



August 2, 2024

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

FROM: Octavio Castelo, Director
Business Advisory Services

Nkeiruka Benson, Director
Division of School Financial Services

SUBJECT: 2024-25 Budget Revision Process for the County Office of Education and all LACOE Agencies

The Los Angeles County Office of Education’s (County Office) budget revision process, as described in the attachment to this bulletin, is intended to expedite the processing of budget revisions, provide accurate budget and financial information, and facilitate posting unaudited actuals and audit adjustments. It also describes **an optional procedure school districts may follow that allows governing boards to delegate administrative authority to district staff in certain circumstances**. We urge districts to carefully review the section titled “OPTIONAL Processing by Board Resolution - Delegating Administrative Authority” on page 4 of Attachment No. 1 for further details.

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

www.lacoe.edu/bulletins

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

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

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

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

2024-25 Budget Revision Process for the County Office of Education and all LACOE Agencies
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Approved:
Karen Kimmel
Chief Financial Officer

OC/NB:vb
Attachments

LOS ANGELES COUNTY OFFICE OF EDUCATION
2024-25 Budget Revision Process for the
County Office of Education and all LACOE Agencies

LEGAL REQUIREMENTS

General Provisions

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

“The total amount budgeted as the proposed expenditure of the school district for each major classification of school district expenditures listed in the school district budget forms... shall be the maximum amount which may be expended for that classification of expenditures for the school year.”

EC Section 42600 also specifies that:

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

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

45-Day Budget Revisions

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

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

Since the 2024-25 State Budget was signed on June 29, 2024, the 45-Day Budget Revisions must be made publicly available no later than August 12, 2024.

Collective Bargaining Provisions

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

“If a school district does not adopt all of the revisions to its budget needed in the current fiscal year to meet the costs of a collective bargaining agreement, the county superintendent of schools shall issue a qualified or negative certification for the district on the next interim report pursuant to Section 42131 of the Education Code.”

Year-End Appropriation Transfers

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

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

While this provision may assist districts in expediting certain year-end adjustments and transfers, including revising the budget to generate estimated actual or unaudited actual data, districts are reminded that such actions require the approval of the district's governing board. Therefore, before requesting the County Superintendent process any year-end adjustments or transfers, a district should submit a copy of its governing board's resolution authorizing this procedure to the County Office. This procedure is detailed in Informational Bulletin No. 6828, dated April 5, 2024.

BUDGET APPROVAL AND FREEZE

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

Once the budget is approved by the County Office, districts will be asked to verify the accuracy of the account data entered into the BEST Advantage System - Budget (BUD) to ensure the budget amounts are identical to the Board approved budget amounts. If the amounts reconcile, the adopted budget will be frozen. Freezing will set the July 1, 2024, budget amount for each account string so changes are tracked as budget revisions in the BEST Advantage System – Financial (FIN). If the amounts do not reconcile, updates to the information in the BEST Advantage System - BUD will be required.

Budget adjustments or transfers cannot be entered in BEST Advantage System-FIN until the district's budget has been frozen.

BUDGET REVISIONS

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

Two types of budget revisions require districts to use different manually prepared forms. Both types of revisions require districts to also enter the related transactions into the BEST Advantage System – FIN. The budget revision forms, and basic transactions are summarized as follows.

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

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

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

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

Form Submittal

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

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

OPTIONAL Processing by Board Resolution - Delegating Administrative Authority

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

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

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

Guidelines for Delegating Administrative Authority

- For a district to utilize the “delegation of authority” option, the district’s governing board must annually adopt and file with the County Office an original resolution delegating budget adjustment and transfer authority to the superintendent and staff of the district. County Office approval of the resolution for delegating administrative authority shall be required prior to processing any budget adjustments or transfers by a district.
- The governing board resolution authorizing this delegation of authority to staff must define, by types of budget adjustments and transfers, fund, and dollar limitations, those adjustments and transfers that may not be directly processed by the district's staff.
- All the budget adjustments and transfers processed by the district’s staff must be entered in the BEST Advantage System – FIN.
- During formal board meetings, the governing board must ratify/approve all budget adjustments and transfers not previously Board-approved but processed by staff under the delegation of authority. This must be done at least three times annually, i.e., with the First Interim Report, Second Interim Report, and the Unaudited Actuals.
- A district using this delegation of authority shall submit electronic or hard copies of the board meeting agenda, minutes, and/or resolutions documenting the ratification/approval by the governing board to School Financial Services (SFS) within 30 days of the board meeting to ratify/approve budget adjustments and transfers processed by the district's staff. The adjustments and transfers approved by the board should be identified by transaction numbers, dates, and amounts.

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

Cautionary Reminder

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

TIMELINES

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

Estimated Actual Adjustments

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

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

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

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

Annual Audit Adjustments

When districts' annual independent audits are completed in December 2024, differences may exist between fund balances submitted with the unaudited actual report and those determined to be correct by the district's independent auditor. Districts must enter all 2023-24 audit adjustments in the BEST Advantage System - FIN by record date January 31, 2025 which closes on Friday, February 21, 2025. This deadline is necessary to allow for the inclusion of these adjustments in the Second Interim and the info Advantage reports.

Prior Year-End Budget Revisions

The district's board of education/board of trustees must approve 2023-24 budget adjustments and budget transfers during the fiscal year, before the books are closed as of June 30, 2024, and no later than the date by which the governing board approves the 2023-24 unaudited actuals.

Unaudited Actual Adjustments

Variances usually exist each year between estimated fund balances submitted with the July 1 adopted budget and the fund balances submitted with the unaudited actual report. Each District should verify these differences and make all budget adjustments necessary to reflect the increases/decreases in fund balances. These adjusted fund balances must be reflected in the First Interim report, due to our office on or before December 15, 2024.

LOS ANGELES COUNTY OFFICE OF EDUCATION
45-Day Budget Revisions

On June 26, 2024, Senate Bill (SB) 107 was signed as the 2024-25 Budget Bill. On June 29, 2024, both SB 108 (Budget Bill Junior) and SB 153 (Education Omnibus Budget Trailer Bill) were signed.

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

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

The 45-Day Budget Revisions must be made publicly available no later than August 12, 2024.

Major provisions in the 2024-25 Budget are as follows:

- The funded COLA to the [Local Control Funding Formula](#) (LCFF), special education, and several other categorical programs outside the LCFF remains at 1.07 percent
- To create the budget package, the state finance team created deferrals in prior budget years that do not directly affect LEAs' past budgets. Looking forward, the budget imposes a partial deferral of \$245.6 million of the June 2025 payment to July 2025. This is less than 5% of the most recent June P2 payment. Depending on the ever-evolving financial situation in the 2024-25 fiscal year, this deferral could be removed or adjusted later in the year. Deferral exemptions for LEAs are available based on the LEA's inability to meet its financial obligations.
- The 2024-25 Budget includes several provisions to address chronic absenteeism and lost instructional time, which will begin on July 1, 2025 (see Attendance Recovery and Instructional Continuity below for details).
- The budget restores a \$100 million investment in the Inclusive Early Education Expansion Program (IEEEP) to increase access for young children from birth to five years of age in inclusive early care and education programs.
- The budget eliminates the \$550 million that was planned for the California Preschool, Transitional Kindergarten, and Full-Day Kindergarten Facilities Grant Program in 2024-25.
- The 2024-25 Budget suspends the August 15 certificated and classified summer layoff window for the 2024-25 fiscal year.

Planning Factors for 2024-25 and MYPs

Key planning factors for LEAs to include in their 2024-25 adopted budgets and multiyear projections (MYPs) based on the latest information available are listed below:

Planning Factor	2024-25	2025-26	2026-27
Cost of Living Adjustment (COLA)			
LCFF COLA	1.07%	2.93%	3.08%
Special Education COLA	1.07%	2.93%	3.08%
Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	27.05%	27.60%	28.00%
State Unemployment Insurance	0.05%	0.05%	0.05%
Lottery			
Unrestricted per ADA	\$191	\$191	\$191
Proposition 20 per ADA	\$82	\$82	\$82
Minimum Wage	\$16.50 ¹	\$17.00 ²	\$17.40 ³
Universal Transitional Kindergarten/ADA LCFF add-on for the 12-to-1 student-to-adult ratio ⁴	\$3,077	\$3,167	\$3,264
Mandated Block Grant			
Districts			
K-8 per ADA	\$38.21	\$39.33 ⁵	\$40.54 ⁵
9-12 per ADA	\$73.62	\$75.78 ⁵	\$78.11 ⁵
Charters			
K-8 per ADA	\$20.06	\$20.65 ⁵	\$21.29 ⁵
9-12 per ADA	\$55.76	\$57.39 ⁵	\$59.16 ⁵

¹Effective January 1, 2025.

²Effective January 1, 2026.

³Effective January 1, 2027.

⁴This ratio will decrease to 10-to-1 in 2025-26.

⁵These rates are calculated based on preliminary COLA projections.

Expanded Learning Opportunities Program

The adopted budget imposes new expenditure deadlines for both prior year ELOP funds and for future ELOP allocations. Under the provisions, any encumbered 2021-22 and 2022-23 ELOP funds must be expended by September 30, 2024. Commencing with the 2023-24 ELOP allocation, LEAs will have two fiscal years to expend the funds, meaning that the 2023-24 allocation would have to be expended by June 30, 2025, and the 2024-25 allocation would have to be expended by June 30, 2026, etc. Any funds not expended by the applicable deadline “shall be returned to the state.” Starting in 2025-26, “school districts and charter schools shall annually declare their operational intent to run the Expanded Learning Opportunities Program,” meaning that LEAs will need to affirmatively opt into the program to receive funding starting in 2025-26.

Any unexpended 2021-22 and 2022-23 ELOP funds recovered by the state after the September 30, 2024 expenditure deadline will be reallocated in 2024-25 to increase the Tier 2 rate up to \$2,000 per applicable ADA for ELOP LEAs. In addition, the budget trailer bill states that starting in 2025-26, any ELOP savings realized by the state due to LEAs opting out of ELOP “*may* be reallocated” to Tier 2 LEAs “to the extent possible.”

Reserves and Reserve Cap

The 2024-25 Budget withdraws all funds from the Public School System Stabilization Account (PSSSA) leaving no balance at the end of the 2023-24 fiscal year. Even with a payment of approximately \$1.1 billion to be made in 2024-25, the LEA reserve cap will not be in effect for the 2024-25 year and is not projected to be triggered for the 2025-26 fiscal year.

Considerations for Fiscal Year 2025-2026:

Attendance Recovery

Beginning in fiscal year 2025-26, LEAs can add up to 10 days of attendance recovery time per pupil for ADA reporting. Recovery time must be taught by certificated teachers. Participation is not mandatory and shall be at the election of the student, parent, or guardian.

Expanded Learning Opportunity Program (ELOP) funds may be used to fund attendance recovery programs in conjunction with and on the same site(s) as the LEA’s ELOP program activities.

Instructional Continuity

Beginning July 1, 2025, as part of the J-13A waiver, LEAs must include an instructional continuity plan in their School Safety Plan. Plans must include procedures for student engagement within five days of an emergency and hybrid or remote learning opportunities within 10 instructional days.

The budget also encourages LEAs to provide independent study to students when absent for any reason and allows LEAs to earn funding for independent study regardless of duration.

Independent Study

The adopted budget includes statutory changes to independent study that are effective immediately. Specifically, the budget does the following:

- Eliminates the requirement for students to participate for a minimum of three consecutive school days before earning ADA.

- Increases the time a student may participate in short-term independent study to 15 days or fewer.
- Defines long-term independent study as 16 days or more.
- Authorizes LEAs to collect written agreements at any time during the year in which a student participates in short-term independent study but maintains the requirement that agreements be in place before commencing long-term independent study.
- Expands pupil work product to include the daily time value the student is engaged in asynchronous instruction regardless of whether work product is produced, based in required documentation.

Learning Recovery Emergency Block Grants

The budget requires that starting July 1, 2025, LREBG expenditures must be “evidence based” as defined in federal law and that they be based on a formal “needs assessment” that identifies the students most in need of learning recovery and targets services towards those students. The LREBG needs assessment and planned expenditures must be included in the LCAP for the period of July 1, 2025, through June 30, 2028. CDE is required to update the LCAP instructions accordingly by January 31, 2025.

Arts, Music & Instructional Materials Discretionary Block Grant (AMIMDBG)

The Adopted Budget makes one technical adjustment to the AMIMDBG. Current law states that these funds are “available for encumbrance through June 30, 2025.” The May Revision changes the code to state that the funds are “available for expenditure through June 30, 2026.”

LOS ANGELES COUNTY OFFICE OF EDUCATION
Business Advisory Services - Fiscal Monitoring District Assignments
2024-25 Adopted Budget Review Cycle

Abrar Alam alam_abrar@lacoed.edu (562) 922-6133	Dio Brache brache_dionisio@lacoed.edu (562) 922-6802	Steven Choi choi_steven@lacoed.edu (562) 940-1768
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	Beverly Hills USD Centinela Valley UHSD Inglewood USD Lynwood USD Manhattan Beach SD PINCO San Gabriel USD Saugus Union SD Sulphur Springs Union SD	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
Kathy Connell connell_kathy@lacoed.edu (562) 922-6184	Sean Lewis lewis_sean@lacoed.edu (562) 922-6779	Belinda Martinez-Garcia martinez_belinda@lacoed.edu (562) 922-8739
Castaic Union SD 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	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	Claremont USD Culver City USD El Monte City SD El Segundo USD Long Beach USD Los Angeles USD Los Nietos SD Monrovia USD Torrance USD
Demetra Moore moore_demetra@lacoed.edu (562) 401-5497	Andrew Surendranath surendranath_andrew@lacoed.edu (562) 922-6743	Hoyt Yee yee_hoyt@lacoed.edu (562) 940-1705
Alhambra USD Baldwin Park USD Bassett USD Burbank USD Compton USD Downey USD Palos Verdes Peninsula USD Pupil Transportation Co-op Santa Clarita Valley Food Services Wiseburn USD	Azusa USD Bonita USD CALAPS JPA Hermosa SD Hughes-Elizabeth Lakes SD Lancaster SD Newhall SD Norwalk-La Mirada USD Paramount USD Valle Lindo SD	Acton-Agua Dulce USD Charter Oak USD Covina-Valley USD Duarte USD Garvey SD Gorman Joint SD Lennox SD Pomona USD SCROC West Covina USD

**LOS ANGELES COUNTY OFFICE OF EDUCATION
School Financial Services**

GENERAL LEDGER CONTACTS

CDS CODE	DISTRICT	ACCOUNTING TECH
64212	ABC USD	Keisha O Guynn
75309	Acton-Agua Dulce USD	Phung Truong
75713	Alhambra City & High School	Keisha O Guynn
40147	Antelope Valley Schools Transp. Agency	Keisha O Guynn
64246	Antelope Valley UHSD	Keisha O Guynn
64261	Arcadia USD	Keisha O Guynn
20008	ASCIP JPA	Keisha O Guynn
64279	Azusa USD	Keisha O Guynn
64287	Baldwin Park USD	Keisha O Guynn
64295	Bassett USD	Susan Oh
20090	Bellflower/Lynwood/Paramount SIA	Susan Oh
64311	Beverly Hills USD	Susan Oh
64329	Bonita USD	Susan Oh
64337	Burbank USD	Susan Oh
64345	Castaic Union SD	Keisha O Guynn
64352	Centinela Valley UHSD	Susan Oh
64360	Cerritos CC	Susan Oh
64378	Charter Oak USD	Susan Oh
64386	Citrus CC	Keisha O Guynn
64394	Claremont USD	Keisha O Guynn
64428	Compton CC	Vincent Vargas
73437	Compton USD	Keisha O Guynn
64436	Covina-Valley USD	Keisha O Guynn
64444	Culver City USD	Keisha O Guynn
64451	Downey USD	Susan Oh
64469	Duarte USD	Susan Oh
40154	San Gabriel Valley ROP	Keisha O Guynn
64485	East Whittier City SD	Vincent Vargas
64477	Eastside Union SD	Vincent Vargas
64493	El Camino CC	Vincent Vargas
64501	El Monte City SD	Vincent Vargas
64519	El Monte UHSD	Vincent Vargas
64527	El Rancho USD	Vincent Vargas
64535	El Segundo USD	Vincent Vargas
64550	Garvey SD	Vincent Vargas
73486	Glendale CC	Vincent Vargas
64568	Glendale USD	Vincent Vargas
64576	Glendora USD	Vincent Vargas
64584	Gorman SD	Vincent Vargas
73445	Hacienda La Puente USD	Vincent Vargas
64592	Hawthorne SD	Vincent Vargas
64600	Hermosa Beach City SD	Vincent Vargas
64626	Hughes-Elizabeth Lakes Union SD	Vincent Vargas
64634	Inglewood USD	Vincent Vargas
20465	Joint Educational Transit	Vincent Vargas
64642	Keppel Union SD	Vincent Vargas
64659	La Canada USD	Vincent Vargas

LOS ANGELES COUNTY OFFICE OF EDUCATION
School Financial Services

CDS CODE	DISTRICT	ACCOUNTING TECH
10199	LA County Office of Education	Susan Oh
64667	Lancaster SD	Vincent Vargas
64683	Las Virgenes USD	Vincent Vargas
64691	Lawndale SD	Phung Truong
64709	Lennox SD	Phung Truong
64717	Little Lake City SD	Vincent Vargas
73494	Long Beach CC	Phung Truong
64725	Long Beach USD	Phung Truong
64733	Los Angeles USD	Susan Oh
64758	Los Nietos SD	Phung Truong
64774	Lynwood USD	Phung Truong
75333	Manhattan Beach USD	Phung Truong
20597	MERGE Risk Management JPA	Vincent Vargas
64790	Monrovia USD	Keisha O Guynn
64808	Montebello USD	Keisha O Guynn
64816	Mountain View SD	Keisha O Guynn
64832	Newhall SD	Keisha O Guynn
64840	Norwalk-La Mirada USD	Vincent Vargas
64857	Palmdale SD	Keisha O Guynn
64865	Palos Verdes Peninsula USD	Keisha O Guynn
64873	Paramount USD	Keisha O Guynn
40683	Partners In Nutrition Cooperative	Vincent Vargas
64899	Pasadena Area CC	Keisha O Guynn
64881	Pasadena USD	Keisha O Guynn
64907	Pomona USD	Keisha O Guynn
40139	Pupil Transportation Cooperative	Phung Truong
75341	Redondo Beach USD	Phung Truong
64923	Rio Hondo CC	Phung Truong
64931	Rosemead SD	Phung Truong
73452	Rowland USD	Phung Truong
40691	San Antonio ROP	Phung Truong
75291	San Gabriel USD	Phung Truong
64964	San Marino USD	Phung Truong
64972	Santa Clarita CC	Phung Truong
40709	Santa Clarita Valley Sch. Food Ser. Agency	Phung Truong
73502	Santa Monica CC	Phung Truong
64980	Santa Monica-Malibu USD	Phung Truong
64998	Saugus Union SD	Phung Truong
20820	SLIM – JPA	Keisha O Guynn
65029	South Pasadena USD	Phung Truong
65037	South Whittier SD	Susan Oh
40196	Southern California ROC	Keisha O Guynn
65045	Sulphur Springs Union SD	Keisha O Guynn
65052	Temple City USD	Keisha O Guynn
65060	Torrance USD	Susan Oh
40162	Tri-Cities ROP	Keisha O Guynn
65078	Valle Lindo SD	Susan Oh
20901	VIP JPA-ASCIP	Keisha O Guynn
73460	Walnut Valley USD	Keisha O Guynn
65094	West Covina USD	Vincent Vargas

LOS ANGELES COUNTY OFFICE OF EDUCATION
School Financial Services

CDS CODE	DISTRICT	ACCOUNTING TECH
20931	West San Gabriel Benefits – JPA	Vincent Vargas
20932	West San Gabriel Liab./Prop. SIA	Vincent Vargas
20935	West San Gabriel Valley SIA	Vincent Vargas
65102	Westside Union SD	Vincent Vargas
20945	Whittier Area SIA	Vincent Vargas
65110	Whittier City SD	Vincent Vargas
65128	Whittier UHSD	Vincent Vargas
65136	William S. Hart UHSD	Vincent Vargas
65151	Wilsona SD	Vincent Vargas
76869	Wiseburn SD	Vincent Vargas