



February 11, 2023

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

FROM: Karen Kimmel, Chief Financial Officer
Business Services

Octavio Castelo, Director
Business Advisory Services

SUBJECT: 2022-23 Second Interim Financial Reporting

Education Code (EC) Sections 35035(g), 42130 and 42131 require the Governing Board of each school district to certify at least twice a year to the district's ability to meet its financial obligations for the remainder of that fiscal year (FY) and for the subsequent two FYs. This is the Interim Report Process.

2022-23 SECOND INTERIM REPORT DEADLINE

The Second Interim Report for FY 2022-23 must be approved by the Governing Board and submitted on or before **March 17, 2023**. This report should be sent via JET mail to:

**Los Angeles County Office of Education
Business Advisory Services
Attention: Mrs. Lily Madrigal**

SECOND INTERIM REPORT ASSUMPTIONS

Attached are several documents containing key information and assumptions for preparing Second Interim Reports. These assumptions, instructions and guidelines are for use by districts in developing their 2022-23 Second Interim and multiyear projections.

- County Office 2022-23 Second Interim Assumptions and Recommendations (Attachment No. 1)
- Second Interim Assumption Guidelines (Attachment No. 2)
- Recommended List of Topics that should be Covered by a Written Narrative (Attachment No. 3)
- Documents **REQUIRED** to be Filed with the County Office (Attachment No. 4)
- Responsibilities of Authorizing Agencies for their Charter Schools (Attachment No. 5)
- Accessing Data in BEST Financial Systems for Second Interim Reports (Attachment No. 6)
- Fiscal Monitoring District Assignments for FY 2022-23 Second Interim (Attachment No. 7)

Please refer to Attachment No. 1 County Office 2022-23 Second Interim Assumptions and Recommendations for more detailed information regarding the Local Control Funding Formula (LCFF) and other important considerations for preparing Second Interim Reports.

COUNTY OFFICE SOLVENCY EVALUATION

Districts are reminded that the County Office will evaluate their solvency against the State Criteria and Standards, and emphasis will be placed on the ability of districts to demonstrate they can meet their cash commitments over the current and two subsequent fiscal years.

One of the resources available to districts for assessing risk factors is the Fiscal Crisis and Management Assistance Team (FCMAT) Fiscal Health Risk Analysis for K-12 Districts tool under the fiscal tools tab at:

www.fcmat.org

Districts must continue to exercise “best fiscal practices” in addressing potential budget challenges. ***Because there is still high uncertainty in State revenues, we request districts develop multiple best case and worst case scenarios, i.e., and various scenarios in calculating ADA for the current and two subsequent fiscal years.***

If your district was requested by the County Office to submit a Board-approved fiscal stabilization plan (FSP) or Board Resolution with the Second Interim Report, each should be detailed to include options that are reasonable and implementable by which the district will meet its reserve levels and financial obligations. Our review will focus on each district’s ability to meet its cash and other financial commitments over the current and two subsequent fiscal years.

CONTINGENT REVENUES AND EXPENDITURES REDUCTIONS

Districts should not include revenue sources that are of a contingent or speculative nature in their Second Interim Report projection. Examples of speculative revenue would be the continuation of one-time funds in future years, pre-election bond or parcel tax proceeds and non-contractual donations/contributions from foundations or cities. Conversely, districts should also not include any proposed expenditure reductions that require negotiations or board Approval. ***Districts that include speculative non-Board Approved expenditure reductions pending the finalization of negotiations should include an alternative expenditure reduction plan.***

SUPPORTING NARRATIVES AND EXPLANATIONS

In preparing Interim Reports, all districts must submit written narratives, quantitative information to support the financial planning, and program assumptions used in projecting the district's fiscal position for FYs 2022-23, 2023-24 and 2024-25. Submission of the financial and planning assumptions is critical to the County Office's review and its concurrence with the district's Interim Report certification. A recommended list of topics that should be covered by the written narrative is attached to this bulletin (Attachment No. 3).

STATE WEB-BASED STANDARDIZED ACCOUNT CODE STRUCTURE (SACS) FINANCIAL REPORTING SYSTEM

The Standardized Account Code Structure (SACS) Web-based Financial Reporting System facilitates the preparation and contains the components to prepare the 2022-23 Second Interim Reports. For information about updates and other changes, please refer to the CDE website at:

www.cde.ca.gov/fg/sf/fr

You can also reference the online SACS Web System - Interim Training Tutorial on the LACOE Business Advisory Services website at:

<https://www.lacoe.edu/Business-Services/Business-Advisory-Services>

APPROVAL AND SUBMISSION OF SECOND INTERIMS

Districts must present Second Interim Report and certified documents in the SACS format prescribed by the State Superintendent of Public Instruction to their Governing Board for approval before being submitted to the County Office. This SACS reporting format requirement is discussed in the CDE's Advisory, dated March 5, 2001, titled "Observations on the Financial Accountability

and Reporting Processes”. Attachment No. 4 provides a list of documents required to be filed with the County Office and includes additional detailed information about those forms.

STATE CRITERIA AND STANDARDS CERTIFICATION

EC Section 42130 requires each district superintendent to review and certify that their Interim Report was prepared in accordance with State-adopted Criteria and Standards. As provided in EC Section 33127, the Criteria and Standards must be used by districts in developing annual budgets, the management of subsequent expenditures from the budgets and for the monitoring of the district’s fiscal stability. **Districts must ensure the Criteria and Standards Review form is filled out completely and accurately, including detailed explanations for all items that do not meet the required standards.**

Form CI has summarized data from the Criteria and Standards Review form to provide additional support to the district Governing Board’s certification process. The certification will be classified as positive, qualified, or negative, defined as follows:

Positive: A school district that, based on current projection, **WILL MEET** its financial obligations for the **CURRENT FISCAL YEAR AND TWO SUBSEQUENT FISCAL YEARS**.

Qualified: A school district that, based on current projection, **MAY NOT MEET** its financial obligations for the **CURRENT FISCAL YEAR OR SUBSEQUENT TWO FISCAL YEARS**.

Negative: A school district that, based on current projection, **WILL BE UNABLE TO MEET** its financial obligations for the **CURRENT FISCAL YEAR OR SUBSEQUENT FISCAL YEARS**.

FINANCIAL DATA REQUIRED OF CHARTER SCHOOLS

Attachment No. 5 provides information regarding the responsibility of authorizing districts for their charter schools.

ACCESSING DATA IN BEST FOR SECOND INTERIM REPORTS

Attachment No. 6 provides reporting information on the BEST closing and schedule of reports.

COUNTY OFFICE ASSISTANCE

The staff member in Business Advisory Services assigned to your district (Attachment No. 7) is available to assist you in these areas:

- Revenue and Budget Projection including the impact of the TK and K-3 Grade Span Adjustment (GSA) Augmentation Grant and Potential Penalties for non-compliance
- CARES Act / CRF / LLMF / ESSER / GEER or Other COVID Related Revenues/Expenses
- ELOP / Arts & Music Block Grant and Other One-time Funding
- Cash Flow Projections / Cash Deferrals / External Borrowing
- Supplemental and Concentration Augmentation Grants / Unduplicated Pupil Count
- State/Federal Apportionments
- State Aid
- Special Education, etc.

Updated LCFF revenue runs reflecting your district's revenues in 2022-23, 2023-24 and 2024-25 are available for download from our web-based system. Please contact Ms. Diya Miao at (562) 922-6790 or at Miao_Diya@lacoedu if you need additional assistance.

Charter schools should contact their authorizing agency, not the County Office, with questions regarding apportionments, timelines, forms, Second Interim assumptions, or any other issues.

This bulletin and its attachments are posted on the County Office website at:

<https://www.lacoedu/Bulletins.aspx>

Use the "Search" function to locate a specific bulletin by number or keyword.

If you have questions regarding this bulletin or the Interim Report process, please contact Jeff Young (562) 922-6419, Jennifer Kirk (562) 922-6508, or your Business Services Consultant.

KK/OC/JY:lm
Attachments

LOS ANGELES COUNTY OFFICE OF EDUCATION**Business Advisory Services****County Office****2022-23 Second Interim Assumptions and Recommendations****Local Control Funding Formula (LCFF)**

The Base Grant rates per ADA for 2022-23, 2023-24 and 2024-25 based on the Governor's 2023-24 Proposed Budget are:

Grade Level	2021-22 Base Grant/ ADA	2022-23 COLA 6.56%	Additional Base Grant 6.70%	2022-23 Base Grant/ ADA	2023-24 COLA 8.13%	2023-24 Base Grant/ ADA	2024-25 COLA 3.54%	2024-25 Base Grant/ ADA
K-3	\$8,093	\$531	\$542	\$9,166	\$745	\$9,911	\$351	\$10,262
4-6	\$8,215	\$539	\$550	\$9,304	\$756	\$10,060	\$356	\$10,416
7-8	\$8,458	\$555	\$567	\$9,580	\$779	\$10,359	\$367	\$10,726
9-12	\$9,802	\$643	\$657	\$11,102	\$903	\$12,005	\$425	\$12,430

Augmentation Grant

The Augmentation Grant provides additional funding for grades TK-3 and 9-12 Career Technical Education (CTE). The Class Size Reduction (CSR) augmentation is 10.4 percent of the K-3 Base Grant, estimated at \$953 per average daily attendance (ADA) for 2022-23. Districts must maintain average class sizes of 24:1 as a condition of receipt unless a local alternative ratio is bargained. This class size requirement is not subject to waiver by the State Board of Education. The CTE augmentation is 2.6 percent of the 9-12 Base Grant, estimated at \$289 per ADA for 2022-23.

Grade Span	Effective 2022-23 Base Grant per ADA	GSA Augmentation	2022-23 Adjusted Base Grant per ADA
K-3	\$9,166	\$953	\$10,119
4-6	\$9,304	-0-	\$9,304
7-8	\$9,580	-0-	\$9,580
9-12	\$11,102	\$289	\$11,391

Supplemental and Concentration Grants

School districts and charter schools are entitled to supplemental grant increases equal to 20 percent of the adjusted base grant (including CSR and CTE funding) for the percentage of enrolled students who are English learners, eligible for the free or reduced-price meals program, or in foster care. An additional 65 percent per-pupil increase is provided as a concentration grant for each percentage of eligible students enrolled beyond 55 percent of total enrollment, with 15 percent of the concentration grant to be used to increase the number of adults providing direct services (nurses, teachers, counselors, paraprofessionals, and others) to students.

The LCFF establishes a base with supplemental and concentration add-ons for English Learners (EL), free and reduced-price meal eligible students and foster youth students, and provides additional funding for kindergarten through grade three (K-3) CSR, Grades 9-12, Home-to-School Transportation and the Targeted Instructional Improvement Grant (TIIG).

Supplemental and Concentration Grants

Supplemental and Concentration grants are calculated based on the percentage of an LEA's enrolled students who are EL, eligible for the free or reduced-price meal program, or foster youth – also commonly referred to as the unduplicated pupil percentage (UPP). Supplemental and Concentration Grants are calculated based on the percentage of an LEA's enrolled students.

Grade Span	2022-23 Adjusted Base Grant per ADA	20% Supplemental Grant per ADA	65% Concentration Grant per ADA
TK-3	\$10,119	\$2,024	\$6,577
4-6	\$9,304	\$1,861	\$6,048
7-8	\$9,580	\$1,916	\$6,227
9-12	\$11,391	\$2,278	\$7,404

K-3 Grade Span Adjustment (GSA)

The former K-3 CSR program became a 10.4 percent K-3 GSA augmentation to the LCFF base grant to support lowering class sizes in grades K-3. Unless there is a collectively bargained alternative ratio in place, districts must ensure all school site average class enrollment ratios meet the target ratio of 24:1 (rounded to the nearest half or whole integer) as a condition of apportionment. **Districts that fail to meet the above requirements at each school site will lose 100 percent of this additional funding in that fiscal year, estimated to be \$953 per ADA for all ADA generated in grades TK-3. Please note that TK class sizes cannot be bargained outside the 12:1 ratio.** The K-3 GSA requirement will be included in the 2022-23 Audit Guide.

LCFF Funding - Attendance

Commencing in 2022-23, school districts will be funded on the greater of current year, prior year, or the average of the most recent three prior years' ADA. Declining attendance protection is also added for charter schools for 2022-23 by providing an additional one-time apportionment equal to the difference between 2020-21 ADA and 2021-22 ADA as adjusted for the proxy measure described below, multiplied by the charter school's total LCFF funding per ADA. County Offices of Education continue to be funded on current year ADA.

The 2022-23 Enacted State Budget included significant changes to how average daily attendance (ADA) is applied for funding purposes. The two changes are enumerated below:

- EC 42238.023 allows school districts, COEs, and classroom-based charter schools to replace their 2021-22 ADA with the product of the 2019-20 attendance yield multiplied by the 2021-22 enrollment. To be eligible, school districts and COEs must have completed the certification by November 1, 2021.

- AB 181 permitted classroom-based charter schools, for the 2021-22 fiscal year only, to be funded on the greater of ADA that was reported for the 2020-21 or 2021-22 fiscal years. Because ADA was not reported in 2020-21, the 2019-20 reported ADA is used as a proxy.

If LEAs did not recognize the benefit of these provisions during the fiscal close for the 2021-22 fiscal year, the budget for 2022-23 will need to be updated accordingly.

Charter Schools

Similar to districts, charters will receive a LCFF base rate for each of the four grade spans and augmentation funding for the K-3 GSA for CSR and Grades 9-12 GSA for CTE. However, charter schools **are not** subject to the 24:1 class size requirement as a condition of apportionment or the 12:1 TK ratio.

In addition, supplemental and concentration grant percentages will be limited to the percentage associated with the school district where the charter school physically resides.

Transitional Kindergarten Add-On

The Transitional Kindergarten (TK) add-on will be computed at \$2,813 for 2022-23 per current year TK ADA and will increase annually by COLA beginning in 2023-24. For planning purposes, funding for 2023-24 is \$2,964 and \$3,083 for 2024-25. The funding is intended to offset the additional costs associated with meeting the 12:1 pupil to staff ratios required in TK classrooms and is conditioned on the school district or charter offering transitional kindergarten in the year it receives the funding and maintaining an average TK class enrollment of no more than 24 pupils.

LEAs must also ensure compliance with the TK-3 grade span adjustment requirement. The Interim reporting periods are a good time to monitor class loads and calculate compliance with the average class size of 24 at each school. It is critically important to ensure you are not in jeopardy of losing this funding. **The penalty of noncompliance is \$953 per ADA for TK.** Charter schools automatically receive this grade span adjustment funding but are not required to meet the enrollment average.

Beginning in 2022-23, both school districts and charter schools must comply with additional TK-specific calculations or risk facing penalties. In addition to reviewing the TK-3 grade-span compliance, and additional TK-specific requirements, LEAs should review the following areas:

- Verify unduplicated pupil counts reported based on California Longitudinal Pupil Achievement Data System Fall 1 reporting, which opened October 5, 2022, and closed December 16, 2022.
- Begin scheduling educational partner meetings for input for subsequent Local Control and Accountability Plans (LCAPs)—the LCAP must be adopted by June 30, 2023.
- Verify LCFF funding and prior-year receivables and payables if any adjustments were made during an audit.
- Update ADA estimates based upon enrollment projections for future years and make adjustments as applicable to LCFF revenues.

This is a reminder that LEAs are required to offer TK to all children turning five between September 2 and April 2 beginning in the 2023-24 school year and that a 12:1 ratio will remain applicable.

Home to School Transportation

Beginning in 2022-23 and for each fiscal year thereafter, school districts and county offices of education will be eligible for grant funding to be reimbursed for pupil transportation services an amount equal to 60 percent of the prior-year reported home to school transportation expenditures within SACS function 3600, excluding capital outlay or non-agency expenditures. For information on eligible expenditures, refer to the California School Accounting Manual (CSAM) Procedure 325-21. This reimbursed transportation allowance will be reduced by any applicable transportation add-on amount within the LCFF calculations for the school district or county office of education.

As a condition of receiving the reimbursed transportation allowance, the school district or county office of education shall develop a plan describing the transportation services it will offer to its pupils and how it will prioritize planned transportation services for pupils in TK thru grade 6 and pupils who are low income. **The plan shall be adopted by the governing board on or before April 1, 2023 and updated annually by April 1.**

The plan shall include the following components:

- A description of the transportation services that would be accessible to pupils with disabilities and homeless pupils.
- A description of how unduplicated pupils would be able to access the home to school transportation with no fees.
- Development in consultation with classified staff, teachers, school administrators, local transit authorities, local air pollution control districts, air quality management districts, parents, pupils, and other stakeholders.
- Provision for the school district or county office of education to partner with a municipally owned transit system to provide transportation services for middle school and high school pupils.

There is a template available on our website at:

<https://www.lacoe.edu/Business-Services/Documents-Forms>

In addition, starting in 2023-24 the annual COLA will apply to the add-on transportation funding within the LCFF apportionment exhibits.

LCFF Revenue Projections

The County Office LCFF revenue runs are used to validate district Second Interim revenue projections. ***It is strongly recommended that districts utilize these updated County Office LCFF revenue runs to project estimated revenues for 2022-23 Second Interim Reports and multi-year projections. Our***

review will compare the districts' projections against that data. As an alternative, districts may use the FCMAT calculator, which should be clearly noted in the assumptions and provided as an excel attachment to the interim submission.

Education Protection Account (EPA)

EPA revenues, as authorized by Section 36 of Article XIII of the California Constitution, are generated by an increase in the personal income tax rates for upper-income taxpayers. All LEAs will receive quarterly EPA payments through the 2030-31 fiscal year, which will be paid outside of the Principal Apportionment. For most LEAs, EPA funding offsets state aid allocated through the Principal Apportionment.

Using a revised 2022-23 EPA revenue estimate of approximately \$12.6 billion, the CDE calculated estimated EPA entitlements using a factor of 42.11134218 percent based on the adjusted 2021–22 P-2 statewide total of revenue limits and charter school block grant funding, adjusted to reflect the statutory COLA of 6.56 percent, and 2021–22 P-2 local revenue data, adjusted to exclude one-time RDA Asset Liquidation funds. If an LEA's 2021–22 P-2 EPA entitlement was based on \$200 per ADA (the minimum), the 2022-23 estimated EPA entitlement was not recalculated for the advance.

While the funding is not allocated through the Principal Apportionment, estimated 2022-23 EPA amounts are provided on the Advance Apportionment Summary available on the CDE's website at:

<https://www.cde.ca.gov/fg/aa/pa/iassf22adv.asp>

For additional information on EPA calculations, letters of apportionment, payment schedules, spending restrictions, frequently asked questions, Standardized Account Code Structure financial reporting and more, please refer to the CDE's EPA web page at:

<https://www.cde.ca.gov/fg/aa/pa/epa.asp>

EPA funds should be accounted for in Resource Code 1400 (EPA), and Object Code 8012 - EPA Entitlement. Districts may not use EPA funds for administrative costs. The governing board will make the spending determination of these funds in an open session of a public meeting. In addition, each agency must annually publish on its website an accounting of how much money was received from the EPA and how that money was spent. Provide a link to or hard copy of the district's EPA disclosure with your interim submission.

Additional information, including a complete list of function codes prohibited for EPA expenditures can be found on the CDE's website at:

www.cde.ca.gov/fg/aa/pa/epa.asp

Local Control Accountability Plan

LEAs should track LCAP and other required plan implementations closely throughout the year and communicate proactively any new requirements. Carryover related to the increased and improved services may be difficult to avoid in some circumstances due to the confluence of one-time funding and late notice about added LCFF funding. If significant carryover is anticipated, LEAs may want to

begin engaging stakeholders sooner rather than later around why this is the case, and what it means for the future.

Trailer Bill Language recently released included the following change for 2023-24. The superintendent of the school district shall present a report on the annual update to local control and accountability plan and budget overview for parents **on or before February 28** of every year, at a regularly scheduled meeting of the governing board or body of the school district. The report shall include all of the following:

- All available mid-year outcome data related to metrics identified in the current year's local control and accountability plan.
- Mid-year expenditure and implementation data on all actions identified in the current year's local control and accountability plan.

Additional information is available on our website at:

<https://www.lacoe.edu/Accountability/Local-Control-Accountability-Plan-LCAP>

Independent Study

AB 181, the Education Omnibus Bill, adds to the education opportunities offered through independent study to include individualized alternative education designed to teach the knowledge and skills of core curriculum, and states that independent study shall not be provided as an alternative curriculum. The 2022-23 Adopted Budget amends EC Section 51747.5 and allows LEAs to claim apportionment credit for students enrolled in traditional independent study programs using a hybrid model of instruction. The bill encourages all LEAs to consider offering more than one model of independent study in adopting the associated (required) written policy.

The Adopted Budget also made changes to the independent study requirements for students with exceptional needs. When a parent or guardian of an individual with exceptional needs requests independent study, the pupil's individualized education program (IEP) team will determine whether the pupil can receive a free appropriate public education in an independent study placement. The certificated employee designated as having responsibility for the special education program of the pupil must sign the written agreement.

Additionally, LEAs are now authorized to claim apportionment for a pupil who receives services from a nonpublic, nonsectarian school (NPS) through a virtual program if certain conditions are met, including that the pupil is an individual with exceptional needs whose IEP includes placement at an NPS, and that the LEA offers, and the pupil's parent or guardian requests, independent study. These provisions sunset on January 1, 2025. Additional information may be found on the CDE website at:

<https://www.cde.ca.gov/sp/eo/is/>

CALPADS

The submission window for Fall 1 reporting was October 5, 2022 to December 16, 2022 with an official certification deadline of December 16, 2022. The Fall 1 amendment window closed on

January 20, 2023. LEAs must certify the Fall 2 submission by the February 24, 2023 deadline in order for the CDE to meet state and federal reporting requirements, and to provide the CTC with the data necessary to conduct assignment monitoring. **Please note that LEAs who fail to certify by the deadline will receive no 2022-23 teacher assignment monitoring results.**

CALPADS data have become critical to funding, accountability and assessment functions. The unduplicated count of disadvantaged students reported in *CALPADS feeds the supplemental and concentration grant portions of the LCFF. Therefore, Districts should ensure this data is up-to-date and accurate.*

Cash Management Planning

Districts should ensure they have Board resolutions to authorize inter-fund and County Treasurer borrowing, and that the borrowing caps are appropriately set (i.e., are high enough to meet identified cash needs). For additional information regarding cash borrowing, please refer to Informational Bulletin (IB) No. 6544, dated May 18, 2022, issued by the Division of School Financial Services, which is available on our website:

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

CONTINGENT ASSUMPTIONS

Districts should not include revenue sources in their Second Interim Report projection of a contingent or speculative nature. Examples of speculative revenue would be pre-election bond or parcel tax proceeds and non-contractual donations from foundations or cities. Districts are also cautioned against including cost savings pending negotiations in their financial projections, including furlough days, salary and/or benefit rollbacks, and freeze on step and column.

Districts that elect to include these contingent cost savings/revenues should adopt an alternate plan to address the budget shortfalls that may occur if these actions do not take place. Districts are reminded to keep all options open when preparing for the remainder of 2022-23 and subsequent two years.

RETIREMENT – CalSTRS and CalPERS RATES

Beginning in 2021-22, the CalSTRS Board has limited authority to increase or decrease rates by a maximum of 1 percent annually not to exceed 20.25 percent of creditable compensation. The projected CalSTRS and CalPERS rates are included in the tables below.

CalSTRS Rates

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Employer	16.28%	17.10%	16.15%	16.92%	19.10%	19.10%	19.10%	19.10%

CalSTRS On-Behalf Payments

In the Standardized Account Code Structure (SACS), the appropriate journal entry to recognize the State's on-behalf pension contribution to CalSTRS is to debit pension contribution expenditures by fund, goal, and function in proportion to the LEA's own pension contributions to CalSTRS by fund, goal, and function with a corresponding credit to state revenue. This activity should occur in Resource Code 7690, and revenues will equal expenditures. Additional guidance can be found on the CDE's website at:

<https://www.cde.ca.gov/fg/ac/co/gasb68.asp>

The amount for 2022-23 must be calculated for each entity using guidance provided on the CalSTRS website, which can be found at:

<https://www.calstrs.com/general-information/gasb-67-68-frequently-asked-questions>

It is important to explain to all stakeholders this is a "paper only" entry and does not impact the bottom line. However, the required Reserve for Economic Uncertainties, and potentially the Routine Restricted Maintenance Account (RRMA) contribution, may need to be increased because a "phantom" expense is recorded for the CalSTRS on-behalf payment.

Retirement - CalPERS Rates

Any increases in the CalPERS contribution rate have a direct impact on the local agency budget. The rate for employers is **25.37 percent** for 2022-23.

CalPERS Rates

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Employer	18.062%	19.721%	20.70%	22.91%	25.37%	27.00%	28.10%	28.80%

Based on the estimated increase in CalSTRS and CalPERS contributions, we strongly recommend LEAs plan accordingly for the increased expenses, especially in the out years.

COVID-19 Relief Funding Summary

Most of the remaining COVID-19 resources must be spent by September 30, 2024. For more information, including deadlines and allowable uses, on the all the COVID-19 resources. The summary sheet is available at:

<https://www.cde.ca.gov/fg/cr/relieffunds.asp>

Expanded Learning Opportunities Program

The 2021-22 Adopted Budget created the Expanded Learning Opportunities Program (ELOP) with the intent to expand funding over several years. The 2022-23 Adopted Budget accelerated program implementation by providing an additional \$3 billion on top of the original \$1 billion, for a total of \$4 billion in ongoing funds. The accelerated funding triggers the requirements, starting in 2023-24,

that LEAs offer the program to all low-income students, English language learners, and youth in foster care, and that LEAs with the highest concentrations of these students will be required to offer the program to all elementary students. The budget package also clarified that funds may be used to hire literacy tutors.

Under the new Transportation Requirement in the 2022-3 Budget, LEAs receiving ELOP funding must provide transportation for any student who attends school that does not operate ELOP to go to another location. LEAs are strongly encouraged to partner with local community-based organizations to implement this program.

The schedule of preliminary entitlements at <https://www.cde.ca.gov/fg/aa/pa/elop2122.asp> also identifies the first apportionment equaling 55 percent of each LEAs entitlement. Future apportionments will flow through the principal apportionment beginning with P1 certification and associated exhibits which began in February 2022.

The CDE has also published initial [frequently asked questions](#), which we anticipate will be expanded as LEAs investigate the programming and infrastructure required to implement this expansion of school-based activities.

Lottery

Projected sales for 2022-23 are more than \$8.54 billion, which equates to more than \$1.8 billion for California Public Schools. LEAs should use \$170 per ADA unrestricted and \$67 per ADA restricted, for instructional material purchase, for 2022-23, 2023-24 and 2024-25. For additional information regarding lottery revenue, please refer to Informational Bulletin (IB) No. 6583, dated August 12, 2022, issued by Business Advisory Services, which is available on our website:

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

SB 820 modified the definition of “technology-based instructional materials” to include laptop computers and devices that provide internet access required for students and teachers.

CATEGORICAL PROGRAMS

SIGNIFICANT BLOCK GRANT FUNDING

Learning Recovery Emergency Block Grant

For 2022-23, the Learning Recovery Emergency Block Grant is \$7.9 billion in one-time funding based on 2021-22 P2 ADA multiplied by the unduplicated pupil percentage, currently estimated at \$2,396 per unit, to support LEAs creating learning recovery initiatives through the 2027-28 school year. Funds may be used for increased instructional time, closing learning gaps, pupil supports to address barriers to learning, additional instruction, and academic services.

Arts, Music, and Instructional Materials Discretionary Block Grant

On June 30, 2022, Governor Gavin Newsom approved AB 181. Among other things, the bill established the Arts, Music, and Instructional Materials (AMIM) Discretionary Block Grant. On

September 27, 2022, Governor Newsom approved AB 185, which revised the Arts, Music, and Instructional Materials Discretionary Block Grant. The grant allocates \$3.56 billion to LEAs for five purposes enumerated in Section 134(a) of Chapter 52 of the Statutes of 2022), which may be briefly summarized as: (1) obtaining standards-aligned professional development and instructional materials for specified subject areas; (2) obtaining professional development and instructional materials for improving school climate; (3) developing diverse, culturally relevant and multilingual school library book collections; (4) operational costs, including retirement and health care cost increases; and (5) COVID-19-related costs necessary to keep pupils and staff safe and schools open for in-person instruction.

However, in the 2023-24 Proposed Budget, this amount was reduced to \$2.3 billion. Although half of these funds were appropriated in December 2022, we recommend that LEAs slow planned spending until the May Revised Budget is released and the second appropriation is issued currently scheduled for May 2023. **The expenditure plan must be discussed and approved during a regularly scheduled board meeting. LEAs should ensure that the board approval of the plan provides contingencies for various levels of funding, as a result of the final state allocation determined in the May Revised Budget.**

The estimated payment dates for these grants along with many other grants can be found at:

<https://www.cde.ca.gov/fg/aa/ca/estcashflow.asp>

These funds are available for encumbrance through the 2025–26 fiscal year. An informative concise link to a CDE webinar presentation is below:

<https://www.cde.ca.gov/ci/cr/cf/documents/ab185webinar1.pptx>

Proposition 28 – Arts and Music Education in Public Schools Initiative

Proposition 28, passed last fall, sets aside money in the state’s general fund to give school districts additional funding, about 1 percent, or \$941 million, of the total state and federal money they receive under the Local Control Funding Formula for arts education. For districts with at least 500 students, the initiative requires that 80 percent of the funds go to hiring teachers and 20 percent to training and supplies, such as musical instruments. Spending plans are required to be developed at the school site level. We anticipate changes further clarification to be provided in the Governor’s May Revised Budget.

Mandated Block Grant (MBG)

The 2022-23 Enacted Budget provided \$262.8 million for the MBG. The 2023-24 and 2024-25 rates are based COLA increases in the Governor’s 2023-24 Proposed Budget. The rates continue to be separated into grade span-specific rates, with grades 9-12 receiving higher amounts based on the inclusion of the Graduation Requirement mandate. See the table below for the per ADA rates.

Grade Span	2022-23 School District Rates	2023-24 School District Rates	2024-25 School District Rates
K-8	\$34.94	\$37.78	\$39.12
9-12	\$67.31	\$72.78	\$75.36

Grade Span	2022-23 Charter School Rates	2023-24 Charter School Rates	2024-25 Charter School Rates
K-8	\$18.34	\$19.83	\$20.53
9-12	\$50.98	\$55.12	\$57.07

We recommend that school districts continue to adhere to all mandate requirements. LEAs that opted in to the MBG can budget this revenue. Funds are generally received in mid-November, with the amount paid equal to 100 percent of each LEA's entitlement.

A complete list of programs covered under the block grant for 2022-23 can be found on the MBG Request for Application webpage at:

<http://www.cde.ca.gov/fg/fo/r14/mandatebg22list.asp>

We will send out an updated Informational Bulletin on the MBG application for funding in August.

Equity Multiplier

The Governor's 2023-24 Proposed Budget provides \$300 million annually for the Local Control Funding Formula Equity Multiplier. For school sites offering grades up to 8th grade with a percentage of with at least 90 percent of students eligible for free meals in the prior year, or school sites offering any grades 9 through 12 with at least 85 percent of students eligible for free, funding will be allocated on a per-unit basis of the school site's total prior year enrollment. The per-unit funding amount is based on total statewide eligible enrollment and the amount of funds available. An eligible school site will receive funding of at least \$50,000. This is merely a proposal and it would be premature to reflect any potential revenues at this point in time.

Routine Restricted Maintenance Account (RRMA)

In 2019-20 and beyond, because of LCFF being fully funded, the minimum RRMA contribution is 3 percent of the total General Fund expenditures. However, for 2020-21 and beyond, SB 820 allowed for the exclusion of the state's pension on-behalf-of payments, ESSER and LLM funds to be excluded from the calculation of the RRMA calculation. While the contribution is initially based on the Adopted Budget, it should be monitored through the First and Second Interim reports and finalized with the Unaudited Actuals.

Resource Codes automatically excluded in the calculation in SACS are: 3210, 3212-3216, 3218, 3219, 5316, 7027 and 7690. Resource Codes that will need be to manually excluded are: 3225-3228 and 5632-5634.

Special Education

For 2022-23, the Special Education base rate is first increased by the COLA of 6.56 percent, and then augmented by \$500 million, resulting in a 2022-23 base rate of \$820 (previously \$715) per ADA. SELPAs with a base rate greater than \$820 per ADA in 2021-22 will continue to be funded at their 2021-22 rate. AB 181 implemented a new base funding formula to calculate allocations at the LEA level rather than the SELPA level, but funding will continue to flow through SELPAs. Each LEA's allocation will be based on ADA reported for the current year, most recent prior year or second most recent prior year (whichever is greater), multiplied by the base rate of \$820/ADA. SELPA base grant allocations will be the sum of all member LEAs' individual allocations. The CDE will provide funding exhibits for each LEA, and SELPAs must report the amount of funding generated by each member LEA no later than 30 days after receiving their apportionment.

The budget included a new Special Education base funding formula that utilized each individual LEA's second and annual principal apportionment ADA, including districts, charters and COEs. The allocation to the SELPAs was calculated based on the ADA reported by the SELPA for the current fiscal year, the most recent prior fiscal year, or the second most recent prior fiscal year, whichever is greatest. This increased, ongoing allocation to the new base funding formula and COLA adjustment, resulted in a 2022-23 base rate of \$820 per ADA. For planning purposes, the 2023-24 base rate is projected to be \$887 per ADA.

Both federal and state educationally related mental health services funding will continue to be allocated to SELPAs based on 2019-20 second principal apportionment ADA. Beginning in 2023-24, educationally related mental health services funding will be allocated directly to LEAs based on current year second principal apportionment ADA for state funds, and prior year second principal apportionment ADA for federal funds. The allowable use of these funds was changed in 2020-21 to include any behavioral or mental health service.

CALIFORNIA SCHOOL-BASED MEDI-CAL ADMINISTRATIVE ACTIVITIES (SMAA)

Program Update

In December, the Consolidated Appropriations Act 2023 was passed, which delinked the continuous coverage requirement from the public health emergency and established a March 31, 2023, end date for the continuous coverage requirement. To incorporate these policy changes along with the guidance released by the Centers for Medicare & Medicaid Services (CMS) in [CMCS Informational Bulletin on January 5, 2023](#), The California Department of Health Care Services (DHCS) updated the [Medi-Cal COVID-19 PHE and Continuous Coverage Unwinding Operational Plan](#). These policy changes incorporate the end of the continuous coverage and set the stage for the resumption of Medi-Cal redeterminations. As a result of these upcoming changes, we anticipate that as children and families lose Medi-Cal coverage, school-based claiming reimbursement will be negatively impacted due to lower Medi-Cal Eligibility Rates. The

California Department of Health Care Services (DHCS) created a Coverage Ambassadors campaign to support outreach efforts to assist beneficiaries in maintaining Medi-Cal coverage. LEAs can utilize toolkits designed by the department to support Medi-Cal outreach and application assistance efforts to mitigate beneficiary coverage loss.

DHCS issued PPL 21-017 on August 10, 2021, providing clarification to SMAA Program participants regarding responsibilities related to providing materials in alternative formats. Due to several concerns and questions from stakeholders, this PPL will be reissued in the coming weeks and will dictate a 6-month timeline for implementation. More information will be forthcoming.

Current SMAA and Random Moment Time Survey (RMTS) contracts are set to expire on June 30, 2023. LACOE will be exercising the 1st option term, extending the original contract term for the period July 1, 2023, through June 30, 2024. In addition to the extension option, there will be updates to the LEA Responsibilities section of the contract. Compensation will remain the same. Expect to receive contract amendments in the upcoming months.

DHCS released reimbursements to LACOE's LEAs for FY 2020-21 Quarter 1 of \$7,063,698.07, Quarter 2 of \$8,522,727.27, and Quarter 3 of \$8,537,298.73. Payments for FY 2020-21 Quarter 1 were disbursed to LEAs in November 2022. FY 2020-21 Quarter 2 payments were disbursed early January 2023. FY 2020-21 Quarter 3 disbursements are anticipated to go out in February 2023. Quarter 4 reimbursements are pending DHCS disbursement. SMAA reimbursements should be budgeted on a cash basis.

SMAA and LEA Direct Billing Option Program (LEA BOP) RMTS Merger

As a result of Assembly Bill 2508 amendment, DHCS released an update regarding Credentialed School Counselors' scope of service on November 28, 2022. Effective January 2023, LEA BOP will reimburse psychology and counseling treatments provided by credentialed school counselors. In addition, LEAs who participate in LEA BOP can change their Time Survey Participant (TSP) list to ensure these TSPs are in the correct Participant Pool.

LEAs wishing to participate in the LEA BOP program must contract with LACOE to participate in RMTS if they are not participating in SMAA. Contact the LACOE SMAA Team at (562)-922-6144 or smaa@lacoedu for inquiries.

**2022-23 SECOND INTERIM ASSUMPTION GUIDELINES
(GOVERNORS 2023-24 PROPOSED BUDGET – JANUARY 2023)
PROJECTIONS FOR
FISCAL YEARS 2022-23 THROUGH 2025-26**

The guidelines below are provided to assist you with projections for Fiscal Years 2022-23, 2023-24, 2024-25 **AND** 2025-26

LCFF REVENUE		2022-23	2023-24	2024-25	2025-26
Statutory COLA (Based on DOF Estimates)		6.56%	8.13%	3.54%	3.31%
COLA Augmentation/Equity Multiplier		6.70%	-0-	-0-	-0-
Recommended Funded COLA Including Augmentation		12.84%	8.13%	3.54%	3.31%
School Services (SSC) Recommended COLA		12.84%	8.13%	3.54%	3.31%
LOTTERY REVENUE		2022-23	2023-24	2024-25	2025-26
Unrestricted per ADA		\$170	\$170	\$170	\$170
Restricted for Instructional Materials per ADA		\$67	\$67	\$67	\$67
Total Lottery Revenue per ADA		\$237	\$237	\$237	\$237
MANDATED BLOCK GRANT		2022-23	2023-24	2024-25	2025-26
Districts per ADA	Grades K-8	\$34.94	\$37.78	\$39.12	\$40.41
	Grades 9-12	\$67.31	\$72.78	\$75.36	\$77.85
Charters per ADA	Grades K-8	\$18.34	\$19.83	\$20.53	\$21.21
	Grades 9-12	\$50.98	\$55.12	\$57.07	\$58.96
OTHER FACTORS		2022-23	2023-24	2024-25	2025-26
Unemployment Insurance (UI)		0.50%	0.20%	0.20%	0.20%
CalSTRS Employer Rates		19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rates		25.37%	27.00%	28.10%	28.80%
Interest Rate for 10-year Treasuries		3.20%	2.85%	2.68%	2.68%
CA Consumer Price Index (CPI)		6.00%	3.44%	2.77%	2.49%
Minimum Wage		\$15.50	\$16.00	\$16.40	\$16.80

LOS ANGELES COUNTY OFFICE OF EDUCATION
Business Advisory Services

Recommended List of Topics that should be Covered by a Written Narrative
(List Not All Inclusive)

The assumptions used in each of the following areas should include explanations for the multiyear projections, and the changes between the projections and the adopted budget with clear indications as to which years they apply.

- Projected growth/decline in actual Enrollment and Average Daily Attendance (ADA)
- Revenues (including increases/decreases since the adopted budget)
- Expenditures (including increases/decreases since the adopted budget)
- General Fund obligations for debt repayment (e.g., Certificates of Participation [COPs])
- Anticipated cash shortages, including impact of deferrals and plan to address
- Any new or anticipated Tax and Revenue Anticipation Notes (TRANS) (including the amount and dates of repayment)
- Any deficit spending, including any plan to address
- Reserve for Economic Uncertainties (REU) including plans to address any shortfall
- Use of Education Protection Account (EPA) Funds (see IB No. 3546 dated March 28, 2013)
- Status of K-3 Class Size of 24:1 or 24:2 for Expanded TK; executed collective bargaining agreement or MOU which exempts district from requirement (Only applicable for K-3)
- Board resolutions including inter-fund borrowing, County Treasurer borrowing, Changes in ending fund balances (including increases/decreases since the adopted budget)
- Status of negotiations (settled, not settled, me too provisions, impasse, fact-finding)
- Information regarding the status of all other funds (e.g., deferred maintenance and contribution to Routine Restricted Maintenance Account (RRMA); Any Proposition 51 Funds received; Use of one-time Special Education Early Intervention Preschool Grant Funds received)

LOS ANGELES COUNTY OFFICE OF EDUCATION
Business Advisory Services

Documents Required to be Filed with the County Office

All districts, including Regional Occupational Centers/Programs (ROC/Ps) and Joint Powers Authorities (JPAs), must file **one complete Interim Report package**, plus the data file promoted to the first level LEA review within the web-based Standardized Account Code Structure (SACS) system. Education Code (EC) Section 42130 requires Interim Reports to be prepared in a format or on forms prescribed by the Superintendent of Public Instruction (SPI), and based on Criteria and Standards for fiscal stability adopted by the State Board of Education. Refer to the SACS system for required forms for submission. Additional submission requirements are listed below.

As a result of the new web-based system, a hard copy is required for the following documents:

- The **signed Interim Report certification form** (Original, PDF of the Original or Electronic signature will be accepted (Form CI).
- Written discussions, narratives, and planning assumptions, including supporting quantitative data that explains the financial projections for 2022-23, 2023-24 and 2024-25.
- Copy of Local Control Funding Formula revenue calculations that aligns with the district's assumptions, and Interim Report projections.

For assistance with promoting the SACS data file, or for new user or updated system access, contact Ms. Jeanne Vargas at (562) 922-6136, or at vargas_jeanne@laoe.edu or email laoe_sacs@laoe.edu.

Districts must ensure **that all required forms are accurately and thoroughly completed, and contain sufficient detailed explanations when required, (i.e. "not met")**.

- Cash flow projections (Form CASH) for 2022-23 and 2023-24, **must be completed in the SACS system**, and appropriate reflect all anticipated accruals and any temporary cash borrowing.

Additional reports and supporting documentation, as applicable, required resolving any concerns and issues raised by the County Office in the 2022-23 budget approval or 2021-22 Unaudited Actuals certification letters.

The Interim Report Form

Data for each of the Interim Report columns (original budget, Board-approved budget, actuals to date, and projected year totals) must be imported into the SACS software. ***Note: Only changes to imported projected year totals data will be allowed in the User Data Input/Review screen.*** Changes to imported data other than projected year totals will need to be made in the district's general ledger.

Column A – The Original Budget

This is the adopted budget that was **approved** by the Los Angeles County Superintendent of Schools (County Superintendent) and is frozen in the BEST accounting system. Districts with initial budget disapproval must import the Revised Budget that was subsequently approved by the County Superintendent.

Column B – Board-Approved Operating Budget

For the First Interim Report, this is the district's current budget as of October 31, 2022. For the Second Interim Report, it is the district's current budget as of January 31, 2023. For the End of Year Financial Projection, the district's current budget is as of April 30, 2023.

Column C – Actuals-to-Date

For the First Interim Report, this is actual revenues and expenditures as reflected in the BEST accounting system as of October 31, 2022. For the Second Interim Report, this is actual revenues and expenditures as reflected in the BEST accounting system as of January 31, 2023. **It is important that you do not use data from runs prior to or after the January 31, 2023, cutoff date.** For the End of Year Financial Projection, use the runs dated April 30, 2023.

Column D – Projected Year Totals

This is the district's most current estimate of year-end Unaudited Actuals for 2022-23. While this data is initially imported into the software, districts can manually make changes to the totals data in the User Data Input/Review screen.

Column E – Difference

This column calculates the difference between Columns B and D.

Column F – Percent Difference

This column represents the differences calculated in Column E as a percentage.

LOS ANGELES COUNTY OFFICE OF EDUCATION
Business Advisory Services

Responsibilities of Authorizing Agencies for their Charter Schools

Authorizing districts are required by Education Code (EC) Section 47604.32, to ensure each charter school under its authority complies with all reports required by law of charter schools, and to monitor the fiscal solvency of that charter school. Furthermore, EC Section 47604(c) specifies that failure to comply with all oversight responsibility could result in a district losing its protection against liability for any nonprofit public benefit corporation charter school that the district has authorized.

It is critical charter schools' budgets and interim reports contain sufficient fiscal information to enable their authorizing districts to perform adequate review and analysis of the report as part of their fiscal oversight responsibilities. Although the California Department of Education (CDE) does not prescribe any particular format for budgets or interim reports, the Standardized Account Code Structure (SACS) software contains reports that may be used by charter schools. If the SACS software budget forms are not used, it is recommended that the format used be similar in format and content to district budgets. Authorizing districts are urged to collect supporting data, in addition to the budget, from their charter school similar to what districts submit to the Los Angeles County Office of Education (County Office), including detailed assumptions and multi-year projections.

Authorizing districts must include a copy of each of their charter school's interim reports with the district interim report submitted to the County Office. School district budgets must continue to include the following charter school-related data:

- **Average Daily Attendance (ADA) (Form A)** – Use the section at the end of Form A to separately account for total district charter school ADA. Please do not include charter school ADA in the K-12 ADA portion of this form.
- **Impact on Declining Enrollment Districts** – Declining enrollment districts must consider the effect of the movement of district ADA to district-authorized charter schools. ADA for students who attended a district non-charter the previous year and who now attend a district-authorized charter is deducted from prior year ADA for purposes of calculating declining enrollment ADA.
- **In-lieu of Property Tax Transfer** – Districts must reflect the In-lieu of Property Tax Transfer transactions appropriately.

FINANCIAL DATA REQUIRED OF CHARTER SCHOOLS

Charter schools are required by EC Section 47604.33, to submit the following fiscal reports to their authorizing agency and to the county superintendent of schools:

Report	Due Date (to authorizing agency and county superintendent)¹
Budget/LCAP	On or before July 1
First Interim	On or before December 15 (reflecting changes through October 31)
Second Interim	On or before March 15 (reflecting changes through January 31)
Unaudited Actuals	On or before September 15

¹ If the statutory due date occurs on a Saturday, Sunday, or holiday, the reporting due date shall be on the following workday.

**LOS ANGELES COUNTY OFFICE OF EDUCATION
Business Advisory Services**

**Accessing Data in BEST Financial System for the Second Interim Reports
BEST Closing and Schedule of Reports**

The timelines for closing the month of January and obtaining reports from the BEST Financial System are:

Preliminary closing date	January 31, 2023
Preliminary Report available online	After February 1, 2023
Last district input date for HRS Errors, Journal Error corrections for January 2022:	
• Interface Districts	February 16, 2023
• Online Districts	February 16, 2023
Month-end close for January (see IB No. 6558)	February 17, 2023
Final Report for January available online on RAD	After February 17, 2023

LOS ANGELES COUNTY OFFICE OF EDUCATION
Business Advisory Services - Fiscal Monitoring District Assignments
2022-23 Second Interim Reporting Review Cycle

<p style="text-align: center;">Abrar Alam (562) 922-6133</p>	<p style="text-align: center;">Dio Brache (562) 922-6802</p>	<p style="text-align: center;">Steven Choi (562) 940-1768</p>
<p>Arcadia USD Antelope Valley Sch. Trans Agcy. Antelope Valley Joint Union HSD El Rancho USD Keppel Union SD Las Virgenes USD Little Lake City SD Montebello USD Walnut Valley USD William S. Hart Union HSD</p>	<p>Azusa USD Beverly Hills USD Centinela Valley UHSD Inglewood USD Lynwood USD PINCO San Gabriel USD Saugus Union SD Sulphur Springs Union SD</p>	<p>El Monte Union HSD Glendale USD Glendora USD Lawndale Elementary SD Pasadena USD Rosemead SD Rowland USD San Antonio ROP San Marino USD Temple City USD</p>
<p style="text-align: center;">Kathy Connell (562) 922-6184</p>	<p style="text-align: center;">Belinda Martinez (562) 922-8739</p>	<p style="text-align: center;">Sean Lewis (562) 922-6779</p>
<p>Castaic Union SD East San Gabriel Valley ROP Eastside Union SD Hacienda La Puente USD Hawthorne SD La Cañada USD Mountain View SD South Pasadena USD Westside Union SD Wilsona SD</p>	<p>Baldwin Park USD Claremont USD Culver City USD El Monte City SD El Segundo USD Long Beach USD Los Nietos SD Monrovia USD Pupil Transportation Co-op Torrance USD</p>	<p>Bellflower USD East Whittier City SD Palmdale SD Palos Verdes Peninsula USD Redondo Beach USD Santa Monica-Malibu USD South Whittier SD Tri-Cities ROP Whittier City SD Whittier Union HSD</p>
<p style="text-align: center;">Demetra Moore (562) 401-5497</p>	<p style="text-align: center;">Andrew Surendranath (562) 922-6743</p>	<p style="text-align: center;">Hoyt Yee (562) 940-1705</p>
<p>ABC USD Alhambra USD Bassett USD Burbank USD Compton USD Downey USD Los Angeles USD Santa Clarita Valley Food Services Wiseburn USD</p>	<p>CALAPS JPA Hermosa SD Gorman Joint SD Hughes-Elizabeth Lakes SD Lancaster SD Manhattan Beach SD Newhall SD Norwalk-La Mirada USD Paramount USD Valle Lindo SD</p>	<p>Acton-Agua Dulce USD Bonita USD Charter Oak USD Covina-Valley USD Duarte USD Garvey SD Lennox SD Pomona USD SCROC West Covina USD</p>