



December 23, 2021

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

FROM: Octavio Castelo, Director
Business Advisory Services

Christina Hill, Assistant Director
School Accounting and Disbursements
School Financial Services

SUBJECT: 2020-21 Annual Financial Audits

Under Education Code (EC) Sections 41020 through 41020.8, all school districts must file their annual audit reports for the 2020-21 fiscal year by January 31, 2022, with the Los Angeles County Superintendent of Schools (County Superintendent), the California Department of Education (CDE), and the State Controller's Office (SCO). This bulletin outlines various aspects of the 2020-21 annual financial audit process and timeline, and the responsibilities of school district auditors, school districts, and the Los Angeles County Office of Education (County Office).

This bulletin also outlines report filing deadlines (Attachment No. 1), the process for resolution of audit exceptions, and how to record audit adjustments. The responsibilities and required actions are listed and detailed explanations are provided in the remaining sections of this bulletin.

Audit Contracts

Please review the County Office Informational Bulletin No. 5332, issued February 16, 2021, for the annual audit contract requirements and required submission to School Financial Services. If you have questions relating to the annual audit contracts, please contact Gabriel Leung at (562) 922-6849 or Leung_Gabriel@lacoe.edu.

Please refer to the "Los Angeles County K-12 School Districts, Regional Occupational Centers/Program Joint Powers Authorities List of Auditors 2020-21 Fiscal Year" and "Community College Districts List of Auditors 2020-21 Fiscal Year" (Attachment No. 2).

Audit Report Filing

Audit reports for fiscal year 2020-21 must be filed with the required agencies by January 31, 2022. Please see Attachment No. 3 for additional details.

Audit Exceptions

EC Sections 41020 and 41020.3 specify the responsibilities of county superintendents of schools, school districts, and districts' independent auditors, as they relate to resolving audit exceptions.

County Superintendent Responsibilities

The County Superintendent must:

- review all audit exceptions in the district's audit report;
- request that the Governing Board of each school district provide the County Superintendent with a description of all corrections or plans of correction by April 15, 2022;
- review the information provided for adequacy, request any additional information needed, and certify to the Superintendent of Public Instruction and the SCO by June 15, 2022, that the staff has:
 - reviewed all school district audits under her/his/their jurisdiction for the 2020-21 fiscal year;
 - verified all exceptions have been corrected or that the district has submitted an acceptable plan of correction; and
 - required all districts with attendance-related audit exceptions to prepare and submit appropriate amended attendance reports for transmission to the CDE.

The County Superintendent cannot certify reports of average daily attendance (ADA) if any of the ADA is from programs with "apportionment-significant noncompliance."

The County Superintendent may waive any audit exceptions which districts receive because of noncompliance with the reporting requirements for:

- sufficiency of Instructional Materials per EC Section 60119 (e.g., public hearing and board resolution);
- teacher misassignment per EC Section 44258.9;

- accuracy of information reported on the School Accountability Report Card per EC Section 33126 (EC Section 41344.4).

Responsibilities Required of School Districts

By February 28, 2022, the Governing Board of each school district must:

- review the annual audit report for the prior fiscal year at a public meeting. According to EC Section 41020.3, the review will include:

“ . . . the annual audit of the local education agency for the prior year, any audit exceptions identified in that audit, the recommendations or findings of any management letter issued by the auditor, and any description of correction or plans to correct any exceptions or management letter issue.”

When describing corrections or plans of correction, include specific actions taken or planned. General comments such as “will implement,” “accepted the recommendation,” or “will discuss at a later date,” do not meet EC requirements. If inadequate descriptions such as these are used, additional information will be requested from districts, as required under the responsibilities of the County Superintendent.

The written description of corrections or plans of correction must address not only the items in the sections titled “Findings and Recommendations,” “Findings and Questioned Costs,” or similar headings, but also those comments provided in the management letter. The “Standards and Procedures for Audits of California K-12 Local Educational Agencies” (Standards and Procedures) specifies that the management letter is an integral part of the “Findings and Recommendations” section of the audit report. EC Section 41020.3 indicates that management letter comments have the same requirements for correction as items that appear in the findings section.

The audit reports for fiscal year 2020-21 submitted to the County Office by January 31, 2022 (EC Section 41020(h)(2)) will require the Corrective Action Plans (CAPs) for each of the audit findings and the recommendation(s) discussed in the audit report and the management letter. This will include items listed in the body of the management letter and/or as an attachment. The “Standards and Procedures” issued by the SCO requires that the management letter and the associated plans of correction be submitted as part of the audit report

The CAPs should be specific about the district’s actions and should include the following:

- ✓ What has been (or will be) done?
- ✓ Who has done (or will do) what?
- ✓ When was it (or will be) done?
- ✓ How it was (or will be) done?

The audit report will be reviewed in conjunction with the CAPs. The audit report will be approved and submitted for certification *only* if the audit report meets the audit standards and all CAPs are adequate.

Responsibilities Required of School District Auditors

School district auditors are required to:

- ensure accuracy of account balances, requiring districts to book the appropriate adjustment entries to the district's financial accounting records, as specified in the "Reconciliation of Annual Financial and Budget Report with Audited Financial Statements" section of the audit report.
- code all audit exceptions to indicate whether the State or the County Office has the responsibility of correction follow-up;
- quantify the dollar value (questioned costs) of the audit exceptions;
- evaluate whether there is any question about the district's ability to continue as a "going concern" for a reasonable period;
- review all corrections or plans of correction for the previous year's audit to determine if the exceptions have been resolved;
- notify the County Office and the CDE if prior year audit exceptions are not resolved, and restate the exceptions in the current year audit report;
- include management improvement recommendations in the audit report; and
- upon request, provide the County Superintendent or the State Superintendent of Public Instruction with fiscal information on a district if the County Superintendent determines, under EC Section 42127.6, that the district may not meet its fiscal obligations in the current or subsequent fiscal year (EC Section 41020.8).

Recording Audit Adjustments Resulting from 2020-21 Audit

The 2020-21 annual financial audit, prepared by independent auditors, may differ from district-prepared unaudited financial information. The differences are usually listed in the audit report as supplementary information in the exhibit titled "Reconciliation of Annual Financial and Budget Report with Audited Financial Statements". This schedule shows the impact of the audit adjustments on the 2020-21 ending fund balance for each fund, and on the 2021-22 beginning fund balances.

Differences that impact the beginning balance for each fund require two separate adjustments:

- budget revisions, and
- audit adjustments.

The required audit adjustments will change the district's beginning fund balance for the 2021-22 adopted budget. Therefore, the district must submit corresponding **budget revisions** increasing or decreasing the components of the fund balance. These budget revisions must be adopted by the district's Governing Board, entered directly through the BEST Advantage System by Wave 1 and Wave 2 Agencies; and submitted to Business Advisory Services for approval by Wave 3 and Wave 4 Agencies or those who have not transitioned to the BEST Advantage System.

Audit adjustments must be entered by January 31, 2022, in the BEST Advantage System-FIN (for Wave 1 and Wave 2 Agencies) and in the PeopleSoft Financial System for Wave 3 and Wave 4 Agencies who have not transitioned to the BEST Advantage System. This will ensure that April month end reports, which are used to prepare and satisfy legal requirements for the Second Interim Report, include audited beginning fund balance adjustments. Whether your audit adjustment has a positive or negative impact on the district, the corresponding budget adjustment should be filed simultaneously.

For detailed information and examples on how to post your audit adjustment journals, we recommend that you refer to Procedure 215, Audit Adjustments, which is in the California School Accounting Manual (CSAM). The manual is posted on this website:

<https://www.cde.ca.gov/fg/ac/sa/documents/csam2019complete.pdf>

If you have questions regarding posting audit adjustments, please contact Mr. Benjie Tamondong at (562) 922-6680, or Tamondong_Benjie@laoe.edu.

Charter schools should contact their authorizing agency, not the County Office, with questions regarding apportionments, timelines, forms, and/or budget assumptions.

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

<https://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 Jennifer Kirk at (562) 922-6508, or the SFS Audit team at SFSAudit@laoe.edu, or your Business Services Consultant who can be found listed in Attachment No. 4.

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Approved:
Patricia Smith, Chief Financial Officer
Business Services

OC/JY/CH:vb
Attachments

LOS ANGELES COUNTY OFFICE OF EDUCATION
Business Advisory Services
2020-21 Audit Timelines

The timelines for the 2020-21 annual financial audit process are as follows:

Due Date¹	Responsible Party	Requirement
March 19, 2021	District	Select audit firm from the SCO directory for 2020-21 annual financial audit and submit audit contract, Board minutes and required information to the County Office (EC Section 41020(b)(3) and the County Office Informational Bulletin No. 5332).
April 1, 2021	County	Provide for annual audit, if district has not done so (EC Section 41020 (b)(3).
January 31, 2022	District	Extension request for audit completion due date must be received by the County Office for processing to the SCO (EC Section 41020 (h)(3).
January 31, 2022	Auditor	Audit report, management letter and the associated corrective action plan, if any, submitted to the SCO, CDE, and County Office (EC Section 41020(h)(2)). Coordination between district and auditor may be required.
January 31, 2022	District	Final day to input audit adjustments in the PeopleSoft Financial System (PSFS) and BEST Advantage System –Financial (FIN).
February 28, 2022	District	Governing Board review of audit report, exceptions, adjustments made, recommendations, findings, or management letter points, and corrective action plan (EC Section 41020.3(b)).
April 15, 2022	District	Corrections made and plan of correction sent to County Office in response to County Office's request (EC Section 41020(j)(2)(B)).
April 15, 2022	County	Send letters, if necessary, regarding audit exceptions, corrections made, and plan of correction to district for response (EC Section 41020(j)(3).
June 15, 2022	County	Certification sent to the CDE and the SCO (EC Section 41020(k)(2)).

Note: The County Office must **approve** audit contracts for school districts that have had a disapproved budget, a negative interim report certification, or have been identified as “not a going concern” in the current or either of the two preceding fiscal years (EC Section 41020(b)(2)).

¹ In accordance with Government Code (GC) 6700, GC 6707, and GC 6803, 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
Los Angeles County K-12 School Districts,
Regional Occupation Centers/ Program, Joint Power Authorities
List of Auditors for Fiscal Year 2020 2021**

District Auditor	Auditor Address	District Name	Contract Fee
Christy White Associates	348 Olive Street San Diego, CA 92103	AV SCHOOLS TRANSP AGENCY	\$ 11,055.00
		SANTA CLARITA SCHL FOOD SERV	\$ 7,500.00
		CULVER CITY UNIFIED SD	\$ 30,900.00
		EASTSIDE UNION SCHOOL DISTRICT	\$ 15,900.00
		EAST WHITTIER CITY SD	\$ 31,700.00
		GLENDORA UNIFIED SCHOOL DIST	\$ 32,800.00
		LANCASTER SCHOOL DISTRICT	\$ 29,680.00
		MONTEBELLO UNIFIED SD	\$ 82,200.00
		SOUTH PASADENA USD	\$ 38,000.00
		COMPTON UNIFIED SCHOOL DIST.	\$ 65,000.00
		ACTON AGUA DULCE UNIFIED	\$ 21,800.00
		REDONDO BEACH USD	\$ 31,500.00
		ALHAMBRA USD	\$ 52,000.00
Clifton, Larson, Allen, LLP	2210 E. Route 66, Suite 100 Glendora, CA 91740	WISEBURN UNIFIED SCHOOL DIST	\$ 19,560.00
		MERGE RISK MANAGEMENT JPA	\$ 13,600.00
		BASSETT USD	\$ 54,000.00
		COVINA-VALLEY UNIFIED SD	\$ 43,995.00
		GLENDALE UNIFIED SCHOOLS	\$ 85,000.00
		LONG BEACH UNIFIED SCHOOL DIST	\$ 137,000.00
		MOUNTAIN VIEW SD	\$ 43,350.00
		PARAMOUNT UNIFIED SD	\$ 70,500.00
		PASADENA UNIFIED SD	\$ 85,500.00
		SAN MARINO UNIFIED S.D.	\$ 44,700.00
		WEST COVINA USD	\$ 48,500.00
		WHITTIER UNION HSD	\$ 71,500.00
		SAN GABRIEL USD	\$ 35,000.00
		WEST SAN GABRIEL BENEFITS JPA	\$ 7,400.00
		WEST SAN GABRIEL LIAB.PROP JPA	\$ 9,400.00
		WEST SAN GABRIEL WORK COMP JPA	\$ 9,400.00
Cossolias, Wilson, Dominguez & Leavitt, (CWDL) CPAs	5151 Murphy Canyon Road, Suite 135 San Diego, CA 92123	BURBANK USD	\$ 61,850.00
		PUPIL TRANSPORT. COOPERATIVE	\$ 5,425.00
Eide Bailly LLP	10681 Foothill, Suite 300 Rancho Cucamonga, CA 91730	CENTINELA VALLEY UNION HIGH SD	\$ 70,688.00
		SAN GABRIEL VALLEY SCH-LIA JPA	\$ 7,500.00
		WHITTIER AREA SCH. INS. AGENCY	\$ 10,250.00
		TRI-CITIES ROP	\$ 11,000.00
		PINCO/AVUHSD	\$ 7,200.00
		BALDWIN PARK UNIFIED SCH DIST	\$ 57,000.00
		CHARTER OAK USD	\$ 36,500.00
		CLAREMONT USD	\$ 43,500.00
		DOWNEY UNIFIED SD	\$ 50,000.00
		DUARTE UNIFIED SCHOOL DISTRICT	\$ 31,000.00
		EL MONTE UNION HIGH SD	\$ 47,500.00
		HAWTHORNE SCHOOL DISTRICT	\$ 37,000.00
		HERMOSA BEACH CITY SCHL DIST	\$ 16,900.00
		LA CANADA UNIFIED SCHOOL DIST	\$ 35,000.00
		LAS VIRGENES SCHOOL DISTRICT	\$ 38,000.00
		LAWNDALE ELEM SCHOOL DISTRICT	\$ 42,700.00
		LENNOX SCHOOL DISTRICT	\$ 43,500.00
		LOS NIETOS SCHOOL DISTRICT	\$ 17,500.00
		LYNWOOD USD	\$ 49,500.00
		NEWHALL SCHOOL DISTRICT	\$ 23,500.00
		NORWALK-LA MIRADA USD	\$ 66,000.00
		PALOS VERDES PEN. USD	\$ 36,000.00
		POMONA UNIFIED SCHOOL DISTRICT	\$ 58,000.00
		SANTA MONICA-MALIBU USD	\$ 43,000.00
		SAUGUS UNION SCHOOL DISTRICT	\$ 44,500.00
		SOUTH WHITTIER SD	\$ 35,000.00
		WHITTIER CITY SCHOOL DISTRICT	\$ 32,000.00
		WILLIAM S HART UHSD	\$ 55,000.00
		WILSONA SD	\$ 24,500.00
		WALNUT VALLEY USD	\$ 31,500.00

Attachment No. 2 to:
Informational Bulletin No. 5472

District Auditor	Auditor Address	District Name	Contract Fee
Eide Bailly LLP	10681 Foothill, Suite 300 Rancho Cucamonga, CA 91730	SLIM - JPA	\$ 13,500.00
		LA COUNTY OFFICE OF EDUCATION	\$ 158,000.00
		VALLEY INSURANCE PROGRAMS JPA	\$ 6,000.00
		JOINT EDUCATIONAL TRANSIT	\$ 15,500.00
		SLIM - JPA	\$ 13,500.00
		LA COUNTY OFFICE OF EDUCATION	\$ 158,000.00
		VALLEY INSURANCE PROGRAMS JPA	\$ 6,000.00
		JOINT EDUCATIONAL TRANSIT	\$ 15,500.00
		VALLEY INSURANCE PROGRAMS JPA	\$ 6,000.00
		JOINT EDUCATIONAL TRANSIT	\$ 15,500.00
		EAST SAN GABRIEL VALLEY ROP/TC	\$ 11,000.00
		SAN ANTONIO ROP	\$ 6,000.00
		ANTELOPE VALLEY UNION HIGH SD	\$ 57,000.00
		AZUSA UNIFIED SCHOOL DIST	\$ 36,000.00
		CASTAIC UNION SD	\$ 42,000.00
		HUGHES-ELIZABETH LAKES USD	\$ 9,000.00
		LITTLE LAKE CITY SD	\$ 31,000.00
		PALMDALE SCHOOL DISTRICT	\$ 42,800.00
		SULPHUR SPRINGS UNION SD	\$ 32,000.00
		TEMPLE CITY USD	\$ 28,500.00
Gilbert Assoicates, Inc.	2880 Gateway Oaks Dr., Ste. 100, Sacramento, CA 95833	ALLIANCE OF SCHOOLS (ASCIP)	\$ 47,700.00
		VIP JPA-ASCIP	\$ 14,800.00
Harshwal and Company, LLC	16870 W Bernardo Dr., Ste 250 San Diego, CA 92127	EL SEGUNDO UNIFIED	\$ 21,819.00
Jeanette L. Garcia & Associates	202 E Airport Dr, Ste. 160 San Bernardino, CA 92408	WESTSIDE UNION SD	\$ 36,500.00
Moss, Levy & Hartzheim, LLP	5800 Hannum Avenue, Suite E Culver City, CA 90230	BELLFLOWER USD	\$ 43,152.00
		BEVERLY HILLS USD	\$ 30,534.00
		GARVEY ELEM SCHOOL DIST.	\$ 30,000.00
		ROSEMEAD SCHOOL DISTRICT	\$ 19,150.00
		MANHATTAN BEACH USD	\$ 30,900.00
Nigro & Nigro, PC	25220 Hancock Ave., Suite 400 Murrieta, CA 92562	ABC UNIFIED SCHOOL DISTRICT	\$ 45,000.00
		ARCADIA UNIFIED SCHOOL DIST	\$ 31,500.00
		BONITA USD	\$ 41,500.00
		EL MONTE CITY ELEMENTARY SD	\$ 45,800.00
		EL RANCHO USD	\$ 42,500.00
		INGLEWOOD UNIFIED S.D.	\$ 71,500.00
		KEPPEL UNION SCHOOL DISTRICT	\$ 33,000.00
		LOWELL JOINT SCHOOL DISTRICT	\$ 24,500.00
		MONROVIA UNIFIED	\$ 29,500.00
		TORRANCE UNIFIED SCHOOL DIST.	\$ 49,000.00
		VALLE LINDO SCHOOL DISTRICT	\$ 30,000.00
		HACIENDA LA PUENTE USD	\$ 67,500.00
		ROWLAND UNIFIED SCH DIST	\$ 65,000.00
Silva & Silva CPAs, Certified Public Accountants	3040 Saturn Street Suite 107 Brea, CA 92821	GORMAN ELEMENTARY SCHOOL DIST.	\$ 9,250.00
Simpson & Simpson, LLP	633 W. 5th St., Suite 3320 Los Angeles, CA 90071	L.A. UNIFIED SCHOOL DISTRICT	\$ 1,089,713.00
Wilkinson Hadley King & Co. LLP	218 West Douglas Avenue El Cajon, CA 92020	SOUTHERN CALIFORNIA ROC	\$ 15,700.00

**Los Angeles County Office of Education
Community College Districts
List of Auditors for Fiscal Year 2020 - 2021**

District Auditor	Auditor Address	District Name	Contract Fee
Clifton, Larson, Allen, LLP	2210 E. Route 66, Suite 100, Glendora, CA 91740	LONG BEACH COMMUNITY COLLEGE	\$ 86,900.00
		CERRITOS COLLEGE	\$ 62,000.00
Cossolias, Wilson, Dominguez & Leavitt, (CWDL) CPAs	5151 Murphy Canyon Road, Suite 135, San Diego, CA 92123	ANTELOPE VALLEY COLLEGE	\$ 61,464.00
		RIO HONDO COMMUNITY COLLEGE	\$ 47,250.00
Eide Bailly LLP	10681 Foothill, Suite 300, Rancho Cucamonga, CA 91730	GLENDALE COMMUNITY COLLEGE	\$ 50,400.00
		SANTA MONICA COLLEGE	\$ 130,500.00
		CITRUS COMMUNITY COLLEGE	\$ 72,400.00
		COMPTON COMM. COLLEGE	\$ 74,200.00
		EL CAMINO COMMUNITY COLLEGE	\$ 85,000.00
		PASADENA AREA COMM COLLEGE	\$ 97,300.00
		SANTA CLARITA COM COLLEGE DIST	\$ 77,300.00

**Los Angeles County Office of Education
Los Angeles County K-12 School Districts,
Regional Occupation Centers/ Program, Joint Power Authorities
Audit Firms Contact Information**

District Auditor	Auditor Address	Phone No.	Email Address	Website
Christy White Associates	348 Olive St., San Diego, CA 92103	619-270-8222	cwhite@christywhite.com	www.christywhite.com
Clifton, Larson, Allen, LLP	2210 E. Route 66, Suite 100, Glendora, CA 91740	888-529-2648	taylor.ulrich@claconnect.com	www.claconnect.com
Cossolias, Wilson, Dominguez & Leavitt, (CWDL) CPAs	5151 Murphy Canyon Road, Suite 135, San Diego, CA 92123	858-565-2700	jdominguez@cwdl.com	www.cwdlcpa.com
Eide Bailly LLP	10681 Foothill, Suite 300, Rancho Cucamonga, CA 91730	909-466-4410	brauch@eidebailly.com	www.eidebailly.com
Gilbert Associates, Inc.	2880 Gateway Oaks Dr., Ste. 100, Sacramento CA 95833	916-646-6464	info@gilbertcpa.com	www.gilbertcpa.com
Harshwal and Company, LLC	16870 W Bernardo Dr., Ste 250, San Diego, CA 92127	858-939-0017	Rohini.Raghavendra@harshwal.com	www.harshwal.com
Jeanette L. Garcia & Associates	202 E Airport Dr, Ste. 160, San Bernardino, CA 92408	909-763-2100	jpgarcia@jlgcpa.net	www.jlgcpa.net
Moss, Levy & Hartzheim, LLP	5800 Hannum Avenue, Suite E, Culver City, CA 90230	805-925-2579	hhui@mlhcpas.com	www.mlhcpas.com
Nigro & Nigro, PC	25220 Hancock Ave., Suite 400, Murrieta, CA 92562	951-698-8783	pglenn@nncpas.com	www.nncpas.com
Silva & Silva CPAs, Certified Public Accountants	3040 Saturn Street Suite 107, Brea, CA 92821	714-529-7707	silvacpas@msn.com	http://silvasilvacpas.com
Simpson & Simpson, LLP	633 W. 5th St., Suite 3320, Los Angeles, CA 90071	213-736-6664	msimpson@simpsonllp.com	www.simpsonllp.com
Wilkinson Hadley King & Co. LLP	218 West Douglas Avenue, El Cajon, CA 92020	61-447-6700	info@whllp.com	www.whllp.com

LOS ANGELES COUNTY OFFICE OF EDUCATION
Business Advisory Services
School Financial Services

2020-21 Audit Report Filing

In accordance with Education Code Section 40120(h), school districts are required to file their annual audit reports, management letter, if any, and the associated Corrective Action Plans (CAPs) for each of the audit findings and the recommendation discussed in the audit report and the management letter with the agencies listed below by January 31, 2022:

Christina Hill, Assistant Director School Accounting and Disbursements School Financial Services Los Angeles County Office of Education 9300 Imperial Highway, Room 219 Downey, CA 90242-2890 (562) 922-6416	1 PDF via email to: SFSAudit@lacoe.edu
California State Controller's Office Division of Audits – Financial Audit Bureau School District Audits P.O. Box 942850 Sacramento, CA 94250-5874 (916) 322-4846	1 copy
California Department of Education School Fiscal Services Division Audit Resolution Staff 1430 "N" Street, Suite 3800 Sacramento, CA 95814 (916) 323-8068	1 copy

Please provide your audit firm with this mailing information.

LOS ANGELES COUNTY OFFICE OF EDUCATION
Business Advisory Services - Fiscal Monitoring District Assignments

Abrar Alam (562) 922-6133	Vo Chan (562) 922-6226	Dio Brache (562) 922-6802
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 Newhall SD Norwalk-La Mirada USD Paramount USD Rowland USD Walnut Valley USD William S. Hart Union HSD	ABC USD – KC Baldwin Park USD – MO Culver City USD – JK El Segundo USD – JK Hacienda La Puente USD – KC Inglewood USD – DB Long Beach USD – HY Norwalk-La Mirada USD – AA Palos Verdes Peninsula USD – AA Pupil Transportation Co-op – JK Redondo Beach USD – DM Torrance USD – JK Temporarily Reassigned	Azusa USD Bassett USD Beverly Hills USD Centinela Valley UHSD El Monte City SD Hermosa SD Inglewood USD Lynwood USD Manhattan Beach SD Palmdale SD PINCO San Gabriel USD Saugus Union SD Sulphur Springs Union SD
Kathy Connell (562) 922-6184	Vacant (562) 922-XXX	Demetra Moore (562) 401-5497
ABC USD Castaic Union SD East San Gabriel Valley ROP Eastside Union SD Hacienda La Puente USD Hawthorne SD La Cañada USD Monrovia USD Mountain View SD Pasadena USD South Pasadena USD Westside Union SD Wilsona SD	Jennifer Kirk (562) 922-6508 Culver City USD El Segundo USD Los Nietos SD Pupil Transportation Co-op Torrance USD Jeff Young (562) 922-6419 Valle Lindo SD Temporarily Reassigned	Alhambra USD Bellflower USD Burbank USD CALAPS JPA Compton USD Downey USD East Whittier City SD Lawndale Elementary SD Los Angeles USD Redondo Beach 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
Baldwin Park USD 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 Whittier Union HSD Wiseburn USD	Bellflower USD – DM CALAPS JPA – DM Garvey SD – HY Gorman Joint SD – MO Hermosa Beach City SD – MO Hughes-Elizabeth Lakes SD – MO Los Nietos SD – JK Manhattan Beach USD – DB Newhall SD – AA Norwalk-La Mirada USD – AA Valle Lindo SD – JY Temporarily Reassigned	Acton-Agua Dulce USD Bonita USD Charter Oak USD Claremont USD Covina-Valley USD Duarte USD Garvey SD Lennox SD Long Beach USD Palos Verdes Peninsula USD Pomona USD Santa Monica-Malibu USD SCROC West Covina USD