



August 4, 2021

TO: Business Administrators
Los Angeles County School Districts
Regional Occupational Centers/Programs (ROC/Ps)
and Joint Powers Authorities (JPAs)

FROM: Octavio Castelo, Director
Business Advisory Services

Nkeiruka Benson, Director
Division of School Financial Services

SUBJECT: 2021-22 Budget Revision Process for the County Office of Education and Wave
1, 2 and 3 Agencies

This bulletin is for the County Office of Education and Local Educational Agencies (Wave 1, 2 and 3) who have transitioned to the BEST Advantage System.

The Los Angeles County Office of Education's (County Office) budget revision process, as described in this bulletin, is intended to expedite the processing of budget revisions, provide accurate budget and financial information, and facilitate posting unaudited actuals and audit adjustments. This bulletin also describes **an optional procedure school districts may follow that allows governing boards to delegate administrative authority to district staff in certain circumstances**. We urge districts to carefully review the bulletin section titled "OPTIONAL Processing by Board Resolution - Delegating Administrative Authority" on page 5 for further details.

LEGAL REQUIREMENTS

General Provisions

Budget adjustment and budget transfer conditions are addressed in Education Code (EC) Sections 42600-42603 and 42610. According to EC Section 42600:

"The total amount budgeted as the proposed expenditure of the school district for each major classification of school district expenditures listed in the school

district budget forms... shall be the maximum amount which may be expended for that classification of expenditures for the school year.”

EC Section 42600 also specifies that:

“Transfers may be made from the designated fund balance or the unappropriated fund balance to any expenditure classification or between expenditure classifications at any time by written resolution of the board of education of any school district governed by a board of education, when filed with the county superintendent of schools and the county auditor, or by written resolution of the board of trustees of any school district not governed by a board of education, when approved by the county superintendent of schools and filed with the county auditor. A resolution providing for the transfers specified in this section shall be approved by a majority vote of the members of the governing board.”

This provision is interpreted to mean that **all budget adjustments and budget transfers should be approved at official meetings of the district’s Board of Education/Board of Trustees prior to** input of applicable budget documents in the BEST Advantage System - FIN.

45-Day Budget Revisions

Since a district’s budget assumptions may have changed from the Board adopted budget, as a result of the State Adopted Budget and trailer legislation, the first budget revisions many districts will make at the beginning of each fiscal year will be pursuant to EC 42127(h), which states:

“Not later than 45 days after the Governor signs the annual Budget Act, the school district shall make available for public review any revisions in revenues and expenditures that it has made to its budget to reflect the funding made available by that Budget Act.”

Since the 2021-22 State Budget was signed on June 28, 2021, the 45-Day Budget Revisions must be made publicly available no later than August 12, 2021.

Collective Bargaining Provisions

Districts are also reminded of the legal requirements to enter budget revisions in the BEST Advantage System - FIN necessary to cover the costs of collective bargaining agreements, as reflected in EC Section 42142, and the consequences of not meeting this obligation prior to a district’s submission of its next interim report, as provided in Government Code Section 3547.5, which states:

“If a school district does not adopt all of the revisions to its budget needed in the current fiscal year to meet the costs of a collective bargaining agreement, the

county superintendent of schools shall issue a qualified or negative certification for the district on the next interim report pursuant to Section 42131 of the Education Code.”

Year-End Appropriation Transfers

Besides the budget adjustment and budget transfer procedures of EC Section 42600, EC Section 42601 provides a process for districts which, at the close of any school year, permits the County Superintendent to:

“... make the transfers between the designated fund balance or the unappropriated fund balance and any expenditure classification or classifications, or balance any expenditure classifications of the budget ... as necessary to permit the payment of obligations of the district incurred during that school year.”

While this provision may assist districts in expediting certain year-end adjustments and transfers, including revising the budget to generate estimated actual or unaudited actual data, districts are reminded that such actions require the approval of the district’s governing board. Therefore, before requesting the County Superintendent process any year-end adjustments or transfers, a district should submit a copy of its governing board’s resolution authorizing this procedure to the County Office. This procedure is detailed in Informational Bulletin No. 5359, dated April 16, 2021.

BUDGET APPROVAL AND FREEZE

The passage of Senate Bill (SB) 826 (Chapter 23/Statutes 2016) amended EC 1622 and 42127. Under amended EC 42127(d), the County Office will have until September 15 to issue its determination of the district budget.

Once the budget is approved by the County Office, districts will be asked to verify the accuracy of the account data entered into the BEST Advantage System - Budget (BUD) to ensure the budget amounts are identical to the Board approved budget amounts. If the amounts reconcile, the adopted budget will be frozen. Freezing will set the July 1, 2021, budget amount for each account string so changes are tracked as budget revisions in the BEST Advantage System – Financial (FIN). If the amounts do not reconcile, updates to the information in the BEST Advantage System - BUD will be required.

Budget adjustments or transfers cannot be entered in BEST Advantage System-FIN until the district’s budget is approved and frozen.

BUDGET REVISIONS

STANDARD Processing Using Form Nos. 503-056A and 503-057-T

Two types of budget revisions require districts to use different manually prepared forms. Both types of revisions require districts to also enter the related transactions into the

BEST Advantage System – FIN. The budget revision forms, and basic transactions are summarized as follows.

Use Budget Adjustment Summary Form No. 503-056A to:

- Change the overall total of estimated income resulting from increases or decreases;
- Identify and make adjustments between revenue objects or between different resource codes within revenue objects, including adjustments that result in no change in the fund balance;
- Change the overall total of estimated appropriations for a fund resulting from increases or decreases;
- Identify and make changes, i.e., increases or decreases, in the fund balance;
- Increase, decrease, or change the components of the ending fund balance;
- Restrict, commit, or assign portions of the fund balance; and
- Transfer amounts between difference funds (transfers-out from one or more funds must equal transfers-in to one or more funds, and reflected on separate Budget Adjustment Summary forms).

Use Budget Transfer Summary Form No. 503-057-T to:

- Redistribute appropriations in the same fund between major object codes.

Form Submittal

Districts must create and enter applicable budget documents in the BEST Advantage System - FIN. Please reference Section 5 of the BEST Advantage System – Financial Training Course Guide, ***FIN 601: Budget Control***, for step-by-step instructions to create a budget revision. Appendix D of the BEST Advantage System – Financial Training Course Guide, ***FIN 101: Getting Started in Financial*** provides step-by-step instructions to upload and download attachments to FIN documents. All training course guides are available in the Customer Resource Center (CRC) at:

<https://bestcrc.lacoe.edu/>

New Change:

Effective Monday, August 16, 2021, districts are now required to upload the Form No. 503-056A or 503-057-T when submitting budget documents in the BEST Advantage System – FIN using the Attachments link. If the budget document was already submitted and the board approval does not occur until a later date, districts may attach via Document Comments.

OPTIONAL Processing by Board Resolution - Delegating Administrative Authority

The governing board of a district **may** adopt a formal resolution allowing their administrative staff to process certain budget adjustments and transfers, and Districts must create and enter applicable budget documents in the BEST Advantage System - FIN.

However, any district that considers implementing this option should carefully weigh all its fiscal implications, including setting well-defined guidelines and parameters on the amounts and kinds of adjustments and transfers district staff may process. Such guidelines should include limiting this authority to the routine transfer of amounts between objects of expenditures within funds and between funds, as necessary, to facilitate the payment of district obligations, and to effect technical adjustments related to the budget.

Other “non-routine” adjustments and transfers, such as revenue increases or decreases and the related offsetting impact to expenditures and/or fund balance, transactions involving other sources and uses, interfund transfers, or transactions exceeding a prescribed dollar amount, should continue to be processed and approved directly by the governing board. To ensure this practice does not become unmanageable, the County Office has established the guidelines for delegating administrative authority.

Guidelines for Delegating Administrative Authority

- For a district to utilize the “delegation of authority” option, the district’s governing board must annually adopt and file with the County Office an original resolution delegating budget adjustment and transfer authority to the superintendent and staff of the district. County Office approval of the resolution for delegating administrative authority shall be required prior to processing any budget adjustments or transfers by a district.
- The governing board resolution authorizing this delegation of authority to staff must define, by types of budget adjustments and transfers, fund, and dollar limitations, those adjustments and transfers that may not be directly processed by the district's staff.
- All the budget adjustments and transfers processed by the district’s staff must be entered in the BEST Advantage System – FIN.

- During formal board meetings, the governing board must ratify/approve all budget adjustments and transfers not previously Board-approved but processed by staff under the delegation of authority. This must be done at least three times annually, i.e., with the First Interim Report, Second Interim Report, and the Unaudited Actuals.
- A district using this delegation of authority shall submit electronic or hard copies of the board meeting agenda, minutes, and/or resolutions documenting the ratification/approval by the governing board to School Financial Services (SFS) within 30 days of the board meeting to ratify/approve budget adjustments and transfers processed by the district's staff. The adjustments and transfers approved by the board should be identified by transaction numbers, dates, and amounts.

Attached is a sample resolution (Attachment No. 2) districts may use for the governing board's delegation of administrative authority to process budget revisions, adjustments, and transfers.

Cautionary Reminder

Implementing this optional procedure does not imply or indicate a means of bypassing EC requirements, County Office procedures for school districts obtaining governing board approval. **This procedure does not relieve school districts from initiating the necessary data input to the BEST Advantage System - FIN under the provisions of the governing board's written resolution.**

TIMELINES

It is the responsibility of the district to identify and process transfers between classifications and adjustments in revenues and/or expenditures in a timely manner. The County Office recommends each district establish a process for approval of budget adjustments and transfers through their governing board on a regular basis.

Estimated Actual Adjustments

After the adoption of the annual budget, EC requires governing boards to periodically review their budgets during the fiscal year and to approve corresponding financial reports, including the estimated actuals developed in conjunction with the adopted budget, the First and Second Interim reports, and the year-end Unaudited Actual report.

The Standardized Account Code Structure (SACS) financial reporting software organizes a district's budget in respective columns reflecting these various reporting periods via an automatic upload process.

Districts should regularly review their budgets to facilitate the speed and accuracy of the automatic upload process. This will ensure the budget is in technical agreement with the SACS requirements, as detailed in the California School Accounting Manual (CSAM).

Periodic budget revisions are necessary to monitor a district's financial condition and to ensure that the budget accurately reflects the estimated revenues and expenditures for the fiscal year.

Annual Audit Adjustments

When districts' annual independent audits are completed in December 2021, differences may exist between fund balances submitted with the unaudited actual report and those determined to be correct by the district's independent auditor. Districts must enter all 2020-21 audit adjustments in the BEST Advantage System - FIN by January 31, 2022. This deadline is necessary to allow for the inclusion of these adjustments in the Second Interim and the info Advantage reports.

Prior Year-End Budget Revisions

The district's board of education/board of trustees must approve 2020-21 budget adjustments and budget transfers during the fiscal year, before the books are closed as of June 30, 2021, and no later than the date by which the governing board approves the 2020-21 unaudited actuals.

Unaudited Actual Adjustments

Variances usually exist each year between estimated fund balances submitted with the July 1 adopted budget and the fund balances submitted with the unaudited actual report. Each District should verify these differences and make all budget adjustments necessary to reflect the increases/decreases in fund balances. These adjusted fund balances must be reflected in the First Interim report, due to our office on or before December 15, 2021.

This bulletin and its attachments are available on the County Office's website at:

<https://www.lacoe.edu/Bulletins.aspx>

Use the "Search" box in the Bulletins section to locate a specific bulletin by number or keyword.

For questions regarding budget revisions, please contact your Business Services Consultant (Attachment No. 3)

For questions regarding forms submitted to SFS, please call the accounting technician assigned to your district (Attachment No. 4).

For questions regarding entries to the BEST Advantage System – FIN, please call the BEST Help Desk at (562) 922-8888.

Approved:
Patricia A. Smith
Chief Financial Officer
Business Services

OC/NB/JY:lm
Attachments

LOS ANGELES COUNTY OFFICE OF EDUCATION

POSSIBLE BUDGET REVISION SCENARIOS - REFERENCE GUIDE

Budget Adjustment Summary Form No. 503-056A

	ADJUSTMENT TYPE	ADJUSTMENT RESULTS IN	IMPACT OF ADJUSTMENT ON FUND BALANCE / SOLVENCY ISSUES
1.	Unaudited Actuals	Increases or decreases to the beginning fund balance	These adjustments need to be done separately from adjustments that allocate any resulting increase/decrease in ending fund balance to/from expenditures.
2.	Annual Audit Findings	Increases or decreases to the beginning fund balance	These adjustments need to be done using object 9793, separate from adjustments that allocate any resulting increase/decrease in ending fund balance to/from expenditures.
3.	Revenue	Increase	No change in fund balance. However, fund balance could decrease if revenue budget increases are not valid and related expenditures are still incurred.
	Expenditure	Equal Increase	
4.	Revenue	Decrease	No change in fund balance. However, fund balance could decrease if expenditure budget decreases are not valid but related revenue still decrease
	Expenditure	Equal Decrease	
5.	Revenue	Increase	Increase in fund balance.
	Expenditure	Smaller increase, no net change or decrease	
6.	Revenue	Decrease	Decrease in fund balance.
	Expenditure	Smaller decrease, no net change or increase	
7.	Revenue	Smaller increase, no net change or decrease	Decrease in fund balance.
	Expenditure	Increase	
8.	Revenue	Smaller decrease, no net change or increase	Increase in fund balance.
	Expenditure	Decrease	
9.	Components of ending balance	No net change	No change in fund balance.
10.	Restriction, commitment or assignment of ending balance	No net change	No change in fund balance.
11.	Revenue only	No net change	No change in fund balance.

Budget Transfer Summary Form No. 503-057-T

	ADJUSTMENT TYPE	ADJUSTMENT RESULTS IN	IMPACT OF ADJUSTMENT ON FUND BALANCE / SOLVENCY ISSUES
1.	Expenditure only	No net change	No change in fund balance.

LOS ANGELES COUNTY OFFICE OF EDUCATION

**ANNUAL DELEGATION OF
ADMINISTRATIVE AUTHORITY TO PROCESS
ROUTINE BUDGET REVISIONS, ADJUSTMENTS, AND TRANSFERS**

_____ School District

GOVERNING BOARD RESOLUTION NUMBER: _____

BOARD ADOPTION DATE: _____

The Governing Board of the _____ School District authorizes, _____, Superintendent, to make such routine budget revisions, adjustments, and transfers as necessary for the payment of District obligations and to effect technical adjustments of the Board-adopted budget during the _____ fiscal year, in accordance with the provisions of this resolution.

The resolution is adopted for the purpose of expediting the processing of routine budget revisions, adjustments, and transfers, and shall remain in effect for a period of one year, from July 1, _____, to June 30, _____, and is subject to annual review and renewal by duly adopted resolution of the Governing board of _____ District.

The amount of any individual routine budget revision, adjustment, or transfer shall not exceed \$_____. The total amount of routine budget revisions, adjustments, and transfers at any one time may not exceed \$_____.

This resolution shall be limited to the administrative approval and processing of routing budget revisions, adjustments, and transfers, within or between account objects of expenditures and within or between resources and fund, including the following:

This resolution shall not permit the administrative processing of non-routine budget revisions, adjustments, and transfers that increase or decrease revenues and other financing sources and uses, along with the corresponding revisions in expenditures; or budget revisions, adjustments, and transfers that reduce or increase the fund balance of any related fund; or transfers between funds; or transactions exceeding \$_____. Such non-routine budget revisions, adjustments, and transfers must continue to be presented to the Governing Board for approval prior to processing and submission to the Los Angeles County Office of Education (County Office) for further review, approval, and processing.

Annual Delegation of Administrative Authority to Process Routine Budget Revisions,
Adjustments, and Transfers
Page 2

A summary report of budget revisions, adjustments, and transfers approved and processed by the Superintendents in accordance with this resolution, listed by major objects and fund, transaction numbers, dates, and amounts shall be submitted to the Governing Board for adoption/ratification, not less than three times annually (by October 31, January 31, and June 30) with the District's First Interim, Second Interim, and in conjunction with the annual close of the District's financial records and Unaudited Actuals Reports.

All budget adjustments and transfers must be made in accordance with the provisions of Education Code Sections 42600, 42601, 42602, 42603, and 42610, and processed using the appropriate forms and documentation as provided by the County Office, and in compliance with applicable district guidelines.

This resolution by the Governing Board and written authorization by the persons herein designated may be used by the County Office to permit budget revisions, adjustments, and transfers in accordance with the foregoing guidelines.

ADOPTED by the _____ School District Governing Board on this _____ day of _____, 2021.

President, Governing Board

Vice President, Governing Board

Member, Governing Board

Secretary, Governing Board

Superintendent

LOS ANGELES COUNTY OFFICE OF EDUCATION
Business Advisory Services - Fiscal Monitoring District Assignments
2021-22 Budget / LCAP Review Cycle

Abrar Alam (562) 922-6133	Vo Chan (562) 922-6226	Rick Chau (562) 922-6505
Arcadia USD Antelope Valley Sch. Trans Agcy. Antelope Valley Joint Union HSD Beverly Hills USD El Rancho USD Keppel Union SD Las Virgenes USD Little Lake City SD Montebello USD Newhall SD Paramount USD Walnut Valley USD William S. Hart Union HSD	ABC USD Baldwin Park USD Culver City USD El Segundo USD Hacienda La Puente USD Inglewood USD Long Beach USD Norwalk-La Mirada USD Palos Verdes Peninsula USD Pupil Transportation Co-op Redondo Beach USD Torrance USD	Azusa USD Bassett USD Centinela Valley UHSD El Monte City SD Hermosa SD Lynwood USD Manhattan Beach SD Palmdale SD PINCO Rowland San Gabriel USD Saugus Union SD Sulphur Springs Union SD
Kathy Connell (562) 922-6184	Michael Jamshidi (562) 922-6802	Demetra Moore (562) 401-5497
Castaic Union SD East San Gabriel Valley ROP Eastside Union SD Hawthorne SD La Cañada USD Monrovia USD Mountain View SD Pasadena USD South Pasadena USD Westside Union SD Wilsona SD	Downey USD - DM El Rancho USD - AA Garvey SD - AS Hawthorne SD - KC Lennox SD - HY Long Beach USD - VC Lowell Joint SD to OCDE Montebello USD - AA Sulphur Springs Union SD - RC Whittier Union HSD - MO ALL DISTRICTS REASSIGNED	Alhambra USD Bellflower USD Burbank USD CALAPS JPA Compton USD Downey USD East Whittier City SD Lawndale Elementary SD Los Angeles USD Santa Clarita Valley Food Services South Whittier SD Whittier City SD
Merle Ordonez (562) 940-1704	Andrew Surendranath (562) 922-6743	Hoyt Yee (562) 940-1705
El Monte Union HSD Glendale USD Glendora USD Gorman Joint SD Hughes-Elizabeth Lakes SD Lancaster SD Rosemead SD San Antonio ROP San Marino USD Temple City USD Tri-Cities ROP Wiseburn USD Whittier Union HSD	Bellflower USD - DM CALAPS JPA - DM Garvey SD - HY Gorman Joint SD - MO Hermosa Beach City SD - RC Hughes-Elizabeth Lakes SD – MO Los Nietos SD - JK Manhattan Beach USD - RC Newhall SD - AA Norwalk-La Mirada USD – VC Valle Lindo SD - JY Reassigned for Budget Review	Acton-Agua Dulce USD Bonita USD Charter Oak USD Claremont USD Covina-Valley USD Duarte USD Garvey SD Lennox SD Pomona USD Santa Monica-Malibu USD SCROC West Covina USD

LOS ANGELES COUNTY OFFICE OF EDUCATION
School Financial Services

GENERAL LEDGER CONTACTS

CDS CODE	DISTRICT	ACCOUNTING TECH
64212	ABC Unified School District	Frank Nguyen
75309	Acton-Agua Dulce Unified School District	Meilin Ho
75713	Alhambra Unified School District	Frank Nguyen
64246	Antelope Valley Union High	Frank Nguyen
64261	Arcadia Unified School District	Frank Nguyen
40147	AVSTA	Frank Nguyen
64279	Azusa Unified School District	Frank Nguyen
64287	Baldwin Park Unified School District	Frank Nguyen
64295	Bassett Unified School District	Frank Nguyen
64311	Beverly Hills Unified School District	Frank Nguyen
64329	Bonita Unified School District	Frank Nguyen
64337	Burbank Unified School District	Frank Nguyen
20091	CA Advancing Pathways (CALAPS)	Frank Nguyen
64345	Castaic Union School District	Frank Nguyen
64352	Centinela Valley Union High School District	Frank Nguyen
64360	Cerritos CC	Frank Nguyen
64378	Charter Oak Unified School District	Frank Nguyen
64386	Citrus CC	Frank Nguyen
64394	Claremont Unified School District	Frank Nguyen
64428	Compton CC	Elaine Kawahara
73437	Compton Unified School District	Frank Nguyen
64436	Covina Valley Unified School District	Frank Nguyen
64444	Culver City Unified School District	Frank Nguyen
64451	Downey Unified School District	Frank Nguyen
64469	Duarte Unified School District	Frank Nguyen
40154	East San Gabriel ROP	Frank Nguyen
64485	East Whittier City School District	Elaine Kawahara
64477	Eastside Union School District	Elaine Kawahara
64493	El Camino CC	Elaine Kawahara
64501	El Monte City School District	Elaine Kawahara
64519	El Monte Union High School District	Elaine Kawahara
64527	El Rancho Unified School District	Elaine Kawahara
64535	El Segundo Unified School District	Elaine Kawahara
64550	Garvey School District	Elaine Kawahara
73486	Glendale CC	Elaine Kawahara
64568	Glendale Unified School District	Elaine Kawahara
64576	Glendora Unified School District	Elaine Kawahara

CDS CODE	DISTRICT	ACCOUNTING TECH
64584	Gorman Joint Union School District	Elaine Kawahara
73445	Hacienda-La Puente Unified School District	Elaine Kawahara
64592	Hawthorne School District	Elaine Kawahara
64600	Hermosa Beach City School District	Elaine Kawahara
64626	Hughes-Elizabeth Lakes Union School District	Elaine Kawahara
64634	Inglewood Unified School District	Elaine Kawahara
64642	Keppel Union School District	Elaine Kawahara
64659	La Canada Unified School District	Elaine Kawahara
64667	Lancaster School District	Elaine Kawahara
64683	Las Virgenes Unified School District	Elaine Kawahara
64691	Lawndale School District	Meilin Ho
64709	Lennox School District	Meilin Ho
64717	Little Lake City School District	Elaine Kawahara
73494	Long Beach CC	Meilin Ho
64725	Long Beach Unified School District	Meilin Ho
64741	Los Angeles CC	Meilin Ho
64733	Los Angeles Unified School District	Frank Nguyen
64758	Los Nietos School District	Meilin Ho
64774	Lynwood Unified School District	Meilin Ho
75333	Manhattan Beach Unified School District	Meilin Ho
64790	Monrovia Unified School District	Meilin Ho
64808	Montebello Unified School District	Meilin Ho
64816	Mountain View School District	Meilin Ho
64832	Newhall School District	Meilin Ho
64840	Norwalk-La Mirada Unified School District	Elaine Kawahara
64857	Palmdale School District	Meilin Ho
64865	Palos Verdes Unified School District	Meilin Ho
64873	Paramount Unified School District	Meilin Ho
64899	Pasadena CC	Meilin Ho
64881	Pasadena Unified School District	Meilin Ho
40683	PINCO	Elaine Kawahara
64907	Pomona Unified School District	Meilin Ho
40139	Pupil Transportation Agency	Meilin Ho
75341	Redondo Beach Unified School District	Meilin Ho
64923	Rio Hondo CC	Meilin Ho
64931	Rosemead School District	Meilin Ho
73452	Rowland Unified School District	Meilin Ho
40691	San Antonio ROP	Meilin Ho
75291	San Gabriel Unified School District	Meilin Ho
64964	San Marino Unified School District	Meilin Ho
64972	Santa Clarita CC	Meilin Ho
40709	Santa Clarita Valley SFSA	Meilin Ho

CDS CODE	DISTRICT	ACCOUNTING TECH
73502	Santa Monica CC	Meilin Ho
64980	Santa Monica-Malibu Unified School District	Meilin Ho
64998	Saugus Union School District	Meilin Ho
40196	SCROC	Frank Nguyen
65029	South Pasadena Unified School District	Meilin Ho
65037	South Whittier School District	Frank Nguyen
65045	Sulphur Springs Union School District	Frank Nguyen
65052	Temple City Unified School District	Frank Nguyen
65060	Torrance Unified School District	Frank Nguyen
40162	Tri-Cities ROP	Frank Nguyen
65078	Valle Lindo School District	Frank Nguyen
73460	Walnut Valley Unified School District	Frank Nguyen
65094	West Covina Unified School District	Elaine Kawahara
65102	Westside Union School District	Elaine Kawahara
65110	Whittier City School District	Elaine Kawahara
65128	Whittier Union High School District	Elaine Kawahara
65136	William S. Hart Union High School District	Elaine Kawahara
65151	Wilsona School District	Elaine Kawahara
76869	Wiseburn Unified School District	Elaine Kawahara

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