, see [Education Code Section 47606.5](#).

- **NOTE:** As a reminder, the superintendent of a school district or COE must respond, in writing, to comments received by the applicable committees identified in the *Education Code* sections listed above. This includes the parent advisory committee and may include the English learner parent advisory committee and, as of July 1, 2024, the student advisory committee, as applicable.

Instructions

Respond to the prompts as follows:

A summary of the process used to engage educational partners in the development of the LCAP.

School districts and county offices of education must, at a minimum, consult with teachers, principals, administrators, other school personnel, local bargaining units, parents, and students in the development of the LCAP.

Charter schools must, at a minimum, consult with teachers, principals, administrators, other school personnel, parents, and students in the development of the LCAP.

An LEA receiving Equity Multiplier funds must also consult with educational partners at schools generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for each applicable school.

Complete the table as follows:

Educational Partners

Identify the applicable educational partner(s) or group(s) that were engaged in the development of the LCAP.

Process for Engagement

Describe the engagement process used by the LEA to involve the identified educational partner(s) in the development of the LCAP. At a minimum, the LEA must describe how it met its obligation to consult with all statutorily required educational partners, as applicable to the type of LEA.

- A sufficient response to this prompt must include general information about the timeline of the process and meetings or other engagement strategies with educational partners. A response may also include information about an LEA's philosophical approach to engaging its educational partners.
- An LEA receiving Equity Multiplier funds must also include a summary of how it consulted with educational partners at schools generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for each applicable school.

A description of how the adopted LCAP was influenced by the feedback provided by educational partners.

Describe any goals, metrics, actions, or budgeted expenditures in the LCAP that were influenced by or developed in response to the educational partner feedback.

- A sufficient response to this prompt will provide educational partners and the public with clear, specific information about how the engagement process influenced the development of the LCAP. This may include a description of how the LEA prioritized requests of educational partners within the context of the budgetary resources available or otherwise prioritized areas of focus within the LCAP.
- An LEA receiving Equity Multiplier funds must include a description of how the consultation with educational partners at schools generating Equity Multiplier funds influenced the development of the adopted LCAP.
- For the purposes of this prompt, this may also include, but is not necessarily limited to:
 - Inclusion of a goal or decision to pursue a Focus Goal (as described below)
 - Inclusion of metrics other than the statutorily required metrics
 - Determination of the target outcome on one or more metrics
 - Inclusion of performance by one or more student groups in the Measuring and Reporting Results subsection
 - Inclusion of action(s) or a group of actions
 - Elimination of action(s) or group of actions
 - Changes to the level of proposed expenditures for one or more actions
 - Inclusion of action(s) as contributing to increased or improved services for unduplicated students
 - Analysis of effectiveness of the specific actions to achieve the goal
 - Analysis of material differences in expenditures
 - Analysis of changes made to a goal for the ensuing LCAP year based on the annual update process
 - Analysis of challenges or successes in the implementation of actions

Goals and Actions

Purpose

Well-developed goals will clearly communicate to educational partners what the LEA plans to accomplish, what the LEA plans to do in order to accomplish the goal, and how the LEA will know when it has accomplished the goal. A goal statement, associated metrics and expected outcomes, and the actions included in the goal must be in alignment. The explanation for why the LEA included a goal is an opportunity for LEAs to clearly communicate to educational partners and the public why, among the various strengths and areas for improvement highlighted by performance data and strategies and actions that could be pursued, the LEA decided to pursue this goal, and the related metrics, expected outcomes, actions, and expenditures.

A well-developed goal can be focused on the performance relative to a metric or metrics for all students, a specific student group(s), narrowing performance gaps, or implementing programs or strategies expected to impact outcomes. LEAs should assess the performance of their student groups when developing goals and the related actions to achieve such goals.

Requirements and Instructions

LEAs should prioritize the goals, specific actions, and related expenditures included within the LCAP within one or more state priorities. LEAs must consider performance on the state and local indicators, including their locally collected and reported data for the local indicators that are included in the Dashboard, in determining whether and how to prioritize its goals within the LCAP. As previously stated, strategic planning that

is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students, and to address and reduce disparities in opportunities and outcomes between student groups indicated by the Dashboard.

In order to support prioritization of goals, the LCAP template provides LEAs with the option of developing three different kinds of goals:

- **Focus Goal:** A Focus Goal is relatively more concentrated in scope and may focus on a fewer number of metrics to measure improvement. A Focus Goal statement will be time bound and make clear how the goal is to be measured.
 - All Equity Multiplier goals must be developed as focus goals. For additional information, see Required Focus Goal(s) for LEAs Receiving Equity Multiplier Funding below.
- **Broad Goal:** A Broad Goal is relatively less concentrated in its scope and may focus on improving performance across a wide range of metrics.
- **Maintenance of Progress Goal:** A Maintenance of Progress Goal includes actions that may be ongoing without significant changes and allows an LEA to track performance on any metrics not addressed in the other goals of the LCAP.

Requirement to Address the LCFF State Priorities

At a minimum, the LCAP must address all LCFF priorities and associated metrics articulated in *EC* sections 52060(d) and 52066(d), as applicable to the LEA. The [LCFF State Priorities Summary](#) provides a summary of *EC* sections 52060(d) and 52066(d) to aid in the development of the LCAP.

Respond to the following prompts, as applicable:

Focus Goal(s)

Description

The description provided for a Focus Goal must be specific, measurable, and time bound.

- An LEA develops a Focus Goal to address areas of need that may require or benefit from a more specific and data intensive approach.
- The Focus Goal can explicitly reference the metric(s) by which achievement of the goal will be measured and the time frame according to which the LEA expects to achieve the goal.

Type of Goal

Identify the type of goal being implemented as a Focus Goal.

State Priorities addressed by this goal.

Identify each of the state priorities that this goal is intended to address.

An explanation of why the LEA has developed this goal.

Explain why the LEA has chosen to prioritize this goal.

- An explanation must be based on Dashboard data or other locally collected data.
- LEAs must describe how the LEA identified this goal for focused attention, including relevant consultation with educational partners.
- LEAs are encouraged to promote transparency and understanding around the decision to pursue a focus goal.

Required Focus Goal(s) for LEAs Receiving Equity Multiplier Funding

Description

LEAs receiving Equity Multiplier funding must include one or more focus goals for each school generating Equity Multiplier funding. In addition to addressing the focus goal requirements described above, LEAs must adhere to the following requirements.

Focus goals for Equity Multiplier schoolsites must address the following:

- (A) All student groups that have the lowest performance level on one or more state indicators on the Dashboard, and
- (B) Any underlying issues in the credentialing, subject matter preparation, and retention of the school’s educators, if applicable.
- Focus Goals for each and every Equity Multiplier schoolsite must identify specific metrics for each identified student group, as applicable.
- An LEA may create a single goal for multiple Equity Multiplier schoolsites if those schoolsites have the same student group(s) performing at the lowest performance level on one or more state indicators on the Dashboard or, experience similar issues in the credentialing, subject matter preparation, and retention of the school’s educators.
 - When creating a single goal for multiple Equity Multiplier schoolsites, the goal must identify the student groups and the performance levels on the Dashboard that the Focus Goal is addressing; or,
 - The common issues the schoolsites are experiencing in credentialing, subject matter preparation, and retention of the school’s educators, if applicable.

Type of Goal

Identify the type of goal being implemented as an Equity Multiplier Focus Goal.

State Priorities addressed by this goal.

Identify each of the state priorities that this goal is intended to address.

An explanation of why the LEA has developed this goal.

Explain why the LEA has chosen to prioritize this goal.

- An explanation must be based on Dashboard data or other locally collected data.
- LEAs must describe how the LEA identified this goal for focused attention, including relevant consultation with educational partners.
- LEAs are encouraged to promote transparency and understanding around the decision to pursue a focus goal.
- In addition to this information, the LEA must also identify:
 - The school or schools to which the goal applies

LEAs are encouraged to approach an Equity Multiplier goal from a wholistic standpoint, considering how the goal might maximize student outcomes through the use of LCFF and other funding in addition to Equity Multiplier funds.

- Equity Multiplier funds must be used to supplement, not supplant, funding provided to Equity Multiplier schoolsites for purposes of the LCFF, the Expanded Learning Opportunities Program (ELO-P), the Literacy Coaches and Reading Specialists (LCRS) Grant Program, and/or the California Community Schools Partnership Program (CCSPP).
- This means that Equity Multiplier funds must not be used to replace funding that an Equity Multiplier schoolsite would otherwise receive to implement LEA-wide actions identified in the LCAP or that an Equity Multiplier schoolsite would otherwise receive to implement provisions of the ELO-P, the LCRS, and/or the CCSPP.

Note: [EC Section 42238.024\(b\)\(1\)](#) requires that Equity Multiplier funds be used for the provision of evidence-based services and supports for students. Evidence-based services and supports are based on objective evidence that has informed the design of the service or support and/or guides the modification of those services and supports. Evidence-based supports and strategies are most commonly based on educational research and/or metrics of LEA, school, and/or student performance.

Broad Goal

Description

Describe what the LEA plans to achieve through the actions included in the goal.

- The description of a broad goal will be clearly aligned with the expected measurable outcomes included for the goal.

- The goal description organizes the actions and expected outcomes in a cohesive and consistent manner.
- A goal description is specific enough to be measurable in either quantitative or qualitative terms. A broad goal is not as specific as a focus goal. While it is specific enough to be measurable, there are many different metrics for measuring progress toward the goal.

Type of Goal

Identify the type of goal being implemented as a Broad Goal.

State Priorities addressed by this goal.

Identify each of the state priorities that this goal is intended to address.

An explanation of why the LEA has developed this goal.

Explain why the LEA developed this goal and how the actions and metrics grouped together will help achieve the goal.

Maintenance of Progress Goal

Description

Describe how the LEA intends to maintain the progress made in the LCFF State Priorities not addressed by the other goals in the LCAP.

- Use this type of goal to address the state priorities and applicable metrics not addressed within the other goals in the LCAP.
- The state priorities and metrics to be addressed in this section are those for which the LEA, in consultation with educational partners, has determined to maintain actions and monitor progress while focusing implementation efforts on the actions covered by other goals in the LCAP.

Type of Goal

Identify the type of goal being implemented as a Maintenance of Progress Goal.

State Priorities addressed by this goal.

Identify each of the state priorities that this goal is intended to address.

An explanation of why the LEA has developed this goal.

Explain how the actions will sustain the progress exemplified by the related metrics.

Measuring and Reporting Results:

For each LCAP year, identify the metric(s) that the LEA will use to track progress toward the expected outcomes.

- LEAs must identify metrics for specific student groups, as appropriate, including expected outcomes that address and reduce disparities in outcomes between student groups.
- The metrics may be quantitative or qualitative; but at minimum, an LEA’s LCAP must include goals that are measured using all of the applicable metrics for the related state priorities, in each LCAP year, as applicable to the type of LEA.
- To the extent a state priority does not specify one or more metrics (e.g., implementation of state academic content and performance standards), the LEA must identify a metric to use within the LCAP. For these state priorities, LEAs are encouraged to use metrics based on or reported through the relevant local indicator self-reflection tools within the Dashboard.
- **Required metrics for LEA-wide actions:** For each action identified as 1) contributing towards the requirement to increase or improve services for foster youth, English learners, including long-term English learners, and low-income students and 2) being provided on an LEA-wide basis, the LEA must identify one or more metrics to monitor the effectiveness of the action and its budgeted expenditures.
 - These required metrics may be identified within the action description or the first prompt in the increased or improved services section, however the description must clearly identify the metric(s) being used to monitor the effectiveness of the action and the action(s) that the metric(s) apply to.
- **Required metrics for Equity Multiplier goals:** For each Equity Multiplier goal, the LEA must identify:
 - The specific metrics for each identified student group at each specific schoolsite, as applicable, to measure the progress toward the goal, and/or
 - The specific metrics used to measure progress in meeting the goal related to credentialing, subject matter preparation, or educator retention at each specific schoolsite.
- **Required metrics for actions supported by LREBG funds:** To implement the requirements of *EC* Section 52064.4, LEAs with unexpended LREBG funds must include at least one metric to monitor the impact of each action funded with LREBG funds included in the goal.
 - The metrics being used to monitor the impact of each action funded with LREBG funds are not required to be new metrics; they may be metrics that are already being used to measure progress towards goals and actions included in the LCAP.

Complete the table as follows:

Metric #
<ul style="list-style-type: none">• Enter the metric number.
Metric

- Identify the standard of measure being used to determine progress towards the goal and/or to measure the effectiveness of one or more actions associated with the goal.

Baseline

- Enter the baseline when completing the LCAP for 2024–25.
 - Use the most recent data associated with the metric available at the time of adoption of the LCAP for the first year of the three-year plan. LEAs may use data as reported on the 2023 Dashboard for the baseline of a metric only if that data represents the most recent available data (e.g., high school graduation rate).
 - Using the most recent data available may involve reviewing data the LEA is preparing for submission to the California Longitudinal Pupil Achievement Data System (CALPADS) or data that the LEA has recently submitted to CALPADS.
 - Indicate the school year to which the baseline data applies.
 - The baseline data must remain unchanged throughout the three-year LCAP.
 - This requirement is not intended to prevent LEAs from revising the baseline data if it is necessary to do so. For example, if an LEA identifies that its data collection practices for a particular metric are leading to inaccurate data and revises its practice to obtain accurate data, it would also be appropriate for the LEA to revise the baseline data to align with the more accurate data process and report its results using the accurate data.
 - If an LEA chooses to revise its baseline data, then, at a minimum, it must clearly identify the change as part of its response to the description of changes prompt in the Goal Analysis for the goal. LEAs are also strongly encouraged to involve their educational partners in the decision of whether or not to revise a baseline and to communicate the proposed change to their educational partners.
 - Note for Charter Schools: Charter schools developing a one- or two-year LCAP may identify a new baseline each year, as applicable.

Year 1 Outcome

- When completing the LCAP for 2025–26, enter the most recent data available. Indicate the school year to which the data applies.
 - Note for Charter Schools: Charter schools developing a one-year LCAP may provide the Year 1 Outcome when completing the LCAP for both 2025–26 and 2026–27 or may provide the Year 1 Outcome for 2025–26 and provide the Year 2 Outcome for 2026–27.

Year 2 Outcome

- When completing the LCAP for 2026–27, enter the most recent data available. Indicate the school year to which the data applies.

- Note for Charter Schools: Charter schools developing a one-year LCAP may identify the Year 2 Outcome as not applicable when completing the LCAP for 2026–27 or may provide the Year 2 Outcome for 2026–27.

Target for Year 3 Outcome

- When completing the first year of the LCAP, enter the target outcome for the relevant metric the LEA expects to achieve by the end of the three-year LCAP cycle.
 - Note for Charter Schools: Charter schools developing a one- or two-year LCAP may identify a Target for Year 1 or Target for Year 2, as applicable.

Current Difference from Baseline

- When completing the LCAP for 2025–26 and 2026–27, enter the current difference between the baseline and the yearly outcome, as applicable.
 - Note for Charter Schools: Charter schools developing a one- or two-year LCAP will identify the current difference between the baseline and the yearly outcome for Year 1 and/or the current difference between the baseline and the yearly outcome for Year 2, as applicable.

Timeline for school districts and COEs for completing the “**Measuring and Reporting Results**” part of the Goal.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
Enter information in this box when completing the LCAP for 2024–25 or when adding a new metric.	Enter information in this box when completing the LCAP for 2024–25 or when adding a new metric.	Enter information in this box when completing the LCAP for 2025–26 . Leave blank until then.	Enter information in this box when completing the LCAP for 2026–27 . Leave blank until then.	Enter information in this box when completing the LCAP for 2024–25 or when adding a new metric.	Enter information in this box when completing the LCAP for 2025–26 and 2026–27 . Leave blank until then.

Goal Analysis:

Enter the LCAP Year.

Using actual annual measurable outcome data, including data from the Dashboard, analyze whether the planned actions were effective towards achieving the goal. “Effective” means the degree to which the planned actions were successful in producing the target result. Respond to the prompts as instructed.

Note: When completing the 2024–25 LCAP, use the 2023–24 Local Control and Accountability Plan Annual Update template to complete the Goal Analysis and identify the Goal Analysis prompts in the 2024–25 LCAP as “Not Applicable.”

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

- Describe the overall implementation of the actions to achieve the articulated goal, including relevant challenges and successes experienced with implementation.
 - Include a discussion of relevant challenges and successes experienced with the implementation process.
 - This discussion must include any instance where the LEA did not implement a planned action or implemented a planned action in a manner that differs substantively from how it was described in the adopted LCAP.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

- Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures and between the Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services, as applicable. Minor variances in expenditures or percentages do not need to be addressed, and a dollar-for-dollar accounting is not required.

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

- Describe the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal. “Effectiveness” means the degree to which the actions were successful in producing the target result and “ineffectiveness” means that the actions did not produce any significant or targeted result.
 - In some cases, not all actions in a goal will be intended to improve performance on all of the metrics associated with the goal.
 - When responding to this prompt, LEAs may assess the effectiveness of a single action or group of actions within the goal in the context of performance on a single metric or group of specific metrics within the goal that are applicable to the action(s). Grouping actions with metrics will allow for more robust analysis of whether the strategy the LEA is using to impact a specified set of metrics is working and increase transparency for educational partners. LEAs are encouraged to use such an approach when goals include multiple actions and metrics that are not closely associated.
 - Beginning with the development of the 2024–25 LCAP, the LEA must change actions that have not proven effective over a three-year period.

A description of any changes made to the planned goal, metrics, target outcomes, or actions for the coming year that resulted from reflections on prior practice.

- Describe any changes made to this goal, expected outcomes, metrics, or actions to achieve this goal as a result of this analysis and analysis of the data provided in the Dashboard or other local data, as applicable.
 - As noted above, beginning with the development of the 2024–25 LCAP, the LEA must change actions that have not proven effective over a three-year period. For actions that have been identified as ineffective, the LEA must identify the ineffective action and must include a description of the following:

- The reasons for the ineffectiveness, and
- How changes to the action will result in a new or strengthened approach.

Actions:

Complete the table as follows. Add additional rows as necessary.

Action

- Enter the action number.

Title

- Provide a short title for the action. This title will also appear in the action tables.

Description

- Provide a brief description of the action.
 - For actions that contribute to meeting the increased or improved services requirement, the LEA may include an explanation of how each action is principally directed towards and effective in meeting the LEA's goals for unduplicated students, as described in the instructions for the Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students section.
 - As previously noted, for each action identified as 1) contributing towards the requirement to increase or improve services for foster youth, English learners, including long-term English learners, and low-income students and 2) being provided on an LEA-wide basis, the LEA must identify one or more metrics to monitor the effectiveness of the action and its budgeted expenditures.
 - These required metrics may be identified within the action description or the first prompt in the increased or improved services section; however, the description must clearly identify the metric(s) being used to monitor the effectiveness of the action and the action(s) that the metric(s) apply to.

Total Funds

- Enter the total amount of expenditures associated with this action. Budgeted expenditures from specific fund sources will be provided in the action tables.

Contributing

- Indicate whether the action contributes to meeting the increased or improved services requirement as described in the Increased or Improved Services section using a “Y” for Yes or an “N” for No.
 - **Note:** for each such contributing action, the LEA will need to provide additional information in the Increased or Improved Services section to address the requirements in *California Code of Regulations*, Title 5 [5 CCR] Section 15496 in the Increased or Improved Services section of the LCAP.

Actions for Foster Youth: School districts, COEs, and charter schools that have a numerically significant foster youth student subgroup are encouraged to include specific actions in the LCAP designed to meet needs specific to foster youth students.

Required Actions

For English Learners and Long-Term English Learners

- LEAs with 30 or more English learners and/or 15 or more long-term English learners must include specific actions in the LCAP related to, at a minimum:
 - Language acquisition programs, as defined in *EC* Section 306, provided to students, and
 - Professional development for teachers.
 - If an LEA has both 30 or more English learners and 15 or more long-term English learners, the LEA must include actions for both English learners and long-term English learners.

For Technical Assistance

- LEAs eligible for technical assistance pursuant to *EC* sections 47607.3, 52071, 52071.5, 52072, or 52072.5, must include specific actions within the LCAP related to its implementation of the work underway as part of technical assistance. The most common form of this technical assistance is frequently referred to as Differentiated Assistance.

For Lowest Performing Dashboard Indicators

- LEAs that have Red Dashboard indicators for (1) a school within the LEA, (2) a student group within the LEA, and/or (3) a student group within any school within the LEA must include one or more specific actions within the LCAP:
 - The specific action(s) must be directed towards the identified student group(s) and/or school(s) and must address the identified state indicator(s) for which the student group or school received the lowest performance level on the 2023 Dashboard. Each student group and/or school that receives the lowest performance level on the 2023 Dashboard must be addressed by one or more actions.
 - These required actions will be effective for the three-year LCAP cycle.

For LEAs With Unexpended LREBG Funds

- To implement the requirements of *EC* Section 52064.4, LEAs with unexpended LREBG funds must include one or more actions supported with LREBG funds within the 2025–26, 2026–27, and 2027–28 LCAPs, as applicable to the LEA. Actions funded with LREBG funds must remain in the LCAP until the LEA has expended the remainder of its LREBG funds, after which time the actions may be removed from the LCAP.
 - Prior to identifying the actions included in the LCAP the LEA is required to conduct a needs assessment pursuant to [EC Section 32526\(d\)](#). For information related to the required needs assessment please see the Program Information tab on the [LREBG](#)

[Program Information](#) web page. Additional information about the needs assessment and evidence-based resources for the LREBG may be found on the [California Statewide System of Support LREBG Resources](#) web page. The required LREBG needs assessment may be part of the LEAs regular needs assessment for the LCAP if it meets the requirements of *EC* Section 32526(d).

- School districts receiving technical assistance and COEs providing technical assistance are encouraged to use the technical assistance process to support the school district in conducting the required needs assessment, the selection of actions funded by the LREBG and/or the evaluation of implementation of the actions required as part of the LCAP annual update process.
- As a reminder, LREBG funds must be used to implement one or more of the purposes articulated in [EC Section 32526\(c\)\(2\)](#).
- LEAs with unexpended LREBG funds must include one or more actions supported by LREBG funds within the LCAP. For each action supported by LREBG funding the action description must:
 - Identify the action as an LREBG action;
 - Include an explanation of how research supports the selected action;
 - Identify the metric(s) being used to monitor the impact of the action; and
 - Identify the amount of LREBG funds being used to support the action.

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students

Purpose

A well-written Increased or Improved Services section provides educational partners with a comprehensive description, within a single dedicated section, of how an LEA plans to increase or improve services for its unduplicated students as defined in *EC* Section 42238.02 in grades TK–12 as compared to all students in grades TK–12, as applicable, and how LEA-wide or schoolwide actions identified for this purpose meet regulatory requirements. Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broader understanding of educational partners to facilitate their ability to provide input. An LEA's description in this section must align with the actions included in the Goals and Actions section as contributing.

Please Note: For the purpose of meeting the Increased or Improved Services requirement and consistent with *EC* Section 42238.02, long-term English learners are included in the English learner student group.

Statutory Requirements

An LEA is required to demonstrate in its LCAP how it is increasing or improving services for its students who are foster youth, English learners, and/or low-income, collectively referred to as unduplicated students, as compared to the services provided to all students in proportion to the increase in funding it receives based on the number and concentration of unduplicated students in the LEA (*EC* Section 42238.07[a][1], *EC*

Section 52064[b][8][B]; 5 CCR Section 15496[a]). This proportionality percentage is also known as the “minimum proportionality percentage” or “MPP.” The manner in which an LEA demonstrates it is meeting its MPP is two-fold: (1) through the expenditure of LCFF funds or through the identification of a Planned Percentage of Improved Services as documented in the Contributing Actions Table, and (2) through the explanations provided in the Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students section.

To improve services means to grow services in quality and to increase services means to grow services in quantity. Services are increased or improved by those actions in the LCAP that are identified in the Goals and Actions section as contributing to the increased or improved services requirement, whether they are provided across the entire LEA (LEA-wide action), provided to an entire school (Schoolwide action), or solely provided to one or more unduplicated student group(s) (Limited action).

Therefore, for *any* action contributing to meet the increased or improved services requirement, the LEA must include an explanation of:

- How the action is increasing or improving services for the unduplicated student group(s) (Identified Needs and Action Design), and
- How the action meets the LEA's goals for its unduplicated pupils in the state and any local priority areas (Measurement of Effectiveness).

LEA-wide and Schoolwide Actions

In addition to the above required explanations, LEAs must provide a justification for why an LEA-wide or Schoolwide action is being provided to all students and how the action is intended to improve outcomes for unduplicated student group(s) as compared to all students.

- Conclusory statements that a service will help achieve an expected outcome for the goal, without an explicit connection or further explanation as to how, are not sufficient.
- Further, simply stating that an LEA has a high enrollment percentage of a specific student group or groups does not meet the increased or improved services standard because enrolling students is not the same as serving students.

For School Districts Only

Actions provided on an **LEA-wide** basis at **school districts with an unduplicated pupil percentage of less than 55 percent** must also include a description of how the actions are the most effective use of the funds to meet the district's goals for its unduplicated pupils in the state and any local priority areas. The description must provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

Actions provided on a **Schoolwide** basis for **schools with less than 40 percent enrollment of unduplicated pupils** must also include a description of how these actions are the most effective use of the funds to meet the district's goals for its unduplicated pupils in the state and any local priority areas. The description must provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

Requirements and Instructions

Complete the tables as follows:

- Specify the amount of LCFF supplemental and concentration grant funds the LEA estimates it will receive in the coming year based on the number and concentration of foster youth, English learner, and low-income students. This amount includes the Additional 15 percent LCFF Concentration Grant.

Projected Additional 15 percent LCFF Concentration Grant

- Specify the amount of additional LCFF concentration grant add-on funding, as described in *EC* Section 42238.02, that the LEA estimates it will receive in the coming year.

Projected Percentage to Increase or Improve Services for the Coming School Year

- Specify the estimated percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year as calculated pursuant to 5 *CCR* Section 15496(a)(7).

LCFF Carryover — Percentage

- Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).

LCFF Carryover — Dollar

- Specify the LCFF Carryover — Dollar amount identified in the LCFF Carryover Table. If a carryover amount is not identified in the LCFF Carryover Table, specify an amount of zero (\$0).

Total Percentage to Increase or Improve Services for the Coming School Year

- Add the Projected Percentage to Increase or Improve Services for the Coming School Year and the Proportional LCFF Required Carryover Percentage and specify the percentage. This is the LEA's percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year, as calculated pursuant to 5 *CCR* Section 15496(a)(7).

Required Descriptions:

LEA-wide and Schoolwide Actions

For each action being provided to an entire LEA or school, provide an explanation of (1) the unique identified need(s) of the unduplicated student group(s) for whom the action is principally directed, (2) how the action is designed to address the identified need(s) and why it is being provided on an LEA or schoolwide basis, and (3) the metric(s) used to measure the effectiveness of the action in improving outcomes for the unduplicated student group(s).

If the LEA has provided this required description in the Action Descriptions, state as such within the table.

Complete the table as follows:

Identified Need(s)

Provide an explanation of the unique identified need(s) of the LEA's unduplicated student group(s) for whom the action is principally directed.

An LEA demonstrates how an action is principally directed towards an unduplicated student group(s) when the LEA explains the need(s), condition(s), or circumstance(s) of the unduplicated student group(s) identified through a needs assessment and how the action addresses them. A meaningful needs assessment includes, at a minimum, analysis of applicable student achievement data and educational partner feedback.

How the Action(s) are Designed to Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis

Provide an explanation of how the action as designed will address the unique identified need(s) of the LEA’s unduplicated student group(s) for whom the action is principally directed and the rationale for why the action is being provided on an LEA-wide or schoolwide basis.

- As stated above, conclusory statements that a service will help achieve an expected outcome for the goal, without an explicit connection or further explanation as to how, are not sufficient.
- Further, simply stating that an LEA has a high enrollment percentage of a specific student group or groups does not meet the increased or improved services standard because enrolling students is not the same as serving students.

Metric(s) to Monitor Effectiveness

Identify the metric(s) being used to measure the progress and effectiveness of the action(s).

Note for COEs and Charter Schools: In the case of COEs and charter schools, schoolwide and LEA-wide are considered to be synonymous.

Limited Actions

For each action being solely provided to one or more unduplicated student group(s), provide an explanation of (1) the unique identified need(s) of the unduplicated student group(s) being served, (2) how the action is designed to address the identified need(s), and (3) how the effectiveness of the action in improving outcomes for the unduplicated student group(s) will be measured.

If the LEA has provided the required descriptions in the Action Descriptions, state as such.

Complete the table as follows:

Identified Need(s)

Provide an explanation of the unique need(s) of the unduplicated student group(s) being served identified through the LEA’s needs assessment. A meaningful needs assessment includes, at a minimum, analysis of applicable student achievement data and educational partner feedback.

How the Action(s) are Designed to Address Need(s)

Provide an explanation of how the action is designed to address the unique identified need(s) of the unduplicated student group(s) being served.

Metric(s) to Monitor Effectiveness

Identify the metric(s) being used to measure the progress and effectiveness of the action(s).

For any limited action contributing to meeting the increased or improved services requirement that is associated with a Planned Percentage of Improved Services in the Contributing Summary Table rather than an expenditure of LCFF funds, describe the methodology that was used to determine the contribution of the action towards the proportional percentage, as applicable.

- For each action with an identified Planned Percentage of Improved Services, identify the goal and action number and describe the methodology that was used.
- When identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.
- For example, an LEA determines that there is a need to analyze data to ensure that instructional aides and expanded learning providers know what targeted supports to provide to students who are foster youth. The LEA could implement this action by hiring additional staff to collect and analyze data and to coordinate supports for students, which, based on the LEA's current pay scale, the LEA estimates would cost \$165,000. Instead, the LEA chooses to utilize a portion of existing staff time to analyze data relating to students who are foster youth. This analysis will then be shared with site principals who will use the data to coordinate services provided by instructional assistants and expanded learning providers to target support to students. In this example, the LEA would divide the estimated cost of \$165,000 by the amount of LCFF Funding identified in the Total Planned Expenditures Table and then convert the quotient to a percentage. This percentage is the Planned Percentage of Improved Services for the action.

Additional Concentration Grant Funding

A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.

An LEA that receives the additional concentration grant add-on described in *EC* Section 42238.02 is required to demonstrate how it is using these funds to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent as compared to the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is equal to or less than 55 percent. The staff who provide direct services to students must be certificated staff and/or classified staff employed by the LEA; classified staff includes custodial staff.

Provide the following descriptions, as applicable to the LEA:

- An LEA that does not receive a concentration grant or the concentration grant add-on must indicate that a response to this prompt is not applicable.

- Identify the goal and action numbers of the actions in the LCAP that the LEA is implementing to meet the requirement to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent.
- An LEA that does not have comparison schools from which to describe how it is using the concentration grant add-on funds, such as a single-school LEA or an LEA that only has schools with an enrollment of unduplicated students that is greater than 55 percent, must describe how it is using the funds to increase the number of credentialed staff, classified staff, or both, including custodial staff, who provide direct services to students at selected schools and the criteria used to determine which schools require additional staffing support.
- In the event that an additional concentration grant add-on is not sufficient to increase staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent, the LEA must describe how it is using the funds to retain staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent.

Complete the table as follows:

- Provide the staff-to-student ratio of classified staff providing direct services to students with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of classified staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA.
 - The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA.
 - The staff-to-student ratio must be based on the number of full-time equivalent (FTE) staff and the number of enrolled students as counted on the first Wednesday in October of each year.
- Provide the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA.
 - The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA.
 - The staff-to-student ratio must be based on the number of FTE staff and the number of enrolled students as counted on the first Wednesday in October of each year.

Action Tables

Complete the Total Planned Expenditures Table for each action in the LCAP. The information entered into this table will automatically populate the other Action Tables. Information is only entered into the Total Planned Expenditures Table, the Annual Update Table, the Contributing Actions Annual Update Table, and the LCFF Carryover Table. The word “input” has been added to column headers to aid in identifying the column(s) where information will be entered. Information is not entered on the remaining Action tables.

The following tables are required to be included as part of the LCAP adopted by the local governing board or governing body:

- Table 1: Total Planned Expenditures Table (for the coming LCAP Year)
- Table 2: Contributing Actions Table (for the coming LCAP Year)
- Table 3: Annual Update Table (for the current LCAP Year)
- Table 4: Contributing Actions Annual Update Table (for the current LCAP Year)
- Table 5: LCFF Carryover Table (for the current LCAP Year)

Note: The coming LCAP Year is the year that is being planned for, while the current LCAP year is the current year of implementation. For example, when developing the 2024–25 LCAP, 2024–25 will be the coming LCAP Year and 2023–24 will be the current LCAP Year.

Total Planned Expenditures Table

In the Total Planned Expenditures Table, input the following information for each action in the LCAP for that applicable LCAP year:

- **LCAP Year:** Identify the applicable LCAP Year.
- **1. Projected LCFF Base Grant:** Provide the total amount estimated LCFF entitlement for the coming school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Block Grant program, the former Home-to-School Transportation program, and the Small School District Transportation program, pursuant to 5 CCR Section 15496(a)(8). Note that the LCFF Base Grant for purposes of the LCAP also includes the Necessary Small Schools and Economic Recovery Target allowances for school districts, and County Operations Grant for COEs.

See EC sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF entitlement calculations.
- **2. Projected LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants estimated on the basis of the number and concentration of unduplicated students for the coming school year.
- **3. Projected Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected LCFF Base Grant and the Projected LCFF Supplemental and/or Concentration Grants, pursuant to 5 CCR Section 15496(a)(8). This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the coming LCAP year.
- **LCFF Carryover — Percentage:** Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table from the prior LCAP year. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).
- **Total Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected Percentage to Increase or Improve Services for the Coming School Year and the LCFF Carryover —

Percentage. ***This is the percentage by which the LEA must increase or improve services for unduplicated pupils as compared to the services provided to all students in the coming LCAP year.***

- **Goal #:** Enter the LCAP Goal number for the action.
- **Action #:** Enter the action's number as indicated in the LCAP Goal.
- **Action Title:** Provide a title of the action.
- **Student Group(s):** Indicate the student group or groups who will be the primary beneficiary of the action by entering "All," or by entering a specific student group or groups.
- **Contributing to Increased or Improved Services?:** Type "Yes" if the action **is** included as contributing to meeting the increased or improved services requirement; OR, type "No" if the action is **not** included as contributing to meeting the increased or improved services requirement.
- If "Yes" is entered into the Contributing column, then complete the following columns:
 - **Scope:** The scope of an action may be LEA-wide (i.e., districtwide, countywide, or charterwide), schoolwide, or limited. An action that is LEA-wide in scope upgrades the entire educational program of the LEA. An action that is schoolwide in scope upgrades the entire educational program of a single school. An action that is limited in its scope is an action that serves only one or more unduplicated student groups.
 - **Unduplicated Student Group(s):** Regardless of scope, contributing actions serve one or more unduplicated student groups. Indicate one or more unduplicated student groups for whom services are being increased or improved as compared to what all students receive.
 - **Location:** Identify the location where the action will be provided. If the action is provided to all schools within the LEA, the LEA must indicate "All Schools." If the action is provided to specific schools within the LEA or specific grade spans only, the LEA must enter "Specific Schools" or "Specific Grade Spans." Identify the individual school or a subset of schools or grade spans (e.g., all high schools or grades transitional kindergarten through grade five), as appropriate.
- **Time Span:** Enter "ongoing" if the action will be implemented for an indeterminate period of time. Otherwise, indicate the span of time for which the action will be implemented. For example, an LEA might enter "1 Year," or "2 Years," or "6 Months."
- **Total Personnel:** Enter the total amount of personnel expenditures utilized to implement this action.
- **Total Non-Personnel:** This amount will be automatically calculated based on information provided in the Total Personnel column and the Total Funds column.

- **LCFF Funds:** Enter the total amount of LCFF funds utilized to implement this action, if any. LCFF funds include all funds that make up an LEA's total LCFF target (i.e., base grant, grade span adjustment, supplemental grant, concentration grant, Targeted Instructional Improvement Block Grant, and Home-To-School Transportation).
 - **Note:** For an action to contribute towards meeting the increased or improved services requirement, it must include some measure of LCFF funding. The action may also include funding from other sources, however the extent to which an action contributes to meeting the increased or improved services requirement is based on the LCFF funding being used to implement the action.
- **Other State Funds:** Enter the total amount of Other State Funds utilized to implement this action, if any.
 - **Note:** Equity Multiplier funds must be included in the "Other State Funds" category, not in the "LCFF Funds" category. As a reminder, Equity Multiplier funds must be used to supplement, not supplant, funding provided to Equity Multiplier schoolsites for purposes of the LCFF, the ELO-P, the LCRS, and/or the CCSPP. This means that Equity Multiplier funds must not be used to replace funding that an Equity Multiplier schoolsite would otherwise receive to implement LEA-wide actions identified in the LEA's LCAP or that an Equity Multiplier schoolsite would otherwise receive to implement provisions of the ELO-P, the LCRS, and/or the CCSPP.
- **Local Funds:** Enter the total amount of Local Funds utilized to implement this action, if any.
- **Federal Funds:** Enter the total amount of Federal Funds utilized to implement this action, if any.
- **Total Funds:** This amount is automatically calculated based on amounts entered in the previous four columns.
- **Planned Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis to unduplicated students, and that does not have funding associated with the action, enter the planned quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%). A limited action is an action that only serves foster youth, English learners, and/or low-income students.
 - As noted in the instructions for the Increased or Improved Services section, when identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.

For example, an LEA determines that there is a need to analyze data to ensure that instructional aides and expanded learning providers know what targeted supports to provide to students who are foster youth. The LEA could implement this action by hiring additional staff to collect and analyze data and to coordinate supports for students, which, based on the LEA's current pay scale, the LEA estimates would cost \$165,000. Instead, the LEA chooses to utilize a portion of existing staff time to analyze data relating to students who are foster youth. This analysis will then be shared with site principals who will use the data to coordinate services provided by instructional assistants and expanded learning providers to target support to students. In this example, the LEA would divide the estimated cost of \$165,000 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Planned Percentage of Improved Services for the action.

Contributing Actions Table

As noted above, information will not be entered in the Contributing Actions Table; however, the ‘Contributing to Increased or Improved Services?’ column will need to be checked to ensure that only actions with a “Yes” are displaying. If actions with a “No” are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the “Yes” responses.

Annual Update Table

In the Annual Update Table, provide the following information for each action in the LCAP for the relevant LCAP year:

- **Estimated Actual Expenditures:** Enter the total estimated actual expenditures to implement this action, if any.

Contributing Actions Annual Update Table

In the Contributing Actions Annual Update Table, check the ‘Contributing to Increased or Improved Services?’ column to ensure that only actions with a “Yes” are displaying. If actions with a “No” are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the “Yes” responses. Provide the following information for each contributing action in the LCAP for the relevant LCAP year:

- **6. Estimated Actual LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants estimated based on the number and concentration of unduplicated students in the current school year.
- **Estimated Actual Expenditures for Contributing Actions:** Enter the total estimated actual expenditure of LCFF funds used to implement this action, if any.
- **Estimated Actual Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis only to unduplicated students, and that does not have funding associated with the action, enter the total estimated actual quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%).
 - Building on the example provided above for calculating the Planned Percentage of Improved Services, the LEA in the example implements the action. As part of the annual update process, the LEA reviews implementation and student outcome data and determines that the action was implemented with fidelity and that outcomes for foster youth students improved. The LEA reviews the original estimated cost for the action and determines that had it hired additional staff to collect and analyze data and to coordinate supports for students that estimated actual cost would have been \$169,500 due to a cost of living adjustment. The LEA would divide the estimated actual cost of \$169,500 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Estimated Actual Percentage of Improved Services for the action.

LCFF Carryover Table

- **9. Estimated Actual LCFF Base Grant:** Provide the total amount of estimated LCFF Target Entitlement for the current school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Block Grant program,

the former Home-to-School Transportation program, and the Small School District Transportation program, pursuant to 5 CCR Section 15496(a)(8). Note that the LCFF Base Grant for purposes of the LCAP also includes the Necessary Small Schools and Economic Recovery Target allowances for school districts, and County Operations Grant for COEs. See EC sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF entitlement calculations.

- **10. Total Percentage to Increase or Improve Services for the Current School Year:** This percentage will not be entered. The percentage is calculated based on the amounts of the Estimated Actual LCFF Base Grant (9) and the Estimated Actual LCFF Supplemental and/or Concentration Grants (6), pursuant to 5 CCR Section 15496(a)(8), plus the LCFF Carryover – Percentage from the prior year. This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the current LCAP year.

Calculations in the Action Tables

To reduce the duplication of effort of LEAs, the Action Tables include functionality such as pre-population of fields and cells based on the information provided in the Data Entry Table, the Annual Update Summary Table, and the Contributing Actions Table. For transparency, the functionality and calculations used are provided below.

Contributing Actions Table

- **4. Total Planned Contributing Expenditures (LCFF Funds)**
 - This amount is the total of the Planned Expenditures for Contributing Actions (LCFF Funds) column.
- **5. Total Planned Percentage of Improved Services**
 - This percentage is the total of the Planned Percentage of Improved Services column.
- **Planned Percentage to Increase or Improve Services for the coming school year (4 divided by 1, plus 5)**
 - This percentage is calculated by dividing the Total Planned Contributing Expenditures (4) by the Projected LCFF Base Grant (1), converting the quotient to a percentage, and adding it to the Total Planned Percentage of Improved Services (5).

Contributing Actions Annual Update Table

Pursuant to EC Section 42238.07(c)(2), if the Total Planned Contributing Expenditures (4) is less than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the LEA is required to calculate the difference between the Total Planned Percentage of Improved Services (5) and the Total Estimated Actual Percentage of Improved Services (7). If the Total Planned Contributing Expenditures (4) is equal to or greater than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the Difference Between Planned and Estimated Actual Percentage of Improved Services will display “Not Required.”

- **6. Estimated Actual LCFF Supplemental and Concentration Grants**

- This is the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on the number and concentration of unduplicated students in the current school year.
- **4. Total Planned Contributing Expenditures (LCFF Funds)**
 - This amount is the total of the Last Year's Planned Expenditures for Contributing Actions (LCFF Funds).
- **7. Total Estimated Actual Expenditures for Contributing Actions**
 - This amount is the total of the Estimated Actual Expenditures for Contributing Actions (LCFF Funds).
- **Difference Between Planned and Estimated Actual Expenditures for Contributing Actions (Subtract 7 from 4)**
 - This amount is the Total Estimated Actual Expenditures for Contributing Actions (7) subtracted from the Total Planned Contributing Expenditures (4).
- **5. Total Planned Percentage of Improved Services (%)**
 - This amount is the total of the Planned Percentage of Improved Services column.
- **8. Total Estimated Actual Percentage of Improved Services (%)**
 - This amount is the total of the Estimated Actual Percentage of Improved Services column.
- **Difference Between Planned and Estimated Actual Percentage of Improved Services (Subtract 5 from 8)**
 - This amount is the Total Planned Percentage of Improved Services (5) subtracted from the Total Estimated Actual Percentage of Improved Services (8).

LCFF Carryover Table

- **10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 plus Carryover %)**
 - This percentage is the Estimated Actual LCFF Supplemental and/or Concentration Grants (6) divided by the Estimated Actual LCFF Base Grant (9) plus the LCFF Carryover – Percentage from the prior year.
- **11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)**
 - This percentage is the Total Estimated Actual Expenditures for Contributing Actions (7) divided by the LCFF Funding (9), then converting the quotient to a percentage and adding the Total Estimated Actual Percentage of Improved Services (8).
- **12. LCFF Carryover — Dollar Amount LCFF Carryover (Subtract 11 from 10 and multiply by 9)**

- If the Estimated Actual Percentage of Increased or Improved Services (11) is less than the Estimated Actual Percentage to Increase or Improve Services (10), the LEA is required to carry over LCFF funds.

The amount of LCFF funds is calculated by subtracting the Estimated Actual Percentage to Increase or Improve Services (11) from the Estimated Actual Percentage of Increased or Improved Services (10) and then multiplying by the Estimated Actual LCFF Base Grant (9). This amount is the amount of LCFF funds that is required to be carried over to the coming year.

- **13. LCFF Carryover — Percentage (12 divided by 9)**

- This percentage is the unmet portion of the Percentage to Increase or Improve Services that the LEA must carry over into the coming LCAP year. The percentage is calculated by dividing the LCFF Carryover (12) by the LCFF Funding (9).

California Department of Education
November 2024

DRAFT

Board Meeting – June 10, 2025

Item IV. Hearings

- B. Public Hearing on the 2025-26 Annual Budget and Service Plans for the Los Angeles Office of Education Special Education Local Plan Area (LACOE SELPA)

In compliance with the requirements of Education Codes 56001, 56195.9, 56205 (b)(1), and 56205(b)(2), the Board of Education will conduct a Public Hearing.

The purpose of today's Public Hearing will be to receive the public's comment, if any, to the Annual Budget and Service Plans for the Los Angeles County Office of Education Special Education Local Plan Area (LACOE SELPA).

LOCAL PLAN

Section D: Annual Budget Plan

SPECIAL EDUCATION LOCAL PLAN AREA



California Department of Education

Special Education Division

Local Plan Annual Submission

Section D: Annual Budget Plan

SELPA 1901 LACOE SELPA

Fiscal Year 2025-26

Local Plan Section D: Annual Budget Plan

Projected special education budget funding, revenues, and expenditures by LEAs are specified in **Attachments II–V**. This includes supplemental aids and services provided to meet the needs of students with disabilities as defined by the Individuals with Disabilities Education Act (IDEA) who are placed in regular education classrooms and environments, and those who have been identified with low incidence disabilities who also receive special education services.

IMPORTANT: Adjustments to any year’s apportionment must be received by the California Department of Education (CDE) from the SELPA prior to the end of the first fiscal year (FY) following the FY to be adjusted. The CDE will consider and adjust only the information and computational factors originally established during an eligible FY, if the CDE's review determines that they are correct. *California Education Code (EC) Section 56048*

Pursuant to *EC* Section 56195.1(2)(b)(3), each Local Plan must include the designation of an administrative entity to perform functions such as the receipt and distribution of funds. Any participating local educational agency (LEA) may perform these services. The administrative entity for a multiple LEA SELPA or an LEA that joined with a county office of education (COE) to form a SELPA, is typically identified as a responsible local agency or administrative unit. Whereas, the administrative entity for single LEA SELPA is identified as a responsible individual. Information related to the administrative entity must be included in Local Plan Section A: Contacts and Certifications.

Section D: Annual Budget Plan

SELPA 1901 LACOE SELPA

Fiscal Year 2025-26

TABLE 1

Special Education Projected Revenue Reporting (Items D-1 to D-3)

D-1. Special Education Revenue by Source

Using the fields below, identify the special education projected revenue by funding source. The total projected revenue and the percent of total funding by source is automatically calculated.

Funding Revenue Source	Amount	Percentage of Total Funding
Assembly Bill (AB) 602 State Aid	642,821	5.76%
AB 602 Property Taxes	8,676,723	77.72%
Federal IDEA Part B	580,914	5.20%
Federal IDEA Part C		0.00%
State Infant/Toddler		0.00%
State Mental Health	847,589	7.59%
Federal Mental Health	116,271	1.04%
Other Projected Revenue	300,000	2.69%
Total Projected Revenue:	11,164,318	100.00%

D-2. "Other Revenue" Source Identification

Identify all revenue identified in the "Other Revenue" category above, by revenue source, that is received by the SELPA specifically for the purpose of special education, including any property taxes allocated to the SELPA pursuant to *EC* Section 2572. *EC* Section 56205(b)(1)(B)

Local revenue to provide Residential Treatment Services pursuant to an IEP.

D-3. Attachment II: Distribution of Projected Special Education Revenue

Using the form template provided in **Attachment II**, complete a distribution of revenue to all LEAs participating in the SELPA by funding source.

Section D: Annual Budget Plan

SELPA 1901 LACOE SELPA

Fiscal Year 2025-26

TABLE 2**Total Projected Budget Expenditures by Object Code (Items D-4 to D-6)****D-4. Total Projected Budget by Object Code**

Using the fields below, identify the special education expenditures by object code. The total expenditures and the percent of total expenditures by object code is automatically calculated.

Object Code	Amount	Percentage of Total Expenditures
Object Code 1000—Certificated Salaries	7,293,446	42.92%
Object Code 2000—Classified Salaries	1,878,488	11.05%
Object Code 3000—Employee Benefits	4,370,638	25.72%
Object Code 4000—Supplies	17,454	0.10%
Object Code 5000—Services and Operations	1,857,465	10.93%
Object Code 6000—Capital Outlay		0.00%
Object Code 7000—Other Outgo and Financing	1,576,770	9.28%
Total Projected Expenditures:	16,994,261	100.00%

D-5. Attachment III: Projected Local Educational Agency Expenditures by Object Code

Using the templates provided in **Attachment III**, complete a distribution of projected expenditures by LEAs participating in the SELPA by object code.

D-6. Code 7000—Other Outgo and Financing

Include a description for the expenditures identified under object code 7000:

Indirect Cost

Section D: Annual Budget Plan

SELPA 1901 LACOE SELPA

Fiscal Year 2025-26

TABLE 3

Federal, State, and Local Revenue Summary (Items D-7 to D-8)

D-7. Federal Categorical, State Categorical, and Local Unrestricted Funding

Using the fields below, enter the projected funding by revenue jurisdiction. The "Total Revenue From All Sources" and the "Percentage of Total Funding" fields are automatically calculated.

Revenue Source	Amount	Percentage of Total Funding
Projected State Special Education Revenue	10,467,133	61.61%
Projected Federal Revenue	697,185	4.10%
Local Contribution	5,825,644	34.29%
Total Revenue from all Sources:	16,989,962	100.00%

D-8. Attachment IV: Projected Revenue by Federal, State, and Local Funding Source by Local Educational Agency

Using the CDE-approved template provided in **Attachment IV**, provide a complete distribution of revenues to all LEAs participating in the SELPA by federal and state funding source.

D-9. Special Education Local Plan Area Allocation Plan

- a. Describe the SELPA's allocation plan, including the process or procedure for allocating special education apportionments, including funds allocated to the RLA/AU/responsible person pursuant to *EC* Section 56205(b)(1)(A).

LACOE SELPA, 1901, is a single LEA SELPA. All funds are used by the LEA to identify and serve students with disabilities.

- b. ☒ YES ☐ NO

If the allocation plan specifies that funds will be apportioned to the RLA/AU/AE, or to the SELPA administrator (for single LEA SELPAs), the administrator of the SELPA, upon receipt, distributes the funds in accordance with the method adopted pursuant to *EC* Section 56195.7(i). This allocation plan was approved according to the SELPA's local policymaking process and is consistent with SELPA's summarized policy statement identified in Local Plan Section B: Governance and Administration item B-4. If the response is "NO," then either Section D should be edited, or Section B must be amended according to the SELPA's adopted policy making process, and resubmitted to the COE and CDE for approval.

Section D: Annual Budget Plan

SELPA 1901 LACOE SELPA

Fiscal Year 2025-26

TABLE 4**Special Education Local Plan Area Expenditures (Items D-10 to D-11)****D-10. Regionalized Operations Budget**

Using the fields below, identify the total operating expenditures projected for the SELPA, exclusively. Expenditure line items are according SACS object codes. Include the projected amount budgeted for the SELPA's exclusive use. The "Percent of Total" expenses is automatically calculated. NOTE: Table 4 does not include district LEA, charter LEA, or COE LEA expenditures, there is no Attachment to be completed for Table 4.

Accounting Categories and Codes	Amount	Percentage of Total
Object Code 1000—Certificated Salaries	572,781	34.08%
Object Code 2000—Classified Salaries	251,749	14.98%
Object Code 3000—Employee Benefits	429,589	25.56%
Object Code 4000—Supplies	4,750	0.28%
Object Code 5000—Services and Operations	265,736	15.81%
Object Code 6000—Capital Outlay		0.00%
Object Code 7000—Other Outgo and Financing	155,934	9.28%
Total Projected Operating Expenditures:	1,680,539	100.00%

D-11. Object Code 7000 --Other Outgo and Financing Description

Include a description of the expenditures identified under "Object Code 7000—Other Outgo and Financing" by SACS codes. See Local Plan Guidelines for examples of possible entries.

Indirect Cost

Section D: Annual Budget Plan

SELPA 1901 LACOE SELPA

Fiscal Year 2025-26

TABLE 5

Supplemental Aids and Services and Students with Low Incidence Disabilities (D-12 to D-15)

The standardized account code structure (SACS), goal 5760 is defined as "Special Education, Ages 5–22." Students with a low incidence (LI) disability are classified severely disabled. The LEA may elect to have locally defined goals to separate low-incidence disabilities from other severe disabilities to identify these costs locally.

D-12. Defined Goals for Students with LI Disabilities

Does the SELPA, including all LEAs participating in the SELPA, use locally defined goals to separate low-incidence disabilities from other severe disabilities?

☒ YES ☐ NO

D-13. Total Projected Expenditures for Supplemental Aids and Services in the Regular Classroom and for Students with LI Disabilities

Enter the projected expenditures budgeted for Supplemental Aids and Services (SAS) disabilities in the regular education classroom.

D-14. Total Projected Expenditures for Students with LI Disabilities

Enter the total projected expenditures budgeted for students with LI disabilities.

6,568

D-15. Attachment V: Projected Expenditures by LEA for SAS Provided to Students with Exceptional Needs in the Regular Classroom and Students with LI Disabilities

Using the current CDE-approved template provided for Attachment V, enter the SELPA's projected funding allocations to each LEA for the provision of SAS to students with exceptional needs placed in the regular classroom setting and for those who are identified with LI disabilities. Information included in this table must be consistent with revenues identified in Section D, Table 5.

LOCAL PLAN
Attachments
SPECIAL EDUCATION LOCAL PLAN AREA



California Department of Education
Special Education Division
Local Plan Annual Submission

**INTENTIONALLY
LEFT
BLANK**

Attachment I

SELPA: 1901 LACOE SELPA

Fiscal Year: 2025-26

Attachment I—Local Educational Agency Listing

Participating Local Educational Agency Identification

Enter the California Department of Education (CDE) issued county/district/school code (CDS) and the full name for each local educational agency (LEA) participating in the Local Plan. Only charter schools that have applied and been approved by their governing board as LEAs for special education purposes should be listed on Attachment I. The LEA names will automatically populate the remaining attachments. Pursuant to California *Education Code (EC)* sections 56205(a)(12)(D)(iii) and 56195.1(b) and (c). SELPAs with one or more LEAs, or those who join with the county office of education (COE) to submit a Local Plan to the CDE for consideration of approval must include copies of joint powers agreements or contractual agreements, as appropriate.

In the table below, enter the CDE issued CDS code and the official name as listed in the California School Directory <https://www.cde.ca.gov/SchoolDirectory/> for each COE, District, Joint Powers Authority (JPA), and SELPA participating in the Local Plan and receiving a special education funding allocation for services and programs provided to students with disabilities.

To Add or Delete Rows:

To add or delete table rows, select the "plus" or "minus" buttons bellow. Actions taken here will be automatically repeated for each of the tables in Attachments II through VI. Users must manually enter LEA information in Attachment VII.

LEA Membership Changes:

If an LEA was previously reported to the CDE in fiscal year 2021–22 or 2022–23 and there is a change in SELPA membership, **DO NOT DELETE** the entry. Instead, under the "LEA Status" column, select the drop-down menu and choose the applicable status option for the LEA membership change.

SELPA County/District/School Codes

- If a SELPA does not have a CDS code, then the associated fields should be left blank. NOTE: If a CDS code section begins with a "0," the zero will not appear in the user's entry.
- If a SELPA does not have a complete CDS code, then leave the associated district and school code blank.
- If a SELPA is not a charter LEA, then leave the associated charter code blank.

Attachment I

SELPA: 1901 LACOE SELPA

Fiscal Year: 2025-26

Add or Delete Row	List	County Code xx	District Code xxxxx	School Code xxxxxxx	Charter Code (if applicable) xxxx	LEA Official Name (District, Charter, COE, JPA, and SELPA)	Special Education Director First Name	Special Education Director Last Name	Phone (xxx) xxx-xxxx	Email	LEA Status
	1	19	10199	0	1901	Los Angeles County Office of Education	Damali	Thomas	(562)803-8338	Thomas_Damali@lacoe.edu	Previously Reported

Attachment II

SELPA: 1901 LACOE SELPA

Fiscal Year: 2025-26

Each SELPA must adhere to requirements for developing and reporting special education budget revenue and expenditures. The following excerpt is taken from California School Accounting Manual (CSAM): Procedure 755 Special Education on page 755-1 and included to assist the SELPA with completing Section D: Annual Budget Plan information for each LEA participating in the SELPA's Local Plan.

Special education budgets are complex and are of great interest to the public, both locally and statewide. *EC* Section 56205(b)(1) requires that a special education budget shall identify particular elements. Identification of the following elements is facilitated by the standardized account code structure (SACS):

1. Apportionment received by the LEA in accordance with the allocation plan adopted by the SELPA. (The apportionment is tracked in SACS in the resource field in combination with the revenue code in the object field.)
2. Administrative costs of the plan. (These costs are tracked in the function field.)
3. Costs of special education services to pupils with severe disabilities and low-incidence disabilities. (This population is identified by the goal field.)
4. Costs of special education services to pupils with nonsevere disabilities. (This population is identified by the goal field.)
5. Costs of supplemental aids and services provided to meet the individual needs of pupils placed in regular education classrooms and environments. (Costs of these aids and services are tracked in the function field.)
6. Costs of regionalized operations and services and direct instructional support by program specialists in accordance with Part 30, Chapter 7.2, Article 6, of the California *EC*, Program Specialists and Administration of Regionalized Operations and Services. (These costs are tracked in the goal field for regionalized operations and in the function field for instructional services.)
7. Use of property taxes allocated to the SELPA pursuant to *EC* Section 2572. (Property taxes allocated to the SELPA are tracked in the resource field and identified by a revenue code in the object field.)

Attachment II

SELPA: 1901 LACOE SELPA

Fiscal Year: 2025-26

Attachment II—Projected Special Education Revenue by Local Educational Agency

For each LEA participating in the Local Plan, enter the projected special education revenue funding sources allowed by the Individuals with Disabilities Education Act (IDEA). Information included in this table must be consistent with revenues identified in Section D, Table 1. NOTE: For fiscal year 2021–22, this Attachment is optional for single LEA SELPAs as the information has been provided in Section D, Table 1.

List	LEA Official Name (District, Charter, COE, JPA, and SELPA)	Assembly Bill (AB) 602 State Aid	AB 602 Property Tax	Federal IDEA Part C	Federal IDEA Part B	State Infant/ Toddler	State Mental Health	Federal Mental Health	Other Revenue	Subtotal
1	Los Angeles County Office of Education	642,821	8,676,723	0	580,914	0	847,589	116,271	300,000	11,164,318
Totals:		642,821	8,676,723	0	580,914	0	847,589	116,271	300,000	11,164,318

Attachment III

SELPA: 1901 LACOE SELPA

Fiscal Year: 2025-26

Attachment III—Projected Expenditures by Object Code by Local Educational Agency

For each LEA participating in the Local Plan, enter the projected special education expenditures by LEA and object code as allowed by the IDEA. Information included in this table must be consistent with expenditures identified in Section D, Tables 2 . NOTE: For fiscal year 2021–22, this Attachment is optional for single LEA SELPAs as the information has been provided in Section D, Table 2.

List	LEA Official Name (District, Charter, COE, JPA, and SELPA)	1000 Certificated Salaries	2000 Classified Salaries	3000 Employee Benefits	4000 Supplies	5000 Services and Operations	6000 Capital Outlay	7000 Other Outgo and Financing	Subtotal
1	Los Angeles County Office of Education	7,293,446	1,878,488	4,370,638	17,454	1,857,465	0	1,576,770	16,994,261
Totals:		7,293,446	1,878,488	4,370,638	17,454	1,857,465	0	1,576,770	16,994,261

Attachment IV

SELPA: 1901 LACOE SELPA

Fiscal Year: 2025-26

Attachment IV—Projected Revenue by Federal, State, and Local Funding Source by Local Educational Agency

For each LEA participating in the Local Plan, enter the projected special education revenue received by each funding source. Information provided must be consistent with revenues identified in Section D, Table 3. NOTE: This Attachment is optional for single LEA SELPAs as the information has been provided in Section D, Table 3.

List	LEA Official Name (District, Charter, COE, JPA, and SELPA)	Federal Revenue	Percent of Total Federal Revenue	State Revenue	Percent of Total State Revenue	Local Revenue	Total Federal and State Funding
1	Los Angeles County Office of Education	697,185	100.00%	10,467,133	100.00%	5,825,644	11,164,318
Totals:		697,185	100.00%	10,467,133	100.00%	5,825,644	11,164,318

Attachment V

SELPA: 1901 LACOE SELPA

Fiscal Year: 2025-26

Attachment V—Projected Expenditures by Local Educational Agency for Supplemental Aids and Services in the Regular Classroom for Students with Disabilities and Those Identified with Low Incidence Disabilities

Enter the revenue allocated to each LEA for supplemental aids and services (SAS) for those students with disabilities placed in the regular classroom setting and those who are identified with low incidence (LI) disabilities. Information included in this table must be consistent with revenues identified in Section D, Table 5. NOTE: For fiscal year 2021–22, this Attachment is optional for single LEA SELPAs as the information has been provided in Section D, Table 5.

List	LEA Official Name (District, Charter, COE, JPA, and SELPA)	Total Projected Expenditures by LEA SAS in the Regular Classroom	Total Projected Expenditures by LEA for LI
1	Los Angeles County Office of Education	0	6,568
Totals:		0	6,568

**Attachment VI
must be
completed
using the CDE
approved
Microsoft Excel
Template**

Attachment VII

SELPA: 1901 LACOE SELPA

Fiscal Year: 2025-26

Attachment VII—Special Education Local Plan Area Membership Transfers and Mergers (to and from the SELPA)

Educational programs and services already in operation may not be transferred to another LEA unless all provisions of *EC* Section 56207 have been met by the SELPA as demonstrated by the completion and submission of Attachment VII. The effective date of the transfer must not be prior to the July 1 of the second fiscal year after the date the sending or receiving SELPA informed the other agency and the governing body of multiple LEA SELPAs or the responsible individual of single LEA SELPAs notified the other agency, unless both the sending and receiving SELPA unanimously agree the transfer date will take effect on the July 1 of the first fiscal year following the notification date.

LEA Name	Add or Delete Row	LEA Status	Transferred FROM	Transferred TO	Initiating SELPA Notification Date	SELPA Governing Board Notification Date	COE Notification Date	CDE Notification Date	Agreed Upon Effective Fiscal Year
Los Angeles County Office of Education		Delete This Row							

DO NOT
DISTRIBUTE

LOCAL PLAN
Section E: Annual Service Plan
SPECIAL EDUCATION LOCAL PLAN AREA



California Department of Education

Special Education Division

Local Plan Annual Submission

SELPA: 1901 LACOE SELPA

Fiscal Year: 2025-26

Local Plan Section E: Annual Service Plan

California *Education Code (EC)* sections 56205(b)(2) and (d); 56001; and 56195.9

The Local Plan Section E: Annual Service Plan must be adopted at a public hearing held by the SELPA. Notice of this hearing shall be posted in each school in the SELPA at least 15 days before the hearing. Local Plan Section E: Annual Service Plan may be revised during any fiscal year according to the SELPA's process as established and specified in Section B: Governance and Administration portion of the Local Plan consistent with *EC* sections 56001(f) and 56195.9. Local Plan Section E: Annual Service Plan must include a description of services to be provided by each local educational agency (LEA), including the nature of the services and the physical location where the services are provided (Attachment VI), regardless of whether the LEA is participating in the Local Plan.

Services Included in the Local Plan Section E: Annual Service Plan

All entities and individuals providing related services shall meet the qualifications found in Title 34 of the *Code of Federal Regulations (34 CFR)* Section 300.156(b), Title 5 of the *California Code of Regulations (5 CCR)* 3001(r) and the applicable portions 3051 et. seq.; and shall be either employees of an LEA or county office of education (COE), employed under contract pursuant to *EC* sections 56365-56366, or employees, vendors or contractors of the State Departments of Health Care Services or State Hospitals, or any designated local public health or mental health agency. Services provided by individual LEAs and school sites are to be included in **Attachment VI**.

Include a description each service provided. If a service is not currently provided, please explain why it is not provided and how the SELPA will ensure students with disabilities will have access to the service should a need arise.

- ☒ 330—Specialized Academic Instruction/
Specially Designed Instruction

Provide a detailed description of the services to be provided under this code.

Adapting, as appropriate, to the needs of the child with a disability the content, methodology, or delivery of instruction to ensure access of the child to the general curriculum, so that he or she can meet the educational standards within the jurisdiction of the public agency that apply to all children. (34 CFR 300.39(b)(3)).

☐ Service is Not Currently Provided

Section E: Annual Service Plan

SELPA: 1901 LACOE SELPA

Fiscal Year: 2025-26

☐ 210–Family Training, Counseling, Home Visits (Ages 0-2 only)

☒ *Service is Not Currently Provided*

Include an explanation as to why the service option is not included as part of the SELPA's continuum of services available to students with disabilities.

☐ 220–Medical (Ages 0-2 only)

☒ *Service is Not Currently Provided*

Include an explanation as to why the service option is not included as part of the SELPA's continuum of services available to students with disabilities.

☐ 230–Nutrition (Ages 0-2 only)

☒ *Service is Not Currently Provided*

Include an explanation as to why the service option is not included as part of the SELPA's continuum of services available to students with disabilities.

☐ 240–Service Coordination (Ages 0-2 only)

☒ *Service is Not Currently Provided*

Include an explanation as to why the service option is not included as part of the SELPA's continuum of services available to students with disabilities.

☐ 250–Special Instruction (Ages 0-2 only)

☒ *Service is Not Currently Provided*

Include an explanation as to why the service option is not included as part of the SELPA's continuum of services available to students with disabilities.

☐ 260–Special Education Aide (Ages 0-2 only)

☒ *Service is Not Currently Provided*

Section E: Annual Service Plan

SELPA: 1901 LACOE SELPA

Fiscal Year: 2025-26

Include an explanation as to why the service option is not included as part of the SELPA's continuum of services available to students with disabilities.

☐ 270–Respite Care (Ages 0-2 only)

☒ *Service is Not Currently Provided*

Include an explanation as to why the service option is not included as part of the SELPA's continuum of services available to students with disabilities.

☒ 340–Intensive Individual Service

Provide a detailed description of the services to be provided under this code.

Individualized Education Program (IEP) Team determination that student requires additional support for all or part of the day to meet his or her IEP goals.

☒ *Service is Not Currently Provided*

☒ 415–Speech and Language

☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Services provide remedial intervention for eligible individuals with difficulty understanding or using spoken language. The difficulty may result from problems with articulation (excluding abnormal swallowing patterns, if that is the sole assessed disability); abnormal voice quality, pitch, or loudness; fluency; hearing loss; or the acquisition, comprehension, or expression of spoken language. Language differences or speech patterns resulting from unfamiliarity with the English language and from environmental, economic, or cultural factors are not included. Services include: specialized instruction and services, monitoring, reviewing, and consultation.

Section E: Annual Service Plan

SELPA: 1901 LACOE SELPA

Fiscal Year: 2025-26

Is the SELPA's average SLP caseload >55? ☒ Yes ☐ No

The average caseload for speech, language, and hearing specialists in the SELPA shall not exceed 55 cases, unless the SELPA Local Plan specifies a higher average caseload and the reasons for the greater average caseload. EC 56363.3

SELPA Average SLP Caseload: 15

Reasons for greater than 55 average caseload

☒ 425–Adapted Physical Education ☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Direct physical education services provided by an adapted physical education specialist to pupils who have needs that cannot be adequately satisfied in other physical education programs as indicated by assessment and evaluation of motor skills performance and other areas of need. It may include individually designed developmental activities, games, sports and rhythms, for strength development and fitness, suited to the capabilities, limitations, and interests of individual students with disabilities who may not safely, successfully or meaningfully engage in unrestricted participation in the vigorous activities of the general or modified physical education program. (CCR Title 5 §3051.5).

☒ 435–Health and Nursing: Specialized Physical Health Care ☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Health care services means those health services prescribed by the child's licensed physician and/or surgeon, requiring medically related training of the individual who performs the services and which are necessary during the school day to enable the child to attend school (CCR §3051.12(b)(1)(A)). Specialized physical health care services include but are not limited to suctioning, oxygen administration, catheterization, nebulizer treatments, insulin administration and glucose testing (EC §49423.5 (d)).

☒ 436–Health and Nursing: Other ☐ *Service is Not Currently Provided*

Section E: Annual Service Plan

SELPA: 1901 LACOE SELPA

Fiscal Year: 2025-26

Provide a detailed description of the services to be provided under this code.

This includes services that are provided to individuals with exceptional needs by a qualified individual pursuant to an IEP when a student has health problems which require nursing intervention beyond basic school health services. Services include managing the health problem, consulting with staff, group and individual counseling, making appropriate referrals, and maintaining communication with agencies and health care providers. These services do not include any physician-supervised or specialized health care service. IEP-required health and nursing services are expected to supplement the regular health services program. (34 CFR 300.34; CCR Title 5 §3051.12 (a)).

☒ 445—Assistive Technology

☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Any specialized training or technical support for the incorporation of assistive devices, adapted computer technology, or specialized media with the educational programs to improve access for students. The term includes a functional analysis of the student's needs for assistive technology; selecting, designing, fitting, customizing, or repairing appropriate devices; coordinating services with assistive technology devices; training or technical assistance for students with a disability, the student's family, individuals providing education or rehabilitation services, and employers. (34 CFR Part 300.6).

☒ 450—Occupational Therapy

☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Includes services to improve student's educational performance, postural stability, self-help abilities, sensory processing and organization, environmental adaptation and use of assistive devices, motor planning and coordination, visual perception and integration, social and play abilities, and fine motor abilities. Both direct and indirect services may be provided within the classroom, other educational settings or the home; in a group or on an individual basis; and may include therapeutic techniques to develop abilities; adaptations to the student's environment or curriculum; and consultation and collaboration with other staff and parents. Services are provided, pursuant to an Individualized Education Program (IEP), by a qualified occupational therapist registered with the American Occupational Therapy Certification Board. (CCR Title 5 §. 3051.6, EC Part 30 §56363).

☒ 460—Physical Therapy

☐ *Service is Not Currently Provided*

Section E: Annual Service Plan

SELPA: 1901 LACOE SELPA

Fiscal Year: 2025-26

Provide a detailed description of the services to be provided under this code.

These services are provided, pursuant to an Individualized Education Program (IEP), by a registered physical therapist, or physical therapist assistant, when assessment shows a discrepancy between gross motor performance and other educational skills. Physical therapy includes, but is not limited to, motor control and coordination, posture and balance, self-help, functional mobility, accessibility and use of assistive devices. Services may be provided within the classroom, other educational settings or in the home; and may occur in groups or individually. These services may include adaptations to the student's environment and curriculum, selected therapeutic techniques and activities, and consultation and collaborative interventions with staff and parents. (B&PC Ch. 5.7, CCR Title 5 §3051.6, EC Part 30 §56363, GC-Interagency Agreements Ch. 26.5 §7575(a)(2)).

☒ 510–Individual Counseling

Provide a detailed description of the services to be provided under this code.

One-to-one counseling, provided by a qualified individual pursuant to an IEP. Counseling may focus on aspects, such as educational, career, personal; or be with parents or staff members on learning problems or guidance programs for students. Individual counseling is expected to supplement the regular guidance and counseling program. (34 CFR §300.24(b)(2), (CCR Title 5 §3051.9).

☐ *Service is Not Currently Provided*

☒ 515–Counseling and Guidance

☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Counseling in a group setting, provided by a qualified individual pursuant to an IEP. Group counseling is typically social skills development, but may focus on aspects, such as educational, career, personal; or be with parents or staff members on learning problems or guidance programs for students. IEP-required group counseling is expected to supplement the regular guidance and counseling program. (34 CFR §300.24(b)(2)); CCR Title 5 §3051.9) Guidance services include interpersonal, intrapersonal or family interventions, performed in an individual or group setting by a qualified individual pursuant to an IEP. Specific programs include social skills development, self-esteem building, parent training, and assistance to special education students supervised by staff credentialed to serve special education students. These services are expected to supplement the regular guidance and counseling program. (34 CFR 300.306; CCR Title 5 §3051.9).

Section E: Annual Service Plan

SELPA: 1901 LACOE SELPA

Fiscal Year: 2025-26

☒ 520–Parent Counseling

☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Individual or group counseling provided by a qualified individual pursuant to an Individualized Education Program (IEP) to assist the parent(s) of special education students in better understanding and meeting their child's needs; may include parenting skills or other pertinent issues. IEP-required parent counseling is expected to supplement the regular guidance and counseling program. (34 CFR §300.31(b)(7); CCR Title 5 §3051.11).

☒ 525–Social Worker Services

☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Services provided pursuant to an Individualized Education Program (IEP) by a qualified individual, includes, but are not limited to, preparing a social or developmental history of a child with a disability; group and individual counseling with the child and family; working with those problems in a child's living situation (home, school, and community) that affect the child's adjustment in school; and mobilizing school and community resources to enable the child to learn as effectively as possible in his or her educational program. Social work services are expected to supplement the regular guidance and counseling program. (34 CFR §300.24(b)(13); CCR Title 5 §3051.13).

☒ 530–Psychological Services

☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

These services, provided by a credentialed or licensed psychologist pursuant to an Individualized Education Program (IEP), include interpreting assessment results to parents and staff in implementing the IEP; obtaining and interpreting information about child behavior and conditions related to learning; planning programs of individual and group counseling and guidance services for children and parents. These services may include consulting with other staff in planning school programs to meet the special needs of children as indicated in the IEP. (CFR Part 300 §300.24). IEP-required psychological services are expected to supplement the regular guidance and counseling program. (34 CFR §300.24; CCR Title 5 §3051.10).

☒ 535–Behavior Intervention Services

☐ *Service is Not Currently Provided*

Section E: Annual Service Plan

SELPA: 1901 LACOE SELPA

Fiscal Year: 2025-26

Provide a detailed description of the services to be provided under this code.

A systematic implementation of procedures designed to promote lasting, positive changes in the student's behavior resulting in greater access to a variety of community settings, social contacts, public events, and placement in the least restrictive environment. (CCR Title 5 §3001(d)).

☐ 540–Day Treatment Services

☐ *Service is Not Currently Provided*

☒ 545–Residential Treatment

Provide a detailed description of the services to be provided under this code.

☐ *Service is Not Currently Provided*

☒ 610–Specialized Service for Low Incidence Disabilities

☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Low incidence services are defined as those provided to the student population of orthopedically impaired (OI), visually impaired (VI), deaf, hard of hearing (HH), or deaf-blind (DB). Typically, services are provided in education settings by an itinerant teacher or the itinerant teacher/specialist. Consultation is provided to the teacher, staff and parents as needed. These services must be clearly written in the student's Individualized Education Program (IEP), including frequency and duration of the services to the student. (CCR Title 5 §3051.16 & 3051.18).

☒ 710–Specialized Deaf and Hard of Hearing Services

☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

These services include speech therapy, speech reading, auditory training and/or instruction in the student's mode of communication. Rehabilitative and educational services; adapting curricula, methods, and the learning environment; and special consultation to students, parents, teachers, and other school personnel may also be included. (CCR Title 5 §3051.16 and 3051.18).

Section E: Annual Service Plan

SELPA: 1901 LACOE SELPA

Fiscal Year: 2025-26

☒ 715–Interpreter Services

☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Sign language interpretation of spoken language to individuals, whose communication is normally sign language, by a qualified sign language interpreter.

☒ 720–Audiological Services

☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

These services include measurements of acuity, monitoring amplification, and frequency modulation system use. Consultation services with teachers, parents or speech pathologists must be identified in the Individualized Education Program (IEP) as to reason, frequency and duration of contact; infrequent contact is considered assistance and would not be included. (CCR Title 5 §3051.2).

☒ 725–Specialized Vision Services

☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

This is a broad category of services provided to students with visual impairments. It includes assessment of functional vision; curriculum modifications necessary to meet the student's educational needs, including Braille, large type, and aural media; instruction in areas of need; concept development and academic skills; communication skills (including alternative modes of reading and writing); social, emotional, career, vocational, and independent living skills. It may include coordination of other personnel providing services to the students (such as transcribers, readers, counselors, orientation and mobility specialists, career/vocational staff, and others) and collaboration with the student's classroom teacher. (CCR Title 5 §3030(d), EC 56364.1).

☒ 730–Orientation and Mobility

☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Students with identified visual impairments are trained in body awareness and to understand how to move. Students are trained to develop skills to enable them to travel safely and independently around the school and in the community. It may include consultation services to parents regarding their children requiring such services according to an Individualized Education Program (IEP).

Section E: Annual Service Plan

SELPA: 1901 LACOE SELPA

Fiscal Year: 2025-26

☒ 735–Braille Transcription

☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Any transcription services to convert materials from print to Braille. It may include textbooks, tests, worksheets, or anything necessary for instruction. The transcriber should be qualified in English Braille as well as Nemeth Code (mathematics) and be certified by appropriate agency.

☒ 740–Specialized Orthopedic Services

☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Specially designed instruction related to the unique needs of students with orthopedic disabilities, including specialized materials and equipment. (CCR Title 5 §3030(e) & 3051.16).

☒ 745–Reader Services

☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Any specialized assistance provided for students who are print-impaired, whether the impairment is the result of a visual disability, other physical disability, or reading disability. This may include but is not limited to, readers provided for examinations, textbooks, and other course related reading assignments and may also include recorded materials.

☒ 750–Note Taking Services

☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Any specialized assistance given to the student for the purpose of taking notes when the student is unable to do so independently. This may include, but is not limited to, copies of notes taken by another student, transcription of tape-recorded information from a class, or aide designated to take notes. This does not include instruction in the process of learning how to take notes.

☒ 755–Transcription Services

☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Any transcription service to convert materials from print to a mode of communication suitable

Section E: Annual Service Plan

SELPA: 1901 LACOE SELPA

Fiscal Year: 2025-26

for the student. This may also include dictation services as it may pertain to textbooks, tests, worksheets, or anything necessary for instruction.

☒ 760—Recreation Service, Including
Therapeutic Recreation

☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Therapeutic recreation and specialized instructional programs designed to assist pupils to become as independent as possible in leisure activities, and when possible and appropriate, facilitate the pupil's integration into general recreation programs. (CCR Title 5 §3051.15; 20 USC 1401(26(A)(1)) (34 CFR 300.24).

☒ 820—College Awareness Preparation

☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

The result of acts that promote and increase student learning about higher education opportunities, information and options that are available including, but not limited to, career planning, course prerequisites, admission eligibility and financial aid.

☒ 830—Vocational Assessment, Counseling,
Guidance, and Career Assessment

☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Organized educational programs that are directly related to the preparation of individuals for paid or unpaid employment and may include provision for work experience, job coaching, development and/or placement, and situational assessment. This includes career counseling to assist student in assessing his/her aptitudes, abilities, and interests in order to make realistic career decisions. (CCR Title 5 §3051.14).

☒ 840—Career Awareness

☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Transition services include a provision in paragraph (1)(c)(vi), self-advocacy, career planning, and career guidance. There is a need for coordination between this provision and the Perkins Act to ensure that students with disabilities in middle schools will be able to access vocational education funds. (34 CFR §300.29).

Section E: Annual Service Plan

SELPA: 1901 LACOE SELPA

Fiscal Year: 2025-26

☒ 850–Work Experience Education

☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Organized educational programs that are directly related to the preparation of individuals for paid or unpaid employment, or for additional preparation for a career requiring other than a baccalaureate or advanced degree. (34 CFR 300.26).

☒ 855–Job Coaching

☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

A service that provides assistance and guidance to an employee who may be experiencing difficulty with one or more aspects of the daily job tasks and functions. The service is provided by a job coach who is highly successful, skilled, and trained on the job who can determine how the employee that is experiencing difficulty learns best and formulate a training plan to improve job performance.

☒ 860–Mentoring

☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

A sustained coaching relationship between a student and teacher through on-going involvement and offers support, guidance, encouragement, and assistance as the learner encounters challenges with respect to a particular area such as acquisition of job skills. Mentoring can be either formal as in planned, structured instruction or informal that occurs naturally through friendship, counseling and collegiality in a casual, unplanned way.

☒ 865–Agency Linkages (referral and placement)

☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Service coordination and case management that facilitates the linkage of individualized education programs under this part and individualized family service plans under part C with individualized service plans under multiple Federal and State programs, such as Title I of the Rehabilitation Act of 1973 (vocational rehabilitation), Title XIX of the Social Security Act (Medicaid), and Title XVI of the Social Security Act (supplemental security income). (34 CFR §613).

Section E: Annual Service Plan

SELPA: 1901 LACOE SELPA

Fiscal Year: 2025-26

☒ 870–Travel and Mobility Training

☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Orientation and mobility services: (i) Means services provided to blind or visually impaired children by qualified personnel to enable those students to attain systematic orientation to and safe movement within their environments in school, home, and community.

☒ 890–Other Transition Services

☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

These services may include program coordination, case management and meetings, and crafting linkages between schools and between schools and postsecondary agencies.

☒ 900–Other Related Service

Pursuant to Title 5 of the *California Code of Regulations* (5 CCR) 3051.24, "other related services" not identified in sections 5 CCR sections 3051.1 through 3051.23 must be provided only by staff who possess a license to perform the service issued by an entity within the Department of Consumer Affairs or another state licensing office; or by staff who hold an credential issued by the California Commission on Teacher Credentialing authorizing the service. If code 900 is used, include the information below. Users may select the "+" and "-" buttons to add or delete responses.

☐ *Service is Not Currently Provided*



Description of the "Other Related Service"

Any other specialized service required for a student with a disability to receive educational benefit.

Qualifications of the Provider Delivering "Other Related Service"



Annual Budget & Service Plan Overview

2025-2026 LACOE SELPA Local Plan



Los Angeles County
Office of Education

Elements of the Local Plan

- Section A: Contacts and Certifications
- Section B: Governance and Administration
- Section C: Annual Assurances and Support Plan
- **Section D: Annual Budget Plan**
- **Section E: Annual Service Plan**
- Attachments



Annual Budget Plan Tables

Projected Special
Education Revenues
and Expenditures

Annual Budget Plan

Table 1: Revenue 11,164,318

Table 2: Expenditure 16,994,261
(5,825,644)

Table 3:

State Revenue	10,467,133	62%
Federal Revenue	697,185	4%
Local Contribution	<u>5,825,644</u>	<u>34%</u>
	16,989,962	100%

Annual Budget Plan Tables

Regionalized Operations Budget includes:

- SELPA Office Staff
- Sped Funded School Site Administrative Staff
- Trainings
- Legal Fees

Low Incidence services are provided to students pursuant to their IEP. Expenditure budget is based on Low Incidence specific revenue.

Annual Budget Plan

Table 4:

Regionalized Operations Budget	1,680,539
--------------------------------	-----------

Regionalized Operations Budget IS INCLUDED in total Expenditure Budget

Table 5:

Total Projected Expenditures for Students with Low Incidence Disabilities	6,568
---	-------



Elements of the Annual Service Plan

Elements include:

- Description of service
- Whether service is provided currently
- Associated laws, codes & regulations

☒ 515—Counseling and Guidance

☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Counseling in a group setting, provided by a qualified individual pursuant to an IEP. Group counseling is typically social skills development, but may focus on such student aspects as education, career, personal, or be with parents or staff members on learning problems or guidance programs for students. IEP required group counseling is expected to supplement the regular guidance and counseling program. Guidance services include interpersonal, intrapersonal, or family interventions, performed in an individual or group setting by a qualified individual pursuant to an IEP. Specific programs include social skills development, self-esteem building, parent training, and assistance to special education students supervised by staff credentialed to serve special education students. These services are expected to supplement the regular guidance and counseling program. 34 CFR sections 300.24.(b)(2), 300.306; 5 CCR Section 3051.9

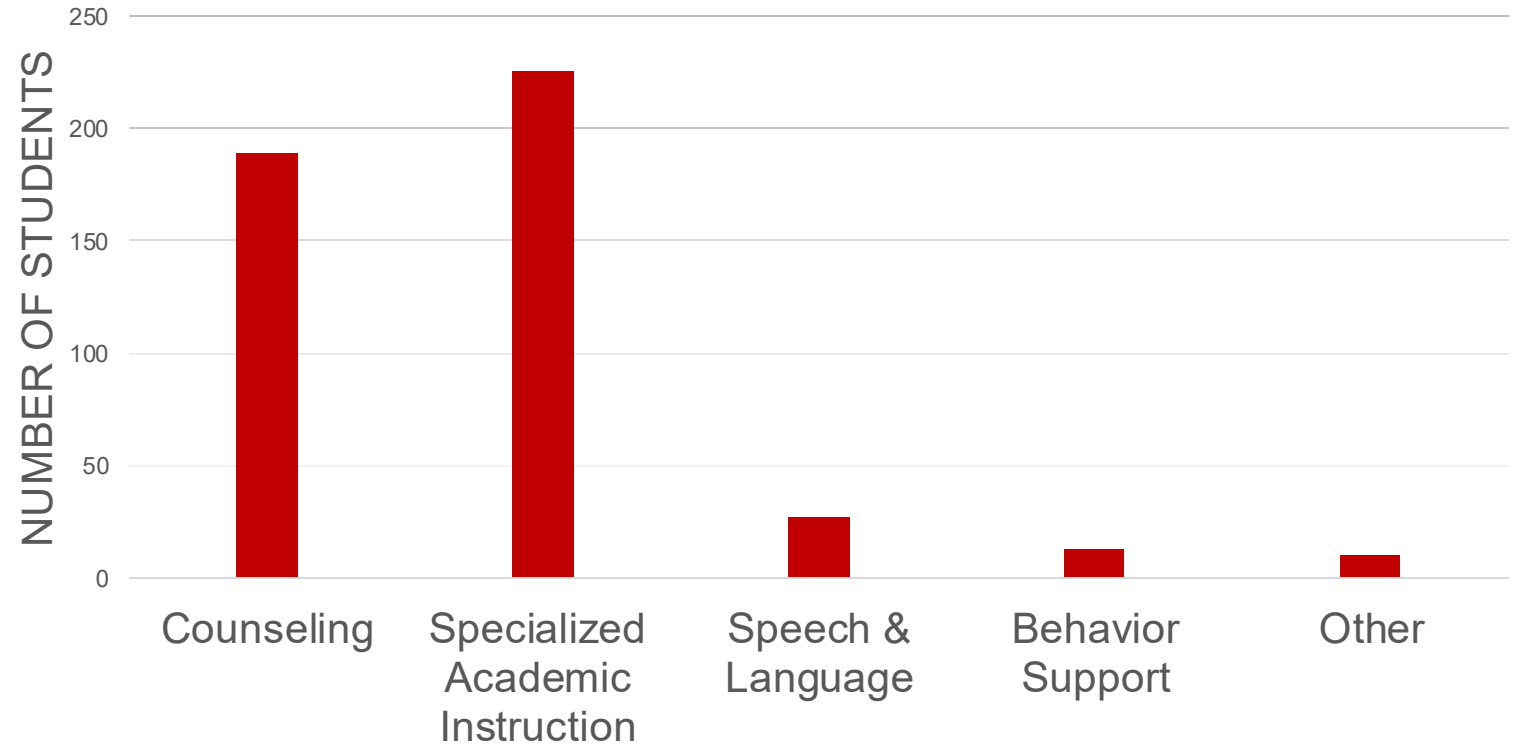
Current Services Provided in LACOE SELPA

- Specialized Academic Instruction
- Intensive Individual Services
- Speech and Language
- Adapted Physical Education
- Occupational Therapy
- Other Transition Services
- Individual Counseling
- Counseling & Guidance
- Parent Counseling
- Social Work Services
- Psychological Services
- Behavior Intervention Services
- Specialized Deaf and Hard of Hearing
- Audiological Services
- Specialized Vision Services
- Orientation and Mobility



Services

IEP SERVICES FALL 1 DATA - OCTOBER 2, 2025





Questions



Board Meeting – June 10, 2025

Item IV. Hearings

C. **Public Hearing:** Proposed 2025-26 County School Service Fund and Other Funds Budget (Enclosure)

The Superintendent recommends that a public hearing be held on the County School Service Fund and Other Funds Proposed 2025-26 Budget. Education Code Section 1620 states that a public hearing must be held prior to the proposed budget adoption.

- SACS (Standardized Account Code Structure) Forms

2025-26 Proposed Budget



**Los Angeles County
Office of Education**



By the numbers...

42%

Specifically Funded Projects
\$307 Million

26%

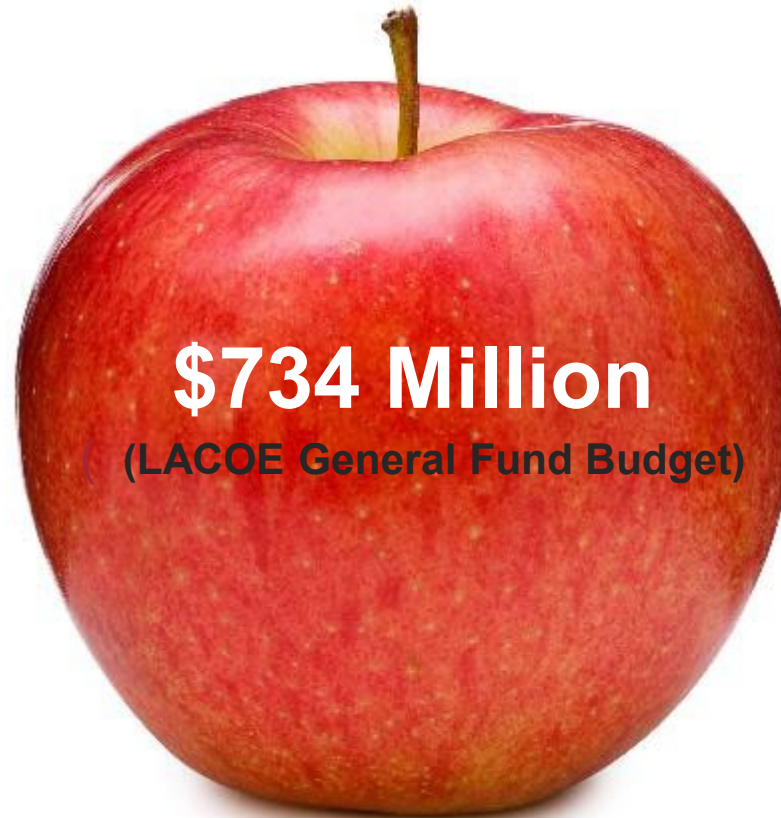
District Oversight & Support
\$189 Million

22%

Contracted Services &
Entrepreneurial Programs
\$163 Million

10%

Educational Programs
\$75 Million



Fiscal Services

Monitor **88** LEA budgets totaling
\$25.35 Billion

169,000

Monthly payroll warrants for
school staff at **98** LEAs

Budget Building Blocks – Key Assumptions

1
Countywide
Continued Declining
Enrollment

2
State Cost of Living
for
Base Funding
(LCFF)

3
Updated Funding
Model for JCS

4
Increasing liability
insurance rates

5
Uncertainty of
Federal Program
Funding

6
Negotiations open
for all bargaining
units

7
All Vacancies
budgeted as filled
July 1

8
Operational
Efficiencies

Departmental Budget - General Fund Development (page 1 of 3)

Department	2025-26 Proposed	Notes
Board of Education	\$0.61 million 7 Board Members 1.0 FTE	<ul style="list-style-type: none"> The Board of Education is a seven-member board appointed by the Los Angeles County Board of Supervisors. Five members serve four-year terms and two serve two-year terms. Two student representatives (not appointed by the BOS) serve one-year terms. The Board oversees LACOE's educational programs, approves the related annual budget, and rules on interdistrict transfers, expulsions, and charter petitions.
Superintendent Office	\$2.00 million 3.00 FTEs	<ul style="list-style-type: none"> The Superintendent provides vision, leadership, and coordination for the organization and gives counsel to the Board of Education in setting policy and conducts the affairs of the organization within established policies.
Superintendent's Focus on Differentiated Assistance & Integrated Data and Governance	\$2.91 million 5.00 FTEs	<ul style="list-style-type: none"> The Superintendent's Focus on Differentiated Assistance supports districts and LACOE teams in building capacity, fostering collaboration, and identifying opportunities to strengthen systems. It emphasizes integrating data and governance structures to monitor and evaluate programs and services—ensuring compliance, improving outcomes, and enhancing the delivery of educational and support services across districts and LACOE schools.
Deputy Superintendent's Office	\$0.79 million 2.00 FTEs	<ul style="list-style-type: none"> The Deputy Superintendent provides operational leadership. The office provides organizational development and management, strategic planning, and assists the superintendent in meeting LACOE goals and supporting public education.
Office of General Counsel & Charter Schools	\$4.04 million 16.50 FTEs	<ul style="list-style-type: none"> Office of General Counsel provides and coordinates legal services to internal LACOE divisions. The Charter Schools Office is responsible for the charter petition review process and monitoring LACOE-approved charter schools.
Governmental Relations	\$1.02 million 4.00 FTEs	<ul style="list-style-type: none"> Governmental Relations Department gives the County Office articulated involvement in all appropriate matters relating to education legislation. Specific roles include lobbying, legislative liaison, sponsoring legislation, publications, reports, and correspondence, legislative resource materials; programming, public speaking, and public relations.
Public Affairs & Communications	\$4.55 million 20.00 FTEs	<ul style="list-style-type: none"> The Public Affairs & Communications Department highlights, promotes, and supports LACOE through offering services such as video production, copywriting, media relations, graphic design, web design, social media tools, and event planning/support. The department also manages crisis communications and response.
Technology Services & BEST	\$99.83 million 227.00 FTEs	<ul style="list-style-type: none"> Technology Services is responsible for support and coordination of technology utilization and services for LACOE. Services are provided both to internal LACOE organizations and to Local Educational Agencies (LEAs). Technology includes the following divisions: Technology Program Administration and Cybersecurity, Technology, Learning and Support Systems (which includes Instructional Technology Outreach and Personal Computing Support), Technology Infrastructure Services, Network Engineering and Telecommunications, Application Development and Support, and Business Enhancement System Transformation (BEST).

Departmental Budget - General Fund Development (page 2 of 3)

Department	2025-26 Proposed	Notes
Business Services Internal LACOE	\$26.32 million 202.31 FTEs	<p>Chief Financial Officer oversees the internal business operations of LACOE, comprised of the following divisions:</p> <ul style="list-style-type: none"> The Division of Accounting & Budget Development maintains the LACOE budget and provides essential accounting and budgeting services for all programs and divisions of the Office. The Controller's Office is responsible for various administrative, contract, and procurement activities. This includes procuring goods and services, managing warehouse stock items, and fiscal monitoring, budgeting, reporting, cash management and administrative support to the Head Start/State Preschool programs. Risk management is a component of this division. The Division of Facilities and Construction is responsible for various planning and operational activities including facilities planning and real estate services, construction management, maintenance and operations services, security and emergency preparedness. Internal Audit and Analysis performs proactive financial, operational and compliance internal audits, prioritized through an annual risk assessment. Grants Development Office coordinates organization-wide grant applications, gifts, and donations.
Business Services LEA Oversight	\$82.32 million 213.00 FTEs	<ul style="list-style-type: none"> Chief Financial Officer oversees fiscal monitoring, oversight, compliance, and services to Los Angeles County schools, charters, and community college districts. LEA Oversight encompasses the administrative responsibilities for the external business divisions of Business Advisory Services and School Financial Services, with fiscal oversight of 88 districts & agencies countywide.
Human Resources	\$10.12 million 36.50 FTEs	<ul style="list-style-type: none"> Human Resources Office plans, organizes, directs, and manages human resource services across all programs, services, and departments of LACOE. Office of Labor Relations represents the Superintendent in negotiating collective bargaining agreements; coordinates implementation, interpretation, and administration of agreements reached; oversees the grievance procedure for matters relating to bargaining unit members; prepares and processes employee disciplinary actions; investigates workplace misconduct, discrimination and harassment claims. Beginning Teacher Program are included.
Personnel Commission	\$3.34 million 18.00 FTEs	<ul style="list-style-type: none"> The Personnel Commission executes the Merit System of employment. The functions of the office include: the establishment and maintenance of the job classification and salary structure for classified employees, the establishment of merit-based eligibility lists used in staffing classified positions, the lawful assignment of persons to vacant classified positions, the adjudication of examination and disciplinary appeals, and the establishment of rules and regulations pertaining to these functions.

Departmental Budget – General Fund Development (page 3 of 3)

Department	2025-26 Proposed	Notes
Head Start	\$ 208.50 million 110.68 FTEs	<ul style="list-style-type: none"> LACOE Head Start and Early Learning Division (Federal Program) offers a comprehensive prenatal-to-five early learning program. Head Start partners with families, communities, and providers to give children of all abilities the skills to succeed in school and life.
Educational Programs – Alternative Education	\$36.34 million 145.99 FTEs	<ul style="list-style-type: none"> Student Programs Support and Transformation, led by the Associate Superintendent, oversees the Alternative Education Programs: County Community Schools, Juvenile Court Schools, Student Programs, and Pupil Services. Students served include justice-involved youth in Los Angeles County Probation facilities and students expelled from regular schools or at high risk of dropping out. These programs are \$21.94 million underfunded from the state.
Educational Programs – Specialty High Schools and Others	\$80.57 million 238.64 FTEs	<ul style="list-style-type: none"> Chief Education Officer (CEO) office oversees all academic programs, instructional initiatives, and educational services, providing leadership and supervision to ensure effective collaboration among educational stakeholders. Other Educational Programs include categorical programs and specialized high schools (IPOLY and LACHSA) serving gifted and talented students with specialized interests. Both school sites offer a curriculum based on state standards and are fully accredited by the Western Association of Schools and Colleges (WASC).
Ed Programs - LACOE Special Education & Charter SELPA	\$18.50 million 88.75 FTEs	<ul style="list-style-type: none"> The Los Angeles County Office of Education Special Education Local Plan Area (LACOE SELPA) serves students with disabilities who are in juvenile halls, juvenile detention camps, residential community education centers, county community schools, Independent Study Programs, Los Angeles County High School for the Arts (LACHSA), and International Polytechnic High School (IPoly). The services provided include specialized academic instruction through special education teachers and service providers, individual counseling, counseling and guidance, parent counseling, social work services, behavior intervention and psychological services from school psychologists, speech and language therapy, adaptive physical education, services for students with visual impairments, orientation and mobility, services for students who are deaf or hard of hearing, and any other services students may need pursuant to their Individual Education Plan (IEP). This program is \$5.83 million underfunded. The LAC Charter Special Education Local Plan Area (LAC Charter SELPA) is responsible to ensure students with disabilities have full educational opportunities within the member schools of the SELPA.
Ed Services	\$64.55 million 161.85 FTEs	<ul style="list-style-type: none"> The Chief Academic Officer (CAO) is a senior instructional leader and driver in the ongoing development and improvement of LACOE academic model and manages the Academic Team. Ed Services oversees the Academic Team, including the Division of Curriculum and Instructional Services (CIS), Division of Accountability, Support and Monitoring (ASM), and the Division of Special Education (DSE). This includes LCAP monitoring and the Differentiated Assistance program.
Wellbeing & Student Support	\$88.27 million 211.75 FTEs	<ul style="list-style-type: none"> Wellbeing and Support Services has administrative oversight for Student Support Services, Community Schools Initiative, Equity Diversity & Inclusion, and Employee Assistance Service for Education. Wellbeing and Support Services has primary responsibility for strengthening conditions for teaching, learning, fostering safe and affirming learning and working environments, and addressing the physical and mental health of students, caregivers, and district employees. This department partners with Educational Services in the development and implementation of Differentiated Assistance for LEAs.



Combined General Fund

		Proposed Budget FY 2025-2026		
		Unrestricted	Restricted	Combined
Revenues	LCFF Sources	196,000,406	8,676,723	204,677,129
	Direct Federal Revenue	0	267,385,594	267,385,594
	Other State Revenue	2,467,801	54,673,127	57,140,928
	Other Local Revenue	113,948,690	48,839,669	162,788,359
	Interfund Transfers In	99,000	0	99,000
	Contributions - LACOE SELPA	(5,825,644)	5,825,644	0
	Contributions - Other transfers	(9,390,000)	9,390,000	0
Total Revenues		297,300,253	394,790,757	692,091,010
Expenditures	Certificated Salaries	46,645,154	31,056,312	77,701,466
	Classified Salaries	86,397,987	37,450,702	123,848,689
	Employee Benefits	74,026,777	41,429,996	115,456,773
	Books and Supplies	7,947,595	7,165,430	15,113,025
	Services and Other Operating Expenditures	72,660,456	277,552,056	350,212,512
	Capital Outlay	1,898,193	200,000	2,098,193
	Other Outgo-Excluded Transfers of Indirect Costs	35,503,758	6,310,126	41,813,884
	Other Outgo - Transfers of Indirect Costs	(23,649,025)	20,470,192	(3,178,833)
	Interfund Transfers Out	11,500,000	0	11,500,000
Total Expenditures		312,930,895	421,634,814	734,565,709
Current Year Revenue & Expenditures		(15,630,642)	(26,844,057)	(42,474,699)



Multi-Year Projection

Description	Proposed Budget FY 2025-2026			Projected Budget FY 2026-27			Projected Budget FY 2027-28		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenues									
LCFF Sources	196,000,406	8,676,723	204,677,129	199,893,814	8,676,723	208,570,537	203,878,062	8,676,723	212,554,785
Direct Federal Revenue	0	267,385,594	267,385,594		267,385,594	267,385,594		267,385,594	267,385,594
Other State Revenue	2,467,801	54,673,127	57,140,928	2,467,801	54,673,127	57,140,928	2,467,801	54,673,127	57,140,928
Other Local Revenue	113,948,690	48,839,669	162,788,359	113,948,690	48,839,669	162,788,359	113,948,690	48,839,669	162,788,359
Interfund Transfers In	99,000	0	99,000	99,000		99,000	99,000		99,000
Contributions - LACOE SELPA	(5,825,644)	5,825,644	0	(5,825,644)	5,825,644	0	(5,825,644)	5,825,644	0
Contributions - other/encroachment	(9,390,000)	9,390,000	0	(9,390,000)	9,390,000	0	(9,390,000)	9,390,000	0
Total Revenues	297,300,253	394,790,757	692,091,010	301,193,661	394,790,757	695,984,418	305,177,909	394,790,757	699,968,666
Expenditures									
Certificated Salaries	46,645,154	31,056,312	77,701,466	46,977,500	31,277,588	78,255,088	47,312,216	31,500,441	78,812,657
Classified Salaries	86,397,987	37,450,702	123,848,689	87,000,613	37,711,921	124,712,534	87,607,442	37,974,962	125,582,404
Employee Benefits	74,026,777	41,429,996	115,456,773	72,720,427	41,087,034	113,807,461	75,997,565	42,679,140	118,676,705
Books and Supplies	7,947,595	7,165,430	15,113,025	8,162,180	7,097,975	15,260,155	8,387,456	7,097,975	15,485,431
Services and Other Operating Expenditures	72,660,456	277,552,056	350,212,512	72,760,016	276,675,099	349,435,115	72,864,554	276,078,786	348,943,340
Capital Outlay	1,898,193	200,000	2,098,193	1,898,193	200,000	2,098,193	1,898,193	200,000	2,098,193
Other Outgo	35,503,758	6,310,126	41,813,884	35,503,758	6,310,126	41,813,884	35,503,758	6,310,126	41,813,884
Other Outgo - Transfers of Indirect Costs	(23,649,025)	20,470,192	(3,178,833)	(23,610,510)	20,431,677	(3,178,833)	(23,610,510)	20,431,677	(3,178,833)
Interfund Transfers Out	11,500,000	0	11,500,000	6,000,000		6,000,000	6,000,000		6,000,000
Other Uses	0	0	0	0	0	0	0	0	0
Total Expenditures	312,930,895	421,634,814	734,565,709	307,412,177	420,791,420	728,203,597	311,960,674	422,273,107	734,233,781
Current Year Revenue & Expenditures	(15,630,642)	(26,844,057)	(42,474,699)	(6,218,516)	(26,000,663)	(32,219,179)	(6,782,765)	(27,482,350)	(34,265,115)
Beginning Balance	148,354,687	128,838,674	277,193,361	132,724,045	101,994,617	234,718,662	126,505,529	75,993,954	202,499,483
Projected Ending Balance	132,724,045	101,994,617	234,718,662	126,505,529	75,993,954	202,499,483	119,722,764	48,511,604	168,234,368
Restricted			101,994,617			75,993,954			48,511,604
Unspendable			720,000			720,000			720,000
Assignments			58,361,902			52,728,769			45,478,769
Available			73,642,143			73,056,760			73,523,995
Reserve			10.03%	Reserve		10.03%	Reserve		10.01%



Total LACOE Salaries Tied to Federal Sources

471 FTEs

\$81.5m

LACOE receives over \$400 million annually in Federally Sourced Grants, with \$81.5m committed to staff. This includes state and local grants which originate from Federal grants.

Uncertainty of Key Federal Program Funding ("skinny budget" proposed cuts)

Category	Net Federal Revenue	Number of Federal-Funded FTEs	Total Salary & Benefits (Federal-Funded FTEs)
Migrant Education	\$7,453,086	7.90	\$1,283,161
Title III	\$21,984	1.60	\$315,418
Total	\$7,475,070	9.50	\$1,598,579

The sustainability of **all** federally funded positions must be assessed with contingency plans created in the event of funding delays or reductions.

Impact on Fund Balance if: Title III and Immigrant Ed Revenues are cut, and LACOE continues to operate the programs

Description	Proposed Budget FY 2025-2026			Proposed Budget FY 2026-2027			Proposed Budget FY 2027-2028		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Total Revenues	289,384,126	394,790,757	684,174,883	293,277,534	394,790,757	688,068,291	297,261,782	394,790,757	692,052,539
Total Expenditures	312,930,895	421,634,814	734,565,709	313,037,654	420,791,421	733,829,075	317,718,220	422,273,105	739,991,325
Current Year Revenue & Expenditures	(23,546,769)	(26,844,057)	(50,390,826)	(19,760,120)	(26,000,664)	(45,760,784)	(20,456,438)	(27,482,348)	(47,938,786)
Beginning Balance	148,354,687	128,838,674	277,193,361	124,807,918	101,994,617	226,802,535	105,047,798	75,993,953	181,041,751
Projected Ending Balance	124,807,918	101,994,617	226,802,535	105,047,798	75,993,953	181,041,751	84,591,360	48,511,605	133,102,965
Restricted			101,994,617			75,993,953			48,511,605
Unspendable			720,000			720,000			720,000
Assignments			58,361,902			52,728,769			45,478,769
Available			65,726,016			51,599,029			38,392,591
		Reserve	8.95%		Reserve	7.03%		Reserve	5.19%



Impact on Fund Balance if: Title III and Immigrant Ed Revenues are cut, and LACOE discontinues programs in 2026-27

Description	Proposed Budget FY 2025-2026			Proposed Budget FY 2026-2027			Proposed Budget FY 2027-2028		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Total Revenues	295,208,678	388,966,205	684,174,883	301,193,661	386,874,630	688,068,291	305,177,909	386,874,630	692,052,539
Total Expenditures	313,065,780	415,805,758	728,871,538	313,543,084	412,596,886	726,139,970	318,246,514	414,041,418	732,287,932
Current Year Revenue & Expenditures	(17,857,102)	(26,839,553)	(44,696,655)	(12,349,423)	(25,722,256)	(38,071,679)	(13,068,605)	(27,166,788)	(40,235,393)
Beginning Balance	148,354,687	128,838,674	277,193,361	130,497,585	101,999,121	232,496,706	118,148,162	76,276,865	194,425,027
Projected Ending Balance	130,497,585	101,999,121	232,496,706	118,148,162	76,276,865	194,425,027	105,079,557	49,110,077	154,189,634
Restricted			101,999,121			76,276,865			49,110,077
Unspendable			720,000			720,000			720,000
Assignments			58,361,902			52,728,769			45,478,769
Available			71,415,683			64,699,393			58,880,788
		Reserve	9.80%		Reserve	8.91%		Reserve	8.04%



Impact on Fund Balance if: All Federal Funding lost in Year 1 with program costs continuing through Year 3

Description	Proposed Budget FY 2025-2026			Proposed Budget FY 2026-2027			Proposed Budget FY 2027-2028		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Total Revenues	-58,509,701	379,702,321	321,192,620	-54,616,293	379,702,321	325,086,028	-50,632,045	379,702,321	329,070,276
Total Expenditures	360,393,527	421,634,814	782,028,341	360,374,810	420,791,420	781,166,230	364,923,305	422,273,106	787,196,411
Current Year Revenue & Expenditures	(418,903,228)	(41,932,493)	(460,835,721)	(414,991,103)	(41,089,099)	(456,080,202)	(415,555,350)	(42,570,785)	(458,126,135)
Beginning Balance	148,354,687	128,838,674	277,193,361	(270,548,541)	86,906,181	(183,642,360)	(685,539,644)	45,817,082	(639,722,562)
Projected Ending Balance	(270,548,541)	86,906,181	(183,642,360)	(685,539,644)	45,817,082	(639,722,562)	(1,101,094,994)	3,246,297	(1,097,848,697)
Restricted			86,906,181			45,817,082			3,246,297
Unspendable			720,000			720,000			720,000
Assignments			58,361,902			52,728,769			45,478,769
Available			(329,630,443)			(738,988,413)			(1,147,293,763)
		Reserve	-42.15%		Reserve	-94.60%		Reserve	-145.74%





Other Funds



**Fund 10.0
Special Education
Pass-Through**

Starting Reserves: (\$0.1m)

Revenue: \$30.24m
Expenses: \$30.24m

Ending Reserves: (\$0.1m)

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

Starting Reserves: \$9.9m

Revenue: \$91.51m
Expenses: \$91.51m

Ending Reserves: \$9.9m

**Fund 16.0
Forest Reserve Fund**

Starting Reserves: \$0

Revenue: \$0.66m
Expenses: \$0.66m

Ending Reserves: \$0

**Fund 17.0
Special Reserve
(Pension & Accrued Leave)**

Starting Reserves: \$205.1m

Revenue: \$11.50m
Expenses: \$ 0.00m

Ending Reserves: \$216.6m



**Fund 35
State Funded
Construction**

Starting Reserves: \$12.5m

Revenue: \$ 0.00m

Expenses: \$ 6.78m

Ending Reserves: \$5.7m

**Fund 40
Special Reserve
Capital Projects**

Starting Reserves: \$33.9m

Revenue: \$ 0.00m

Expense: \$12.1m

Ending Reserves: \$21.8m

**Fund 67
Actuarial Determined
Self Insurance**

Starting Reserves: \$33.6m

Revenue: \$10.99m

Expenses: \$16.57m

Ending Reserves: \$28.02m

2025-26 Proposed Budget



**Los Angeles County
Office of Education**



SACS 1

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
TABLE OF CONTENTS

19 10199 0000000
Form TC
G8BCW7WC7S(2025-26)

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2024-25 Estimated Actuals	2025-26 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund	G	G
11	Adult Education Fund		
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
16	Forest Reserve Fund	G	G
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund		
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
MYP	Multiyear Projections - General Fund		GS
SEA	Special Education Revenue Allocations	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S

SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

SACS 3

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
County School Service Fund
Unrestricted and Restricted
Expenditures by Object

19 10199 0000000
Form 01
G8BCW7WC7S(2025-26)

			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	192,730,861.00	8,676,723.00	201,407,584.00	196,000,406.00	8,676,723.00	204,677,129.00	1.6%
2) Federal Revenue		8100-8299	0.00	337,070,804.00	337,070,804.00	0.00	267,385,594.00	267,385,594.00	-20.7%
3) Other State Revenue		8300-8599	2,520,152.00	74,377,012.00	76,897,164.00	2,467,801.00	54,673,127.00	57,140,928.00	-25.7%
4) Other Local Revenue		8600-8799	118,038,367.00	105,703,087.00	223,741,454.00	113,948,690.00	48,839,669.00	162,788,359.00	-27.2%
5) TOTAL, REVENUES			313,289,380.00	525,827,626.00	839,117,006.00	312,416,897.00	379,575,113.00	691,992,010.00	-17.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	39,309,230.00	36,546,574.22	75,855,804.22	46,645,154.00	31,056,312.00	77,701,466.00	2.4%
2) Classified Salaries		2000-2999	85,557,884.00	43,663,471.99	129,221,355.99	86,397,987.00	37,450,702.00	123,848,689.00	-4.2%
3) Employee Benefits		3000-3999	67,454,926.55	48,019,437.07	115,474,363.62	74,026,777.00	41,429,996.00	115,456,773.00	0.0%
4) Books and Supplies		4000-4999	8,925,134.87	12,639,732.57	21,564,867.44	7,947,595.00	7,165,430.00	15,113,025.00	-29.9%
5) Services and Other Operating Expenditures		5000-5999	57,923,602.58	371,579,466.99	429,503,069.57	72,660,456.00	277,552,056.00	350,212,512.00	-18.5%
6) Capital Outlay		6000-6999	3,188,848.00	958,212.00	4,147,060.00	1,898,193.00	200,000.00	2,098,193.00	-49.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	36,021,202.00	6,804,839.00	42,826,041.00	35,503,758.00	6,310,126.00	41,813,884.00	-2.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(29,950,549.00)	23,739,983.00	(6,210,566.00)	(23,649,025.00)	20,470,192.00	(3,178,833.00)	-48.8%
9) TOTAL, EXPENDITURES			268,430,279.00	543,951,716.84	812,381,995.84	301,430,895.00	421,634,814.00	723,065,709.00	-11.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			44,859,101.00	(18,124,090.84)	26,735,010.16	10,986,002.00	(42,059,701.00)	(31,073,699.00)	-216.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	99,900.00	0.00	99,900.00	99,000.00	0.00	99,000.00	-0.9%
b) Transfers Out		7600-7629	14,350,000.00	0.00	14,350,000.00	11,500,000.00	0.00	11,500,000.00	-19.9%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	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	0.00	0.0%
3) Contributions		8980-8999	(15,493,792.00)	15,493,792.00	0.00	(15,215,644.00)	15,215,644.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(29,743,892.00)	15,493,792.00	(14,250,100.00)	(26,616,644.00)	15,215,644.00	(11,401,000.00)	-20.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,115,209.00	(2,630,298.84)	12,484,910.16	(15,630,642.00)	(26,844,057.00)	(42,474,699.00)	-440.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	133,222,443.30	131,486,007.94	264,708,451.24	148,354,687.27	128,838,674.13	277,193,361.40	4.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			133,222,443.30	131,486,007.94	264,708,451.24	148,354,687.27	128,838,674.13	277,193,361.40	4.7%
d) Other Restatements		9795	17,034.97	(17,034.97)	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			133,239,478.27	131,468,972.97	264,708,451.24	148,354,687.27	128,838,674.13	277,193,361.40	4.7%
2) Ending Balance, June 30 (E + F1e)			148,354,687.27	128,838,674.13	277,193,361.40	132,724,045.27	101,994,617.13	234,718,662.40	-15.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.0%
Stores		9712	160,000.00	0.00	160,000.00	160,000.00	0.00	160,000.00	0.0%
Prepaid Items		9713	480,000.00	0.00	480,000.00	480,000.00	0.00	480,000.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	128,838,674.13	128,838,674.13	0.00	101,994,617.13	101,994,617.13	-20.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	64,838,120.00	0.00	64,838,120.00	58,361,902.00	0.00	58,361,902.00	-10.0%
BEST Project	0000	9780	35,500,000.00		35,500,000.00			0.00	
Part O Carryover	0000	9780	4,500,000.00		4,500,000.00			0.00	
Differentiated Assistance Carryover	0000	9780	19,552,101.00		19,552,101.00			0.00	
Specialized High School Carryover	0000	9780	4,786,019.00		4,786,019.00			0.00	
Unrealized Indirect Costs	0000	9780	500,000.00		500,000.00			0.00	
BEST Project	0000	9780			0.00	35,500,000.00		35,500,000.00	
Part O Carryover	0000	9780			0.00	4,500,000.00		4,500,000.00	
Differentiated Assistance Carryover	0000	9780			0.00	13,512,102.00		13,512,102.00	
Specialized High School Carryover	0000	9780			0.00	4,349,800.00		4,349,800.00	
Unrealized Indirect Costs	0000	9780			0.00	500,000.00		500,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	82,673,199.58	0.00	82,673,199.58	73,456,570.90	0.00	73,456,570.90	-11.1%
Unassigned/Unappropriated Amount		9790	123,367.69	0.00	123,367.69	185,572.37	0.00	185,572.37	50.4%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				

SACS 4

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
County School Service Fund
Unrestricted and Restricted
Expenditures by Object

19 10199 0000000
Form 01
G8BCW7WC7S(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year	8011		105,390,075.00	0.00	105,390,075.00	96,716,060.00	0.00	96,716,060.00	-8.2%
Education Protection Account State Aid - Current Year	8012		108,016.00	0.00	108,016.00	133,484.00	0.00	133,484.00	23.6%
State Aid - Prior Years	8019		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions	8021		536,865.00	0.00	536,865.00	523,312.00	0.00	523,312.00	-2.5%
Timber Yield Tax	8022		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8029		5,046.00	0.00	5,046.00	6,252.00	0.00	6,252.00	23.9%
County & District Taxes									
Secured Roll Taxes	8041		122,654,885.00	0.00	122,654,885.00	133,276,726.00	0.00	133,276,726.00	8.7%
Unsecured Roll Taxes	8042		3,145,623.00	0.00	3,145,623.00	3,617,380.00	0.00	3,617,380.00	15.0%
Prior Years' Taxes	8043		6,736,895.00	0.00	6,736,895.00	3,221,513.00	0.00	3,221,513.00	-52.2%
Supplemental Taxes	8044		2,113,677.00	0.00	2,113,677.00	1,573,394.00	0.00	1,573,394.00	-25.6%
Education Revenue Augmentation Fund (ERAF)	8045		32,317,644.00	0.00	32,317,644.00	36,247,730.00	0.00	36,247,730.00	12.2%
Community Redevelopment Funds (SB 617/699/1992)	8047		6,489,365.00	0.00	6,489,365.00	7,451,785.00	0.00	7,451,785.00	14.8%
Penalties and Interest from Delinquent Taxes	8048		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.	8070		0.00	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	0.00	0.0%
Other In-Lieu Taxes	8082		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment	8089		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			279,498,091.00	0.00	279,498,091.00	282,767,636.00	0.00	282,767,636.00	1.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	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	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(86,767,230.00)	8,676,723.00	(78,090,507.00)	(86,767,230.00)	8,676,723.00	(78,090,507.00)	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			192,730,861.00	8,676,723.00	201,407,584.00	196,000,406.00	8,676,723.00	204,677,129.00	1.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	741,816.00	741,816.00	0.00	545,600.00	545,600.00	-26.5%
Special Education Discretionary Grants		8182	0.00	767,651.00	767,651.00	0.00	599,816.00	599,816.00	-21.9%

SACS 5

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
County School Service Fund
Unrestricted and Restricted
Expenditures by Object

19 10199 000000
Form 01
G8BCW7WC7S(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Child Nutrition Programs		8220	0.00	111,523.00	111,523.00	0.00	114,556.00	114,556.00	2.7%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	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	0.00	0.0%
Title I, Part A, Basic	3010	8290		6,242,196.00	6,242,196.00		5,700,000.00	5,700,000.00	-8.7%
Title I, Part D, Local Delinquent Programs	3025	8290		5,313,985.00	5,313,985.00		3,900,263.00	3,900,263.00	-26.6%
Title II, Part A, Supporting Effective Instruction	4035	8290		86,025.00	86,025.00		119,688.00	119,688.00	39.1%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		25,751.00	25,751.00		21,984.00	21,984.00	-14.6%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290		18,845,125.00	18,845,125.00		17,007,764.00	17,007,764.00	-9.7%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	304,936,732.00	304,936,732.00	0.00	239,375,923.00	239,375,923.00	-21.5%
TOTAL, FEDERAL REVENUE			0.00	337,070,804.00	337,070,804.00	0.00	267,385,594.00	267,385,594.00	-20.7%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		1,237,890.00	1,237,890.00		1,890,489.00	1,890,489.00	52.7%
Prior Years	6500	8319		1,000.00	1,000.00		1,000.00	1,000.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	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	0.00	0.0%
Child Nutrition Programs		8520	0.00	131,858.00	131,858.00	0.00	135,444.00	135,444.00	2.7%
Mandated Costs Reimbursements		8550	1,666,204.00	0.00	1,666,204.00	1,589,827.00	0.00	1,589,827.00	-4.6%
Lottery - Unrestricted and Instructional Materials		8560	333,296.00	143,090.00	476,386.00	346,322.00	148,666.00	494,988.00	3.9%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	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	0.00	0.0%
Pass-Through Revenues from									
State Sources			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		40,300.00	40,300.00		40,300.00	40,300.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		2,342,128.00	2,342,128.00		2,162,954.00	2,162,954.00	-7.7%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		366,618.00	366,618.00		337,361.00	337,361.00	-8.0%
Arts and Music in Schools (Prop 28)	6770	8590		414,932.00	414,932.00		0.00	0.00	-100.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		1,248,850.00	1,248,850.00		750,000.00	750,000.00	-39.9%
All Other State Revenue	All Other	8590	520,652.00	68,450,346.00	68,970,998.00	531,652.00	49,206,913.00	49,738,565.00	-27.9%
TOTAL, OTHER STATE REVENUE			2,520,152.00	74,377,012.00	76,897,164.00	2,467,801.00	54,673,127.00	57,140,928.00	-25.7%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	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	0.00	0.0%
Supplemental Taxes		8618	0.00	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	0.00	0.0%
Other		8622	0.00	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	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	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	0.00	0.0%
Sale of Publications		8632	71,520.00	0.00	71,520.00	94,523.00	0.00	94,523.00	32.2%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

SACS 6

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
County School Service Fund
Unrestricted and Restricted
Expenditures by Object

19 10199 000000
Form 01
G8BCW7WC7S(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	792,177.00	0.00	792,177.00	810,600.00	0.00	810,600.00	2.3%
Interest		8660	17,500,000.00	0.00	17,500,000.00	16,000,000.00	0.00	16,000,000.00	-8.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	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	0.00	0.0%
Non-Resident Students		8672	0.00	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	0.00	0.0%
Interagency Services		8677	19,208,947.00	15,476,287.00	34,685,234.00	16,178,480.00	14,836,996.00	31,015,476.00	-10.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	18,129,119.00	21,438,709.00	39,567,828.00	16,973,655.00	11,671,656.00	28,645,311.00	-27.6%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	35,000,000.00	0.00	35,000,000.00	35,000,000.00	0.00	35,000,000.00	0.0%
All Other Local Revenue		8699	9,931,726.00	68,788,091.00	78,719,817.00	11,298,354.00	22,331,017.00	33,629,371.00	-57.3%
Tuition		8710	17,404,878.00	0.00	17,404,878.00	17,593,078.00	0.00	17,593,078.00	1.1%
All Other Transfers In		8781-8783	0.00	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	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		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	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		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	0.00	0.0%
From County Offices	All Other	8792	0.00	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	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			118,038,367.00	105,703,087.00	223,741,454.00	113,948,690.00	48,839,669.00	162,788,359.00	-27.2%
TOTAL, REVENUES			313,289,380.00	525,827,626.00	839,117,006.00	312,416,897.00	379,575,113.00	691,992,010.00	-17.5%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	11,507,104.00	5,818,163.87	17,325,267.87	16,815,480.00	5,082,346.00	21,897,826.00	26.4%
Certificated Pupil Support Salaries		1200	3,727,232.00	4,797,390.00	8,524,622.00	3,892,337.00	4,114,232.00	8,006,569.00	-6.1%
Certificated Supervisors' and Administrators' Salaries		1300	21,168,983.00	17,245,115.34	38,414,098.34	21,030,353.00	13,449,875.00	34,480,228.00	-10.2%
Other Certificated Salaries		1900	2,905,911.00	8,685,905.01	11,591,816.01	4,906,984.00	8,409,859.00	13,316,843.00	14.9%
TOTAL, CERTIFICATED SALARIES			39,309,230.00	36,546,574.22	75,855,804.22	46,645,154.00	31,056,312.00	77,701,466.00	2.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	746,014.00	2,758,747.04	3,504,761.04	665,706.00	2,265,145.00	2,930,851.00	-16.4%
Classified Support Salaries		2200	3,387,806.00	1,470,943.52	4,858,749.52	3,704,567.00	1,148,826.00	4,853,393.00	-0.1%
Classified Supervisors' and Administrators' Salaries		2300	14,241,467.00	6,472,324.00	20,713,791.00	13,503,983.00	5,418,857.00	18,922,840.00	-8.6%
Clerical, Technical and Office Salaries		2400	66,266,002.00	21,339,120.43	87,605,122.43	67,838,187.00	18,097,973.00	85,936,160.00	-1.9%
Other Classified Salaries		2900	916,595.00	11,622,337.00	12,538,932.00	685,544.00	10,519,901.00	11,205,445.00	-10.6%
TOTAL, CLASSIFIED SALARIES			85,557,884.00	43,663,471.99	129,221,355.99	86,397,987.00	37,450,702.00	123,848,689.00	-4.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	7,352,082.00	12,169,648.03	19,521,730.03	9,173,231.00	10,970,515.00	20,143,746.00	3.2%
PERS		3201-3202	27,928,385.65	14,126,552.62	42,054,938.27	30,146,297.00	12,540,811.00	42,687,108.00	1.5%
OASDI/Medicare/Alternative		3301-3302	7,140,195.60	3,895,593.21	11,035,788.81	7,190,786.00	3,183,081.00	10,373,867.00	-6.0%
Health and Welfare Benefits		3401-3402	17,480,382.20	12,927,165.69	30,407,547.89	21,261,481.00	11,418,226.00	32,679,707.00	7.5%
Unemployment Insurance		3501-3502	63,195.30	52,110.21	115,305.51	65,194.00	33,749.00	98,943.00	-14.2%
Workers' Compensation		3601-3602	6,571,330.30	4,270,855.32	10,842,185.62	5,666,319.00	2,985,561.00	8,651,880.00	-20.2%
OPEB, Allocated		3701-3702	267,220.50	151,230.31	418,450.81	20,925.00	10,905.00	31,830.00	-92.4%
OPEB, Active Employees		3751-3752	532,685.00	342,448.68	875,133.68	427,244.00	236,068.00	663,312.00	-24.2%
Other Employee Benefits		3901-3902	119,450.00	83,833.00	203,283.00	75,300.00	51,080.00	126,380.00	-37.8%
TOTAL, EMPLOYEE BENEFITS			67,454,926.55	48,019,437.07	115,474,363.62	74,026,777.00	41,429,996.00	115,456,773.00	0.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	434,899.00	594,922.00	1,029,821.00	542,039.00	10,343.00	552,382.00	-46.4%
Books and Other Reference Materials		4200	270,536.00	993,737.00	1,264,273.00	207,109.00	525,916.00	733,025.00	-42.0%
Materials and Supplies		4300	5,867,449.87	7,602,919.57	13,470,369.44	5,593,457.00	4,687,316.00	10,280,773.00	-23.7%
Noncapitalized Equipment		4400	2,241,873.00	3,202,773.00	5,444,646.00	1,538,867.00	1,690,855.00	3,229,722.00	-40.7%
Food		4700	110,377.00	245,381.00	355,758.00	66,123.00	251,000.00	317,123.00	-10.9%
TOTAL, BOOKS AND SUPPLIES			8,925,134.87	12,639,732.57	21,564,867.44	7,947,595.00	7,165,430.00	15,113,025.00	-29.9%
SERVICES AND OTHER OPERATING EXPENDITURES									

SACS 7

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
County School Service Fund
Unrestricted and Restricted
Expenditures by Object

19 10199 000000
Form 01
G8BCW7WC7S(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Subagreements for Services		5100	21,100.00	275,101,222.00	275,122,322.00	0.00	181,189,115.00	181,189,115.00	-34.1%
Travel and Conferences		5200	1,686,761.13	3,004,563.00	4,691,324.13	1,855,571.00	3,766,946.00	5,622,517.00	19.8%
Dues and Memberships		5300	389,775.00	155,555.00	545,330.00	409,617.00	167,751.00	577,368.00	5.9%
Insurance		5400 - 5450	36,227.00	43,200.00	79,427.00	38,152.00	43,300.00	81,452.00	2.5%
Operations and Housekeeping Services		5500	1,981,716.00	126,800.00	2,108,516.00	2,025,200.00	125,000.00	2,150,200.00	2.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,534,363.00	4,381,108.00	6,915,471.00	3,191,453.00	3,800,707.00	6,992,160.00	1.1%
Transfers of Direct Costs		5710	(10,551,323.00)	10,551,323.00	0.00	(9,534,008.00)	9,534,008.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,399,402.00)	59.00	(2,399,343.00)	(2,766,216.00)	0.00	(2,766,216.00)	15.3%
Professional/Consulting Services and Operating Expenditures		5800	61,394,837.45	77,659,795.99	139,054,633.44	75,094,804.00	78,465,843.00	153,560,647.00	10.4%
Communications		5900	2,829,548.00	555,841.00	3,385,389.00	2,345,883.00	459,386.00	2,805,269.00	-17.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			57,923,602.58	371,579,466.99	429,503,069.57	72,660,456.00	277,552,056.00	350,212,512.00	-18.5%
CAPITAL OUTLAY									
Land		6100	0.00	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	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	123,205.00	123,205.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	3,188,848.00	835,007.00	4,023,855.00	1,898,193.00	200,000.00	2,098,193.00	-47.9%
Equipment Replacement		6500	0.00	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	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,188,848.00	958,212.00	4,147,060.00	1,898,193.00	200,000.00	2,098,193.00	-49.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	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	0.00	0.0%
Payments to County Offices		7142	0.00	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	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	35,000,000.00	0.00	35,000,000.00	35,000,000.00	0.00	35,000,000.00	0.0%
To County Offices		7212	0.00	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	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		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	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		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	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	0.0%
Debt Service									
Debt Service - Interest		7438	104,146.00	817,971.00	922,117.00	35,710.00	641,180.00	676,890.00	-26.6%
Other Debt Service - Principal		7439	917,056.00	2,986,868.00	3,903,924.00	468,048.00	2,668,946.00	3,136,994.00	-19.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			36,021,202.00	6,804,839.00	42,826,041.00	35,503,758.00	6,310,126.00	41,813,884.00	-2.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(23,739,983.00)	23,739,983.00	0.00	(20,470,192.00)	20,470,192.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(6,210,566.00)	0.00	(6,210,566.00)	(3,178,833.00)	0.00	(3,178,833.00)	-48.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(29,950,549.00)	23,739,983.00	(6,210,566.00)	(23,649,025.00)	20,470,192.00	(3,178,833.00)	-48.8%
TOTAL, EXPENDITURES			268,430,279.00	543,951,716.84	812,381,995.84	301,430,895.00	421,634,814.00	723,065,709.00	-11.0%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	99,900.00	0.00	99,900.00	99,000.00	0.00	99,000.00	-0.9%
(a) TOTAL, INTERFUND TRANSFERS IN			99,900.00	0.00	99,900.00	99,000.00	0.00	99,000.00	-0.9%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	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	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

SACS 8

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
County School Service Fund
Unrestricted and Restricted
Expenditures by Object

19 10199 0000000
Form 01
G8BCW7WC7S(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	14,350,000.00	0.00	14,350,000.00	11,500,000.00	0.00	11,500,000.00	-19.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			14,350,000.00	0.00	14,350,000.00	11,500,000.00	0.00	11,500,000.00	-19.9%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	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	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	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	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	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	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	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	0.00	0.0%
All Other Financing Sources		8979	0.00	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	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	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	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(15,493,792.00)	15,493,792.00	0.00	(15,215,644.00)	15,215,644.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(15,493,792.00)	15,493,792.00	0.00	(15,215,644.00)	15,215,644.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(29,743,892.00)	15,493,792.00	(14,250,100.00)	(26,616,644.00)	15,215,644.00	(11,401,000.00)	-20.0%

SACS 9

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
County School Service Fund
Unrestricted and Restricted
Expenditures by Function

19 10199 000000
Form 01
G8BCW7WC7S(2025-26)

Description			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	192,730,861.00	8,676,723.00	201,407,584.00	196,000,406.00	8,676,723.00	204,677,129.00	1.6%
2) Federal Revenue		8100-8299	0.00	337,070,804.00	337,070,804.00	0.00	267,385,594.00	267,385,594.00	-20.7%
3) Other State Revenue		8300-8599	2,520,152.00	74,377,012.00	76,897,164.00	2,467,801.00	54,673,127.00	57,140,928.00	-25.7%
4) Other Local Revenue		8600-8799	118,038,367.00	105,703,087.00	223,741,454.00	113,948,690.00	48,839,669.00	162,788,359.00	-27.2%
5) TOTAL, REVENUES			313,289,380.00	525,827,626.00	839,117,006.00	312,416,897.00	379,575,113.00	691,992,010.00	-17.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		25,525,347.00	246,766,071.09	272,291,418.09	27,666,546.00	195,583,212.00	223,249,758.00	-18.0%
2) Instruction - Related Services	2000-2999		44,611,395.00	105,120,824.33	149,732,219.33	52,467,787.00	81,614,680.00	134,082,467.00	-10.5%
3) Pupil Services	3000-3999		16,238,333.00	90,589,392.36	106,827,725.36	14,021,599.00	51,470,395.00	65,491,994.00	-38.7%
4) Ancillary Services	4000-4999		44,800.00	1,094,457.00	1,139,257.00	333,033.00	299,931.00	632,964.00	-44.4%
5) Community Services	5000-5999		412,919.00	52,707,484.00	53,120,403.00	1,631,009.00	47,109,165.00	48,740,174.00	-8.2%
6) Enterprise	6000-6999		16,659,995.00	2,949,000.00	19,608,995.00	14,863,895.00	5,353,433.00	20,217,328.00	3.1%
7) General Administration	7000-7999		118,715,172.00	24,671,731.06	143,386,903.06	144,880,933.00	20,947,072.00	165,828,005.00	15.7%
8) Plant Services	8000-8999		10,201,116.00	13,247,918.00	23,449,034.00	10,062,335.00	12,946,800.00	23,009,135.00	-1.9%
9) Other Outgo	9000-9999	Except 7600-7699	36,021,202.00	6,804,839.00	42,826,041.00	35,503,758.00	6,310,126.00	41,813,884.00	-2.4%
10) TOTAL, EXPENDITURES			268,430,279.00	543,951,716.84	812,381,995.84	301,430,895.00	421,634,814.00	723,065,709.00	-11.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			44,859,101.00	(18,124,090.84)	26,735,010.16	10,986,002.00	(42,059,701.00)	(31,073,699.00)	-216.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		99,900.00	0.00	99,900.00	99,000.00	0.00	99,000.00	-0.9%
b) Transfers Out	7600-7629		14,350,000.00	0.00	14,350,000.00	11,500,000.00	0.00	11,500,000.00	-19.9%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	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	0.00	0.0%
3) Contributions	8980-8999		(15,493,792.00)	15,493,792.00	0.00	(15,215,644.00)	15,215,644.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(29,743,892.00)	15,493,792.00	(14,250,100.00)	(26,616,644.00)	15,215,644.00	(11,401,000.00)	-20.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,115,209.00	(2,630,298.84)	12,484,910.16	(15,630,642.00)	(26,844,057.00)	(42,474,699.00)	-440.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		133,222,443.30	131,486,007.94	264,708,451.24	148,354,687.27	128,838,674.13	277,193,361.40	4.7%
b) Audit Adjustments	9793		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			133,222,443.30	131,486,007.94	264,708,451.24	148,354,687.27	128,838,674.13	277,193,361.40	4.7%
d) Other Restatements	9795		17,034.97	(17,034.97)	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			133,239,478.27	131,468,972.97	264,708,451.24	148,354,687.27	128,838,674.13	277,193,361.40	4.7%
2) Ending Balance, June 30 (E + F1e)			148,354,687.27	128,838,674.13	277,193,361.40	132,724,045.27	101,994,617.13	234,718,662.40	-15.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.0%
Stores	9712		160,000.00	0.00	160,000.00	160,000.00	0.00	160,000.00	0.0%
Prepaid Items	9713		480,000.00	0.00	480,000.00	480,000.00	0.00	480,000.00	0.0%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740		0.00	128,838,674.13	128,838,674.13	0.00	101,994,617.13	101,994,617.13	-20.8%
c) Committed									
Stabilization Arrangements	9750		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)	9780		64,838,120.00	0.00	64,838,120.00	58,361,902.00	0.00	58,361,902.00	-10.0%
BEST Project	0000	9780	35,500,000.00		35,500,000.00			0.00	
Part O Carryover	0000	9780	4,500,000.00		4,500,000.00			0.00	
Differentiated Assistance Carryover	0000	9780	19,552,101.00		19,552,101.00			0.00	
Specialized High School Carryover	0000	9780	4,786,019.00		4,786,019.00			0.00	
Unrealized Indirect Costs	0000	9780	500,000.00		500,000.00			0.00	
BEST Project	0000	9780			0.00	35,500,000.00		35,500,000.00	
Part O Carryover	0000	9780			0.00	4,500,000.00		4,500,000.00	
Differentiated Assistance Carryover	0000	9780			0.00	13,512,102.00		13,512,102.00	
Specialized High School Carryover	0000	9780			0.00	4,349,800.00		4,349,800.00	
Unrealized Indirect Costs	0000	9780			0.00	500,000.00		500,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		82,673,199.58	0.00	82,673,199.58	73,456,570.90	0.00	73,456,570.90	-11.1%
Unassigned/Unappropriated Amount	9790		123,367.69	0.00	123,367.69	185,572.37	0.00	185,572.37	50.4%

SACS 10

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
County School Service Fund
Exhibit: Restricted Balance Detail

19 10199 0000000
Form 01
G8BCW7WC7S(2025-26)

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
6018	Student Support and Enrichment Block Grant	3,598,775.00	0.00
6266	Educator Effectiveness, FY 2021-22	3,292,632.56	955,298.56
6300	Lottery : Instructional Materials	362,885.22	362,885.22
6318	Antibias Education Grant	175,716.44	175,716.44
6332	CA Community Schools Partnership Act - Implementation Grant	411,657.00	411,657.00
6333	CA Community Schools Partnership Act - Coordination Grant	424,784.97	130,872.97
6500	Special Education	1,641,513.61	1,460,270.61
6546	Mental Health-Related Services	9,634.00	9,634.00
6620	Reversing Opioid Overdoses	623,071.00	623,071.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	527,424.00	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	798,998.00	3,778.00
7085	Learning Communities for School Success Program	761,564.88	288,999.88
7311	Classified School Employee Professional Development Block Grant	187,694.00	0.00
7339	Dual Enrollment Opportunities	200,000.00	20,000.00
7399	LCFF Equity Multiplier	2,954,460.00	2,954,460.00
7412	A-G Access/Success Grant	263,918.00	0.00
7413	A-G Learning Loss Mitigation Grant	98,570.00	0.00
7435	Learning Recovery Emergency Block Grant	2,453,589.00	476,657.00
7810	Other Restricted State	11,103,602.09	10,498,146.09
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	40,520,207.30	44,756,905.30
9010	Other Restricted Local	58,427,977.06	38,866,265.06
Total, Restricted Balance		128,838,674.13	101,994,617.13

SACS 11

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Student Activity Special Revenue Fund
Expenditures by Object

19 10199 0000000
Form 08
G8BCW7WC7S(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	122,690.67	122,690.67	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			122,690.67	122,690.67	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			122,690.67	122,690.67	0.0%
2) Ending Balance, June 30 (E + F1e)			122,690.67	122,690.67	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	122,690.67	122,690.67	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

SACS 12

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Student Activity Special Revenue Fund
Expenditures by Object

19 10199 0000000
Form 08
G8BCW7WC7S(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			0.00		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

SACS 13

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Student Activity Special Revenue Fund
Expenditures by Object

19 10199 0000000
Form 08
G8BCW7WC7S(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

SACS 14

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Student Activity Special Revenue Fund
Expenditures by Object

19 10199 0000000
Form 08
G8BCW7WC7S(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a- b + c - d + e)			0.00	0.00	0.0%

SACS 15

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Student Activity Special Revenue Fund
Expenditures by Function

19 10199 0000000
Form 08
G8BCW7WC7S(2025-26)

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	122,690.67	122,690.67	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			122,690.67	122,690.67	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			122,690.67	122,690.67	0.0%
2) Ending Balance, June 30 (E + F1e)			122,690.67	122,690.67	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	122,690.67	122,690.67	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Student Activity Special Revenue Fund
Exhibit: Restricted Balance Detail

19 10199 0000000
Form 08
G8BCW7WC7S(2025-26)

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
8210	Student Activity Funds	122,690.67	122,690.67
Total, Restricted Balance		122,690.67	122,690.67

SACS 17

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Special Education Pass-Through Fund
Expenditures by Object

19 10199 0000000
Form 10
G8BCW7WC7S(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,953,222.00	7,097,468.00	-10.8%
3) Other State Revenue		8300-8599	20,598,275.00	23,144,642.00	12.4%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			28,551,497.00	30,242,110.00	5.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	28,551,497.00	30,242,110.00	5.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			28,551,497.00	30,242,110.00	5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(68,266.00)	(68,266.00)	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(68,266.00)	(68,266.00)	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(68,266.00)	(68,266.00)	0.0%
2) Ending Balance, June 30 (E + F1e)			(68,266.00)	(68,266.00)	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(68,266.00)	(68,266.00)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

SACS 18

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Special Education Pass-Through Fund
Expenditures by Object

19 10199 0000000
Form 10
G8BCW7WC7S(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from					
Federal Sources		8287	7,953,222.00	7,097,468.00	-10.8%
TOTAL, FEDERAL REVENUE			7,953,222.00	7,097,468.00	-10.8%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	19,803,387.00	22,353,438.00	12.9%
Prior Years	6500	8319	794,888.00	791,204.00	-0.5%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			20,598,275.00	23,144,642.00	12.4%
OTHER LOCAL REVENUE					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			28,551,497.00	30,242,110.00	5.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	7,953,222.00	7,097,468.00	-10.8%

SACS 19

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Special Education Pass-Through Fund
Expenditures by Object

19 10199 0000000
Form 10
G8BCW7WC7S(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	20,598,275.00	23,144,642.00	12.4%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			28,551,497.00	30,242,110.00	5.9%
TOTAL, EXPENDITURES			28,551,497.00	30,242,110.00	5.9%

SACS 20

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Special Education Pass-Through Fund
Expenditures by Function

19 10199 0000000
Form 10
G8BCW7WC7S(2025-26)

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,953,222.00	7,097,468.00	-10.8%
3) Other State Revenue		8300-8599	20,598,275.00	23,144,642.00	12.4%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			28,551,497.00	30,242,110.00	5.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	28,551,497.00	30,242,110.00	5.9%
10) TOTAL, EXPENDITURES			28,551,497.00	30,242,110.00	5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(68,266.00)	(68,266.00)	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(68,266.00)	(68,266.00)	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(68,266.00)	(68,266.00)	0.0%
2) Ending Balance, June 30 (E + F1e)			(68,266.00)	(68,266.00)	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(68,266.00)	(68,266.00)	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

SACS 22

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Child Development Fund
Expenditures by Object

19 10199 0000000
Form 12
G8BCW7WC7S(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,968,217.00	0.00	-100.0%
3) Other State Revenue		8300-8599	104,068,865.00	91,512,257.00	-12.1%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			106,037,082.00	91,512,257.00	-13.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	738,918.00	479,326.00	-35.1%
2) Classified Salaries		2000-2999	5,698,864.00	4,997,007.00	-12.3%
3) Employee Benefits		3000-3999	3,911,832.00	3,292,206.00	-15.8%
4) Books and Supplies		4000-4999	1,419,613.00	1,017,153.00	-28.3%
5) Services and Other Operating Expenditures		5000-5999	88,893,877.00	77,780,523.00	-12.5%
6) Capital Outlay		6000-6999	835,836.00	379,489.00	-54.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	354,042.00	387,720.00	9.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	6,210,566.00	3,178,833.00	-48.8%
9) TOTAL, EXPENDITURES			108,063,548.00	91,512,257.00	-15.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,026,466.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,026,466.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,931,520.07	9,905,054.07	-17.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,931,520.07	9,905,054.07	-17.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,931,520.07	9,905,054.07	-17.0%
2) Ending Balance, June 30 (E + F1e)			9,905,054.07	9,905,054.07	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,967,689.07	11,967,689.07	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(2,062,635.00)	(2,062,635.00)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

SACS 23

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Child Development Fund
Expenditures by Object

19 10199 0000000
Form 12
G8BCW7WC7S(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,968,217.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			1,968,217.00	0.00	-100.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	56,287,309.00	60,838,309.00	8.1%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	47,781,556.00	30,673,948.00	-35.8%
TOTAL, OTHER STATE REVENUE			104,068,865.00	91,512,257.00	-12.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			106,037,082.00	91,512,257.00	-13.7%
CERTIFICATED SALARIES					

SACS 24

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Child Development Fund
Expenditures by Object

19 10199 0000000
Form 12
G8BCW7WC7S(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	495,625.00	440,076.00	-11.2%
Other Certificated Salaries		1900	243,293.00	39,250.00	-83.9%
TOTAL, CERTIFICATED SALARIES			738,918.00	479,326.00	-35.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	136,038.00	85,463.00	-37.2%
Classified Supervisors' and Administrators' Salaries		2300	1,228,233.00	865,202.00	-29.6%
Clerical, Technical and Office Salaries		2400	4,334,593.00	4,046,342.00	-6.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,698,864.00	4,997,007.00	-12.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	202,695.00	123,041.00	-39.3%
PERS		3201-3202	1,745,027.00	1,620,166.00	-7.2%
OASDI/Medicare/Alternative		3301-3302	433,713.00	367,729.00	-15.2%
Health and Welfare Benefits		3401-3402	1,170,971.00	916,005.00	-21.8%
Unemployment Insurance		3501-3502	3,296.00	2,722.00	-17.4%
Workers' Compensation		3601-3602	318,937.00	242,141.00	-24.1%
OPEB, Allocated		3701-3702	8,804.00	875.00	-90.1%
OPEB, Active Employees		3751-3752	24,077.00	16,907.00	-29.8%
Other Employee Benefits		3901-3902	4,312.00	2,620.00	-39.2%
TOTAL, EMPLOYEE BENEFITS			3,911,832.00	3,292,206.00	-15.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	25,241.00	9,600.00	-62.0%
Materials and Supplies		4300	1,162,702.00	852,553.00	-26.7%
Noncapitalized Equipment		4400	231,670.00	155,000.00	-33.1%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,419,613.00	1,017,153.00	-28.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	42,642,392.00	28,002,354.00	-34.3%
Travel and Conferences		5200	161,371.00	127,314.00	-21.1%
Dues and Memberships		5300	7,710.00	29,430.00	281.7%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	459,676.00	442,993.00	-3.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,392,443.00	2,759,316.00	15.3%
Professional/Consulting Services and Operating Expenditures		5800	43,165,676.00	46,404,256.00	7.5%
Communications		5900	64,609.00	14,860.00	-77.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			88,893,877.00	77,780,523.00	-12.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	835,836.00	379,489.00	-54.6%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			835,836.00	379,489.00	-54.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	111,246.00	111,247.00	0.0%
Other Debt Service - Principal		7439	242,796.00	276,473.00	13.9%

SACS 25

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Child Development Fund
Expenditures by Object

19 10199 0000000
Form 12
G8BCW7WC7S(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			354,042.00	387,720.00	9.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	6,210,566.00	3,178,833.00	-48.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			6,210,566.00	3,178,833.00	-48.8%
TOTAL, EXPENDITURES			108,063,548.00	91,512,257.00	-15.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

SACS 26

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Child Development Fund
Expenditures by Function

19 10199 0000000
Form 12
G8BCW7WC7S(2025-26)

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,968,217.00	0.00	-100.0%
3) Other State Revenue		8300-8599	104,068,865.00	91,512,257.00	-12.1%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			106,037,082.00	91,512,257.00	-13.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		43,372,847.00	27,347,354.00	-36.9%
2) Instruction - Related Services	2000-2999		57,498,735.00	60,332,402.00	4.9%
3) Pupil Services	3000-3999		229,832.00	144,481.00	-37.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		6,210,566.00	3,178,833.00	-48.8%
8) Plant Services	8000-8999		397,526.00	121,467.00	-69.4%
9) Other Outgo	9000-9999	Except 7600-7699	354,042.00	387,720.00	9.5%
10) TOTAL, EXPENDITURES			108,063,548.00	91,512,257.00	-15.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,026,466.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,026,466.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,931,520.07	9,905,054.07	-17.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,931,520.07	9,905,054.07	-17.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,931,520.07	9,905,054.07	-17.0%
2) Ending Balance, June 30 (E + F1e)			9,905,054.07	9,905,054.07	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,967,689.07	11,967,689.07	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(2,062,635.00)	(2,062,635.00)	0.0%

SACS 27

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Child Development Fund
Exhibit: Restricted Balance Detail

19 10199 0000000
Form 12
G8BCW7WC7S(2025-26)

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	374,149.56	374,149.56
5059	Early Education: ARP California State Preschool Program One-time Stipend	401,460.36	401,460.36
5066	Early Education: ARP California State Preschool Program - Rate Supplements	1,287,368.80	1,287,368.80
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	260,997.00	260,997.00
6057	Early Education: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	3,765,000.45	3,765,000.45
6160	Child Care and Development Programs Administered by California Department of Social Services (State Funds)	389,727.90	389,727.90
7810	Other Restricted State	5,488,985.00	5,488,985.00
Total, Restricted Balance		11,967,689.07	11,967,689.07

SACS 28

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Forest Reserve Fund
Expenditures by Object

19 10199 0000000
Form 16
G8BCW7WC7S(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	666,000.00	660,000.00	-0.9%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			666,000.00	660,000.00	-0.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	566,100.00	561,000.00	-0.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			566,100.00	561,000.00	-0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			99,900.00	99,000.00	-0.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	99,900.00	99,000.00	-0.9%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(99,900.00)	(99,000.00)	-0.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

SACS 29

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Forest Reserve Fund
Expenditures by Object

19 10199 0000000
Form 16
G8BCW7WC7S(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Forest Reserve Funds		8260	99,900.00	99,000.00	-0.9%
Pass-Through Revenues from					
Federal Sources		8287	566,100.00	561,000.00	-0.9%
TOTAL, FEDERAL REVENUE			666,000.00	660,000.00	-0.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			666,000.00	660,000.00	-0.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	566,100.00	561,000.00	-0.9%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			566,100.00	561,000.00	-0.9%
TOTAL, EXPENDITURES			566,100.00	561,000.00	-0.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	99,900.00	99,000.00	-0.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			99,900.00	99,000.00	-0.9%

SACS 30

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Forest Reserve Fund
Expenditures by Function

19 10199 0000000
Form 16
G8BCW7WC7S(2025-26)

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	666,000.00	660,000.00	-0.9%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			666,000.00	660,000.00	-0.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	566,100.00	561,000.00	-0.9%
10) TOTAL, EXPENDITURES			566,100.00	561,000.00	-0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			99,900.00	99,000.00	-0.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	99,900.00	99,000.00	-0.9%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(99,900.00)	(99,000.00)	-0.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

SACS 32

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Object

19 10199 0000000
Form 17
G8BCW7WC7S(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	14,350,000.00	11,500,000.00	-19.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			14,350,000.00	11,500,000.00	-19.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			14,350,000.00	11,500,000.00	-19.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	190,743,629.50	205,093,629.50	7.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			190,743,629.50	205,093,629.50	7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			190,743,629.50	205,093,629.50	7.5%
2) Ending Balance, June 30 (E + F1e)			205,093,629.50	216,593,629.50	5.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	205,093,629.50	216,593,629.50	5.6%
Compensated Absences	0000	9780	17,266,812.00		
Compensated Absences - Additional amount due to GASB 101	0000	9780	4,315,360.00		
Pension Obligations	0000	9780	183,511,457.50		
Compensated Absences	0000	9780		17,266,812.00	
Compensated Absences - Additional Amount due to GASB 101	0000	9780		4,315,360.00	
Pension Obligations	0000	9780		195,011,457.50	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					

SACS 33

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Object

19 10199 0000000
Form 17
G8BCW7WC7S(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	14,350,000.00	11,500,000.00	-19.9%
(a) TOTAL, INTERFUND TRANSFERS IN			14,350,000.00	11,500,000.00	-19.9%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(a-b+e)			14,350,000.00	11,500,000.00	-19.9%

SACS 34

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Function

19 10199 0000000
Form 17
G8BCW7WC7S(2025-26)

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	14,350,000.00	11,500,000.00	-19.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			14,350,000.00	11,500,000.00	-19.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			14,350,000.00	11,500,000.00	-19.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	190,743,629.50	205,093,629.50	7.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			190,743,629.50	205,093,629.50	7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			190,743,629.50	205,093,629.50	7.5%
2) Ending Balance, June 30 (E + F1e)			205,093,629.50	216,593,629.50	5.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	205,093,629.50	216,593,629.50	5.6%
Compensated Absences	0000	9780	17,266,812.00		
Compensated Absences - Additional amount due to GASB 101	0000	9780	4,315,360.00		
Pension Obligations	0000	9780	183,511,457.50		
Compensated Absences	0000	9780		17,266,812.00	
Compensated Absences - Additional Amount due to GASB 101	0000	9780		4,315,360.00	
Pension Obligations	0000	9780		195,011,457.50	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%

SACS 35

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Function

19 10199 0000000
Form 17
G8BCW7WC7S(2025-26)

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Special Reserve Fund for Other Than Capital Outlay Projects
Exhibit: Restricted Balance Detail

19 10199 0000000
Form 17
G8BCW7WC7S(2025-26)

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

SACS 37

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
County School Facilities Fund
Expenditures by Object

19 10199 0000000
Form 35
G8BCW7WC7S(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	221,521.00	221,521.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	4,731,968.00	6,553,878.00	38.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,953,489.00	6,775,399.00	36.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,953,489.00)	(6,775,399.00)	36.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,953,489.00)	(6,775,399.00)	36.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,478,938.93	12,525,449.93	-28.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,478,938.93	12,525,449.93	-28.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,478,938.93	12,525,449.93	-28.3%
2) Ending Balance, June 30 (E + F1e)			12,525,449.93	5,750,050.93	-54.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,525,449.93	5,750,050.93	-54.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

SACS 38

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
County School Facilities Fund
Expenditures by Object

19 10199 0000000
Form 35
G8BCW7WC7S(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

SACS 39

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
County School Facilities Fund
Expenditures by Object

19 10199 0000000
Form 35
G8BCW7WC7S(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	16,521.00	16,521.00	0.0%
Noncapitalized Equipment		4400	205,000.00	205,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			221,521.00	221,521.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,731,968.00	6,553,878.00	38.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,731,968.00	6,553,878.00	38.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,953,489.00	6,775,399.00	36.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
CONTRIBUTIONS					

SACS 40

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
County School Facilities Fund
Expenditures by Object

19 10199 0000000
Form 35
G8BCW7WC7S(2025-26)

Description	Resource Codes	Object Codes	2024-25		2025-26	Percent
			Estimated	Actuals		
Contributions from Unrestricted Revenues		8980	0.00		0.00	0.0%
Contributions from Restricted Revenues		8990	0.00		0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00		0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c + e)			0.00		0.00	0.0%

SACS 41

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
County School Facilities Fund
Expenditures by Function

19 10199 0000000
Form 35
G8BCW7WC7S(2025-26)

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,953,489.00	6,775,399.00	36.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,953,489.00	6,775,399.00	36.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(4,953,489.00)	(6,775,399.00)	36.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,953,489.00)	(6,775,399.00)	36.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,478,938.93	12,525,449.93	-28.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,478,938.93	12,525,449.93	-28.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,478,938.93	12,525,449.93	-28.3%
2) Ending Balance, June 30 (E + F1e)			12,525,449.93	5,750,050.93	-54.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,525,449.93	5,750,050.93	-54.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
7710	State School Facilities Projects	12,525,449.93	5,750,050.93
Total, Restricted Balance		12,525,449.93	5,750,050.93

SACS 43

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

19 10199 0000000
Form 40
G8BCW7WC7S(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,530,000.00	0.00	-100.0%
5) TOTAL, REVENUES			2,530,000.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	30,600.00	0.00	-100.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	447,691.00	81,400.00	-81.8%
5) Services and Other Operating Expenditures		5000-5999	2,157,133.00	2,350,725.00	9.0%
6) Capital Outlay		6000-6999	9,260,338.00	9,657,229.00	4.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,895,762.00	12,089,354.00	1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,365,762.00)	(12,089,354.00)	29.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,365,762.00)	(12,089,354.00)	29.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	43,306,154.40	33,940,392.40	-21.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,306,154.40	33,940,392.40	-21.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,306,154.40	33,940,392.40	-21.6%
2) Ending Balance, June 30 (E + F1e)			33,940,392.40	21,851,038.40	-35.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	28,271,349.75	18,778,128.75	-33.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	5,669,042.65	3,072,909.65	-45.8%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

SACS 44

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

19 10199 0000000
Form 40
G8BCW7WC7S(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	2,530,000.00	0.00	-100.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,530,000.00	0.00	-100.0%
TOTAL, REVENUES			2,530,000.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	30,600.00	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			30,600.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

SACS 45

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

19 10199 0000000
Form 40
G8BCW7WC7S(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	124,826.00	49,800.00	-60.1%
Noncapitalized Equipment		4400	322,865.00	31,600.00	-90.2%
TOTAL, BOOKS AND SUPPLIES			447,691.00	81,400.00	-81.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,975,000.00	1,975,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	182,133.00	375,725.00	106.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,157,133.00	2,350,725.00	9.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	8,832,043.00	9,657,229.00	9.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	428,295.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			9,260,338.00	9,657,229.00	4.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			11,895,762.00	12,089,354.00	1.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

SACS 47

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Special Reserve Fund for Capital Outlay Projects
Expenditures by Function

19 10199 0000000
Form 40
G8BCW7WC7S(2025-26)

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,530,000.00	0.00	-100.0%
5) TOTAL, REVENUES			2,530,000.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		11,895,762.00	12,089,354.00	1.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			11,895,762.00	12,089,354.00	1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(9,365,762.00)	(12,089,354.00)	29.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,365,762.00)	(12,089,354.00)	29.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	43,306,154.40	33,940,392.40	-21.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,306,154.40	33,940,392.40	-21.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,306,154.40	33,940,392.40	-21.6%
2) Ending Balance, June 30 (E + F1e)			33,940,392.40	21,851,038.40	-35.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	28,271,349.75	18,778,128.75	-33.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	5,669,042.65	3,072,909.65	-45.8%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	28,271,349.75	18,778,128.75
Total, Restricted Balance		28,271,349.75	18,778,128.75

SACS 49

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Self-Insurance Fund
Expenses by Object

19 10199 0000000
Form 67
G8BCW7WC7S(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,600,258.00	10,994,997.00	-19.2%
5) TOTAL, REVENUES			13,600,258.00	10,994,997.00	-19.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	668,352.00	679,676.00	1.7%
3) Employee Benefits		3000-3999	404,705.00	417,101.00	3.1%
4) Books and Supplies		4000-4999	39,100.00	39,100.00	0.0%
5) Services and Other Operating Expenses		5000-5999	12,238,090.00	15,438,841.00	26.2%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			13,350,247.00	16,574,718.00	24.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			250,011.00	(5,579,721.00)	-2,331.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			250,011.00	(5,579,721.00)	-2,331.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	33,347,310.93	33,597,321.93	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,347,310.93	33,597,321.93	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			33,347,310.93	33,597,321.93	0.7%
2) Ending Net Position, June 30 (E + F1e)			33,597,321.93	28,017,600.93	-16.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	33,597,321.93	28,017,600.93	-16.6%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

SACS 50

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Self-Insurance Fund
Expenses by Object

19 10199 0000000
Form 67
G8BCW7WC7S(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,380,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	12,220,258.00	10,994,997.00	-10.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,600,258.00	10,994,997.00	-19.2%
TOTAL, REVENUES			13,600,258.00	10,994,997.00	-19.2%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

SACS 51

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Self-Insurance Fund
Expenses by Object

19 10199 0000000
Form 67
G8BCW7WC7S(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	154,140.00	154,140.00	0.0%
Clerical, Technical and Office Salaries		2400	514,212.00	525,536.00	2.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			668,352.00	679,676.00	1.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	228,910.00	236,799.00	3.4%
OASDI/Medicare/Alternative		3301-3302	51,129.00	51,996.00	1.7%
Health and Welfare Benefits		3401-3402	82,918.00	93,737.00	13.0%
Unemployment Insurance		3501-3502	335.00	340.00	1.5%
Workers' Compensation		3601-3602	35,155.00	29,752.00	-15.4%
OPEB, Allocated		3701-3702	1,404.00	122.00	-91.3%
OPEB, Active Employees		3751-3752	2,854.00	2,355.00	-17.5%
Other Employee Benefits		3901-3902	2,000.00	2,000.00	0.0%
TOTAL, EMPLOYEE BENEFITS			404,705.00	417,101.00	3.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	34,100.00	34,100.00	0.0%
Noncapitalized Equipment		4400	5,000.00	5,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			39,100.00	39,100.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	9,000.00	9,000.00	0.0%
Dues and Memberships		5300	1,600.00	1,600.00	0.0%
Insurance		5400-5450	5,199,513.00	7,099,391.00	36.5%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	500.00	500.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,900.00	6,900.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	7,017,877.00	8,318,750.00	18.5%
Communications		5900	2,700.00	2,700.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			12,238,090.00	15,438,841.00	26.2%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			13,350,247.00	16,574,718.00	24.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a-b+e)			0.00	0.00	0.0%

SACS 52

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Self-Insurance Fund
Expenses by Function

19 10199 0000000
Form 67
G8BCW7WC7S(2025-26)

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,600,258.00	10,994,997.00	-19.2%
5) TOTAL, REVENUES			13,600,258.00	10,994,997.00	-19.2%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		13,350,247.00	16,574,718.00	24.2%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			13,350,247.00	16,574,718.00	24.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			250,011.00	(5,579,721.00)	-2,331.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			250,011.00	(5,579,721.00)	-2,331.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	33,347,310.93	33,597,321.93	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,347,310.93	33,597,321.93	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			33,347,310.93	33,597,321.93	0.7%
2) Ending Net Position, June 30 (E + F1e)			33,597,321.93	28,017,600.93	-16.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	33,597,321.93	28,017,600.93	-16.6%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	33,597,321.93	28,017,600.93
Total, Restricted Net Position		33,597,321.93	28,017,600.93

SACS 54

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Warrant/Pass-Through Fund
Expenditures by Object

19 10199 0000000
Form 76
G8BCW7WC7S(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. ADDITIONS					
1) Other Local Revenue		8600-8799	0.00	0.00	0.0%
2) Funds Collected for Others		8800	0.00	0.00	0.0%
3) TOTAL, ADDITIONS			0.00	0.00	0.0%
B. DEDUCTIONS					
1) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
2) Funds Distributed for Others		7500	0.00	0.00	0.0%
3) TOTAL, DEDUCTIONS			0.00	0.00	0.0%
C. NET INCREASE (DECREASE) IN NET POSITION (A3 - B3)			0.00	0.00	0.0%
D. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (D1a + D1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (D1c + D1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (C + D1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

SACS 55

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Warrant/Pass-Through Fund
Expenditures by Object

19 10199 0000000
Form 76
G8BCW7WC7S(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
E. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Other Funds		9310	0.00		
5) Other Current Assets		9340	0.00		
6) TOTAL, ASSETS			0.00		
F. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
G. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Other Funds		9610	0.00		
3) Due to Student Groups/Other Agencies		9620	0.00		
4) TOTAL, LIABILITIES			0.00		
H. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
I. NET POSITION					
Net Position, June 30 (E6 + F2) - (G4 + H2)			0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL ADDITIONS					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Funds Collected for Others		8800	0.00	0.00	0.0%
TOTAL, ADDITIONS			0.00	0.00	0.0%
TOTAL DEDUCTIONS					
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Funds Distributed to Others		7500	0.00	0.00	0.0%
TOTAL, DEDUCTIONS			0.00	0.00	0.0%

SACS 57

Los Angeles County Office of Education
Los Angeles County

2025-26 Budget, July 1
AVERAGE DAILY ATTENDANCE

19 10199 0000000
Form A
G8BCW7WC7S(2025-26)

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	614.24	614.24	614.24	543.27	543.27	543.27
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	53.18	53.18	53.18	47.08	47.08	47.08
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	667.42	667.42	667.42	590.35	590.35	590.35
2. District Funded County Program ADA						
a. County Community Schools	99.54	99.54	99.54	85.48	85.48	85.48
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	1,158.84	1,158.84	1,158.84	1,061.87	1,061.87	1,061.87
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	1,258.38	1,258.38	1,258.38	1,147.35	1,147.35	1,147.35
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	1,925.80	1,925.80	1,925.80	1,737.70	1,737.70	1,737.70
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	1,203,519.41	1,203,519.41	1,203,519.41	1,141,408.99	1,141,408.99	1,141,408.99
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

SACS 58

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
2024-25 Estimated Actuals
Schedule of Capital Assets

19 10199 0000000
Form ASSET
G8BCW7WC7S(2025-26)

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	14,857,733.00	0.00	14,857,733.00	0.00	0.00	14,857,733.00
Work in Progress	2,150,626.00	59,535.00	2,210,161.00	2,230,054.00	1,508,374.00	2,931,841.00
Total capital assets not being depreciated	17,008,359.00	59,535.00	17,067,894.00	2,230,054.00	1,508,374.00	17,789,574.00
Capital assets being depreciated:						
Land Improvements		0.00	0.00	0.00	0.00	0.00
Buildings	117,574,060.00	391,330.00	117,965,390.00	1,508,374.00	0.00	119,473,764.00
Equipment	95,428,474.00	2,214,571.00	97,643,045.00	1,675,306.00	146,593.00	99,171,758.00
Total capital assets being depreciated	213,002,534.00	2,605,901.00	215,608,435.00	3,183,680.00	146,593.00	218,645,522.00
Accumulated Depreciation for:						
Land Improvements		0.00	0.00	0.00	0.00	0.00
Buildings	(38,011,674.00)	200,749.00	(37,810,925.00)	(2,987,784.00)	0.00	(40,798,709.00)
Equipment	(100,143,111.00)	11,240,689.00	(88,902,422.00)	(1,550,756.00)	(130,013.00)	(90,323,165.00)
Total accumulated depreciation	(138,154,785.00)	11,441,438.00	(126,713,347.00)	(4,538,540.00)	(130,013.00)	(131,121,874.00)
Total capital assets being depreciated, net excluding lease and subscription assets	74,847,749.00	14,047,339.00	88,895,088.00	(1,354,860.00)	16,580.00	87,523,648.00
Lease Assets	37,955,982.00	(1.00)	37,955,981.00	2,030,557.00	6,047,857.00	33,938,681.00
Accumulated amortization for lease assets	(11,368,825.00)	0.00	(11,368,825.00)	(4,578,081.00)	(3,455,918.00)	(12,490,988.00)
Total lease assets, net	26,587,157.00	(1.00)	26,587,156.00	(2,547,524.00)	2,591,939.00	21,447,693.00
Subscription Assets	2,198,165.86	.14	2,198,166.00	3,169,567.00	87,618.00	5,280,115.00
Accumulated amortization for subscription assets	(1,182,649.35)	.35	(1,182,649.00)	(1,237,980.00)	(14,116.00)	(2,406,513.00)
Total subscription assets, net	1,015,516.51	.49	1,015,517.00	1,931,587.00	73,502.00	2,873,602.00
Governmental activity capital assets, net	119,458,781.51	14,106,873.49	133,565,655.00	259,257.00	4,190,395.00	129,634,517.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			250,314,371.00	219,662,745.00	226,833,991.00	143,948,600.00	176,605,680.00	51,207,382.00	257,933,808.00	298,920,970.00
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		3,432,761.00	3,432,761.00	10,360,393.00	8,144,376.00	8,144,376.00	8,176,618.00	8,144,376.00	9,283,704.00
Property Taxes	8020-8079		2,667,671.00	4,327,241.00	(116,144.00)	(108.00)	1,917,308.00	55,914,014.00	15,930,939.00	6,927,393.00
Miscellaneous Funds	8080-8099		3,607.00	4,094.00	7,591.00	2,338.00	10,429.00	0.00	477,137.00	(12,764,019.00)
Federal Revenue	8100-8299		9,259,650.00	21,832,530.00	8,643,330.00	13,635,190.00	19,010,448.00	26,766,024.00	19,269,608.00	18,410,622.00
Other State Revenue	8300-8599		883,868.00	675,302.00	2,407,021.00	4,070,042.00	2,705,619.00	9,056,938.00	6,032,812.00	3,578,530.00
Other Local Revenue	8600-8799		2,850,770.00	3,656,101.00	32,600,201.00	12,690,551.00	58,440,801.00	(26,523,953.00)	9,914,383.00	11,478,363.00
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			19,098,327.00	33,928,029.00	53,902,392.00	38,542,389.00	90,228,981.00	73,389,641.00	59,769,255.00	36,914,593.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,985,831.00	5,534,594.00	5,216,752.00	7,490,290.00	5,147,568.00	7,564,055.00	6,014,767.00	6,364,188.00
Classified Salaries	2000-2999		3,444,522.00	9,574,161.00	7,785,697.00	11,274,543.00	8,293,740.00	11,796,415.00	9,792,587.00	9,936,486.00
Employee Benefits	3000-3999		2,404,065.00	5,940,238.00	5,440,082.00	10,766,776.00	7,479,223.00	10,959,218.00	9,167,975.00	9,261,832.00
Books and Supplies	4000-4999		335,280.00	977,913.00	1,028,829.00	944,861.00	855,574.00	1,097,383.00	1,057,319.00	1,062,194.00
Services	5000-5999		12,190,292.00	12,960,432.00	22,834,664.00	25,961,546.00	24,564,167.00	25,458,480.00	28,821,626.00	27,271,396.00
Capital Outlay	6000-6999		3,792.00	78,437.00	164,619.00	122,696.00	67,037.00	391,043.00	318,043.00	323,048.00
Other Outgo	7000-7499		1,197,502.00	(703,014.00)	1,533,783.00	2,439,091.00	2,414,838.00	4,582,974.00	919,386.00	1,687,447.00
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			21,561,284.00	34,362,761.00	44,004,426.00	58,999,803.00	48,822,147.00	61,849,568.00	56,091,703.00	55,906,591.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199			(318.00)	(9,587,442.00)	(32.00)	(32.00)			
Accounts Receivable	9200-9299		28,059,754.00	30,380,091.00	(69,546,061.00)	41,686,081.00	(168,167,586.00)	183,953,052.00	39,416,159.00	(544,078.00)
Due From Other Funds	9310									
Stores	9320		18,978.00	6,427.00						
Prepaid Expenditures	9330		723,251.00	709.00						
Other Current Assets	9340			1,217.00						
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	28,801,983.00	30,388,126.00	(79,133,503.00)	41,686,049.00	(168,167,618.00)	183,953,052.00	39,416,159.00	(544,078.00)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		56,966,452.00	22,786,098.00	12,361,741.00	(11,962,293.00)	(862,486.00)	(11,233,301.00)	3,115,232.00	446,990.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650		24,200.00	(3,950.00)	1,288,113.00	33,848.00			(1,008,683.00)	
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	56,990,652.00	22,782,148.00	13,649,854.00	(11,928,445.00)	(862,486.00)	(11,233,301.00)	2,106,549.00	446,990.00
<u>Nonoperating</u>										
Suspense Clearing	9910					(500,000.00)	500,000.00			
TOTAL BALANCE SHEET ITEMS		0.00	(28,188,669.00)	7,605,978.00	(92,783,357.00)	53,114,494.00	(166,805,132.00)	195,186,353.00	37,309,610.00	(991,068.00)
E. NET INCREASE/DECREASE (B - C + D)			(30,651,626.00)	7,171,246.00	(82,885,391.00)	32,657,080.00	(125,398,298.00)	206,726,426.00	40,987,162.00	(19,983,066.00)
F. ENDING CASH (A + E)			219,662,745.00	226,833,991.00	143,948,600.00	176,605,680.00	51,207,382.00	257,933,808.00	298,920,970.00	278,937,904.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

SACS 61

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
2025-26 Budget
Cashflow Worksheet - Budget Year (1)

19 10199 0000000
Form CASH
G8BCW7WC7S(2025-26)

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		278,937,904.00	246,779,191.00	283,650,006.00	312,715,936.00				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	9,334,653.00	9,283,704.00	9,600,445.00	0.00	9,511,377.00		96,849,544.00	96,849,544.00
Property Taxes	8020-8079	844,966.00	43,482,967.00	44,752,629.00	0.00	9,269,216.00		185,918,092.00	185,918,092.00
Miscellaneous Funds	8080-8099	(25,073,297.00)	2,501.00	58,175.00	(40,819,063.00)			(78,090,507.00)	(78,090,507.00)
Federal Revenue	8100-8299	21,401,809.00	24,698,561.00	23,869,849.00	60,587,973.00			267,385,594.00	267,385,594.00
Other State Revenue	8300-8599	4,348,150.00	3,870,768.00	5,574,520.00	13,937,358.00			57,140,928.00	57,140,928.00
Other Local Revenue	8600-8799	10,638,690.00	11,500,727.00	16,328,728.00	19,212,997.00			162,788,359.00	162,788,359.00
Interfund Transfers In	8900-8929				99,000.00			99,000.00	99,000.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		21,494,971.00	92,839,228.00	100,184,346.00	53,018,265.00	18,780,593.00	0.00	692,091,010.00	692,091,010.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,690,789.00	7,399,094.00	12,788,001.00	6,505,537.00	0.00		77,701,466.00	77,701,466.00
Classified Salaries	2000-2999	9,127,343.00	11,890,879.00	20,409,492.00	10,522,824.00			123,848,689.00	123,848,689.00
Employee Benefits	3000-3999	8,603,875.00	10,524,345.00	17,737,523.00	17,171,621.00			115,456,773.00	115,456,773.00
Books and Supplies	4000-4999	997,028.00	1,328,779.00	2,119,026.00	3,308,839.00			15,113,025.00	15,113,025.00
Services	5000-5999	27,990,155.00	30,647,453.00	29,219,601.00	82,292,700.00			350,212,512.00	350,212,512.00
Capital Outlay	6000-6999	(387,165.00)	395,573.00	294,278.00	326,792.00			2,098,193.00	2,098,193.00
Other Outgo	7000-7499	1,047,362.00	1,567,331.00	2,864,070.00	19,084,281.00			38,635,051.00	38,635,051.00
Interfund Transfers Out	7600-7629				11,500,000.00			11,500,000.00	11,500,000.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		53,069,387.00	63,753,454.00	85,431,991.00	150,712,594.00	0.00	0.00	734,565,709.00	734,565,709.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199		2,692,258.00	(947,087.00)	9,616,973.00			1,774,320.00	
Accounts Receivable	9200-9299	1,497,967.00	(4,072,262.00)	(4,281,667.00)	(85,512,161.00)			(7,130,711.00)	
Due From Other Funds	9310							0.00	
Stores	9320			23,138.00	(8,294.00)			40,249.00	
Prepaid Expenditures	9330				2,517,167.00			3,241,127.00	
Other Current Assets	9340			7,064,765.00	26,144.00			7,092,126.00	
Lease Receivable	9380				59,950.00			59,950.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		1,497,967.00	(1,380,004.00)	1,859,149.00	(73,300,221.00)	0.00	0.00	5,077,061.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	2,082,264.00	(9,165,045.00)	(12,448,726.00)	(63,235,686.00)			(11,148,760.00)	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650			(5,700.00)	(3,840,947.00)			(3,513,119.00)	
Deferred Inflows of Resources	9690				59,950.00			59,950.00	
SUBTOTAL		2,082,264.00	(9,165,045.00)	(12,454,426.00)	(67,016,683.00)	0.00	0.00	(14,601,929.00)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(584,297.00)	7,785,041.00	14,313,575.00	(6,283,538.00)	0.00	0.00	19,678,990.00	
E. NET INCREASE/DECREASE (B - C + D)		(32,158,713.00)	36,870,815.00	29,065,930.00	(103,977,867.00)	18,780,593.00	0.00	(22,795,709.00)	(42,474,699.00)
F. ENDING CASH (A + E)		246,779,191.00	283,650,006.00	312,715,936.00	208,738,069.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								227,518,662.00	

ANNUAL BUDGET REPORT:

July 1, 2025 Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the County Board of Education pursuant to Education Code sections 1620, 1622, 33129, 52066, 52067, and 52068.

Public Hearing:

Place: Downey, California
Date: June 10, 2025
Time: 3:00 p.m.

Adoption Date: June 17, 2025

Signed: _____
Clerk/Secretary of the County Board
(Original signature required)

Printed Name: _____ Title: _____

Contact person for additional information on the budget reports:

Name: Marjam Clark
Title: Director, Accounting & Budget Development
Telephone: (562) 803-8251
E-mail: Clark_Marjam@lacoe.edu

To update our mailing database, please complete the following:

Superintendent's Name: Debra Duardo, MSW, Ed.D.
Chief Business Official's Name: Karen Kimmel
CBO's Title: Chief Financial Officer
CBO's Telephone: (562) 922-6124

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met" and supplemental information and additional fiscal indicators that are "Yes" may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1a	Average Daily Attendance (ADA) - County Operations Grant	Projected County Operations Grant ADA has not been overestimated by more than the standard for the first prior fiscal year, or two or more of the previous three fiscal years.	X	
1b	ADA - County Programs	Projected funded ADA for county programs has not exceeded the standard for the budget and two subsequent fiscal years.	X	
2	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
3	Salaries and Benefits	Projected total salaries and benefits are within the standard for the budget and two subsequent fiscal years.	X	
4a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
4b	Other Expenditures	Projected expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
5	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	

7a	Fund Balance	Unrestricted county school service fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
7b	Cash Balance	Projected county school fund cash balance will be positive at the end of the current fiscal year.	X	
8	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Exps.	Are there ongoing county school service fund expenditures in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Exps.	Are there large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget 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 by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2024-25) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Management/supervisor/confidential? (Section S8C, Line 1)	n/a	
		• Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP	06/17/2025	
S10	LCAP Expenditures	Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the budget 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	Declining ADA	Is County Operations Grant ADA decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county boundaries that are impacting the county office's ADA, either in the prior fiscal year or budget year?	X	

A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the budget 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
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
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	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a county office of education is self-insured for workers' compensation claims, the county superintendent of schools annually shall provide information to the governing board of the county board of education regarding the estimated accrued but unfunded cost of those claims. The county board of education annually shall certify to the Superintendent of Public Instruction the amount of money, if any, that has been reserved in the budget of the county office of education for the cost of those claims.

To the Superintendent of Public Instruction:

☒ Our county office of education is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$	17,900,000.00
Less: Amount of total liabilities reserved in budget:	\$	17,900,000.00
Estimated accrued but unfunded liabilities:	\$	0.00

_____ This county office of education is self-insured for workers' compensation claims through a JPA, and offers the following information:

_____ This county office of education is not self-insured for workers' compensation claims.

Signed _____

Date of Meeting: 6/17/2025 _____

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: _____

Title: _____

For additional information on this certification, please contact:

Name: James McGuirk _____

Title: Risk Management Officer _____

Telephone: (562) 401-5760 _____

E-mail: McGuirk_James@lacoe.edu _____

Budget, July 1
2024-25 Estimated Actuals
Schedule of Long-Term Liabilities

Los Angeles County Office of Education
Los Angeles County

19 10199 0000000
Form DEBT
G8BCW7WC7S(2025-26)

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	28,334,494.00	(100.00)	28,334,394.00	2,030,557.00	7,012,758.00	23,352,193.00	3,532,826.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	365,530,550.00		365,530,550.00	59,926,735.00	79,341,970.00	346,115,315.00	
Total/Net OPEB Liability	1,604,535.00		1,604,535.00	726,199.00	2,330,734.00	0.00	
Compensated Absences Payable	16,883,035.00	4,699,136.00	21,582,171.00			21,582,171.00	
Subscription Liability	768,391.00		768,391.00	3,169,567.00	1,339,855.00	2,598,103.00	913,895.00
Governmental activities long-term liabilities	413,121,005.00	4,699,036.00	417,820,041.00	65,853,058.00	90,025,317.00	393,647,782.00	4,446,721.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

SACS 68

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
2024-25 Estimated Actuals
Every Student Succeeds Act Maintenance of Effort
Expenditures

19 10199 0000000
Form ESMOE
G8BCW7WC7S(2025-26)

Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	826,731,995.84
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	306,289,736.00
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	52,886,553.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	3,533,833.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	3,095,008.00
4. Other Transfers Out	All	9200	7200-7299	38,000,000.00
5. Interfund Transfers Out	All	9300	7600-7629	14,350,000.00
6. All Other Financing Uses	All	9100	7699	0.00
7. Nonagency	All	9200	7651	
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	7100-7199	All except 5000-5999, 9000-9999	1000-7999	96,633,735.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	All	All	8710	17,404,878.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
D. Plus additional MOE expenditures:				225,904,007.00
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				294,538,252.84
Section II - Expenditures Per ADA				2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)				667.42
B. Expenditures per ADA (Line I.E divided by Line II.A)				441,308.70
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)			Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)			225,169,026.81	405,863.53
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			225,169,026.81	405,863.53
B. Required effort (Line A.2 times 90%)			202,652,124.13	365,277.18
C. Current year expenditures (Line I.E and Line II.B)			294,538,252.84	441,308.70
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)			0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)			MOE Met	

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2026-27 may be reduced by the lower of the two percentages)	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 26,679,555.00
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) 293,453,518.02

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 9.09%

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) 24,025,827.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 7,031,592.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	1,106,128.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,875,473.16
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)	53,392.93
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)	34,212,413.09
9. Carry-Forward Adjustment (Part IV, Line F)	(6,959,266.88)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	27,253,146.21
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	54,312,669.09
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	135,204,871.33
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	70,524,777.36
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,139,257.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	45,627,226.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	19,587,209.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	11,003,363.00
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)	40,889,230.06
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)	62,462,537.00
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)	18,756,794.84
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	2,534,362.07
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)	58,020,712.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	519,943,008.75
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	6.58%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	5.24%

Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	34,212,413.09
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	5,379,158.18
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (11.63%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (11.63%) times Part III, Line B19) or (the highest rate used to recover costs from any program (12.41%) times Part III, Line B19); zero if positive	(20,877,800.64)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(20,877,800.64)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	2.56%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-10438900.32) is applied to the current year calculation and the remainder (\$-10438900.32) is deferred to one or more future years:	4.57%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-6959266.88) is applied to the current year calculation and the remainder (\$-13918533.76) is deferred to one or more future years:	5.24%
LEA request for Option 1, Option 2, or Option 3	3
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(6,959,266.88)

SACS 73

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
2024-25 Estimated Actuals
Exhibit A: Indirect Cost Rates Charged to Programs

19 10199 0000000
Form ICR
G8BCW7WC7S(2025-26)

Approved
indirect cost
rate: 11.63%

Highest rate
used in any
program: 12.41%

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	5,665,454.00	576,742.00	10.18%
01	3025	4,823,003.00	490,982.00	10.18%
01	3060	2,723,847.00	277,288.00	10.18%
01	3061	526,465.00	53,594.00	10.18%
01	3110	75,074.00	7,642.00	10.18%
01	3182	1,731,396.00	176,255.00	10.18%
01	3183	2,236,637.00	227,689.00	10.18%
01	3213	1,020,682.00	103,905.00	10.18%
01	3310	673,277.00	68,539.00	10.18%
01	3326	531,314.00	54,088.00	10.18%
01	3327	105,528.00	10,743.00	10.18%
01	3386	1,626.00	165.00	10.15%
01	3395	58,258.00	5,929.00	10.18%
01	3410	1,191,323.00	121,277.00	10.18%
01	3724	2,805,612.00	285,612.00	10.18%
01	4035	78,075.00	7,950.00	10.18%
01	4037	1,021,888.00	81,751.00	8.00%
01	4038	893,030.00	71,442.00	8.00%
01	4123	1,306,648.00	133,017.00	10.18%
01	4127	365,961.00	37,255.00	10.18%
01	4203	23,372.00	2,379.00	10.18%
01	4204	433,581.00	44,138.00	10.18%
01	5035	1,738,950.00	202,451.00	11.64%
01	5210	41,354,994.00	5,132,480.00	12.41%
01	5454	489,739.00	29,090.00	5.94%
01	5630	548,248.00	55,812.00	10.18%
01	5632	258,443.00	26,309.00	10.18%
01	5633	141,749.00	14,430.00	10.18%
01	5634	149,596.00	15,230.00	10.18%
01	5810	975,875.00	84,764.00	8.69%
01	6010	102,588.00	5,130.00	5.00%
01	6018	105,363.00	10,726.00	10.18%
01	6318	271,920.00	27,681.00	10.18%
01	6332	6,322,013.00	643,581.00	10.18%
01	6333	877,110.00	89,290.00	10.18%
01	6334	4,862,145.00	494,967.00	10.18%

SACS 74

Los Angeles County Office of Education Los Angeles County		Budget, July 1 2024-25 Estimated Actuals Exhibit A: Indirect Cost Rates Charged to Programs	19 10199 0000000 Form ICR G8BCW7WC7S(2025-26)		
01	6383	819,076.00	83,382.00	10.18%	
01	6387	332,744.00	33,874.00	10.18%	
01	6388	153,846.00	6,154.00	4.00%	
01	6500	15,982,875.00	1,627,034.00	10.18%	
01	6520	237,334.00	24,161.00	10.18%	
01	6545	667,090.00	67,910.00	10.18%	
01	6546	645,790.00	65,741.00	10.18%	
01	6680	182,701.00	18,599.00	10.18%	
01	6685	170,597.00	17,367.00	10.18%	
01	6690	126,174.00	12,845.00	10.18%	
01	6695	538,977.00	54,868.00	10.18%	
01	6762	325,088.00	40,188.00	12.36%	
01	6770	41,160.00	412.00	1.00%	
01	7085	805,011.00	81,950.00	10.18%	
01	7365	946,789.00	96,373.00	10.18%	
01	7366	5,403,483.00	550,075.00	10.18%	
01	7370	1,133,464.00	115,386.00	10.18%	
01	7399	1,029,118.00	104,764.00	10.18%	
01	7422	104,800.00	10,669.00	10.18%	
01	7435	2,107,995.00	214,594.00	10.18%	
01	7810	17,943,500.00	1,775,872.00	9.90%	
01	8150	4,676,321.00	476,049.00	10.18%	
01	9010	87,800,736.00	8,591,393.00	9.79%	
12	5066	64,719.00	6,588.00	10.18%	
12	6054	12,117,829.00	1,409,304.00	11.63%	
12	6057	5,174,719.00	601,820.00	11.63%	
12	6105	31,470,287.00	3,147,029.00	10.00%	
12	6127	4,273,805.00	497,043.00	11.63%	
12	6128	4,172,623.00	485,276.00	11.63%	
12	6160	79,068.00	7,906.00	10.00%	
12	7810	637,000.00	55,600.00	8.73%	

SACS 75

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
2024-25 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

19 10199 0000000
Form L
G8BCW7WC7S(2025-26)

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	638,813.55		1,751,626.22	2,390,439.77
2. State Lottery Revenue	8560	333,296.00		143,090.00	476,386.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		972,109.55	0.00	1,894,716.22	2,866,825.77
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	74,754.00		0.00	74,754.00
2. Classified Salaries	2000-2999	29,099.00		0.00	29,099.00
3. Employee Benefits	3000-3999	29,774.00		0.00	29,774.00
4. Books and Supplies	4000-4999	461,594.00		1,531,831.00	1,993,425.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	152,988.00			152,988.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		748,209.00	0.00	1,531,831.00	2,280,040.00
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	223,900.55	0.00	362,885.22	586,785.77
D. COMMENTS:					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

SACS 76

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
County School Service Fund
Multiyear Projections
Unrestricted

19 10199 0000000
Form MYP
G8BCW7WC7S(2025-26)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 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 A, Line B5)		1,141,408.99	-3.00%	1,107,201.14	-3.00%	1,074,019.52
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	196,000,406.00	1.99%	199,893,814.00	1.99%	203,878,062.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,467,801.00	0.00%	2,467,801.00	0.00%	2,467,801.00
4. Other Local Revenues	8600-8799	113,948,690.00	0.00%	113,948,690.00	0.00%	113,948,690.00
5. Other Financing Sources						
a. Transfers In	8900-8929	99,000.00	0.00%	99,000.00	0.00%	99,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(15,215,644.00)	0.00%	(15,215,644.00)	0.00%	(15,215,644.00)
6. Total (Sum lines A1 thru A5c)		297,300,253.00	1.31%	301,193,661.00	1.32%	305,177,909.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				46,645,154.00		46,977,500.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment				332,346.00		334,716.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	46,645,154.00	0.71%	46,977,500.00	0.71%	47,312,216.00
2. Classified Salaries						
a. Base Salaries				86,397,987.00		87,000,613.00
b. Step & Column Adjustment				602,626.00		606,829.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	86,397,987.00	0.70%	87,000,613.00	0.70%	87,607,442.00
3. Employee Benefits	3000-3999	74,026,777.00	-1.76%	72,720,427.00	4.51%	75,997,565.00
4. Books and Supplies	4000-4999	7,947,595.00	2.70%	8,162,180.00	2.76%	8,387,456.00
5. Services and Other Operating Expenditures	5000-5999	72,660,456.00	0.14%	72,760,016.00	0.14%	72,864,554.00
6. Capital Outlay	6000-6999	1,898,193.00	0.00%	1,898,193.00	0.00%	1,898,193.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	35,503,758.00	0.00%	35,503,758.00	0.00%	35,503,758.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(23,649,025.00)	-0.16%	(23,610,510.00)	0.00%	(23,610,510.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	11,500,000.00	-47.83%	6,000,000.00	0.00%	6,000,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00

SACS 77

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
County School Service Fund
Multiyear Projections
Unrestricted

19 10199 0000000
Form MYP
G8BCW7WC7S(2025-26)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		312,930,895.00	-1.76%	307,412,177.00	1.48%	311,960,674.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(15,630,642.00)		(6,218,516.00)		(6,782,765.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		148,354,687.27		132,724,045.27		126,505,529.27
2. Ending Fund Balance (Sum lines C and D1)		132,724,045.27		126,505,529.27		119,722,764.27
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	720,000.00		720,000.00		720,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	58,361,902.00		52,728,769.00		45,478,769.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	73,456,570.90		72,820,360.00		73,423,378.00
2. Unassigned/Unappropriated	9790	185,572.37		236,400.27		100,617.27
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		132,724,045.27		126,505,529.27		119,722,764.27
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	73,456,570.90		72,820,360.00		73,423,378.00
c. Unassigned/Unappropriated	9790	185,572.37		236,400.27		100,617.27
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		73,642,143.27		73,056,760.27		73,523,995.27
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

SACS 78

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
County School Service
Multiyear Projections
Restricted

19 10199 0000000
Form MYP
G8BCW7WC7S(2025-26)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 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 A, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	8,676,723.00	0.00%	8,676,723.00	0.00%	8,676,723.00
2. Federal Revenues	8100-8299	267,385,594.00	0.00%	267,385,594.00	0.00%	267,385,594.00
3. Other State Revenues	8300-8599	54,673,127.00	0.00%	54,673,127.00	0.00%	54,673,127.00
4. Other Local Revenues	8600-8799	48,839,669.00	0.00%	48,839,669.00	0.00%	48,839,669.00
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	15,215,644.00	0.00%	15,215,644.00	0.00%	15,215,644.00
6. Total (Sum lines A1 thru A5c)		394,790,757.00	0.00%	394,790,757.00	0.00%	394,790,757.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				31,056,312.00		31,277,588.00
b. Step & Column Adjustment				221,276.00		222,853.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	31,056,312.00	0.71%	31,277,588.00	0.71%	31,500,441.00
2. Classified Salaries						
a. Base Salaries				37,450,702.00		37,711,921.00
b. Step & Column Adjustment				261,219.00		263,041.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	37,450,702.00	0.70%	37,711,921.00	0.70%	37,974,962.00
3. Employee Benefits	3000-3999	41,429,996.00	-0.83%	41,087,034.00	3.87%	42,679,140.00
4. Books and Supplies	4000-4999	7,165,430.00	-0.94%	7,097,975.00	0.00%	7,097,975.00
5. Services and Other Operating Expenditures	5000-5999	277,552,056.00	-0.32%	276,675,099.00	-0.22%	276,078,786.00
6. Capital Outlay	6000-6999	200,000.00	0.00%	200,000.00	0.00%	200,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,310,126.00	0.00%	6,310,126.00	0.00%	6,310,126.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	20,470,192.00	-0.19%	20,431,677.00	0.00%	20,431,677.00
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)						

SACS 79

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
County School Service
Multiyear Projections
Restricted

19 10199 0000000
Form MYP
G8BCW7WC7S(2025-26)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
11. Total (Sum lines B1 thru B10)		421,634,814.00	-0.20%	420,791,420.00	0.35%	422,273,107.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(26,844,057.00)		(26,000,663.00)		(27,482,350.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		128,838,674.13		101,994,617.13		75,993,954.13
2. Ending Fund Balance (Sum lines C and D1)		101,994,617.13		75,993,954.13		48,511,604.13
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	101,994,617.13		75,993,954.13		48,511,604.13
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		101,994,617.13		75,993,954.13		48,511,604.13
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

SACS 80

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
County School Service
Multiyear Projections
Unrestricted/Restricted

19 10199 0000000
Form MYP
G8BCW7WC7S(2025-26)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 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 A, Line B5)		1,141,408.99	-3.00%	1,107,201.14	-3.00%	1,074,019.52
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	204,677,129.00	1.90%	208,570,537.00	1.91%	212,554,785.00
2. Federal Revenues	8100-8299	267,385,594.00	0.00%	267,385,594.00	0.00%	267,385,594.00
3. Other State Revenues	8300-8599	57,140,928.00	0.00%	57,140,928.00	0.00%	57,140,928.00
4. Other Local Revenues	8600-8799	162,788,359.00	0.00%	162,788,359.00	0.00%	162,788,359.00
5. Other Financing Sources						
a. Transfers In	8900-8929	99,000.00	0.00%	99,000.00	0.00%	99,000.00
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)		692,091,010.00	0.56%	695,984,418.00	0.57%	699,968,666.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				77,701,466.00		78,255,088.00
b. Step & Column Adjustment				221,276.00		222,853.00
c. Cost-of-Living Adjustment				332,346.00		334,716.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	77,701,466.00	0.71%	78,255,088.00	0.71%	78,812,657.00
2. Classified Salaries						
a. Base Salaries				123,848,689.00		124,712,534.00
b. Step & Column Adjustment				863,845.00		869,870.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	123,848,689.00	0.70%	124,712,534.00	0.70%	125,582,404.00
3. Employee Benefits	3000-3999	115,456,773.00	-1.43%	113,807,461.00	4.28%	118,676,705.00
4. Books and Supplies	4000-4999	15,113,025.00	0.97%	15,260,155.00	1.48%	15,485,431.00
5. Services and Other Operating Expenditures	5000-5999	350,212,512.00	-0.22%	349,435,115.00	-0.14%	348,943,340.00
6. Capital Outlay	6000-6999	2,098,193.00	0.00%	2,098,193.00	0.00%	2,098,193.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	41,813,884.00	0.00%	41,813,884.00	0.00%	41,813,884.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,178,833.00)	0.00%	(3,178,833.00)	0.00%	(3,178,833.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	11,500,000.00	-47.83%	6,000,000.00	0.00%	6,000,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00

SACS 81

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
County School Service
Multiyear Projections
Unrestricted/Restricted

19 10199 0000000
Form MYP
G8BCW7WC7S(2025-26)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
11. Total (Sum lines B1 thru B10)		734,565,709.00	-0.87%	728,203,597.00	0.83%	734,233,781.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(42,474,699.00)		(32,219,179.00)		(34,265,115.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		277,193,361.40		234,718,662.40		202,499,483.40
2. Ending Fund Balance (Sum lines C and D1)		234,718,662.40		202,499,483.40		168,234,368.40
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	720,000.00		720,000.00		720,000.00
b. Restricted	9740	101,994,617.13		75,993,954.13		48,511,604.13
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	58,361,902.00		52,728,769.00		45,478,769.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	73,456,570.90		72,820,360.00		73,423,378.00
2. Unassigned/Unappropriated	9790	185,572.37		236,400.27		100,617.27
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		234,718,662.40		202,499,483.40		168,234,368.40
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	73,456,570.90		72,820,360.00		73,423,378.00
c. Unassigned/Unappropriated	9790	185,572.37		236,400.27		100,617.27
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		73,642,143.27		73,056,760.27		73,523,995.27
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.03%		10.03%		10.01%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

SACS 82

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
County School Service
Multiyear Projections
Unrestricted/Restricted

19 10199 0000000
Form MYP
G8BCW7WC7S(2025-26)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
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)		30,242,110.00		30,242,110.00		30,242,110.00
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)		734,565,709.00		728,203,597.00		734,233,781.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		734,565,709.00		728,203,597.00		734,233,781.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		734,565,709.00		728,203,597.00		734,233,781.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)		2.00%		2.00%		2.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		14,691,314.18		14,564,071.94		14,684,675.62
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		2,611,000.00		2,611,000.00		2,611,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		14,691,314.18		14,564,071.94		14,684,675.62
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

SACS 83

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
County School Service Fund
Special Education Revenue Allocations
(Optional)

19 10199 0000000
Form SEA
G8BCW7WC7S(2025-26)

Description	2024-25 Actual	2025-26 Budget	% Diff.
SELPA Name: (DP)			
Date allocation plan approved by SELPA governance: 6/10/2025			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment	(197,846.66)	(474,290.87)	139.73%
2. Local Special Education Property Taxes	8,120,510.00	8,676,723.00	6.85%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	7,922,663.34	8,202,432.13	3.53%
B. Program Specialist/Regionalized Services Apportionment	168,230.04	174,306.80	3.61%
C. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
D. Low Incidence Apportionment	13,633.02	7,298.14	-46.47%
E. Out of Home Care Apportionment	909,098.78	935,507.00	2.90%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
G. Adjustment for NSS with Declining Enrollment			0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)	9,013,625.18	9,319,544.07	3.39%
I. Federal IDEA Local Assistance Grants - Preschool			0.00%
J. Federal IDEA - Section 619 Preschool			0.00%
K. Other Federal Discretionary Grants	681,278.00	677,028.00	-0.62%
L. Other Adjustments	1,011,531.00	1,147,589.00	13.45%
M. Total SELPA Revenues (Sum lines H through L)	10,706,434.18	11,144,161.07	4.09%
II. ALLOCATION TO SELPA MEMBERS			
Los Angeles County Office of Education (DP00)	10,706,434.18	11,144,161.07	4.1%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.M)	10,706,434.18	11,144,161.07	4.09%
Preparer Name: Alyssa Martinez			
Title: Financial Operations Consultant			
Phone: (562) 922-8899			

SACS 84

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
County School Service Fund
Special Education Revenue Allocations
(Optional)

19 10199 0000000
Form SEA
G8BCW7WC7S(2025-26)

Description	2024-25 Actual	2025-26 Budget	% Diff.
SELPA Name: Los Angeles Charter SELPA (LA)			
Date allocation plan approved by SELPA governance: 5/22/2025			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment	22,438,070.00	23,304,825.06	3.86%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	22,438,070.00	23,304,825.06	3.86%
B. Program Specialist/Regionalized Services Apportionment	271,259.00	278,937.14	2.83%
C. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
D. Low Incidence Apportionment	136,330.20	313,551.98	129.99%
E. Out of Home Care Apportionment	499,567.00	452,937.08	-9.33%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
G. Adjustment for NSS with Declining Enrollment			0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)	23,345,226.20	24,350,251.26	4.31%
I. Federal IDEA Local Assistance Grants - Preschool			0.00%
J. Federal IDEA - Section 619 Preschool			0.00%
K. Other Federal Discretionary Grants	2,900,000.00	2,900,000.00	0.00%
L. Other Adjustments		43,059.00	New
M. Total SELPA Revenues (Sum lines H through L)	26,245,226.20	27,293,310.26	3.99%
II. ALLOCATION TO SELPA MEMBERS			
Los Angeles County Office of Education (LA00)	1,172,194.20	1,406,110.58	20.0%
Academia Avance Charter (LAA01)	260,360.00	230,048.05	-11.6%
Jardin de la Infancia (LAA07)	16,216.00	16,802.02	3.6%
Intellectual Virtues Academy (LAA10)	101,559.00	103,448.47	1.9%
ISANA Achernar Academy (LAA12)	407,494.00	417,979.70	2.6%
Westbrook Academy (LAA16)	369,043.00	313,558.00	-15.0%
Heartland Charter (LAA17)	5,156,046.00	5,702,228.00	10.6%
Lashon Academy (LAA18)	551,724.00	574,121.67	4.1%
Opportunities for Learning - Duarte (LAA19)	328,890.00	306,927.57	-6.7%
Opportunities for Learning - William S. Hart (LAA20)	1,397,671.00	1,344,951.03	-3.8%
Soleil Academy Charter (LAA22)	305,204.00	325,418.66	6.6%
Da Vinci RISE High (LAA23)	151,937.00	162,588.22	7.0%
Granite Mountain Charter (LAA24)	3,930,913.00	4,122,922.07	4.9%
ICEF Inglewood Elementary Charter Academy (LAA25)	360,476.00	375,722.96	4.2%
International School for Science and Culture (LAA26)	128,378.00	116,900.74	-8.9%
Lake View Charter (LAA27)	0.00	0.00	0.0%
Lashon Academy City (LAA28)	92,239.00	95,999.60	4.1%
Sycamore Creek Community Charter (LAA29)	156,035.00	159,332.11	2.1%
Academia Moderna (LAA31)	401,197.00	411,676.85	2.6%
Blue Ridge Academy (LAA32)	6,913,037.00	7,049,601.81	2.0%
Edward B. Cole Academy (LAA33)	401,081.00	418,277.18	4.3%
Options for Youth-Acton (LAA34)	2,383,570.00	2,254,207.81	-5.4%
PREPA TEC - Los Angeles (LAA35)	284,491.00	289,644.36	1.8%
Village Charter Academy (LAA37)	307,370.00	327,340.90	6.5%
Bridges Preparatory Academy (LAA40)	126,057.00	140,590.65	11.5%
Irvine International Academy (LAA41)	315,515.00	342,656.03	8.6%
The SEED School of Los Angeles County (LAA42)	170,642.00	213,670.87	25.2%
Mayacamas Charter Middle (LAA44)	0.00	0.00	0.0%

SACS 85

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
County School Service Fund
Special Education Revenue Allocations
(Optional)

19 10199 0000000
Form SEA
G8BCW7WC7S(2025-26)

Description	2024-25 Actual	2025-26 Budget	% Diff.
Explore Academy (LAA45)	0.00	0.00	0.0%
Mayacamas Countywide Middle (LAA46)	55,887.00	70,584.35	26.3%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.M)	26,245,226.20	27,293,310.26	3.99%
Preparer Name: Alyssa Martinez			
Title: Financial Operations Consultant			
Phone: (562) 922-8899			

SACS 86

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
2024-25 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

19 10199 0000000
Form SIAA
G8BCW7WC7S(2025-26)

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				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(2,399,343.00)	0.00	(6,210,566.00)				
Other Sources/Uses Detail					99,900.00	14,350,000.00		
Fund Reconciliation							0.00	0.00
08 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							0.00	0.00
09 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							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	2,392,443.00	0.00	6,210,566.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	99,900.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								

SACS 87

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
2024-25 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

19 10199 0000000
Form SIAA
G8BCW7WC7S(2025-26)

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					14,350,000.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

SACS 88

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
2024-25 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

19 10199 0000000
Form SIAA
G8BCW7WC7S(2025-26)

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				
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	6,900.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	2,399,343.00	(2,399,343.00)	6,210,566.00	(6,210,566.00)	14,449,900.00	14,449,900.00	0.00	0.00

SACS 89

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
2025-26 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

19 10199 0000000
Form SIAB
G8BCW7WC7S(2025-26)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(2,766,216.00)	0.00	(3,178,833.00)				
Other Sources/Uses Detail					99,000.00	11,500,000.00		
Fund Reconciliation								
08 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								
09 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								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	2,759,316.00	0.00	3,178,833.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	99,000.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								

SACS 90

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
2025-26 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

19 10199 0000000
Form SIAB
G8BCW7WC7S(2025-26)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail								
Other Sources/Uses Detail					11,500,000.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

SACS 91

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
2025-26 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

19 10199 0000000
Form SIAB
G8BCW7WC7S(2025-26)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	6,900.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	2,766,216.00	(2,766,216.00)	3,178,833.00	(3,178,833.00)	11,599,000.00	11,599,000.00		

SACS 92

Los Angeles County Office of Education
Los Angeles County

2025-26 Budget, July 1
County School Service Fund
County Office of Education Criteria and Standards Review

19 10199 0000000
Form 01CS
G8BCW7WC7S(2025-26)

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 approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

- A. STANDARD: Projected County Operations Grant average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	County Operations Grant ADA
3.0%	0 to 6,999
2.0%	7,000 to 59,999
1.0%	60,000 and over

County Office ADA (Form A, Estimated Funded ADA column, Line B5):

1,141,409

County Office County Operations Grant ADA Standard Percentage Level:

1.00%

1A-1. Calculating the County Office's County Operations Grant ADA Variances

DATA ENTRY: Enter the County Operations Grant Funded ADA in the Original Budget column for all fiscal years. All other data are extracted or calculated.

County Operations Grant Funded ADA				
Fiscal Year	Original Budget	Estimated/Unaudited Actuals	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	(Form A, Line B5)			
Third Prior Year (2022-23)	1,216,372.54	1,207,832.84	0.70%	Met
Second Prior Year (2023-24)	1,138,589.27	1,206,845.22	N/A	Met
First Prior Year (2024-25)	1,136,555.12	1,203,519.41	N/A	Met

1A-2. Comparison of County Office County Operations Grant ADA to the Standard

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

- 1a. STANDARD MET - Projected County Operations Grant ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:

(required if NOT met)

- 1b. STANDARD MET - Projected County Operations Grant ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:

(required if NOT met)

SACS 93

Los Angeles County Office of Education
Los Angeles County

2025-26 Budget, July 1
County School Service Fund
County Office of Education Criteria and Standards Review

19 10199 0000000
Form 01CS
G8BCW7WC7S(2025-26)

1. CRITERION: Average Daily Attendance (continued)

- B. STANDARD: Projected funded ADA for county operated programs for any of the budget year or two subsequent fiscal years has not increased from the historical average from the three prior fiscal years by more than two percent (2%) each year.

1B-1. Calculating the County Office's Historical Average Projected ADA for County Operated Programs

DATA ENTRY: All data are extracted or calculated.

Average Daily Attendance (Form A, Estimated Actuals, Funded ADA)

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Third Prior Year (2022-23)	517.10	1,098.93	1,207,832.84	0.00
Second Prior Year (2023-24)	773.93	1,116.11	1,206,845.22	0.00
First Prior Year (2024-25)	667.42	1,258.38	1,203,519.41	0.00
Historical Average:	652.82	1,157.81	1,206,065.82	0.00

County Office's County Operated Programs ADA Standard:

Budget Year (2025-26)

(historical average plus 2%):

1st Subsequent Year (2026-27)

(historical average plus 4%):

2nd Subsequent Year (2027-28)

(historical average plus 6%):

665.87	1,180.96	1,230,187.14	0.00
678.93	1,204.12	1,254,308.46	0.00
691.99	1,227.28	1,278,429.77	0.00

1B-2. Calculating the County Office's Projected ADA for County Operated Programs

DATA ENTRY: Budget year data will be extracted from Form A. Enter the remaining data in each of the 1st and 2nd Subsequent Years. If Form MYP exists, County Operations Grant ADA will be extracted for the two subsequent fiscal years.

Average Daily Attendance (Form A, Estimated Funded ADA)

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Budget Year (2025-26)	590.35	1,147.35	1,141,408.99	0.00
1st Subsequent Year (2026-27)	590.35	1,147.35	1,107,201.14	0.00
2nd Subsequent Year (2027-28)	590.35	1,147.35	1,074,019.52	0.00
Status:	Met	Met	Met	Met

1B-3. Comparison of County Office Projected County Operated Programs ADA to the Standard

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

- 1a. STANDARD MET - Projected ADA for county operated programs has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

2. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the county office's cost-of-living adjustment (COLA) plus or minus one percent.

For excess property tax counties, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

2A. County Office's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

2A-1. Calculating the County Office's LCFF Revenue Standard

DATA ENTRY: Section I, enter applicable data for all fiscal years. Section I-a is completed by a county office funded at Target, and Section I-b is completed by a county office funded at Hold Harmless. Per AB 181, Chapter 52, Statutes of 2022, hold harmless COEs include a COLA add-on. Section I-b1, enter the projected County Operations Grant for all fiscal years and Section I-b2, enter the projected Alternative Education Grant for all fiscal years to calculate the add-on COLA amount. Section II, enter data in Step 2b1 for all fiscal years. Section III, all data are extracted or calculated. Section IV, enter data in Step 1a for the two subsequent fiscal years, Step 2b1 for all fiscal years, and Step 2b3 for current year only. All other data are extracted or calculated.

NOTE: Enter data in Section I, Line c1 and Section IV only if the county office has charter school funded county program ADA corresponding to financial data reported in Fund 01. Regardless of the standard selected, criterion 2A-1 must be completed to obtain the total change in population and funding level.

Projected LCFF Revenue

Select County Office's LCFF revenue funding status:

At Target

Hold Harmless

Status: Hold Harmless

I. LCFF Funding

a. COE funded at Target LCFF

a1. County Operations Grant

a2. Alternative Education Grant

b. COE funded at Hold Harmless LCFF

b1. County Operations Grant (informational only)

b2. Alternative Education Grant (informational only)

c. Charter Funded County Program

c1. LCFF Entitlement

d. Total LCFF (Sum of a or b, and c)

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
a. COE funded at Target LCFF				
a1. County Operations Grant	N/A	N/A	N/A	N/A
a2. Alternative Education Grant	N/A	N/A	N/A	N/A
b. COE funded at Hold Harmless LCFF	155,613,505.00	158,567,244.00	162,460,652.00	166,332,028.00
b1. County Operations Grant (informational only)	116,023,266.00	114,237,961.00	115,157,390.00	116,566,113.00
b2. Alternative Education Grant (informational only)	16,719,933.00	17,139,200.00	17,656,809.00	16,591,176.00
c. Charter Funded County Program				
c1. LCFF Entitlement	0.00	0.00	0.00	0.00
d. Total LCFF (Sum of a or b, and c)	155,613,505.00	158,567,244.00	162,460,652.00	166,332,028.00

II. County Operations Grant

Step 1 - Change in Population

a. ADA (Funded) (Form A, line B5 and Criterion 1B-2)

b. Prior Year ADA (Funded)

c. Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))

d. Percent Change Due to Population (Step 1c divided by Step 1b)

a. ADA (Funded) (Form A, line B5 and Criterion 1B-2)	1,203,519.41	1,141,408.99	1,107,201.14	1,074,019.52
b. Prior Year ADA (Funded)		1,203,519.41	1,141,408.99	1,107,201.14
c. Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))		0.00	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

SACS 95

Los Angeles County Office of Education
Los Angeles County

2025-26 Budget, July 1
County School Service Fund
County Office of Education Criteria and Standards Review

19 10199 0000000
Form 01CS
G8BCW7WC7S(2025-26)

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-a1 At Target or Section I-b1 Hold Harmless), prior year column	116,023,266.00	114,237,961.00	115,157,390.00
b1.	COLA percentage	2.3%	3.2%	3.4%
b2.	COLA amount (proxy for purposes of this criterion)	2,668,535.12	3,655,614.75	3,938,382.74
c.	Total Change (Step 2b2)	2,668,535.12	3,655,614.75	3,938,382.74
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	2.30%	3.20%	3.42%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	2.30%	3.20%	3.42%
b.	LCFF Percent allocation (Section I-a1 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	100.00%	100.00%	100.00%
c.	Weighted Percent change (Step 3a x Step 3b)	2.30%	3.20%	3.42%

III. Alternative Education Grant

Step 1 - Change in Population

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
a.	ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)	667.42	590.35	590.35
b.	Prior Year ADA (Funded)	667.42	590.35	590.35
c.	Difference (Step 1a minus Step 1b)	(77.07)	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)	-11.55%	0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-a2 At Target or Section I-b2 Hold Harmless), prior year column	16,719,933.00	17,139,200.00	17,656,809.00
b1.	COLA percentage (Section II-Step 2b1)	2.30%	3.20%	3.42%
b2.	COLA amount (proxy for purposes of this criterion)	384,558.46	548,454.40	603,862.87
c.	Total Change (Step 2b2)	384,558.46	548,454.40	603,862.87
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	2.30%	3.20%	3.42%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	-9.25%	3.20%	3.42%
b.	LCFF Percent allocation (Section I-a2 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	100.00%	100.00%	100.00%
c.	Weighted Percent change (Step 3a x Step 3b)	-9.25%	3.20%	3.42%

IV. Charter Funded County Program

Step 1 - Change in Population

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
a.	ADA (Funded) (Form A, line C3f)	0.00	0	0.00
b.	Prior Year ADA (Funded)	0.00	0.00	0.00
c.	Difference (Step 1a minus Step 1b)	0.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)	0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-c1, prior year column)	0.00	0.00	0.00
b1.	COLA percentage	2.30%	3.20%	3.42%
b2.	COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2c)	0.00%	0.00%	0.00%
b.	LCFF Percent allocation (Section I-c1 divided by Section I-d)	0.00%	0.00%	0.00%
c.	Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

V. Weighted Change

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
a. Total weighted percent change (Step 3c in sections II, III and IV)	-6.95%	6.40%	6.84%
LCFF Revenue Standard (line V-a, plus/minus 1%):	-7.95% to -5.95%	5.40% to 7.40%	5.84% to 7.84%

2B. Alternate LCFF Revenue Standard - Excess Property Tax / Minimum State Aid

DATA ENTRY: If applicable to your county office, input data in the 1st and 2nd Subsequent Years for projected local property taxes; all other data are extracted or calculated.

Excess Property Tax or Minimum State Aid County Office Projected LCFF Revenue

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Projected local property taxes (Form 01, Objects 8021 - 8089)	174,000,000.00	185,918,092.00	185,918,092.00	185,918,092.00
Excess Property Tax/Minimum State Aid Standard				
(Percent change over previous year, plus/minus 1%):	N/A	N/A	N/A	N/A

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

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Years for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	279,498,091.00	282,767,636.00	286,661,044.00	290,645,292.00
County Office's Projected Change in LCFF Revenue:		1.17%	1.38%	1.39%
Standard:	-7.95% to -5.95%	5.40% to 7.40%	5.84% to 7.84%	
Status:	Not Met	Not Met	Not Met	

2D. 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 change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation
(required if NOT met)

ADA expected to remain relatively flat.

Los Angeles County Office of Education
Los Angeles County

2025-26 Budget, July 1
County School Service Fund
County Office of Education Criteria and Standards Review

19 10199 0000000
Form 01CS
G8BCW7WC7S(2025-26)

3. CRITERION: Salaries and Benefits

STANDARD: Projected total salaries and benefits for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year amount by more than the change in funded COLA plus or minus five percent.

3A. Calculating the County Office's Salaries and Benefits Standard Percentages

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. County Office's Change in Funding Level (Criterion 2C):	1.17%	1.38%	1.39%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-3.83% to 6.17%	-3.62% to 6.38%	-3.61% to 6.39%

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

DATA ENTRY: If Form MYP exists, Salaries and Benefits for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Percent Change Over Previous Year	Status
First Prior Year (2024-25)	320,551,523.83		
Budget Year (2025-26)	317,006,928.00	(1.11%)	Met
1st Subsequent Year (2026-27)	316,775,083.00	(.07%)	Met
2nd Subsequent Year (2027-28)	323,071,766.00	1.99%	Met

3C. Comparison of County Office Change in Salaries and Benefits to the Standard

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

1a. STANDARD MET - Ratio of total salaries and benefits to total expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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 budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the change in funded COLA plus or minus ten percent.

For each major object category, changes that exceed the percentage change in the funded COLA plus or minus five percent must be explained.

4A. Calculating the County Office's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. County Office's Change in Funding Level (Criterion 2C):	1.17%	1.38%	1.39%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-8.83% to 11.17%	-8.62% to 11.38%	-8.61% to 11.39%
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.83% to 6.17%	-3.62% to 6.38%	-3.61% to 6.39%

4B. Calculating the County Office's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 4A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

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	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2024-25)	337,070,804.00		
Budget Year (2025-26)	267,385,594.00	-20.67%	Yes
1st Subsequent Year (2026-27)	267,385,594.00	0.00%	No
2nd Subsequent Year (2027-28)	267,385,594.00	0.00%	No

Explanation:

(required if Yes)

Head Start and Early Head Start revenue decreased by \$61.1 million because carry over will be budgeted when the GAN's are received in 2026. Title I and II decreased by \$3.5 million. ESSER funding in the amount of \$1.7 million was eliminated as the programs have expired. Revenue was reduced for the Creative AWARE program by \$1.6 million, and there were other smaller increases and decreases in Federal funding.

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

First Prior Year (2024-25)	76,897,164.00		
Budget Year (2025-26)	57,140,928.00	-25.69%	Yes
1st Subsequent Year (2026-27)	57,140,928.00	0.00%	No
2nd Subsequent Year (2027-28)	57,140,928.00	0.00%	No

Explanation:

(required if Yes)

Revenue for the Community Schools Partnership and Performance Tasks Imbedded in Learning for Science programs were both reduced by \$6.8 million. The Learning Recovery Block Grant was reduced by \$2.5 million due to program expiration. Foster Youth Services funding was reduced by \$1.8 million. The Educator Workforce Investment Grant and Student Support and Enrichment Block Grants were completed and resulted in reductions of \$1.4 million each. The QCC Block Grant was increased by \$3 million and the LCFF Equity Multiplier by \$0.9 million.

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

First Prior Year (2024-25)	223,741,454.00		
Budget Year (2025-26)	162,788,359.00	-27.24%	Yes
1st Subsequent Year (2026-27)	162,788,359.00	0.00%	No
2nd Subsequent Year (2027-28)	162,788,359.00	0.00%	No

Explanation:

(required if Yes)

Student Behavioral Health program funds were received in 2024, 2025, with carry over to be spent in 2026 and 2027, resulting in budget reduction of \$20.1 million. The CYBHI program is similarly reduced by \$27 million. Revenue for Foster Youth Services direct services is reduced by \$3 million. Transportation revenue is reduced by \$2.2 million. PRISM, QRIS, HRS services, EASE and Coalition for Inclusive Learning are all reduced by over \$1 million. Multiple other programs have budget increases or decreases.

SACS 99

Los Angeles County Office of Education
Los Angeles County

2025-26 Budget, July 1
County School Service Fund
County Office of Education Criteria and Standards Review

19 10199 0000000
Form 01CS
G8BCW7WC7S(2025-26)

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

First Prior Year (2024-25)	21,564,867.44		
Budget Year (2025-26)	15,113,025.00	-29.92%	Yes
1st Subsequent Year (2026-27)	15,260,155.00	0.97%	No
2nd Subsequent Year (2027-28)	15,485,431.00	1.48%	No

Explanation:

(required if Yes)

Budgets for books and supplies were reduced for \$1.4 million for restricted lottery, \$1 million for SBHIP, \$1.3 million for Head Start and Early Head Start, \$0.7 million for Every Student Succeeds, \$0.6 million for Reversing Opioid Overdoses, and lessor amounts for multiple other programs. CYBHI budget increased by \$1.9 million.

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

First Prior Year (2024-25)	429,503,069.57		
Budget Year (2025-26)	350,212,512.00	-18.46%	Yes
1st Subsequent Year (2026-27)	349,435,115.00	-0.22%	No
2nd Subsequent Year (2027-28)	348,943,340.00	-0.14%	No

Explanation:

(required if Yes)

The budget for Head Start and Early Head Start is reduced by \$53.1 million, CYBHI by \$28.9 million, \$6.5 million for Performance Tasks Imbedded in Science, \$3.8 million for Community Schools Partnership, \$1.7 million for transportation, \$1.7 million for CTE Apprenticeship, \$1.4 million for ESSER, \$1.3 million for Foster Youth Services, \$1.2 million for SBHIP. Budgets increased in 2026 for Student Support and Enrichment (\$3.2 million), Differentiated Assistance (\$2.5 million), Educator Effectiveness (\$2 million), GAIN (\$1.4 million), and LCFF Equity Multiplier (\$1.4 million).

4C. Calculating the County Office's Change in Total Operating Revenues and Expenditures (Section 4A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change	
		Over Previous Year	Status

Total Federal, Other State, and Other Local Revenue (Section 4B)

First Prior Year (2024-25)	637,709,422.00		
Budget Year (2025-26)	487,314,881.00	-23.58%	Not Met
1st Subsequent Year (2026-27)	487,314,881.00	0.00%	Met
2nd Subsequent Year (2027-28)	487,314,881.00	0.00%	Met

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

First Prior Year (2024-25)	451,067,937.01		
Budget Year (2025-26)	365,325,537.00	-19.01%	Not Met
1st Subsequent Year (2026-27)	364,695,270.00	-0.17%	Met
2nd Subsequent Year (2027-28)	364,428,771.00	-0.07%	Met

4D. Comparison of County Office Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 4B if the status in Section 4C is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget 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 4B above and will also display in the explanation box below.

Explanation:

Federal Revenue
(linked from 4B
if NOT met)

Head Start and Early Head Start revenue decreased by \$61.1 million because carry over will be budgeted when the GAN's are received in 2026. Title I and II decreased by \$3.5 million. ESSER funding in the amount of \$1.7 million was eliminated as the programs have expired. Revenue was reduced for the Creative AWARE program by \$1.6 million, and there were other smaller increases and decreases in Federal funding.

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

Revenue for the Community Schools Partnership and Performance Tasks Imbedded in Learning for Science programs were both reduced by \$6.8 million. The Learning Recovery Block Grant was reduced by \$2.5 million due to program expiration. Foster Youth Services funding was reduced by \$1.8 million. The Educator Workforce Investment Grant and Student Support and Enrichment Block Grants were completed and resulted in reductions of \$1.4 million each. The QCC Block Grant was increased by \$3 million and the LCFF Equity Multiplier by \$0.9 million.

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

Student Behavioral Health program funds were received in 2024, 2025, with carry over to be spent in 2026 and 2027, resulting in budget reduction of \$20.1 million. The CYBHI program is similarly reduced by \$27 million. Revenue for Foster Youth Services direct services is reduced by \$3 million. Transportation revenue is reduced by \$2.2 million. PRISM, QRIS, HRS services, EASE and Coalition for Inclusive Learning are all reduced by over \$1 million. Multiple other programs have budget increases or decreases.

1b. STANDARD NOT MET - Projected total operating expenditures changed by more than the standard in one or more of the budget 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 4B above and will also display in explanation box below.

Explanation:
Books and Supplies
(linked from 4B
if NOT met)

Budgets for books and supplies were reduced for \$1.4 million for restricted lottery, \$1 million for SBHIP, \$1.3 million for Head Start and Early Head Start, \$0.7 million for Every Student Succeeds, \$0.6 million for Reversing Opioid Overdoses, and lessor amounts for multiple other programs. CYBHI budget increased by \$1.9 million.

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

The budget for Head Start and Early Head Start is reduced by \$53.1 million, CYBHI by \$28.9 million, \$6.5 million for Performance Tasks Imbedded in Science, \$3.8 million for Community Schools Partnership, \$1.7 million for transportation, \$1.7 million for CTE Apprenticeship, \$1.4 million for ESSER, \$1.3 million for Foster Youth Services, \$1.2 million for SBHIP. Budgets increased in 2026 for Student Support and Enrichment (\$3.2 million), Differentiated Assistance (\$2.5 million), Educator Effectiveness (\$2 million), GAIN (\$1.4 million), and LCFF Equity Multiplier (\$1.4 million).

5. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the county office is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52066(d)(1) and 17002(d)(1).

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

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

DATA ENTRY: All data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

	Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	3% Required Minimum Contribution (Unrestricted Budget times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
Ongoing and Major Maintenance/Restricted Maintenance Account	312,930,895.00	9,387,926.85	9,390,000.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

6. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources), as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available reserves¹ as a percentage of total expenditures and other financing uses², in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2022-23)	Second Prior Year (2023-24)	First Prior Year (2024-25)
1. County Office's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	57,508,158.90	67,041,996.50	82,673,199.58
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	2,156,017.73	1,619,170.84	123,367.69
d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, foreach of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	59,664,176.63	68,661,167.34	82,796,567.27
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	575,081,588.96	670,419,965.03	826,731,995.84
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	25,200,872.21	24,501,670.94	28,551,497.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	600,282,461.17	694,921,635.97	855,283,492.84
3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	9.90%	9.90%	9.70%
County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	3.30%	3.30%	3.20%

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

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

6B. Calculating the County Office's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2022-23)	25,546,040.47	241,705,562.38	N/A	Met
Second Prior Year (2023-24)	(1,618,071.45)	290,810,037.73	0.60%	Met
First Prior Year (2024-25)	15,115,209.00	282,780,279.00	N/A	Met
Budget Year (2025-26) (Information only)	(15,630,642.00)	312,930,895.00		

6C. 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 two or more of the three prior years.

Explanation:
(required if NOT met)

7. CRITERION: Fund and Cash Balances

A. STANDARD: Budgeted beginning unrestricted county school service fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

County Office Total Expenditures and Other Financing Uses ²		
Percentage Level ¹		
1.7%	0	to \$7,735,999
1.3%	\$7,736,000	to \$19,343,999
1.0%	\$19,344,000	to \$87,045,000
0.7%	\$87,045,001	and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.
² A county office of education that is the Administrative Unit of a Special Education Local Plan Area may exclude from its expenditures the distribution of funds to its participating members.

County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA
Pass-through
(Criterion 7A2b) if Criterion 7A, Line 1 is No:
County Office's Fund Balance Standard Percentage Level:

734,565,709.00
0.70%

7A-1. 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 MYP 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; Budget Year data are extracted.

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

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

Yes

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

a. Enter the name(s) of the SELPA(s):

Los Angeles Charter SELPA (LA)

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

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
30,242,110.00	30,242,110.00	30,242,110.00

7A-2. Calculating the County Office's Unrestricted County School Service Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted County School Service Fund Beginning Balance (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2022-23)	141,601,498.39	109,294,474.28	22.8%	Not Met
Second Prior Year (2023-24)	120,522,551.28	134,840,514.75	N/A	Met
First Prior Year (2024-25)	131,160,749.21	133,239,478.27	N/A	Met
Budget Year (2025-26) (Information only)	148,354,687.27			

³ Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

7A-3. Comparison of County Office Unrestricted Beginning Fund Balance to the Standard

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

- 1a. STANDARD MET - Unrestricted county school service fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

B. Cash Balance Standard: Projected county school service fund cash balance will be positive at the end of the current fiscal year.

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

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Ending Cash Balance		
County School Service Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2025-26)	208,738,069.00	Met

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

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

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

Explanation:
(required if NOT met)

8. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses²:

Percentage Level ³	County Office Total Expenditures and Other Financing Uses ³	
5% or \$88,000 (greater of)	0	to \$7,735,999
4% or \$387,000 (greater of)	\$7,736,000	to \$19,343,999
3% or \$774,000 (greater of)	\$19,344,000	to \$87,045,000
2% or \$2,611,000 (greater of)	\$87,045,001	and over

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

² A county office of education that is the Administrative Unit of a Special Education Local Plan Area may exclude from its expenditures the distribution of funds to its participating members.

³ Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 2574, rounded to the nearest thousand.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	734,565,709.00	728,203,597.00	734,233,781.00
County Office's Reserve Standard Percentage Level:	2.00%	2.00%	2.00%

8A. Calculating the County Office's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for line 1 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	734,565,709.00	728,203,597.00	734,233,781.00
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	30,242,110.00	30,242,110.00	30,242,110.00
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	734,565,709.00	728,203,597.00	734,233,781.00
4. Reserve Standard Percentage Level	2.00%	2.00%	2.00%
5. Reserve Standard - by Percent (Line A3 times Line A4)	14,691,314.18	14,564,071.94	14,684,675.62
6. Reserve Standard - by Amount (From percentage level chart above)	2,611,000.00	2,611,000.00	2,611,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	14,691,314.18	14,564,071.94	14,684,675.62

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

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except lines 4, 8, and 9):	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	73,456,570.90	72,820,360.00	73,423,378.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	185,572.37	236,400.27	100,617.27
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	73,642,143.27	73,056,760.27	73,523,995.27
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	10.03%	10.03%	10.01%
County Office's Reserve Standard (Section 8A, Line 7):	14,691,314.18	14,564,071.94	14,684,675.62
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 - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

- 1a. Does your county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that 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 in the budget in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?

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. Use of Ongoing Revenues for One-time Expenditures

- 1a. Does your county office have large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

- 1a. Does your county office have projected revenues for the budget 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 budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

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 budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the county school service fund operational budget.

County Office's Contributions and Transfers Standard:

-10.0% to +10.0% 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: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2024-25)	(15,493,792.00)			
Budget Year (2025-26)	(15,215,644.00)	(278,148.00)	(1.8%)	Met
1st Subsequent Year (2026-27)	(15,215,644.00)	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	(15,215,644.00)	0.00	0.0%	Met
1b. Transfers In, County School Service Fund *				
First Prior Year (2024-25)	99,900.00			
Budget Year (2025-26)	99,000.00	(900.00)	(.9%)	Met
1st Subsequent Year (2026-27)	99,000.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	99,000.00	0.00	0.0%	Met
1c. Transfers Out, County School Service Fund *				
First Prior Year (2024-25)	14,350,000.00			
Budget Year (2025-26)	11,500,000.00	(2,850,000.00)	(19.9%)	Not Met
1st Subsequent Year (2026-27)	6,000,000.00	(5,500,000.00)	(47.8%)	Not Met
2nd Subsequent Year (2027-28)	6,000,000.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the county school service fund operational budget?

No

* Include transfers used to cover operating deficits in either the county school service fund or any other fund.

S5B. Status of the County Office's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

1b. MET - Projected transfers in have not changed by more than the standard for the budget 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 by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) 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)

Projected future transfers to Fund 17 to account for Pension Obligations.

1d. NO - There are no capital projects that may impact the county school service fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the budget 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. ¹ 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: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your county office have long-term (multiyear) commitments?

(If No, skip item 2 and sections S6B and S6C)

Yes

2. If Yes to item 1, list 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 Criterion S7A.

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2025
Leases	various	General Fund, Child Development Fund	General Fund/Child Development Fund-objects 7438,7439	23,352,193
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				21,582,171

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

Subscription Liability				2,598,103
Net Pension Liability				346,115,315
TOTAL:				393,647,782

Type of Commitment (continued)	Prior Year (2024-25) Annual Payment (P & I)	Budget Year (2025-26) Annual Payment (P & I)	1st Subsequent Year (2026-27) Annual Payment (P & I)	2nd Subsequent Year (2027-28) Annual Payment (P & I)
Leases	4,260,787	3,532,826	3,641,774	3,117,542
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Subscription Liability	1,339,855	913,895	935,326	379,845
Net Pension Liability				
Total Annual Payments:	5,600,642	4,446,721	4,577,100	3,497,387
Has total annual payment increased over prior year (2024-25)?	No	No	No	No

S6B. Comparison of 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 budget and two subsequent fiscal years.

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

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

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

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

No

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

Explanation:
(required if Yes)

S7. **Unfunded Liabilities**

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and, indicate how the obligation is funded (level of risk retained, funding approach, etc.).

S7A. Identification of the County Office's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1 Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

Yes

2. For the county office's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

c. Describe any other characteristics of the county office's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

Employees that retire from the Office on or after attaining age 55 with at least 10 years of service are eligible for the benefit it. The benefit is received for 5 years, or until age 65, whichever occurs first. The maximum annual contribution by the Office under this program is \$3,004 per year for retirees with 10 years of service, and \$6,000 for retirees with 20 years of service

3 a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

Pay-as-you-go

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or government fund

Self-Insurance Fund Government Fund

10,623,663

0

4. OPEB Liabilities

a. Total OPEB liability

14,252,193.00

b. OPEB plan(s) fiduciary net position (if applicable)

14,639,500.00

c. Total/Net OPEB liability (Line 4a minus Line 4b)

(387,307.00)

d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?

Actuarial

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

Jul 01, 2023

5. OPEB Contributions

Budget Year 1st Subsequent Year 2nd Subsequent Year
(2025-26) (2026-27) (2027-28)

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

800,524.00

800,524.00

800,524.00

Method

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

715,401.00

715,401.00

715,401.00

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

2,106,637.00

2,106,637.00

2,106,637.00

d. Number of retirees receiving OPEB benefits

110.00

110.00

110.00

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1

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 7A) (If No, skip items 2-4)"

Yes

2

Describe each self-insurance program operated by the county office, including details for each such as level of risk retained, funding approach, basis for the valuation (county office's estimate or actuarial valuation), and date of the valuation:

The Office is self-insured for workers' compensation losses up to \$500,000 per occurrence. An insurance policy is purchased to cover claims in excess of \$500,000. The Office is also self-insured for general liability claims up to \$500,000 and employment practice liability claims up to \$500,000. An insurance policy is purchased for claims in excess of self-insured amounts up to \$1,000,000. For claims between \$1,000,000 and \$5,000,000 the Office participates in the Schools Excess Liability Fund consortium. Actuarial valuations are obtained annually.

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs	23,133,000.00
b. Unfunded liability for self-insurance programs	0.00

4. Self-Insurance Contributions

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
a. Required contribution (funding) for self-insurance programs	0.00	0.00	0.00
b. Amount contributed (funded) for self-insurance programs	8,923,773.00	8,923,773.00	8,923,773.00

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, 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 at budget adoption, 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: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full - time - equivalent(FTE) positions	186.30	186.30	186.30	186.30

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

Both 2024-25 and 2025-26 remain unsettled.

Negotiations Settled

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:

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

Is the cost of salary settlement included in the budget 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	278,785		
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2025-26)	(2026-27)	(2027-28)

6.	Amount included for any tentative salary schedule increases	0	0	0
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2025-26)	(2026-27)	(2027-28)

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	3,414,498	3,585,223	3,764,484
3.	Percent of H&W cost paid by employer	90.0%	90.0%	90.0%
4.	Percent projected change in H&W cost over prior year	8.5%	5.0%	5.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?	No		
If Yes, amount of new costs included in the budget and MYPs			
If Yes, explain the nature of the new costs:			

Certificated (Non-management) Step and Column Adjustments

		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2025-26)	(2026-27)	(2027-28)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			

Certificated (Non-management) Attrition (layoffs and retirements)

		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2025-26)	(2026-27)	(2027-28)
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of County Office's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified (non-management) FTE positions	564	564	564	564

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

Both 2024-25 and 2025-26 remain unsettled.

Negotiations Settled

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:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

Is the cost of salary settlement included in the budget 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

603,859

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

6. Amount included for any tentative salary schedule increases

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

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

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

Yes

Yes

9,716,554

10,202,382

10,712,501

82.5%

82.5%

82.5%

8.5%

5.0%

5.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

No		

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

If Yes, explain the nature of the new costs:

--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	Yes	Yes

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

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

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	Yes	Yes
No	No	No

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	953.0	953.0	953.0	953.0

Management/Supervisor/Confidential

Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

N/A

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

Is the cost of salary settlement included in the budget 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

1,748,986

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget 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

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

Yes	Yes	Yes
19,189,564	20,149,042	21,156,494
80.0%	80.0%	80.0%
8.5%	5.0%	5.0%

Management/Supervisor/Confidential

Step and Column Adjustments

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

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

Yes	Yes	Yes

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

Yes	Yes	Yes

S9. Local Control and Accountability Plan (LCAP)

Confirm that the county office of education's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.
DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

- 1. Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year?
- 2. Adoption date of the LCAP or an update to the LCAP.

Yes
Jun 17, 2025

S10. LCAP Expenditures

Confirm that the county office of education's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.
DATA ENTRY: Click the appropriate Yes or No button.

Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A8 except item A3, which is automatically completed based on data in Criterion 1.

A1.	Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
A3.	Is the County Operations Grant ADA decreasing in both the prior fiscal year and budget year? (Data from Criterion 1, Sections 1B-1 and 1B-2, County Operations Grant ADA column, are used to determine Yes or No)	Yes
A4.	Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior fiscal year or budget year?	No
A5.	Has the county office entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	Yes
A7.	Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to CDE)	No
A8.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

Comments:
(optional)

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

End of County Office Budget Criteria and Standards Review

Budget, July 1
Budget 2025-26
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. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CS and Form MYP, which can negatively affect the criteria and standards.

Exception

FUND	RESOURCE	NEG. EFB
01	1400	(\$105,210.00)
Explanation: Overpayment in fiscal year 2021 was collected by CDE in 2022 leaving a negative balance. 2023,2024,2025 and current year (2026) revenues have been applied to reduce the negative balance.		
Total of negative resource balances for Fund 01		(\$105,210.00)
10	0000	(\$68,266.00)
Explanation: Negative balance caused by Fair Market Value adjustment at 2024 year end. 2025 year end adjustment will either increase or decrease this balance.		
Total of negative resource balances for Fund 10		(\$68,266.00)
12	0000	(\$2,062,635.00)
Explanation: Negative balance caused by Fair Market Value adjustment at 2024 year end. 2025 year end adjustment will either increase or decrease this balance.		
Total of negative resource balances for Fund 12		(\$2,062,635.00)

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

Exception

FUND	RESOURCE	OBJECT	VALUE
01	1400	9790	(\$105,210.00)
Explanation: Overpayment in fiscal year 2021 was collected by CDE in 2022 leaving a negative balance. 2023,2024,2025 and current year (2026) revenues have been applied to reduce the negative balance.			
10	0000	9790	(\$68,266.00)
Explanation: Negative balance caused by Fair Market Value adjustment at 2024 year end. 2025 year end adjustment will either increase or decrease this balance.			
12	0000	9790	(\$2,062,635.00)
Explanation: Negative balance caused by Fair Market Value adjustment at 2024 year end. 2025 year end adjustment will either increase or decrease this balance.			

Budget, July 1
Estimated Actuals 2024-25
Technical Review Checks
Phase - All
Display - Exceptions Only

Los Angeles County Office of Education

Los Angeles County

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

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

FUND	RESOURCE	NEG. EFB
01	1400	(\$105,210.00)
Explanation: Overpayment in fiscal year 2021 was collected by CDE in 2022 leaving a negative balance. 2023,2024, and current year (2025) revenues have been applied to reduce the negative balance.		
Total of negative resource balances for Fund 01		(\$105,210.00)
10	0000	(\$68,266.00)
Explanation: Negative balance caused by Fair Market Value adjustment at 2024 year end. 2025 year end adjustment will either increase or decrease this balance.		
Total of negative resource balances for Fund 10		(\$68,266.00)
12	0000	(\$2,062,635.00)
Explanation: Negative balance caused by Fair Market Value adjustment at 2024 year end. 2025 year end adjustment will either increase or decrease this balance.		
Total of negative resource balances for Fund 12		(\$2,062,635.00)

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

FUND	RESOURCE	OBJECT	VALUE
01	1400	9790	(\$105,210.00)
Explanation: Overpayment in fiscal year 2021 was collected by CDE in 2022 leaving a negative balance. 2023,2024, and current year (2025) revenues have been applied to reduce the negative balance.			
10	0000	9790	(\$68,266.00)
Explanation: Negative balance caused by Fair Market Value adjustment at 2024 year end. 2025 year end adjustment will either increase or decrease this balance.			
12	0000	9790	(\$2,062,635.00)
Explanation: Negative balance caused by Fair Market Value adjustment at 2024 year end. 2025 year end adjustment will either increase or decrease this balance.			

Board Meeting – June 10, 2025

Item V. Reports / Study Topics

A. Los Angeles County Office of Education's Proposed Budget 2025-2026 (Enclosure)

The 2025-2026 Proposed Budget for the Los Angeles County Office of Education will be presented.

On June 17th, 2025, the County Board will receive the recommendation for the Proposed Budget.

- SACS (Standardized Account Code Structure) Forms

2025-26 Proposed Budget



**Los Angeles County
Office of Education**



By the numbers...

42%

Specifically Funded Projects
\$307 Million

26%

District Oversight & Support
\$189 Million

22%

Contracted Services &
Entrepreneurial Programs
\$163 Million

10%

Educational Programs
\$75 Million



Fiscal Services

Monitor **88** LEA budgets totaling
\$25.35 Billion

169,000

Monthly payroll warrants for
school staff at **98** LEAs

Budget Building Blocks – Key Assumptions

1
Countywide
Continued Declining
Enrollment

2
State Cost of Living
for
Base Funding
(LCFF)

3
Updated Funding
Model for JCS

4
Increasing liability
insurance rates

5
Uncertainty of
Federal Program
Funding

6
Negotiations open
for all bargaining
units

7
All Vacancies
budgeted as filled
July 1

8
Operational
Efficiencies

Departmental Budget - General Fund Development (page 1 of 3)

Department	2025-26 Proposed	Notes
Board of Education	\$0.61 million 7 Board Members 1.0 FTE	<ul style="list-style-type: none"> The Board of Education is a seven-member board appointed by the Los Angeles County Board of Supervisors. Five members serve four-year terms and two serve two-year terms. Two student representatives (not appointed by the BOS) serve one-year terms. The Board oversees LACOE's educational programs, approves the related annual budget, and rules on interdistrict transfers, expulsions, and charter petitions.
Superintendent Office	\$2.00 million 3.00 FTEs	<ul style="list-style-type: none"> The Superintendent provides vision, leadership, and coordination for the organization and gives counsel to the Board of Education in setting policy and conducts the affairs of the organization within established policies.
Superintendent's Focus on Differentiated Assistance & Integrated Data and Governance	\$2.91 million 5.00 FTEs	<ul style="list-style-type: none"> The Superintendent's Focus on Differentiated Assistance supports districts and LACOE teams in building capacity, fostering collaboration, and identifying opportunities to strengthen systems. It emphasizes integrating data and governance structures to monitor and evaluate programs and services—ensuring compliance, improving outcomes, and enhancing the delivery of educational and support services across districts and LACOE schools.
Deputy Superintendent's Office	\$0.79 million 2.00 FTEs	<ul style="list-style-type: none"> The Deputy Superintendent provides operational leadership. The office provides organizational development and management, strategic planning, and assists the superintendent in meeting LACOE goals and supporting public education.
Office of General Counsel & Charter Schools	\$4.04 million 16.50 FTEs	<ul style="list-style-type: none"> Office of General Counsel provides and coordinates legal services to internal LACOE divisions. The Charter Schools Office is responsible for the charter petition review process and monitoring LACOE-approved charter schools.
Governmental Relations	\$1.02 million 4.00 FTEs	<ul style="list-style-type: none"> Governmental Relations Department gives the County Office articulated involvement in all appropriate matters relating to education legislation. Specific roles include lobbying, legislative liaison, sponsoring legislation, publications, reports, and correspondence, legislative resource materials; programming, public speaking, and public relations.
Public Affairs & Communications	\$4.55 million 20.00 FTEs	<ul style="list-style-type: none"> The Public Affairs & Communications Department highlights, promotes, and supports LACOE through offering services such as video production, copywriting, media relations, graphic design, web design, social media tools, and event planning/support. The department also manages crisis communications and response.
Technology Services & BEST	\$99.83 million 227.00 FTEs	<ul style="list-style-type: none"> Technology Services is responsible for support and coordination of technology utilization and services for LACOE. Services are provided both to internal LACOE organizations and to Local Educational Agencies (LEAs). Technology includes the following divisions: Technology Program Administration and Cybersecurity, Technology, Learning and Support Systems (which includes Instructional Technology Outreach and Personal Computing Support), Technology Infrastructure Services, Network Engineering and Telecommunications, Application Development and Support, and Business Enhancement System Transformation (BEST).

Departmental Budget - General Fund Development (page 2 of 3)

Department	2025-26 Proposed	Notes
Business Services Internal LACOE	\$26.32 million 202.31 FTEs	<p>Chief Financial Officer oversees the internal business operations of LACOE, comprised of the following divisions:</p> <ul style="list-style-type: none"> The Division of Accounting & Budget Development maintains the LACOE budget and provides essential accounting and budgeting services for all programs and divisions of the Office. The Controller's Office is responsible for various administrative, contract, and procurement activities. This includes procuring goods and services, managing warehouse stock items, and fiscal monitoring, budgeting, reporting, cash management and administrative support to the Head Start/State Preschool programs. Risk management is a component of this division. The Division of Facilities and Construction is responsible for various planning and operational activities including facilities planning and real estate services, construction management, maintenance and operations services, security and emergency preparedness. Internal Audit and Analysis performs proactive financial, operational and compliance internal audits, prioritized through an annual risk assessment. Grants Development Office coordinates organization-wide grant applications, gifts, and donations.
Business Services LEA Oversight	\$82.32 million 213.00 FTEs	<ul style="list-style-type: none"> Chief Financial Officer oversees fiscal monitoring, oversight, compliance, and services to Los Angeles County schools, charters, and community college districts. LEA Oversight encompasses the administrative responsibilities for the external business divisions of Business Advisory Services and School Financial Services, with fiscal oversight of 88 districts & agencies countywide.
Human Resources	\$10.12 million 36.50 FTEs	<ul style="list-style-type: none"> Human Resources Office plans, organizes, directs, and manages human resource services across all programs, services, and departments of LACOE. Office of Labor Relations represents the Superintendent in negotiating collective bargaining agreements; coordinates implementation, interpretation, and administration of agreements reached; oversees the grievance procedure for matters relating to bargaining unit members; prepares and processes employee disciplinary actions; investigates workplace misconduct, discrimination and harassment claims. Beginning Teacher Program are included.
Personnel Commission	\$3.34 million 18.00 FTEs	<ul style="list-style-type: none"> The Personnel Commission executes the Merit System of employment. The functions of the office include: the establishment and maintenance of the job classification and salary structure for classified employees, the establishment of merit-based eligibility lists used in staffing classified positions, the lawful assignment of persons to vacant classified positions, the adjudication of examination and disciplinary appeals, and the establishment of rules and regulations pertaining to these functions.

Departmental Budget – General Fund Development (page 3 of 3)

Department	2025-26 Proposed	Notes
Head Start	\$ 208.50 million 110.68 FTEs	<ul style="list-style-type: none"> LACOE Head Start and Early Learning Division (Federal Program) offers a comprehensive prenatal-to-five early learning program. Head Start partners with families, communities, and providers to give children of all abilities the skills to succeed in school and life.
Educational Programs – Alternative Education	\$36.34 million 145.99 FTEs	<ul style="list-style-type: none"> Student Programs Support and Transformation, led by the Associate Superintendent, oversees the Alternative Education Programs: County Community Schools, Juvenile Court Schools, Student Programs, and Pupil Services. Students served include justice-involved youth in Los Angeles County Probation facilities and students expelled from regular schools or at high risk of dropping out. These programs are \$21.94 million underfunded from the state.
Educational Programs – Specialty High Schools and Others	\$80.57 million 238.64 FTEs	<ul style="list-style-type: none"> Chief Education Officer (CEO) office oversees all academic programs, instructional initiatives, and educational services, providing leadership and supervision to ensure effective collaboration among educational stakeholders. Other Educational Programs include categorical programs and specialized high schools (IPOLY and LACHSA) serving gifted and talented students with specialized interests. Both school sites offer a curriculum based on state standards and are fully accredited by the Western Association of Schools and Colleges (WASC).
Ed Programs - LACOE Special Education & Charter SELPA	\$18.50 million 88.75 FTEs	<ul style="list-style-type: none"> The Los Angeles County Office of Education Special Education Local Plan Area (LACOE SELPA) serves students with disabilities who are in juvenile halls, juvenile detention camps, residential community education centers, county community schools, Independent Study Programs, Los Angeles County High School for the Arts (LACHSA), and International Polytechnic High School (IPoly). The services provided include specialized academic instruction through special education teachers and service providers, individual counseling, counseling and guidance, parent counseling, social work services, behavior intervention and psychological services from school psychologists, speech and language therapy, adaptive physical education, services for students with visual impairments, orientation and mobility, services for students who are deaf or hard of hearing, and any other services students may need pursuant to their Individual Education Plan (IEP). This program is \$5.83 million underfunded. The LAC Charter Special Education Local Plan Area (LAC Charter SELPA) is responsible to ensure students with disabilities have full educational opportunities within the member schools of the SELPA.
Ed Services	\$64.55 million 161.85 FTEs	<ul style="list-style-type: none"> The Chief Academic Officer (CAO) is a senior instructional leader and driver in the ongoing development and improvement of LACOE academic model and manages the Academic Team. Ed Services oversees the Academic Team, including the Division of Curriculum and Instructional Services (CIS), Division of Accountability, Support and Monitoring (ASM), and the Division of Special Education (DSE). This includes LCAP monitoring and the Differentiated Assistance program.
Wellbeing & Student Support	\$88.27 million 211.75 FTEs	<ul style="list-style-type: none"> Wellbeing and Support Services has administrative oversight for Student Support Services, Community Schools Initiative, Equity Diversity & Inclusion, and Employee Assistance Service for Education. Wellbeing and Support Services has primary responsibility for strengthening conditions for teaching, learning, fostering safe and affirming learning and working environments, and addressing the physical and mental health of students, caregivers, and district employees. This department partners with Educational Services in the development and implementation of Differentiated Assistance for LEAs.



Combined General Fund

		Proposed Budget FY 2025-2026		
		Unrestricted	Restricted	Combined
Revenues	LCFF Sources	196,000,406	8,676,723	204,677,129
	Direct Federal Revenue	0	267,385,594	267,385,594
	Other State Revenue	2,467,801	54,673,127	57,140,928
	Other Local Revenue	113,948,690	48,839,669	162,788,359
	Interfund Transfers In	99,000	0	99,000
	Contributions - LACOE SELPA	(5,825,644)	5,825,644	0
	Contributions - Other transfers	(9,390,000)	9,390,000	0
Total Revenues		297,300,253	394,790,757	692,091,010
Expenditures	Certificated Salaries	46,645,154	31,056,312	77,701,466
	Classified Salaries	86,397,987	37,450,702	123,848,689
	Employee Benefits	74,026,777	41,429,996	115,456,773
	Books and Supplies	7,947,595	7,165,430	15,113,025
	Services and Other Operating Expenditures	72,660,456	277,552,056	350,212,512
	Capital Outlay	1,898,193	200,000	2,098,193
	Other Outgo-Excluded Transfers of Indirect Costs	35,503,758	6,310,126	41,813,884
	Other Outgo - Transfers of Indirect Costs	(23,649,025)	20,470,192	(3,178,833)
	Interfund Transfers Out	11,500,000	0	11,500,000
Total Expenditures		312,930,895	421,634,814	734,565,709
Current Year Revenue & Expenditures		(15,630,642)	(26,844,057)	(42,474,699)



Multi-Year Projection

Description	Proposed Budget FY 2025-2026			Projected Budget FY 2026-27			Projected Budget FY 2027-28		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenues									
LCFF Sources	196,000,406	8,676,723	204,677,129	199,893,814	8,676,723	208,570,537	203,878,062	8,676,723	212,554,785
Direct Federal Revenue	0	267,385,594	267,385,594		267,385,594	267,385,594		267,385,594	267,385,594
Other State Revenue	2,467,801	54,673,127	57,140,928	2,467,801	54,673,127	57,140,928	2,467,801	54,673,127	57,140,928
Other Local Revenue	113,948,690	48,839,669	162,788,359	113,948,690	48,839,669	162,788,359	113,948,690	48,839,669	162,788,359
Interfund Transfers In	99,000	0	99,000	99,000		99,000	99,000		99,000
Contributions - LACOE SELPA	(5,825,644)	5,825,644	0	(5,825,644)	5,825,644	0	(5,825,644)	5,825,644	0
Contributions - other/encroachment	(9,390,000)	9,390,000	0	(9,390,000)	9,390,000	0	(9,390,000)	9,390,000	0
Total Revenues	297,300,253	394,790,757	692,091,010	301,193,661	394,790,757	695,984,418	305,177,909	394,790,757	699,968,666
Expenditures									
Certificated Salaries	46,645,154	31,056,312	77,701,466	46,977,500	31,277,588	78,255,088	47,312,216	31,500,441	78,812,657
Classified Salaries	86,397,987	37,450,702	123,848,689	87,000,613	37,711,921	124,712,534	87,607,442	37,974,962	125,582,404
Employee Benefits	74,026,777	41,429,996	115,456,773	72,720,427	41,087,034	113,807,461	75,997,565	42,679,140	118,676,705
Books and Supplies	7,947,595	7,165,430	15,113,025	8,162,180	7,097,975	15,260,155	8,387,456	7,097,975	15,485,431
Services and Other Operating Expenditures	72,660,456	277,552,056	350,212,512	72,760,016	276,675,099	349,435,115	72,864,554	276,078,786	348,943,340
Capital Outlay	1,898,193	200,000	2,098,193	1,898,193	200,000	2,098,193	1,898,193	200,000	2,098,193
Other Outgo	35,503,758	6,310,126	41,813,884	35,503,758	6,310,126	41,813,884	35,503,758	6,310,126	41,813,884
Other Outgo - Transfers of Indirect Costs	(23,649,025)	20,470,192	(3,178,833)	(23,610,510)	20,431,677	(3,178,833)	(23,610,510)	20,431,677	(3,178,833)
Interfund Transfers Out	11,500,000	0	11,500,000	6,000,000		6,000,000	6,000,000		6,000,000
Other Uses	0	0	0	0	0	0	0	0	0
Total Expenditures	312,930,895	421,634,814	734,565,709	307,412,177	420,791,420	728,203,597	311,960,674	422,273,107	734,233,781
Current Year Revenue & Expenditures	(15,630,642)	(26,844,057)	(42,474,699)	(6,218,516)	(26,000,663)	(32,219,179)	(6,782,765)	(27,482,350)	(34,265,115)
Beginning Balance	148,354,687	128,838,674	277,193,361	132,724,045	101,994,617	234,718,662	126,505,529	75,993,954	202,499,483
Projected Ending Balance	132,724,045	101,994,617	234,718,662	126,505,529	75,993,954	202,499,483	119,722,764	48,511,604	168,234,368
Restricted			101,994,617			75,993,954			48,511,604
Unspendable			720,000			720,000			720,000
Assignments			58,361,902			52,728,769			45,478,769
Available			73,642,143			73,056,760			73,523,995
Reserve			10.03%	Reserve		10.03%	Reserve		10.01%



Total LACOE Salaries Tied to Federal Sources

471 FTEs

\$81.5m

LACOE receives over \$400 million annually in Federally Sourced Grants, with \$81.5m committed to staff. This includes state and local grants which originate from Federal grants.

Uncertainty of Key Federal Program Funding ("skinny budget" proposed cuts)

Category	Net Federal Revenue	Number of Federal-Funded FTEs	Total Salary & Benefits (Federal-Funded FTEs)
Migrant Education	\$7,453,086	7.90	\$1,283,161
Title III	\$21,984	1.60	\$315,418
Total	\$7,475,070	9.50	\$1,598,579

The sustainability of **all** federally funded positions must be assessed with contingency plans created in the event of funding delays or reductions.

Impact on Fund Balance if: Title III and Immigrant Ed Revenues are cut, and LACOE continues to operate the programs

Description	Proposed Budget FY 2025-2026			Proposed Budget FY 2026-2027			Proposed Budget FY 2027-2028		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Total Revenues	289,384,126	394,790,757	684,174,883	293,277,534	394,790,757	688,068,291	297,261,782	394,790,757	692,052,539
Total Expenditures	312,930,895	421,634,814	734,565,709	313,037,654	420,791,421	733,829,075	317,718,220	422,273,105	739,991,325
Current Year Revenue & Expenditures	(23,546,769)	(26,844,057)	(50,390,826)	(19,760,120)	(26,000,664)	(45,760,784)	(20,456,438)	(27,482,348)	(47,938,786)
Beginning Balance	148,354,687	128,838,674	277,193,361	124,807,918	101,994,617	226,802,535	105,047,798	75,993,953	181,041,751
Projected Ending Balance	124,807,918	101,994,617	226,802,535	105,047,798	75,993,953	181,041,751	84,591,360	48,511,605	133,102,965
Restricted			101,994,617			75,993,953			48,511,605
Unspendable			720,000			720,000			720,000
Assignments			58,361,902			52,728,769			45,478,769
Available			65,726,016			51,599,029			38,392,591
		Reserve	8.95%		Reserve	7.03%		Reserve	5.19%



Impact on Fund Balance if: Title III and Immigrant Ed Revenues are cut, and LACOE discontinues programs in 2026-27

Description	Proposed Budget FY 2025-2026			Proposed Budget FY 2026-2027			Proposed Budget FY 2027-2028		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Total Revenues	295,208,678	388,966,205	684,174,883	301,193,661	386,874,630	688,068,291	305,177,909	386,874,630	692,052,539
Total Expenditures	313,065,780	415,805,758	728,871,538	313,543,084	412,596,886	726,139,970	318,246,514	414,041,418	732,287,932
Current Year Revenue & Expenditures	(17,857,102)	(26,839,553)	(44,696,655)	(12,349,423)	(25,722,256)	(38,071,679)	(13,068,605)	(27,166,788)	(40,235,393)
Beginning Balance	148,354,687	128,838,674	277,193,361	130,497,585	101,999,121	232,496,706	118,148,162	76,276,865	194,425,027
Projected Ending Balance	130,497,585	101,999,121	232,496,706	118,148,162	76,276,865	194,425,027	105,079,557	49,110,077	154,189,634
Restricted			101,999,121			76,276,865			49,110,077
Unspendable			720,000			720,000			720,000
Assignments			58,361,902			52,728,769			45,478,769
Available			71,415,683			64,699,393			58,880,788
		Reserve	9.80%		Reserve	8.91%		Reserve	8.04%



Impact on Fund Balance if: All Federal Funding lost in Year 1 with program costs continuing through Year 3

Description	Proposed Budget FY 2025-2026			Proposed Budget FY 2026-2027			Proposed Budget FY 2027-2028		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Total Revenues	-58,509,701	379,702,321	321,192,620	-54,616,293	379,702,321	325,086,028	-50,632,045	379,702,321	329,070,276
Total Expenditures	360,393,527	421,634,814	782,028,341	360,374,810	420,791,420	781,166,230	364,923,305	422,273,106	787,196,411
Current Year Revenue & Expenditures	(418,903,228)	(41,932,493)	(460,835,721)	(414,991,103)	(41,089,099)	(456,080,202)	(415,555,350)	(42,570,785)	(458,126,135)
Beginning Balance	148,354,687	128,838,674	277,193,361	(270,548,541)	86,906,181	(183,642,360)	(685,539,644)	45,817,082	(639,722,562)
Projected Ending Balance	(270,548,541)	86,906,181	(183,642,360)	(685,539,644)	45,817,082	(639,722,562)	(1,101,094,994)	3,246,297	(1,097,848,697)
Restricted			86,906,181			45,817,082			3,246,297
Unspendable			720,000			720,000			720,000
Assignments			58,361,902			52,728,769			45,478,769
Available			(329,630,443)			(738,988,413)			(1,147,293,763)
		Reserve	-42.15%		Reserve	-94.60%		Reserve	-145.74%





Other Funds



**Fund 10.0
Special Education
Pass-Through**

Starting Reserves: (\$0.1m)

Revenue: \$30.24m
Expenses: \$30.24m

Ending Reserves: (\$0.1m)

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

Starting Reserves: \$9.9m

Revenue: \$91.51m
Expenses: \$91.51m

Ending Reserves: \$9.9m

**Fund 16.0
Forest Reserve Fund**

Starting Reserves: \$0

Revenue: \$0.66m
Expenses: \$0.66m

Ending Reserves: \$0

**Fund 17.0
Special Reserve
(Pension & Accrued Leave)**

Starting Reserves: \$205.1m

Revenue: \$11.50m
Expenses: \$ 0.00m

Ending Reserves: \$216.6m



**Fund 35
State Funded
Construction**

Starting Reserves: \$12.5m

Revenue: \$ 0.00m

Expenses: \$ 6.78m

Ending Reserves: \$5.7m

**Fund 40
Special Reserve
Capital Projects**

Starting Reserves: \$33.9m

Revenue: \$ 0.00m

Expense: \$12.1m

Ending Reserves: \$21.8m

**Fund 67
Actuarial Determined
Self Insurance**

Starting Reserves: \$33.6m

Revenue: \$10.99m

Expenses: \$16.57m

Ending Reserves: \$28.02m

2025-26 Proposed Budget



**Los Angeles County
Office of Education**



SACS 1

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
TABLE OF CONTENTS

19 10199 0000000
Form TC
G8BCW7WC7S(2025-26)

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2024-25 Estimated Actuals	2025-26 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund	G	G
11	Adult Education Fund		
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
16	Forest Reserve Fund	G	G
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund		
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
MYP	Multiyear Projections - General Fund		GS
SEA	Special Education Revenue Allocations	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S

SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

SACS 3

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
County School Service Fund
Unrestricted and Restricted
Expenditures by Object

19 10199 0000000
Form 01
G8BCW7WC7S(2025-26)

			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	192,730,861.00	8,676,723.00	201,407,584.00	196,000,406.00	8,676,723.00	204,677,129.00	1.6%
2) Federal Revenue		8100-8299	0.00	337,070,804.00	337,070,804.00	0.00	267,385,594.00	267,385,594.00	-20.7%
3) Other State Revenue		8300-8599	2,520,152.00	74,377,012.00	76,897,164.00	2,467,801.00	54,673,127.00	57,140,928.00	-25.7%
4) Other Local Revenue		8600-8799	118,038,367.00	105,703,087.00	223,741,454.00	113,948,690.00	48,839,669.00	162,788,359.00	-27.2%
5) TOTAL, REVENUES			313,289,380.00	525,827,626.00	839,117,006.00	312,416,897.00	379,575,113.00	691,992,010.00	-17.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	39,309,230.00	36,546,574.22	75,855,804.22	46,645,154.00	31,056,312.00	77,701,466.00	2.4%
2) Classified Salaries		2000-2999	85,557,884.00	43,663,471.99	129,221,355.99	86,397,987.00	37,450,702.00	123,848,689.00	-4.2%
3) Employee Benefits		3000-3999	67,454,926.55	48,019,437.07	115,474,363.62	74,026,777.00	41,429,996.00	115,456,773.00	0.0%
4) Books and Supplies		4000-4999	8,925,134.87	12,639,732.57	21,564,867.44	7,947,595.00	7,165,430.00	15,113,025.00	-29.9%
5) Services and Other Operating Expenditures		5000-5999	57,923,602.58	371,579,466.99	429,503,069.57	72,660,456.00	277,552,056.00	350,212,512.00	-18.5%
6) Capital Outlay		6000-6999	3,188,848.00	958,212.00	4,147,060.00	1,898,193.00	200,000.00	2,098,193.00	-49.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	36,021,202.00	6,804,839.00	42,826,041.00	35,503,758.00	6,310,126.00	41,813,884.00	-2.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(29,950,549.00)	23,739,983.00	(6,210,566.00)	(23,649,025.00)	20,470,192.00	(3,178,833.00)	-48.8%
9) TOTAL, EXPENDITURES			268,430,279.00	543,951,716.84	812,381,995.84	301,430,895.00	421,634,814.00	723,065,709.00	-11.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			44,859,101.00	(18,124,090.84)	26,735,010.16	10,986,002.00	(42,059,701.00)	(31,073,699.00)	-216.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	99,900.00	0.00	99,900.00	99,000.00	0.00	99,000.00	-0.9%
b) Transfers Out		7600-7629	14,350,000.00	0.00	14,350,000.00	11,500,000.00	0.00	11,500,000.00	-19.9%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	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	0.00	0.0%
3) Contributions		8980-8999	(15,493,792.00)	15,493,792.00	0.00	(15,215,644.00)	15,215,644.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(29,743,892.00)	15,493,792.00	(14,250,100.00)	(26,616,644.00)	15,215,644.00	(11,401,000.00)	-20.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,115,209.00	(2,630,298.84)	12,484,910.16	(15,630,642.00)	(26,844,057.00)	(42,474,699.00)	-440.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	133,222,443.30	131,486,007.94	264,708,451.24	148,354,687.27	128,838,674.13	277,193,361.40	4.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			133,222,443.30	131,486,007.94	264,708,451.24	148,354,687.27	128,838,674.13	277,193,361.40	4.7%
d) Other Restatements		9795	17,034.97	(17,034.97)	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			133,239,478.27	131,468,972.97	264,708,451.24	148,354,687.27	128,838,674.13	277,193,361.40	4.7%
2) Ending Balance, June 30 (E + F1e)			148,354,687.27	128,838,674.13	277,193,361.40	132,724,045.27	101,994,617.13	234,718,662.40	-15.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.0%
Stores		9712	160,000.00	0.00	160,000.00	160,000.00	0.00	160,000.00	0.0%
Prepaid Items		9713	480,000.00	0.00	480,000.00	480,000.00	0.00	480,000.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	128,838,674.13	128,838,674.13	0.00	101,994,617.13	101,994,617.13	-20.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	64,838,120.00	0.00	64,838,120.00	58,361,902.00	0.00	58,361,902.00	-10.0%
BEST Project	0000	9780	35,500,000.00		35,500,000.00			0.00	
Part O Carryover	0000	9780	4,500,000.00		4,500,000.00			0.00	
Differentiated Assistance Carryover	0000	9780	19,552,101.00		19,552,101.00			0.00	
Specialized High School Carryover	0000	9780	4,786,019.00		4,786,019.00			0.00	
Unrealized Indirect Costs	0000	9780	500,000.00		500,000.00			0.00	
BEST Project	0000	9780			0.00	35,500,000.00		35,500,000.00	
Part O Carryover	0000	9780			0.00	4,500,000.00		4,500,000.00	
Differentiated Assistance Carryover	0000	9780			0.00	13,512,102.00		13,512,102.00	
Specialized High School Carryover	0000	9780			0.00	4,349,800.00		4,349,800.00	
Unrealized Indirect Costs	0000	9780			0.00	500,000.00		500,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	82,673,199.58	0.00	82,673,199.58	73,456,570.90	0.00	73,456,570.90	-11.1%
Unassigned/Unappropriated Amount		9790	123,367.69	0.00	123,367.69	185,572.37	0.00	185,572.37	50.4%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				

SACS 4

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
County School Service Fund
Unrestricted and Restricted
Expenditures by Object

19 10199 0000000
Form 01
G8BCW7WC7S(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year	8011		105,390,075.00	0.00	105,390,075.00	96,716,060.00	0.00	96,716,060.00	-8.2%
Education Protection Account State Aid - Current Year	8012		108,016.00	0.00	108,016.00	133,484.00	0.00	133,484.00	23.6%
State Aid - Prior Years	8019		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions	8021		536,865.00	0.00	536,865.00	523,312.00	0.00	523,312.00	-2.5%
Timber Yield Tax	8022		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8029		5,046.00	0.00	5,046.00	6,252.00	0.00	6,252.00	23.9%
County & District Taxes									
Secured Roll Taxes	8041		122,654,885.00	0.00	122,654,885.00	133,276,726.00	0.00	133,276,726.00	8.7%
Unsecured Roll Taxes	8042		3,145,623.00	0.00	3,145,623.00	3,617,380.00	0.00	3,617,380.00	15.0%
Prior Years' Taxes	8043		6,736,895.00	0.00	6,736,895.00	3,221,513.00	0.00	3,221,513.00	-52.2%
Supplemental Taxes	8044		2,113,677.00	0.00	2,113,677.00	1,573,394.00	0.00	1,573,394.00	-25.6%
Education Revenue Augmentation Fund (ERAF)	8045		32,317,644.00	0.00	32,317,644.00	36,247,730.00	0.00	36,247,730.00	12.2%
Community Redevelopment Funds (SB 617/699/1992)	8047		6,489,365.00	0.00	6,489,365.00	7,451,785.00	0.00	7,451,785.00	14.8%
Penalties and Interest from Delinquent Taxes	8048		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.	8070		0.00	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	0.00	0.0%
Other In-Lieu Taxes	8082		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment	8089		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			279,498,091.00	0.00	279,498,091.00	282,767,636.00	0.00	282,767,636.00	1.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	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	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(86,767,230.00)	8,676,723.00	(78,090,507.00)	(86,767,230.00)	8,676,723.00	(78,090,507.00)	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			192,730,861.00	8,676,723.00	201,407,584.00	196,000,406.00	8,676,723.00	204,677,129.00	1.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	741,816.00	741,816.00	0.00	545,600.00	545,600.00	-26.5%
Special Education Discretionary Grants		8182	0.00	767,651.00	767,651.00	0.00	599,816.00	599,816.00	-21.9%

SACS 5

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
County School Service Fund
Unrestricted and Restricted
Expenditures by Object

19 10199 000000
Form 01
G8BCW7WC7S(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Child Nutrition Programs		8220	0.00	111,523.00	111,523.00	0.00	114,556.00	114,556.00	2.7%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	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	0.00	0.0%
Title I, Part A, Basic	3010	8290		6,242,196.00	6,242,196.00		5,700,000.00	5,700,000.00	-8.7%
Title I, Part D, Local Delinquent Programs	3025	8290		5,313,985.00	5,313,985.00		3,900,263.00	3,900,263.00	-26.6%
Title II, Part A, Supporting Effective Instruction	4035	8290		86,025.00	86,025.00		119,688.00	119,688.00	39.1%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		25,751.00	25,751.00		21,984.00	21,984.00	-14.6%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290		18,845,125.00	18,845,125.00		17,007,764.00	17,007,764.00	-9.7%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	304,936,732.00	304,936,732.00	0.00	239,375,923.00	239,375,923.00	-21.5%
TOTAL, FEDERAL REVENUE			0.00	337,070,804.00	337,070,804.00	0.00	267,385,594.00	267,385,594.00	-20.7%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		1,237,890.00	1,237,890.00		1,890,489.00	1,890,489.00	52.7%
Prior Years	6500	8319		1,000.00	1,000.00		1,000.00	1,000.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	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	0.00	0.0%
Child Nutrition Programs		8520	0.00	131,858.00	131,858.00	0.00	135,444.00	135,444.00	2.7%
Mandated Costs Reimbursements		8550	1,666,204.00	0.00	1,666,204.00	1,589,827.00	0.00	1,589,827.00	-4.6%
Lottery - Unrestricted and Instructional Materials		8560	333,296.00	143,090.00	476,386.00	346,322.00	148,666.00	494,988.00	3.9%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	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	0.00	0.0%
Pass-Through Revenues from									
State Sources			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		40,300.00	40,300.00		40,300.00	40,300.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		2,342,128.00	2,342,128.00		2,162,954.00	2,162,954.00	-7.7%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		366,618.00	366,618.00		337,361.00	337,361.00	-8.0%
Arts and Music in Schools (Prop 28)	6770	8590		414,932.00	414,932.00		0.00	0.00	-100.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		1,248,850.00	1,248,850.00		750,000.00	750,000.00	-39.9%
All Other State Revenue	All Other	8590	520,652.00	68,450,346.00	68,970,998.00	531,652.00	49,206,913.00	49,738,565.00	-27.9%
TOTAL, OTHER STATE REVENUE			2,520,152.00	74,377,012.00	76,897,164.00	2,467,801.00	54,673,127.00	57,140,928.00	-25.7%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	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	0.00	0.0%
Supplemental Taxes		8618	0.00	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	0.00	0.0%
Other		8622	0.00	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	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	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	0.00	0.0%
Sale of Publications		8632	71,520.00	0.00	71,520.00	94,523.00	0.00	94,523.00	32.2%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

SACS 6

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
County School Service Fund
Unrestricted and Restricted
Expenditures by Object

19 10199 000000
Form 01
G8BCW7WC7S(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	792,177.00	0.00	792,177.00	810,600.00	0.00	810,600.00	2.3%
Interest		8660	17,500,000.00	0.00	17,500,000.00	16,000,000.00	0.00	16,000,000.00	-8.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	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	0.00	0.0%
Non-Resident Students		8672	0.00	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	0.00	0.0%
Interagency Services		8677	19,208,947.00	15,476,287.00	34,685,234.00	16,178,480.00	14,836,996.00	31,015,476.00	-10.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	18,129,119.00	21,438,709.00	39,567,828.00	16,973,655.00	11,671,656.00	28,645,311.00	-27.6%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	35,000,000.00	0.00	35,000,000.00	35,000,000.00	0.00	35,000,000.00	0.0%
All Other Local Revenue		8699	9,931,726.00	68,788,091.00	78,719,817.00	11,298,354.00	22,331,017.00	33,629,371.00	-57.3%
Tuition		8710	17,404,878.00	0.00	17,404,878.00	17,593,078.00	0.00	17,593,078.00	1.1%
All Other Transfers In		8781-8783	0.00	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	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		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	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		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	0.00	0.0%
From County Offices	All Other	8792	0.00	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	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			118,038,367.00	105,703,087.00	223,741,454.00	113,948,690.00	48,839,669.00	162,788,359.00	-27.2%
TOTAL, REVENUES			313,289,380.00	525,827,626.00	839,117,006.00	312,416,897.00	379,575,113.00	691,992,010.00	-17.5%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	11,507,104.00	5,818,163.87	17,325,267.87	16,815,480.00	5,082,346.00	21,897,826.00	26.4%
Certificated Pupil Support Salaries		1200	3,727,232.00	4,797,390.00	8,524,622.00	3,892,337.00	4,114,232.00	8,006,569.00	-6.1%
Certificated Supervisors' and Administrators' Salaries		1300	21,168,983.00	17,245,115.34	38,414,098.34	21,030,353.00	13,449,875.00	34,480,228.00	-10.2%
Other Certificated Salaries		1900	2,905,911.00	8,685,905.01	11,591,816.01	4,906,984.00	8,409,859.00	13,316,843.00	14.9%
TOTAL, CERTIFICATED SALARIES			39,309,230.00	36,546,574.22	75,855,804.22	46,645,154.00	31,056,312.00	77,701,466.00	2.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	746,014.00	2,758,747.04	3,504,761.04	665,706.00	2,265,145.00	2,930,851.00	-16.4%
Classified Support Salaries		2200	3,387,806.00	1,470,943.52	4,858,749.52	3,704,567.00	1,148,826.00	4,853,393.00	-0.1%
Classified Supervisors' and Administrators' Salaries		2300	14,241,467.00	6,472,324.00	20,713,791.00	13,503,983.00	5,418,857.00	18,922,840.00	-8.6%
Clerical, Technical and Office Salaries		2400	66,266,002.00	21,339,120.43	87,605,122.43	67,838,187.00	18,097,973.00	85,936,160.00	-1.9%
Other Classified Salaries		2900	916,595.00	11,622,337.00	12,538,932.00	685,544.00	10,519,901.00	11,205,445.00	-10.6%
TOTAL, CLASSIFIED SALARIES			85,557,884.00	43,663,471.99	129,221,355.99	86,397,987.00	37,450,702.00	123,848,689.00	-4.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	7,352,082.00	12,169,648.03	19,521,730.03	9,173,231.00	10,970,515.00	20,143,746.00	3.2%
PERS		3201-3202	27,928,385.65	14,126,552.62	42,054,938.27	30,146,297.00	12,540,811.00	42,687,108.00	1.5%
OASDI/Medicare/Alternative		3301-3302	7,140,195.60	3,895,593.21	11,035,788.81	7,190,786.00	3,183,081.00	10,373,867.00	-6.0%
Health and Welfare Benefits		3401-3402	17,480,382.20	12,927,165.69	30,407,547.89	21,261,481.00	11,418,226.00	32,679,707.00	7.5%
Unemployment Insurance		3501-3502	63,195.30	52,110.21	115,305.51	65,194.00	33,749.00	98,943.00	-14.2%
Workers' Compensation		3601-3602	6,571,330.30	4,270,855.32	10,842,185.62	5,666,319.00	2,985,561.00	8,651,880.00	-20.2%
OPEB, Allocated		3701-3702	267,220.50	151,230.31	418,450.81	20,925.00	10,905.00	31,830.00	-92.4%
OPEB, Active Employees		3751-3752	532,685.00	342,448.68	875,133.68	427,244.00	236,068.00	663,312.00	-24.2%
Other Employee Benefits		3901-3902	119,450.00	83,833.00	203,283.00	75,300.00	51,080.00	126,380.00	-37.8%
TOTAL, EMPLOYEE BENEFITS			67,454,926.55	48,019,437.07	115,474,363.62	74,026,777.00	41,429,996.00	115,456,773.00	0.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	434,899.00	594,922.00	1,029,821.00	542,039.00	10,343.00	552,382.00	-46.4%
Books and Other Reference Materials		4200	270,536.00	993,737.00	1,264,273.00	207,109.00	525,916.00	733,025.00	-42.0%
Materials and Supplies		4300	5,867,449.87	7,602,919.57	13,470,369.44	5,593,457.00	4,687,316.00	10,280,773.00	-23.7%
Noncapitalized Equipment		4400	2,241,873.00	3,202,773.00	5,444,646.00	1,538,867.00	1,690,855.00	3,229,722.00	-40.7%
Food		4700	110,377.00	245,381.00	355,758.00	66,123.00	251,000.00	317,123.00	-10.9%
TOTAL, BOOKS AND SUPPLIES			8,925,134.87	12,639,732.57	21,564,867.44	7,947,595.00	7,165,430.00	15,113,025.00	-29.9%
SERVICES AND OTHER OPERATING EXPENDITURES									

SACS 7

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
County School Service Fund
Unrestricted and Restricted
Expenditures by Object

19 10199 000000
Form 01
G8BCW7WC7S(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Subagreements for Services		5100	21,100.00	275,101,222.00	275,122,322.00	0.00	181,189,115.00	181,189,115.00	-34.1%
Travel and Conferences		5200	1,686,761.13	3,004,563.00	4,691,324.13	1,855,571.00	3,766,946.00	5,622,517.00	19.8%
Dues and Memberships		5300	389,775.00	155,555.00	545,330.00	409,617.00	167,751.00	577,368.00	5.9%
Insurance		5400 - 5450	36,227.00	43,200.00	79,427.00	38,152.00	43,300.00	81,452.00	2.5%
Operations and Housekeeping Services		5500	1,981,716.00	126,800.00	2,108,516.00	2,025,200.00	125,000.00	2,150,200.00	2.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,534,363.00	4,381,108.00	6,915,471.00	3,191,453.00	3,800,707.00	6,992,160.00	1.1%
Transfers of Direct Costs		5710	(10,551,323.00)	10,551,323.00	0.00	(9,534,008.00)	9,534,008.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,399,402.00)	59.00	(2,399,343.00)	(2,766,216.00)	0.00	(2,766,216.00)	15.3%
Professional/Consulting Services and Operating Expenditures		5800	61,394,837.45	77,659,795.99	139,054,633.44	75,094,804.00	78,465,843.00	153,560,647.00	10.4%
Communications		5900	2,829,548.00	555,841.00	3,385,389.00	2,345,883.00	459,386.00	2,805,269.00	-17.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			57,923,602.58	371,579,466.99	429,503,069.57	72,660,456.00	277,552,056.00	350,212,512.00	-18.5%
CAPITAL OUTLAY									
Land		6100	0.00	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	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	123,205.00	123,205.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	3,188,848.00	835,007.00	4,023,855.00	1,898,193.00	200,000.00	2,098,193.00	-47.9%
Equipment Replacement		6500	0.00	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	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,188,848.00	958,212.00	4,147,060.00	1,898,193.00	200,000.00	2,098,193.00	-49.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	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	0.00	0.0%
Payments to County Offices		7142	0.00	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	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	35,000,000.00	0.00	35,000,000.00	35,000,000.00	0.00	35,000,000.00	0.0%
To County Offices		7212	0.00	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	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		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	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		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	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	0.0%
Debt Service									
Debt Service - Interest		7438	104,146.00	817,971.00	922,117.00	35,710.00	641,180.00	676,890.00	-26.6%
Other Debt Service - Principal		7439	917,056.00	2,986,868.00	3,903,924.00	468,048.00	2,668,946.00	3,136,994.00	-19.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			36,021,202.00	6,804,839.00	42,826,041.00	35,503,758.00	6,310,126.00	41,813,884.00	-2.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(23,739,983.00)	23,739,983.00	0.00	(20,470,192.00)	20,470,192.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(6,210,566.00)	0.00	(6,210,566.00)	(3,178,833.00)	0.00	(3,178,833.00)	-48.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(29,950,549.00)	23,739,983.00	(6,210,566.00)	(23,649,025.00)	20,470,192.00	(3,178,833.00)	-48.8%
TOTAL, EXPENDITURES			268,430,279.00	543,951,716.84	812,381,995.84	301,430,895.00	421,634,814.00	723,065,709.00	-11.0%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	99,900.00	0.00	99,900.00	99,000.00	0.00	99,000.00	-0.9%
(a) TOTAL, INTERFUND TRANSFERS IN			99,900.00	0.00	99,900.00	99,000.00	0.00	99,000.00	-0.9%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	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	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

SACS 8

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
County School Service Fund
Unrestricted and Restricted
Expenditures by Object

19 10199 0000000
Form 01
G8BCW7WC7S(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	14,350,000.00	0.00	14,350,000.00	11,500,000.00	0.00	11,500,000.00	-19.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			14,350,000.00	0.00	14,350,000.00	11,500,000.00	0.00	11,500,000.00	-19.9%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	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	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	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	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	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	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	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	0.00	0.0%
All Other Financing Sources		8979	0.00	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	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	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	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(15,493,792.00)	15,493,792.00	0.00	(15,215,644.00)	15,215,644.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(15,493,792.00)	15,493,792.00	0.00	(15,215,644.00)	15,215,644.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(29,743,892.00)	15,493,792.00	(14,250,100.00)	(26,616,644.00)	15,215,644.00	(11,401,000.00)	-20.0%

SACS 9

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
County School Service Fund
Unrestricted and Restricted
Expenditures by Function

19 10199 000000
Form 01
G8BCW7WC7S(2025-26)

Description			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	192,730,861.00	8,676,723.00	201,407,584.00	196,000,406.00	8,676,723.00	204,677,129.00	1.6%
2) Federal Revenue		8100-8299	0.00	337,070,804.00	337,070,804.00	0.00	267,385,594.00	267,385,594.00	-20.7%
3) Other State Revenue		8300-8599	2,520,152.00	74,377,012.00	76,897,164.00	2,467,801.00	54,673,127.00	57,140,928.00	-25.7%
4) Other Local Revenue		8600-8799	118,038,367.00	105,703,087.00	223,741,454.00	113,948,690.00	48,839,669.00	162,788,359.00	-27.2%
5) TOTAL, REVENUES			313,289,380.00	525,827,626.00	839,117,006.00	312,416,897.00	379,575,113.00	691,992,010.00	-17.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		25,525,347.00	246,766,071.09	272,291,418.09	27,666,546.00	195,583,212.00	223,249,758.00	-18.0%
2) Instruction - Related Services	2000-2999		44,611,395.00	105,120,824.33	149,732,219.33	52,467,787.00	81,614,680.00	134,082,467.00	-10.5%
3) Pupil Services	3000-3999		16,238,333.00	90,589,392.36	106,827,725.36	14,021,599.00	51,470,395.00	65,491,994.00	-38.7%
4) Ancillary Services	4000-4999		44,800.00	1,094,457.00	1,139,257.00	333,033.00	299,931.00	632,964.00	-44.4%
5) Community Services	5000-5999		412,919.00	52,707,484.00	53,120,403.00	1,631,009.00	47,109,165.00	48,740,174.00	-8.2%
6) Enterprise	6000-6999		16,659,995.00	2,949,000.00	19,608,995.00	14,863,895.00	5,353,433.00	20,217,328.00	3.1%
7) General Administration	7000-7999		118,715,172.00	24,671,731.06	143,386,903.06	144,880,933.00	20,947,072.00	165,828,005.00	15.7%
8) Plant Services	8000-8999		10,201,116.00	13,247,918.00	23,449,034.00	10,062,335.00	12,946,800.00	23,009,135.00	-1.9%
9) Other Outgo	9000-9999	Except 7600-7699	36,021,202.00	6,804,839.00	42,826,041.00	35,503,758.00	6,310,126.00	41,813,884.00	-2.4%
10) TOTAL, EXPENDITURES			268,430,279.00	543,951,716.84	812,381,995.84	301,430,895.00	421,634,814.00	723,065,709.00	-11.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			44,859,101.00	(18,124,090.84)	26,735,010.16	10,986,002.00	(42,059,701.00)	(31,073,699.00)	-216.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		99,900.00	0.00	99,900.00	99,000.00	0.00	99,000.00	-0.9%
b) Transfers Out	7600-7629		14,350,000.00	0.00	14,350,000.00	11,500,000.00	0.00	11,500,000.00	-19.9%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	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	0.00	0.0%
3) Contributions	8980-8999		(15,493,792.00)	15,493,792.00	0.00	(15,215,644.00)	15,215,644.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(29,743,892.00)	15,493,792.00	(14,250,100.00)	(26,616,644.00)	15,215,644.00	(11,401,000.00)	-20.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,115,209.00	(2,630,298.84)	12,484,910.16	(15,630,642.00)	(26,844,057.00)	(42,474,699.00)	-440.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		133,222,443.30	131,486,007.94	264,708,451.24	148,354,687.27	128,838,674.13	277,193,361.40	4.7%
b) Audit Adjustments	9793		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			133,222,443.30	131,486,007.94	264,708,451.24	148,354,687.27	128,838,674.13	277,193,361.40	4.7%
d) Other Restatements	9795		17,034.97	(17,034.97)	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			133,239,478.27	131,468,972.97	264,708,451.24	148,354,687.27	128,838,674.13	277,193,361.40	4.7%
2) Ending Balance, June 30 (E + F1e)			148,354,687.27	128,838,674.13	277,193,361.40	132,724,045.27	101,994,617.13	234,718,662.40	-15.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.0%
Stores	9712		160,000.00	0.00	160,000.00	160,000.00	0.00	160,000.00	0.0%
Prepaid Items	9713		480,000.00	0.00	480,000.00	480,000.00	0.00	480,000.00	0.0%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740		0.00	128,838,674.13	128,838,674.13	0.00	101,994,617.13	101,994,617.13	-20.8%
c) Committed									
Stabilization Arrangements	9750		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)	9780		64,838,120.00	0.00	64,838,120.00	58,361,902.00	0.00	58,361,902.00	-10.0%
BEST Project	0000	9780	35,500,000.00		35,500,000.00			0.00	
Part O Carryover	0000	9780	4,500,000.00		4,500,000.00			0.00	
Differentiated Assistance Carryover	0000	9780	19,552,101.00		19,552,101.00			0.00	
Specialized High School Carryover	0000	9780	4,786,019.00		4,786,019.00			0.00	
Unrealized Indirect Costs	0000	9780	500,000.00		500,000.00			0.00	
BEST Project	0000	9780			0.00	35,500,000.00		35,500,000.00	
Part O Carryover	0000	9780			0.00	4,500,000.00		4,500,000.00	
Differentiated Assistance Carryover	0000	9780			0.00	13,512,102.00		13,512,102.00	
Specialized High School Carryover	0000	9780			0.00	4,349,800.00		4,349,800.00	
Unrealized Indirect Costs	0000	9780			0.00	500,000.00		500,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		82,673,199.58	0.00	82,673,199.58	73,456,570.90	0.00	73,456,570.90	-11.1%
Unassigned/Unappropriated Amount	9790		123,367.69	0.00	123,367.69	185,572.37	0.00	185,572.37	50.4%

SACS 10

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
County School Service Fund
Exhibit: Restricted Balance Detail

19 10199 0000000
Form 01
G8BCW7WC7S(2025-26)

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
6018	Student Support and Enrichment Block Grant	3,598,775.00	0.00
6266	Educator Effectiveness, FY 2021-22	3,292,632.56	955,298.56
6300	Lottery : Instructional Materials	362,885.22	362,885.22
6318	Antibias Education Grant	175,716.44	175,716.44
6332	CA Community Schools Partnership Act - Implementation Grant	411,657.00	411,657.00
6333	CA Community Schools Partnership Act - Coordination Grant	424,784.97	130,872.97
6500	Special Education	1,641,513.61	1,460,270.61
6546	Mental Health-Related Services	9,634.00	9,634.00
6620	Reversing Opioid Overdoses	623,071.00	623,071.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	527,424.00	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	798,998.00	3,778.00
7085	Learning Communities for School Success Program	761,564.88	288,999.88
7311	Classified School Employee Professional Development Block Grant	187,694.00	0.00
7339	Dual Enrollment Opportunities	200,000.00	20,000.00
7399	LCFF Equity Multiplier	2,954,460.00	2,954,460.00
7412	A-G Access/Success Grant	263,918.00	0.00
7413	A-G Learning Loss Mitigation Grant	98,570.00	0.00
7435	Learning Recovery Emergency Block Grant	2,453,589.00	476,657.00
7810	Other Restricted State	11,103,602.09	10,498,146.09
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	40,520,207.30	44,756,905.30
9010	Other Restricted Local	58,427,977.06	38,866,265.06
Total, Restricted Balance		128,838,674.13	101,994,617.13

SACS 11

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Student Activity Special Revenue Fund
Expenditures by Object

19 10199 0000000
Form 08
G8BCW7WC7S(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	122,690.67	122,690.67	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			122,690.67	122,690.67	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			122,690.67	122,690.67	0.0%
2) Ending Balance, June 30 (E + F1e)			122,690.67	122,690.67	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	122,690.67	122,690.67	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

SACS 12

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Student Activity Special Revenue Fund
Expenditures by Object

19 10199 0000000
Form 08
G8BCW7WC7S(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			0.00		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

SACS 13

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Student Activity Special Revenue Fund
Expenditures by Object

19 10199 0000000
Form 08
G8BCW7WC7S(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

SACS 14

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Student Activity Special Revenue Fund
Expenditures by Object

19 10199 0000000
Form 08
G8BCW7WC7S(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a- b + c - d + e)			0.00	0.00	0.0%

SACS 15

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Student Activity Special Revenue Fund
Expenditures by Function

19 10199 0000000
Form 08
G8BCW7WC7S(2025-26)

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	122,690.67	122,690.67	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			122,690.67	122,690.67	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			122,690.67	122,690.67	0.0%
2) Ending Balance, June 30 (E + F1e)			122,690.67	122,690.67	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	122,690.67	122,690.67	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Student Activity Special Revenue Fund
Exhibit: Restricted Balance Detail

19 10199 0000000
Form 08
G8BCW7WC7S(2025-26)

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
8210	Student Activity Funds	122,690.67	122,690.67
Total, Restricted Balance		122,690.67	122,690.67

SACS 17

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Special Education Pass-Through Fund
Expenditures by Object

19 10199 0000000
Form 10
G8BCW7WC7S(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,953,222.00	7,097,468.00	-10.8%
3) Other State Revenue		8300-8599	20,598,275.00	23,144,642.00	12.4%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			28,551,497.00	30,242,110.00	5.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	28,551,497.00	30,242,110.00	5.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			28,551,497.00	30,242,110.00	5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(68,266.00)	(68,266.00)	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(68,266.00)	(68,266.00)	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(68,266.00)	(68,266.00)	0.0%
2) Ending Balance, June 30 (E + F1e)			(68,266.00)	(68,266.00)	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(68,266.00)	(68,266.00)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

SACS 18

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Special Education Pass-Through Fund
Expenditures by Object

19 10199 0000000
Form 10
G8BCW7WC7S(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from					
Federal Sources		8287	7,953,222.00	7,097,468.00	-10.8%
TOTAL, FEDERAL REVENUE			7,953,222.00	7,097,468.00	-10.8%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	19,803,387.00	22,353,438.00	12.9%
Prior Years	6500	8319	794,888.00	791,204.00	-0.5%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			20,598,275.00	23,144,642.00	12.4%
OTHER LOCAL REVENUE					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			28,551,497.00	30,242,110.00	5.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	7,953,222.00	7,097,468.00	-10.8%

SACS 19

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Special Education Pass-Through Fund
Expenditures by Object

19 10199 0000000
Form 10
G8BCW7WC7S(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	20,598,275.00	23,144,642.00	12.4%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			28,551,497.00	30,242,110.00	5.9%
TOTAL, EXPENDITURES			28,551,497.00	30,242,110.00	5.9%

SACS 20

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Special Education Pass-Through Fund
Expenditures by Function

19 10199 0000000
Form 10
G8BCW7WC7S(2025-26)

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,953,222.00	7,097,468.00	-10.8%
3) Other State Revenue		8300-8599	20,598,275.00	23,144,642.00	12.4%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			28,551,497.00	30,242,110.00	5.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	28,551,497.00	30,242,110.00	5.9%
10) TOTAL, EXPENDITURES			28,551,497.00	30,242,110.00	5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(68,266.00)	(68,266.00)	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(68,266.00)	(68,266.00)	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(68,266.00)	(68,266.00)	0.0%
2) Ending Balance, June 30 (E + F1e)			(68,266.00)	(68,266.00)	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(68,266.00)	(68,266.00)	0.0%

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Special Education Pass-Through Fund
Exhibit: Restricted Balance Detail

19 10199 0000000
Form 10
G8BCW7WC7S(2025-26)

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

SACS 22

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Child Development Fund
Expenditures by Object

19 10199 0000000
Form 12
G8BCW7WC7S(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,968,217.00	0.00	-100.0%
3) Other State Revenue		8300-8599	104,068,865.00	91,512,257.00	-12.1%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			106,037,082.00	91,512,257.00	-13.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	738,918.00	479,326.00	-35.1%
2) Classified Salaries		2000-2999	5,698,864.00	4,997,007.00	-12.3%
3) Employee Benefits		3000-3999	3,911,832.00	3,292,206.00	-15.8%
4) Books and Supplies		4000-4999	1,419,613.00	1,017,153.00	-28.3%
5) Services and Other Operating Expenditures		5000-5999	88,893,877.00	77,780,523.00	-12.5%
6) Capital Outlay		6000-6999	835,836.00	379,489.00	-54.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	354,042.00	387,720.00	9.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	6,210,566.00	3,178,833.00	-48.8%
9) TOTAL, EXPENDITURES			108,063,548.00	91,512,257.00	-15.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,026,466.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,026,466.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,931,520.07	9,905,054.07	-17.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,931,520.07	9,905,054.07	-17.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,931,520.07	9,905,054.07	-17.0%
2) Ending Balance, June 30 (E + F1e)			9,905,054.07	9,905,054.07	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,967,689.07	11,967,689.07	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(2,062,635.00)	(2,062,635.00)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

SACS 23

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Child Development Fund
Expenditures by Object

19 10199 0000000
Form 12
G8BCW7WC7S(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,968,217.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			1,968,217.00	0.00	-100.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	56,287,309.00	60,838,309.00	8.1%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	47,781,556.00	30,673,948.00	-35.8%
TOTAL, OTHER STATE REVENUE			104,068,865.00	91,512,257.00	-12.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			106,037,082.00	91,512,257.00	-13.7%
CERTIFICATED SALARIES					

SACS 24

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Child Development Fund
Expenditures by Object

19 10199 0000000
Form 12
G8BCW7WC7S(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	495,625.00	440,076.00	-11.2%
Other Certificated Salaries		1900	243,293.00	39,250.00	-83.9%
TOTAL, CERTIFICATED SALARIES			738,918.00	479,326.00	-35.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	136,038.00	85,463.00	-37.2%
Classified Supervisors' and Administrators' Salaries		2300	1,228,233.00	865,202.00	-29.6%
Clerical, Technical and Office Salaries		2400	4,334,593.00	4,046,342.00	-6.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,698,864.00	4,997,007.00	-12.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	202,695.00	123,041.00	-39.3%
PERS		3201-3202	1,745,027.00	1,620,166.00	-7.2%
OASDI/Medicare/Alternative		3301-3302	433,713.00	367,729.00	-15.2%
Health and Welfare Benefits		3401-3402	1,170,971.00	916,005.00	-21.8%
Unemployment Insurance		3501-3502	3,296.00	2,722.00	-17.4%
Workers' Compensation		3601-3602	318,937.00	242,141.00	-24.1%
OPEB, Allocated		3701-3702	8,804.00	875.00	-90.1%
OPEB, Active Employees		3751-3752	24,077.00	16,907.00	-29.8%
Other Employee Benefits		3901-3902	4,312.00	2,620.00	-39.2%
TOTAL, EMPLOYEE BENEFITS			3,911,832.00	3,292,206.00	-15.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	25,241.00	9,600.00	-62.0%
Materials and Supplies		4300	1,162,702.00	852,553.00	-26.7%
Noncapitalized Equipment		4400	231,670.00	155,000.00	-33.1%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,419,613.00	1,017,153.00	-28.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	42,642,392.00	28,002,354.00	-34.3%
Travel and Conferences		5200	161,371.00	127,314.00	-21.1%
Dues and Memberships		5300	7,710.00	29,430.00	281.7%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	459,676.00	442,993.00	-3.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,392,443.00	2,759,316.00	15.3%
Professional/Consulting Services and Operating Expenditures		5800	43,165,676.00	46,404,256.00	7.5%
Communications		5900	64,609.00	14,860.00	-77.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			88,893,877.00	77,780,523.00	-12.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	835,836.00	379,489.00	-54.6%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			835,836.00	379,489.00	-54.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	111,246.00	111,247.00	0.0%
Other Debt Service - Principal		7439	242,796.00	276,473.00	13.9%

SACS 25

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Child Development Fund
Expenditures by Object

19 10199 0000000
Form 12
G8BCW7WC7S(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			354,042.00	387,720.00	9.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	6,210,566.00	3,178,833.00	-48.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			6,210,566.00	3,178,833.00	-48.8%
TOTAL, EXPENDITURES			108,063,548.00	91,512,257.00	-15.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

SACS 26

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Child Development Fund
Expenditures by Function

19 10199 0000000
Form 12
G8BCW7WC7S(2025-26)

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,968,217.00	0.00	-100.0%
3) Other State Revenue		8300-8599	104,068,865.00	91,512,257.00	-12.1%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			106,037,082.00	91,512,257.00	-13.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		43,372,847.00	27,347,354.00	-36.9%
2) Instruction - Related Services	2000-2999		57,498,735.00	60,332,402.00	4.9%
3) Pupil Services	3000-3999		229,832.00	144,481.00	-37.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		6,210,566.00	3,178,833.00	-48.8%
8) Plant Services	8000-8999		397,526.00	121,467.00	-69.4%
9) Other Outgo	9000-9999	Except 7600-7699	354,042.00	387,720.00	9.5%
10) TOTAL, EXPENDITURES			108,063,548.00	91,512,257.00	-15.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,026,466.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,026,466.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,931,520.07	9,905,054.07	-17.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,931,520.07	9,905,054.07	-17.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,931,520.07	9,905,054.07	-17.0%
2) Ending Balance, June 30 (E + F1e)			9,905,054.07	9,905,054.07	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,967,689.07	11,967,689.07	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(2,062,635.00)	(2,062,635.00)	0.0%

SACS 27

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Child Development Fund
Exhibit: Restricted Balance Detail

19 10199 0000000
Form 12
G8BCW7WC7S(2025-26)

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	374,149.56	374,149.56
5059	Early Education: ARP California State Preschool Program One-time Stipend	401,460.36	401,460.36
5066	Early Education: ARP California State Preschool Program - Rate Supplements	1,287,368.80	1,287,368.80
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	260,997.00	260,997.00
6057	Early Education: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	3,765,000.45	3,765,000.45
6160	Child Care and Development Programs Administered by California Department of Social Services (State Funds)	389,727.90	389,727.90
7810	Other Restricted State	5,488,985.00	5,488,985.00
Total, Restricted Balance		11,967,689.07	11,967,689.07

SACS 28

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Forest Reserve Fund
Expenditures by Object

19 10199 0000000
Form 16
G8BCW7WC7S(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	666,000.00	660,000.00	-0.9%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			666,000.00	660,000.00	-0.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	566,100.00	561,000.00	-0.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			566,100.00	561,000.00	-0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			99,900.00	99,000.00	-0.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	99,900.00	99,000.00	-0.9%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(99,900.00)	(99,000.00)	-0.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

SACS 29

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Forest Reserve Fund
Expenditures by Object

19 10199 0000000
Form 16
G8BCW7WC7S(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Forest Reserve Funds		8260	99,900.00	99,000.00	-0.9%
Pass-Through Revenues from					
Federal Sources		8287	566,100.00	561,000.00	-0.9%
TOTAL, FEDERAL REVENUE			666,000.00	660,000.00	-0.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			666,000.00	660,000.00	-0.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	566,100.00	561,000.00	-0.9%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			566,100.00	561,000.00	-0.9%
TOTAL, EXPENDITURES			566,100.00	561,000.00	-0.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	99,900.00	99,000.00	-0.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			99,900.00	99,000.00	-0.9%

SACS 30

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Forest Reserve Fund
Expenditures by Function

19 10199 0000000
Form 16
G8BCW7WC7S(2025-26)

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	666,000.00	660,000.00	-0.9%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			666,000.00	660,000.00	-0.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	566,100.00	561,000.00	-0.9%
10) TOTAL, EXPENDITURES			566,100.00	561,000.00	-0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			99,900.00	99,000.00	-0.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	99,900.00	99,000.00	-0.9%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(99,900.00)	(99,000.00)	-0.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

SACS 32

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Object

19 10199 0000000
Form 17
G8BCW7WC7S(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	14,350,000.00	11,500,000.00	-19.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			14,350,000.00	11,500,000.00	-19.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			14,350,000.00	11,500,000.00	-19.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	190,743,629.50	205,093,629.50	7.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			190,743,629.50	205,093,629.50	7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			190,743,629.50	205,093,629.50	7.5%
2) Ending Balance, June 30 (E + F1e)			205,093,629.50	216,593,629.50	5.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	205,093,629.50	216,593,629.50	5.6%
Compensated Absences	0000	9780	17,266,812.00		
Compensated Absences - Additional amount due to GASB 101	0000	9780	4,315,360.00		
Pension Obligations	0000	9780	183,511,457.50		
Compensated Absences	0000	9780		17,266,812.00	
Compensated Absences - Additional Amount due to GASB 101	0000	9780		4,315,360.00	
Pension Obligations	0000	9780		195,011,457.50	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					

SACS 33

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Object

19 10199 0000000
Form 17
G8BCW7WC7S(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	14,350,000.00	11,500,000.00	-19.9%
(a) TOTAL, INTERFUND TRANSFERS IN			14,350,000.00	11,500,000.00	-19.9%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(a-b+e)			14,350,000.00	11,500,000.00	-19.9%

SACS 34

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Function

19 10199 0000000
Form 17
G8BCW7WC7S(2025-26)

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	14,350,000.00	11,500,000.00	-19.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			14,350,000.00	11,500,000.00	-19.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			14,350,000.00	11,500,000.00	-19.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	190,743,629.50	205,093,629.50	7.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			190,743,629.50	205,093,629.50	7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			190,743,629.50	205,093,629.50	7.5%
2) Ending Balance, June 30 (E + F1e)			205,093,629.50	216,593,629.50	5.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	205,093,629.50	216,593,629.50	5.6%
Compensated Absences	0000	9780	17,266,812.00		
Compensated Absences - Additional amount due to GASB 101	0000	9780	4,315,360.00		
Pension Obligations	0000	9780	183,511,457.50		
Compensated Absences	0000	9780		17,266,812.00	
Compensated Absences - Additional Amount due to GASB 101	0000	9780		4,315,360.00	
Pension Obligations	0000	9780		195,011,457.50	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%

SACS 35

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Function

19 10199 0000000
Form 17
G8BCW7WC7S(2025-26)

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Special Reserve Fund for Other Than Capital Outlay Projects
Exhibit: Restricted Balance Detail

19 10199 0000000
Form 17
G8BCW7WC7S(2025-26)

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

SACS 37

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
County School Facilities Fund
Expenditures by Object

19 10199 0000000
Form 35
G8BCW7WC7S(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	221,521.00	221,521.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	4,731,968.00	6,553,878.00	38.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,953,489.00	6,775,399.00	36.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,953,489.00)	(6,775,399.00)	36.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,953,489.00)	(6,775,399.00)	36.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,478,938.93	12,525,449.93	-28.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,478,938.93	12,525,449.93	-28.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,478,938.93	12,525,449.93	-28.3%
2) Ending Balance, June 30 (E + F1e)			12,525,449.93	5,750,050.93	-54.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,525,449.93	5,750,050.93	-54.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

SACS 38

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
County School Facilities Fund
Expenditures by Object

19 10199 0000000
Form 35
G8BCW7WC7S(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

SACS 39

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
County School Facilities Fund
Expenditures by Object

19 10199 0000000
Form 35
G8BCW7WC7S(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	16,521.00	16,521.00	0.0%
Noncapitalized Equipment		4400	205,000.00	205,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			221,521.00	221,521.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,731,968.00	6,553,878.00	38.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,731,968.00	6,553,878.00	38.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,953,489.00	6,775,399.00	36.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
CONTRIBUTIONS					

SACS 40

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
County School Facilities Fund
Expenditures by Object

19 10199 0000000
Form 35
G8BCW7WC7S(2025-26)

Description	Resource Codes	Object Codes	2024-25		2025-26	Percent
			Estimated	Actuals		
Contributions from Unrestricted Revenues		8980	0.00		0.00	0.0%
Contributions from Restricted Revenues		8990	0.00		0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00		0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c + e)			0.00		0.00	0.0%

SACS 41

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
County School Facilities Fund
Expenditures by Function

19 10199 0000000
Form 35
G8BCW7WC7S(2025-26)

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,953,489.00	6,775,399.00	36.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,953,489.00	6,775,399.00	36.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(4,953,489.00)	(6,775,399.00)	36.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,953,489.00)	(6,775,399.00)	36.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,478,938.93	12,525,449.93	-28.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,478,938.93	12,525,449.93	-28.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,478,938.93	12,525,449.93	-28.3%
2) Ending Balance, June 30 (E + F1e)			12,525,449.93	5,750,050.93	-54.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,525,449.93	5,750,050.93	-54.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
7710	State School Facilities Projects	12,525,449.93	5,750,050.93
Total, Restricted Balance		12,525,449.93	5,750,050.93

SACS 43

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

19 10199 0000000
Form 40
G8BCW7WC7S(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,530,000.00	0.00	-100.0%
5) TOTAL, REVENUES			2,530,000.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	30,600.00	0.00	-100.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	447,691.00	81,400.00	-81.8%
5) Services and Other Operating Expenditures		5000-5999	2,157,133.00	2,350,725.00	9.0%
6) Capital Outlay		6000-6999	9,260,338.00	9,657,229.00	4.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,895,762.00	12,089,354.00	1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,365,762.00)	(12,089,354.00)	29.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,365,762.00)	(12,089,354.00)	29.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	43,306,154.40	33,940,392.40	-21.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,306,154.40	33,940,392.40	-21.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,306,154.40	33,940,392.40	-21.6%
2) Ending Balance, June 30 (E + F1e)			33,940,392.40	21,851,038.40	-35.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	28,271,349.75	18,778,128.75	-33.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	5,669,042.65	3,072,909.65	-45.8%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

SACS 44

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

19 10199 0000000
Form 40
G8BCW7WC7S(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	2,530,000.00	0.00	-100.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,530,000.00	0.00	-100.0%
TOTAL, REVENUES			2,530,000.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	30,600.00	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			30,600.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

SACS 45

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

19 10199 0000000
Form 40
G8BCW7WC7S(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	124,826.00	49,800.00	-60.1%
Noncapitalized Equipment		4400	322,865.00	31,600.00	-90.2%
TOTAL, BOOKS AND SUPPLIES			447,691.00	81,400.00	-81.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,975,000.00	1,975,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	182,133.00	375,725.00	106.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,157,133.00	2,350,725.00	9.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	8,832,043.00	9,657,229.00	9.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	428,295.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			9,260,338.00	9,657,229.00	4.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			11,895,762.00	12,089,354.00	1.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

SACS 47

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Special Reserve Fund for Capital Outlay Projects
Expenditures by Function

19 10199 0000000
Form 40
G8BCW7WC7S(2025-26)

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,530,000.00	0.00	-100.0%
5) TOTAL, REVENUES			2,530,000.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		11,895,762.00	12,089,354.00	1.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			11,895,762.00	12,089,354.00	1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(9,365,762.00)	(12,089,354.00)	29.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,365,762.00)	(12,089,354.00)	29.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	43,306,154.40	33,940,392.40	-21.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,306,154.40	33,940,392.40	-21.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,306,154.40	33,940,392.40	-21.6%
2) Ending Balance, June 30 (E + F1e)			33,940,392.40	21,851,038.40	-35.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	28,271,349.75	18,778,128.75	-33.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	5,669,042.65	3,072,909.65	-45.8%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	28,271,349.75	18,778,128.75
Total, Restricted Balance		28,271,349.75	18,778,128.75

SACS 49

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Self-Insurance Fund
Expenses by Object

19 10199 0000000
Form 67
G8BCW7WC7S(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,600,258.00	10,994,997.00	-19.2%
5) TOTAL, REVENUES			13,600,258.00	10,994,997.00	-19.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	668,352.00	679,676.00	1.7%
3) Employee Benefits		3000-3999	404,705.00	417,101.00	3.1%
4) Books and Supplies		4000-4999	39,100.00	39,100.00	0.0%
5) Services and Other Operating Expenses		5000-5999	12,238,090.00	15,438,841.00	26.2%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			13,350,247.00	16,574,718.00	24.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			250,011.00	(5,579,721.00)	-2,331.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			250,011.00	(5,579,721.00)	-2,331.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	33,347,310.93	33,597,321.93	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,347,310.93	33,597,321.93	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			33,347,310.93	33,597,321.93	0.7%
2) Ending Net Position, June 30 (E + F1e)			33,597,321.93	28,017,600.93	-16.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	33,597,321.93	28,017,600.93	-16.6%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

SACS 50

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Self-Insurance Fund
Expenses by Object

19 10199 0000000
Form 67
G8BCW7WC7S(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,380,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	12,220,258.00	10,994,997.00	-10.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,600,258.00	10,994,997.00	-19.2%
TOTAL, REVENUES			13,600,258.00	10,994,997.00	-19.2%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

SACS 51

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Self-Insurance Fund
Expenses by Object

19 10199 0000000
Form 67
G8BCW7WC7S(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	154,140.00	154,140.00	0.0%
Clerical, Technical and Office Salaries		2400	514,212.00	525,536.00	2.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			668,352.00	679,676.00	1.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	228,910.00	236,799.00	3.4%
OASDI/Medicare/Alternative		3301-3302	51,129.00	51,996.00	1.7%
Health and Welfare Benefits		3401-3402	82,918.00	93,737.00	13.0%
Unemployment Insurance		3501-3502	335.00	340.00	1.5%
Workers' Compensation		3601-3602	35,155.00	29,752.00	-15.4%
OPEB, Allocated		3701-3702	1,404.00	122.00	-91.3%
OPEB, Active Employees		3751-3752	2,854.00	2,355.00	-17.5%
Other Employee Benefits		3901-3902	2,000.00	2,000.00	0.0%
TOTAL, EMPLOYEE BENEFITS			404,705.00	417,101.00	3.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	34,100.00	34,100.00	0.0%
Noncapitalized Equipment		4400	5,000.00	5,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			39,100.00	39,100.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	9,000.00	9,000.00	0.0%
Dues and Memberships		5300	1,600.00	1,600.00	0.0%
Insurance		5400-5450	5,199,513.00	7,099,391.00	36.5%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	500.00	500.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,900.00	6,900.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	7,017,877.00	8,318,750.00	18.5%
Communications		5900	2,700.00	2,700.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			12,238,090.00	15,438,841.00	26.2%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			13,350,247.00	16,574,718.00	24.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a-b+e)			0.00	0.00	0.0%

SACS 52

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Self-Insurance Fund
Expenses by Function

19 10199 0000000
Form 67
G8BCW7WC7S(2025-26)

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,600,258.00	10,994,997.00	-19.2%
5) TOTAL, REVENUES			13,600,258.00	10,994,997.00	-19.2%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		13,350,247.00	16,574,718.00	24.2%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			13,350,247.00	16,574,718.00	24.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			250,011.00	(5,579,721.00)	-2,331.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			250,011.00	(5,579,721.00)	-2,331.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	33,347,310.93	33,597,321.93	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,347,310.93	33,597,321.93	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			33,347,310.93	33,597,321.93	0.7%
2) Ending Net Position, June 30 (E + F1e)			33,597,321.93	28,017,600.93	-16.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	33,597,321.93	28,017,600.93	-16.6%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	33,597,321.93	28,017,600.93
Total, Restricted Net Position		33,597,321.93	28,017,600.93

SACS 54

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Warrant/Pass-Through Fund
Expenditures by Object

19 10199 0000000
Form 76
G8BCW7WC7S(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. ADDITIONS					
1) Other Local Revenue		8600-8799	0.00	0.00	0.0%
2) Funds Collected for Others		8800	0.00	0.00	0.0%
3) TOTAL, ADDITIONS			0.00	0.00	0.0%
B. DEDUCTIONS					
1) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
2) Funds Distributed for Others		7500	0.00	0.00	0.0%
3) TOTAL, DEDUCTIONS			0.00	0.00	0.0%
C. NET INCREASE (DECREASE) IN NET POSITION (A3 - B3)			0.00	0.00	0.0%
D. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (D1a + D1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (D1c + D1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (C + D1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

SACS 55

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
Warrant/Pass-Through Fund
Expenditures by Object

19 10199 0000000
Form 76
G8BCW7WC7S(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
E. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Other Funds		9310	0.00		
5) Other Current Assets		9340	0.00		
6) TOTAL, ASSETS			0.00		
F. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
G. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Other Funds		9610	0.00		
3) Due to Student Groups/Other Agencies		9620	0.00		
4) TOTAL, LIABILITIES			0.00		
H. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
I. NET POSITION					
Net Position, June 30 (E6 + F2) - (G4 + H2)			0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL ADDITIONS					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Funds Collected for Others		8800	0.00	0.00	0.0%
TOTAL, ADDITIONS			0.00	0.00	0.0%
TOTAL DEDUCTIONS					
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Funds Distributed to Others		7500	0.00	0.00	0.0%
TOTAL, DEDUCTIONS			0.00	0.00	0.0%

SACS 57

Los Angeles County Office of Education
Los Angeles County

2025-26 Budget, July 1
AVERAGE DAILY ATTENDANCE

19 10199 0000000
Form A
G8BCW7WC7S(2025-26)

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	614.24	614.24	614.24	543.27	543.27	543.27
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	53.18	53.18	53.18	47.08	47.08	47.08
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	667.42	667.42	667.42	590.35	590.35	590.35
2. District Funded County Program ADA						
a. County Community Schools	99.54	99.54	99.54	85.48	85.48	85.48
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	1,158.84	1,158.84	1,158.84	1,061.87	1,061.87	1,061.87
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	1,258.38	1,258.38	1,258.38	1,147.35	1,147.35	1,147.35
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	1,925.80	1,925.80	1,925.80	1,737.70	1,737.70	1,737.70
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	1,203,519.41	1,203,519.41	1,203,519.41	1,141,408.99	1,141,408.99	1,141,408.99
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

SACS 58

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
2024-25 Estimated Actuals
Schedule of Capital Assets

19 10199 0000000
Form ASSET
G8BCW7WC7S(2025-26)

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	14,857,733.00	0.00	14,857,733.00	0.00	0.00	14,857,733.00
Work in Progress	2,150,626.00	59,535.00	2,210,161.00	2,230,054.00	1,508,374.00	2,931,841.00
Total capital assets not being depreciated	17,008,359.00	59,535.00	17,067,894.00	2,230,054.00	1,508,374.00	17,789,574.00
Capital assets being depreciated:						
Land Improvements		0.00	0.00	0.00	0.00	0.00
Buildings	117,574,060.00	391,330.00	117,965,390.00	1,508,374.00	0.00	119,473,764.00
Equipment	95,428,474.00	2,214,571.00	97,643,045.00	1,675,306.00	146,593.00	99,171,758.00
Total capital assets being depreciated	213,002,534.00	2,605,901.00	215,608,435.00	3,183,680.00	146,593.00	218,645,522.00
Accumulated Depreciation for:						
Land Improvements		0.00	0.00	0.00	0.00	0.00
Buildings	(38,011,674.00)	200,749.00	(37,810,925.00)	(2,987,784.00)	0.00	(40,798,709.00)
Equipment	(100,143,111.00)	11,240,689.00	(88,902,422.00)	(1,550,756.00)	(130,013.00)	(90,323,165.00)
Total accumulated depreciation	(138,154,785.00)	11,441,438.00	(126,713,347.00)	(4,538,540.00)	(130,013.00)	(131,121,874.00)
Total capital assets being depreciated, net excluding lease and subscription assets	74,847,749.00	14,047,339.00	88,895,088.00	(1,354,860.00)	16,580.00	87,523,648.00
Lease Assets	37,955,982.00	(1.00)	37,955,981.00	2,030,557.00	6,047,857.00	33,938,681.00
Accumulated amortization for lease assets	(11,368,825.00)	0.00	(11,368,825.00)	(4,578,081.00)	(3,455,918.00)	(12,490,988.00)
Total lease assets, net	26,587,157.00	(1.00)	26,587,156.00	(2,547,524.00)	2,591,939.00	21,447,693.00
Subscription Assets	2,198,165.86	.14	2,198,166.00	3,169,567.00	87,618.00	5,280,115.00
Accumulated amortization for subscription assets	(1,182,649.35)	.35	(1,182,649.00)	(1,237,980.00)	(14,116.00)	(2,406,513.00)
Total subscription assets, net	1,015,516.51	.49	1,015,517.00	1,931,587.00	73,502.00	2,873,602.00
Governmental activity capital assets, net	119,458,781.51	14,106,873.49	133,565,655.00	259,257.00	4,190,395.00	129,634,517.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			250,314,371.00	219,662,745.00	226,833,991.00	143,948,600.00	176,605,680.00	51,207,382.00	257,933,808.00	298,920,970.00
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		3,432,761.00	3,432,761.00	10,360,393.00	8,144,376.00	8,144,376.00	8,176,618.00	8,144,376.00	9,283,704.00
Property Taxes	8020-8079		2,667,671.00	4,327,241.00	(116,144.00)	(108.00)	1,917,308.00	55,914,014.00	15,930,939.00	6,927,393.00
Miscellaneous Funds	8080-8099		3,607.00	4,094.00	7,591.00	2,338.00	10,429.00	0.00	477,137.00	(12,764,019.00)
Federal Revenue	8100-8299		9,259,650.00	21,832,530.00	8,643,330.00	13,635,190.00	19,010,448.00	26,766,024.00	19,269,608.00	18,410,622.00
Other State Revenue	8300-8599		883,868.00	675,302.00	2,407,021.00	4,070,042.00	2,705,619.00	9,056,938.00	6,032,812.00	3,578,530.00
Other Local Revenue	8600-8799		2,850,770.00	3,656,101.00	32,600,201.00	12,690,551.00	58,440,801.00	(26,523,953.00)	9,914,383.00	11,478,363.00
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			19,098,327.00	33,928,029.00	53,902,392.00	38,542,389.00	90,228,981.00	73,389,641.00	59,769,255.00	36,914,593.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,985,831.00	5,534,594.00	5,216,752.00	7,490,290.00	5,147,568.00	7,564,055.00	6,014,767.00	6,364,188.00
Classified Salaries	2000-2999		3,444,522.00	9,574,161.00	7,785,697.00	11,274,543.00	8,293,740.00	11,796,415.00	9,792,587.00	9,936,486.00
Employee Benefits	3000-3999		2,404,065.00	5,940,238.00	5,440,082.00	10,766,776.00	7,479,223.00	10,959,218.00	9,167,975.00	9,261,832.00
Books and Supplies	4000-4999		335,280.00	977,913.00	1,028,829.00	944,861.00	855,574.00	1,097,383.00	1,057,319.00	1,062,194.00
Services	5000-5999		12,190,292.00	12,960,432.00	22,834,664.00	25,961,546.00	24,564,167.00	25,458,480.00	28,821,626.00	27,271,396.00
Capital Outlay	6000-6999		3,792.00	78,437.00	164,619.00	122,696.00	67,037.00	391,043.00	318,043.00	323,048.00
Other Outgo	7000-7499		1,197,502.00	(703,014.00)	1,533,783.00	2,439,091.00	2,414,838.00	4,582,974.00	919,386.00	1,687,447.00
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			21,561,284.00	34,362,761.00	44,004,426.00	58,999,803.00	48,822,147.00	61,849,568.00	56,091,703.00	55,906,591.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199			(318.00)	(9,587,442.00)	(32.00)	(32.00)			
Accounts Receivable	9200-9299		28,059,754.00	30,380,091.00	(69,546,061.00)	41,686,081.00	(168,167,586.00)	183,953,052.00	39,416,159.00	(544,078.00)
Due From Other Funds	9310									
Stores	9320		18,978.00	6,427.00						
Prepaid Expenditures	9330		723,251.00	709.00						
Other Current Assets	9340			1,217.00						
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	28,801,983.00	30,388,126.00	(79,133,503.00)	41,686,049.00	(168,167,618.00)	183,953,052.00	39,416,159.00	(544,078.00)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		56,966,452.00	22,786,098.00	12,361,741.00	(11,962,293.00)	(862,486.00)	(11,233,301.00)	3,115,232.00	446,990.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650		24,200.00	(3,950.00)	1,288,113.00	33,848.00			(1,008,683.00)	
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	56,990,652.00	22,782,148.00	13,649,854.00	(11,928,445.00)	(862,486.00)	(11,233,301.00)	2,106,549.00	446,990.00
<u>Nonoperating</u>										
Suspense Clearing	9910					(500,000.00)	500,000.00			
TOTAL BALANCE SHEET ITEMS		0.00	(28,188,669.00)	7,605,978.00	(92,783,357.00)	53,114,494.00	(166,805,132.00)	195,186,353.00	37,309,610.00	(991,068.00)
E. NET INCREASE/DECREASE (B - C + D)			(30,651,626.00)	7,171,246.00	(82,885,391.00)	32,657,080.00	(125,398,298.00)	206,726,426.00	40,987,162.00	(19,983,066.00)
F. ENDING CASH (A + E)			219,662,745.00	226,833,991.00	143,948,600.00	176,605,680.00	51,207,382.00	257,933,808.00	298,920,970.00	278,937,904.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		278,937,904.00	246,779,191.00	283,650,006.00	312,715,936.00				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	9,334,653.00	9,283,704.00	9,600,445.00	0.00	9,511,377.00		96,849,544.00	96,849,544.00
Property Taxes	8020-8079	844,966.00	43,482,967.00	44,752,629.00	0.00	9,269,216.00		185,918,092.00	185,918,092.00
Miscellaneous Funds	8080-8099	(25,073,297.00)	2,501.00	58,175.00	(40,819,063.00)			(78,090,507.00)	(78,090,507.00)
Federal Revenue	8100-8299	21,401,809.00	24,698,561.00	23,869,849.00	60,587,973.00			267,385,594.00	267,385,594.00
Other State Revenue	8300-8599	4,348,150.00	3,870,768.00	5,574,520.00	13,937,358.00			57,140,928.00	57,140,928.00
Other Local Revenue	8600-8799	10,638,690.00	11,500,727.00	16,328,728.00	19,212,997.00			162,788,359.00	162,788,359.00
Interfund Transfers In	8900-8929				99,000.00			99,000.00	99,000.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		21,494,971.00	92,839,228.00	100,184,346.00	53,018,265.00	18,780,593.00	0.00	692,091,010.00	692,091,010.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,690,789.00	7,399,094.00	12,788,001.00	6,505,537.00	0.00		77,701,466.00	77,701,466.00
Classified Salaries	2000-2999	9,127,343.00	11,890,879.00	20,409,492.00	10,522,824.00			123,848,689.00	123,848,689.00
Employee Benefits	3000-3999	8,603,875.00	10,524,345.00	17,737,523.00	17,171,621.00			115,456,773.00	115,456,773.00
Books and Supplies	4000-4999	997,028.00	1,328,779.00	2,119,026.00	3,308,839.00			15,113,025.00	15,113,025.00
Services	5000-5999	27,990,155.00	30,647,453.00	29,219,601.00	82,292,700.00			350,212,512.00	350,212,512.00
Capital Outlay	6000-6999	(387,165.00)	395,573.00	294,278.00	326,792.00			2,098,193.00	2,098,193.00
Other Outgo	7000-7499	1,047,362.00	1,567,331.00	2,864,070.00	19,084,281.00			38,635,051.00	38,635,051.00
Interfund Transfers Out	7600-7629				11,500,000.00			11,500,000.00	11,500,000.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		53,069,387.00	63,753,454.00	85,431,991.00	150,712,594.00	0.00	0.00	734,565,709.00	734,565,709.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199		2,692,258.00	(947,087.00)	9,616,973.00			1,774,320.00	
Accounts Receivable	9200-9299	1,497,967.00	(4,072,262.00)	(4,281,667.00)	(85,512,161.00)			(7,130,711.00)	
Due From Other Funds	9310							0.00	
Stores	9320			23,138.00	(8,294.00)			40,249.00	
Prepaid Expenditures	9330				2,517,167.00			3,241,127.00	
Other Current Assets	9340			7,064,765.00	26,144.00			7,092,126.00	
Lease Receivable	9380				59,950.00			59,950.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		1,497,967.00	(1,380,004.00)	1,859,149.00	(73,300,221.00)	0.00	0.00	5,077,061.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	2,082,264.00	(9,165,045.00)	(12,448,726.00)	(63,235,686.00)			(11,148,760.00)	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650			(5,700.00)	(3,840,947.00)			(3,513,119.00)	
Deferred Inflows of Resources	9690				59,950.00			59,950.00	
SUBTOTAL		2,082,264.00	(9,165,045.00)	(12,454,426.00)	(67,016,683.00)	0.00	0.00	(14,601,929.00)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(584,297.00)	7,785,041.00	14,313,575.00	(6,283,538.00)	0.00	0.00	19,678,990.00	
E. NET INCREASE/DECREASE (B - C + D)		(32,158,713.00)	36,870,815.00	29,065,930.00	(103,977,867.00)	18,780,593.00	0.00	(22,795,709.00)	(42,474,699.00)
F. ENDING CASH (A + E)		246,779,191.00	283,650,006.00	312,715,936.00	208,738,069.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								227,518,662.00	

ANNUAL BUDGET REPORT:

July 1, 2025 Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the County Board of Education pursuant to Education Code sections 1620, 1622, 33129, 52066, 52067, and 52068.

Public Hearing:

Place: Downey, California
Date: June 10, 2025
Time: 3:00 p.m.

Adoption Date: June 17, 2025

Signed: _____
Clerk/Secretary of the County Board
(Original signature required)

Printed Name: _____ Title: _____

Contact person for additional information on the budget reports:

Name: Marjam Clark
Title: Director, Accounting & Budget Development
Telephone: (562) 803-8251
E-mail: Clark_Marjam@lacoe.edu

To update our mailing database, please complete the following:

Superintendent's Name: Debra Duardo, MSW, Ed.D.
Chief Business Official's Name: Karen Kimmel
CBO's Title: Chief Financial Officer
CBO's Telephone: (562) 922-6124

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met" and supplemental information and additional fiscal indicators that are "Yes" may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1a	Average Daily Attendance (ADA) - County Operations Grant	Projected County Operations Grant ADA has not been overestimated by more than the standard for the first prior fiscal year, or two or more of the previous three fiscal years.	X	
1b	ADA - County Programs	Projected funded ADA for county programs has not exceeded the standard for the budget and two subsequent fiscal years.	X	
2	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
3	Salaries and Benefits	Projected total salaries and benefits are within the standard for the budget and two subsequent fiscal years.	X	
4a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
4b	Other Expenditures	Projected expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
5	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	

7a	Fund Balance	Unrestricted county school service fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
7b	Cash Balance	Projected county school fund cash balance will be positive at the end of the current fiscal year.	X	
8	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Exps.	Are there ongoing county school service fund expenditures in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Exps.	Are there large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget 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 by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2024-25) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Management/supervisor/confidential? (Section S8C, Line 1)	n/a	
		• Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP	06/17/2025	
S10	LCAP Expenditures	Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the budget 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	Declining ADA	Is County Operations Grant ADA decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county boundaries that are impacting the county office's ADA, either in the prior fiscal year or budget year?	X	

A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the budget 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
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
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	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a county office of education is self-insured for workers' compensation claims, the county superintendent of schools annually shall provide information to the governing board of the county board of education regarding the estimated accrued but unfunded cost of those claims. The county board of education annually shall certify to the Superintendent of Public Instruction the amount of money, if any, that has been reserved in the budget of the county office of education for the cost of those claims.

To the Superintendent of Public Instruction:

☒ Our county office of education is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$	17,900,000.00
Less: Amount of total liabilities reserved in budget:	\$	17,900,000.00
Estimated accrued but unfunded liabilities:	\$	0.00

_____ This county office of education is self-insured for workers' compensation claims through a JPA, and offers the following information:

_____ This county office of education is not self-insured for workers' compensation claims.

Signed _____

Date of Meeting: 6/17/2025 _____

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: _____

Title: _____

For additional information on this certification, please contact:

Name: James McGuirk _____

Title: Risk Management Officer _____

Telephone: (562) 401-5760 _____

E-mail: McGuirk_James@lacoe.edu _____

Budget, July 1
2024-25 Estimated Actuals
Schedule of Long-Term Liabilities

Los Angeles County Office of Education
Los Angeles County

19 10199 0000000
Form DEBT
G8BCW7WC7S(2025-26)

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	28,334,494.00	(100.00)	28,334,394.00	2,030,557.00	7,012,758.00	23,352,193.00	3,532,826.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	365,530,550.00		365,530,550.00	59,926,735.00	79,341,970.00	346,115,315.00	
Total/Net OPEB Liability	1,604,535.00		1,604,535.00	726,199.00	2,330,734.00	0.00	
Compensated Absences Payable	16,883,035.00	4,699,136.00	21,582,171.00			21,582,171.00	
Subscription Liability	768,391.00		768,391.00	3,169,567.00	1,339,855.00	2,598,103.00	913,895.00
Governmental activities long-term liabilities	413,121,005.00	4,699,036.00	417,820,041.00	65,853,058.00	90,025,317.00	393,647,782.00	4,446,721.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

SACS 68

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
2024-25 Estimated Actuals
Every Student Succeeds Act Maintenance of Effort
Expenditures

19 10199 0000000
Form ESMOE
G8BCW7WC7S(2025-26)

Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	826,731,995.84
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	306,289,736.00
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	52,886,553.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	3,533,833.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	3,095,008.00
4. Other Transfers Out	All	9200	7200-7299	38,000,000.00
5. Interfund Transfers Out	All	9300	7600-7629	14,350,000.00
6. All Other Financing Uses	All	9100	7699	
7. Nonagency	All	9200	7651	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	7100-7199	All except 5000-5999, 9000-9999	1000-7999	96,633,735.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	All	All	8710	17,404,878.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
D. Plus additional MOE expenditures:				225,904,007.00
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				294,538,252.84
Section II - Expenditures Per ADA				2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)				667.42
B. Expenditures per ADA (Line I.E divided by Line II.A)				441,308.70
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)			Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)			225,169,026.81	405,863.53
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			225,169,026.81	405,863.53
B. Required effort (Line A.2 times 90%)			202,652,124.13	365,277.18
C. Current year expenditures (Line I.E and Line II.B)			294,538,252.84	441,308.70
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)			0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)			MOE Met	

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2026-27 may be reduced by the lower of the two percentages)	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 7200-7700, goals 0000 and 9000)

26,679,555.00

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)

293,453,518.02

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)

9.09%

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)

24,025,827.00

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

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

7,031,592.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	1,106,128.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,875,473.16
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)	53,392.93
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)	34,212,413.09
9. Carry-Forward Adjustment (Part IV, Line F)	(6,959,266.88)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	27,253,146.21
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	54,312,669.09
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	135,204,871.33
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	70,524,777.36
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,139,257.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	45,627,226.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	19,587,209.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	11,003,363.00
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)	40,889,230.06
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)	62,462,537.00
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)	18,756,794.84
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	2,534,362.07
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)	58,020,712.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	519,943,008.75
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	6.58%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	5.24%

Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	34,212,413.09
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	5,379,158.18
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (11.63%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (11.63%) times Part III, Line B19) or (the highest rate used to recover costs from any program (12.41%) times Part III, Line B19); zero if positive	(20,877,800.64)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(20,877,800.64)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	2.56%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-10438900.32) is applied to the current year calculation and the remainder (\$-10438900.32) is deferred to one or more future years:	4.57%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-6959266.88) is applied to the current year calculation and the remainder (\$-13918533.76) is deferred to one or more future years:	5.24%
LEA request for Option 1, Option 2, or Option 3	3
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(6,959,266.88)

SACS 73

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
2024-25 Estimated Actuals
Exhibit A: Indirect Cost Rates Charged to Programs

19 10199 0000000
Form ICR
G8BCW7WC7S(2025-26)

Approved
indirect cost
rate: 11.63%

Highest rate
used in any
program: 12.41%

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	5,665,454.00	576,742.00	10.18%
01	3025	4,823,003.00	490,982.00	10.18%
01	3060	2,723,847.00	277,288.00	10.18%
01	3061	526,465.00	53,594.00	10.18%
01	3110	75,074.00	7,642.00	10.18%
01	3182	1,731,396.00	176,255.00	10.18%
01	3183	2,236,637.00	227,689.00	10.18%
01	3213	1,020,682.00	103,905.00	10.18%
01	3310	673,277.00	68,539.00	10.18%
01	3326	531,314.00	54,088.00	10.18%
01	3327	105,528.00	10,743.00	10.18%
01	3386	1,626.00	165.00	10.15%
01	3395	58,258.00	5,929.00	10.18%
01	3410	1,191,323.00	121,277.00	10.18%
01	3724	2,805,612.00	285,612.00	10.18%
01	4035	78,075.00	7,950.00	10.18%
01	4037	1,021,888.00	81,751.00	8.00%
01	4038	893,030.00	71,442.00	8.00%
01	4123	1,306,648.00	133,017.00	10.18%
01	4127	365,961.00	37,255.00	10.18%
01	4203	23,372.00	2,379.00	10.18%
01	4204	433,581.00	44,138.00	10.18%
01	5035	1,738,950.00	202,451.00	11.64%
01	5210	41,354,994.00	5,132,480.00	12.41%
01	5454	489,739.00	29,090.00	5.94%
01	5630	548,248.00	55,812.00	10.18%
01	5632	258,443.00	26,309.00	10.18%
01	5633	141,749.00	14,430.00	10.18%
01	5634	149,596.00	15,230.00	10.18%
01	5810	975,875.00	84,764.00	8.69%
01	6010	102,588.00	5,130.00	5.00%
01	6018	105,363.00	10,726.00	10.18%
01	6318	271,920.00	27,681.00	10.18%
01	6332	6,322,013.00	643,581.00	10.18%
01	6333	877,110.00	89,290.00	10.18%
01	6334	4,862,145.00	494,967.00	10.18%

SACS 74

Los Angeles County Office of Education Los Angeles County		Budget, July 1 2024-25 Estimated Actuals Exhibit A: Indirect Cost Rates Charged to Programs	19 10199 0000000 Form ICR G8BCW7WC7S(2025-26)		
01	6383	819,076.00	83,382.00	10.18%	
01	6387	332,744.00	33,874.00	10.18%	
01	6388	153,846.00	6,154.00	4.00%	
01	6500	15,982,875.00	1,627,034.00	10.18%	
01	6520	237,334.00	24,161.00	10.18%	
01	6545	667,090.00	67,910.00	10.18%	
01	6546	645,790.00	65,741.00	10.18%	
01	6680	182,701.00	18,599.00	10.18%	
01	6685	170,597.00	17,367.00	10.18%	
01	6690	126,174.00	12,845.00	10.18%	
01	6695	538,977.00	54,868.00	10.18%	
01	6762	325,088.00	40,188.00	12.36%	
01	6770	41,160.00	412.00	1.00%	
01	7085	805,011.00	81,950.00	10.18%	
01	7365	946,789.00	96,373.00	10.18%	
01	7366	5,403,483.00	550,075.00	10.18%	
01	7370	1,133,464.00	115,386.00	10.18%	
01	7399	1,029,118.00	104,764.00	10.18%	
01	7422	104,800.00	10,669.00	10.18%	
01	7435	2,107,995.00	214,594.00	10.18%	
01	7810	17,943,500.00	1,775,872.00	9.90%	
01	8150	4,676,321.00	476,049.00	10.18%	
01	9010	87,800,736.00	8,591,393.00	9.79%	
12	5066	64,719.00	6,588.00	10.18%	
12	6054	12,117,829.00	1,409,304.00	11.63%	
12	6057	5,174,719.00	601,820.00	11.63%	
12	6105	31,470,287.00	3,147,029.00	10.00%	
12	6127	4,273,805.00	497,043.00	11.63%	
12	6128	4,172,623.00	485,276.00	11.63%	
12	6160	79,068.00	7,906.00	10.00%	
12	7810	637,000.00	55,600.00	8.73%	

SACS 75

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
2024-25 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

19 10199 0000000
Form L
G8BCW7WC7S(2025-26)

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	638,813.55		1,751,626.22	2,390,439.77
2. State Lottery Revenue	8560	333,296.00		143,090.00	476,386.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		972,109.55	0.00	1,894,716.22	2,866,825.77
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	74,754.00		0.00	74,754.00
2. Classified Salaries	2000-2999	29,099.00		0.00	29,099.00
3. Employee Benefits	3000-3999	29,774.00		0.00	29,774.00
4. Books and Supplies	4000-4999	461,594.00		1,531,831.00	1,993,425.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	152,988.00			152,988.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		748,209.00	0.00	1,531,831.00	2,280,040.00
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	223,900.55	0.00	362,885.22	586,785.77
D. COMMENTS:					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

SACS 76

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
County School Service Fund
Multiyear Projections
Unrestricted

19 10199 0000000
Form MYP
G8BCW7WC7S(2025-26)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 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 A, Line B5)		1,141,408.99	-3.00%	1,107,201.14	-3.00%	1,074,019.52
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	196,000,406.00	1.99%	199,893,814.00	1.99%	203,878,062.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,467,801.00	0.00%	2,467,801.00	0.00%	2,467,801.00
4. Other Local Revenues	8600-8799	113,948,690.00	0.00%	113,948,690.00	0.00%	113,948,690.00
5. Other Financing Sources						
a. Transfers In	8900-8929	99,000.00	0.00%	99,000.00	0.00%	99,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(15,215,644.00)	0.00%	(15,215,644.00)	0.00%	(15,215,644.00)
6. Total (Sum lines A1 thru A5c)		297,300,253.00	1.31%	301,193,661.00	1.32%	305,177,909.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				46,645,154.00		46,977,500.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment				332,346.00		334,716.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	46,645,154.00	0.71%	46,977,500.00	0.71%	47,312,216.00
2. Classified Salaries						
a. Base Salaries				86,397,987.00		87,000,613.00
b. Step & Column Adjustment				602,626.00		606,829.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	86,397,987.00	0.70%	87,000,613.00	0.70%	87,607,442.00
3. Employee Benefits	3000-3999	74,026,777.00	-1.76%	72,720,427.00	4.51%	75,997,565.00
4. Books and Supplies	4000-4999	7,947,595.00	2.70%	8,162,180.00	2.76%	8,387,456.00
5. Services and Other Operating Expenditures	5000-5999	72,660,456.00	0.14%	72,760,016.00	0.14%	72,864,554.00
6. Capital Outlay	6000-6999	1,898,193.00	0.00%	1,898,193.00	0.00%	1,898,193.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	35,503,758.00	0.00%	35,503,758.00	0.00%	35,503,758.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(23,649,025.00)	-0.16%	(23,610,510.00)	0.00%	(23,610,510.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	11,500,000.00	-47.83%	6,000,000.00	0.00%	6,000,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00

SACS 77

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
County School Service Fund
Multiyear Projections
Unrestricted

19 10199 0000000
Form MYP
G8BCW7WC7S(2025-26)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		312,930,895.00	-1.76%	307,412,177.00	1.48%	311,960,674.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(15,630,642.00)		(6,218,516.00)		(6,782,765.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		148,354,687.27		132,724,045.27		126,505,529.27
2. Ending Fund Balance (Sum lines C and D1)		132,724,045.27		126,505,529.27		119,722,764.27
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	720,000.00		720,000.00		720,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	58,361,902.00		52,728,769.00		45,478,769.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	73,456,570.90		72,820,360.00		73,423,378.00
2. Unassigned/Unappropriated	9790	185,572.37		236,400.27		100,617.27
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		132,724,045.27		126,505,529.27		119,722,764.27
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	73,456,570.90		72,820,360.00		73,423,378.00
c. Unassigned/Unappropriated	9790	185,572.37		236,400.27		100,617.27
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		73,642,143.27		73,056,760.27		73,523,995.27
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

SACS 78

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
County School Service
Multiyear Projections
Restricted

19 10199 0000000
Form MYP
G8BCW7WC7S(2025-26)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 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 A, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	8,676,723.00	0.00%	8,676,723.00	0.00%	8,676,723.00
2. Federal Revenues	8100-8299	267,385,594.00	0.00%	267,385,594.00	0.00%	267,385,594.00
3. Other State Revenues	8300-8599	54,673,127.00	0.00%	54,673,127.00	0.00%	54,673,127.00
4. Other Local Revenues	8600-8799	48,839,669.00	0.00%	48,839,669.00	0.00%	48,839,669.00
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	15,215,644.00	0.00%	15,215,644.00	0.00%	15,215,644.00
6. Total (Sum lines A1 thru A5c)		394,790,757.00	0.00%	394,790,757.00	0.00%	394,790,757.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				31,056,312.00		31,277,588.00
b. Step & Column Adjustment				221,276.00		222,853.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	31,056,312.00	0.71%	31,277,588.00	0.71%	31,500,441.00
2. Classified Salaries						
a. Base Salaries				37,450,702.00		37,711,921.00
b. Step & Column Adjustment				261,219.00		263,041.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	37,450,702.00	0.70%	37,711,921.00	0.70%	37,974,962.00
3. Employee Benefits	3000-3999	41,429,996.00	-0.83%	41,087,034.00	3.87%	42,679,140.00
4. Books and Supplies	4000-4999	7,165,430.00	-0.94%	7,097,975.00	0.00%	7,097,975.00
5. Services and Other Operating Expenditures	5000-5999	277,552,056.00	-0.32%	276,675,099.00	-0.22%	276,078,786.00
6. Capital Outlay	6000-6999	200,000.00	0.00%	200,000.00	0.00%	200,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,310,126.00	0.00%	6,310,126.00	0.00%	6,310,126.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	20,470,192.00	-0.19%	20,431,677.00	0.00%	20,431,677.00
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)						

SACS 79

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
County School Service
Multiyear Projections
Restricted

19 10199 0000000
Form MYP
G8BCW7WC7S(2025-26)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
11. Total (Sum lines B1 thru B10)		421,634,814.00	-0.20%	420,791,420.00	0.35%	422,273,107.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(26,844,057.00)		(26,000,663.00)		(27,482,350.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		128,838,674.13		101,994,617.13		75,993,954.13
2. Ending Fund Balance (Sum lines C and D1)		101,994,617.13		75,993,954.13		48,511,604.13
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	101,994,617.13		75,993,954.13		48,511,604.13
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		101,994,617.13		75,993,954.13		48,511,604.13
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

SACS 80

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
County School Service
Multiyear Projections
Unrestricted/Restricted

19 10199 0000000
Form MYP
G8BCW7WC7S(2025-26)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 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 A, Line B5)		1,141,408.99	-3.00%	1,107,201.14	-3.00%	1,074,019.52
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	204,677,129.00	1.90%	208,570,537.00	1.91%	212,554,785.00
2. Federal Revenues	8100-8299	267,385,594.00	0.00%	267,385,594.00	0.00%	267,385,594.00
3. Other State Revenues	8300-8599	57,140,928.00	0.00%	57,140,928.00	0.00%	57,140,928.00
4. Other Local Revenues	8600-8799	162,788,359.00	0.00%	162,788,359.00	0.00%	162,788,359.00
5. Other Financing Sources						
a. Transfers In	8900-8929	99,000.00	0.00%	99,000.00	0.00%	99,000.00
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)		692,091,010.00	0.56%	695,984,418.00	0.57%	699,968,666.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				77,701,466.00		78,255,088.00
b. Step & Column Adjustment				221,276.00		222,853.00
c. Cost-of-Living Adjustment				332,346.00		334,716.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	77,701,466.00	0.71%	78,255,088.00	0.71%	78,812,657.00
2. Classified Salaries						
a. Base Salaries				123,848,689.00		124,712,534.00
b. Step & Column Adjustment				863,845.00		869,870.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	123,848,689.00	0.70%	124,712,534.00	0.70%	125,582,404.00
3. Employee Benefits	3000-3999	115,456,773.00	-1.43%	113,807,461.00	4.28%	118,676,705.00
4. Books and Supplies	4000-4999	15,113,025.00	0.97%	15,260,155.00	1.48%	15,485,431.00
5. Services and Other Operating Expenditures	5000-5999	350,212,512.00	-0.22%	349,435,115.00	-0.14%	348,943,340.00
6. Capital Outlay	6000-6999	2,098,193.00	0.00%	2,098,193.00	0.00%	2,098,193.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	41,813,884.00	0.00%	41,813,884.00	0.00%	41,813,884.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,178,833.00)	0.00%	(3,178,833.00)	0.00%	(3,178,833.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	11,500,000.00	-47.83%	6,000,000.00	0.00%	6,000,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00

SACS 81

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
County School Service
Multiyear Projections
Unrestricted/Restricted

19 10199 0000000
Form MYP
G8BCW7WC7S(2025-26)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
11. Total (Sum lines B1 thru B10)		734,565,709.00	-0.87%	728,203,597.00	0.83%	734,233,781.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(42,474,699.00)		(32,219,179.00)		(34,265,115.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		277,193,361.40		234,718,662.40		202,499,483.40
2. Ending Fund Balance (Sum lines C and D1)		234,718,662.40		202,499,483.40		168,234,368.40
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	720,000.00		720,000.00		720,000.00
b. Restricted	9740	101,994,617.13		75,993,954.13		48,511,604.13
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	58,361,902.00		52,728,769.00		45,478,769.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	73,456,570.90		72,820,360.00		73,423,378.00
2. Unassigned/Unappropriated	9790	185,572.37		236,400.27		100,617.27
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		234,718,662.40		202,499,483.40		168,234,368.40
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	73,456,570.90		72,820,360.00		73,423,378.00
c. Unassigned/Unappropriated	9790	185,572.37		236,400.27		100,617.27
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		73,642,143.27		73,056,760.27		73,523,995.27
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.03%		10.03%		10.01%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

SACS 82

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
County School Service
Multiyear Projections
Unrestricted/Restricted

19 10199 0000000
Form MYP
G8BCW7WC7S(2025-26)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
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)		30,242,110.00		30,242,110.00		30,242,110.00
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)		734,565,709.00		728,203,597.00		734,233,781.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		734,565,709.00		728,203,597.00		734,233,781.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		734,565,709.00		728,203,597.00		734,233,781.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)		2.00%		2.00%		2.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		14,691,314.18		14,564,071.94		14,684,675.62
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		2,611,000.00		2,611,000.00		2,611,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		14,691,314.18		14,564,071.94		14,684,675.62
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

SACS 83

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
County School Service Fund
Special Education Revenue Allocations
(Optional)

19 10199 0000000
Form SEA
G8BCW7WC7S(2025-26)

Description	2024-25 Actual	2025-26 Budget	% Diff.
SELPA Name: (DP)			
Date allocation plan approved by SELPA governance: 6/10/2025			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment	(197,846.66)	(474,290.87)	139.73%
2. Local Special Education Property Taxes	8,120,510.00	8,676,723.00	6.85%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	7,922,663.34	8,202,432.13	3.53%
B. Program Specialist/Regionalized Services Apportionment	168,230.04	174,306.80	3.61%
C. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
D. Low Incidence Apportionment	13,633.02	7,298.14	-46.47%
E. Out of Home Care Apportionment	909,098.78	935,507.00	2.90%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
G. Adjustment for NSS with Declining Enrollment			0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)	9,013,625.18	9,319,544.07	3.39%
I. Federal IDEA Local Assistance Grants - Preschool			0.00%
J. Federal IDEA - Section 619 Preschool			0.00%
K. Other Federal Discretionary Grants	681,278.00	677,028.00	-0.62%
L. Other Adjustments	1,011,531.00	1,147,589.00	13.45%
M. Total SELPA Revenues (Sum lines H through L)	10,706,434.18	11,144,161.07	4.09%
II. ALLOCATION TO SELPA MEMBERS			
Los Angeles County Office of Education (DP00)	10,706,434.18	11,144,161.07	4.1%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.M)	10,706,434.18	11,144,161.07	4.09%
Preparer Name: Alyssa Martinez			
Title: Financial Operations Consultant			
Phone: (562) 922-8899			

SACS 84

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
County School Service Fund
Special Education Revenue Allocations
(Optional)

19 10199 0000000
Form SEA
G8BCW7WC7S(2025-26)

Description	2024-25 Actual	2025-26 Budget	% Diff.
SELPA Name: Los Angeles Charter SELPA (LA)			
Date allocation plan approved by SELPA governance: 5/22/2025			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment	22,438,070.00	23,304,825.06	3.86%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	22,438,070.00	23,304,825.06	3.86%
B. Program Specialist/Regionalized Services Apportionment	271,259.00	278,937.14	2.83%
C. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
D. Low Incidence Apportionment	136,330.20	313,551.98	129.99%
E. Out of Home Care Apportionment	499,567.00	452,937.08	-9.33%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
G. Adjustment for NSS with Declining Enrollment			0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)	23,345,226.20	24,350,251.26	4.31%
I. Federal IDEA Local Assistance Grants - Preschool			0.00%
J. Federal IDEA - Section 619 Preschool			0.00%
K. Other Federal Discretionary Grants	2,900,000.00	2,900,000.00	0.00%
L. Other Adjustments		43,059.00	New
M. Total SELPA Revenues (Sum lines H through L)	26,245,226.20	27,293,310.26	3.99%
II. ALLOCATION TO SELPA MEMBERS			
Los Angeles County Office of Education (LA00)	1,172,194.20	1,406,110.58	20.0%
Academia Avance Charter (LAA01)	260,360.00	230,048.05	-11.6%
Jardin de la Infancia (LAA07)	16,216.00	16,802.02	3.6%
Intellectual Virtues Academy (LAA10)	101,559.00	103,448.47	1.9%
ISANA Achernar Academy (LAA12)	407,494.00	417,979.70	2.6%
Westbrook Academy (LAA16)	369,043.00	313,558.00	-15.0%
Heartland Charter (LAA17)	5,156,046.00	5,702,228.00	10.6%
Lashon Academy (LAA18)	551,724.00	574,121.67	4.1%
Opportunities for Learning - Duarte (LAA19)	328,890.00	306,927.57	-6.7%
Opportunities for Learning - William S. Hart (LAA20)	1,397,671.00	1,344,951.03	-3.8%
Soleil Academy Charter (LAA22)	305,204.00	325,418.66	6.6%
Da Vinci RISE High (LAA23)	151,937.00	162,588.22	7.0%
Granite Mountain Charter (LAA24)	3,930,913.00	4,122,922.07	4.9%
ICEF Inglewood Elementary Charter Academy (LAA25)	360,476.00	375,722.96	4.2%
International School for Science and Culture (LAA26)	128,378.00	116,900.74	-8.9%
Lake View Charter (LAA27)	0.00	0.00	0.0%
Lashon Academy City (LAA28)	92,239.00	95,999.60	4.1%
Sycamore Creek Community Charter (LAA29)	156,035.00	159,332.11	2.1%
Academia Moderna (LAA31)	401,197.00	411,676.85	2.6%
Blue Ridge Academy (LAA32)	6,913,037.00	7,049,601.81	2.0%
Edward B. Cole Academy (LAA33)	401,081.00	418,277.18	4.3%
Options for Youth-Acton (LAA34)	2,383,570.00	2,254,207.81	-5.4%
PREPA TEC - Los Angeles (LAA35)	284,491.00	289,644.36	1.8%
Village Charter Academy (LAA37)	307,370.00	327,340.90	6.5%
Bridges Preparatory Academy (LAA40)	126,057.00	140,590.65	11.5%
Irvine International Academy (LAA41)	315,515.00	342,656.03	8.6%
The SEED School of Los Angeles County (LAA42)	170,642.00	213,670.87	25.2%
Mayacamas Charter Middle (LAA44)	0.00	0.00	0.0%

SACS 85

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
County School Service Fund
Special Education Revenue Allocations
(Optional)

19 10199 0000000
Form SEA
G8BCW7WC7S(2025-26)

Description	2024-25 Actual	2025-26 Budget	% Diff.
Explore Academy (LAA45)	0.00	0.00	0.0%
Mayacamas Countywide Middle (LAA46)	55,887.00	70,584.35	26.3%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.M)	26,245,226.20	27,293,310.26	3.99%
Preparer Name: Alyssa Martinez			
Title: Financial Operations Consultant			
Phone: (562) 922-8899			

SACS 86

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
2024-25 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

19 10199 0000000
Form SIAA
G8BCW7WC7S(2025-26)

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				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(2,399,343.00)	0.00	(6,210,566.00)				
Other Sources/Uses Detail					99,900.00	14,350,000.00		
Fund Reconciliation							0.00	0.00
08 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							0.00	0.00
09 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							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	2,392,443.00	0.00	6,210,566.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	99,900.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								

SACS 87

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
2024-25 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

19 10199 0000000
Form SIAA
G8BCW7WC7S(2025-26)

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					14,350,000.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

SACS 88

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
2024-25 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

19 10199 0000000
Form SIAA
G8BCW7WC7S(2025-26)

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				
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	6,900.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	2,399,343.00	(2,399,343.00)	6,210,566.00	(6,210,566.00)	14,449,900.00	14,449,900.00	0.00	0.00

SACS 89

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
2025-26 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

19 10199 0000000
Form SIAB
G8BCW7WC7S(2025-26)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(2,766,216.00)	0.00	(3,178,833.00)				
Other Sources/Uses Detail					99,000.00	11,500,000.00		
Fund Reconciliation								
08 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								
09 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								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	2,759,316.00	0.00	3,178,833.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	99,000.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								

SACS 90

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
2025-26 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

19 10199 0000000
Form SIAB
G8BCW7WC7S(2025-26)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail								
Other Sources/Uses Detail					11,500,000.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

SACS 91

Los Angeles County Office of Education
Los Angeles County

Budget, July 1
2025-26 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

19 10199 0000000
Form SIAB
G8BCW7WC7S(2025-26)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	6,900.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	2,766,216.00	(2,766,216.00)	3,178,833.00	(3,178,833.00)	11,599,000.00	11,599,000.00		

SACS 92

Los Angeles County Office of Education
Los Angeles County

2025-26 Budget, July 1
County School Service Fund
County Office of Education Criteria and Standards Review

19 10199 0000000
Form 01CS
G8BCW7WC7S(2025-26)

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 approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

- A. STANDARD: Projected County Operations Grant average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	County Operations Grant ADA
3.0%	0 to 6,999
2.0%	7,000 to 59,999
1.0%	60,000 and over

County Office ADA (Form A, Estimated Funded ADA column, Line B5):

1,141,409

County Office County Operations Grant ADA Standard Percentage Level:

1.00%

1A-1. Calculating the County Office's County Operations Grant ADA Variances

DATA ENTRY: Enter the County Operations Grant Funded ADA in the Original Budget column for all fiscal years. All other data are extracted or calculated.

County Operations Grant Funded ADA				
Fiscal Year	Original Budget	Estimated/Unaudited Actuals	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	(Form A, Line B5)			
Third Prior Year (2022-23)	1,216,372.54	1,207,832.84	0.70%	Met
Second Prior Year (2023-24)	1,138,589.27	1,206,845.22	N/A	Met
First Prior Year (2024-25)	1,136,555.12	1,203,519.41	N/A	Met

1A-2. Comparison of County Office County Operations Grant ADA to the Standard

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

- 1a. STANDARD MET - Projected County Operations Grant ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:

(required if NOT met)

- 1b. STANDARD MET - Projected County Operations Grant ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:

(required if NOT met)

SACS 93

Los Angeles County Office of Education
Los Angeles County

2025-26 Budget, July 1
County School Service Fund
County Office of Education Criteria and Standards Review

19 10199 0000000
Form 01CS
G8BCW7WC7S(2025-26)

1. CRITERION: Average Daily Attendance (continued)

- B. STANDARD: Projected funded ADA for county operated programs for any of the budget year or two subsequent fiscal years has not increased from the historical average from the three prior fiscal years by more than two percent (2%) each year.

1B-1. Calculating the County Office's Historical Average Projected ADA for County Operated Programs

DATA ENTRY: All data are extracted or calculated.

Average Daily Attendance (Form A, Estimated Actuals, Funded ADA)

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Third Prior Year (2022-23)	517.10	1,098.93	1,207,832.84	0.00
Second Prior Year (2023-24)	773.93	1,116.11	1,206,845.22	0.00
First Prior Year (2024-25)	667.42	1,258.38	1,203,519.41	0.00
Historical Average:	652.82	1,157.81	1,206,065.82	0.00

County Office's County Operated Programs ADA Standard:

Budget Year (2025-26)

(historical average plus 2%):

1st Subsequent Year (2026-27)

(historical average plus 4%):

2nd Subsequent Year (2027-28)

(historical average plus 6%):

665.87	1,180.96	1,230,187.14	0.00
678.93	1,204.12	1,254,308.46	0.00
691.99	1,227.28	1,278,429.77	0.00

1B-2. Calculating the County Office's Projected ADA for County Operated Programs

DATA ENTRY: Budget year data will be extracted from Form A. Enter the remaining data in each of the 1st and 2nd Subsequent Years. If Form MYP exists, County Operations Grant ADA will be extracted for the two subsequent fiscal years.

Average Daily Attendance (Form A, Estimated Funded ADA)

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Budget Year (2025-26)	590.35	1,147.35	1,141,408.99	0.00
1st Subsequent Year (2026-27)	590.35	1,147.35	1,107,201.14	0.00
2nd Subsequent Year (2027-28)	590.35	1,147.35	1,074,019.52	0.00
Status:	Met	Met	Met	Met

1B-3. Comparison of County Office Projected County Operated Programs ADA to the Standard

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

- 1a. STANDARD MET - Projected ADA for county operated programs has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

2. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the county office's cost-of-living adjustment (COLA) plus or minus one percent.

For excess property tax counties, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

2A. County Office's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

2A-1. Calculating the County Office's LCFF Revenue Standard

DATA ENTRY: Section I, enter applicable data for all fiscal years. Section I-a is completed by a county office funded at Target, and Section I-b is completed by a county office funded at Hold Harmless. Per AB 181, Chapter 52, Statutes of 2022, hold harmless COEs include a COLA add-on. Section I-b1, enter the projected County Operations Grant for all fiscal years and Section I-b2, enter the projected Alternative Education Grant for all fiscal years to calculate the add-on COLA amount. Section II, enter data in Step 2b1 for all fiscal years. Section III, all data are extracted or calculated. Section IV, enter data in Step 1a for the two subsequent fiscal years, Step 2b1 for all fiscal years, and Step 2b3 for current year only. All other data are extracted or calculated.

NOTE: Enter data in Section I, Line c1 and Section IV only if the county office has charter school funded county program ADA corresponding to financial data reported in Fund 01. Regardless of the standard selected, criterion 2A-1 must be completed to obtain the total change in population and funding level.

Projected LCFF Revenue

Select County Office's LCFF revenue funding status:

At Target

Hold Harmless

Status: Hold Harmless

I. LCFF Funding

Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
-------------------------	--------------------------	----------------------------------	----------------------------------

a. COE funded at Target LCFF

a1. County Operations Grant	N/A	N/A	N/A	N/A
-----------------------------	-----	-----	-----	-----

a2. Alternative Education Grant	N/A	N/A	N/A	N/A
---------------------------------	-----	-----	-----	-----

b. COE funded at Hold Harmless LCFF	155,613,505.00	158,567,244.00	162,460,652.00	166,332,028.00
-------------------------------------	----------------	----------------	----------------	----------------

b1. County Operations Grant (informational only)	116,023,266.00	114,237,961.00	115,157,390.00	116,566,113.00
--	----------------	----------------	----------------	----------------

b2. Alternative Education Grant (informational only)	16,719,933.00	17,139,200.00	17,656,809.00	16,591,176.00
--	---------------	---------------	---------------	---------------

c. Charter Funded County Program

c1. LCFF Entitlement	0.00	0.00	0.00	0.00
----------------------	------	------	------	------

d. Total LCFF (Sum of a or b, and c)	155,613,505.00	158,567,244.00	162,460,652.00	166,332,028.00
--------------------------------------	----------------	----------------	----------------	----------------

II. County Operations Grant**Step 1 - Change in Population**

a. ADA (Funded) (Form A, line B5 and Criterion 1B-2)	1,203,519.41	1,141,408.99	1,107,201.14	1,074,019.52
--	--------------	--------------	--------------	--------------

b. Prior Year ADA (Funded)		1,203,519.41	1,141,408.99	1,107,201.14
----------------------------	--	--------------	--------------	--------------

c. Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))		0.00	0.00	0.00
--	--	------	------	------

d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%
--	--	-------	-------	-------

SACS 95

Los Angeles County Office of Education
Los Angeles County

2025-26 Budget, July 1
County School Service Fund
County Office of Education Criteria and Standards Review

19 10199 0000000
Form 01CS
G8BCW7WC7S(2025-26)

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-a1 At Target or Section I-b1 Hold Harmless), prior year column	116,023,266.00	114,237,961.00	115,157,390.00
b1.	COLA percentage	2.3%	3.2%	3.4%
b2.	COLA amount (proxy for purposes of this criterion)	2,668,535.12	3,655,614.75	3,938,382.74
c.	Total Change (Step 2b2)	2,668,535.12	3,655,614.75	3,938,382.74
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	2.30%	3.20%	3.42%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	2.30%	3.20%	3.42%
b.	LCFF Percent allocation (Section I-a1 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	100.00%	100.00%	100.00%
c.	Weighted Percent change (Step 3a x Step 3b)	2.30%	3.20%	3.42%

III. Alternative Education Grant

Step 1 - Change in Population

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
a.	ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)	667.42	590.35	590.35
b.	Prior Year ADA (Funded)	667.42	590.35	590.35
c.	Difference (Step 1a minus Step 1b)	(77.07)	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)	-11.55%	0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-a2 At Target or Section I-b2 Hold Harmless), prior year column	16,719,933.00	17,139,200.00	17,656,809.00
b1.	COLA percentage (Section II-Step 2b1)	2.30%	3.20%	3.42%
b2.	COLA amount (proxy for purposes of this criterion)	384,558.46	548,454.40	603,862.87
c.	Total Change (Step 2b2)	384,558.46	548,454.40	603,862.87
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	2.30%	3.20%	3.42%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	-9.25%	3.20%	3.42%
b.	LCFF Percent allocation (Section I-a2 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	100.00%	100.00%	100.00%
c.	Weighted Percent change (Step 3a x Step 3b)	-9.25%	3.20%	3.42%

IV. Charter Funded County Program

Step 1 - Change in Population

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
a.	ADA (Funded) (Form A, line C3f)	0.00	0	0.00
b.	Prior Year ADA (Funded)	0.00	0.00	0.00
c.	Difference (Step 1a minus Step 1b)	0.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)	0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-c1, prior year column)	0.00	0.00	0.00
b1.	COLA percentage	2.30%	3.20%	3.42%
b2.	COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2c)	0.00%	0.00%	0.00%
b.	LCFF Percent allocation (Section I-c1 divided by Section I-d)	0.00%	0.00%	0.00%
c.	Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

V. Weighted Change

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
a. Total weighted percent change (Step 3c in sections II, III and IV)	-6.95%	6.40%	6.84%
LCFF Revenue Standard (line V-a, plus/minus 1%):	-7.95% to -5.95%	5.40% to 7.40%	5.84% to 7.84%

2B. Alternate LCFF Revenue Standard - Excess Property Tax / Minimum State Aid

DATA ENTRY: If applicable to your county office, input data in the 1st and 2nd Subsequent Years for projected local property taxes; all other data are extracted or calculated.

Excess Property Tax or Minimum State Aid County Office Projected LCFF Revenue

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Projected local property taxes (Form 01, Objects 8021 - 8089)	174,000,000.00	185,918,092.00	185,918,092.00	185,918,092.00
Excess Property Tax/Minimum State Aid Standard				
(Percent change over previous year, plus/minus 1%):	N/A	N/A	N/A	N/A

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

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Years for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	279,498,091.00	282,767,636.00	286,661,044.00	290,645,292.00
County Office's Projected Change in LCFF Revenue:		1.17%	1.38%	1.39%
Standard:	-7.95% to -5.95%	5.40% to 7.40%	5.84% to 7.84%	
Status:	Not Met	Not Met	Not Met	

2D. 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 change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation
(required if NOT met)

ADA expected to remain relatively flat.

Los Angeles County Office of Education
Los Angeles County

2025-26 Budget, July 1
County School Service Fund
County Office of Education Criteria and Standards Review

19 10199 0000000
Form 01CS
G8BCW7WC7S(2025-26)

3. CRITERION: Salaries and Benefits

STANDARD: Projected total salaries and benefits for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year amount by more than the change in funded COLA plus or minus five percent.

3A. Calculating the County Office's Salaries and Benefits Standard Percentages

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. County Office's Change in Funding Level (Criterion 2C):	1.17%	1.38%	1.39%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-3.83% to 6.17%	-3.62% to 6.38%	-3.61% to 6.39%

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

DATA ENTRY: If Form MYP exists, Salaries and Benefits for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Percent Change Over Previous Year	Status
First Prior Year (2024-25)	320,551,523.83		
Budget Year (2025-26)	317,006,928.00	(1.11%)	Met
1st Subsequent Year (2026-27)	316,775,083.00	(.07%)	Met
2nd Subsequent Year (2027-28)	323,071,766.00	1.99%	Met

3C. Comparison of County Office Change in Salaries and Benefits to the Standard

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

1a. STANDARD MET - Ratio of total salaries and benefits to total expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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 budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the change in funded COLA plus or minus ten percent.

For each major object category, changes that exceed the percentage change in the funded COLA plus or minus five percent must be explained.

4A. Calculating the County Office's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. County Office's Change in Funding Level (Criterion 2C):	1.17%	1.38%	1.39%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-8.83% to 11.17%	-8.62% to 11.38%	-8.61% to 11.39%
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.83% to 6.17%	-3.62% to 6.38%	-3.61% to 6.39%

4B. Calculating the County Office's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 4A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

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	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2024-25)	337,070,804.00		
Budget Year (2025-26)	267,385,594.00	-20.67%	Yes
1st Subsequent Year (2026-27)	267,385,594.00	0.00%	No
2nd Subsequent Year (2027-28)	267,385,594.00	0.00%	No

Explanation:

(required if Yes)

Head Start and Early Head Start revenue decreased by \$61.1 million because carry over will be budgeted when the GAN's are received in 2026. Title I and II decreased by \$3.5 million. ESSER funding in the amount of \$1.7 million was eliminated as the programs have expired. Revenue was reduced for the Creative AWARE program by \$1.6 million, and there were other smaller increases and decreases in Federal funding.

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

First Prior Year (2024-25)	76,897,164.00		
Budget Year (2025-26)	57,140,928.00	-25.69%	Yes
1st Subsequent Year (2026-27)	57,140,928.00	0.00%	No
2nd Subsequent Year (2027-28)	57,140,928.00	0.00%	No

Explanation:

(required if Yes)

Revenue for the Community Schools Partnership and Performance Tasks Imbedded in Learning for Science programs were both reduced by \$6.8 million. The Learning Recovery Block Grant was reduced by \$2.5 million due to program expiration. Foster Youth Services funding was reduced by \$1.8 million. The Educator Workforce Investment Grant and Student Support and Enrichment Block Grants were completed and resulted in reductions of \$1.4 million each. The QCC Block Grant was increased by \$3 million and the LCFF Equity Multiplier by \$0.9 million.

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

First Prior Year (2024-25)	223,741,454.00		
Budget Year (2025-26)	162,788,359.00	-27.24%	Yes
1st Subsequent Year (2026-27)	162,788,359.00	0.00%	No
2nd Subsequent Year (2027-28)	162,788,359.00	0.00%	No

Explanation:

(required if Yes)

Student Behavioral Health program funds were received in 2024, 2025, with carry over to be spent in 2026 and 2027, resulting in budget reduction of \$20.1 million. The CYBHI program is similarly reduced by \$27 million. Revenue for Foster Youth Services direct services is reduced by \$3 million. Transportation revenue is reduced by \$2.2 million. PRISM, QRIS, HRS services, EASE and Coalition for Inclusive Learning are all reduced by over \$1 million. Multiple other programs have budget increases or decreases.

SACS 99

Los Angeles County Office of Education
Los Angeles County

2025-26 Budget, July 1
County School Service Fund
County Office of Education Criteria and Standards Review

19 10199 0000000
Form 01CS
G8BCW7WC7S(2025-26)

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

First Prior Year (2024-25)	21,564,867.44		
Budget Year (2025-26)	15,113,025.00	-29.92%	Yes
1st Subsequent Year (2026-27)	15,260,155.00	0.97%	No
2nd Subsequent Year (2027-28)	15,485,431.00	1.48%	No

Explanation:

(required if Yes)

Budgets for books and supplies were reduced for \$1.4 million for restricted lottery, \$1 million for SBHIP, \$1.3 million for Head Start and Early Head Start, \$0.7 million for Every Student Succeeds, \$0.6 million for Reversing Opioid Overdoses, and lessor amounts for multiple other programs. CYBHI budget increased by \$1.9 million.

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

First Prior Year (2024-25)	429,503,069.57		
Budget Year (2025-26)	350,212,512.00	-18.46%	Yes
1st Subsequent Year (2026-27)	349,435,115.00	-0.22%	No
2nd Subsequent Year (2027-28)	348,943,340.00	-0.14%	No

Explanation:

(required if Yes)

The budget for Head Start and Early Head Start is reduced by \$53.1 million, CYBHI by \$28.9 million, \$6.5 million for Performance Tasks Imbedded in Science, \$3.8 million for Community Schools Partnership, \$1.7 million for transportation, \$1.7 million for CTE Apprenticeship, \$1.4 million for ESSER, \$1.3 million for Foster Youth Services, \$1.2 million for SBHIP. Budgets increased in 2026 for Student Support and Enrichment (\$3.2 million), Differentiated Assistance (\$2.5 million), Educator Effectiveness (\$2 million), GAIN (\$1.4 million), and LCFF Equity Multiplier (\$1.4 million).

4C. Calculating the County Office's Change in Total Operating Revenues and Expenditures (Section 4A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change	
		Over Previous Year	Status

Total Federal, Other State, and Other Local Revenue (Section 4B)

First Prior Year (2024-25)	637,709,422.00		
Budget Year (2025-26)	487,314,881.00	-23.58%	Not Met
1st Subsequent Year (2026-27)	487,314,881.00	0.00%	Met
2nd Subsequent Year (2027-28)	487,314,881.00	0.00%	Met

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

First Prior Year (2024-25)	451,067,937.01		
Budget Year (2025-26)	365,325,537.00	-19.01%	Not Met
1st Subsequent Year (2026-27)	364,695,270.00	-0.17%	Met
2nd Subsequent Year (2027-28)	364,428,771.00	-0.07%	Met

4D. Comparison of County Office Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 4B if the status in Section 4C is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget 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 4B above and will also display in the explanation box below.

Explanation:

Federal Revenue
(linked from 4B
if NOT met)

Head Start and Early Head Start revenue decreased by \$61.1 million because carry over will be budgeted when the GAN's are received in 2026. Title I and II decreased by \$3.5 million. ESSER funding in the amount of \$1.7 million was eliminated as the programs have expired. Revenue was reduced for the Creative AWARE program by \$1.6 million, and there were other smaller increases and decreases in Federal funding.

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

Revenue for the Community Schools Partnership and Performance Tasks Imbedded in Learning for Science programs were both reduced by \$6.8 million. The Learning Recovery Block Grant was reduced by \$2.5 million due to program expiration. Foster Youth Services funding was reduced by \$1.8 million. The Educator Workforce Investment Grant and Student Support and Enrichment Block Grants were completed and resulted in reductions of \$1.4 million each. The QCC Block Grant was increased by \$3 million and the LCFF Equity Multiplier by \$0.9 million.

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

Student Behavioral Health program funds were received in 2024, 2025, with carry over to be spent in 2026 and 2027, resulting in budget reduction of \$20.1 million. The CYBHI program is similarly reduced by \$27 million. Revenue for Foster Youth Services direct services is reduced by \$3 million. Transportation revenue is reduced by \$2.2 million. PRISM, QRIS, HRS services, EASE and Coalition for Inclusive Learning are all reduced by over \$1 million. Multiple other programs have budget increases or decreases.

1b. STANDARD NOT MET - Projected total operating expenditures changed by more than the standard in one or more of the budget 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 4B above and will also display in explanation box below.

Explanation:
Books and Supplies
(linked from 4B
if NOT met)

Budgets for books and supplies were reduced for \$1.4 million for restricted lottery, \$1 million for SBHIP, \$1.3 million for Head Start and Early Head Start, \$0.7 million for Every Student Succeeds, \$0.6 million for Reversing Opioid Overdoses, and lessor amounts for multiple other programs. CYBHI budget increased by \$1.9 million.

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

The budget for Head Start and Early Head Start is reduced by \$53.1 million, CYBHI by \$28.9 million, \$6.5 million for Performance Tasks Imbedded in Science, \$3.8 million for Community Schools Partnership, \$1.7 million for transportation, \$1.7 million for CTE Apprenticeship, \$1.4 million for ESSER, \$1.3 million for Foster Youth Services, \$1.2 million for SBHIP. Budgets increased in 2026 for Student Support and Enrichment (\$3.2 million), Differentiated Assistance (\$2.5 million), Educator Effectiveness (\$2 million), GAIN (\$1.4 million), and LCFF Equity Multiplier (\$1.4 million).

5. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the county office is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52066(d)(1) and 17002(d)(1).

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

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

DATA ENTRY: All data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

	Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	3% Required Minimum Contribution (Unrestricted Budget times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
Ongoing and Major Maintenance/Restricted Maintenance Account	312,930,895.00	9,387,926.85	9,390,000.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

Explanation:

(required if NOT met and Other is marked)

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

6. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources), as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available reserves¹ as a percentage of total expenditures and other financing uses², in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2022-23)	Second Prior Year (2023-24)	First Prior Year (2024-25)
1. County Office's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	57,508,158.90	67,041,996.50	82,673,199.58
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	2,156,017.73	1,619,170.84	123,367.69
d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, foreach of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	59,664,176.63	68,661,167.34	82,796,567.27
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	575,081,588.96	670,419,965.03	826,731,995.84
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	25,200,872.21	24,501,670.94	28,551,497.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	600,282,461.17	694,921,635.97	855,283,492.84
3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	9.90%	9.90%	9.70%
County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	3.30%	3.30%	3.20%

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

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

6B. Calculating the County Office's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2022-23)	25,546,040.47	241,705,562.38	N/A	Met
Second Prior Year (2023-24)	(1,618,071.45)	290,810,037.73	0.60%	Met
First Prior Year (2024-25)	15,115,209.00	282,780,279.00	N/A	Met
Budget Year (2025-26) (Information only)	(15,630,642.00)	312,930,895.00		

6C. 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 two or more of the three prior years.

Explanation:
(required if NOT met)

7. CRITERION: Fund and Cash Balances

A. STANDARD: Budgeted beginning unrestricted county school service fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

County Office Total Expenditures and Other Financing Uses ²		
Percentage Level ¹		
1.7%	0	to \$7,735,999
1.3%	\$7,736,000	to \$19,343,999
1.0%	\$19,344,000	to \$87,045,000
0.7%	\$87,045,001	and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.
² A county office of education that is the Administrative Unit of a Special Education Local Plan Area may exclude from its expenditures the distribution of funds to its participating members.

County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA
Pass-through
(Criterion 7A2b) if Criterion 7A, Line 1 is No:
County Office's Fund Balance Standard Percentage Level:

734,565,709.00
0.70%

7A-1. 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 MYP 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; Budget Year data are extracted.

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

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

Yes

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

a. Enter the name(s) of the SELPA(s):

Los Angeles Charter SELPA (LA)

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

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
30,242,110.00	30,242,110.00	30,242,110.00

7A-2. Calculating the County Office's Unrestricted County School Service Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted County School Service Fund Beginning Balance (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2022-23)	141,601,498.39	109,294,474.28	22.8%	Not Met
Second Prior Year (2023-24)	120,522,551.28	134,840,514.75	N/A	Met
First Prior Year (2024-25)	131,160,749.21	133,239,478.27	N/A	Met
Budget Year (2025-26) (Information only)	148,354,687.27			

³ Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

7A-3. Comparison of County Office Unrestricted Beginning Fund Balance to the Standard

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

1a. STANDARD MET - Unrestricted county school service fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

B. Cash Balance Standard: Projected county school service fund cash balance will be positive at the end of the current fiscal year.

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

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Ending Cash Balance		
County School Service Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2025-26)	208,738,069.00	Met

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

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

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

Explanation:
(required if NOT met)

8. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses²:

Percentage Level ³	County Office Total Expenditures and Other Financing Uses ³	
5% or \$88,000 (greater of)	0	to \$7,735,999
4% or \$387,000 (greater of)	\$7,736,000	to \$19,343,999
3% or \$774,000 (greater of)	\$19,344,000	to \$87,045,000
2% or \$2,611,000 (greater of)	\$87,045,001	and over

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

² A county office of education that is the Administrative Unit of a Special Education Local Plan Area may exclude from its expenditures the distribution of funds to its participating members.

³ Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 2574, rounded to the nearest thousand.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	734,565,709.00	728,203,597.00	734,233,781.00
County Office's Reserve Standard Percentage Level:	2.00%	2.00%	2.00%

8A. Calculating the County Office's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for line 1 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	734,565,709.00	728,203,597.00	734,233,781.00
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	30,242,110.00	30,242,110.00	30,242,110.00
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	734,565,709.00	728,203,597.00	734,233,781.00
4. Reserve Standard Percentage Level	2.00%	2.00%	2.00%
5. Reserve Standard - by Percent (Line A3 times Line A4)	14,691,314.18	14,564,071.94	14,684,675.62
6. Reserve Standard - by Amount (From percentage level chart above)	2,611,000.00	2,611,000.00	2,611,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	14,691,314.18	14,564,071.94	14,684,675.62

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

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except lines 4, 8, and 9):	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	73,456,570.90	72,820,360.00	73,423,378.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	185,572.37	236,400.27	100,617.27
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	73,642,143.27	73,056,760.27	73,523,995.27
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	10.03%	10.03%	10.01%
County Office's Reserve Standard (Section 8A, Line 7):	14,691,314.18	14,564,071.94	14,684,675.62
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 - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

- 1a. Does your county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that 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 in the budget in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?

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. Use of Ongoing Revenues for One-time Expenditures

- 1a. Does your county office have large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

- 1a. Does your county office have projected revenues for the budget 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 budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

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 budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the county school service fund operational budget.

County Office's Contributions and Transfers Standard:

-10.0% to +10.0% 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: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2024-25)	(15,493,792.00)			
Budget Year (2025-26)	(15,215,644.00)	(278,148.00)	(1.8%)	Met
1st Subsequent Year (2026-27)	(15,215,644.00)	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	(15,215,644.00)	0.00	0.0%	Met
1b. Transfers In, County School Service Fund *				
First Prior Year (2024-25)	99,900.00			
Budget Year (2025-26)	99,000.00	(900.00)	(.9%)	Met
1st Subsequent Year (2026-27)	99,000.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	99,000.00	0.00	0.0%	Met
1c. Transfers Out, County School Service Fund *				
First Prior Year (2024-25)	14,350,000.00			
Budget Year (2025-26)	11,500,000.00	(2,850,000.00)	(19.9%)	Not Met
1st Subsequent Year (2026-27)	6,000,000.00	(5,500,000.00)	(47.8%)	Not Met
2nd Subsequent Year (2027-28)	6,000,000.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the county school service fund operational budget?

No

* Include transfers used to cover operating deficits in either the county school service fund or any other fund.

S5B. Status of the County Office's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

1b. MET - Projected transfers in have not changed by more than the standard for the budget 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 by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) 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)

Projected future transfers to Fund 17 to account for Pension Obligations.

1d. NO - There are no capital projects that may impact the county school service fund operational budget.

Project Information:

(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the budget 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. ¹ 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: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your county office have long-term (multiyear) commitments?

(If No, skip item 2 and sections S6B and S6C)

Yes

2. If Yes to item 1, list 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 Criterion S7A.

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2025
Leases	various	General Fund, Child Development Fund	General Fund/Child Development Fund-objects 7438,7439	23,352,193
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				21,582,171

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

Subscription Liability				2,598,103
Net Pension Liability				346,115,315
TOTAL:				393,647,782

Type of Commitment (continued)	Prior Year (2024-25) Annual Payment (P & I)	Budget Year (2025-26) Annual Payment (P & I)	1st Subsequent Year (2026-27) Annual Payment (P & I)	2nd Subsequent Year (2027-28) Annual Payment (P & I)
Leases	4,260,787	3,532,826	3,641,774	3,117,542
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Subscription Liability	1,339,855	913,895	935,326	379,845
Net Pension Liability				
Total Annual Payments:	5,600,642	4,446,721	4,577,100	3,497,387
Has total annual payment increased over prior year (2024-25)?	No	No	No	No

S6B. Comparison of 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 budget and two subsequent fiscal years.

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

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

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

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

No

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

Explanation:
(required if Yes)

S7. **Unfunded Liabilities**

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and, indicate how the obligation is funded (level of risk retained, funding approach, etc.).

S7A. Identification of the County Office's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1 Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

Yes

2. For the county office's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

c. Describe any other characteristics of the county office's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

Employees that retire from the Office on or after attaining age 55 with at least 10 years of service are eligible for the benefit it. The benefit is received for 5 years, or until age 65, whichever occurs first. The maximum annual contribution by the Office under this program is \$3,004 per year for retirees with 10 years of service, and \$6,000 for retirees with 20 years of service

3 a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

Pay-as-you-go

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or government fund

Self-Insurance Fund Government Fund

10,623,663

0

4. OPEB Liabilities

a. Total OPEB liability

14,252,193.00

b. OPEB plan(s) fiduciary net position (if applicable)

14,639,500.00

c. Total/Net OPEB liability (Line 4a minus Line 4b)

(387,307.00)

d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?

Actuarial

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

Jul 01, 2023

5. OPEB Contributions

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

Method

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

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

d. Number of retirees receiving OPEB benefits

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
800,524.00	800,524.00	800,524.00
715,401.00	715,401.00	715,401.00
2,106,637.00	2,106,637.00	2,106,637.00
110.00	110.00	110.00

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

- 1

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 7A) (If No, skip items 2-4)"

Yes
- 2

Describe each self-insurance program operated by the county office, including details for each such as level of risk retained, funding approach, basis for the valuation (county office's estimate or actuarial valuation), and date of the valuation:

The Office is self-insured for workers' compensation losses up to \$500,000 per occurrence. An insurance policy is purchased to cover claims in excess of \$500,000. The Office is also self-insured for general liability claims up to \$500,000 and employment practice liability claims up to \$500,000. An insurance policy is purchased for claims in excess of self-insured amounts up to \$1,000,000. For claims between \$1,000,000 and \$5,000,000 the Office participates in the Schools Excess Liability Fund consortium. Actuarial valuations are obtained annually.

3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
- b. Unfunded liability for self-insurance programs

23,133,000.00
0.00

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
- b. Amount contributed (funded) for self-insurance programs

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
0.00	0.00	0.00
8,923,773.00	8,923,773.00	8,923,773.00

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, 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 at budget adoption, 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: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full - time - equivalent(FTE) positions	186.30	186.30	186.30	186.30

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

Both 2024-25 and 2025-26 remain unsettled.

Negotiations Settled

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:

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

Is the cost of salary settlement included in the budget 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	278,785		
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2025-26)	(2026-27)	(2027-28)
6.	Amount included for any tentative salary schedule increases	0	0	0
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2025-26)	(2026-27)	(2027-28)

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	3,414,498	3,585,223	3,764,484
3.	Percent of H&W cost paid by employer	90.0%	90.0%	90.0%
4.	Percent projected change in H&W cost over prior year	8.5%	5.0%	5.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?	No		
If Yes, amount of new costs included in the budget and MYPs			
If Yes, explain the nature of the new costs:			

Certificated (Non-management) Step and Column Adjustments

		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2025-26)	(2026-27)	(2027-28)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			

Certificated (Non-management) Attrition (layoffs and retirements)

		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2025-26)	(2026-27)	(2027-28)
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of County Office's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified (non-management) FTE positions	564	564	564	564

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

Both 2024-25 and 2025-26 remain unsettled.

Negotiations Settled

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:

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

Is the cost of salary settlement included in the budget 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

603,859

6. Amount included for any tentative salary schedule increases

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

1. Are costs of H&W benefit changes included in the budget 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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
		Yes	Yes
	9,716,554	10,202,382	10,712,501
	82.5%	82.5%	82.5%
	8.5%	5.0%	5.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

No		

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

If Yes, explain the nature of the new costs:

--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	Yes	Yes

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

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

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	Yes	Yes
No	No	No

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	953.0	953.0	953.0	953.0

Management/Supervisor/Confidential

Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

N/A

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--------------------------	----------------------------------	----------------------------------

Is the cost of salary settlement included in the budget 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

1,748,986

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--------------------------	----------------------------------	----------------------------------

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget 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

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--------------------------	----------------------------------	----------------------------------

Yes	Yes	Yes
19,189,564	20,149,042	21,156,494
80.0%	80.0%	80.0%
8.5%	5.0%	5.0%

Management/Supervisor/Confidential

Step and Column Adjustments

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

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--------------------------	----------------------------------	----------------------------------

Yes	Yes	Yes

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--------------------------	----------------------------------	----------------------------------

Yes	Yes	Yes

S9. Local Control and Accountability Plan (LCAP)

Confirm that the county office of education's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.
DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

- 1. Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year?
- 2. Adoption date of the LCAP or an update to the LCAP.

Yes
Jun 17, 2025

S10. LCAP Expenditures

Confirm that the county office of education's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.
DATA ENTRY: Click the appropriate Yes or No button.

Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A8 except item A3, which is automatically completed based on data in Criterion 1.

A1.	Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
A3.	Is the County Operations Grant ADA decreasing in both the prior fiscal year and budget year? (Data from Criterion 1, Sections 1B-1 and 1B-2, County Operations Grant ADA column, are used to determine Yes or No)	Yes
A4.	Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior fiscal year or budget year?	No
A5.	Has the county office entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	Yes
A7.	Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to CDE)	No
A8.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

Comments:
(optional)

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

End of County Office Budget Criteria and Standards Review

Budget, July 1
Budget 2025-26
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. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CS and Form MYP, which can negatively affect the criteria and standards.

Exception

FUND	RESOURCE	NEG. EFB
01	1400	(\$105,210.00)
Explanation: Overpayment in fiscal year 2021 was collected by CDE in 2022 leaving a negative balance. 2023,2024,2025 and current year (2026) revenues have been applied to reduce the negative balance.		
Total of negative resource balances for Fund 01		(\$105,210.00)
10	0000	(\$68,266.00)
Explanation: Negative balance caused by Fair Market Value adjustment at 2024 year end. 2025 year end adjustment will either increase or decrease this balance.		
Total of negative resource balances for Fund 10		(\$68,266.00)
12	0000	(\$2,062,635.00)
Explanation: Negative balance caused by Fair Market Value adjustment at 2024 year end. 2025 year end adjustment will either increase or decrease this balance.		
Total of negative resource balances for Fund 12		(\$2,062,635.00)

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

Exception

FUND	RESOURCE	OBJECT	VALUE
01	1400	9790	(\$105,210.00)
Explanation: Overpayment in fiscal year 2021 was collected by CDE in 2022 leaving a negative balance. 2023,2024,2025 and current year (2026) revenues have been applied to reduce the negative balance.			
10	0000	9790	(\$68,266.00)
Explanation: Negative balance caused by Fair Market Value adjustment at 2024 year end. 2025 year end adjustment will either increase or decrease this balance.			
12	0000	9790	(\$2,062,635.00)
Explanation: Negative balance caused by Fair Market Value adjustment at 2024 year end. 2025 year end adjustment will either increase or decrease this balance.			

Budget, July 1
Estimated Actuals 2024-25
Technical Review Checks
Phase - All
Display - Exceptions Only

Los Angeles County Office of Education

Los Angeles County

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

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

FUND	RESOURCE	NEG. EFB
01	1400	(\$105,210.00)
Explanation: Overpayment in fiscal year 2021 was collected by CDE in 2022 leaving a negative balance. 2023,2024, and current year (2025) revenues have been applied to reduce the negative balance.		
Total of negative resource balances for Fund 01		(\$105,210.00)
10	0000	(\$68,266.00)
Explanation: Negative balance caused by Fair Market Value adjustment at 2024 year end. 2025 year end adjustment will either increase or decrease this balance.		
Total of negative resource balances for Fund 10		(\$68,266.00)
12	0000	(\$2,062,635.00)
Explanation: Negative balance caused by Fair Market Value adjustment at 2024 year end. 2025 year end adjustment will either increase or decrease this balance.		
Total of negative resource balances for Fund 12		(\$2,062,635.00)

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

FUND	RESOURCE	OBJECT	VALUE
01	1400	9790	(\$105,210.00)
Explanation: Overpayment in fiscal year 2021 was collected by CDE in 2022 leaving a negative balance. 2023,2024, and current year (2025) revenues have been applied to reduce the negative balance.			
10	0000	9790	(\$68,266.00)
Explanation: Negative balance caused by Fair Market Value adjustment at 2024 year end. 2025 year end adjustment will either increase or decrease this balance.			
12	0000	9790	(\$2,062,635.00)
Explanation: Negative balance caused by Fair Market Value adjustment at 2024 year end. 2025 year end adjustment will either increase or decrease this balance.			

Board Meeting – June 10, 2025

Item V. Reports / Study Topics

B. Draft Local Control and Accountability Plan (LCAP) 2025-26
(Enclosure)

In accordance with EC 52060(g) and 52066(g), LACOE has consulted with the parent advisory council (PAC) and the district English learner advisory committee (DELAC), as well as other educational partners.

This report provides a brief overview of the draft Local Control and Accountability Plan (LCAP) 2025–26 and provides an additional opportunity to receive feedback. The final LCAP report will be presented on June 10, 2025.



Local Control and Accountability Plan (LCAP)

2025-26

Presented June 10, 2025



Los Angeles County
Office of Education

LCAP Development Process

STEP
01

Review Progress Data

Site Presentations

STEP
02

STEP
03

Gather Feedback:
Surveys

Gather Feedback:
Focus Groups

STEP
04

STEP
05

Develop 2025-26 LCAP



**Los Angeles County
Office of Education**

Partner Engagement & Feedback



Parent

Focus Groups

167

Participants

10

PAC & Focus Groups

PAC: Parent Advisory Council



Staff LCAP

Engagement Focus Groups

175

Participants

7

Site Focus Groups



Student

Focus Groups

169

Participants

8

Focus Groups



California Healthy Kids
Survey(CHKS) 2024-2025

1,231

Respondents



California School Parents
Survey(CHKS) 2024-2025

424

Respondents



California School Staff
Survey (CKHS) 2024-2025

183

Respondents



Los Angeles County
Office of Education

Educational Partner Feedback Themes 2025–26



Expand Access to Mental Health Services



Enhance Support for High-Need Student Groups



Improve Communication with Families



Expand Access to Academic Counseling



Increase Access to Relevant and Engaging Instruction



Electives in the Arts and Career Pathways



**Los Angeles County
Office of Education**

2024 Dashboard Progress

Key areas of progress: Chronic Absenteeism, English Learner Progress, College/Career Preparedness, Graduation Rate

Areas needing improvement: Mathematics, Suspension Rate, Chronic Absenteeism

Chronic Absenteeism
Declined 18.6 %



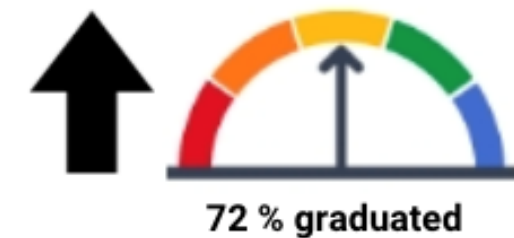
English Learner Progress
Increased 17.7 %



College/Career preparedness
Increased 9.3 %



Graduation Rate
Increased 3.3 %



English Language Arts
Increased 3.1 Points



Mathematics
Maintained -0.7 Points



Suspension Rate
Increased 0.4 %

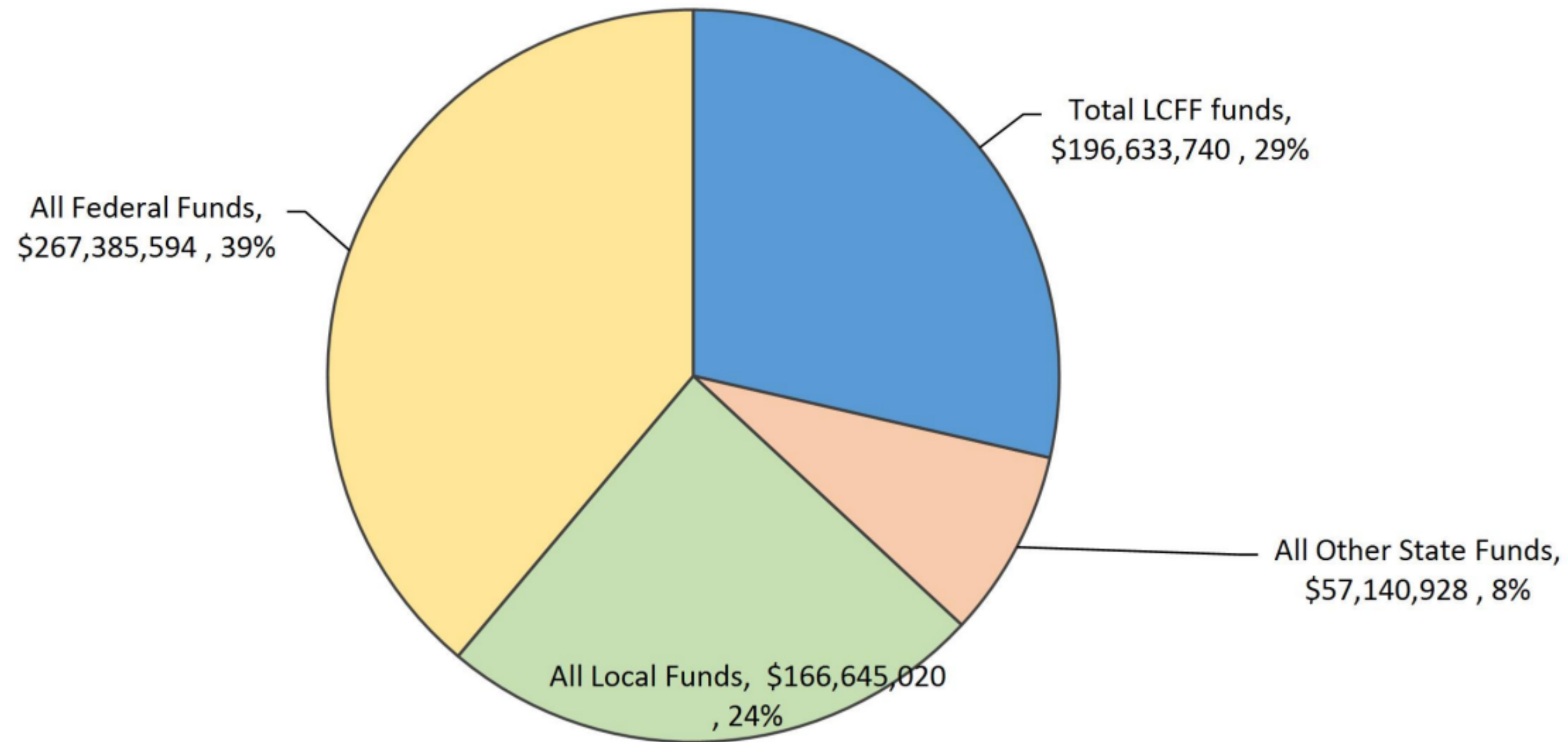


**Los Angeles County
Office of Education**

Budget Overview for Parents

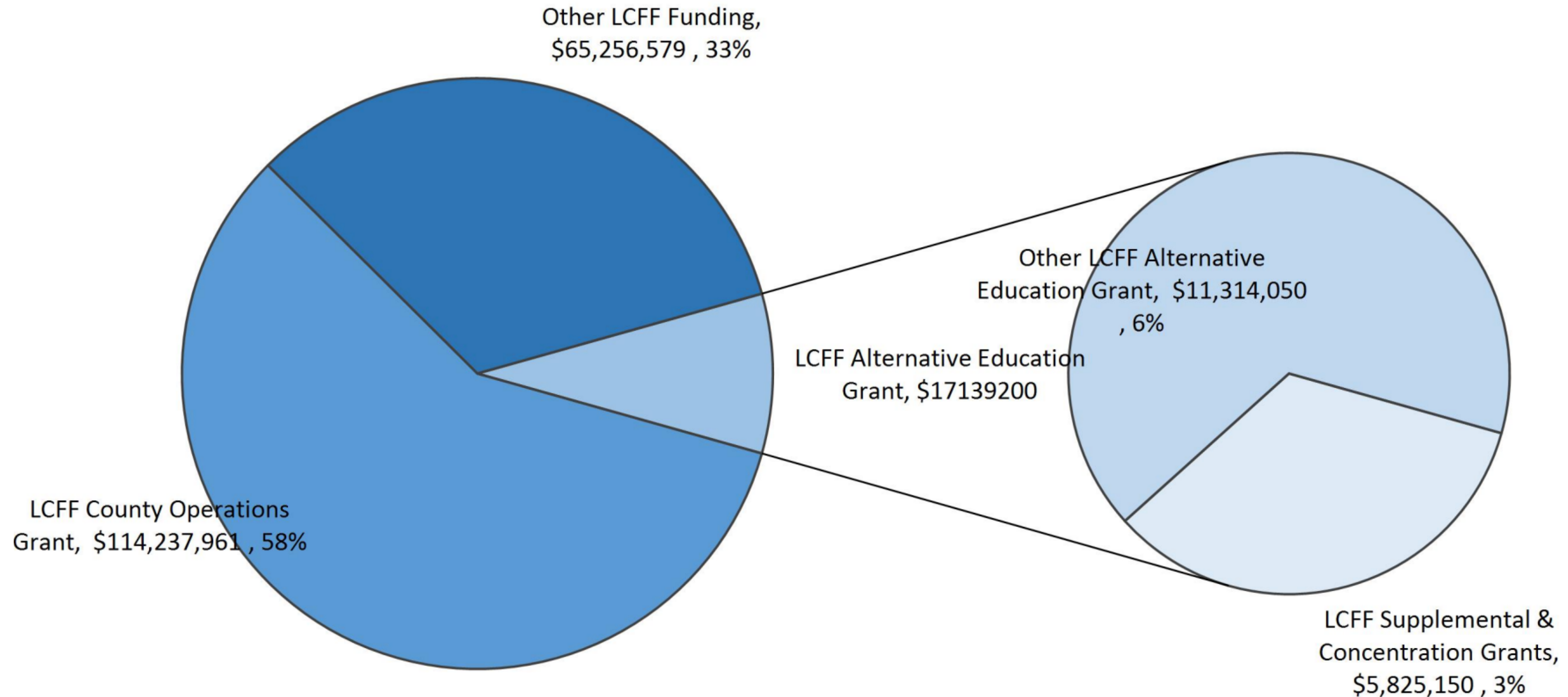
Budget Overview for the 2025-26 School Year

Projected Revenue by Fund Source



Budget Overview for Parents

Projected LCFF Revenue





LCAP Goal 1

All students will have **equitable access to a 21st century education** by providing them with standards-aligned instructional materials and with the technology skills needed to become college and career ready.

Goal 1 Key Metrics



Graduation Rate

Increase by 2%

LCAP Year 2

All: +3%

SED: +2%

SWD: +2%

AA: +8%

Hispanic: +2%



College and Career Readiness

At least 70% of the dually enrolled students will receive course credit.

LCAP Year 2

All: 59%

SED: 75%

EL: 100%

SWD: 75%



CTE Pathways

Increase to at least 4%

LCAP Year 2

In Progress% -
Specialized HS

0% - JCS

0% - CCS



CTE OSHA Certifications

CTE certifications will reach 40% within 3 years

LCAP Year 2

CTE OSHA
Certifications 58%
(+38%)

SWD: Students with Disabilities; AA: African American ; SED: Socio

-Economically Disadvantaged; EL: English Learners; FY: Foster

Youth



**Los Angeles County
Office of Education**



LCAP Goal 2

Students will be provided with multi-tiered systems of support including community engagement to **address their mental health and social emotional well-being to decrease suspensions** and increase student engagement.

Goal 2 Key Metrics



Suspension Rate

Reduce by 2% per year

LCAP Year 2
All: +2.3%

JCS: +3.7%
CCS: +3.5%



Chronic Absenteeism

19% or less

LCAP Year 2
All: 20%

FY: 18%
JCS: 10%
IPoly: 8%
LACHSA: 15%



Parent Engagement

95% parent participation

LCAP Year 2
2,309 (78%) of parents participated in PFECP meetings.



Safety & Connectedness

50% will indicate “agree” or “strongly agree” to feeling safe

LCAP Year 2
46% of parents
28% of staff
68% of JCCS students
82% of Specialized HS students

SWD: Students with Disabilities; AA: African American ; SED: Socio

-Economically Disadvantaged; EL: English Learners; FY: Foster

Youth



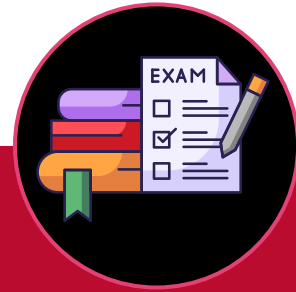
**Los Angeles County
Office of Education**



LCAP Goal 3

All students will be assigned the necessary support, including a fully credentialed teacher, required to close the opportunity gap and **ensure they make expected progress on statewide assessments as well as improve overall English proficiency.**

Goal 3 Key Metrics



CAASPP ELA & MATH

Increase at least
2%

LCAP Year 2 ELA

All: +3%

LACHSA: +12%
CCS: +2%

MATH

All: +0.1%

LACHSA: +13%



STAR READING & MATH

GLE increase by
0.3

LCAP Year 2 Reading

Overall: +1.3
Foster Youth: +1.2
Homeless: +2.6
SPED: +0.9
EL: +0.8

Math

Overall: +0.6
Foster Youth: +0.4
Homeless: +1.6
SPED: +0.3
EL: +0.1



Progress Towards English Proficiency

1% Increase

LCAP Year 2
+3.8% increase of
LACOE English learners
received a score of
level 4 on the ELPAC

+18.9% increase of
Long -Term English
Learners making
progress on the ELPAC.



English Learner Reclassification

Increase at least
2%

LCAP Year 2
Reclassification
rate: -3.8%

SWD: Students with Disabilities; AA: African America ; SED: Socio

-Economically Disadvantaged; EL: English Learners; FY: Foster Youth



**Los Angeles County
Office of Education**



LCAP Goal 4

Targets for Equity Multiplier Goal:

1. **Reduce suspension rates:** SWD at Afflerbaugh -Paige, Kirby, Nidorf and LP sites, and AA students at Dorothy Kirby and LP.
2. **Improve graduation rates:** Hispanic students at Afflerbaugh - Paige, Nidorf, Renaissance, and LP and SED students at Nidorf and Renaissance, and AA students at LP.
3. **Enhance college and career readiness (Dual Enrollment):** for SED students at Kirby, Nidorf, Kilpatrick, Renaissance and LP.
4. **Enhanced performance on the English Language Progress indicator for EL's at Renaissance**

Goal 4 Key Metrics



Graduation Rate

Increase by 2%

LCAP Year 2
Hispanic Students at:
Afflerbaugh Paige
+4.1%
Renaissance +19.4%

Socioeconomically
Disadvantaged
Students at:
Renaissance +21.8%



College Credit Course Rate (Dual Enrollment)

80% or higher

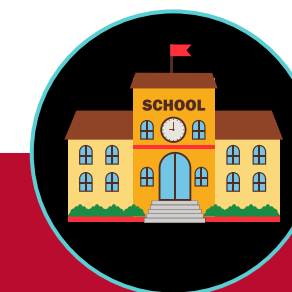
LCAP Year 2
Socioeconomically
Disadvantaged
Students
• Kirby: +100%
(16 out of 16)
• Nidorf: 36%
(5 out of 14)
• Renaissance: 67%
(4 out of 6)



Progress Towards English Proficiency

2% Increase

LCAP Year 2
English Learners
Progress Indicator at
Renaissance +32.2%



Suspension Rate

Decrease by at
least 5%

LCAP Year 2
Students with
Disabilities at:
Afflerbaugh Paige -
1.4%

Socioeconomically
Disadvantaged
Renaissance -2.3%

SWD: Students with Disabilities; AA: African American ; SED: Socio

-Economically Disadvantaged; EL: English Learners; FY: Foster

Youth



**Los Angeles County
Office of Education**

Highlights & Focus Areas for 2025-26



Los Angeles County
Office of Education

Highlights



Graduation Rates



English Learner Progress

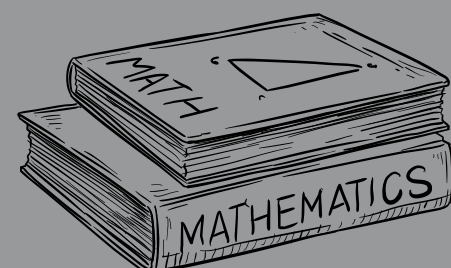


English Language Arts



Chronic Absenteeism

Focus Areas



Mathematics



Suspensions



College and Career
Readiness



Graduation Rates

Questions



COE LCFF Budget Overview for Parents Template

County Office of Education (COE) Name: Los Angeles County Office of Education

CDS Code: 19101990000000

School Year: 2025-26

COE contact information:

Diana Velasquez

Executive Director

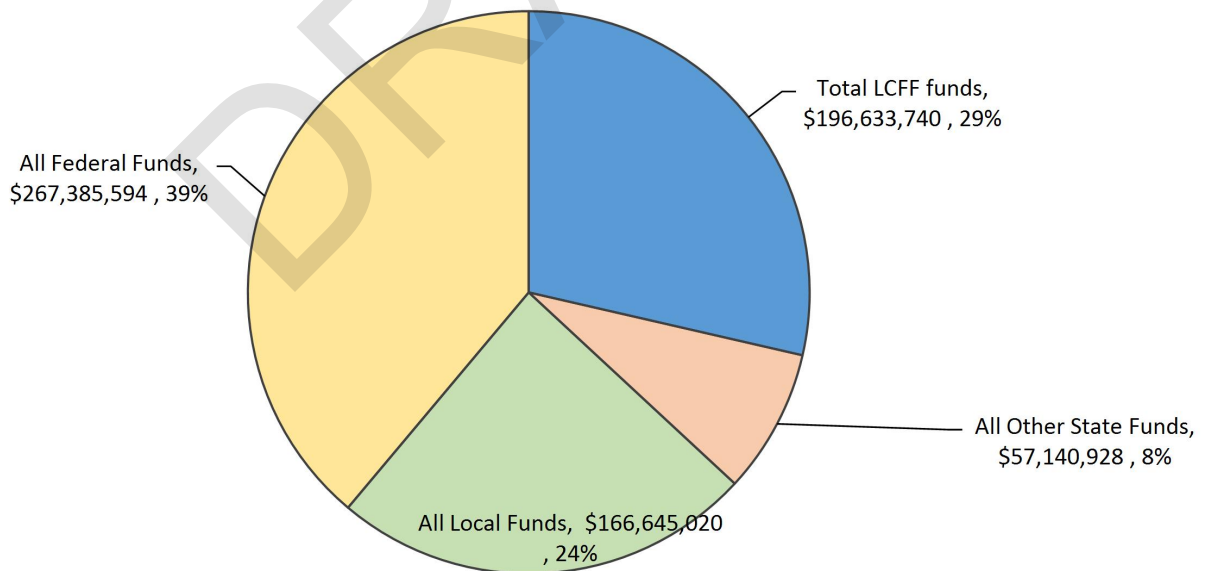
velasquez_diana@lacoed.edu

562-940-1864

County Offices of Education (COEs) receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF provides funding for 1) COE oversight activities of its school districts and 2) COE instructional programs in the form of base level of funding for all students and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

Budget Overview for the 2025-26 School Year

Projected Revenue by Fund Source



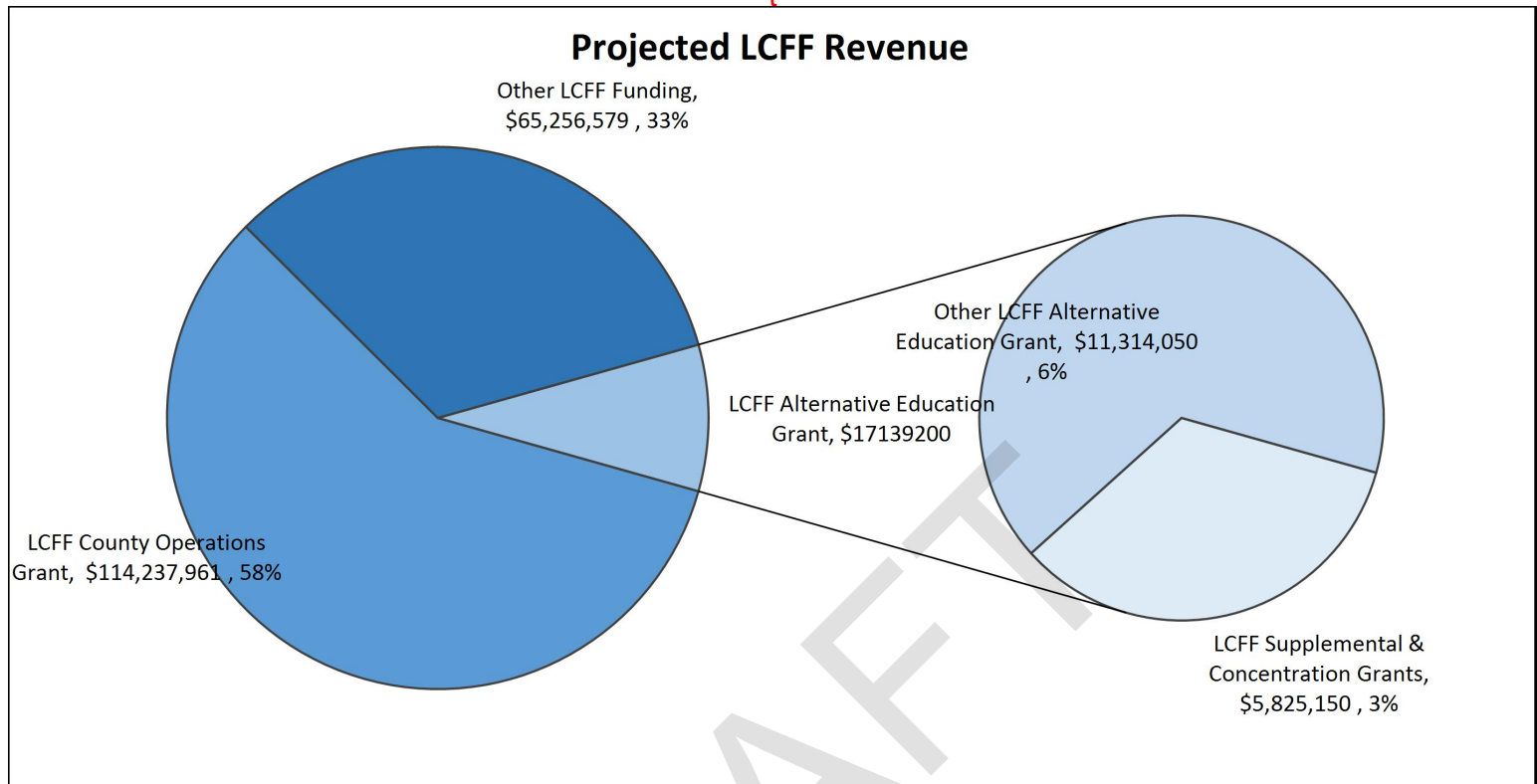
This chart shows the total general purpose revenue Los Angeles County Office of Education expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Los Angeles County Office of Education is 696,034,155, of which 196,633,740 is Local Control Funding Formula (LCFF), 57,140,928 is other state funds, 166,645,020 is local funds, and 267,385,594 is federal funds.

Of the \$57,140,928 attributed to All Other State Funds, \$0 are attributed to the Student Support and Enrichment Block Grant.

DRAFT

COE LCFF Budget Overview for Parents

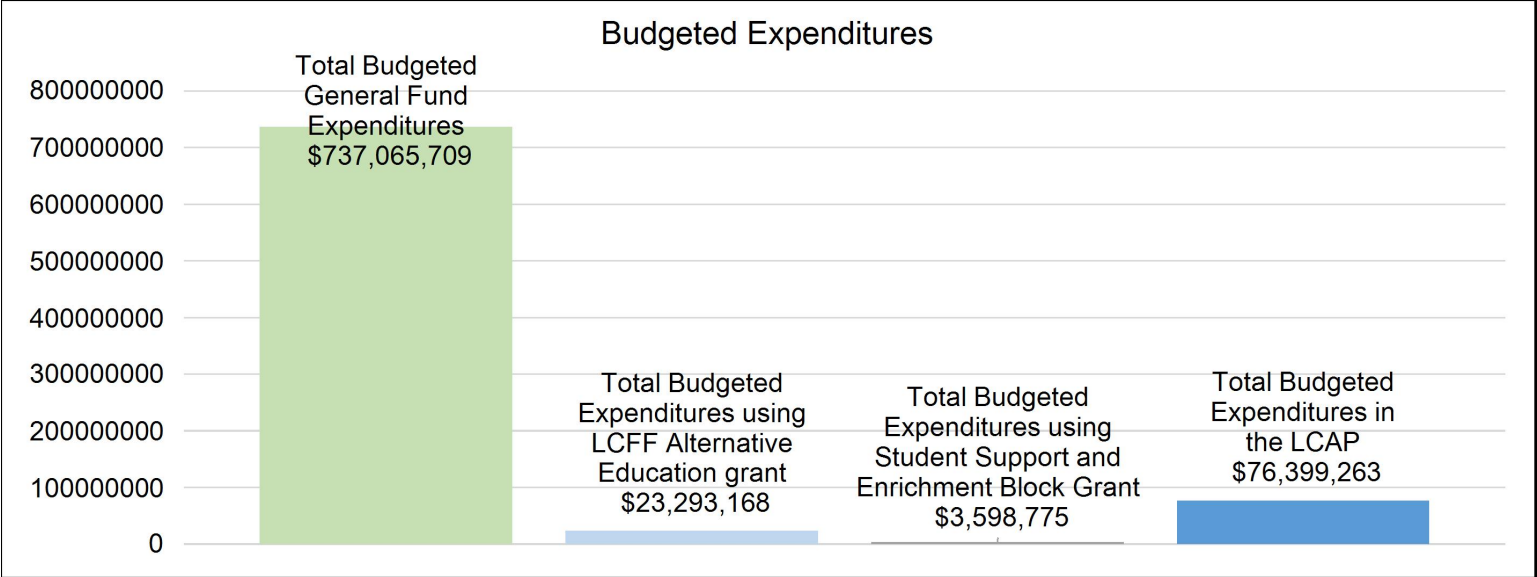


This chart shows the LCFF revenue {Los Angeles County Office of Education expects to receive in the coming year.

The text description for the above chart is as follows: The total LCFF revenue projected for {Los Angeles County Office of Education is \${196,633,740, of which \${114,237,961 is attributed to the LCFF County Operations Grant, \${17,139,200 is attributed to the LCFF Alternative Education Grant, and \${57,140,928 is other LCFF funds. Of the \${17,139,200 attributed to the LCFF Alternative Education Grant, \${5,825,150 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

{

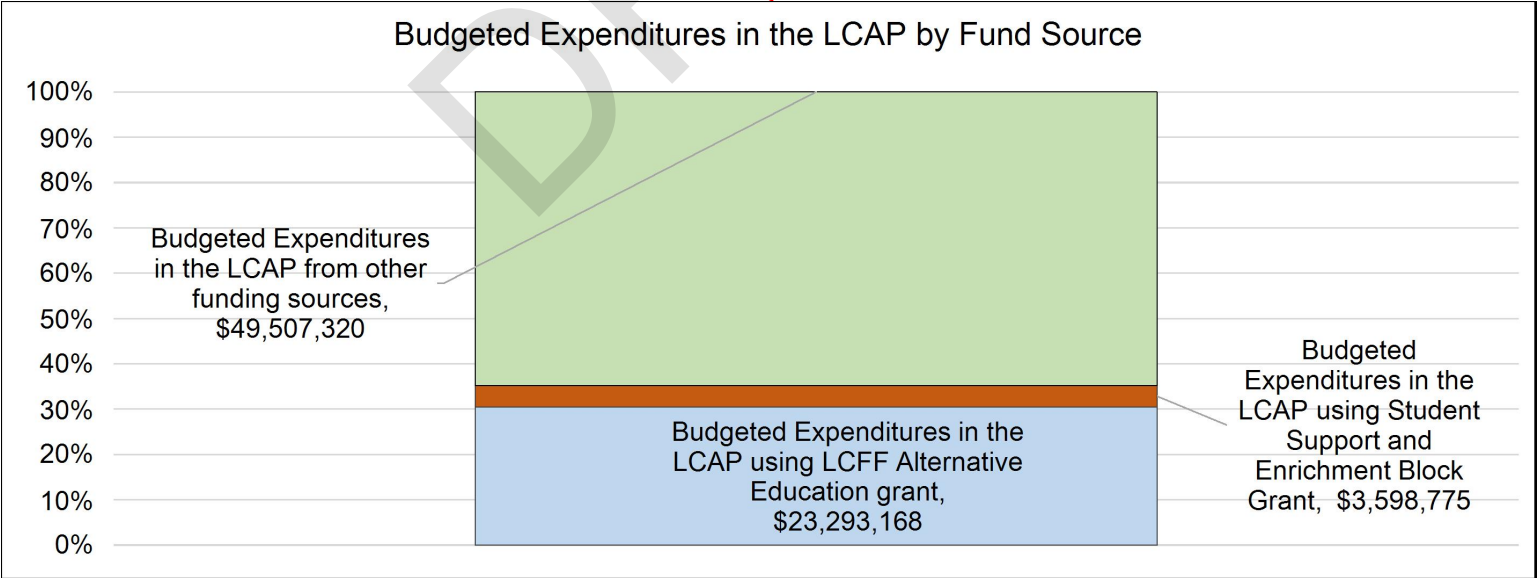
The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.



This chart provides a quick summary of how much {Los Angeles County Office of Education plans to spend for 2025-26. It shows how much of the total is tied to planned actions and services in the LCAP.

The text description of the above chart is as follows: {Los Angeles County Office of Education plans to spend \$ {737,065,709 for the 2025-26 school year. Of that amount, \$ {23,293,168 is attributed to the Alternative Education Grant and \$ {3,598,775 is attributed to the Student Support and Enrichment Block Grant. \${660,666,446 of the General Fund Budgeted Expenditures are not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

{
{
{
{



This chart provides a quick summary of how much {Los Angeles County Office of Education plans to spend for 2025-26 for planned actions and services in the LCAP.

The text description of the above chart is as follows: {Los Angeles County Office of Education plans to spend \${76,399,263 on actions/services in the LCAP. Of those funds, \$ {23,293,168 is attributed to the Alternative Education Grant and \$ {3,598,775 is attributed to the Student Support and Enrichment Block Grant.

Increased or Improved Services for High Needs Students in the LCAP for the 2025-26 School Year

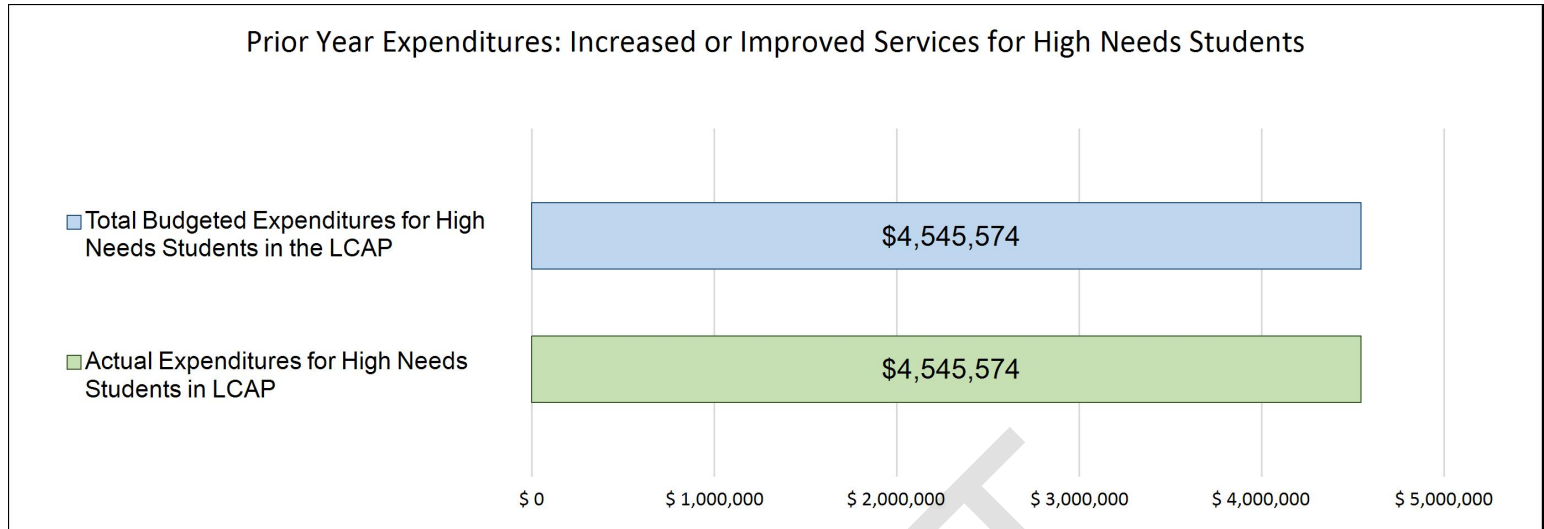
In 2025-26, {Los Angeles County Office of Education is projecting it will receive {5,825,150 based on the enrollment of foster youth, English learner, and low-income students. {Los Angeles County Office of Education must describe how it intends to increase or improve services for high needs students in the LCAP. {Los Angeles County Office of Education plans to spend {15,831,491 towards meeting this requirement, as described in the LCAP.

{

DRAFT

LCFF Budget Overview for Parents

Update on Increased or Improved Services for High Needs Students in 2024-25



This chart compares what Los Angeles County Office of Education budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Los Angeles County Office of Education estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

The text description of the above chart is as follows: In 2024-25, Los Angeles County Office of Education's LCAP budgeted 4,545,574.00 for planned actions to increase or improve services for high needs students. Los Angeles County Office of Education actually spent 4,545,574.00 for actions to increase or improve services for high needs students in 2024-25.

Local Control and Accountability Plan

The instructions for completing the Local Control and Accountability Plan (LCAP) follow the template.

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Los Angeles County Office of Education	Diana Velasquez Executive Director	Velasquez_diana@laoe.edu 562-940-1864

Plan Summary [2025-26]

General Information

A description of the LEA, its schools, and its students in grades transitional kindergarten–12, as applicable to the LEA. LEAs may also provide information about their strategic plan, vision, etc.

Los Angeles County Office of Education Educational Programs serves an average of 1,540 students daily in grades 7-12 from throughout Los Angeles County. As a Local Educational Agency (LEA), Los Angeles County Office of Education Educational Programs consists of nine schools with 7.2% of its student population as English learners, 16% Students with Disabilities, 48.3% Socio-Economically Disadvantaged, 54.1% Latino/Hispanic, 0.2% American Indian/Alaskan Native, 7.3% Asian, 12.6% Black/African American, 0.2% Native Hawaiian/Other Pacific Islander, 14.2% White, and 5.3% Other (multiple ethnicities).

Juvenile Court Schools

The Los Angeles County Office of Education (LACOE) administers the largest Juvenile Court Schools (JCS) system in the United States. Its mission is to ensure that students meet high school graduation requirements and are well-prepared to transition successfully into college, careers, and their communities. These schools, which include residential education centers, are organized into Juvenile Halls, Camps and Secure Youth Treatment Facility (SYTF). LACOE’s Juvenile Court Schools implement the award-winning Road To Success Academy (RTSA) instructional model, specifically designed to support justice-involved youth. This model emphasizes interdisciplinary, project-based learning centered on themes that address both academic achievement and mental health. It also integrates activities that foster self-esteem and empower students to make constructive decisions and positive behavioral changes.

Los Padrinos Juvenile Hall

Los Padrinos Juvenile Hall currently serves as the sole facility for predisposition youth in Los Angeles County. Following the mandated closure of Central Juvenile Hall and the restructuring of Barry J. Nidorf School, approximately 250 students were relocated to the Los Padrinos site in Downey, California. This significant transition brought about considerable adjustments for students, staff, and administrators, many of whom had to quickly adapt to a new environment and operational structure.

To support this transition, new instructional models were introduced at the start of the academic year, including the development of a revised master schedule and the implementation of updated systems, protocols, and procedures. As of the 2024–25 census day, Los Padrinos Juvenile Hall reported an enrollment of 225 students.

The student population at Los Padrinos reflects a high level of need and diversity:

- 100% Socioeconomically Disadvantaged
- 37.7% Students with Disabilities
- 22.2% English Learners
- 11.5% Long-term English Learners
- 7.6% Experiencing homelessness
- 10.8% Foster Youth
- 63.6% Hispanic/Latino
- 32.9% Black or African American
- 1.8% White
- 0.4% Asian
- 1.8% Multiracial
- 0% American Indian/Alaskan Native

Barry J. Nidorf Secure Youth Track Facility (SYTF)

Following the mandated closure of Barry J. Nidorf Juvenile Hall on July 14, 2023, the facility was repurposed as a Secure Youth Track Facility (SYTF). As part of this transition, all predispositioned students were relocated to Los Padrinos Juvenile Hall. Barry J. Nidorf now serves a specialized population of youth under secure track placement, with a census day enrollment of 35 students.

The student population at Barry J. Nidorf reflects a high concentration of need:

- 100% Socioeconomically Disadvantaged
- 51.4% Students with Disabilities
- 23% English Learners
- 23% Long-term English Learners
- 2.8% Experiencing homelessness
- 0% Foster Youth
- 71.4% Hispanic/Latino
- 25.7% Black or African American
- 2.9% White

This restructured facility continues to provide targeted educational services and support systems aligned with the needs of its student population, ensuring continuity of learning and access to resources that promote academic and personal growth.

Road to Success Academies (RTSA) Kilpatrick also served students in a Secure Track Youth Facilities serving four students on Census Day representing the following student groups:

The student population at Road to Success Academies (RTSA) Kilpatrick reflects a high concentration of need:

100% Socioeconomically Disadvantaged
25% Students with Disabilities
50% English Learners
0% Experiencing homelessness
0% Foster Youth
75% Hispanic/Latino
25% Asian

Camp Schools

The Los Angeles County Office of Education operates three camp-based educational programs across the county, serving a total of 136 students as of the most recent enrollment snapshot. These schools are located at:

- Afflerbaugh–Paige Camp in La Verne
- Glenn Rockey Camp in San Dimas
- Dorothy Kirby School in Commerce

Each camp provides a structured educational environment tailored to the needs of justice-involved youth, with a focus on academic achievement, social-emotional development, and successful reintegration into the community.

Afflerbaugh–Paige Camp

- 100% Socioeconomically Disadvantaged
- 40% Students with Disabilities
- 0% Homeless
- 6.7% Foster Youth
- 24.4% English Learners
- Ethnic Composition: 77.8% Latino/Hispanic, 15.6% Black or African American, 2.2% Asian, 2.2% Pacific Islander, 2.2% White

Dorothy Kirby School

- 100% Socioeconomically Disadvantaged
- 61% Students with Disabilities
- 0% Homeless

- 34.3% Foster Youth
- 9.3% English Learners
- Ethnic Composition: 62.5% Latino/Hispanic, 26.6% Black or African American, 1.6% American Indian/Alaskan Native, 1.6% Asian, 4.7% White, 3.1% Multiracial

Glenn Rockey Camp

- 100% Socioeconomically Disadvantaged
- 41% Students with Disabilities
- 0% Homeless
- 14.8% Foster Youth
- 11.1% English Learners
- Ethnic Composition: 74% Latino/Hispanic, 22.2% Black or African American, 3.7% White

These camp schools are designed to provide continuity of education and support services for students in custody, ensuring access to standards-aligned instruction, mental health resources, and transition planning. The programs emphasize rehabilitation, personal growth, and preparation for post-secondary opportunities.

County Community Schools

The Los Angeles County Office of Education (LACOE) operates County Community Schools to meet the educational needs of students who are unable to attend traditional public schools. These schools serve students who have been expelled, are on probation, are experiencing homelessness, or face other significant challenges that impact their ability to succeed in a conventional school setting. Enrollment may also be initiated by parents or guardians seeking a more supportive educational environment for their children.

County Community Schools play a vital role in promoting public safety and student well-being by offering structured academic programs and enrichment opportunities during critical after-school hours—times when youth are most vulnerable to negative influences. These schools provide a safe, engaging, and supportive environment that fosters academic achievement and personal growth.

Currently, LACOE operates three County Community Schools across the region:

- Boys Republic of Monrovia (Monrovia)
- Jonas Salk (Hawthorne)
- Mujeres y Hombres Nobles CCS (Monterey Park)

In addition, LACOE maintains Independent Study programs at:

- Jonas Salk/La Brea IS (Hawthorne)
- Mujeres y Hombres Nobles CCS (Monterey Park)

During the 2023–24 school year, Renaissance PAU was restructured to focus its services on these three primary sites. As a Principal's Administrative Unit, Renaissance County Community Schools enrolled 148 students, representing a diverse and high-need population:

- 16.7% English Learners

- 10.8% Long-Term English Learners
- 8.3% Students with Disabilities
- 26.7% Homeless
- 4.6% Foster Youth
- 77.2% Socioeconomically Disadvantaged
- 76.5% Hispanic/Latino
- 18.2% Black or African American
- 2.3% Asian
- 1.5% White

These schools are committed to providing equitable access to education, individualized support, and pathways to college and career readiness for students facing the most significant barriers to academic success.

Specialized Schools

The Los Angeles County Office of Education (LACOE) operates two distinguished specialized high schools, both recognized for their exceptional academic programs and high graduation rates.

Los Angeles County High School for the Arts (LACHSA)

LACHSA offers a unique educational experience that integrates rigorous college-preparatory academics with conservatory-style training in the visual and performing arts. Established in 1985, this tuition-free public school is operated by LACOE in partnership with California State University, Los Angeles (CSULA), and is located on the university's campus.

LACHSA has earned national acclaim as one of the premier public arts high schools in the United States. Its accolades include the Golden Bell Award, the Grammy Signature School designation, the Bravo Award for excellence in arts education, and the Exemplary School designation by the Arts Schools Network. It has also been recognized by Newsweek Magazine as one of "America's Best High Schools" and by Los Angeles Magazine as one of the top high schools in the region. Most recently, NICHE ranked LACHSA as the number one high school for the arts in the nation.

The school serves 551 culturally and socioeconomically diverse students from over 80 school districts across Los Angeles County. Admission is competitive and based on academic, attendance, and behavioral standards, as well as a juried audition or portfolio review in one of six departments: Cinematic Arts, Dance, Music (vocal and instrumental), Theatre, or Visual Arts, Design and Production. Students may also audition to dual-major in Musical Theatre productions.

Student demographics at LACHSA include:

- 0.5% English Learners
- 9% Students with Disabilities
- 0.5% Homeless
- 0% Foster Youth

- 20% Socioeconomically Disadvantaged
- 30.9% Hispanic/Latino
- 34.1% White
- 9.6% Asian
- 8.4% Black/African American
- 10.9% Multiracial
- 4% Unreported
- 1.8% Filipino
- 0.2% American Indian/Alaskan Native
- 0.2% Native Hawaiian/Pacific Islander

International Polytechnic High School (IPoly)

International Polytechnic High School (IPoly) is a specialized public high school located in the East San Gabriel Valley and operated by the Los Angeles County Office of Education in partnership with California State Polytechnic University, Pomona (Cal Poly Pomona). IPoly offers a rigorous, project-based learning environment that emphasizes interdisciplinary instruction, global awareness, civic responsibility, and collaborative problem-solving.

IPoly serves as an alternative to traditional large high schools, providing a personalized educational experience that prepares students for post-secondary success. The school's curriculum is fully integrated and designed to challenge students through thematic instruction and real-world applications. All students follow the same academic pathway, which includes community service and leadership development. IPoly has been recognized for its academic excellence and innovation. In 2024, it was named a California Distinguished School based on its performance on the California School Dashboard. The school's strong partnership with Cal Poly Pomona and its affiliation with the College of Education and Integrative Studies (CEIS) further enhance its commitment to preparing students for college and careers through a dynamic and inclusive educational model.

Admission to IPoly is selective. Students must have a minimum GPA of 2.5 and complete placement exams in mathematics. Applications are reviewed by an admissions committee to ensure a diverse and academically motivated student body. The school draws students from over 40 cities across Los Angeles County, reflecting a wide range of backgrounds and experiences.

As of the 2023–24 school year, IPoly enrolled 458 students. The student population includes:

- 1.3% English Learners
- 3.3% Students with Disabilities
- 31.5% Socioeconomically Disadvantaged
- 1.5% Homeless
- 0% Foster Youth
- 65% Hispanic/Latino
- 11.6% Asian

- 12.2% Filipino
- 3.9% White
- 2.4% Black/African American
- 3.3% Multiracial
- 1.3% Unreported
- 0% American Indian/Alaskan Native

Equity Multiplier Funding

In the 2024–25 and 2025-26 academic year, several schools within the Los Angeles County Office of Education (LACOE) were identified to receive Equity Multiplier funding based on their performance indicators and student demographics. These funds are intended to support schools with the greatest need by addressing disparities in academic achievement, school climate, and access to college and career readiness opportunities.

The following schools were designated in 2025-26 as recipients of Equity Multiplier funds:

- Barry J. Nidorf
- Dorothy Kirby Camp
- Afflerbaugh–Paige Camp
- Glenn Rockey Camp
- Road to Success Academy at Camp Kilpatrick
- Renaissance County Community School
- Los Padrinos

Although Central Juvenile Hall was also eligible for Equity Multiplier funding, the facility was permanently closed in July 2023. As a result, the students previously enrolled at Central were relocated to Los Padrinos Juvenile Hall.

In addition, LACOE strategically utilizes funds from the Student Support and Enrichment Block Grant for the continuation of services to support the ongoing success of JCCS students. These funds support the continuation and expansion of critical student services, including support from counselors who provide wellness and transition services and support students in meeting A-G requirements and accessing Career Technical Education (CTE) courses as well as dual enrollment opportunities. In addition, the Student Support and Enrichment Block Grant allows LACOE to support some Resident Teachers on Assignment (RTAs) to provide additional support and enrichment opportunities to JCCS students. Funds also support partnerships for dual enrollment courses and CTE opportunities such as OSHA training programs and provide counselors to follow up and support students participating in these programs to ensure successful completion of the program.

These efforts are aligned with LACOE’s broader commitment to educational equity and the continuous improvement of outcomes for historically underserved student populations.

Reflections: Annual Performance

A reflection on annual performance based on a review of the California School Dashboard (Dashboard) and local data.

As part of its ongoing commitment to continuous improvement, the Los Angeles County Office of Education (LACOE) has conducted a comprehensive review of its performance using data from the 2024 California School Dashboard and local assessments. This reflection highlights both areas of progress and those requiring further strategic focus.

SUCCESSIONS

LACOE has made measurable gains in several key areas:

- **Graduation Rates:** Notable increases were observed among Hispanic students at Renaissance (+19.4%) and socioeconomically disadvantaged students (+21.8%). These improvements reflect the effectiveness of targeted academic support and early intervention strategies.
- **A–G Completion:** The district-wide A–G course completion rate rose from 54.6% to 62.5%, demonstrating expanded access to college-preparatory coursework.
- **Career Technical Education (CTE):** OSHA certification rates increased from 20% to 58%, supported by enhanced hands-on learning and student support.
- **Attendance and Engagement:** Chronic absenteeism declined significantly in Juvenile Court Schools (from 30.6% to 10.5%) and in Renaissance County Community Schools (from 76.2% to 73.8%). These gains were supported by personalized attendance plans and strong community partnerships.
- **Instructional Resources and Professional Development:** LACOE achieved 100% compliance in providing standards-aligned instructional materials. Additionally, 98% of staff participated in professional development focused on mental health and social-emotional learning.
- **STAR Assessment Growth:** Students demonstrated growth in reading and math across most subgroups. For example, foster youth reached a Grade Level (GL) equivalency of 6.9 in reading and 5.2 in math. Homeless students achieved 6.2 in reading and 6.3 in math. However, students with disabilities and English learners continue to require additional support.

CHALLENGES

Despite these successes, several challenges persist:

- **Suspension Rates:** High suspension rates remain a concern, particularly among students with disabilities at Afflerbaugh–Paige (46.5%) and Kirby (39%). Continued implementation of Positive Behavioral Interventions and Supports (PBIS) is essential.

- Dropout Rates: Although the overall dropout rate declined from 70 to 56 students, further reductions are needed, especially in specialized schools.
- Academic Performance: Standardized assessment results remain low in Juvenile Court and Community Schools. In CAASPP assessments, 0% of students in Juvenile Court Schools met or exceeded standards in English Language Arts (ELA) and Math. In County Community Schools, only 12.3% met standards in ELA, and 0% in Math.
- English Learner Reclassification: The reclassification rate declined from 9.7% to 6%, indicating a need for intensified language development support.

Lowest Performance Levels on the 2024 Dashboard

The following schools and student groups received the lowest performance levels on one or more state indicators:

Schools (Actions and Outcomes addressed in Goal 4, Equity Multiplier Schools):

- Dorothy Kirby Camp: Suspension rates
- Renaissance CCS: English learner progress and graduation rate

Student Groups:

- English Learners: Graduation rate, College and Career Readiness (CCR)
- Foster Youth: Suspension rate, graduation rate, CCR
- Homeless Students: Graduation rate, CCR
- Socioeconomically Disadvantaged: Chronic absenteeism, suspension rate, graduation rate
- Students with Disabilities: Suspension rate, graduation rate, CCR
- Black/African American Students: Suspension rate, graduation rate, CCR
- Hispanic Students: Graduation rate
- Students of Two or More Races: Suspension rates

Student groups within a school: (Actions and Outcomes addressed in Goal 4, Equity Multiplier Schools)

- Afflerbaugh-Paige: Students with Disabilities/Suspension rate; Hispanic/Grad rate; Socioeconomically Disadvantaged/College and Career Indicator
- Dorothy Kirby Camp: Foster Youth, Students with Disabilities, Black/African American, Socioeconomically Disadvantaged, Hispanic - Suspension rate; Socioeconomically Disadvantaged - Suspension rate, CCR
- Nidorf : Foster Youth, Students with Disabilities, Black/African American - Suspension rate; Socioeconomically Disadvantaged - CCR
- Renaissance: English learners - English Learner Indicator; Socioeconomically Disadvantaged, Hispanic - Grad rate, CCR

Next Steps

LACOE will continue to address these areas through its Equity Multiplier Goal (#4), with a focus on reducing suspensions, increasing graduation rates, and expanding access to college and career pathways. School sites have reviewed their data and are implementing targeted strategies to improve outcomes for the most impacted student groups.

LREBG

The Los Angeles County Office of Education (LACOE) will carry forward unexpended Learning Recovery Emergency Block Grant (LREBG) funds into the 2025–26 school year. These funds will be strategically allocated to support targeted academic interventions and data-informed instructional practices aimed at addressing the diverse needs of students across the county. LREBG resources will be used to enhance tutoring services and strengthen data collection and analysis systems. The primary objective is to improve academic outcomes through personalized, evidence-based support. To this end, LACOE has revised Goal #3 and Actions 3.3 and 3.11 in the 2025–26 Local Control and Accountability Plan (LCAP) to reflect the integration of LREBG funding.

Through these funds, our tutoring programs will be designed to address specific skill gaps identified through ongoing assessments. We will leverage a robust assessment framework to analyze student performance data. By integrating frequent formative assessments, we will monitor student progress closely, allowing for timely interventions and adjustments in tutoring methods. This data-centric approach will ensure that all students benefit from personalized support, ultimately fostering a more equitable learning environment and helping us achieve our goals. We will regularly evaluate the effectiveness of the tutoring initiatives, using insights gained from data analysis to refine our strategies and ensure that the use of LREBG funds directly translates into measurable academic success for every student.

Action 3.3 2025-26:

Action 3.3 will be supported with LREBG funds. Extended learning opportunities will be provided to students to support student achievement through tutoring opportunities for students who need academic support. Classroom teacher and counselors will identify students in need of additional support, identify areas of need, facilitate implementation of tutorial services and monitor student progress. Provide academic support, including coordination of instruction, interventions, enrichment opportunities, and/or tutoring to expelled youth and monitor their growth.

Based on disaggregated internal STAR formative assessment data, Long Term English Learners achieved an average grade level equivalent of 4.1, the lowest of all student groups. To address this need, additional support in academic language and writing instruction will be provided in class and tutoring sessions.

Extended learning opportunities, especially tutoring, significantly boost student achievement, particularly for those needing extra help.

Key research that supports the selected action includes:

1. Improved Academic Performance: Studies show that tutoring can lead to higher grades and test scores. A meta-analysis from the Institute of Education Sciences found substantial performance increases in reading and math.
2. Individualized Support: Tutoring provides tailored instruction that meets students' specific needs. Research in the "Journal of Educational Psychology" demonstrates that personalized feedback is essential for struggling learners.
3. Support for Diverse Learners: Targeted tutoring for groups like English Language Learners and students with learning disabilities has shown significant improvement in literacy and numeracy skills, per the National Center for Learning Disabilities.

Given the research, implementing extended learning opportunities through tutoring can be a powerful strategy to enhance student achievement, particularly for those who might otherwise struggle in a traditional classroom setting.

Metrics used for this action will be 3.1; 3.2, 3.4, 3.5, 3.6 and 3.7.

Action 3.11 2025-26 Changes:

LACOE will continue to administer state required assessments (CAASPP, ELPAC, IABs, etc.) and the STAR Renaissance assessment at the JCS and CCS. This action will be supported in part by LREBG funds and the implementation of a data steward. Student progress will be measured quarterly using the STAR reading and mathematics assessment to determine the effectiveness of courses implemented. Student work will also be used to determine student mastery of course content and offer additional support, if needed, for academic improvement. STAR data will be monitored and analyzed for all student groups. The NWEA assessment will be administered at the specialized high schools periodically. Teachers will receive ongoing training on their respective local assessment to monitor student growth and provide the appropriate interventions for students in need. Increasing testing participation and culture will be a focus in the administration of formative and summative assessments. Research emphasizes the critical role of data stewards in educational settings, particularly in enhancing data management and usage in schools.

Key research that supports the selected action includes:

1. Data-Driven Decision Making: A study by Coburn and Turner (2011) highlights that effective data stewardship improves decision-making processes in schools. Data stewards help gather, manage, and interpret data, allowing educators to make informed choices that enhance student outcomes.
2. Collaboration and Capacity Building: According to a report by the Data Quality Campaign (DQC, 2017), data stewards facilitate collaboration among staff and build capacity for data use across the school. They ensure that all partners understand how to access and use data, which fosters a data-driven culture within the school.
3. Improved Educational Practices: The work of Kincaid et al. (2018) reinforces that schools with dedicated data stewards are better at analyzing student performance data, leading to tailored instructional strategies that meet the diverse needs of students.
4. Accountability and Compliance: Research by the Institute of Education Sciences (IES) emphasizes that data stewards help maintain data integrity and compliance with state and federal regulations, ensuring that schools can effectively report on performance and outcomes (IES, 2020).

These findings underscore how essential data stewards are in optimizing data use in schools, ultimately contributing to better educational practices and student success.

Metrics:

Metrics used for this action will be 3.1; 3.2, 3.4, 3.5, 3.6 and 3.7.

Reflections: Technical Assistance

As applicable, a summary of the work underway as part of technical assistance.

Technical Assistance

The Los Angeles County Office of Education (LACOE) has been identified for Differentiated Assistance based on the 2024–25 California School Dashboard results. This designation reflects the need for targeted support in addressing persistent performance challenges among specific student groups across multiple state priority areas.

Identified Areas of Need

LACOE was identified for technical assistance due to the lowest performance levels in two or more state indicators for the following student groups:

- All Students: Suspension Rate and Mathematics
- African American Students: Graduation Rate, Suspension Rate, and College/Career Readiness
- Foster Youth: Graduation Rate, English Language Arts, Mathematics, and College/Career Readiness
- Homeless Students: Suspension Rate, Graduation Rate, and College/Career Readiness
- Students with Disabilities: Graduation Rate, English Language Arts, and Mathematics
- Socioeconomically Disadvantaged Students: Graduation Rate, Suspension Rate, English Language Arts, and Mathematics
- English Learners: Graduation Rate, English Language Arts, and Mathematics
- Long-Term English Learners: Graduation Rate, English Language Arts, Mathematics, and College/Career Readiness

Support Provided

In the 2024–25 school year, LACOE partnered with the Orange County Office of Education (OCDE) to provide technical assistance. This collaboration focused on building administrative capacity, analyzing performance data, and identifying root causes of underperformance. Key activities included:

- Reviewing school status and performance data
- Conducting initiative mapping and data dives
- Supporting school teams in revising School Plans for Student Achievement (SPSAs)
- Developing targeted action plans to address the needs of the lowest-performing student groups

The Differentiated Assistance Support (DAS) Team, composed of 20–25 members including site-level educators and central office staff, utilized the Continuous Improvement Plan process to guide this work. Stakeholders engaged in problem identification, root cause analysis, and the development of actionable strategies aligned with LCAP goals.

Focus Areas and Outcomes

LACOE's performance review revealed the following trends:

- A 3.1 percentage point increase in English Language Arts proficiency
- A 0.7 percentage point decrease in Mathematics proficiency
- A 17.7 percentage point increase in English Learner progress
- A 9.3 percentage point increase in College and Career Readiness

Despite these gains, the need for intensive literacy support remains a priority. To address this, LACOE implemented professional development initiatives such as "Getting Reading Right," Saturday Content Academies, and RTSA Saturday Summits. These efforts focused on standards-based instruction, literacy strategies, and support for students with disabilities and English learners.

Next Steps

LACOE will continue to strengthen its assessment infrastructure, particularly in increasing student participation in the California Assessment of Student Performance and Progress (CAASPP). Site-based testing leads and leadership teams are working collaboratively to improve testing culture and ensure reliable data collection.

Through sustained technical assistance and a commitment to continuous improvement, LACOE aims to close achievement gaps and ensure equitable outcomes for all students.

Comprehensive Support and Improvement

An LEA with a school or schools eligible for comprehensive support and improvement must respond to the following prompts.

Schools Identified

A list of the schools in the LEA that are eligible for comprehensive support and improvement.

In alignment with the California Department of Education's accountability framework, the Los Angeles County Office of Education (LACOE) has identified several schools for Comprehensive Support and Improvement (CSI) based on their performance on the 2024 California School Dashboard. Schools were selected due to persistently low graduation rates or overall academic performance.

Schools Identified for CSI in 2024–25:

Afflerbaugh–Paige Camp – Low graduation rate
Dorothy Kirby School – Low academic performance
Nidorf Juvenile Hall School – Low graduation rate
Renaissance County Community School – Low graduation rate

Although Central Juvenile Hall was previously identified, it was closed in July 2023 and is no longer included in the CSI cohort.

Support for Identified Schools

A description of how the LEA has or will support its eligible schools in developing comprehensive support and improvement plans.

CSI-Support Strategies and Implementation for Schools Identified

LACOE's Educational Programs Division has built upon its Differentiated Assistance efforts to provide targeted support, training, and monitoring for CSI-designated schools. A cross-functional team of 20–25 members—including site-level teachers, administrators, and central office staff—collaborated to identify each school's "problem of practice" and conduct root cause analyses.

Reviewing and updating the districts Problem of Practice and root causes of low achievement has been instrumental in informing revisions to the School Plan for Student Achievement and articulating the direct work with students and staff at the school site level for Comprehensive Support and Improvement.

Key components of the CSI support process include:

- Data analysis using CAASPP, STAR, and local indicators
- Initiative mapping to assess the effectiveness of current programs
- Stakeholder engagement through School Site Councils, English Learner Advisory Committees, and shared decision-making forums

The schools which were identified were informed within the differentiated assistance meetings (DAS) and site administrator meetings (SAM) and communication from the district title I office. Within the DAS meetings focus involved, data dive in CAASPP, STAR and local indicators. Staff utilized initiative mapping to determine effectiveness and needed resources to improve instructional program. Recommendations from the DAS team for site improvement strategies were discussed and shared with all stakeholders during the 2023-24 and 2024-25 school years. This work was lead by the Orange County Office of Education. School identified for the 2023-24 school year were under CSI were as follows:

1. Camp Afferbaugh Paige-graduation rate
2. Barry J Nidorf SYTF – graduation rate
3. Camp Dorothy Kirby –Academic Progress
4. Renaissance County Community School – graduation rate

LACOE's Theory of Action was developed to address the differentiated needs of schools within the LEA. This theory of action identifies the creation of student-centered professional practices modeled by all adults and provides system-wide structures to build staff capacity in the areas of content standards, instructional techniques, and social-emotional learning and a system of shared accountability in the implementation of identified initiatives. The result is that LACOE schools maintain a system-wide culture of shared practices that demonstrate high academic and behavioral expectations ensuring educational equity for all students.

The Title I Office is essential in supporting Comprehensive Support and Improvement (CSI) schools by reviewing School Plan for Student

Achievement (SPSA) documents to ensure alignment with Local Control and Accountability Plan (LCAP) strategies and the integration of research-based interventions. The LACOE Title I Office provides training to schools on creating effective SPSAs, ensuring revisions are made to address current student needs. To develop their plans, schools actively seek input from educational partners, including School Site Councils, Shared Decision-Making meetings with bargaining units, and the English Learners Advisory Committee. If a school's plan fails to meet academic requirements or if additional support is needed, the central office steps in to offer further training and individual assistance to school administration and their councils. School Site Councils analyze data to identify needs and resource disparities, employing a comprehensive needs assessment process to shape their SPSAs and focus areas. This assessment includes reviewing evidence-based interventions from the What Works Clearinghouse (WWC) to ensure they align with the identified needs. Among the focus areas determined through this review are increasing literacy and math proficiency. Support for literacy programs, assessment strategies, and math resources will be provided to CSI-eligible schools, particularly in implementing the Science of Reading program and enhancing both summative and formative assessment practices. An analysis of state and local data revealed additional areas of focus, particularly the need to improve assessment participation rates.

To ensure accountability and continuous improvement, LACOE will:

- Monitor implementation fidelity through regular site visits and data reviews
- Evaluate the impact of interventions using disaggregated student performance data
- Adjust strategies based on ongoing feedback and measurable outcomes

Through these coordinated efforts, LACOE remains committed to improving academic achievement and equity for students in its most underperforming schools.

Monitoring and Evaluating Effectiveness

A description of how the LEA will monitor and evaluate the plan to support student and school improvement.

The Los Angeles County Office of Education (LACOE) employs a comprehensive, data-informed approach to monitor and evaluate the effectiveness of its Local Control and Accountability Plan (LCAP) and associated school improvement strategies. This process ensures that actions and services are aligned with student needs and that continuous improvement is embedded across all levels of the organization.

Data Review and Analysis

Schools identified for Comprehensive Support and Improvement (CSI) conduct regular reviews of student achievement and performance data in collaboration with central office staff and site administrators. These reviews are designed to:

- Identify strengths and areas for growth
- Share best practices across schools with similar student demographics
- Align school-level strategies with LCAP goals and metrics

In addition to academic data, schools analyze results from the California Healthy Kids Survey (CHKS) to assess school climate, student

connectedness, and staff perceptions. This holistic approach ensures that both academic and social-emotional factors are considered in planning and decision-making.

Continuous Improvement Framework

LACOE's Differentiated Assistance Support (DAS) and Continuous Improvement Plan (CIP) teams play a central role in guiding the monitoring process. These teams:

- Conduct deep dives into multiple data sources, including chronic absenteeism, local assessments, and special education indicators
- Facilitate the development and refinement of School Plans for Student Achievement (SPSAs)
- Support site-based Professional Learning Communities (PLCs) in using data to inform instruction and interventions

Capacity Building and Accountability

To ensure fidelity of implementation, LACOE provides ongoing support through:

- Title I Office reviews of SPSAs for alignment with LCAP strategies and evidence-based practices
- Training and coaching for school administrators and School Site Councils
- Use of assessment specialists and PLC-level analysis to monitor testing systems and student progress

Stakeholder Engagement

Data and progress updates are shared with educational partners during LCAP engagement sessions. These presentations include:

- LCAP goals, metrics, and actions
- California School Dashboard results
- Local accountability measures

This transparency fosters shared ownership of outcomes and ensures that stakeholder feedback informs future planning.

Needs Assessment and Targeted Support

Through its monitoring efforts, LACOE has identified common areas of need across CSI schools, including:

- Low graduation and academic performance rates
- High suspension rates
- Inconsistent assessment participation

To address these challenges, schools are implementing targeted strategies such as:

- Positive Behavioral Interventions and Supports (PBIS)
- Literacy and math interventions
- Enhanced transition services for justice-involved youth
- Professional development focused on culturally responsive teaching and support for English learners and students with disabilities

By maintaining a rigorous and collaborative monitoring process, LACOE ensures that its LCAP remains responsive, equitable, and effective in meeting the needs of all students.

DRAFT

Engaging Educational Partners

A summary of the process used to engage educational partners in the development of the LCAP.

School districts and county offices of education must, at a minimum, consult with teachers, principals, administrators, other school personnel, local bargaining units, parents, and students in the development of the LCAP.

Charter schools must, at a minimum, consult with teachers, principals, administrators, other school personnel, parents, and students in the development of the LCAP.

An LEA receiving Equity Multiplier funds must also consult with educational partners at schools generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for each applicable school.

Educational Partner(s)	Process for Engagement
Students	The California Healthy Kids Survey (CHKS), along with focus groups and interviews, was administered to better understand students' experiences related to school climate, safety, wellness, and resilience. The survey administration was held February 2025 through April 2025. A total of 1,231 students completed the survey. Focus groups were also conducted at individual sites on March 19, April 2, 3, 4, 24, and May 16, 2025. 169 students participated in the focus groups. These sessions included representation from low-income students, foster youth, and English learners.
Parents	The California Healthy Kids Survey for Parents (CSPS) measures perspective on school climate and safety, student wellness, and youth resiliency. The survey administration was held February 2025 through April 2025. 424 responses were submitted. Parents—including those of Foster Youth and Low-Income students—actively participated throughout the year via the Parent Advisory Committee, which held at least four meetings to gather input and feedback. Additional site level focus groups were held with parents on March 6, 12, and April 23, 24 and May 16, 2025. These focus groups included parents/guardians of the following: Students with Disabilities, English Learners, and Black/African students.
Teachers and Other School Personnel	The California School Staff Survey (CSSS) measures perspective on school climate and safety, student wellness, and youth resiliency. The survey administration was held February 2025 through April 2025. 183 staff, including teachers, counselors, paraeducators, and classified staff participated and responded to the survey. LCAP

Educational Partner(s)	Process for Engagement
	Engagement presentations were also conducted at school sites on March 27, April 3,10,17, 24, and May 2, 2025. 121 staff also participated in a local priority survey.
Labor Partners	Consultations were held with CSEA labor representatives on April 3, 2025. Additionally, meetings took place with LACEA leadership representative on June 3, 2025, and SEIU leadership on June 4, 2025.
Administrators	Feedback from administrators is solicited during monthly meetings. Administrators also attend Differentiated Assistance and Support/Continuous Improvement (DAS/CSI) meetings during the 24-25 school year.
Principals	Site principals participated in school level LCAP Engagement presentations and input session was conducted on March 19, 2025.
DAC/DELAC	The draft LCAP was presented to the DAC and the DELAC on June 5, 2025. Draft was posted on the LACOE website (insert date).
Educational Partners at Equity Multiplier Schools	Focus groups with educational partners at Equity Multiplier schools took place during the LCAP Engagement presentations at school sites on March 27, April 3,10,17 2025. 121 staff also participated in a local priority survey. A review of Goal 4 / Equity Multiplier goal was included in the presentations. In addition, Goal 4/ Equity Multiplier goal was reviewed during the DAS meeting on May 21, 2025.

A description of how the adopted LCAP was influenced by the feedback provided by educational partners.

During the 2025 Local Control and Accountability Plan engagement process, LACOE gathered input from a wide range of educational partners, including teachers, administrators, counselors, classified staff, parents, and community members. Participants represented a broad range of programs, including juvenile court schools, county community schools, and specialized academies such as IPoly and LACHSA.

Across all groups, consistent priorities emerged: the need to expand access to mental health services, improved communication with families, increase access to relevant and engaging instruction, and enhanced support for high-need student groups.

Students requested expanded access to counseling, quiet calming spaces, and electives in the arts and career pathways. These needs are addressed in Action 2.3 mental health services and Action 3.13 instructional coaching for engagement. Concerns about credit monitoring and guidance toward graduation are addressed through, Action 1.2 Graduation Support and Action 1.3 College and Career Access. Students transitioning out of juvenile justice programs identified a need for greater support in re-enrolling in appropriate classes, accessing tutoring, and connecting to enrichment activities. These students emphasized that school placement after release is critical to their success. As a result, Action 2.6 Transition Supports will continue.

Parents emphasized the importance of timely communication and clear information about available services. These needs are supported by Action 2.1, which funds outreach and family engagement. Families of students with disabilities highlighted the need for consistent IEP implementation, addressed in Action 3.15 Special Education Support.

Staff feedback prioritized improvements in school climate, pupil engagement, and implementation of academic standards. In response, Action 3.3 Interventions will continue with a focus on tutoring services, and Action 3.13 Professional Development and Coaching will be expanded to enhance instructional practices.

Overall, education partner input affirms the direction of current LCAP goals while highlighting opportunities to strengthen implementation in the areas of student wellness, academic relevance, and coordinated support for high-need students.

During the 2024–25 school year, staff at Equity Multiplier schools were engaged through a series of LCAP Engagement Presentations held at school sites on March 27, April 3, 8, 10, and 17, 2025. These sessions included a focused review of Goal 4, the Equity Multiplier goal, and were designed to gather input from instructional and support staff regarding the needs of students and the effectiveness of current strategies. Additionally, 121 staff members participated in a local priority survey to provide further feedback on school climate, instructional practices, and student supports.

Staff emphasized the need for:

- Expanded professional development tailored to the needs of Students with Disabilities, English Learners, and Socioeconomically Disadvantaged students.

- Increased access to mental health and wellness supports for students.

- More consistent implementation of Positive Behavioral Interventions and Supports (PBIS) across sites.

- Strengthened systems for monitoring student progress and providing timely academic interventions.

These recommendations directly informed the refinement of Goal 4 actions, including:

- Enhanced coaching and follow-up for PBIS implementation (Action 4.1).

- Expanded graduation monitoring and counseling supports (Action 4.2).

- A reassessment of college and career readiness strategies to improve student engagement (Action 4.3).

- Continued investment in professional development and instructional resources for English Learners (Action 4.4).

Goals and Actions

Goal

Goal #	Description	Type of Goal
1	All students will have equitable access to a 21st century education by providing them with standards-aligned instructional materials and with the technology needed to become college and career ready.	Broad Goal

State Priorities addressed by this goal.

Priority 1: Basic (Conditions of Learning)
 Priority 2: State Standards (Conditions of Learning)
 Priority 4: Pupil Achievement (Pupil Outcomes)
 Priority 5: Pupil Engagement (Engagement)
 Priority 7: Course Access (Conditions of Learning)

An explanation of why the LEA has developed this goal.

A large percentage of students in Juvenile Court and Community Schools and Juvenile Halls are not on track to graduate when they enter the program and many will be faced with the need to enter the workforce shortly after leaving the program. It is essential that they receive materials and support to accelerate their progress and ensure they are on the path to college and career readiness when leaving the program.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.1	Graduation Rate	Graduation rate: All 68.7% EL 52.2% LTELs 54.9% FY 51.5% Homeless 52.5% SED 61.3% SWD 54.5% AA 51.5% Hispanic 66.5% IPoly 98.9%	Graduation rate: All 72% EL 45.6% LTELs 43.8% FY 45.6% Homeless 50.7% SED 62.9% SWD 56.7% AA 59.5% Hispanic 68.2% IPoly 95.2%		For each year, graduation rates at each site, and for each identified student group will increase by two percentage points or maintain a rate of 98% or higher.	All +3.3% EL -6.6% LTELs -11.1% FY -5.9% Homeless -1.8% SED +1.6% SWD +2.2% AA +8% Hispanic +1.7% IPOLY -3.7% LACHSA +1.1%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		LACHSA 91.2% JCS & CCS 42.4% (Dashboard 2023)	LACHSA 92.3% JCS & CCS 43.1% (Dashboard 2024)			JCS & CCS +0.7
1.2	College & Career Readiness /College Course Credit	<p>47.6% of 145 students classified as "Prepared" on the College and Career indicator met it by completion of two semesters, three quarters, or three trimesters of college coursework with a grade of C- or better in academic/CTE subjects where college credit is awarded.</p> <p>SED - 56.7% EL - 50% FY 100% Homeless - 80% SWD 77.8%</p> <p>(Additional Reports, California Dashboard 2022-23)</p>	<p>59.4% of 197 students classified as "Prepared" on the College and Career indicator met it by completion of two semesters, three quarters, or three trimesters of college coursework with a grade of C- or better in academic/CTE subjects where college credit is awarded.</p> <p>SED-74.6% EL - 100% FY-0% Homeless-0% SWD - 75%</p> <p>(Additional Reports, California Dashboard 2023-24)</p>		Overall and for each identified student group, at least 70% of the enrolled students will receive course credit.	<p>All +11.8% SED- +17.9% EL +50% FY -100% Homeless -80% SWD -2.8%</p>

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.3	A-G Completion	54.6% of those earning a regular HS Diploma Met A-G requirements (Four-Year Adjusted Cohort Graduation Rate (ACGR)DataQuest 2023)	62.5 % -of those earning a regular HS Diploma Met A-G requirements (Four-Year Adjusted Cohort Graduation Rate (ACGR)DataQuest 2023)		The A-G requirements shall expand to a rate of at least 80% by 2026 based on the 2026 CA Dashboard	+7.9%
1.4	CTE Pathway Completion	0% - Specialized high schools 0% - JCS 0% - CCS (Additional Reports, California Dashboard, 2022-23)	0% - Specialized HS 0% - JCS 0% - CCS (Additional Reports, California Dashboard, 2023-24)		CTE Pathway completion rates will increase to at least 4% overall and for Specialized high schools, JCS and CCS.	0% - Specialized HS 0% - JCS 0% - CCS
1.5	CTE Pathway and A-G Rate	All - 0% SED - 0% EL - 0% FY - 0% Homeless - 0% SWD - 0% California Dashboard: Additional Reports 22-23	All - 0% SED - 0% EL - 0% FY - 0% Homeless - 0% SWD - 0% California Dashboard: Additional Reports 23-24		All students and student groups will achieve 2% growth per year for a 3 year increase of 6%.	All - 0% SED - 0% EL - 0% FY - 0% Homeless - 0% SWD - 0%
1.6	Advanced Placement Examination	76% - LACHSA (Equity and Excellence Report, College Board)	73.6% LACHSA (Equity and Excellence Report, College Board)		There will be an annual increase of 1% in students at LACHSA passing the AP exam with	LACHSA -2.4%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
					a score of 3 or higher.	
1.7	Early Assessment Program (EAP) Assessment	<p>50.35% of 11th graders met or exceeded standard for English language arts.</p> <p>25% of 11th graders met or exceeded standard for mathematics.</p> <p>(CAASPP scores, 2022-23)</p>	<p>53.33% of 11th graders met or exceeded standard for English language arts.</p> <p>25.12% of 11th graders met or exceeded standard for mathematics.</p> <p>(CAASPP Scores, 2023-24)</p>		<p>61% of LACOE 11th grade students will meet or exceed the standard for ELA within 3 years.</p> <p>42% of LACOE 11th grade students will meet or exceed the standard for mathematics within 3 years.</p>	<p>ELA +3%</p> <p>Math+ 0.12%</p>
1.8	CTE OSHA Certification	<p>20% CTE OSHA Certification</p> <p>(local indicator)</p>	<p>CTE OSHA Certification 58%</p> <p>(local indicator)</p>		CTE certifications will reach 40% within 3 years.	CTE +38%
1.9	Standards-aligned instructional Material	100% of students have access to standards-aligned materials (SARC, 2023).	100% of students have access to standards aligned materials. (SARC, 2024)		100% of students will have access to standards aligned material each year.	0%
1.10	School Facilities	<p>8 of 9 Schools achieved a rating of 90% or above (Afflerbaugh-Paige 89.6%)</p> <p>(SARC 2023)</p>	<p>8 of 9 Schools Achieved a rating of 90% or above (LP 88.80%)</p> <p>(SARC 2024)</p>		A Williams compliance rating of 90% or higher will be achieved annually.	+ - 0% Maintained

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.11	Implementation of Academic Content and Performance Standards	Meeting 100% (SARC)	100% of standards implemented (SARC)		Academic content and performance standards will be fully implemented for 100% of LACOE students annually.	0%
1.12	Dropout Rate	Middle School – 0 students High School – 82 students (Dataquest - 2022-23)	Middle School - 0 students High School - 73 (DataQuest- 2023-24)		Middle and high school dropouts will be reduced annually to 0 dropouts by year 3.	Middle School: 0 Students High School: -9 Students

Goal Analysis [2024-25]

An analysis of how this goal was carried out in the previous year.

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

All planned actions under Goal 1 were implemented as intended, with no substantive deviations.

Action 1.1 - School Facilities

This action was fully implemented. LACOE's school facilities inspection process was carried out with fidelity, resulting in improved collaboration with Probation and property owners to maintain all sites in good repair. According to the School Accountability Report Card (SARC), all but one school site met the 90% goal in Year 1, with the one exception scoring 88.8%. This reflects strong progress toward ensuring safe and well-maintained learning environments across campuses.

Action 1.2 - Graduation Rates

This action was fully implemented. LACOE made measurable progress in increasing graduation rates across multiple student groups. Targeted supports for students with credit deficiencies, including tutoring, counseling, and individualized graduation plans, contributed to these gains. According to the California Dashboard, overall graduation rates increased by 3.3%, with notable improvements among African American students (+8.8%), Hispanic students (+15.8%), and Students with Disabilities (+2.2%). Several subgroups met or exceeded the annual growth target of 2 percentage points, including SWD, African American, and Hispanic students. LACHSA (92.3%) and IPoly (95.3%) also performed strongly, nearing their three-year goals.

Action 1.3 - College Courses

This action was implemented. Dual enrollment opportunities began slowly in 2024–25 across juvenile court and community schools due to the need to determine the most effective delivery model for a highly transient student population. By the end of the year, most schools had students enrolled in college courses and were supporting them through to completion. The groundwork laid this year will support stronger implementation and expansion in 2025–26.

Action 1.4 - Access to Courses

This action was fully implemented. LACOE continued to ensure appropriate course placement across all core academic areas, including English Language Arts, Mathematics, Science, History/Social Science, English Language Development, and Career Technical Education. According to the California Dashboard, three subgroups—Socioeconomically Disadvantaged (74.6%), English Learners (100%), and Students with Disabilities (75%)—met the Year 1 goal of 70% course credit completion. Foster Youth and Homeless students were identified as focus groups for targeted support in 2025–26.

Action 1.5 - Middle and High School Dropouts

This action was implemented. While dropout rates decreased from 82 to 73 students between 2022–23 and 2023–24, the action is still evolving. LACOE increased efforts to provide mental health resources and early interventions, but additional strategies are needed to better identify and support students at risk of disengagement, particularly in middle and high school settings.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

There were no material differences between budgeted expenditures and estimated actual expenditures.

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

Los Angeles County Office of Education (LACOE) has demonstrated significant effectiveness in achieving the actions in Goal 1 across multiple key areas, as evidenced by positive metric-driven outcomes. Building upon this strong foundation, LACOE is committed to the continuous implementation of established strategies while proactively refining actions to further accelerate progress toward all stated objectives.

Action 1.1: School Facilities

This action was effective. LACOE's school facilities inspection process was fully implemented and led to improved collaboration with Probation and property owners to maintain all sites in good repair. According to the School Accountability Report Card (SARC), the baseline for 2022–23 was 90%, and all but one site met or exceeded this target in Year 1. The one exception scored 88.8%, indicating near-universal success. Continued monitoring is planned for 2025–26 to maintain these standards and ensure timely interventions.

Action 1.2: Graduation Rates

This action was effective. LACOE made measurable progress in increasing graduation rates across multiple student groups. Targeted supports for students with credit deficiencies, including tutoring, counseling, and individualized graduation plans, contributed to these gains. According to the California Dashboard, overall graduation rates increased by 3.3%, with notable improvements among African American students (+8.8%), Hispanic students (+1.7%), and Students with Disabilities (+2.2%). Several subgroups met or exceeded the annual growth target of 2 percentage points, including SWD, African American, and Hispanic students. LACHSA (92.3%) and IPoly (95.3%) continued to demonstrate strong graduation outcomes, with LACHSA showing a 1.1% increase and IPoly experiencing a slight 1.1% decrease. Both schools still outperformed the state graduation rate of 86.2% and the Los Angeles County rate of 88.7%.

Action 1.3: College Courses

This action was effective. LACOE expanded dual enrollment opportunities through partnerships with Cerritos College and East Los Angeles College, enabling students to access transferable college coursework. The initiative supported diverse learners and increased access to college preparatory classes. The program is on track to meet its long-term goals, with systems in place to monitor student progress and ensure academic success.

Action 1.4: Access to Courses

This action was effective. LACOE maintained its commitment to appropriate course placement across all core academic areas and continued to support students in meeting A-G requirements. According to the California Dashboard, three subgroups—Socioeconomically Disadvantaged (74.6%), English Learners (100%), and Students with Disabilities (75%)—met the Year 1 goal of 70% course credit completion. While SWD showed a slight decline from the previous year, the overall trend was positive. Foster Youth and Homeless students were identified as focus groups for targeted support in 2025–26.

Action 1.5: Dropout Prevention

This action was somewhat effective. LACOE's dropout rate decreased from 82 to 73 students between 2022–23 and 2023–24, reflecting a positive trend. Proactive monitoring, early interventions, and enrichment programs contributed to this reduction. However, continued focus is needed to meet the three-year goal of reducing dropouts to zero.

A description of any changes made to the planned goal, metrics, target outcomes, or actions for the coming year that resulted from reflections on prior practice.

Building on our current framework, the planned goals, metrics, and actions will carry forward into the next year. Recognizing the importance of collective understanding, our central objective for the 2024-25 and 2025-26 cycles is to fully inform and actively engage all Los Angeles County Office of Education staff with the LCAP's goals, metrics, and actions. This strategic emphasis on dissemination seeks to cultivate maximum support for the LCAP. Looking ahead, we are committed to gathering further insights from all stakeholders to shape future enhancements and updates to the LCAP.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Actions

Action #	Title	Description	Total Funds	Contributing
1.1	School Facilities	LACOE will continue to inspect school facilities and undertake appropriate measures to ensure that all facilities are in good repair. LACOE will also collaborate with property owners to resolve any concerns with facilities including monitoring ongoing maintenance needs. With the closing of sites, additional costs may be incurred for moving and transferring of equipment and providing maintenance.	\$2,990,056.00	No
1.2	Graduation Rates	Students who are credit deficient will be provided with support so they can make progress toward meeting their graduation requirements. LACOE will adopt and adhere to the alternative graduation cohort to measure an accurate graduation rate for the Juvenile Court Schools. Additional monthly monitoring of academic progress for Foster Youth, Socioeconomically Disadvantaged students, Students with Disabilities, and African American Students, will be conducted through the student information system at all sites. Students whose progress indicates they are at risk of not being on track to meet graduation requirements will be provided with tutoring, intervention and/or counseling support as needed.	\$5,528,051.00	No
1.3	College Courses	LACOE will expand access to college courses to students by partnering with local community colleges. In addition, there will be efforts to increase dual enrollment of students at all LACOE schools by partnering with local community colleges. LACOE will increase efforts to secure more college preparatory and academic courses that are aligned with not only local community college pathways but also UC and CSU transferable courses. We will also build a strong system of support dedicated to ensuring students' successful completion of the program courses. For student groups achieving the lowest performance level in the College and Career indicator (English learners, foster youth, homeless students, socioeconomically disadvantaged students, and students with disabilities), staff will review their progress in college and career readiness by reviewing their academic coursework and progress in CTE pathways, assess their eligibility for dual enrollment opportunities and provide counseling regarding this opportunity.	\$5,022,395.00	No

Action #	Title	Description	Total Funds	Contributing
1.4	Access to Courses	<p>LACOE will continue to offer all students the appropriate course placement in English, mathematics, science, history social science, English Language Development, Career Technical Education, Visual Arts and Performing Arts, and other board approved courses. Career Technical Education courses will be expanded to additional school sites to support career readiness. LACOE will look further into possibly implementing world language coursework into the course offerings at the JCS.</p> <p>The Career Technical Education (CTE) programs include hands-on activities. The Graphic Communication program includes drawing, sketching, and of course, design using technology. The Culinary Arts program includes preparatory skills, cooking, baking, presentation skills, and safety, as well as sanitation. The Building Skills program also has a strong emphasis in hands-on activities. Students will also participate in design competitions to demonstrate creativity. Events will showcase the accomplishment of the students, and students will be given the opportunity to participate in field trips. LACOE's programs include exposure to both businesses/industry and post- secondary education institutions. LACOE will increase efforts to secure more CTE programs that are aligned with local community college pathways for a successful transition, as well as the continued use of platforms that allow students to explore college (2 and 4 year) and career options and access to scholarships and grants.</p>	\$389,500.00	No
1.5	Middle and High School Dropouts	<p>LACOE will continue to monitor students in middle school and high school who are in danger of dropping out by identifying students with poor attendance, deficient in school credits, family obligations, or challenging issues. Students identified will be provided with mental health support, tutors, mentors, and enrichment programs.</p>	\$3,071,229.00	No

Goals and Actions

Goal

Goal #	Description	Type of Goal
2	Students will be provided with multi-tiered systems of support including community engagement to address their mental health and social emotional well-being to decrease suspensions and increase student engagement.	Broad Goal

State Priorities addressed by this goal.

Priority 3: Parental Involvement (Engagement)
 Priority 6: School Climate (Engagement)
 Priority 7: Course Access (Conditions of Learning)

An explanation of why the LEA has developed this goal.

A large percentage of the students in our Juvenile Court and Community (JCC) schools and Juvenile Halls come to us with social emotional and mental health issues due to trauma and other factors, that inhibit their ability to succeed academically. Many parents of our students also face challenges that keep them from providing the support their children need to succeed. These include parents with limited English language proficiency and those who lack of familiarity with the educational system and how to support and advocate for their child. Some students in our specialized programs also bring unique social emotional and mental health challenges that must be addressed for them to flourish in their special talents.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
2.1	Attendance Rates	Attendance Rate 2022-23 All 86.62% SED 82.54% EL 77.16% Foster Youth (no data) JCS: 92.3% CCS: 76.2% IPoly: 97.9% LACHSA: 95.9%	Attendance Rate (YTD) All 92.12% SED 91.88% EL 89.32% Foster Youth -ND JCS: 95.54% CCS: 70.86% IPoly: 95.44% LACHSA: 93.59%		Attendance rates overall and for each school and student group will increase by 1% annually for schools with a baseline greater than 90% and will increase by 2% annually for schools with a	All +5.5% SED +9.34% EL +12.16% Foster Youth (NO DATA) JCS: +3.24% CCS: -5.34% IPoly: -2.46% LACHSA: -2.31%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		CALPADS report 14.2 student absences for 2022-23.	CALPADS report 14.2 student absences for 2023-24.		baseline of 89% and below.	
2.2	Chronic Absenteeism	Chronic absenteeism: 2022-23 All 32.4% SED 38.7% EL 42.3% Foster Youth 36.4% JCS: 30.6% CCS: 76.2% IPoly 9.2% LACHSA: 30.4% (DataQuest, 2022-23)	Chronic absenteeism: All 20% SED 23.2% EL 24.9% Foster Youth 17.8% JCS: 10.5% CCS: 73.8% IPoly 8.4% LACHSA: 15.4% (DataQuest, 2023-24)		Chronic absenteeism rates overall and for each school and student group will be 19% or less within 3 years.	All -12.4% SED -15.5% EL -17.4% Foster Youth -18.6% JCS: -20.1% CCS: -2.4% IPoly -0.8% LACHSA: -15%
2.3	Suspension Rate	All 14.8% FY 32.8% SED 20.4% SWD 35.7% AA 26.4% Two or more races: 7.8% JCS: 21.5% CCS: 2.05% IPoly: 0% LACHSA: 0% (DataQuest 2022-23)	ALL- 17.1% FY- 31.7% SED- 23.1% SWD-38.7% AA-29% Two or More Races: 4.4% JCS: 25.2% CCS: 5.5% IPOLY: 1.4% LACHSA: 0.7% (DataQuest 2023-24)		Suspension rates overall and for each school and student group will be reduced by 2% per year or maintain at 0%	All: +2.3% FY: -1.1% SED: +2.7% SWD: +3% AA :+2.6% Two or more races :-3.4% JCS:+3.7% CCS: +3.45% IPOLY:+1.4% LACHSA: +0.7%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
2.4	Expulsion Rate	Expulsion Rate - 0% (DataQuest, 2022-23)	Expulsion Rate 0% (DataQuest, 2023-24)		Expulsion rates will be maintained at 0 annually.	0%
2.5	Professional Development	100% of staff have received mental health/social emotional based professional development. (Local indicator, 2023-24)	98% of staff have received mental health/ social emotional based PD (Local Indicator, 2024-25)		100% of staff at all sites will receive mental health/socio-emotional based professional development annually.	-2%
2.6	Parent Participation & Decision-making	During the 2022-23 school year, 77%(*corrected) of parents/family participated in PFECP meetings (local indicator: parent/family count in attendance 2,264/ unduplicated student count for the year 2929). 24% of parents/family reported the school actively seeks the input of parents before making important decisions (2023-24 California Parent Survey)	During the 2023-24 school year 78% of parents/family participated in PFECP meetings (local indicator: parent/family count in attendance 2,309/ unduplicated student count for the year 2977). 27% of parents reported the school actively seeks input of parents (2024-25 California Parent Survey)		At least 95% of parents will participate in PFECP meetings annually; Within 3 years, 50% of parents will report the school actively seeks input of parents before making important decisions (based on CA parent survey)	+3% parents participated in PFECP meetings +3% parents reported the school actively seeks input
2.7	Safety & Connected-ness	Parents Safety	Parents Safety		Within 3 years, 50% of parents, staff and students	Safety +7% of parents indicated school is

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		<p>39% of parents indicated school is a safe place for my child.</p> <p>Staff Safety 33% of staff strongly agree school is a safe place for staff.</p> <p>Students Safety JCS/CCS 35 % Very safe; 28 % safe</p> <p>Specialized HS 29 % Very Safe; 54 % Safe</p> <p>Connectedness Parents- 31% of LACOE parents strongly agree schools promote parent involvement.</p> <p>Staff- 31% of LACOE staff strongly agree that the school is a supportive and inviting place to work.</p> <p>Students-</p>	<p>46% of parents indicated school is a safe place for my child.</p> <p>Staff Safety 28% of staff strongly agree school is a safe place for staff.</p> <p>Students Safety JCS/CCS 39 % Very Safe; 29 % Safe</p> <p>Specialized HS 30 % Very Safe; 51.5 % Safe</p> <p>Connectedness Parents 34% of LACOE parents strongly agree schools promote parent involvement.</p> <p>Staff 31% of LACOE staff strongly agree that the school is a supportive and</p>		<p>will indicate they feel school is safe school by indicating "agree" or "strongly agree" to questions about school safety in the CA Healthy Kids survey.</p> <p>Within 3 years, parents, staff and students will indicate they feel connected to school based on at least 50% responding "agree" or "strongly agree" to questions about school connectedness on the CA Healthy Kids Survey.</p>	<p>a safe place for my child.</p> <p>-5% of staff strongly agree school is a safe space</p> <p>Students Safety JCS/CCS +4% very safe/+1% safe</p> <p>Specialized HS +1% very safe/-2.5% safe</p> <p>Connectedness +3% of parents strongly agree schools promote parent involvement.</p> <p>no growth in number of staff that strongly agree that the school is a supportive and inviting place to work.</p> <p>JCS/CCS same number of students reported</p>

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		<p>42 % of students reporting Agree or Strongly Agree to questions about school connectedness JCS/CCS</p> <p>71.5% Agree or Strongly agree to questions about school connectedness at Specialized HS.</p> <p>(2023-2024 CA Healthy Kids Survey)</p>	<p>inviting place to work.</p> <p>Students- 42% of students reporting Agree or Strongly Agree to questions about school connectedness JCS/CCS</p> <p>69% Agree or Strongly agree to questions about school connectedness at Specialized HS.</p> <p>(2024-2025 CA Healthy Kids Survey) \</p>			<p>agreeing to questions about school connectedness.</p> <p>Specialized HS -2.5% of students reported agreeing to questions about school connectedness.</p>

Goal Analysis [2024-25]

An analysis of how this goal was carried out in the previous year.

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

All planned actions under Goal 2 were implemented as intended, with no substantive deviations.

Action 2.1 - Community and Family Engagement (PFECP)

This action was fully implemented. The Parent and Family Education and Consultation Program (PFECP) successfully expanded its reach, offering over 140 in-person and virtual events on topics such as mental health, transitions, and youth advocacy. As of May 2025, 2,297 participants had attended PFECP events, putting the program on track to exceed prior-year participation. PFECP's multi-tiered system of support, weekly in-person and virtual programming, and focus on topics such as mental health, transitions, and youth advocacy have created

meaningful opportunities for families to engage. The assignment of parent liaisons at each JCS/CCS site further strengthened this connection.

Action 2.2 - Positive Behavioral Interventions and Supports (PBIS)

This action was fully implemented. However, PBIS implementation yielded mixed results. On the positive side, suspension rates declined for Foster Youth (-1.1%), indicating that targeted supports was effective for this group. However, suspension rates increased at Juvenile Court Schools (JCS) by 3.7% and County Community Schools (CCS) by 3.45%, suggesting inconsistent implementation across sites. This points to a need for more uniform training, monitoring, and fidelity checks to ensure PBIS strategies are applied effectively systemwide.

Action 2.3 - Mental Health Support

This action was fully implemented. The mental health support initiative was designed to strengthen school climate by promoting student safety, emotional well-being, and connectedness. Implementation included site-based mental health programs at Renaissance PAU, IPoly, and LACHSA, as well as professional development for staff on trauma-informed practices and psychological first aid. Additionally, graduate-level social work interns provided individual and group counseling, and crisis response teams were available to support students and staff during emergencies. Results indicate that while the mental health supports had a positive impact on student perceptions of safety, further efforts are needed to address staff concerns and ensure consistent implementation across all sites.

Actions 2.4 & 2.5 - Attendance and Chronic Absenteeism

These actions were fully implemented and were among the most effective under Goal 2. As a contributing action, LACOE schools demonstrated substantial progress in student attendance and engagement during the 2024–25 school year. Overall attendance increased by 5.5%, with particularly strong gains among Socioeconomically Disadvantaged (SED) students, who improved by 9.3%, and English Learners (EL), who saw a 12.2% increase. These improvements reflect the impact of targeted supports such as individualized attendance plans, home visits, and the provision of essential resources like clothing and school supplies. Chronic absenteeism also declined significantly across the board. The overall rate dropped by 12.4%, with even greater reductions among key student groups: SED students decreased by 15.5%, EL students by 17.4%, and Juvenile Court Schools (JCS) reported a 20.1% decline. These outcomes highlight the effectiveness of LACOE's multi-tiered strategies in addressing attendance barriers and re-engaging students who are most at risk of disconnection from school.

Action 2.6 - Transition Services

This action was implemented fully. Transition services provided by school counselors helped students develop individualized learning and post-secondary plans. These supports were especially important for students exiting juvenile justice programs. While the LCAP does not provide quantitative outcomes for this action, the narrative suggests that these services contributed to smoother transitions and improved student engagement.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

There were no material differences between budgeted expenditures and estimated actual expenditures.

Goal 2 aims to improve attendance, reduce suspensions, and enhance school climate through multi-tiered systems of support. An analysis based on available data revealed significant progress in particular areas.

Action 2.1 - Community and Family Engagement (PFCEP)

This action was somewhat effective. The Parent and Family Education and Consultation Program (PFCEP) continued to be a cornerstone of family engagement. With 2,297 participants as of May 2025, the program is on track to exceed prior year participation. PFCEP's multi-tiered system of support, weekly in-person and virtual programming, and focus on topics such as mental health, transitions, and youth advocacy have created meaningful opportunities for families to engage. The assignment of parent liaisons at each JCS/CCS site further strengthened this connection. However, only 34% of parents strongly agreed that the school promotes parental involvement, suggesting that while participation is high, deeper engagement in decision-making remains an area for growth. While 83% of parents participated in PFCEP meetings, this represents a 5% decline from the previous year. Additionally, only 27% of parents reported that schools actively seek their input before making decisions—though this is a 3% improvement, it remains well below the 50% target.

Action 2.2 - Positive Behavioral Interventions and Supports (PBIS)

Suspension Rate Reductions for Key Groups was somewhat effective. Suspension rates declined for Foster Youth (-1.1%), indicating that targeted support was effective for this group. However, suspension rates increased at Juvenile Court Schools (JCS) by 3.7% and County Community Schools (CCS) by 3.45%, suggesting inconsistent implementation across sites. This points to a need for more uniform training, monitoring, and fidelity checks to ensure PBIS strategies are applied effectively systemwide. While overall suspension rates increased slightly, reductions were achieved for Foster Youth (-1.1%), reflecting the positive impact of targeted Positive Behavioral Interventions and Supports (PBIS) strategies. While these accomplishments reflect meaningful progress towards our goals, the data also highlight several areas where continued attention and targeted support are needed to ensure equitable outcomes for all students. Despite gains for some groups, overall suspension rates increased by 2.3%, with rises among SED students (+2.7%), African American students (+2.6%), and Students with Disabilities (+3%). Suspension rates also rose at JCS (+3.7%) and CCS (+3.45%), indicating inconsistent implementation of PBIS practices across sites.

Action 2.3 - Mental Health Support

This action was effective. The California Healthy Kids Survey (CHKS) data suggests that these efforts contributed to modest gains in perceived safety and connectedness. For example, the percentage of students at JCS/CCS who reported feeling “very safe” increased by 4%, and those who felt “safe” rose by 1%. At specialized high schools, the percentage of students who felt “very safe” increased by 1%, though those who felt “safe” declined slightly (-2.5%). In addition, staff who “strongly agree” that their school is a safe place dropped from 33% to 28%, highlighting a potential disconnect between safety initiatives and staff experiences. Student perceptions of connectedness at specialized high schools declined slightly (-2.5%), and remained flat at JCS/CCS sites, suggesting a need for more robust strategies to foster belonging and engagement. The implementation of a comprehensive mental health support program, including the September 2024 “Capturing Kids’ Hearts” training, equipped staff with tools to foster a relationship-driven school culture. Nearly all staff (98%) participated in mental health-related professional development, reinforcing a system-wide commitment to student well-being.

Actions 2.4 & 2.5 - Attendance and Chronic Absenteeism

These actions were among the most effective under Goal 2. As a contributing action, attendance rates improved across nearly all student groups, with SED students increasing by 9.34% and EL students by 12.16%. Chronic absenteeism dropped by 12.4% overall. These gains

are attributed to proactive strategies such as regular data monitoring, home visits, individualized attendance plans, and the provision of basic needs like clothing and school supplies. These targeted supports directly addressed barriers to attendance and engagement. Our schools made significant strides in improving attendance across multiple student groups. Overall attendance rose by 5.5%, with particularly strong gains among Socioeconomically Disadvantaged (SED) students (+9.34%) and English Learners (EL) (+12.16%). Chronic absenteeism also declined substantially, with reductions of 12.4% overall, 15.5% for SED students, and 17.4% for EL students. Juvenile Court Schools (JCS) saw a 20.1% drop in chronic absenteeism, indicating effective engagement strategies.

Action 2.6 - Transition Services

This action was effective. While the LCAP does not provide quantitative outcomes for this action, the narrative suggests that these services contributed to smoother transitions and improved student engagement.

Recommendations

Strengthen PBIS Implementation Across All Sites

Expand coaching and monitoring to ensure consistent application of PBIS strategies, particularly at JCS and CCS sites where suspension rates increased. Consider peer learning opportunities between sites with successful implementation and those needing support.

Leverage Existing Safety Teams to Deepen Staff Engagement and Well-Being

While safety teams are already established, their role can be expanded to include structured listening sessions with staff, regular climate check-ins, and collaborative problem-solving forums.

Reinvigorate Parent Engagement in Decision-Making

Build on the success of PFECP by creating more structured opportunities for parents to contribute to school planning and governance. Consider launching parent advisory panels or co-design sessions to elevate family voice in decision-making.

Boost Student Connectedness Through Peer Programs

Introduce or expand peer mentorship, student leadership, and advisory programs to foster stronger relationships and a sense of belonging, especially at sites where connectedness has plateaued or declined.

Continue and Expand Mental Health Supports

Given the positive impact of mental health initiatives, consider expanding access to school-based mental health professionals and increasing the frequency of wellness programming for students and staff.

A description of any changes made to the planned goal, metrics, target outcomes, or actions for the coming year that resulted from reflections on prior practice.

Building on our current framework, the planned goals, metrics, and actions will carry forward into the next year. Recognizing the importance of collective understanding, our central objective for the 2024-25 and 2025-26 cycles is to fully inform and actively engage all Los Angeles County Office of Education staff with the LCAP's goals, metrics, and actions. This strategic emphasis on dissemination seeks to cultivate

maximum support for the LCAP. Looking ahead, we are committed to gathering further insights from all stakeholders to shape future enhancements and updates to the LCAP.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Actions

Action #	Title	Description	Total Funds	Contributing
2.1	Community and Family Engagement	<p>The Parent and Family Education and Consultation Program (PFCEP) builds relationships with families through a multi-tiered system of support. The PFCEP team currently includes 11 staff members from each school site and the central office. PFCEP also has several community partners and contracts with paid vendors to support with community engagement. The California School Climate, Health, and Learning Surveys (CalSCHLS) is administered to LACOE students, parents, caregivers and staff to measure school climate, connectedness, and academic interests. The California School Parent Survey (CSPS), the parent component of CalSCHLS, was administered to parents and caregivers December 2023 – February 2024. 481 parent surveys were collected across all LACOE school sites. 31% strongly agree that the school promotes parental involvement.</p> <p>Throughout the course of the school year, parents will be provided with approximately 146 events in the form of in person and virtual programming, through their participation in learning opportunities offered through the Parent and Family Education and Consultation Program (PFCEP). Through the PFCEP, parents will be invited to attend classes on topics such as Special Education, Social Emotional Learning, Empowerment, Motivation, Technology, Emotional Intelligence, Youth Advocacy and Trauma Informed Parenting.</p> <p>LACOE disseminates school announcements, in English, Spanish or other requested languages, to increase parental involvement. Communication is sent through letters, flyers, and invitations mailed to families and postings on social media. PFCEP staff also conduct additional outreach in the form of phone calls, communications via Aeries Parent Square, and reminder text messages.</p>	\$348,173.00	No

Action #	Title	Description	Total Funds	Contributing
		<p>Using digital marketing and other relationship-building strategies, PFECP staff work to increase parent participation at the site level in School Site Council meetings and the English Learner Advisory Committee, most notably at two sites, Barry J. Nidorf and Renaissance County Community Schools. Parents have the opportunity to be active participants in the decision making of the school to improve the academic achievement of all students including low-income students, English learners, and foster youth.</p> <p>Parents participate in various capacity-building opportunities such as the Parent Advisory Committee and District English Learner Advisory Committee that prepare them to be actively involved in the education of their students. PFECP staff encourage parents/caregivers at the beginning of every event to participate in meetings where information is shared or decisions are made. All parents, including parents of students with disabilities, continue to receive weekly communication from PFECP staff, to provide them with timely information and updates on services and programming for them and their students.</p> <p>Parents are invited to attend school-sponsored events such as the Road to Success Academy (RTSA) Exhibitions. The objective of the RTSA Exhibition is for parents, school staff and community partners to observe a student-led and student-focused showcase of classroom learning and projects. Parents and community partners, along with school and district office staff, walk through classrooms to observe, ask students questions and provide feedback. Parent engagement at RTSA Exhibitions have been a challenge at juvenile court schools due to the requirements and approvals from the Los Angeles County Probation Department to allow parents on site.</p>		
2.2	PBIS	A Coordinator II position will be responsible for the administration of professional development on classroom strategies that support the framework for PBIS and training on laws, policies, and best practices related to student discipline.	\$352,124.00	No

Action #	Title	Description	Total Funds	Contributing
		<p>A Senior Program Specialist is responsible for providing PBIS tier-level training to all sites to support a decrease in the number of discipline incidents and increase school safety.</p> <p>These positions also work with the school sites to provide Restorative practice training and strategies that aid in the effort of building positive school culture and climate, fostering good rapport between staff, students, and agency partners.</p> <p>PBIS, Nonviolent Crisis Intervention (NCI), and Dialectical Behavior Therapy (DBT) training will be continuously provided at all JCS and CCS sites to support a decrease in the number of discipline incidents and increase school safety.</p> <p>Interagency collaborative training will be implemented and ongoing use of PBIS points in day-to-day operations will be monitored and expanded.</p> <p>Beginning with the 2024-25 LCAP, staff will begin use of a behavior matrix, developed in 2023-24, collaboratively with Los Angeles County Probation Department staff. The behavioral matrix aligns with PBIS and will assist in the implementation and monitoring of behavioral goals, expectations, and outcomes.</p>		
2.3	Mental Health Support	<p>A school mental health program will be implemented at Renaissance PAU, IPOLY, and LACHSA sites. The mental health program staff will support JCS sites with various needs as necessary (e.g., training, consultation, etc.). School staff will be provided with at least one professional development training in relation to mental health (e.g., trauma-informed approaches, psychological first aid, etc.) Individual, group, and family mental health counseling will be made available to students. Graduate-level social work interns will be utilized to assist in providing services to students and families, such as relationship building and healing. School staff will be provided with mental health consultations regarding concerns related to students. Crisis and threat assessment teams will be employed for students and staff in the event of a crisis, natural disaster, or act of violence/terrorism. In addition, Title IV funds will continue to be used for Wellness Counselors to support students with mental health and wellness. Finally, the California Healthy Kids Survey will be administered annually to assess the current status of students sense of safety at the school site and connectedness. The data from the survey will be analyzed and presented</p>	\$281,394.00	No

Action #	Title	Description	Total Funds	Contributing
		to the central office, as well as site administrators to develop a plan of action. School principals will get disaggregated data to better address the needs of the students at their respective school site.		
2.4	Attendance	LACOE office staff, site administrators and teachers will be provided with attendance data on a regular basis to impact student engagement. Support staff will review, plan, and provide students with resources and guidance in order to improve their overall attendance. Support staff will review attendance plans and monitor attendance on a regular basis to impact engagement.	\$6,785,269.00	Yes
2.5	Chronic Absenteeism	<p>LACOE office staff, site administrators and teachers will be provided with chronic absenteeism data on a regular basis to impact student engagement. Support staff will review, plan, and provide students with resources and guidance to improve their overall attendance. In addition, the school social workers will provide at-promise students and those currently chronically absent with support by doing home visitations. Home visitations will allow the social workers to talk to the students and family members about their obstacles in attending school regularly to find solutions.</p> <p>To further address chronic absenteeism, there will be an ongoing emphasis on supporting students and families with any obstacles that may be preventing them from attending school on a regular basis. Staff working with our at-promise students support with referrals to medical, dental, mental health care services, and food resources, as appropriate and needed. Additionally, schools will continue to set up rooms to support students with basic needs such as clothing, shoes, and school supplies. In addition, the following will be implemented for Socioeconomically Disadvantaged students who achieved the lowest performance level in chronic absenteeism. The following actions will be added focused on socioeconomically disadvantaged students, to address this need. School staff will follow up with students with non-probation related attendance concerns. Students are offered supports on SEL and PBIS expectations. Collaborate with Community Schools staff on supporting students with attendance concerns.</p>	\$6,597,747.00	Yes

Action #	Title	Description	Total Funds	Contributing
		<p>Hold Student Planning Team meetings (SPTs)</p> <p>Phone calls to home. LACHSA will continue sending daily notifications regarding student absences. Families are notified if the student is in danger of Probation. SSTs are conducted to assist students with chronic absenteeism.</p> <p>An attendance plan will be created to monitor student attendance. An end of year attendance review will be Implemented.</p>		
2.6	Transition Services	<p>LACOE school counselors located at each school site will complete an Individualized Learning Plan (ILP) or 4 year plan with all students enrolling in LACOE schools. The plan will incorporate Academic, Transition, and post-secondary goals developed by the student in collaboration with the school counselor. The LACOE Transition and/or Support Counselor will work with each student, their Ed Rights holder and valued stakeholders to develop a Transition plan that identifies the next school of enrollment (High School, Post Secondary, Adult, etc), education contacts and resources that will enable a successful education transition for the student. LACOE counselors will also meet with students and families to provide information on accessing post-secondary college and career pathways, as well as offer information and assistance with financial aid applications and resources. Before or upon exiting LACOE schools, each student will be provided an Exit packet that contains the Transition Plan and all needed education records. LACOE Transition and Support counselors will reach out to students and ed rights holders post-exit to determine if additional support with their transition is needed.</p>	\$6,597,747.00	No

Goals and Actions

Goal

Goal #	Description	Type of Goal
3	All students will be assigned the necessary support, including a fully credentialed teacher, required to close the opportunity gap and ensure they make expected progress on statewide assessments as well as improving overall English proficiency.	Broad Goal

State Priorities addressed by this goal.

Priority 1: Basic (Conditions of Learning)
 Priority 4: Pupil Achievement (Pupil Outcomes)
 Priority 8: Other Pupil Outcomes (Pupil Outcomes)
 Priority 9: Expelled Pupils – COEs Only (Conditions of Learning)
 Priority 10: Foster Youth – COEs Only (Conditions of Learning)

An explanation of why the LEA has developed this goal.

Students in our programs need a strong academic program, including targeted interventions and language support to ensure they leave the program able to return to their school, further their education or enter the workforce and be successful. The actions in this goal ensure all students have access to a comprehensive instructional program and additional supports, as needed, based data, to ensure success in all content areas. This requires core instruction by credentialed teachers, instructional materials and core instruction and additional supports as needed for all student groups. The actions in this goal address those needs and support success for all students.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
3.1	CAASPP - ELA	CCS – 10.53% JCS – 4.28%* (*average) IPOLY –86.4% LACHSA –73.5% All 50.35% SED 28.86% FY 9.52%	CCS – 12.3% JCS – 0% IPOLY – 85.59% LACHSA – 85.6% All - 53.33% SED- 27.57% FY- 0% EL 0 %		Each year CAASPP ELA will increase by at least 2% overall, at each site and for each student group.	CCS +1.77% JCS -4.28% IPOLY -0.81% LACHSA +12.1% All +3% SED -1.29% FY -9.52% EL -2.94%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		EL 2.94% (2022-23, CAASPP)	(2023-24 CAASPP)			
3.2	CAASPP - Math	CCS – 1.53% JCS – 0%* (*average) IPOLY –52.4% LACHSA –30.5% All 25% SED 11.46% FY 0% EL 0% (2022-23, CAASPP)	CCS – 0% JCS – 0%* IPOLY – 38.66% LACHSA – 43.65% All - 25.12% SED - 10.99% FY - 0% EL- 0% (2023-24 CAASPP)		Each year CAASPP math will increase by at least 2% overall, at each site and for each student group.	CCS -1.53% JCS 0% IPOLY -13.74% LACHSA +13.15% All +0.12% SED +0.47% FY 0% EL 0%
3.3	Reclassification Rate	Reclassification rate at LACOE: 9.8% (2022-23) (Local Measure- Primary enrollment)	Reclassification rate: 6% (2023-24) (Local Measure-Primary Enrollment)		Each year reclassification rate will increase at least 2%.	Reclassification rate: -3.8%
3.4	Progress towards English Proficiency	7.6% of LACOE English learners received a score of level 4 on the ELPAC (2022-23, Summative ELPAC) 35.9% of Long-Term English Learners	11.4% of LACOE English learners received a score of level 4 on the ELPAC (2023-24, Summative ELPAC)		Each year there will be a minimum 2% increase in the number of students scoring a level 4 in the English Language Proficiency Assessments for California (ELPAC)	+3.8% increase of LACOE English learners received a score of level 4 on the ELPAC +18.9% increase of Long-Term English Learners making progress

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		making progress on the ELPAC. (22-23 CA Dashboard)	54.8% of Long-Term English Learners making progress on the ELPAC. (23-24 CA Dashboard)			on the Summative ELPAC.
3.5	STAR Math data (JCS and CCS sites)	<p>STAR results demonstrate the average Grade Level Equivalency (GLE) by student group.</p> <p>JCS and CCS Overall: 5.5 Foster Youth: 4.8 Homeless: 5.3 SPED: 4.6 EL: 4.8 African American: 5.0 Hispanic/Latino: 5.7</p> <p>(STAR Data, 2023-24)</p>	<p>STAR results demonstrate the average Grade Level Equivalency (GLE) by student group.</p> <p>JCS & CCS Overall: 6.1 Foster Youth: 5.2 Homeless: 6.9 SPED: 4.9 EL: 4.9 African American: 5.3 Hispanic/Latino: 6.3</p> <p>(STAR Data 2024-25)</p>		Each year, overall and for each student group Grade Level Equivalency outcome will increase by 0.3 points in mathematics.	<p>JCS & CCS Overall: +0.6 Foster Youth: +0.4 Homeless: +1.6 SPED: +0.3 EL: +0.1 African American: +0.3 Hispanic/Latino: +0.6</p>
3.6	STAR Reading data (JCS and CCS sites)	STAR results demonstrate the average Grade Level Equivalency (GLE) by	STAR results demonstrate the average Grade Level		Each year, overall and for each student group Grade Level	<p>JCS & CSS Overall: +1.3 Foster Youth: +1.2 Homeless: +2.6</p>

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		student group. JCS and CCS Overall: 5.5 Foster Youth: 5.4 Homeless: 5.2 SPED: 4.9 EL: 4.4 African American: 5.3 Hispanic/Latino: 5.5 (STAR Data, 2023-24)	Equivalency (GLE) by student group. JCS & CCS Overall: 6.8 Foster Youth: 6.6 Homeless: 7.8 SPED: 5.8 EL: 5.2 African American: 6.3 Hispanic/Latino: 7.0 (STAR Data, 2024-25)		Equivalency outcome will increase by 0.3 points in reading.	SPED: +0.9 EL: +0.8 African American: +1.0 Hispanic/Latino: +1.5
3.7	California Science Test (CAST)	Standard Exceeded 5.1% Standard Met 30.10% Standard Nearly Met 48.47% Standard Not Met 16.3% (CAASPP, 22-23)	Standard Exceeded: 5.61% Standard Met 21.97% Standard Nearly Met 55.16% Standard Not Met 17.26% (CAASPP, 23-24)		Within 3 years, the percentage of students exceeding standard will increase by 5% and the percentage meeting standard will increase by 10%.	Standard Exceeded: +0.51% Standard Met: - 8.13% Standard Nearly Met: +6.69% Standard Not Met: +0.96%
3.8	Credentialed Teachers	100% of LACOE teachers have a full credential (percentage determined as follows: teachers with full credential/total number of teachers).	100% of LACOE teachers have a full credential		Annually, 100% of LACOE teachers will have a full credential	+- 0%; Met

Goal Analysis [2024-25]

An analysis of how this goal was carried out in the previous year.

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

All planned actions under Goal 3 were implemented as intended, with varying success but with no substantive deviations. Goal 3 focuses on implementing actions to ensure that all students—particularly English Learners (EL), Foster Youth, Low-Income students, and Students with Disabilities—receive adequate academic support.

Action 3.1 – Basic Services for English Learners

This action was implemented. The action focuses on implementing both designated and integrated English Language Development (ELD) programs, with support provided for English Learners (ELs).

Action 3.2 – Reclassification

This action was implemented. The action involves monitoring reclassified students over a four-year period to provide additional support as required, with the intent of ensuring a smooth transition and sustained academic achievement.

Action 3.3 – Interventions

This action was fully implemented. The action centers on offering tutoring and academic support tailored for students, especially Long-Term English Learners (LTELs). As a contributing action the data showed positive results for English Learners with a +3.8% increase of English learners receiving a score of level 4 on the ELPAC and a +18.9% increase of Long-Term English Learners making progress on the Summative ELPAC. In addition, all sub groups within JCCS increased in their STAR Reading scores. The overall increase was +1.3 and each subgroup increased as follows: Foster Youth: +1.2 Homeless: +2.6 SPED: +0.9 EL: +0.8 African American: +1.0 Hispanic/Latino: +1.5. Similarly, all sub groups within JCCS increased in their STAR Math scores. The overall increase was +0.6 and each subgroup increased as follows: Foster Youth: +0.4 Homeless: +1.6 SPED: +0.3 EL: +0.1 African American: +0.3 Hispanic/Latino: +0.6.

+18.9% increase of Long-Term English Learners making progress on the Summative ELPAC.

Action 3.4 – Expelled Youth

This action was implemented. The initiative aimed to coordinate with relevant agencies, develop Individualized Learning Plans (ILPs), and ensure timely data sharing for expelled youth to facilitate their academic reintegration.

Action 3.5 – Foster Youth

This action was fully implemented. This action involved utilizing the Educational Passport System in conjunction with coordination efforts with child welfare agencies to support the academic needs of foster youth.

Action 3.6 – Dissemination of Data

This action was fully implemented. Regular data sharing practices and the use of Power BI were established to facilitate analysis and planning, empowering educators to make data-informed decisions regarding instruction.

Action 3.7 – Instruction

This action was fully implemented. The implementation of Road to Success Academy (RTSA) practices, along with professional development for teachers and alignment with educational standards, were central to this action.

Action 3.8 – Teacher Credentialing

This action was fully implemented. Ensuring that 100% of teachers across all sites are fully credentialed was the primary focus of this action.

Action 3.9 – Conditions of Learning

This action was fully implemented. This action involved the monitoring of educational facilities and the sufficiency of textbooks to ensure a conducive learning environment for students.

Action 3.10 – Homeless Students

This action was fully implemented. Training and counseling support specifically designed for homeless students formed the basis of this action, aimed at addressing their unique academic and emotional needs.

Action 3.11 – Assessments

This action was fully implemented. The administration of various assessments—including CAASPP, ELPAC, STAR, and NWEA—was implemented to track student progress and academic performance.

Action 3.12 – Data Chats (Continuous Improvement)

This action was fully implemented. This action focused on using Professional Learning Communities (PLCs) for conducting data reviews and planning through RTSA.

Action 3.13 – Professional Development

This action was fully implemented. Ongoing professional development was emphasized in the areas of educational standards, English Language Development (ELD), technology integration, and strategies for supporting LTELs.

Action 3.14 – Culturally Responsive Pedagogy

This action was fully implemented. The aim of this action was to develop training and curricula that support equity in education while seeking to reduce suspension rates among targeted student groups.

Action 3.15 – Students With Disabilities

This action was fully implemented. This action focuses on providing academic, behavioral, and transition planning support for students with special needs.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

There were no material differences between budgeted expenditures and estimated actual expenditures.

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

As part of our commitment to improving educational equity and enhancing academic outcomes for all students, especially those from marginalized communities, Goal 3 outlines a series of targeted actions aimed at providing essential support to diverse student populations, including English Learners, Foster Youth, Students with Disabilities, and those experiencing homelessness. We examined the effectiveness of each action implemented under Goal 3, evaluating the outcomes based on Year 1 data. The actions implemented to date have revealed a mixed effectiveness.

Action 3.1 – Basic Services for English Learners

This action had mixed effectiveness. This action focused on implementing both designated and integrated English Language Development (ELD) programs, with support provided for English Learners (ELs) through, para-educators, and individualized instruction strategies. Despite the establishment of comprehensive support structures aimed at improving the educational experience for ELs, there was a significant decline in reclassification rates by 3.8%. Additionally, CAASPP ELA scores for English Learners dropped notably by 2.9%. However, ELs increased slightly in STAR Math and Reading scores. The data reveals that the initiatives implemented had a mixed impact on fostering academic advancement and proficiency.

Action 3.2 – Reclassification

This action has been ineffective to date in making progress towards the goal. The action involved monitoring reclassified students over a four-year period to provide additional support as required, with the intent of ensuring a smooth transition and sustained academic achievement. Reclassification rates decreased from 9.8% to 6%. While this figure is below the targeted annual growth rate of 2%, it indicates a chance to refine our support strategies to better assist English Learners in achieving successful reclassification.

Action 3.3 – Interventions

This action had mixed effectiveness. The action centered on offering tutoring and academic support tailored for students, especially Long-Term English Learners (LTELs), utilizing data from STAR assessments to inform intervention strategies. 18.9% of LTEL students made progress on the ELPAC. Although targeted tutoring and academic support were available for LTELs, this group decreased in CAASP scores by 2.94%. Currently LTELs show room for growth in reading assessments. The data indicates an opportunity to enhance our interventions, making them more focused and intensive to drive meaningful improvements in their academic performance.

Action 3.4 – Expelled Youth

More data is needed to determine the effectiveness of this action. The initiative aimed to coordinate with relevant agencies, develop Individualized Learning Plans (ILPs), and ensure timely data sharing for expelled youth to facilitate their academic reintegration. This action presents an opportunity to identify and measure academic progress more effectively, as there is currently no outcome data available to illustrate its impact. The need for evidence of success encourages us to reevaluate and enhance the strategies and supports provided for expelled students.

Action 3.5 – Foster Youth

More data is needed to determine the effectiveness of this action. The action involved utilizing the Educational Passport System in conjunction with coordination efforts with child welfare agencies to support the academic needs of foster youth. Outcomes for Foster Youth indicate a significant opportunity for growth, as CAASPP scores in both English Language Arts and Math currently stand at 0%. This underscores the potential for us to refine and strengthen the targeted measures aimed at supporting this vulnerable group, with the goal of fostering academic gains in the future.

Action 3.6 – Dissemination of Data

The action was effective. Regular data sharing practices and the use of Power BI were established to facilitate analysis and planning, empowering educators to make data-informed decisions regarding instruction. The dissemination of data through effective systems like Power BI proved to be a success. This approach enabled data-driven decision-making and supported instructional planning, although it did not always result in improved academic outcomes for students.

Action 3.7 – Instruction

The implementation of Road to Success Academy (RTSA) practices, along with professional development for teachers and alignment with educational standards, were central to this action and effective. The action supported instructional consistency and alignment with educational standards, contributing positively to gains observed in STAR assessments. This outcome suggests that aligned instructional strategies help boost overall student performance.

Action 3.8 – Teacher Credentialing & Action 3.9 – Conditions of Learning

These actions were effective.

Action 3.10 – Homeless Students

More data is needed to determine the effectiveness of this action. Training and counseling support specifically designed for homeless students formed the basis of this action, aimed at addressing their unique academic and emotional needs. While there were some recorded gains in STAR reading and math scores for homeless students, the level of support provided may not have been sufficiently targeted. Further refinement of resources and intervention strategies could enhance these academic outcomes.

Action 3.11 – Assessments and Action 3.12 – Data Chats (Continuous Improvement) were effective.

The administration of various assessments—including CAASPP, ELPAC, STAR, and NWEA—was implemented to track student progress and academic performance. The assessments provided critical data for monitoring student progress and informing instructional practices. The comprehensive assessment strategy enables educators to make adjustments to better meet students' learning needs. The engagement in data chats strengthened instructional planning, allowing for a more responsive approach to addressing student needs. This collaborative effort fosters a culture of continuous improvement within the educational community.

Action 3.13 – Professional Development

This action had mixed effectiveness. Ongoing professional development was emphasized in the areas of educational standards, English Language Development (ELD), technology integration, and strategies for supporting LTELs. While professional development initiatives did help improve teacher capacity, the overall impact on student outcomes was inconsistent, particularly for English Learners and Long-Term English Learners. This suggests a need for a more tailored approach to professional development.

Action 3.14 – Culturally Responsive Pedagogy

More data is needed to determine the effectiveness of this action. The aim of this action was to develop training and curricula that support equity in education while seeking to reduce suspension rates among targeted student groups. Despite efforts to promote inclusive practices through culturally responsive pedagogy, suspension data for targeted groups indicate that challenges remain. Ongoing efforts must be made to further develop equity-focused practices in the educational environment.

Action 3.15 – Students With Disabilities

More data is needed to determine the effectiveness of this action. This action focuses on providing academic, behavioral, and transition planning support for students with special needs. While there have been some improvements in services tailored for students with disabilities, overall performance metrics indicate that these students continue to struggle in areas of reading and graduation rates. Further targeted interventions are necessary to enhance their academic success.

A description of any changes made to the planned goal, metrics, target outcomes, or actions for the coming year that resulted from reflections on prior practice.

Building on our current framework, the planned goals, metrics, and actions will carry forward into the next year. Adjustments to Action 3.3 and 3.11 will be made to reflect LREB. Recognizing the importance of collective understanding, our central objective for the 2024-25 and 2025-26 cycles is to fully inform and actively engage all Los Angeles County Office of Education staff with the LCAP's goals, metrics, and actions. This strategic emphasis on dissemination seeks to cultivate maximum support for the LCAP. Looking ahead, we are committed to gathering further insights from all stakeholders to shape future enhancements and updates to the LCAP.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Actions

Action #	Title	Description	Total Funds	Contributing
3.1	Basic Services for English Learners	LACOE will continue to offer English Learners a variety of courses that include designated and integrated English Language Development (ELD). The implementation of designated English Language Development (ELD) at the CCS is a high need. The English Learner Master Plan will be implemented at all LACOE school sites to provide oversight and monitoring of English Learners, as well as reclassified students, for four years. English Learners will continue to be supported through classroom instruction, interventions, and enrichment activities, so they can achieve annual progress in learning English and reach reclassification.	\$13,499,669.00	No

Action #	Title	Description	Total Funds	Contributing
		<p>Newcomer English Learners will be assessed in mathematics and reading using the Star Renaissance Assessment to measure their level of proficiency in their primary language. English Learners Teachers on Special Assignment (TOSA) will provide intensive support in speaking, reading, and writing to students scoring in the “Beginning to Develop” level of the ELPAC.</p> <p>English learners will receive additional language support from the teachers and paraeducators when student data demonstrates a need for additional support. Individualized instruction will be provided to English Learners during class time to assist them in building their oral language, reading, and writing skills. This support will help the students improve at least one ELPAC level per school year.</p> <p>The following actions will be implemented for Long Term English Learners: Interviews, focus groups, and classroom observations will be conducted to analyze strengths and needs in current practice for LTELs. Additional instructional opportunities and tutoring support will focus on strategies for building academic language and improving writing skills.</p>		
3.2	Reclassification	Reclassified students will also be monitored for four years after reclassification and if needed, will be provided with extra support to ensure they succeed academically.	\$897,939.00	No
3.3	Interventions	<p>Extended learning opportunities will be provided to students to support student achievement through tutoring opportunities for students who need academic support. Classroom teacher and counselors will identify students in need of additional support, identify areas of need, facilitate implementation of tutorial services and monitor student progress. Provide academic support, including coordination of instruction, interventions, enrichment opportunities, and/or tutoring to expelled youth and monitor their growth.</p> <p>Based on disaggregated internal STAR formative assessment data, Long Term English Learners achieved an average grade level equivalent of 4.1, the lowest of all student groups. To address this need, additional support in academic language and writing instruction will be provided in class and</p>	\$3,972,311.00	Yes

Action #	Title	Description	Total Funds	Contributing
		tutoring sessions. This action is supported in part by Learning Recovery Emergency Block Grant (LREBG) funds. Funds are used to provide tutoring and extended learning opportunities.		
3.4	Expelled Youth	<p>LACOE staff will collaborate and align services with local agencies and community-based organizations for Expelled Youth in order to coordinate instruction and their Individual Learning Plans. Training and professional development will be continuously provided for administrators, counselors, and teachers on developing and monitoring student Individual Learning Plans.</p> <p>Procedures in place at the central office will ensure requests from the juvenile court on student information will be provided in a timely manner. Coordination of necessary educational services will also be made to provide services to students. The Student Registrar office will develop and implement a mechanism for the efficient expeditious transfer of health and education record and the health and education passport. The office will monitor the speed in which records are transferred and will revise the plan based on data collected.</p>	\$3,023,293.00	No
3.5	Foster Youth	<p>LACOE will identify foster youth using the LACOE developed Educational Passport System (EPS) and continue to send educational related data to shared database, A Educational Passport and Aftercare. Foster youth will be referred to partner agencies who support and monitor students' progress along with coordinate with service agencies.</p> <p>LACOE will work with the county child welfare agency to minimize changes in students' school placement. In addition, education-related information will be provided to the county child welfare agency to assist in the delivery of searches to foster children, including educational status and progress information that is required to be included in court reports.</p>	\$4,307,532.00	No
3.6	Dissemination of Data	LACOE will disseminate data by student group on a regular basis to LACOE office staff and site administrators on the ELPAC, CAASPP, Star	\$320,098.00	No

Action #	Title	Description	Total Funds	Contributing
		Renaissance assessment, the California Dashboard, DataQuest, and other databases to improve the academic achievement of all students. Data from student surveys will be disseminated to inform LACOE of student and stakeholder input, needs, challenges, and areas of growth. There will also be a continuation of the use of Microsoft's Power BI to support data chats and review student achievement.		
3.7	Instruction	RTSA will continue to be implemented at all JCS and CCS schools and professional development will be provided to teachers in order to increase student achievement. Administrative observations and walkthroughs will be used to provide instructional feedback to teachers in order to improve instruction. Curriculum and instruction will be monitored and reviewed to connect the Common Core State Standards and the California English Language Development standards.	\$432,189.00	No
3.8	Teacher Credentialing	LACOE will assign fully credentialed teachers to support all students and ensure the unique needs of low-income, English learners, expelled youth and foster youth students are met.	\$1,703,697.00	No
3.9	Conditions of Learning	Data will be reported on conditions for learning (textbooks and facilities) on a regular basis. School facilities will be inspected to take appropriate measures in ensuring that all facilities are in good repair. Textbooks will be inventoried, ordered, and distributed so that all students have access to a standards-aligned textbooks and curriculum. Textbook sufficiency reports will continue on a yearly basis.	\$180,895.00	No
3.10	Homeless Students	The LACOE staff will conduct training and professional development on laws, policies, and best practices for homeless students. They will also participate in all LACOE-FYS/Homeless Education Liaison meetings. The homeless liaison and/or counselors will monitor progress for homeless students toward meeting graduation requirements in a four year period. Counselors will provide counseling for homeless student to assist them in college and career planning.	\$388,605.00	No

Action #	Title	Description	Total Funds	Contributing
3.11	Assessments	<p>LACOE will continue to administer state required assessments (CAASPP, ELPAC, IABs, etc.) and the STAR Renaissance assessment at the JCS and CCS. Student progress will be measured quarterly using the STAR reading and mathematics assessment to determine the effectiveness of courses implemented. Student work will also be used to determine student mastery of course content and offer additional support, if needed, for academic improvement. STAR data will be monitored and analyzed for all student groups.</p> <p>The NWEA assessment will be administered at the specialized high schools periodically. Teachers will receive ongoing training on their respective local assessment to monitor student growth and provide the appropriate interventions for students in need.</p> <p>Increasing testing participation and culture will be a focus in the administration of formative and summative assessments. This action is supported in part by Learning Recovery Emergency Block Grant (LREBG) funds. Funds are used to provide funding for a data steward that can identify at-risk students to support with coordination of interventions.</p>	\$320,098.00	No
3.12	Data Chats (Continuous Improvement)	<p>Data-driven discussions will continue to occur on a regular basis at the district and site level. During Professional Learning Communities (PLC), Site administrators and teachers will review test data from state and local assessments to create RTSA unit plans to address the needs as well as direct support and programs. District and site level data reviews will occur multiple times of the year to inform the development of school plans and goal monitoring. The system of data management will be assessed for further development and alignment with complementary LCAP actions.</p>	\$7,421,554.00	No
3.13	Professional Development	<p>Teachers, paraeducators, administrators, and district office staff will be provided with ongoing professional development in the RTSA unit plan, Common Core State Standards in English Language Arts and mathematics. For IPOLY and LACHSA this professional development will be provide via the intended curriculum for those school programs. They will</p>	\$225,869.00	No

Action #	Title	Description	Total Funds	Contributing
		<p>also receive ongoing professional development in History-Social Science, the Next Generation Science Standards, the English Learners Master Plan and other subject areas to improve student assessment results.</p> <p>Ongoing training will be provided on ELPAC and English Language Development strategies to support English learners in reading, listening, speaking, and writing. and monitoring of English Learner progress, including strategies for providing more intensive, targeted support for Long-term English Learners.</p> <p>Professional development will be provided to counselors and other support staff to ensure appropriate placement and monitoring of progress for LTELs.</p> <p>Teachers of LTELs will receive professional development in research based strategies for LTELs, including instruction in academic language and writing</p> <p>Administrators will be provided professional development about the diversity of English learners including LTELs.</p> <p>Teachers and site administrators will receive ongoing professional development in technology to embed technology tools in the curriculum and improve pedagogy. Teachers will provide students with technology lessons within the RTSA lessons to teach students current technology skills that will help them succeed academically and in a career.</p> <p>Content Academies, were recently implemented and these continue as part of ongoing Professional Development efforts in conjunction with the RTSA Saturday Summits.</p> <p>Professional development activities will be followed up with ongoing coaching support to ensure effective implementation of strategies from trainings.</p>		
3.14	Culturally Responsive Pedagogy	<p>Culturally Responsive pedagogy will be used to address the needs of all students and ensure equity and access with a focus on African American students in the areas of English Language Arts and mathematics.</p> <p>Culturally relevant books and curriculum to be implemented and continue to develop an Ethnic Studies curriculum and arts integration.</p> <p>To support the needs of student groups identified as lowest performing for suspension rates and reduce suspensions among these students (Foster</p>	\$180,895.00	No

Action #	Title	Description	Total Funds	Contributing
		Youth, Socioeconomically Disadvantaged, Students with Disabilities, African American and students identifying as two or more races), professional development and follow-up coaching will be provided for teachers, administrators and support staff on strategies for creating positive and supportive classroom environments that are sensitive to individual and cultural needs of all students and build support systems to maintain student engagement and reduce behaviors leading to suspension.		
3.15	Students With Disabilities	<p>Students with disabilities achieved the lowest performance level in suspension rates, graduation rates and college and career readiness, in addition, local data identified a needs for reading intervention for special education students. The following actions are designed to address these need;</p> <p>Suspensions LACOE will reduce the number of suspensions of students with disabilities at the camps and halls schools. This is an area of focus for LACOE's Division of Student Programs' Continuous Improvement Monitoring Plan. To increase teacher understanding of students with disabilities general education teachers will be given access to the LACOE Special Education Information System (SPED-X) and substitute teachers will be provided access students' Behavioral Intervention Plan (BIP). Restorative practice requirements for students with behavioral difficulties will be increased (i.e. re-entry conferences rather than 2-day suspension). Procedures, including monitoring, will be implemented to ensure Behavioral Intervention Plans are implemented and data is collected.</p> <p>Graduation Rate Counselors will be invited to IEP meetings, or if they are unable to attend , a shared document will be provided including missing transcripts and AB216 status. IEP meetings will be held at all school sites when a student earns a D at a reporting period.</p>	\$126,493.00	No

Action #	Title	Description	Total Funds	Contributing
		<p>Parents and students will be provided information on the impact of not earning a diploma (job eligibility, pay disparity, etc.)</p> <p>To improve transitions services for students with disabilities, transition information will be included in students' IEPs.</p> <p>IEP progress reports will be sent home,</p> <p>If students are consistently not meeting benchmarks, an IEP meeting will be scheduled..</p> <p>College and Career Readiness</p> <p>To improve transition services, training will be provided for teachers and services to support college and career readiness will be added to students' IEP.</p> <p>A career exploration class will be added and available to students with disabilities who are in need of support and guidance with career exploration</p> <p>initial and triennial assessments will be enhanced to better identify transition needs.</p> <p>Reading (need based on local data)</p> <p>Students with disabilities will be provided academic support/interventions to increase their academic achievement in English Language Arts and mathematics.</p> <p>Parent engagement will be used to collaborate with parents to provide students with the appropriate IEP goals and interventions to increase test participation as well as scores.</p> <p>Training will be provided to teachers in understanding dyslexia.</p> <p>Improved access to intensive reading intervention services will be provided for special education students.</p>		

Goals and Actions

Goal

Goal #	Description	Type of Goal
4	<p>Students with Disabilities at Afflerbaugh-Paige, Kirby and Nidorf sites and African American students at Dorothy Kirby will achieve a decrease in suspension rates of at least 2% annually to a rate of 0% within 3 years based on the CA Dashboard.</p> <p>Hispanic students at Afflerbaugh-Paige, Nidorf, and Renaissance and Socioeconomically disadvantaged students at Nidorf and Renaissance will increase graduation rates by at least 2% annually to a rate of 98% within 3 years as based on the CA Dashboard.</p> <p>Socioeconomically disadvantaged students at Kirby, Nidorf and Renaissance will demonstrate increased college and career readiness as measured by an 80% college course completion rate within 3 years.</p> <p>English learners at Renaissance will demonstrate improved performance on the English Language Progress indicator advancing at least one level on the English learner Progress Indicator on the 2025 Dashboard.</p> <p>Central Juvenile Hall received equity multiplier funds; however, the school was closed and will remain closed in 2024-25. The equity multiplier funds that were received for that school are being held in anticipation of the amendments being proposed to Education Code Section 42238.02(b)</p>	Equity Multiplier Focus Goal

State Priorities addressed by this goal.

<p>Priority 4: Pupil Achievement (Pupil Outcomes)</p> <p>Priority 5: Pupil Engagement (Engagement)</p> <p>Priority 6: School Climate (Engagement)</p>

An explanation of why the LEA has developed this goal.

<p>Goal 4 was originally developed using 2023 Dashboard results. This goal will remain based on the review of 2024 Dashboard results which show:</p> <p>Students with Disabilities at Afflerbaugh-Paige achieved a low (orange) indicator for suspensions. Students with disabilities at Dorothy Kirby Camp and Nidorf Juvenile Hall achieved the lowest (red) performance level on the state indicator for suspension rates on the 2023 Dashboard. African American Students at Dorothy Kirby camp and Nidorf also achieved the lowest (red) level in suspension rate.</p> <p>Hispanic students at Afflerbaugh-Paige, Nidorf and Socioeconomically Disadvantaged students at Nidorf achieved the lowest performance level (red) in Graduation Rate.</p>
--

Socioeconomically Disadvantaged students at Renaissance achieved the lowest level on the College and Career Readiness indicator.

Hispanic students and Socially Disadvantaged students at Renaissance achieved the lowest achievement level (red) on the Graduation Rate.

Students with Disabilities achieved the lowest (red) and Socioeconomically Disadvantaged students at Rockey-Glenn achieved a low (orange) level in suspension rates.

Dashboard data is not available for RTS Kilpatrick.

Based on this data and engagement with educational partners, it has been determined that it is important to focus this goal on reducing suspension rates, increasing graduation rates and college and career readiness. In addition, additional supports will be provided for English learners at Renaissance to improved English language development for those students.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
4.1	Suspension Rate	<p>Students with Disabilities at:</p> <ul style="list-style-type: none"> -Afflerbaugh-Paige 47.9% -Kirby 29.5% -Nidorf 33.9% <p>African American Students at:</p> <ul style="list-style-type: none"> -Kirby 34.1% <p>Foster Youth</p> <ul style="list-style-type: none"> -Kirby 36.7% -Nidorf 24% <p>Socioeconomically Disadvantaged</p> <ul style="list-style-type: none"> -Kirby 29.5% -Nidorf 21.6% -Renaissance 6.1% 	<p>Students with Disabilities at:</p> <ul style="list-style-type: none"> • Afflerbaugh Paige; 46.5% • Kirby 39% • Nidorf 34% • LP 22.3% (*new) <p>African American Students at</p> <ul style="list-style-type: none"> • Kirby 43.6% • LP 18.6% (*new) <p>Foster Youth</p> <ul style="list-style-type: none"> • Kirby 39.4% 		<p>Suspension rates for each school and student group will decrease by at least 5% each year or a maximum of 19% within 3 years.</p>	<p>Students with Disabilities at:</p> <ul style="list-style-type: none"> • Afflerbaugh Paige - 1.4% • Kirby +9.5% • Nidorf - 0.1% <p>African American Students at</p> <ul style="list-style-type: none"> • Kirby +9.5% <p>Foster Youth</p> <ul style="list-style-type: none"> • Kirby +2.7% • Nidorf N/D

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		<p>Hispanic -Kirby 20%</p> <p>(Dashboard 2022-23)</p>	<ul style="list-style-type: none"> Nidorf N/D <p>Socioeconomically Disadvantaged</p> <ul style="list-style-type: none"> Kirby 34.7% Nidorf 25.8% Renaissance 3.8% <p>Hispanic</p> <ul style="list-style-type: none"> Kirby 33% <p>(Dashboard 2023-24)</p>			<p>Socioeconomically Disadvantaged</p> <ul style="list-style-type: none"> Kirby +5.2% Nidorf +4.2% Renaissance -2.3% <p>Hispanic</p> <ul style="list-style-type: none"> Kirby +13%
4.2	Graduation Rate	<p>Hispanic Students at: -Afflerbaugh-Paige 57.7% -Renaissance 35.6%</p> <p>Socioeconomically Disadvantaged Students at: -Renaissance 36.2%</p> <p>(DataQuest 2022-23)</p>	<p>Hispanic Students at:</p> <ul style="list-style-type: none"> Afflerbaugh Paige 61.8% Renaissance 55% LP 27.5% (*new) <p>Socioeconomically Disadvantaged Students at:</p> <ul style="list-style-type: none"> Renaissance 58% <p>African American Students at:</p> <ul style="list-style-type: none"> LP 26.1% (*new) 		Graduation rates for each will increase annually by 2% points. (DataQuest 2022-23)	<p>Hispanic Students at:</p> <ul style="list-style-type: none"> Afflerbaugh Paige +4.1% Renaissance +19.4% <p>Socioeconomically Disadvantaged Students at:</p> <ul style="list-style-type: none"> Renaissance +21.8%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
			(DataQuest 2023-24)			
4.3	College & Career Readiness College Credit Course	Socioeconomically Disadvantaged Students <ul style="list-style-type: none"> • Kirby 0% • Nidorf 100% (1 of 1) • Renaissance 0% (College Credit Course, CA Dashboard 2023)	Socioeconomically Disadvantaged Students <ul style="list-style-type: none"> • Kirby 100% (16 of 16) • Nidorf 35.7% (5 of 14) • Renaissance 67% (4 of 6%) (College Credit Course, Local Data 2024-25)		Within 3 years College Course Credit rates for socially disadvantaged students at Kirby, Nidorf and Renaissance will be at least 80% . (College Credit Course, Local Data)	Socioeconomically Disadvantaged Students <ul style="list-style-type: none"> • Kirby +100% • Nidorf - 64.3% • Renaissance 0 %
4.4	English Learner Progress Indicator	English Learners Progress Indicator at: -Renaissance 13.3% (CA Dashboard 2023)	English Learners Progress Indicator at: <ul style="list-style-type: none"> • Renaissance 45.5% (CA Dashboard 2024)		English Learners at: -Renaissance will achieve an annual improvement of 2% annually on the English Language Progress Indicator. (CA Dashboard 2023)	English Learners Progress Indicator at: <ul style="list-style-type: none"> • Renaissance +32.2%

Goal Analysis [2024-25]

An analysis of how this goal was carried out in the previous year.

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

Action 4.1 Supplemental Professional Development

The supplemental professional development initiative was partially implemented, with training sessions conducted for instructional and administrative staff at Afflerbaugh-Paige, Kirby, and Nidorf. However, further follow-up coaching is necessary to ensure the concepts are effectively integrated into practice. This ongoing support will focus on creating nurturing classroom environments and implementing alternative disciplinary strategies to suspension.

Action 4.2 Supplemental Graduation Support

This action was partially implemented. Student progress toward graduation requirements for Socioeconomically Disadvantaged students at Afflerbaugh-Paige and Renaissance was monitored. However, individualized counseling and support still needs to be provided to students, ensuring they receive the guidance and resources necessary to help them meet their academic goals and successfully complete their graduation requirements.

Action 4.3 Supplemental College & Career Readiness Services

This action was fully implemented at Kirby, Nidorf, Afflerbaugh-Paige, and Kilpatrick. Transcripts for Socioeconomically Disadvantaged students are reviewed upon entry. Staff (counselors/teachers) identify students not making adequate progress and assist them with enrolling in appropriate courses, receiving necessary tutorial support, and participating in dual enrollment and/or career training opportunities.

Action 4.4 EL Support

The EL support action was fully implemented at Renaissance PAU.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

There were no material differences between budgeted expenditures and estimated actual expenditures.

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

The actions implemented to date have revealed most are effective in advancing the set goals for supporting the specific student populations at the various schools involved.

Action 4.1 Supplemental Professional Development was effective and has shown promising results at Afflerbaugh-Paige, where suspension rates decreased slightly from 47.9% to 46.5%. This suggests that the targeted professional development and coaching strategies were successful in creating more supportive classroom environments and reducing behavioral issues. In contrast, Kirby's increase in suspension

rates among multiple groups signals a potential gap in the implementation of these strategies, indicating that more attention is needed to ensure that the approaches are effectively executed across all contexts.

Action 4.2 Supplemental Graduation Support was effective and highlights a positive trend in graduation rates, particularly for Hispanic students at Afflerbaugh-Paige (from 57.7% to 61.8%) and Socioeconomically Disadvantaged students Renaissance (from 36.2% to 58%). Regular monitoring and individual counseling appear to play a crucial role in keeping students on track to graduate within four years, which is a clear success of this initiative.

However, Action 4.3 Supplemental College Career Readiness was somewhat effective. Services faced challenges, as no progress was reported for Kirby and Renaissance, while Nidorf experienced regression in college and career readiness metrics. This lack of improvement suggests that the engagement and effectiveness of services need to be reassessed, as it appears the current strategies are not sufficiently addressing the needs of students in this area.

Action 4.4 EL Support was effective and demonstrated significant effectiveness at Renaissance, where the performance of English learners surged from 13.3% to 45.5%. This indicates that the targeted professional development, resources, and coaching were successful in enhancing the support available for these students, leading to meaningful progress.

Overall, while certain initiatives have yielded positive outcomes, such as reductions in suspension rates and improvements in graduation and English learner performance, challenges remain—particularly related to behavioral interventions at Kirby and the need for more effective college readiness strategies. Continuous evaluation and adaptation of these actions are essential to ensure that all students receive the support needed to thrive.

A description of any changes made to the planned goal, metrics, target outcomes, or actions for the coming year that resulted from reflections on prior practice.

Building on our current framework, the planned goals, metrics, and actions will carry forward into the next year. Recognizing the importance of collective understanding, our central objective for the 2024-25 and 2025-26 cycles is to fully inform and actively engage all Los Angeles County Office of Education staff with the LCAP's goals, metrics, and actions. This strategic emphasis on dissemination seeks to cultivate maximum support for the LCAP. Looking ahead, we are committed to gathering further insights from all stakeholders to shape future enhancements and updates to the LCAP.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Actions

Action #	Title	Description	Total Funds	Contributing
4.1	Supplemental Professional Development	Supplemental, evidence-based professional development and follow-up coaching will be provided to instructional and administrative staff at Afflerbaugh-Paige, Kirby, Rockey, Nidorf and Los Padrinos focused on creating supportive classroom environments and providing alternatives to suspension. Professional development will be focused on the unique needs of Students with Disabilities.Foster Youth, Socioeconomically Disadvantaged and African American students.	\$697,114.00	No
4.2	Supplemental Graduation Support	Student progress toward meeting graduation requirements for Socioeconomically Disadvantaged students, at Afflerbaugh-Paige, Renaissance and Los Padrinos will be monitored on a monthly basis through the student information system. Counselors, teachers and support staff will provide individual counseling to students not on track to meet requirements to graduate in a 4 year period.	\$704,444.00	No
4.3	Supplemental College & Career Readiness Services	At Kirby, Nidorf, Afflerbaugh-Paige, and Los Padrinos transcripts for Socioeconomically Disadvantaged students will be reviewed upon entry for progress in completing A-G requirements, dual enrollment, college course credit attainment, and progress in CTE Pathways. Staff (counselors/teachers) will identify students not making adequate progress (dual enrollment courses) and assist them with enrolling in appropriate courses, receiving necessary tutorial support, and participating in dual enrollment and/or career training opportunities.	\$747,649.00	No
4.4	EL Support	In addition to the services for English learners and LTELs described in Action 3.1, and the professional development described in Action 3.13 focused on the needs of those students. Additional professional development and follow-up coaching will be provided to teachers at Renaissance to better identify and support the needs of English learners and LTELs. Additional materials and resources will be provided to support instruction in language development, academic language and writing for English learners. Central office staff will meet with school staff to analyze the need for additional services and supports for English learners at this site.	\$126,493.00	No

Action #	Title	Description	Total Funds	Contributing

DRAFT

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students [2025-26]

Total Projected LCFF Supplemental and/or Concentration Grants	Projected Additional 15 percent LCFF Concentration Grant
\$4,534,055	\$223,835

Required Percentage to Increase or Improve Services for the LCAP Year

Projected Percentage to Increase or Improve Services for the Coming School Year	LCFF Carryover — Percentage	LCFF Carryover — Dollar	Total Percentage to Increase or Improve Services for the Coming School Year
3.797%	0.000%	\$0.00	3.797%

The Budgeted Expenditures for Actions identified as Contributing may be found in the Contributing Actions Table.

Required Descriptions

LEA-wide and Schoolwide Actions

For each action being provided to an entire LEA or school, provide an explanation of (1) the unique identified need(s) of the unduplicated student group(s) for whom the action is principally directed, (2) how the action is designed to address the identified need(s) and why it is being provided on an LEA or schoolwide basis, and (3) the metric(s) used to measure the effectiveness of the action in improving outcomes for the unduplicated student group(s).

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
2.4	Action: Attendance Need: Foster youth, English learners and low-income students in our schools have lower attendance rates and demonstrate less engagement with school than other student groups. This is a result of multiple factors significantly impacting these student groups. For foster youth, frequent, often unplanned moves leading to	To address the unique needs of foster youth, English learners and low-income students to increase attendance rates, counselors and other support staff will work with these students, their families and school staff to provide support, training and strategies to meet the unique needs of each of these student groups with the goal of increasing engagement with school leading to improved attendance rates. Counselors will make calls and meet individually with students to ensure they are regularly attending school. Counselors	Disaggregated attendance rates for foster youth, English learners and low-income students will be used to monitor effectiveness of this action.

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<p>frequent school changes often lead to negative school experiences and an inconsistent educational program which does not support regular school attendance. Including, the traumatic experiences associated with the disruption of their home life tend to take precedence over engagement with school. Our low income students need support in establishing regular school attendance habits since they have often missed school to assist with child care for siblings, work to support the family or other family needs. In addition, some of our low-income students have a family history of inconsistent school attendance and need support in learning to prioritize regular school attendance. Limited English language proficiency is often an impediment for many of our English learners. Families need support learning how to enroll in school and maintain communication with the school since these can be barriers to maintaining regular school attendance for families with limited English language proficiency.</p> <p>Scope: Schoolwide</p>	<p>will also provide research-based professional development for teachers and other school staff on engagement strategies targeted to the needs of these student populations Teachers, para-educators and support staff will also receive tools specifically designed to address the needs of the three identified student groups.</p> <p>School staff will identify foster youth, English learners and low income students who are at risk for poor attendance.</p>	
2.5	<p>Action: Chronic Absenteeism</p> <p>Need: The factors leading to low attendance rates for foster youth, English learners and low-income students such as the impact of trauma, negative school experiences, lack of engagement with school, family history of</p>	<p>To address the needs of foster youth, English learners, low-income students who are experiencing chronic absenteeism, counselors and social workers will follow up with these students to conduct home visits to understand and address issues impacting regular school attendance. Referrals will be made, as needed, for medical, dental, mental health services, food assistance, clothing and shoes, and school supplies.</p>	<p>Disaggregated chronic absenteeism rates for foster youth, English learners and low-income students will be used to monitor effectiveness of this action.</p>

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<p>inconsistent school attendance and barriers to home-school communication have led to a history of chronic absenteeism for these groups at schools. Unaddressed health issues, basic needs such as food and clothing can be barriers for low-income students as can lack of basic school supplies.</p> <p>Scope: Schoolwide</p>		
3.3	<p>Action: Interventions</p> <p>Need: Foster youth, low-income students and English learners in our schools have unique needs that often inhibit their progress in the same interventions that may be effective for other students. The challenges faced by each of these groups is exacerbated by their involvement with the juvenile justice system. Foster youth served by our schools have experienced multiple moves that have disrupted their schooling leading to an inconsistent educational experience and gaps in learning. This, coupled with the trauma resulting from their experiences can lead to gaps in their education with resulting low levels of academic achievement. Low income students often lack resources in the home such as reading materials, a quiet study area, to support academic achievement. They also may not have had the opportunity for enrichment activities outside school that support academic success,. The limited</p>	<p>To identify the unique needs of students in each of these groups, data will be reviewed for individual students in each of these groups to determine what factors may be inhibiting their progress in intervention programs and what additional, intensive supports are needed to enhance their progress and increase their achievement in reading and mathematics. Additional supports may include additional tutoring services, additional access to technology or translation of program materials or resources into their primary language.</p>	<p>Disaggregated CAASPP ELA and Math results for foster youth, English learners and low-income students and internal school assessments in ELA and math will be used to monitor effectiveness of this action.</p>

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<p>English language proficiency experienced by English learners inhibits their progress in all academic areas. Long Term English learners in our programs are achieving below other groups in reading ability.</p> <p>Scope: Schoolwide</p>		

Limited Actions

For each action being solely provided to one or more unduplicated student group(s), provide an explanation of (1) the unique identified need(s) of the unduplicated student group(s) being served, (2) how the action is designed to address the identified need(s), and (3) how the effectiveness of the action in improving outcomes for the unduplicated student group(s) will be measured.

Goal and Action #	Identified Need(s)	How the Action(s) are Designed to Address Need(s)	Metric(s) to Monitor Effectiveness

For any limited action contributing to meeting the increased or improved services requirement that is associated with a Planned Percentage of Improved Services in the Contributing Summary Table rather than an expenditure of LCFF funds, describe the methodology that was used to determine the contribution of the action towards the proportional percentage, as applicable.

Additional Concentration Grant Funding

A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.

Not Applicable. LACOE does not receive Concentration Grant funds funder EC 42238.02

Staff-to-student ratios by type of school and concentration of unduplicated students	Schools with a student concentration of 55 percent or less	Schools with a student concentration of greater than 55 percent
Staff-to-student ratio of classified staff providing direct services to students	NA	NA
Staff-to-student ratio of certificated staff providing direct services to students	NA	Na

DRAFT

2025-26 Total Expenditures Table

LCAP Year	1. Projected LCFF Base Grant (Input Dollar Amount)	2. Projected LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Input Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)
Totals	119,409,200	4,534,055	3.797%	0.000%	3.797%

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	\$68,538,362.00	\$3,698,912.00	\$0.00	\$5,003,248.00	\$77,240,522.00	\$74,964,822.00	\$2,275,700.00

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
1	1.1	School Facilities	All English Learners Foster Youth Low Income	No		English Learners Foster Youth Low Income	All Schools	Ongoing	\$2,990,056.00	\$0.00	\$2,990,056.00				\$2,990,056.00	
1	1.2	Graduation Rates	All English Learners	No		English Learners	All Schools	Ongoing	\$5,528,051.00	\$0.00	\$5,528,051.00				\$5,528,051.00	
1	1.3	College Courses	All	No			All Schools	Ongoing	\$5,022,395.00	\$0.00	\$5,022,395.00				\$5,022,395.00	
1	1.4	Access to Courses	All	No			All Schools	Ongoing	\$389,500.00	\$0.00	\$389,500.00				\$389,500.00	
1	1.5	Middle and High School Dropouts	All	No			All Schools	Ongoing	\$3,071,229.00	\$0.00	\$3,023,293.00			\$47,936.00	\$3,071,229.00	
2	2.1	Community and Family Engagement	All	No			All Schools	Ongoing	\$348,173.00	\$0.00				\$348,173.00	\$348,173.00	
2	2.2	PBIS	All	No			All Schools	Ongoing	\$352,124.00	\$0.00				\$352,124.00	\$352,124.00	
2	2.3	Mental Health Support	All	No			Specific Schools: Renaissance PAU, IPOLY, and LACHSA	Ongoing	\$281,394.00	\$0.00				\$281,394.00	\$281,394.00	
2	2.4	Attendance	English Learners Foster Youth Low Income	Yes	School wide	English Learners Foster Youth Low Income	Specific Schools: BJN, Kirby, Renaissance CCS, Rockey, Kilpatrick,	Ongoing	\$6,785,269.00	\$0.00	\$6,785,269.00				\$6,785,269.00	

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
							Afflerbau gh-Paige, Los Padrinos									
2	2.5	Chronic Absenteeism	English Learners Foster Youth Low Income	Yes	School wide	English Learners Foster Youth Low Income	Specific Schools: Nidorf, Kirby, Renaissance CCS	Ongoing	\$6,597,747.00	\$0.00	\$6,597,747.00				\$6,597,747.00	
2	2.6	Transition Services	All	No			Specific Schools: JCCS and CCS	Ongoing	\$6,597,747.00	\$0.00	\$6,597,747.00				\$6,597,747.00	
3	3.1	Basic Services for English Learners	All English Learners	No				Ongoing	\$13,499,669.00	\$0.00	\$12,385,333.00			\$1,114,336.00	\$13,499,669.00	
3	3.2	Reclassification	All Reclassified English Learners	No				Ongoing	\$897,939.00	\$0.00				\$897,939.00	\$897,939.00	
3	3.3	Interventions	English Learners Foster Youth Low Income	Yes	School wide	English Learners Foster Youth Low Income	Specific Schools: BJN, Kirby Renaissance CCS, Rockey, Kilpatrick, Afflerbau gh-Paige, Los Padrinos	Ongoing	\$3,972,311.00	\$0.00	\$3,023,293.00	\$661,259.00		\$287,759.00	\$3,972,311.00	
3	3.4	Expelled Youth	All	No			All Schools	Ongoing	\$3,023,293.00	\$0.00	\$3,023,293.00				\$3,023,293.00	
3	3.5	Foster Youth	All Foster Youth	No			All Schools	Ongoing	\$4,307,532.00	\$0.00	\$3,023,293.00			\$1,284,239.00	\$4,307,532.00	
3	3.6	Dissemination of Data	All	No			All Schools	Ongoing	\$320,098.00	\$0.00	\$92,368.00	\$227,730.00			\$320,098.00	
3	3.7	Instruction	All	No			Specific Schools: Juvenile Court and Community	Ongoing	\$432,189.00	\$0.00	\$432,189.00				\$432,189.00	

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
							Schools									
3	3.8	Teacher Credentialing	All	No			All Schools	Ongoing	\$1,703,697.00	\$0.00	\$1,703,697.00				\$1,703,697.00	
3	3.9	Conditions of Learning	All	No			All Schools	Ongoing	\$180,895.00	\$0.00	\$180,895.00				\$180,895.00	
3	3.10	Homeless Students	All Homeless Students	No			All Schools	Ongoing	\$388,605.00	\$0.00	\$208,605.00	\$180,000.00			\$388,605.00	
3	3.11	Assessments	All	No			All Schools	Ongoing	\$320,098.00	\$0.00	\$92,368.00	\$227,730.00			\$320,098.00	
3	3.12	Data Chats (Continuous Improvement)	All	No			All Schools	Ongoing	\$7,421,554.00	\$0.00	\$7,077,180.00			\$344,374.00	\$7,421,554.00	
3	3.13	Professional Development	All	No			All Schools	Ongoing	\$225,869.00	\$0.00	\$180,895.00			\$44,974.00	\$225,869.00	
3	3.14	Culturally Responsive Pedagogy	All	No			All Schools	Ongoing	\$180,895.00	\$0.00	\$180,895.00				\$180,895.00	
3	3.15	Students With Disabilities	Students with Disabilities	No			All Schools	Ongoing	\$126,493.00	\$0.00		\$126,493.00			\$126,493.00	
4	4.1	Supplemental Professional Development	All	No			Specific Schools: Afflerbaugh-Paige, Kirby, Rockey, Nidorf, Los Padrinos	Ongoing	\$0.00	\$697,114.00		\$697,114.00			\$697,114.00	
4	4.2	Supplemental Graduation Support	All	No			Specific Schools: Afflerbaugh-Paige, Renaissance, Los Padrinos	Ongoing	\$0.00	\$704,444.00		\$704,444.00			\$704,444.00	
4	4.3	Supplemental College & Career Readiness Services	All	No			Specific Schools: Kirby, Nidorf, Afflerbaugh-Paige, Los Padrinos	Ongoing	\$0.00	\$747,649.00		\$747,649.00			\$747,649.00	

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
4	4.4	EL Support	All English Learners	No			Specific Schools: Renaissance	Ongoing	\$0.00	\$126,493.00		\$126,493.00			\$126,493.00	

2025-26 Contributing Actions Table

1. Projected LCFF Base Grant	2. Projected LCFF Supplemental and/or Concentration Grants	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)	4. Total Planned Contributing Expenditures (LCFF Funds)	5. Total Planned Percentage of Improved Services (%)	Planned Percentage to Increase or Improve Services for the Coming School Year (4 divided by 1, plus 5)	Totals by Type	Total LCFF Funds
119,409,200	4,534,055	3.797%	0.000%	3.797%	\$16,406,309.00	0.000%	13.740 %	Total:	\$16,406,309.00
								LEA-wide Total:	\$0.00
								Limited Total:	\$0.00
								Schoolwide Total:	\$16,406,309.00

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	1.1	School Facilities			English Learners Foster Youth Low Income		\$2,990,056.00	
1	1.2	Graduation Rates			English Learners		\$5,528,051.00	
2	2.4	Attendance	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: BJN, Kirby, Renaissance CCS, Rockey, Kilpatrick, Afflerbaugh-Paige, Los Padrinós	\$6,785,269.00	
2	2.5	Chronic Absenteeism	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: Nidorf. Kirby, Renaissance CCS	\$6,597,747.00	
3	3.3	Interventions	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: BJN, Kirby Renaissance CCS, Rockey, Kilpatrick, Afflerbaugh-Paige, Los Padrinós	\$3,023,293.00	

2024-25 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
Totals	\$71,410,028.00	\$67,236,050.00

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1.1	School Facilities	No	\$3,106,973.00	\$2,892,884.00
1	1.2	Graduation Rates	No	\$5,022,395.00	\$4,891,833.00
1	1.3	College Courses	No	\$5,022,395.00	\$4,891,833.00
1	1.4	Access to Courses	No	\$394,246.00	\$389,208.00
1	1.5	Middle and High School Dropouts	No	\$2,307,181.00	\$2,489,036.00
2	2.1	Community and Family Engagement	No	\$341,460.00	\$341,172.00
2	2.2	PBIS	No	\$372,212.00	\$343,924.00
2	2.3	Mental Health Support	No	\$264,120.00	\$240,131.00
2	2.4	Attendance	Yes	\$6,785,269.00	\$5,627,946.00
2	2.5	Chronic Absenteeism	Yes	\$6,785,269.00	\$5,627,946.00
2	2.6	Transition Services	No	\$6,785,269.00	\$5,627,946.00

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
3	3.1	Basic Services for English Learners	No	\$11,122,006.00	\$11,976,177.00
3	3.2	Reclassification	No	\$969,568.00	\$756,520.00
3	3.3	Interventions	Yes	\$2,260,953.00	\$2,442,676.00
3	3.4	Expelled Youth	No	\$2,260,953.00	\$2,442,676.00
3	3.5	Foster Youth	No	\$3,607,418.00	\$3,504,552.00
3	3.6	Dissemination of Data	No	\$192,008.00	\$306,897.00
3	3.7	Instruction	No	\$433,224.00	\$432,017.00
3	3.8	Teacher Credentialing	No	\$2,980,375.00	\$2,420,382.00
3	3.9	Conditions of Learning	No	\$179,955.00	\$180,216.00
3	3.10	Homeless Students	No	\$214,291.00	\$180,216.00
3	3.11	Assessments	No	\$91,460.00	\$306,897.00
3	3.12	Data Chats (Continuous Improvement)	No	\$7,088,905.00	\$6,030,537.00
3	3.13	Professional Development	No	\$224,945.00	\$224,280.00

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
3	3.14	Culturally Responsive Pedagogy	No	\$179,955.00	\$180,216.00
3	3.15	Students With Disabilities	No	\$55,784.00	\$126,493.00
4	4.1	Supplemental Professional Development	No	\$550,366.00	\$550,366.00
4	4.2	Supplemental Graduation Support	No	\$672,602.00	\$672,602.00
4	4.3	Supplemental College & Career Readiness Services	No	\$550,366.00	\$550,366.00
4	4.4	EL Support	No	\$588,105.00	\$588,105.00

2024-25 Contributing Actions Annual Update Table

6. Estimated LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Expenditures for Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Expenditures for Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Percentage of Improved Services (%)	Difference Between Planned and Estimated Percentage of Improved Services (Subtract 5 from 8)
4,543,055	\$15,831,491.00	\$13,698,568.00	\$2,132,923.00	0.000%	0.000%	0.000%

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
2	2.4	Attendance	Yes	\$6,785,269.00	5,627,946		
2	2.5	Chronic Absenteeism	Yes	\$6,785,269.00	5,627,946		
3	3.3	Interventions	Yes	\$2,260,953.00	2,442,676		

2024-25 LCFF Carryover Table

9. Estimated Actual LCFF Base Grant (Input Dollar Amount)	6. Estimated Actual LCFF Supplemental and/or Concentration Grants	LCFF Carryover — Percentage (Percentage from Prior Year)	10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	8. Total Estimated Actual Percentage of Improved Services (%)	11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)	12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9)	13. LCFF Carryover — Percentage (12 divided by 9)
	4,543,055		0.000%	\$13,698,568.00	0.000%	0.000%	\$0.00	0.000%

DRAFT

Local Control and Accountability Plan Instructions

[Plan Summary](#)

[Engaging Educational Partners](#)

[Goals and Actions](#)

[Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students](#)

For additional questions or technical assistance related to the completion of the Local Control and Accountability Plan (LCAP) template, please contact the local county office of education (COE), or the California Department of Education's (CDE's) Local Agency Systems Support Office, by phone at 916-319-0809 or by email at LCFF@cde.ca.gov.

Introduction and Instructions

The Local Control Funding Formula (LCFF) requires local educational agencies (LEAs) to engage their local educational partners in an annual planning process to evaluate their progress within eight state priority areas encompassing all statutory metrics (COEs have 10 state priorities). LEAs document the results of this planning process in the LCAP using the template adopted by the State Board of Education.

The LCAP development process serves three distinct, but related functions:

- **Comprehensive Strategic Planning:** The process of developing and annually updating the LCAP supports comprehensive strategic planning, particularly to address and reduce disparities in opportunities and outcomes between student groups indicated by the California School Dashboard (California Education Code [EC] Section 52064[e][1]). Strategic planning that is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students.
- **Meaningful Engagement of Educational Partners:** The LCAP development process should result in an LCAP that reflects decisions made through meaningful engagement (EC Section 52064[e][1]). Local educational partners possess valuable perspectives and insights about an LEA's programs and services. Effective strategic planning will incorporate these perspectives and insights in order to identify potential goals and actions to be included in the LCAP.
- **Accountability and Compliance:** The LCAP serves an important accountability function because the nature of some LCAP template sections require LEAs to show that they have complied with various requirements specified in the LCFF statutes and regulations, most notably:
 - Demonstrating that LEAs are increasing or improving services for foster youth, English learners, including long-term English learners, and low-income students in proportion to the amount of additional funding those students generate under LCFF (EC Section 52064[b][4-6]).
 - Establishing goals, supported by actions and related expenditures, that address the statutory priority areas and statutory metrics (EC sections 52064[b][1] and [2]).
 - **NOTE:** As specified in EC Section 62064(b)(1), the LCAP must provide a description of the annual goals, for all pupils and each subgroup of pupils identified pursuant to EC Section 52052, to be achieved for each of the state priorities. Beginning in 2023–24, EC

Section 52052 identifies long-term English learners as a separate and distinct pupil subgroup with a numerical significance at 15 students.

- Annually reviewing and updating the LCAP to reflect progress toward the goals (EC Section 52064[b][7]).
- Ensuring that all increases attributable to supplemental and concentration grant calculations, including concentration grant add-on funding and/or LCFF carryover, are reflected in the LCAP (EC sections 52064[b][6], [8], and [11]).

The LCAP template, like each LEA's final adopted LCAP, is a document, not a process. LEAs must use the template to memorialize the outcome of their LCAP development process, which must: (a) reflect comprehensive strategic planning, particularly to address and reduce disparities in opportunities and outcomes between student groups indicated by the California School Dashboard (Dashboard), (b) through meaningful engagement with educational partners that (c) meets legal requirements, as reflected in the final adopted LCAP. The sections included within the LCAP template do not and cannot reflect the full development process, just as the LCAP template itself is not intended as a tool for engaging educational partners.

If a county superintendent of schools has jurisdiction over a single school district, the county board of education and the governing board of the school district may adopt and file for review and approval a single LCAP consistent with the requirements in EC sections 52060, 52062, 52066, 52068, and 52070. The LCAP must clearly articulate to which entity's budget (school district or county superintendent of schools) all budgeted and actual expenditures are aligned.

The revised LCAP template for the 2024–25, 2025–26, and 2026–27 school years reflects statutory changes made through Senate Bill 114 (Committee on Budget and Fiscal Review), Chapter 48, Statutes of 2023 and Senate Bill 153, Chapter 38, Statutes of 2024.

At its most basic, the adopted LCAP should attempt to distill not just what the LEA is doing for students in transitional kindergarten through grade twelve (TK–12), but also allow educational partners to understand why, and whether those strategies are leading to improved opportunities and outcomes for students. LEAs are strongly encouraged to use language and a level of detail in their adopted LCAPs intended to be meaningful and accessible for the LEA's diverse educational partners and the broader public.

In developing and finalizing the LCAP for adoption, LEAs are encouraged to keep the following overarching frame at the forefront of the strategic planning and educational partner engagement functions:

Given present performance across the state priorities and on indicators in the Dashboard, how is the LEA using its budgetary resources to respond to TK–12 student and community needs, and address any performance gaps, including by meeting its obligation to increase or improve services for foster youth, English learners, and low-income students?

LEAs are encouraged to focus on a set of metrics and actions which, based on research, experience, and input gathered from educational partners, the LEA believes will have the biggest impact on behalf of its TK–12 students.

These instructions address the requirements for each section of the LCAP but may include information about effective practices when developing the LCAP and completing the LCAP document. Additionally, the beginning of each template section includes information emphasizing the purpose that section serves.

Plan Summary

Purpose

A well-developed Plan Summary section provides a meaningful context for the LCAP. This section provides information about an LEA's community as well as relevant information about student needs and performance. In order to present a meaningful context for the rest of the LCAP, the content of this section should be clearly and meaningfully related to the content included throughout each subsequent section of the LCAP.

Requirements and Instructions

General Information

A description of the LEA, its schools, and its students in grades transitional kindergarten–12, as applicable to the LEA. LEAs may also provide information about their strategic plan, vision, etc.

Briefly describe the LEA, its schools, and its students in grades TK–12, as applicable to the LEA.

- For example, information about an LEA in terms of geography, enrollment, employment, the number and size of specific schools, recent community challenges, and other such information the LEA may wish to include can enable a reader to more fully understand the LEA's LCAP.
- LEAs may also provide information about their strategic plan, vision, etc.
- As part of this response, identify all schools within the LEA receiving Equity Multiplier funding.

Reflections: Annual Performance

A reflection on annual performance based on a review of the California School Dashboard (Dashboard) and local data.

Reflect on the LEA's annual performance on the Dashboard and local data. This may include both successes and challenges identified by the LEA during the development process.

LEAs are encouraged to highlight how they are addressing the identified needs of student groups, and/or schools within the LCAP as part of this response.

As part of this response, the LEA must identify the following, which will remain unchanged during the three-year LCAP cycle:

- Any school within the LEA that received the lowest performance level on one or more state indicators on the 2023 Dashboard;
- Any student group within the LEA that received the lowest performance level on one or more state indicators on the 2023 Dashboard; and/or
- Any student group within a school within the LEA that received the lowest performance level on one or more state indicators on the 2023 Dashboard.

EC Section 52064.4 requires that an LEA that has unexpended Learning Recovery Emergency Block Grant (LREBG) funds must include one or more actions funded with LREBG funds within the 2025-26, 2026-27 and 2027-28 LCAPs, as applicable to the LEA. To implement the requirements of *EC* Section 52064.4, all LEAs must do the following:

- For the 2025–26, 2026–27, and 2027–28 LCAP years, identify whether or not the LEA has unexpended LREBG funds for the applicable LCAP year.
 - If the LEA has unexpended LREBG funds the LEA must provide the following:
 - The goal and action number for each action that will be funded, either in whole or in part, with LREBG funds; and
 - An explanation of the rationale for selecting each action funded with LREBG funds. This explanation must include:
 - An explanation of how the action is aligned with the allowable uses of funds identified in [EC Section 32526\(c\)\(2\)](#); and
 - An explanation of how the action is expected to address the area(s) of need of students and schools identified in the needs assessment required by [EC Section 32526\(d\)](#).
 - For information related to the allowable uses of funds and the required needs assessment, please see the Program Information tab on the [LREBG Program Information](#) web page.
 - Actions may be grouped together for purposes of these explanations.
 - The LEA may provide these explanations as part of the action description rather than as part of the Reflections: Annual Performance.
 - If the LEA does not have unexpended LREBG funds, the LEA is not required to conduct the needs assessment required by *EC* Section 32526(d), to provide the information identified above or to include actions funded with LREBG funds within the 2025-26, 2026-27 and 2027-28 LCAPs.

Reflections: Technical Assistance

As applicable, a summary of the work underway as part of technical assistance.

Annually identify the reason(s) the LEA is eligible for or has requested technical assistance consistent with *EC* sections 47607.3, 52071, 52071.5, 52072, or 52072.5, and provide a summary of the work underway as part of receiving technical assistance. The most common form of this technical assistance is frequently referred to as Differentiated Assistance, however this also includes LEAs that have requested technical assistance from their COE.

- If the LEA is not eligible for or receiving technical assistance, the LEA may respond to this prompt as “Not Applicable.”

Comprehensive Support and Improvement

An LEA with a school or schools identified for comprehensive support and improvement (CSI) under the Every Student Succeeds Act must respond to the following prompts:

Schools Identified

A list of the schools in the LEA that are eligible for comprehensive support and improvement.

- Identify the schools within the LEA that have been identified for CSI.

Support for Identified Schools

A description of how the LEA has or will support its eligible schools in developing comprehensive support and improvement plans.

- Describe how the LEA has or will support the identified schools in developing CSI plans that included a school-level needs assessment, evidence-based interventions, and the identification of any resource inequities to be addressed through the implementation of the CSI plan.

Monitoring and Evaluating Effectiveness

A description of how the LEA will monitor and evaluate the plan to support student and school improvement.

- Describe how the LEA will monitor and evaluate the implementation and effectiveness of the CSI plan to support student and school improvement.

Engaging Educational Partners

Purpose

Significant and purposeful engagement of parents, students, educators, and other educational partners, including those representing the student groups identified by LCFF, is critical to the development of the LCAP and the budget process. Consistent with statute, such engagement should support comprehensive strategic planning, particularly to address and reduce disparities in opportunities and outcomes between student groups indicated by the Dashboard, accountability, and improvement across the state priorities and locally identified priorities (EC Section 52064[e][1]). Engagement of educational partners is an ongoing, annual process.

This section is designed to reflect how the engagement of educational partners influenced the decisions reflected in the adopted LCAP. The goal is to allow educational partners that participated in the LCAP development process and the broader public to understand how the LEA engaged educational partners and the impact of that engagement. LEAs are encouraged to keep this goal in the forefront when completing this section.

Requirements

Requirements

School districts and COEs: [EC Section 52060\(g\)](#) and [EC Section 52066\(g\)](#) specify the educational partners that must be consulted when developing the LCAP:

- Teachers,

- Principals,
- Administrators,
- Other school personnel,
- Local bargaining units of the LEA,
- Parents, and
- Students

A school district or COE receiving Equity Multiplier funds must also consult with educational partners at schools generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for each applicable school.

Before adopting the LCAP, school districts and COEs must share it with the applicable committees, as identified below under Requirements and Instructions. The superintendent is required by statute to respond in writing to the comments received from these committees. School districts and COEs must also consult with the special education local plan area administrator(s) when developing the LCAP.

Charter schools: [EC Section 47606.5\(d\)](#) requires that the following educational partners be consulted with when developing the LCAP:

- Teachers,
- Principals,
- Administrators,
- Other school personnel,
- Parents, and
- Students

A charter school receiving Equity Multiplier funds must also consult with educational partners at the school generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for the school.

The LCAP should also be shared with, and LEAs should request input from, schoolsite-level advisory groups, as applicable (e.g., schoolsite councils, English Learner Advisory Councils, student advisory groups, etc.), to facilitate alignment between schoolsite and district-level goals. Information and resources that support effective engagement, define student consultation, and provide the requirements for advisory group composition, can be found under Resources on the [CDE's LCAP webpage](#).

Before the governing board/body of an LEA considers the adoption of the LCAP, the LEA must meet the following legal requirements:

- For school districts, see [Education Code Section 52062](#);
 - **Note:** Charter schools using the LCAP as the School Plan for Student Achievement must meet the requirements of *EC* Section 52062(a).
- For COEs, see [Education Code Section 52068](#); and
- For charter schools, see [Education Code Section 47606.5](#).

- **NOTE:** As a reminder, the superintendent of a school district or COE must respond, in writing, to comments received by the applicable committees identified in the *Education Code* sections listed above. This includes the parent advisory committee and may include the English learner parent advisory committee and, as of July 1, 2024, the student advisory committee, as applicable.

Instructions

Respond to the prompts as follows:

A summary of the process used to engage educational partners in the development of the LCAP.

School districts and county offices of education must, at a minimum, consult with teachers, principals, administrators, other school personnel, local bargaining units, parents, and students in the development of the LCAP.

Charter schools must, at a minimum, consult with teachers, principals, administrators, other school personnel, parents, and students in the development of the LCAP.

An LEA receiving Equity Multiplier funds must also consult with educational partners at schools generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for each applicable school.

Complete the table as follows:

Educational Partners

Identify the applicable educational partner(s) or group(s) that were engaged in the development of the LCAP.

Process for Engagement

Describe the engagement process used by the LEA to involve the identified educational partner(s) in the development of the LCAP. At a minimum, the LEA must describe how it met its obligation to consult with all statutorily required educational partners, as applicable to the type of LEA.

- A sufficient response to this prompt must include general information about the timeline of the process and meetings or other engagement strategies with educational partners. A response may also include information about an LEA's philosophical approach to engaging its educational partners.
- An LEA receiving Equity Multiplier funds must also include a summary of how it consulted with educational partners at schools generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for each applicable school.

A description of how the adopted LCAP was influenced by the feedback provided by educational partners.

Describe any goals, metrics, actions, or budgeted expenditures in the LCAP that were influenced by or developed in response to the educational partner feedback.

- A sufficient response to this prompt will provide educational partners and the public with clear, specific information about how the engagement process influenced the development of the LCAP. This may include a description of how the LEA prioritized requests of educational partners within the context of the budgetary resources available or otherwise prioritized areas of focus within the LCAP.
- An LEA receiving Equity Multiplier funds must include a description of how the consultation with educational partners at schools generating Equity Multiplier funds influenced the development of the adopted LCAP.
- For the purposes of this prompt, this may also include, but is not necessarily limited to:
 - Inclusion of a goal or decision to pursue a Focus Goal (as described below)
 - Inclusion of metrics other than the statutorily required metrics
 - Determination of the target outcome on one or more metrics
 - Inclusion of performance by one or more student groups in the Measuring and Reporting Results subsection
 - Inclusion of action(s) or a group of actions
 - Elimination of action(s) or group of actions
 - Changes to the level of proposed expenditures for one or more actions
 - Inclusion of action(s) as contributing to increased or improved services for unduplicated students
 - Analysis of effectiveness of the specific actions to achieve the goal
 - Analysis of material differences in expenditures
 - Analysis of changes made to a goal for the ensuing LCAP year based on the annual update process
 - Analysis of challenges or successes in the implementation of actions

Goals and Actions

Purpose

Well-developed goals will clearly communicate to educational partners what the LEA plans to accomplish, what the LEA plans to do in order to accomplish the goal, and how the LEA will know when it has accomplished the goal. A goal statement, associated metrics and expected outcomes, and the actions included in the goal must be in alignment. The explanation for why the LEA included a goal is an opportunity for LEAs to clearly communicate to educational partners and the public why, among the various strengths and areas for improvement highlighted by performance data and strategies and actions that could be pursued, the LEA decided to pursue this goal, and the related metrics, expected outcomes, actions, and expenditures.

A well-developed goal can be focused on the performance relative to a metric or metrics for all students, a specific student group(s), narrowing performance gaps, or implementing programs or strategies expected to impact outcomes. LEAs should assess the performance of their student groups when developing goals and the related actions to achieve such goals.

Requirements and Instructions

LEAs should prioritize the goals, specific actions, and related expenditures included within the LCAP within one or more state priorities. LEAs must consider performance on the state and local indicators, including their locally collected and reported data for the local indicators that are included in the Dashboard, in determining whether and how to prioritize its goals within the LCAP. As previously stated, strategic planning that

is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students, and to address and reduce disparities in opportunities and outcomes between student groups indicated by the Dashboard.

In order to support prioritization of goals, the LCAP template provides LEAs with the option of developing three different kinds of goals:

- **Focus Goal:** A Focus Goal is relatively more concentrated in scope and may focus on a fewer number of metrics to measure improvement. A Focus Goal statement will be time bound and make clear how the goal is to be measured.
 - All Equity Multiplier goals must be developed as focus goals. For additional information, see Required Focus Goal(s) for LEAs Receiving Equity Multiplier Funding below.
- **Broad Goal:** A Broad Goal is relatively less concentrated in its scope and may focus on improving performance across a wide range of metrics.
- **Maintenance of Progress Goal:** A Maintenance of Progress Goal includes actions that may be ongoing without significant changes and allows an LEA to track performance on any metrics not addressed in the other goals of the LCAP.

Requirement to Address the LCFF State Priorities

At a minimum, the LCAP must address all LCFF priorities and associated metrics articulated in *EC* sections 52060(d) and 52066(d), as applicable to the LEA. The [LCFF State Priorities Summary](#) provides a summary of *EC* sections 52060(d) and 52066(d) to aid in the development of the LCAP.

Respond to the following prompts, as applicable:

Focus Goal(s)

Description

The description provided for a Focus Goal must be specific, measurable, and time bound.

- An LEA develops a Focus Goal to address areas of need that may require or benefit from a more specific and data intensive approach.
- The Focus Goal can explicitly reference the metric(s) by which achievement of the goal will be measured and the time frame according to which the LEA expects to achieve the goal.

Type of Goal

Identify the type of goal being implemented as a Focus Goal.

State Priorities addressed by this goal.

Identify each of the state priorities that this goal is intended to address.

An explanation of why the LEA has developed this goal.

Explain why the LEA has chosen to prioritize this goal.

- An explanation must be based on Dashboard data or other locally collected data.
- LEAs must describe how the LEA identified this goal for focused attention, including relevant consultation with educational partners.
- LEAs are encouraged to promote transparency and understanding around the decision to pursue a focus goal.

Required Focus Goal(s) for LEAs Receiving Equity Multiplier Funding

Description

LEAs receiving Equity Multiplier funding must include one or more focus goals for each school generating Equity Multiplier funding. In addition to addressing the focus goal requirements described above, LEAs must adhere to the following requirements.

Focus goals for Equity Multiplier schoolsites must address the following:

- (A) All student groups that have the lowest performance level on one or more state indicators on the Dashboard, and
- (B) Any underlying issues in the credentialing, subject matter preparation, and retention of the school’s educators, if applicable.
- Focus Goals for each and every Equity Multiplier schoolsite must identify specific metrics for each identified student group, as applicable.
- An LEA may create a single goal for multiple Equity Multiplier schoolsites if those schoolsites have the same student group(s) performing at the lowest performance level on one or more state indicators on the Dashboard or, experience similar issues in the credentialing, subject matter preparation, and retention of the school’s educators.
 - When creating a single goal for multiple Equity Multiplier schoolsites, the goal must identify the student groups and the performance levels on the Dashboard that the Focus Goal is addressing; or,
 - The common issues the schoolsites are experiencing in credentialing, subject matter preparation, and retention of the school’s educators, if applicable.

Type of Goal

Identify the type of goal being implemented as an Equity Multiplier Focus Goal.

State Priorities addressed by this goal.

Identify each of the state priorities that this goal is intended to address.

An explanation of why the LEA has developed this goal.

Explain why the LEA has chosen to prioritize this goal.

- An explanation must be based on Dashboard data or other locally collected data.
- LEAs must describe how the LEA identified this goal for focused attention, including relevant consultation with educational partners.
- LEAs are encouraged to promote transparency and understanding around the decision to pursue a focus goal.
- In addition to this information, the LEA must also identify:
 - The school or schools to which the goal applies

LEAs are encouraged to approach an Equity Multiplier goal from a wholistic standpoint, considering how the goal might maximize student outcomes through the use of LCFF and other funding in addition to Equity Multiplier funds.

- Equity Multiplier funds must be used to supplement, not supplant, funding provided to Equity Multiplier schoolsites for purposes of the LCFF, the Expanded Learning Opportunities Program (ELO-P), the Literacy Coaches and Reading Specialists (LCRS) Grant Program, and/or the California Community Schools Partnership Program (CCSPP).
- This means that Equity Multiplier funds must not be used to replace funding that an Equity Multiplier schoolsite would otherwise receive to implement LEA-wide actions identified in the LCAP or that an Equity Multiplier schoolsite would otherwise receive to implement provisions of the ELO-P, the LCRS, and/or the CCSPP.

Note: [EC Section 42238.024\(b\)\(1\)](#) requires that Equity Multiplier funds be used for the provision of evidence-based services and supports for students. Evidence-based services and supports are based on objective evidence that has informed the design of the service or support and/or guides the modification of those services and supports. Evidence-based supports and strategies are most commonly based on educational research and/or metrics of LEA, school, and/or student performance.

Broad Goal

Description

Describe what the LEA plans to achieve through the actions included in the goal.

- The description of a broad goal will be clearly aligned with the expected measurable outcomes included for the goal.

- The goal description organizes the actions and expected outcomes in a cohesive and consistent manner.
- A goal description is specific enough to be measurable in either quantitative or qualitative terms. A broad goal is not as specific as a focus goal. While it is specific enough to be measurable, there are many different metrics for measuring progress toward the goal.

Type of Goal

Identify the type of goal being implemented as a Broad Goal.

State Priorities addressed by this goal.

Identify each of the state priorities that this goal is intended to address.

An explanation of why the LEA has developed this goal.

Explain why the LEA developed this goal and how the actions and metrics grouped together will help achieve the goal.

Maintenance of Progress Goal

Description

Describe how the LEA intends to maintain the progress made in the LCFF State Priorities not addressed by the other goals in the LCAP.

- Use this type of goal to address the state priorities and applicable metrics not addressed within the other goals in the LCAP.
- The state priorities and metrics to be addressed in this section are those for which the LEA, in consultation with educational partners, has determined to maintain actions and monitor progress while focusing implementation efforts on the actions covered by other goals in the LCAP.

Type of Goal

Identify the type of goal being implemented as a Maintenance of Progress Goal.

State Priorities addressed by this goal.

Identify each of the state priorities that this goal is intended to address.

An explanation of why the LEA has developed this goal.

Explain how the actions will sustain the progress exemplified by the related metrics.

Measuring and Reporting Results:

For each LCAP year, identify the metric(s) that the LEA will use to track progress toward the expected outcomes.

- LEAs must identify metrics for specific student groups, as appropriate, including expected outcomes that address and reduce disparities in outcomes between student groups.
- The metrics may be quantitative or qualitative; but at minimum, an LEA’s LCAP must include goals that are measured using all of the applicable metrics for the related state priorities, in each LCAP year, as applicable to the type of LEA.
- To the extent a state priority does not specify one or more metrics (e.g., implementation of state academic content and performance standards), the LEA must identify a metric to use within the LCAP. For these state priorities, LEAs are encouraged to use metrics based on or reported through the relevant local indicator self-reflection tools within the Dashboard.
- **Required metrics for LEA-wide actions:** For each action identified as 1) contributing towards the requirement to increase or improve services for foster youth, English learners, including long-term English learners, and low-income students and 2) being provided on an LEA-wide basis, the LEA must identify one or more metrics to monitor the effectiveness of the action and its budgeted expenditures.
 - These required metrics may be identified within the action description or the first prompt in the increased or improved services section, however the description must clearly identify the metric(s) being used to monitor the effectiveness of the action and the action(s) that the metric(s) apply to.
- **Required metrics for Equity Multiplier goals:** For each Equity Multiplier goal, the LEA must identify:
 - The specific metrics for each identified student group at each specific schoolsite, as applicable, to measure the progress toward the goal, and/or
 - The specific metrics used to measure progress in meeting the goal related to credentialing, subject matter preparation, or educator retention at each specific schoolsite.
- **Required metrics for actions supported by LREBG funds:** To implement the requirements of *EC* Section 52064.4, LEAs with unexpended LREBG funds must include at least one metric to monitor the impact of each action funded with LREBG funds included in the goal.
 - The metrics being used to monitor the impact of each action funded with LREBG funds are not required to be new metrics; they may be metrics that are already being used to measure progress towards goals and actions included in the LCAP.

Complete the table as follows:

Metric #
<ul style="list-style-type: none">• Enter the metric number.
Metric

- Identify the standard of measure being used to determine progress towards the goal and/or to measure the effectiveness of one or more actions associated with the goal.

Baseline

- Enter the baseline when completing the LCAP for 2024–25.
 - Use the most recent data associated with the metric available at the time of adoption of the LCAP for the first year of the three-year plan. LEAs may use data as reported on the 2023 Dashboard for the baseline of a metric only if that data represents the most recent available data (e.g., high school graduation rate).
 - Using the most recent data available may involve reviewing data the LEA is preparing for submission to the California Longitudinal Pupil Achievement Data System (CALPADS) or data that the LEA has recently submitted to CALPADS.
 - Indicate the school year to which the baseline data applies.
 - The baseline data must remain unchanged throughout the three-year LCAP.
 - This requirement is not intended to prevent LEAs from revising the baseline data if it is necessary to do so. For example, if an LEA identifies that its data collection practices for a particular metric are leading to inaccurate data and revises its practice to obtain accurate data, it would also be appropriate for the LEA to revise the baseline data to align with the more accurate data process and report its results using the accurate data.
 - If an LEA chooses to revise its baseline data, then, at a minimum, it must clearly identify the change as part of its response to the description of changes prompt in the Goal Analysis for the goal. LEAs are also strongly encouraged to involve their educational partners in the decision of whether or not to revise a baseline and to communicate the proposed change to their educational partners.
 - Note for Charter Schools: Charter schools developing a one- or two-year LCAP may identify a new baseline each year, as applicable.

Year 1 Outcome

- When completing the LCAP for 2025–26, enter the most recent data available. Indicate the school year to which the data applies.
 - Note for Charter Schools: Charter schools developing a one-year LCAP may provide the Year 1 Outcome when completing the LCAP for both 2025–26 and 2026–27 or may provide the Year 1 Outcome for 2025–26 and provide the Year 2 Outcome for 2026–27.

Year 2 Outcome

- When completing the LCAP for 2026–27, enter the most recent data available. Indicate the school year to which the data applies.

- Note for Charter Schools: Charter schools developing a one-year LCAP may identify the Year 2 Outcome as not applicable when completing the LCAP for 2026–27 or may provide the Year 2 Outcome for 2026–27.

Target for Year 3 Outcome

- When completing the first year of the LCAP, enter the target outcome for the relevant metric the LEA expects to achieve by the end of the three-year LCAP cycle.
 - Note for Charter Schools: Charter schools developing a one- or two-year LCAP may identify a Target for Year 1 or Target for Year 2, as applicable.

Current Difference from Baseline

- When completing the LCAP for 2025–26 and 2026–27, enter the current difference between the baseline and the yearly outcome, as applicable.
 - Note for Charter Schools: Charter schools developing a one- or two-year LCAP will identify the current difference between the baseline and the yearly outcome for Year 1 and/or the current difference between the baseline and the yearly outcome for Year 2, as applicable.

Timeline for school districts and COEs for completing the “**Measuring and Reporting Results**” part of the Goal.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
Enter information in this box when completing the LCAP for 2024–25 or when adding a new metric.	Enter information in this box when completing the LCAP for 2024–25 or when adding a new metric.	Enter information in this box when completing the LCAP for 2025–26 . Leave blank until then.	Enter information in this box when completing the LCAP for 2026–27 . Leave blank until then.	Enter information in this box when completing the LCAP for 2024–25 or when adding a new metric.	Enter information in this box when completing the LCAP for 2025–26 and 2026–27 . Leave blank until then.

Goal Analysis:

Enter the LCAP Year.

Using actual annual measurable outcome data, including data from the Dashboard, analyze whether the planned actions were effective towards achieving the goal. “Effective” means the degree to which the planned actions were successful in producing the target result. Respond to the prompts as instructed.

Note: When completing the 2024–25 LCAP, use the 2023–24 Local Control and Accountability Plan Annual Update template to complete the Goal Analysis and identify the Goal Analysis prompts in the 2024–25 LCAP as “Not Applicable.”

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

- Describe the overall implementation of the actions to achieve the articulated goal, including relevant challenges and successes experienced with implementation.
 - Include a discussion of relevant challenges and successes experienced with the implementation process.
 - This discussion must include any instance where the LEA did not implement a planned action or implemented a planned action in a manner that differs substantively from how it was described in the adopted LCAP.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

- Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures and between the Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services, as applicable. Minor variances in expenditures or percentages do not need to be addressed, and a dollar-for-dollar accounting is not required.

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

- Describe the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal. “Effectiveness” means the degree to which the actions were successful in producing the target result and “ineffectiveness” means that the actions did not produce any significant or targeted result.
 - In some cases, not all actions in a goal will be intended to improve performance on all of the metrics associated with the goal.
 - When responding to this prompt, LEAs may assess the effectiveness of a single action or group of actions within the goal in the context of performance on a single metric or group of specific metrics within the goal that are applicable to the action(s). Grouping actions with metrics will allow for more robust analysis of whether the strategy the LEA is using to impact a specified set of metrics is working and increase transparency for educational partners. LEAs are encouraged to use such an approach when goals include multiple actions and metrics that are not closely associated.
 - Beginning with the development of the 2024–25 LCAP, the LEA must change actions that have not proven effective over a three-year period.

A description of any changes made to the planned goal, metrics, target outcomes, or actions for the coming year that resulted from reflections on prior practice.

- Describe any changes made to this goal, expected outcomes, metrics, or actions to achieve this goal as a result of this analysis and analysis of the data provided in the Dashboard or other local data, as applicable.
 - As noted above, beginning with the development of the 2024–25 LCAP, the LEA must change actions that have not proven effective over a three-year period. For actions that have been identified as ineffective, the LEA must identify the ineffective action and must include a description of the following:

- The reasons for the ineffectiveness, and
- How changes to the action will result in a new or strengthened approach.

Actions:

Complete the table as follows. Add additional rows as necessary.

Action

- Enter the action number.

Title

- Provide a short title for the action. This title will also appear in the action tables.

Description

- Provide a brief description of the action.
 - For actions that contribute to meeting the increased or improved services requirement, the LEA may include an explanation of how each action is principally directed towards and effective in meeting the LEA's goals for unduplicated students, as described in the instructions for the Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students section.
 - As previously noted, for each action identified as 1) contributing towards the requirement to increase or improve services for foster youth, English learners, including long-term English learners, and low-income students and 2) being provided on an LEA-wide basis, the LEA must identify one or more metrics to monitor the effectiveness of the action and its budgeted expenditures.
 - These required metrics may be identified within the action description or the first prompt in the increased or improved services section; however, the description must clearly identify the metric(s) being used to monitor the effectiveness of the action and the action(s) that the metric(s) apply to.

Total Funds

- Enter the total amount of expenditures associated with this action. Budgeted expenditures from specific fund sources will be provided in the action tables.

Contributing

- Indicate whether the action contributes to meeting the increased or improved services requirement as described in the Increased or Improved Services section using a “Y” for Yes or an “N” for No.
 - **Note:** for each such contributing action, the LEA will need to provide additional information in the Increased or Improved Services section to address the requirements in *California Code of Regulations*, Title 5 [5 CCR] Section 15496 in the Increased or Improved Services section of the LCAP.

Actions for Foster Youth: School districts, COEs, and charter schools that have a numerically significant foster youth student subgroup are encouraged to include specific actions in the LCAP designed to meet needs specific to foster youth students.

Required Actions

For English Learners and Long-Term English Learners

- LEAs with 30 or more English learners and/or 15 or more long-term English learners must include specific actions in the LCAP related to, at a minimum:
 - Language acquisition programs, as defined in *EC* Section 306, provided to students, and
 - Professional development for teachers.
 - If an LEA has both 30 or more English learners and 15 or more long-term English learners, the LEA must include actions for both English learners and long-term English learners.

For Technical Assistance

- LEAs eligible for technical assistance pursuant to *EC* sections 47607.3, 52071, 52071.5, 52072, or 52072.5, must include specific actions within the LCAP related to its implementation of the work underway as part of technical assistance. The most common form of this technical assistance is frequently referred to as Differentiated Assistance.

For Lowest Performing Dashboard Indicators

- LEAs that have Red Dashboard indicators for (1) a school within the LEA, (2) a student group within the LEA, and/or (3) a student group within any school within the LEA must include one or more specific actions within the LCAP:
 - The specific action(s) must be directed towards the identified student group(s) and/or school(s) and must address the identified state indicator(s) for which the student group or school received the lowest performance level on the 2023 Dashboard. Each student group and/or school that receives the lowest performance level on the 2023 Dashboard must be addressed by one or more actions.
 - These required actions will be effective for the three-year LCAP cycle.

For LEAs With Unexpended LREBG Funds

- To implement the requirements of *EC* Section 52064.4, LEAs with unexpended LREBG funds must include one or more actions supported with LREBG funds within the 2025–26, 2026–27, and 2027–28 LCAPs, as applicable to the LEA. Actions funded with LREBG funds must remain in the LCAP until the LEA has expended the remainder of its LREBG funds, after which time the actions may be removed from the LCAP.
 - Prior to identifying the actions included in the LCAP the LEA is required to conduct a needs assessment pursuant to [EC Section 32526\(d\)](#). For information related to the required needs assessment please see the Program Information tab on the [LREBG](#)

[Program Information](#) web page. Additional information about the needs assessment and evidence-based resources for the LREBG may be found on the [California Statewide System of Support LREBG Resources](#) web page. The required LREBG needs assessment may be part of the LEAs regular needs assessment for the LCAP if it meets the requirements of *EC* Section 32526(d).

- School districts receiving technical assistance and COEs providing technical assistance are encouraged to use the technical assistance process to support the school district in conducting the required needs assessment, the selection of actions funded by the LREBG and/or the evaluation of implementation of the actions required as part of the LCAP annual update process.
- As a reminder, LREBG funds must be used to implement one or more of the purposes articulated in [EC Section 32526\(c\)\(2\)](#).
- LEAs with unexpended LREBG funds must include one or more actions supported by LREBG funds within the LCAP. For each action supported by LREBG funding the action description must:
 - Identify the action as an LREBG action;
 - Include an explanation of how research supports the selected action;
 - Identify the metric(s) being used to monitor the impact of the action; and
 - Identify the amount of LREBG funds being used to support the action.

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students

Purpose

A well-written Increased or Improved Services section provides educational partners with a comprehensive description, within a single dedicated section, of how an LEA plans to increase or improve services for its unduplicated students as defined in *EC* Section 42238.02 in grades TK–12 as compared to all students in grades TK–12, as applicable, and how LEA-wide or schoolwide actions identified for this purpose meet regulatory requirements. Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broader understanding of educational partners to facilitate their ability to provide input. An LEA's description in this section must align with the actions included in the Goals and Actions section as contributing.

Please Note: For the purpose of meeting the Increased or Improved Services requirement and consistent with *EC* Section 42238.02, long-term English learners are included in the English learner student group.

Statutory Requirements

An LEA is required to demonstrate in its LCAP how it is increasing or improving services for its students who are foster youth, English learners, and/or low-income, collectively referred to as unduplicated students, as compared to the services provided to all students in proportion to the increase in funding it receives based on the number and concentration of unduplicated students in the LEA (*EC* Section 42238.07[a][1], *EC*

Section 52064[b][8][B]; 5 CCR Section 15496[a]). This proportionality percentage is also known as the “minimum proportionality percentage” or “MPP.” The manner in which an LEA demonstrates it is meeting its MPP is two-fold: (1) through the expenditure of LCFF funds or through the identification of a Planned Percentage of Improved Services as documented in the Contributing Actions Table, and (2) through the explanations provided in the Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students section.

To improve services means to grow services in quality and to increase services means to grow services in quantity. Services are increased or improved by those actions in the LCAP that are identified in the Goals and Actions section as contributing to the increased or improved services requirement, whether they are provided across the entire LEA (LEA-wide action), provided to an entire school (Schoolwide action), or solely provided to one or more unduplicated student group(s) (Limited action).

Therefore, for *any* action contributing to meet the increased or improved services requirement, the LEA must include an explanation of:

- How the action is increasing or improving services for the unduplicated student group(s) (Identified Needs and Action Design), and
- How the action meets the LEA's goals for its unduplicated pupils in the state and any local priority areas (Measurement of Effectiveness).

LEA-wide and Schoolwide Actions

In addition to the above required explanations, LEAs must provide a justification for why an LEA-wide or Schoolwide action is being provided to all students and how the action is intended to improve outcomes for unduplicated student group(s) as compared to all students.

- Conclusory statements that a service will help achieve an expected outcome for the goal, without an explicit connection or further explanation as to how, are not sufficient.
- Further, simply stating that an LEA has a high enrollment percentage of a specific student group or groups does not meet the increased or improved services standard because enrolling students is not the same as serving students.

For School Districts Only

Actions provided on an **LEA-wide** basis at **school districts with an unduplicated pupil percentage of less than 55 percent** must also include a description of how the actions are the most effective use of the funds to meet the district's goals for its unduplicated pupils in the state and any local priority areas. The description must provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

Actions provided on a **Schoolwide** basis for **schools with less than 40 percent enrollment of unduplicated pupils** must also include a description of how these actions are the most effective use of the funds to meet the district's goals for its unduplicated pupils in the state and any local priority areas. The description must provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

Requirements and Instructions

Complete the tables as follows:

- Specify the amount of LCFF supplemental and concentration grant funds the LEA estimates it will receive in the coming year based on the number and concentration of foster youth, English learner, and low-income students. This amount includes the Additional 15 percent LCFF Concentration Grant.

Projected Additional 15 percent LCFF Concentration Grant

- Specify the amount of additional LCFF concentration grant add-on funding, as described in *EC* Section 42238.02, that the LEA estimates it will receive in the coming year.

Projected Percentage to Increase or Improve Services for the Coming School Year

- Specify the estimated percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year as calculated pursuant to 5 *CCR* Section 15496(a)(7).

LCFF Carryover — Percentage

- Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).

LCFF Carryover — Dollar

- Specify the LCFF Carryover — Dollar amount identified in the LCFF Carryover Table. If a carryover amount is not identified in the LCFF Carryover Table, specify an amount of zero (\$0).

Total Percentage to Increase or Improve Services for the Coming School Year

- Add the Projected Percentage to Increase or Improve Services for the Coming School Year and the Proportional LCFF Required Carryover Percentage and specify the percentage. This is the LEA's percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year, as calculated pursuant to 5 *CCR* Section 15496(a)(7).

Required Descriptions:

LEA-wide and Schoolwide Actions

For each action being provided to an entire LEA or school, provide an explanation of (1) the unique identified need(s) of the unduplicated student group(s) for whom the action is principally directed, (2) how the action is designed to address the identified need(s) and why it is being provided on an LEA or schoolwide basis, and (3) the metric(s) used to measure the effectiveness of the action in improving outcomes for the unduplicated student group(s).

If the LEA has provided this required description in the Action Descriptions, state as such within the table.

Complete the table as follows:

Identified Need(s)

Provide an explanation of the unique identified need(s) of the LEA's unduplicated student group(s) for whom the action is principally directed.

An LEA demonstrates how an action is principally directed towards an unduplicated student group(s) when the LEA explains the need(s), condition(s), or circumstance(s) of the unduplicated student group(s) identified through a needs assessment and how the action addresses them. A meaningful needs assessment includes, at a minimum, analysis of applicable student achievement data and educational partner feedback.

How the Action(s) are Designed to Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis

Provide an explanation of how the action as designed will address the unique identified need(s) of the LEA’s unduplicated student group(s) for whom the action is principally directed and the rationale for why the action is being provided on an LEA-wide or schoolwide basis.

- As stated above, conclusory statements that a service will help achieve an expected outcome for the goal, without an explicit connection or further explanation as to how, are not sufficient.
- Further, simply stating that an LEA has a high enrollment percentage of a specific student group or groups does not meet the increased or improved services standard because enrolling students is not the same as serving students.

Metric(s) to Monitor Effectiveness

Identify the metric(s) being used to measure the progress and effectiveness of the action(s).

Note for COEs and Charter Schools: In the case of COEs and charter schools, schoolwide and LEA-wide are considered to be synonymous.

Limited Actions

For each action being solely provided to one or more unduplicated student group(s), provide an explanation of (1) the unique identified need(s) of the unduplicated student group(s) being served, (2) how the action is designed to address the identified need(s), and (3) how the effectiveness of the action in improving outcomes for the unduplicated student group(s) will be measured.

If the LEA has provided the required descriptions in the Action Descriptions, state as such.

Complete the table as follows:

Identified Need(s)

Provide an explanation of the unique need(s) of the unduplicated student group(s) being served identified through the LEA’s needs assessment. A meaningful needs assessment includes, at a minimum, analysis of applicable student achievement data and educational partner feedback.

How the Action(s) are Designed to Address Need(s)

Provide an explanation of how the action is designed to address the unique identified need(s) of the unduplicated student group(s) being served.

Metric(s) to Monitor Effectiveness

Identify the metric(s) being used to measure the progress and effectiveness of the action(s).

For any limited action contributing to meeting the increased or improved services requirement that is associated with a Planned Percentage of Improved Services in the Contributing Summary Table rather than an expenditure of LCFF funds, describe the methodology that was used to determine the contribution of the action towards the proportional percentage, as applicable.

- For each action with an identified Planned Percentage of Improved Services, identify the goal and action number and describe the methodology that was used.
- When identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.
- For example, an LEA determines that there is a need to analyze data to ensure that instructional aides and expanded learning providers know what targeted supports to provide to students who are foster youth. The LEA could implement this action by hiring additional staff to collect and analyze data and to coordinate supports for students, which, based on the LEA's current pay scale, the LEA estimates would cost \$165,000. Instead, the LEA chooses to utilize a portion of existing staff time to analyze data relating to students who are foster youth. This analysis will then be shared with site principals who will use the data to coordinate services provided by instructional assistants and expanded learning providers to target support to students. In this example, the LEA would divide the estimated cost of \$165,000 by the amount of LCFF Funding identified in the Total Planned Expenditures Table and then convert the quotient to a percentage. This percentage is the Planned Percentage of Improved Services for the action.

Additional Concentration Grant Funding

A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.

An LEA that receives the additional concentration grant add-on described in *EC* Section 42238.02 is required to demonstrate how it is using these funds to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent as compared to the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is equal to or less than 55 percent. The staff who provide direct services to students must be certificated staff and/or classified staff employed by the LEA; classified staff includes custodial staff.

Provide the following descriptions, as applicable to the LEA:

- An LEA that does not receive a concentration grant or the concentration grant add-on must indicate that a response to this prompt is not applicable.

- Identify the goal and action numbers of the actions in the LCAP that the LEA is implementing to meet the requirement to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent.
- An LEA that does not have comparison schools from which to describe how it is using the concentration grant add-on funds, such as a single-school LEA or an LEA that only has schools with an enrollment of unduplicated students that is greater than 55 percent, must describe how it is using the funds to increase the number of credentialed staff, classified staff, or both, including custodial staff, who provide direct services to students at selected schools and the criteria used to determine which schools require additional staffing support.
- In the event that an additional concentration grant add-on is not sufficient to increase staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent, the LEA must describe how it is using the funds to retain staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent.

Complete the table as follows:

- Provide the staff-to-student ratio of classified staff providing direct services to students with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of classified staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA.
 - The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA.
 - The staff-to-student ratio must be based on the number of full-time equivalent (FTE) staff and the number of enrolled students as counted on the first Wednesday in October of each year.
- Provide the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA.
 - The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA.
 - The staff-to-student ratio must be based on the number of FTE staff and the number of enrolled students as counted on the first Wednesday in October of each year.

Action Tables

Complete the Total Planned Expenditures Table for each action in the LCAP. The information entered into this table will automatically populate the other Action Tables. Information is only entered into the Total Planned Expenditures Table, the Annual Update Table, the Contributing Actions Annual Update Table, and the LCFF Carryover Table. The word “input” has been added to column headers to aid in identifying the column(s) where information will be entered. Information is not entered on the remaining Action tables.

The following tables are required to be included as part of the LCAP adopted by the local governing board or governing body:

- Table 1: Total Planned Expenditures Table (for the coming LCAP Year)
- Table 2: Contributing Actions Table (for the coming LCAP Year)
- Table 3: Annual Update Table (for the current LCAP Year)
- Table 4: Contributing Actions Annual Update Table (for the current LCAP Year)
- Table 5: LCFF Carryover Table (for the current LCAP Year)

Note: The coming LCAP Year is the year that is being planned for, while the current LCAP year is the current year of implementation. For example, when developing the 2024–25 LCAP, 2024–25 will be the coming LCAP Year and 2023–24 will be the current LCAP Year.

Total Planned Expenditures Table

In the Total Planned Expenditures Table, input the following information for each action in the LCAP for that applicable LCAP year:

- **LCAP Year:** Identify the applicable LCAP Year.
- **1. Projected LCFF Base Grant:** Provide the total amount estimated LCFF entitlement for the coming school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Block Grant program, the former Home-to-School Transportation program, and the Small School District Transportation program, pursuant to 5 CCR Section 15496(a)(8). Note that the LCFF Base Grant for purposes of the LCAP also includes the Necessary Small Schools and Economic Recovery Target allowances for school districts, and County Operations Grant for COEs.

See EC sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF entitlement calculations.
- **2. Projected LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants estimated on the basis of the number and concentration of unduplicated students for the coming school year.
- **3. Projected Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected LCFF Base Grant and the Projected LCFF Supplemental and/or Concentration Grants, pursuant to 5 CCR Section 15496(a)(8). This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the coming LCAP year.
- **LCFF Carryover — Percentage:** Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table from the prior LCAP year. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).
- **Total Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected Percentage to Increase or Improve Services for the Coming School Year and the LCFF Carryover —

Percentage. ***This is the percentage by which the LEA must increase or improve services for unduplicated pupils as compared to the services provided to all students in the coming LCAP year.***

- **Goal #:** Enter the LCAP Goal number for the action.
- **Action #:** Enter the action's number as indicated in the LCAP Goal.
- **Action Title:** Provide a title of the action.
- **Student Group(s):** Indicate the student group or groups who will be the primary beneficiary of the action by entering "All," or by entering a specific student group or groups.
- **Contributing to Increased or Improved Services?:** Type "Yes" if the action **is** included as contributing to meeting the increased or improved services requirement; OR, type "No" if the action is **not** included as contributing to meeting the increased or improved services requirement.
- If "Yes" is entered into the Contributing column, then complete the following columns:
 - **Scope:** The scope of an action may be LEA-wide (i.e., districtwide, countywide, or charterwide), schoolwide, or limited. An action that is LEA-wide in scope upgrades the entire educational program of the LEA. An action that is schoolwide in scope upgrades the entire educational program of a single school. An action that is limited in its scope is an action that serves only one or more unduplicated student groups.
 - **Unduplicated Student Group(s):** Regardless of scope, contributing actions serve one or more unduplicated student groups. Indicate one or more unduplicated student groups for whom services are being increased or improved as compared to what all students receive.
 - **Location:** Identify the location where the action will be provided. If the action is provided to all schools within the LEA, the LEA must indicate "All Schools." If the action is provided to specific schools within the LEA or specific grade spans only, the LEA must enter "Specific Schools" or "Specific Grade Spans." Identify the individual school or a subset of schools or grade spans (e.g., all high schools or grades transitional kindergarten through grade five), as appropriate.
- **Time Span:** Enter "ongoing" if the action will be implemented for an indeterminate period of time. Otherwise, indicate the span of time for which the action will be implemented. For example, an LEA might enter "1 Year," or "2 Years," or "6 Months."
- **Total Personnel:** Enter the total amount of personnel expenditures utilized to implement this action.
- **Total Non-Personnel:** This amount will be automatically calculated based on information provided in the Total Personnel column and the Total Funds column.

- **LCFF Funds:** Enter the total amount of LCFF funds utilized to implement this action, if any. LCFF funds include all funds that make up an LEA's total LCFF target (i.e., base grant, grade span adjustment, supplemental grant, concentration grant, Targeted Instructional Improvement Block Grant, and Home-To-School Transportation).
 - **Note:** For an action to contribute towards meeting the increased or improved services requirement, it must include some measure of LCFF funding. The action may also include funding from other sources, however the extent to which an action contributes to meeting the increased or improved services requirement is based on the LCFF funding being used to implement the action.
- **Other State Funds:** Enter the total amount of Other State Funds utilized to implement this action, if any.
 - **Note:** Equity Multiplier funds must be included in the "Other State Funds" category, not in the "LCFF Funds" category. As a reminder, Equity Multiplier funds must be used to supplement, not supplant, funding provided to Equity Multiplier schoolsites for purposes of the LCFF, the ELO-P, the LCRS, and/or the CCSPP. This means that Equity Multiplier funds must not be used to replace funding that an Equity Multiplier schoolsite would otherwise receive to implement LEA-wide actions identified in the LEA's LCAP or that an Equity Multiplier schoolsite would otherwise receive to implement provisions of the ELO-P, the LCRS, and/or the CCSPP.
- **Local Funds:** Enter the total amount of Local Funds utilized to implement this action, if any.
- **Federal Funds:** Enter the total amount of Federal Funds utilized to implement this action, if any.
- **Total Funds:** This amount is automatically calculated based on amounts entered in the previous four columns.
- **Planned Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis to unduplicated students, and that does not have funding associated with the action, enter the planned quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%). A limited action is an action that only serves foster youth, English learners, and/or low-income students.
 - As noted in the instructions for the Increased or Improved Services section, when identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.

For example, an LEA determines that there is a need to analyze data to ensure that instructional aides and expanded learning providers know what targeted supports to provide to students who are foster youth. The LEA could implement this action by hiring additional staff to collect and analyze data and to coordinate supports for students, which, based on the LEA's current pay scale, the LEA estimates would cost \$165,000. Instead, the LEA chooses to utilize a portion of existing staff time to analyze data relating to students who are foster youth. This analysis will then be shared with site principals who will use the data to coordinate services provided by instructional assistants and expanded learning providers to target support to students. In this example, the LEA would divide the estimated cost of \$165,000 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Planned Percentage of Improved Services for the action.

Contributing Actions Table

As noted above, information will not be entered in the Contributing Actions Table; however, the ‘Contributing to Increased or Improved Services?’ column will need to be checked to ensure that only actions with a “Yes” are displaying. If actions with a “No” are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the “Yes” responses.

Annual Update Table

In the Annual Update Table, provide the following information for each action in the LCAP for the relevant LCAP year:

- **Estimated Actual Expenditures:** Enter the total estimated actual expenditures to implement this action, if any.

Contributing Actions Annual Update Table

In the Contributing Actions Annual Update Table, check the ‘Contributing to Increased or Improved Services?’ column to ensure that only actions with a “Yes” are displaying. If actions with a “No” are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the “Yes” responses. Provide the following information for each contributing action in the LCAP for the relevant LCAP year:

- **6. Estimated Actual LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants estimated based on the number and concentration of unduplicated students in the current school year.
- **Estimated Actual Expenditures for Contributing Actions:** Enter the total estimated actual expenditure of LCFF funds used to implement this action, if any.
- **Estimated Actual Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis only to unduplicated students, and that does not have funding associated with the action, enter the total estimated actual quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%).
 - Building on the example provided above for calculating the Planned Percentage of Improved Services, the LEA in the example implements the action. As part of the annual update process, the LEA reviews implementation and student outcome data and determines that the action was implemented with fidelity and that outcomes for foster youth students improved. The LEA reviews the original estimated cost for the action and determines that had it hired additional staff to collect and analyze data and to coordinate supports for students that estimated actual cost would have been \$169,500 due to a cost of living adjustment. The LEA would divide the estimated actual cost of \$169,500 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Estimated Actual Percentage of Improved Services for the action.

LCFF Carryover Table

- **9. Estimated Actual LCFF Base Grant:** Provide the total amount of estimated LCFF Target Entitlement for the current school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Block Grant program,

the former Home-to-School Transportation program, and the Small School District Transportation program, pursuant to 5 CCR Section 15496(a)(8). Note that the LCFF Base Grant for purposes of the LCAP also includes the Necessary Small Schools and Economic Recovery Target allowances for school districts, and County Operations Grant for COEs. See EC sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF entitlement calculations.

- **10. Total Percentage to Increase or Improve Services for the Current School Year:** This percentage will not be entered. The percentage is calculated based on the amounts of the Estimated Actual LCFF Base Grant (9) and the Estimated Actual LCFF Supplemental and/or Concentration Grants (6), pursuant to 5 CCR Section 15496(a)(8), plus the LCFF Carryover – Percentage from the prior year. This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the current LCAP year.

Calculations in the Action Tables

To reduce the duplication of effort of LEAs, the Action Tables include functionality such as pre-population of fields and cells based on the information provided in the Data Entry Table, the Annual Update Summary Table, and the Contributing Actions Table. For transparency, the functionality and calculations used are provided below.

Contributing Actions Table

- **4. Total Planned Contributing Expenditures (LCFF Funds)**
 - This amount is the total of the Planned Expenditures for Contributing Actions (LCFF Funds) column.
- **5. Total Planned Percentage of Improved Services**
 - This percentage is the total of the Planned Percentage of Improved Services column.
- **Planned Percentage to Increase or Improve Services for the coming school year (4 divided by 1, plus 5)**
 - This percentage is calculated by dividing the Total Planned Contributing Expenditures (4) by the Projected LCFF Base Grant (1), converting the quotient to a percentage, and adding it to the Total Planned Percentage of Improved Services (5).

Contributing Actions Annual Update Table

Pursuant to EC Section 42238.07(c)(2), if the Total Planned Contributing Expenditures (4) is less than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the LEA is required to calculate the difference between the Total Planned Percentage of Improved Services (5) and the Total Estimated Actual Percentage of Improved Services (7). If the Total Planned Contributing Expenditures (4) is equal to or greater than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the Difference Between Planned and Estimated Actual Percentage of Improved Services will display “Not Required.”

- **6. Estimated Actual LCFF Supplemental and Concentration Grants**

- This is the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on the number and concentration of unduplicated students in the current school year.
- **4. Total Planned Contributing Expenditures (LCFF Funds)**
 - This amount is the total of the Last Year's Planned Expenditures for Contributing Actions (LCFF Funds).
- **7. Total Estimated Actual Expenditures for Contributing Actions**
 - This amount is the total of the Estimated Actual Expenditures for Contributing Actions (LCFF Funds).
- **Difference Between Planned and Estimated Actual Expenditures for Contributing Actions (Subtract 7 from 4)**
 - This amount is the Total Estimated Actual Expenditures for Contributing Actions (7) subtracted from the Total Planned Contributing Expenditures (4).
- **5. Total Planned Percentage of Improved Services (%)**
 - This amount is the total of the Planned Percentage of Improved Services column.
- **8. Total Estimated Actual Percentage of Improved Services (%)**
 - This amount is the total of the Estimated Actual Percentage of Improved Services column.
- **Difference Between Planned and Estimated Actual Percentage of Improved Services (Subtract 5 from 8)**
 - This amount is the Total Planned Percentage of Improved Services (5) subtracted from the Total Estimated Actual Percentage of Improved Services (8).

LCFF Carryover Table

- **10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 plus Carryover %)**
 - This percentage is the Estimated Actual LCFF Supplemental and/or Concentration Grants (6) divided by the Estimated Actual LCFF Base Grant (9) plus the LCFF Carryover – Percentage from the prior year.
- **11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)**
 - This percentage is the Total Estimated Actual Expenditures for Contributing Actions (7) divided by the LCFF Funding (9), then converting the quotient to a percentage and adding the Total Estimated Actual Percentage of Improved Services (8).
- **12. LCFF Carryover — Dollar Amount LCFF Carryover (Subtract 11 from 10 and multiply by 9)**

- If the Estimated Actual Percentage of Increased or Improved Services (11) is less than the Estimated Actual Percentage to Increase or Improve Services (10), the LEA is required to carry over LCFF funds.

The amount of LCFF funds is calculated by subtracting the Estimated Actual Percentage to Increase or Improve Services (11) from the Estimated Actual Percentage of Increased or Improved Services (10) and then multiplying by the Estimated Actual LCFF Base Grant (9). This amount is the amount of LCFF funds that is required to be carried over to the coming year.

- **13. LCFF Carryover — Percentage (12 divided by 9)**

- This percentage is the unmet portion of the Percentage to Increase or Improve Services that the LEA must carry over into the coming LCAP year. The percentage is calculated by dividing the LCFF Carryover (12) by the LCFF Funding (9).

California Department of Education
November 2024

DRAFT

Board Meeting – June 10, 2025

Item VII. Recommendations

- A. Approval of Student Board Members of the Los Angeles County Board of Education School Year 2025-26 with Attached Staff Report

The Superintendent recommends approval of student board members on the Los Angeles County Board of Education. LACOE students submitted candidate statements expressing their interest in serving on the board.

Student representatives from each campus elected two student board members, one from our Alternative Education Programs and one from our Specialized Schools, to serve as the voice for students on the Los Angeles County Board of Education for the 2025-26 school year.



**Los Angeles County
Office of Education**



2025-26 Student Board Members



Background/Process

- On April 5, 2022, the Los Angeles County Board of Education approved Board Bylaw 9150.
- Candidate statements, letters of recommendation, and nomination forms appropriated.
- Student Representatives elected Student Board Members.



Role of Student Board Members

- Attend all Board meetings, except closed session.
- Can make motions.
- Participate through the discussion process.
- Allowed to cast a “preferential vote.”
- Shall not be counted in determining the vote required to carry any measure before the County Board or whether quorum is attendance.



**Los Angeles County
Office of Education**

Introduction of Elected Student Board Members



Los Angeles County
Office of Education

Andrew Jacobstein, 10th Grade

LACHSA



"Ever since I could remember, I've had an insatiable hunger to advocate for student voices. I strive to create inclusive spaces for those around me."



Los Angeles County
Office of Education

Jonah Hundessa, 10th Grade

Renaissance

"In order to have an impact, you must channel student voice with calm passion and fierce expressiveness".





**Los Angeles County
Office of Education**

Thank You!
Questions/Comments

Board Meeting – June 10, 2025

Item VII. Recommendations

- B. Ratification of the May 13, 2025 Motion to Remand the Crete Academy Charter School Renewal Petition to the Los Angeles Unified School District Pursuant to Education Code Section 47605(k)(1)(A)

The Superintendent recommends that the County Board ratify the May 13, 2025 action to remand the *Crete Academy Charter School, Grades TK-6* (Crete Academy) renewal petition to the Los Angeles Unified School District pursuant to Education Code section 47605(k)(1)(A) due to the presentation of new or different material terms.

Pursuant to Education Code section 47605(k)(1)(A), when a charter petition on appeal contains new or different material terms, the County Board, must immediately remand the petition to the governing board of the school district for reconsideration. Accordingly, on May 13, 2025, during the first board meeting, where new or different material terms were presented, the County Board immediately remanded the petition to the Los Angeles Unified School District (LAUSD).

The relevant timeline of events is as follows:

- On October 17, 2024, the petition to renew the *Crete Academy Charter School, Grades TK-6* (Crete Academy) was submitted to LAUSD, seeking a two-year term (July 1, 2025 to June 30, 2027). On January 14, 2025, the LAUSD Board of Education denied the charter renewal petition and adopted the District's Findings of Fact in Support of Denial.
- On February 13, 2025, Crete Academy submitted its charter petition on appeal to the County Board.
- On May 13, 2025, the Crete Academy charter petition came before the County Board on appeal.

During Crete Academy's May 13, 2025 presentation before the County Board, Crete Academy presented new evidence data from a third-party vendor, which included a three-year analysis with disaggregated grade levels on Renaissance Star data. However, the original Petition submission contained only a single self-generated and unverified table presenting the schoolwide Renaissance Star data. Accordingly, the County Board remanded the matter to LAUSD during this same meeting.

Although the above-referenced facts alone necessitated the remand, on May 9, 2025, Crete Academy submitted a new Educational Improvement Plan that differed substantially from the original plan submitted by Crete Academy to the County Board. As discussed above, the County Board took immediate action by remanding the petition to LAUSD at County Board's next board meeting.

It should also be noted that Crete Academy has submitted and continues to submit new documents to the County Board which contain new or different material terms under Education Code section 47065(k)(1)(A), and has done so as recently as May 30, 2025.

Based on the foregoing, the Superintendent recommends that the County Board ratify its May 13, 2025 action to remand Crete Academy's charter petition to LAUSD.

Board Meeting – June 10, 2025

Item VIII. Informational Items

A. Governmental Relations

Dr. Duardo will provide an update on Governmental Relations.

Board Meeting – June 10, 2025

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
June 2025 - June 30, 2025**

JUNE 10 2025	JUNE 17 2025
<p>3:00 Board Meeting</p> <p>Public Hearing: Public Hearing on the Draft Local Control and Accountability Plan (LCAP) 2025-26 (Enclosure)</p> <p>Public Hearing: Public Hearing on the 2025-26 Annual Budget and Service Plans for the Los Angeles County Office of Education Special Education Local Plan Area (LACOE SELPA)</p> <p>Public Hearing: Public Hearing: Proposed Budget 2025-26 County School Service Fund and Other Funds Budget (Enclosure)</p> <p>Rpt: Los Angeles County Office of Education's Proposed Budget 2025-26 (Enclosure)</p> <p>Rpt: <u>Draft Local Control and Accountability Plan (LCAP) 2025-26</u></p> <p>Rec: <u>Approval of Student Board Members of the Los Angeles County Board of Education School Year 2025-26 with Attached Staff Report</u></p> <p>Rec: <u>Ratification of the May 13, 2025 Motion to Remand the Crete Academy Charter School Renewal Petition to the Los Angeles Unified School District Pursuant to Education Code section 47605(k)(1)(A)</u></p> <p>Interdistrict Attendance Appeal</p> <ol style="list-style-type: none"> 1. <u>Teonie B. v. ABC USD</u> 2. Aubree G. v. Inglewood USD 3. Benjamin G. v. Inglewood USD 4. Nathan S. v. El Monte UHSD 5. Natalie P. v. Castaic Union SD 6. Kelly P. v. Castaic Union SD 7. Aaron D. v. Los Angeles USD 8. Marharyta Y. v. Los Angeles USD 9. Marley M. v. Los Angeles USD 10. Armando B. U. v. Los Angeles USD 11. Milo G. v. Los Angeles USD 	<p>3:00 Board Meeting</p> <p>Presentation: Academic Bowl 2025</p> <p>Presentation: <u>Recognition of Outgoing Board Members</u></p> <p>Public Hearing: <u>Animo City of Champions: Petition for Material Revision</u></p> <p>Public Hearing: <u>Da Vinci RISE: Petition for Material Revision</u></p> <p>Rpt: LCFF Local Indicator Report</p> <p>Rpt: Report on Board Policies</p> <p>Consent Rec: Adoption of Board Resolution No. 65: 2025-26 on how funds received from the Education Protection act shall be spent as required by Article XIII, Section 36 of the California Constitution (EPA) – BS</p> <p>Consent Rec: <u>Acceptance of Project Funds No. 59</u></p> <p>Consent Rec: <u>Acceptance of Project Funds No. 60</u></p> <p>Consent Rec: <u>Acceptance of Gifts No. 50</u></p> <p>Consent Rec: Approval of Los Angeles County Board of Education Institutional Memberships for 2025-26 Fiscal Year</p> <p>Rec: Adoption of Local Control Accountability Plan (LCAP)</p> <p>Rec: Adoption of 2025-26 Proposed Budget</p> <p>Rec: Los Angeles County Office of Education – County Office System of Support Annual Summary Report</p> <p>Rec: Annual Budget and Service Plans for the Los Angeles County Court Schools Special Education Local Plan Area (LAC Court Schools SELPA)</p> <p>Interdistrict Attendance Appeal</p> <ol style="list-style-type: none"> 1. Jose G. v. Los Angeles USD (Spanish Interpreter) 2. Jaden V. v. Los Angeles USD (Spanish Interpreter) 3. Kendra J. v. Los Angeles USD (Spanish Interpreter) 4. Aiden J. v. Los Angeles USD (Spanish Interpreter) 5. Diego M. v. Inglewood USD (Spanish Interpreter) 6. Briana S. v. Inglewood USD (Spanish Interpreter) 7. Nicori S. v. Inglewood USD 8. Jaxson J. v. Los Angeles USD (Spanish Interpreter) 9. Kimberlyn L. D. v. Inglewood USD 10. Danny E. v. El Monte UHSD 11. Daniel G. v. El Monte UHSD 12. Ashton C. v. ABCUSD 13. Ethan A. R. v. ABCUSD 14. Angel S. v. Pomona USD 15. Olive O. v. San Gabriel USD 16. Ava F. v. Los Angeles USD 17. Sloane B. v. Los Angeles USD 18. Xochitl F. v. Los Angeles USD 19. Wednesday T. v. Los Angeles USD 20. Kenia G. v. Los Angeles USD 21. Joel V. v. Los Angeles USD 22. Sherrie J. v. Los Angeles USD 23. David S. v. Los Angeles USD 24. Emilio M. v. Los Angeles USD 25. Brighton B. v. Los Angeles USD 26. Jay'Onni H. v. Los Angeles USD 27. Liv M. v. Los Angeles USD 28. Esme J. v. Los Angeles USD 29. Ella M. v. Los Angeles USD 30. Grace N. v. Los Angeles USD 31. Nairi H. v. Los Angeles USD 32. Miyu T. v. Los Angeles USD 33. Julien M. v. Los Angeles USD 34. Eden S. v. Los Angeles USD 35. Emmanuel V. v. Los Angeles USD 36. Evangelina K. v. Los Angeles USD 37. Victoria K. v. Los Angeles USD 38. Ameliah K. v. Los Angeles USD <p>Expulsion Appeal</p> <p>Case No. 2425-003 v. Alhambra USD (Mandarin Interpreter)</p>

JULY 8 2025	JULY 8 (Cont'd) 2025
<p>3:00 Board Meeting</p> <p>Presentation: Recognition of Dr. Stanley L. Johnson, Jr Leadership as Board President, 2024-25</p> <p>Presentation: Organizational Meeting – Nominations/Elections and Seating of 2025-26 Los Angeles County Board of Education Officers</p> <p>Presentation: Recognition of County of Los Angeles Probation Department and Partnership with the Los Angeles County Office of Education - Probation Services Week, July 20-26, 2025</p> <p>Consent Rec: Approval to Direct Superintendent to Designate Panel Member under Ed Code § 44944(b)</p> <p>Rec: Approval of Board Member Annual Stipend Compensation Adjustment in Accordance with Education Code Section 1090(g)</p> <p>Rec: Board Audit Committee—Public Representatives Confirmation</p> <p>Rec: Approval of First Reading on Board Policies</p> <p>Interdistrict Appeal</p> <ol style="list-style-type: none"> Dereck L. v. San Gabriel USD (Mandarin Interpreter) Anhelina I. v. Los Angeles USD (Russian Interpreter) <u>Martin I. v. Los Angeles USD (Arabic Interpreter)</u> Jessica G. Q. R. v. Los Angeles USD (Spanish Interpreter) <u>Jose Antonio G. v. Los Angeles USD (Spanish Interpreter)</u> <u>Jalleiny J. v. Los Angeles USD (Spanish Interpreter)</u> Valeria M. F. v. Los Angeles USD (Spanish Interpreter) Joel M. F. v. Los Angeles USD (Spanish Interpreter) Anthony C. v. Los Angeles USD (Spanish Interpreter) Neyda M. A. v. Los Angeles USD (Spanish Interpreter) Neo M. v. A. v. Los Angeles USD (Spanish Interpreter) <u>Ariana S. v. Inglewood USD (Spanish Interpreter)</u> <u>Michael S. G. v. Inglewood USD (Spanish Interpreter)</u> Jesus F. v. Inglewood USD (Spanish Interpreter) Sebastian G. v. Inglewood USD (Spanish Interpreter) Samuel J. v. Inglewood USD (Spanish Interpreter) Mattias J. v. Inglewood USD (Spanish Interpreter) David P. M. v. Inglewood USD (Spanish Interpreter) Diana P. M. v. Inglewood USD (Spanish Interpreter) <u>Jeronimo D. v. Inglewood USD (Spanish Interpreter)</u> <u>Jacob D. v. Inglewood USD (Spanish Interpreter)</u> David G. v. ABCUSD (Spanish Interpreter) Dominic B. v. ABC USD (Spanish Interpreter) <u>Lailah C. v. ABCUSD</u> Adrian R. v. Inglewood USD Mackenzie C. v. Inglewood USD Xavier B. v. Inglewood USD Isaiah J. v. Inglewood USD Arlin B. M. H. v. Inglewood USD Hayden D. v. Inglewood USD Elayna D. v. Inglewood USD Alexandra R. v. Inglewood USD Leilani F. v. Inglewood USD Matthew M. v. Inglewood USD Luna P. v. Inglewood USD Bjon W. v. Inglewood USD <u>Isabella O. v. Inglewood USD</u> Charlotte M. v. Inglewood USD Dorothea M. v. Inglewood USD <u>Roberto G. v. Inglewood USD</u> <u>Melis G. v. Inglewood USD</u> Bay J. v. Redondo Beach USD Fernanda G. v. Redondo Beach USD Aiden V. v. Charter Oak USD Olivia R. v. El Rancho USD Vincent S. v. Long Beach USD Brielle D. I. C. v. Long Beach USD Kaydence P. v. Long Beach USD Harleigh P. v. Long Beach USD Claudia C. v. Bassett USD Abigail M. v. Compton USD Mia F. v. Pasadena USD Benjamin B. v. Pasadena USD Joseph B. v. Pasadena USD Katalina L. v. Downey USD Gavin M. v. Glendale USD <u>Alayna A. v. Mountain View SD</u> <u>Scarlett B. v. Azusa USD</u> <u>Peyton M. v. Azusa USD</u> <u>Beverly S. V. Azusa USD</u> <u>Aurelia R. v. Azusa USD</u> <u>Alina K. v. Azusa USD</u> <u>Troy K. v. Azusa USD</u> <u>Alexzander G. v. Norwalk-La Mirada USD</u> Anthony H. III v. San Gabriel USD Lucia A. v. Lynwood USD 	<p>Interdistrict Appeal (Cont'd)</p> <ol style="list-style-type: none"> Dorian D. v. Los Angeles USD Adam S. v. Los Angeles USD Donald J. v. Los Angeles USD Alivia G. v. Los Angeles USD Joey V. v. Los Angeles USD Victor U. v. Los Angeles USD Gabriela M. v. Los Angeles USD Liam B. v. Los Angeles USD Stefan G. v. Los Angeles USD Jaleiza A. v. Los Angeles USD Alan H. v. Los Angeles USD Christopher S. v. Los Angeles USD Logan S. v. Los Angeles USD Oliver G. v. Los Angeles USD Dallas M. v. Los Angeles USD Janai C. v. Los Angeles USD Emilia G. v. Los Angeles USD Anhelina I. v. Los Angeles USD Jessica J. v. Los Angeles USD Matthew M. v. Los Angeles USD Jimmy C. v. Los Angeles USD Benjamin R. v. Los Angeles USD Marcello B. v. Los Angeles USD Raaga C. v. Los Angeles USD Yohann B. v. Los Angeles USD Nectar L. v. Los Angeles USD Hope H. v. Los Angeles USD Lincoln B. v. Los Angeles USD Jaeden C. v. Los Angeles USD Jude B. J. v. Los Angeles USD Erian W. v. Los Angeles USD Aviv L. v. Los Angeles USD Meilani W. v. Los Angeles USD Isabella Z. L. v. Los Angeles USD Mason M. v. Los Angeles USD Shannon D. v. Los Angeles USD Claire D. V. v. Los Angeles USD Nushaba K. v. Los Angeles USD William B. v. Los Angeles USD Romy R. v. Los Angeles USD Maya S. v. Los Angeles USD Penelope F. v. Los Angeles USD Cmila O. v. Los Angeles USD Valentine P. v. Los Angeles USD Rumi C. v. Los Angeles USD Ayaan B. v. Los Angeles USD Julian J. v. Los Angeles USD Ja'Mariya W. v. Los Angeles USD Seriah S. T. v. Los Angeles USD Sunny P. v. Los Angeles USD Santiago C. v. Los Angeles USD Dylan M. v. Los Angeles USD Delaylah H. A. v. Los Angeles USD Rio G. v. Los Angeles USD Giovanni L. C. v. Los Angeles USD Selena J. v. Los Angeles USD Simon S. v. Los Angeles USD Ivy G. v. Los Angeles USD Alexis M. v. Los Angeles USD Krish S. v. Los Angeles USD Zane K. v. Los Angeles USD Winnie L. v. Los Angeles USD Tomas C. v. Los Angeles USD Soul E. v. Los Angeles USD Onyx E. v. Los Angeles USD Vanessa A. v. Los Angeles USD Vincent A. v. Los Angeles USD Noah P. v. Los Angeles USD Nathan P. v. Los Angeles USD Kaya F. C. v. Los Angeles USD Juniper F. C. v. Los Angeles USD Shahan S. v. Los Angeles USD Janan S. v. Los Angeles USD Neslie H. v. Los Angeles USD Amia H. v. Los Angeles USD Tia B. v. Los Angeles USD Kingston B. v. Los Angeles USD Lily C. v. Los Angeles USD Abigail C. v. Los Angeles USD

JULY 15 3:00 Board Meeting Rpt: Uniform Complaint Procedure Quarterly Report for Educational Programs, April 1 to June 30, 2025 Rpt: Update on the Business Enhancement System Transformation (BEST) Project Rec: Recommendation/Public Hearing: Adopt the Superintendent's Recommendation to Approve/Deny the Material Revision for Animo City of Champions Rec: Recommendation/Public Hearing: Adopt the Superintendent's Recommendation to Approve/Deny the Material Revision for Da Vinci RISE Rec: Approval of Second Reading and Adoption of Board Policies	2025
---	-------------

AUGUST 5 3:00 Board Meeting Consent Rec: Approval of Certification of Signatures - 2025-26 AUGUST 9 8:00 am – 1:00 p.m. County Board/Executive Cabinet Retreat – Natural History Museum AUGUST 12 3:00 Board Meeting Rpt: 45-Days Budget Revision Report Rec: Approval of Adoption of Textbooks and Instructional Materials List for Educational Programs Schools Rec: Approval of Head Start and Early Learning Division Self-Assessment Improvement Plan with Attached Staff Report	2025	AUGUST 19 3:00 Board Meeting Consent Rec: Adoption of Resolution No. __ Attendance Awareness Month – September 2025 Consent Rec: Approval of Board Resolution No. __ in Recognition of National Hispanic Heritage Month – September 2025 Consent Rec: Approval of Board Resolution No. __ in Recognition of Native American Day on September __, 2025 Consent Rec: Approval of Board Resolution No. __ Proclaiming September as Suicide Prevention Awareness Month	2025
---	-------------	--	-------------

6/10/25

<p>SEPTEMBER 2 3:00 Board Meeting</p> <p>2025</p> <p><i>September 1, 2025: Labor Day</i></p>	<p>SEPTEMBER 9 3:00 Board Meeting</p> <p>Public Hearing (Time Certain 4 p.m.): On 2025-26 Textbooks and Instructional Materials Sufficiency in Educational Programs (10-month and 12-month schools)</p> <p>Presentation: Learn and Earn Mentor Program Recognition</p> <p>Consent Rec: Adoption of Board Resolution No. __ to Recognize Sunday, Sept 15, 2025 to Saturday, Sept 21, 2025 as National Community Schools Coordinators Appreciate Week (CAW) – CSI</p> <p>Consent Rec: Adoption of Board Resolution No. __: Clean Air Day</p> <p>Rec: Recommendation for Adoption of Resolution No. ____ for 2025-26 Textbooks and Instructional Materials Sufficiency in Educational Programs (10-month and 12-month schools) with Attached Staff Report</p> <p>Rec: Approval of the Head Start and Early Learning Division Carryover Request from 2021-22 to 2022-23 with Attached Staff Report</p> <p>SEPTEMBER 16 3:00 Board Meeting</p> <p>Presentation: Learn and Earn Mentor Program Recognition</p> <p>Consent Rec/Bd. Res.: Adoption of Board Resolution No. __: 2025-26, to Recognize October ____, 2025, as Week of the School Administrator in Los Angeles County</p> <p>Consent Rec: Adoption of Board Resolution No. __ to Recognize October 2025 as Filipino American History Month</p> <p>Consent Rec: Adoption of Board Resolution No. __ to Recognize October ____, 2025, as Larry Itliong Day</p> <p>Consent Rec: Adoption of Board Resolution No. __ to Recognize October 2025 as National Bullying Prevention Month</p> <p>Consent Rec: Adoption of Board Resolution No. __: Digital Citizenship Week, October 20-24, 2025</p> <p>Consent Rec: Adoption of Board Resolution No. __: National Disability Employment Awareness Month, October 2025</p> <p>Consent Rec: Adoption of Board Resolution No. __: National Dropout Prevention Month, October 2025</p> <p>Consent Calendar: Approval of Board Resolution No. __: Cybersecurity Month, October 2025</p> <p>Consent Rec: Approval of Board Resolution No. ____ in Recognition of National Child Health Day on October 7, 2025</p> <p>Consent Rec: Adoption of Board Resolution No. __: United Against Hate Week</p> <p>Consent Rec: Adoption of Board Resolution No. ____ in Recognition of Head Start Awareness Month, October 2025</p>
--	--

6/10/25

<p>OCTOBER 7 2025 3:00 Board Meeting Rpt: Report on Policies</p>	<p>OCTOBER 14 2025 3:00 Board Meeting Presentation: Week of the School Administrator in Los Angeles County Consent Rec: Adoption of Board Resolution No. __: 2025-26 GANN Limit – BS Rec: Approval of First Reading of Policies Rec: Approval of LACOE FY 2025-26 Unaudited Actuals Financial Reports</p> <p>OCTOBER 21 3:00 Board Meeting Rpt: Uniform Complaint Procedure Quarterly Report for Educational Programs, July 1 to September 30, 2025 Consent Rec: Adoption of Board Resolution No. __: National Homeless Youth Awareness Month, November 2025 Consent Rec: Adoption of Board Resolution No. __: California Sikh American Awareness and Appreciation Month, November 2025 Consent Rec: Approval of Board Resolution No. __ in Recognition of Native American Heritage Month, November 2025 Consent Rec: Approval of Board Resolution No. __ in Recognition of the 50th Anniversary of The Individuals with Disabilities Education Act (IDEA) , November 29, 2025 Rec: Approval of Second Reading and Adoption of Policies</p>
--	---

<p>NOVEMBER 4 2025 3:00 Board Meeting</p> <p><i>November 11, 2025: Veteran's Day</i> <i>November 26, 2025: In Lieu of Admission Day</i> <i>November 27, 2025: Thanksgiving Day</i> November 28, 2025: The day after Thanksgiving Day</p>	<p>NOVEMBER 11 (Holiday) 2025</p> <p>NOVEMBER 18 3:00 Board Meeting Rpt: Update on the Business Enhancement System Transformation (BEST) Project Rpt: Williams Legislation 2025 Annual Report of Findings for the 2025-26 School Visits and Monitoring Consent Rec: Adoption of Board Resolution No. __: National Special Education Day, December 2, 2025 Consent Rec: Adoption of Board Resolution No. __: International Migrants Day, December __, 2025 Consent Rec: Adoption of Board Resolution No. __: Computer Science Week: December 8-14, 2025 Rec: Approval of Head Start and Early Learning Division Community Assessment and Strategic Planning Update with Attached Staff Report Rec: LACOE 2025-26 State Legislative Agenda</p>
---	---

6/10/25

<p>DECEMBER 2 2025 3:00 Board Meeting Rec: Approval of the School Plan for Student Achievement (Title I) for Educational Programs Schools 2025-26 with Attached Staff Report</p> <p><i>December 24, 2025: Christmas Eve</i> <i>December 25, 2025: Christmas Day</i> <i>December 31, 2025: New Year's Eve</i></p>	<p>DECEMBER 9 2025 2:30 Board Audit Committee Meeting 3:00 Board Meeting Rec: Annual Financial Report (AFR) for the Fiscal Year ended June 30, 2025 (Enclosure) Rec: Approval of First Interim Report 2025-26 With Attached Staff Report (Enclosure)</p> <p>DECEMBER 16 3:00 Board Meeting Consent Rec: Adoption of Board Resolution No. __: Dr. Martin Luther King Jr. Day, January __, 2026 Consent Rec: Adoption of Board Resolution No. __: Fred Korematsu Day of Civil Liberties and the Constitution (Education Code 37222.15), January __, 2026 Consent Rec: Adoption of Board Resolution No. 20: National Human Trafficking Month, January 2026 Consent Rec: Adoption of Board Resolution No. __: International Holocaust Remembrance Day Rec: Approval of Head Start and Early Learning Division 2025-26 State Programs Continued Funding Application with Attached Staff Report</p>
---	---

<p>JANUARY 6 2026 3:00 Board Meeting Consent Rec: Approval of Board Resolution No. 26 to Recognize Religious Freedom Day 2026</p> <p><i>January 1, 2026: New Year's Day</i> <i>January 19, 2026: Martin Luther King, Jr. Day</i></p>	<p>JANUARY 13 2026 3:00 Board Meeting Rpt: Uniform Complaint Procedure Quarterly Report for Educational Programs, October 1 to December __, 2026 Rpt: Local Control and Accountability Plan Parent Engagement Update Consent Rec: Approval of Nominees for the School Attendance Review Board (SARB)</p> <p>JANUARY 20 3:00 Board Meeting Presentation: Recognition of Head Start and Early Learning Division Golden Apple Awards Rpt: Update on the Business Enhancement System Transformation (BEST) Project Consent Rec: Adoption of Board Resolution No. __: National School Counseling Week, February __, 2026 Consent Rec: Adoption of Board Resolution No. __: National African American History Month, February 2026 Consent Rec: Adoption of Board Resolution No. 29 to Recognize and celebrate the Spectrum of Asian American, Native Hawaiian, and Pacific Islander (AANHPI) New Year Traditions</p>
--	--

6/10/25

<p>FEBRUARY 3 2026 3:00 Board Meeting</p> <p>FEBRUARY 10 3:00 Board Meeting Presentation: Introduction of Head Start and Early Learning Division Policy Council Executive Members to the County Board of Education Presentation: Recognition of National School Counselors in Los Angeles County Rpt: <u>Mid-Year Update for LCAP to the School Year 2025-26</u></p> <p><i>February 16, 2026: President's Day</i></p>	<p>FEBRUARY 17 2026 3:00 Board Meeting Public Hearing: Disposal of Textbooks and Instructional Materials for Educational Programs School Sites Rpt: Preview of 2025-26 Annual Report of Performance Data for LACOE-Operated Educational Programs Consent Rec/Bd. Res.: Adoption of Board Resolution No. __: Read Across America Day, March __, 2026 Consent Rec/Bd. Res.: Adoption of Board Resolution No. __: Anniversary of Boston Massacre and Death of Crispus Attucks, March __, 2026 Consent Rec/Bd. Res.: Adoption of Board Resolution No. __: International Day for the Elimination of Racial Discrimination, March __, 2026 Consent Rec/Bd. Res.: Adoption of Board Resolution No. __: Cesar Chavez Day, March __, 2026 Consent Rec/Bd. Res.: Adoption of Board Resolution No. __: World Disability Day, March 15, 2026 Consent Rec/Bd. Res.: Adoption of Board Resolution No. __: World Down Syndrome Day, March 21, 2026 Consent Rec/Bd. Res.: Adoption of Board Resolution No. __: Arts Education Month in California / Youth Arts Month, March 2026 Consent Rec/Bd. Res.: Adoption of Board Resolution No. __: National Nutrition Month, March 2026 Consent Rec/Bd. Res.: Adoption of Board Resolution No. __: National Social Work Month, March 2026 Consent Rec/Bd. Res.: Adoption of Board Resolution No. __: National Women's History Month, March 2026 Rec: Approval of Educational Programs 2025-26 Textbooks and Instructional Materials Disposal List</p>
--	--

<p>MARCH 3 2026 3:00 Board Meeting Rpt: Report on Policies Consent Rec/Bd. Res.: Adoption of Board Resolution No. __: to establish a week during the Month of April 2026 as Public Schools Month Consent Rec/Bd. Res.: Adoption of Board Resolution No. __: Autism Awareness Day, April 2, 2026</p> <p>MARCH 10 3:00 Board Meeting Rec: Approval of First Reading of Policies Rec: Approval of Second Interim Report 2025-26 With Attached Staff Report (Enclosure)</p> <p><i>March 30, 2026: Cesar Chavez Day</i></p>	<p>MARCH 17 2026 3:00 Board Meeting Presentation: Visual and Performing Arts Presentation Consent Rec/Bd. Res.: Adoption of Board Resolution No. __: Declaring April as "Sexual Assault Awareness Month" and April __, 2026 as "Denim Day" at the Los Angeles County Office of Education Consent Rec/Bd. Res.: Adoption of Board Resolution No. __: Dolores Huerta Day, April __, 2026 Consent Rec/Bd. Res.: Adoption of Board Resolution No. __: Armenian Genocide Remembrance Day, April __, 2026 Consent Rec/Bd. Res.: Adoption of Board Resolution No. __: National Child Abuse Prevention Month, April 2026 Consent Rec/Bd. Res.: Adoption of Board Resolution No. 40: Recognizing Earth Day as April __, 2026 Consent Rec: Adoption of Board Resolution No. __: National Arab American Heritage Month, April 2026 Rec: Approval of Second Reading and Adoption of Policies Rec: 2025-26 Annual Report of Performance Data for LACOE-Operated Educational Programs with Attached Staff Report Rec: Approval of Head Start/Early Head Start 2026-27 Consolidated Funding Application with Attached Staff Report</p>
---	--

<p>APRIL 7 3:00 Board Meeting</p> <p>APRIL 14 2:30 Board Audit Committee Meeting 3:00 Board Meeting Rpt: Williams Uniform Complaint Procedure Quarterly Report for Educational Programs, January 1 to March 31, 2026</p>	<p>APRIL 21 3:00 Board Meeting Presentation: 2025-26 Los Angeles County Academic Decathlon Winners Rpt: Update on the Business Enhancement System Transformation (BEST) Project Consent Rec/Bd. Res.: Adoption of Board Resolution No. ____ to recognize May __, 2026, as El Dia del Maestro, or Day of the Teacher, in Los Angeles County Consent Rec/Bd. Res.: Adoption of Board Resolution No. ____ to recognize May ____, 2026 as Classified School Employees Week in Los Angeles County Consent Rec/Bd. Res.: Adoption of Board Resolution No. ____: May Day, May __, 2026 Consent Rec: Adoption of Board Resolution No. ____: to recognize May __, 2026, as National School Nurse Day Consent Rec: Adoption of Board Resolution No. ____: to recognize May 1, 2026, as Inclusive Post Secondary Education Day Consent Rec: Adoption of Board Resolution No. ____: to recognize May 2026, as National Foster Care Month Consent Rec: Adoption of Board Resolution No. ____: Asian American and Pacific Islander Heritage Month, May 2026 Consent Rec: Adoption of Board Resolution No. ____: to recognize May __, 2026 as Harvey Milk Day Consent Rec: Adoption of Board Resolution No. ____: National Mental Health Month, May 2026 Consent Rec: Resolution No. ____ to Recognize May 2026 as Jewish American Heritage Month Rpt: Approval of Head Start and Early Learning Division Budget Revision – Non-Federal Match Waiver Request with Attached Staff Report</p>
--	--

<p>MAY 5 3:00 Board Meeting Presentation: Day of the Teacher 2026 Presentation: History Day Awards 2026</p> <p><i>May 25, 2026: Memorial Day</i></p>	<p>MAY 12 3:00 Board Meeting Presentation: Recognition of Classified School Employees Week Presentation: Recognition of the 2026 Los Angeles County Regional Spelling Bee Consent Rec: Approval of Los Angeles County Board of Education Institutional Memberships for the 2026-27 Fiscal Year</p> <p>MAY 19 3:00 Board Meeting Presentation: Recognition of 2025-26 Science and Math Competition and Other Events Consent Rec: Adoption of Board Resolution No. ____: LGBTQ Pride Month, June 2026 Consent Rec: Adoption of Board Resolution No. ____: Immigrant Heritage Month, June 2026</p>
---	---

6/10/25

<p>JUNE 2 2026 3:00 Board Meeting Rpt: Budget Report – Estimated Actuals Rpt: Report on Policies Consent Rec: Approval of Annual Distribution of United States Forest Reserve and Flood Control Funds Consent Rec: Adoption of Board Resolution No. __: Juneteenth, June 19, 2026 Consent Rec: Approval of Re-Issuance of Stale-Dated Warrants Rec: Adoption of Board Resolution No. __: Short-term Cash Loan to School Districts in Los Angeles County – BS Rec: Approval of the Los Angeles County Board of Education Schedule, 2026-2027, Establishment of meeting times, future agenda items, follow up</p> <p>JUNE 9 3:00 Board Meeting Public Hearing: Local Control and Accountability Plan (LCAP) Public Hearing: 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) Public Hearing: 2026-27 Proposed Budget Rpt: Local Control and Accountability Plan (LCAP) for Educational Programs Rpt: Los Angeles County Office of Education’s Proposed Budget 2026-27 (Enclosure) Rec: Approval of First Reading of Policies Rec: Annual Budget and Service Plans for the Los Angeles County Court Schools Special Education Local Plan Area (LAC Court Schools SELPA)</p> <p><i>June 19, 2026: Juneteenth Day</i></p>	<p>JUNE 16 2026 3:00 Board Meeting Presentation: Academic Bowl 2026 Rpt: Local Control Funding Formula (LCFF) Local Indicators Report Consent Rec: Adoption of Board Resolution No. __: 2026-27 on how funds received from the Education Protection act shall be spent as required by Article XIII, Section 36 of the California Constitution (EPA) – BS Rec: Approval of Second Reading and Adoption of Policies Rec: Adoption of Local Control Accountability Plan (LCAP) Rec: Adoption of 2026-27 Proposed Budget Rec: Los Angeles County Office of Education – County Office System of Support Annual Summary Report</p>
--	--

6/10/25

Board Meeting – June 10, 2025

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 May 9 and 27, 2025, the Administrative Hearing Consultant(s) 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. Teonie B.	Ms. Angela Chandler	9	Ms. Toiya Aston and Mr. Raymond Baker, parents	Bellflower USD	Ms. Angelica Diaz-Naranjo, Child Welfare and Attendance Supervisor	<u>ABCUSD</u>
2. Nathan S.	Ms. Angela Chandler	9	Mrs. Stephanie Pruhs and Mr. Andrew Pruhs, parents	<u>El Monte UHSD</u>	Mr. Alejandro Leon, Director of Student Support Services	Arcadia USD