



June 1, 2023

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

FROM: Karen Kimmel, Chief Financial Officer
Business Services

Octavio Castelo, Director
Business Advisory Services

SUBJECT: 2023-24 Governor's May Revision Budget Updates

2023-24 Annual Budget and LCAP Submission Deadline

The Annual Budget and Local Control and Accountability Plan (LCAP) for Fiscal Year 2023-24 must be adopted by the Governing Board and submitted to our office within 5 days of approval, no later than July 1, 2023. A public hearing for both the Annual Budget and the LCAP must occur at a separate board meeting and be held at least one day prior to adoption. Board-approved reports should be submitted in the respective online systems with signature pages sent via JET mail to:

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

Submissions should include the following:

- **Signature pages for Adopted Budget (Forms CB and CC)**
- **Promotion of the dataset in the SACS web system (license plates must match with what was presented to and adopted by the Board)**
- **Cash Flow projections for two years (2023-24 and 2024-25)**
- **Resolution for committed fund balances (if applicable)**
- **Resolution for cash borrowing (if applicable)**
- **District LCFF calculations**

- **District Narrative, Assumptions and Board Presentation**
- **Board approval for estimated actual budget adjustments**

Submission of a Fiscal Stabilization Plan (FSP) may be required if the following circumstances / situations are present:

- The LEA is using B10 Reductions in the MYP
- The LEA is projecting continued deficit spending, depleting the Unrestricted General Fund
- The LEA is unable to meet reserves in the first out year (Year 2) – this will generally require a Board-approved FSP (formal resolution) identifying specific planned reductions to be implemented
- The LEA is unable to meet reserves in the second out year (Year 3) – this will generally result in the need for a board-approved resolution acknowledging the requirement to meet reserves in all years, with commitment to make reductions as needed

The board approved plan must include a resolution as detailed above and be approved as a separate action item on the board agenda. An FSP can be requested at any time of the year, but is usually requested in the Interim, Adopted Budget or AB 1200 review letter and will identify specific or planned reductions to be made.

Budget Overview

On May 12, 2023, Governor Newsom released his 2023-24 May Revision Budget. The budget proposes a Proposition 98 minimum funding guarantee of \$106.8 billion for 2023-24, a decrease of \$2.0 billion relative to the funding level from the 2022-23 January Proposed Budget, and relatively flat compared to the 2022-23 Adopted Budget. The guarantee is still projected to be based on Test 1, which is estimated at 38.5 percent of the General Fund revenues plus local property tax revenue.

This Informational Bulletin includes the best information we have based on the 2023-24 May Revision and subsequent trailer bill language. The Budget Subcommittees continue to meet daily as part of the negotiation and finalization phase of the Adopted Budget, which is currently scheduled to be signed on June 15, 2023. We anticipate updates and changes throughout this process. We will provide updated and timely information as it becomes available. Meanwhile, please refer to the Budget Assumptions and Guidelines in Attachment 1.

Local Control Funding Formula (LCFF)

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

The Base Grant rates per ADA for 2023-24, 2024-25 and 2025-26 based on the Governor's May Revision are provided below:

Grade Level	2022-23 Base Grant/ADA	2023-24 COLA 8.22%	2023-24 Base Grant/ADA	2024-25 COLA 3.94%	2024-25 Base Grant/ADA	2025-26 COLA 3.29%	2025-26 Base Grant/ADA
K-3	\$9,166	\$753	\$9,919	\$391	\$10,310	\$339	\$10,649
4-6	\$9,304	\$765	\$10,069	\$397	\$10,466	\$344	\$10,810
7-8	\$9,580	\$787	\$10,367	\$408	\$10,775	\$355	\$11,130
9-12	\$11,102	\$913	\$12,015	\$473	\$12,408	\$411	\$12,899

Augmentation Grant

The Augmentation Grant provides additional funding for grades TK-3 and 9-12 Career Technical Education (CTE). The CSR augmentation is 10.40 percent of the K-3 Base Grant, estimated at \$1,032 per average daily attendance (ADA) for 2023-24. 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 2.60 percent of the 9-12 Base Grant, estimated at \$312 per ADA for 2023-24.

Grade Span	Effective 2023-24 Base Grant per ADA	GSA Augmentation	2023-24 Adjusted Base Grant per ADA
K-3	\$9,919	\$1,032	\$10,951
4-6	\$10,069	-0-	\$10,069
7-8	\$10,367	-0-	\$10,367
9-12	\$12,015	\$312	\$12,327

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 District should compare the amount of S&C grant funds projected for the current year with budgeted and actual expenditures for planned actions to increase or improve services to their unduplicated pupils. EC 42238.07(d) and (e) requires any unspent S&C grant funds to be carried forward and spent on actions that contribute toward meeting the increased or improved services

requirement. The carry over calculation must be completed as part of the annual update process of the LCAP. Districts are encouraged to assign or commit fund balance for the expected carryover in their budget documents.

Grade Span	2023-24 Adjusted Base Grant per ADA	20% Supplemental Grant per ADA	65% Concentration Grant per ADA
K-3	\$10,951	\$2,190	\$7,118
4-6	\$10,069	\$2,014	\$6,545
7-8	\$10,367	\$2,073	\$6,739
9-12	\$12,327	\$2,465	\$8,013

CalSTRS and CalPERS

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. On May 3, 2023, the CalSTRS Board elected to keep the employer contribution rate at 19.10 percent for 2023-24. The CalPERS Board recently set the rate for 2022-23 at 25.37 percent and 26.68 percent for 2023-24.

The projected CalSTRS and CalPERS rates are included in the table below.

CalSTRS Rates

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Employer	17.10%	16.15%	16.92%	19.10%	19.10%	19.10%	19.10%	19.10%

CalPERS Rates

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Employer	19.721%	20.70%	22.91%	25.37%	26.68%	27.70%	28.30%	28.70%

Reserves / Reserve Cap

The Governor's May Revision estimates that deposits to the Public School System Stabilization Account (PSSSA) will again trigger the 10 percent cap on school district reserves for the 2023-24 and 2024-25 budget years. Basic Aid districts, and districts with ADA less than 2,501, are exempt from the reserve cap requirements.

The portions of fund balance subject to the cap are the assigned and unassigned reserves in the General Fund (Fund 01) and the special reserve fund for other than Capital Outlay (Fund 17). **Any funds that are in the committed portion of the fund balance, meaning that the governing board took action to set aside the funds, are not included in the reserve cap calculation.** GASB 54 defines the unrestricted components of fund balance as follows:

- Committed Fund Balance (Objects 9750-9769) – Amounts subject to internal constraints self-imposed by formal action of the governing board, which may be redirected in the same manner in which the original constraints were imposed. This should be an annual board resolution which the board would take action on to support the budget adoption.
- Assigned Fund Balance (Objects 9770-9788) – Amounts intended to be used for specific purposes but for which the constraints do not meet the criteria to be reported as restricted or committed.
- Unassigned Fund Balance (Objects 9789-9790) – Amounts not classified as restricted, committed, or assigned, which includes the reserve for economic uncertainties and any unappropriated amounts.

Districts are strongly encouraged to begin work now to designate commitments through a board resolution during the budget development process and adjust funds at fiscal year-end. **Commitments require a formal action by the board and must be detailed on the SACS form.** Formal action is most clearly achieved through a resolution, which allows the district to be transparent and explain the methodology of each commitment. Alternatively, if there is not a separate resolution, the commitments must 1) be clearly articulated within the board presentation and accompanying assumptions, and 2) provide specificity in the board's formal action to approve the budget (e.g., "the board approves the fiscal year 2023-24 budget including \$15 million of commitments for the mitigation of declining enrollment, increasing pension costs, and unspent supplemental/concentration grant funds"). **LACOE will not be accepting or entertaining waiver requests.**

LACOE continues to reinforce the need for adequate reserve levels. While the reserve cap is an important budget factor, it is important to balance that with the Government Finance Officers Association's (GFOA), recommendation that school districts and other local governments maintain reserves of at least two months of operating expenditures (approximately a 17 percent reserve) to mitigate revenue shortfalls and unanticipated expenditures.

Given the current health and economic volatility, decisions about reserve levels must be made thoughtfully and deliberatively. Inadequate reserves force districts to react quickly, which can cause significant disruptions to student programs and employees. The designation of board commitments can balance these two factors and ensure that districts have adequate reserves.

Please consult with your BAS consultant (Attachment 2) if you need any assistance in calculating your reserves or developing your board resolution.

Commencing with budgets adopted for the 2015–16 fiscal year, the governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties adopted by the state board pursuant to subdivision (a) of Section 33128, shall, at the public hearing held pursuant to paragraph (1), provide all of the following for public review and discussion:

- The minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget.
- The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget.
- A statement of reasons that substantiates the need for an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties for each fiscal year that the school district identifies an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties.

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. 6700, dated May 9, 2023, issued by the Division of School Financial Services, which is available on our website:

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

Mandated Block Grant (MBG)

The 2023-24 May Revision provided COLA increases for the MBG for a total \$260 million. 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	2023-24 School District Rates	2024-25 School District Rates	2025-26 School District Rates
K-8	\$37.81	\$39.30	\$40.59
9-12	\$72.84	\$75.71	\$78.20

Grade Span	2023-24 Charter School Rates	2024-25 Charter School Rates	2025-26 Charter School Rates
K-8	\$19.85	\$20.63	\$23.31
9-12	\$55.17	\$57.34	\$59.23

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.

Equity Multiplier

The May Revision maintains the \$300 million of ongoing Proposition 98 General Fund to establish an Equity Multiplier as an add-on to the LCFF. These funds will be allocated to LEAs based on **school-site** eligibility, using a more targeted methodology than the existing supplemental and concentration grants' eligibility. Currently high schools serving at least 85 percent of students who are eligible for **federal free meal program** elementary and middle schools serving at least 90 percent of students who are eligible for **federal free meal program** estimated at \$740 per pupil. We anticipate further clarification to be provided in forthcoming trailer bill language. An Equity Grant Estimate calculator is available on the School Services of California web site.

Learning Recovery Emergency Block Grant

The Governor's May Revision included a decrease of approximately \$2.5 billion in one-time Proposition 98 General Funds for the Learning Recovery Emergency Block Grant, taking support for the Block Grant from approximately \$7.9 billion at the Governor's Proposed Budget to approximately \$5.4 billion at the May Revision. As a reminder, AB 182 passed with a 2/3rds vote and funds have already been allocated. It is uncertain at this time how the State would recover these appropriated funds and we also realize the significant challenges for LEAs that budgeted and/or bargained these funds to meet local priorities. With the Governor's budget reducing funding to 68 percent of the original allocation, it is advised that districts set up a payable for funds received in excess of this amount in object 9590.

Special Education

The May Revision increases the special education base rate from \$820.00/ADA to \$887.40/ADA. Beginning in 2023-24, federal funds will be allocated based on prior-year ADA reported for each LEA as of the Second Principal Apportionment (P-2). LEAs should note that federal mental health funds will continue to be subject to the requirements of the Individuals with Disabilities in Education Act (IDEA) and will require signature on grant award notifications, federal assurances, and federal expenditure tracking, reporting, and budget planning to support the needs of students with disabilities. For state mental health funds, when there is a General Fund appropriation for this purpose, the funds will be allocated to LEAs based on current-year ADA for each LEA as of P-2. These resources will continue to be restricted to behavioral and mental health purposes but are not restricted to special education expenditure or goal code.

For those interested, the exact language of EC § 56836.07 (d) and (e) is noted [here](#).

Transitional Kindergarten Add-On

Due to declining enrollment projections, the May Revision includes a decrease in the anticipated cost to implement the second year of transitional kindergarten expansion from \$690 million to

\$597 million and maintains the \$165 million cost to support the addition of staff in transitional kindergarten classrooms.

The May Revision reflects recent legislation that allows the Department of Education to use \$4.4 million non-Proposition 98 and \$5.3 million Proposition 98 funds from the 2022-23 Budget Act, to continue to waive family fees from July 1, 2023, through September 30, 2023.

The Transitional Kindergarten (TK) add-on will increase annually by COLA beginning in 2023-24. For planning purposes, funding for 2023-24 is \$3,044 and \$3,164 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 \$1,032 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:

- Counts are completed by school site
- Include the count of students on the last day of each school month through P-2
- Include the count of adults on the last day of each school month through P-2
- Also include the average number of pupils enrolled for each class from previous calculation

As a reminder, 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 and/or 24:2 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 at an amount equal to 60 percent of the prior-year reported home to school transportation expenditures within SACS function 3600, excluding capital outlay and/or non-agency expenditures. For information on eligible expenditures, refer to the California School Accounting Manual (CSAM) Procedure 325. 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.

Funds for 2022-23 will be apportioned in June 2023 as part of the 2022-23 P-2 apportionment. Funds for 2023-24 and future years will follow the principle apportionment schedule:

- Advance and P-1 certifications will include an estimate based on prior-year data
- Final funding will be calculated on P-2 data

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 recommended that LEAs slow planned spending until the May Revision was released. The May Revision proposed additional reductions, taking support for the block grant from \$3.6 billion in the 2022-23 Enacted Budget to approximately \$1.8 billion. We recommend the District excludes any additional funding beyond the first appropriation already received in December 2022.

As a reminder, 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.

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, requiring the State to provide arts and music funding for schools outside of the Proposition 98 minimum guarantee. The additional funding, about 1 percent, equates to 933 million, a decrease of \$8 million from the January Proposed Budget. Spending plans are required to be developed at the school site level. We anticipate further clarification

(e.g. supplant vs supplement language) to be provided in forthcoming trailer bill language and we encourage districts to be cautious in planning until this guidance is provided.

Expanded Learning Opportunities Program (ELOP)

The May Revision proposes to provide LEAs with additional time to expend the Expanded Learning Opportunities Program (ELOP) funding allocations by extending the expenditure deadline for ELOP funds received in 2021-22 and 2022-23 from June 30, 2023, to June 30, 2024. Beginning in 2023-24, ELOP will be subject to the annual audit. Lastly, the CDE has indicated that any subsequent funds received do not have an expiration and may be carried over.

COUNTY OFFICE ASSISTANCE

We recommend districts update their enrollment, unduplicated pupil count, and ADA projections and utilize either the FCMAT LCFF Calculator or the LACOE LCFF revenue calculator for budget and multi-year revenue projections. Please provide a copy of your LCFF calculator projections with your budget submission.

If using the LACOE LCFF revenue calculator, projected LCFF revenues for 2023-24, 2024-25 and 2025-26, based on the districts' uploaded enrollment, unduplicated pupil count, and ADA projections, are available for download from LACOE's RAD web-based system.

Please contact Ms. Diya Miao at (562) 922-6790, or Miao_Diya@laoe.edu if you need additional assistance with the system.

The Business Advisory Services staff member assigned to your district (Attachment No. 2) is available to assist you with questions regarding these assumptions.

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

<http://www.laoe.edu/Bulletins.aspx>

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

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

KK/OC/JY:lm
Attachments

**2023-24 BUDGET AND LCAP ASSUMPTION GUIDELINES
(GOVERNORS 2023-24 MAY REVISED BUDGET)
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%	8.22%	3.94%	3.29%
COLA Augmentation/Equity Multiplier		6.70%	-0-	-0-	-0-
Recommended Funded COLA Including Augmentation		12.84%	8.22%	3.94%	3.29%
School Services (SSC) Recommended COLA		12.84%	8.22%	3.94%	3.29%
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	\$37.81	\$39.30	\$40.59
	Grades 9-12	\$67.31	\$72.84	\$75.71	\$78.20
Charters per ADA	Grades K-8	\$18.34	\$19.85	\$20.63	\$21.31
	Grades 9-12	\$50.98	\$55.17	\$57.34	\$59.23
OTHER FACTORS		2022-23	2023-24	2024-25	2025-26
Unemployment Insurance (UI)		0.50%	0.05%	0.05%	0.05%
CalSTRS Employer Rates		19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rates		25.37%	26.68%	27.70%	28.30%
Interest Rate for 10-year Treasuries		3.65%	3.13%	2.81%	2.90%
CA Consumer Price Index (CPI)		5.71%	3.54%	3.02%	2.64%
Minimum Wage		\$15.50	\$16.00	\$16.50	\$16.90

LOS ANGELES COUNTY OFFICE OF EDUCATION
Business Advisory Services - Fiscal Monitoring District Assignments
2023-24 May Revised

<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;">Sean Lewis (562) 922-6779</p>	<p style="text-align: center;">Belinda Martinez-Garcia (562) 922-8739</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>ABC USD Bellflower USD East Whittier City SD Palmdale SD Redondo Beach USD Santa Monica-Malibu USD South Whittier SD Tri-Cities ROP Whittier City SD Whittier Union HSD</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 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>Alhambra USD Bassett USD Burbank USD Compton USD Downey USD Los Angeles USD Palos Verdes Peninsula 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>