

AGENDA

LOS ANGELES COUNTY BOARD OF EDUCATION

9300 Imperial Highway, Downey, CA 90242

Phone (562) 922-6128 Fax (562) 469-4399

Board Member Remote Participation:

TO LISTEN BY TELEPHONE: (669) 900-9128

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No. 10: 2024-2025

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Board Meeting October 8, 2024 3:00 p.m.

Ms. Andrade

STUDY SESSION: Overview and Discussion of Actions and Timeline Prior to the Self Closure of *North Valley Military Institute College Preparatory Academy* – **2:30 p.m.**

I. PRELIMINARY ACTIVITIES – 3:00 p.m.

Dr. Johnson
Mr. Cross
Dr. Duardo
Dr. Johnson

- A. Call to Order
- B. Pledge of Allegiance
- C. Ordering of the Agenda
- D. Approval of the Minutes
 - 1. October 1, 2024

II. COMMUNICATIONS: BOARD OF EDUCATION / SUPERINTENDENT / HEAD START POLICY COUNCIL / PUBLIC

III. PRESENTATIONS

Dr. Johnson

- A. Week of the School Administrator in Los Angeles County

IV. HEARINGS (None)

V. REPORTS / STUDY TOPICS (None)

VI. CONSENT CALENDAR RECOMMENDATIONS

- A. Adoption of Board Resolution No. 19: 2024-25 GANN Limit
- B. Acceptance of Project Funds No. 14
- C. Acceptance of Project Funds No. 15
- D. Acceptance of Project Funds No. 16
- E. Acceptance of Project Funds No. 17
- F. Acceptance of Project Funds No. 18
- G. Acceptance of Project Funds No. 19
- H. Acceptance of Project Funds No. 20
- I. Acceptance of Project Funds No. 21
- J. Acceptance of Project Funds No. 22
- K. Acceptance of Project Funds No. 23

- L. Acceptance of Gifts No. 6
- M. Acceptance of Gifts No. 7
- N. Approval for Disposal of Surplus E-Waste and Recycle Property

VII. RECOMMENDATIONS

- Ms. Andrade
 - A. Approval of First Reading of Board Policy (BP), BP 0410 (Nondiscrimination in LACOE Programs and Activities), BP/AR/E 1312.3 (Uniform Complaint Procedures), BP/AR 5145.3 (Nondiscrimination/Harassment), BP/AR 5145.7 (Sex Discrimination and Sex-Based Harassment), BP 5146 (Married/Pregnant/Parenting Students), BP/AR 0420.4 (Charter Schools), BP/AR 3516 (Emergencies and Disaster Preparedness Plan), BP/AR 5113 (Absences and Excuses), BP/AR 6158 (Independent Study) and BP 6164.2 (Guidance/Counseling Services) (Enclosure)
- Ms. Kimmel
 - B. Approval of LACOE FY 2023-24 Unaudited Actuals Financial Reports (Enclosure)
- Dr. Ramirez
 - C. Approval to adopt and implement recommendations made by the Ad Hoc Committee to Address Los Angeles County High School for the Arts (LACHSA) and International Polytechnic High (IPoly) Admissions with Attached Staff Report (Enclosure)
- Dr. Duardo
 - D. Approval of LACOE Legislative Proposal: Position Recommendation Report (PRR), October 2024

VIII. INFORMATIONAL ITEMS

- Dr. Duardo
 - A. Governmental Relations
- Dr. Duardo
 - B. Los Angeles County Board of Education Meeting Schedule, Establishment of Meeting Times, Future Agenda Items, Follow up

IX. INTERDISTRICT AND EXPULSION APPEAL HEARINGS

- Dr. Johnson
 - A. Los Angeles County Board of Education's Decision on Interdistrict Attendance Appeals (Closed Session) (Enclosure)
 - 1. Dylan T. v. Torrance USD (Spanish Interpreter)
 - 2. Janderi G. v. Torrance USD
 - 3. Riley C. v. Azusa USD

X. ADJOURNMENT

Board Meeting – October 8, 2024

Item

Study Session

- A. Overview and Discussion of Actions and Timeline Prior to the Self Closure of *North Valley Military Institute College Preparatory Academy*

The Office of General Counsel and Charter School Office staff will be available for the presentation and to answer questions from the County Board.

MINUTES
LOS ANGELES COUNTY BOARD OF EDUCATION
9300 Imperial Highway
Downey, California 90242-2890
Tuesday, October 1, 2024

A meeting of the Los Angeles County Board of Education was held on Tuesday, October 1, 2024, at the Los Angeles County Office of Education Board Room.

PRESENT: Dr. Yvonne Chan, Mrs. Andrea Foggy-Paxton, Dr. Theresa Montaña, Dr. Monte E. Perez, and Dr. Stanley L. Johnson, Jr.; Student Board Member: Ms. Jimena* (*remote)

UNCOMPENSATED: Ms. Betty Forrester

COMPENSATED: Mr. James Cross

OTHERS PRESENT: Dr. Ruth Perez, Deputy Superintendent; Administrative Staff: Ms. Beatrice Robles, Principal Executive Assistant, Office of the Superintendent.

PRELIMINARY ACTIVITIES

CALL TO ORDER

Dr. Johnson called the meeting to order at 3:05 p.m.

Dr. Johnson read the LACOE Land Acknowledgement.

PLEDGE OF ALLEGIANCE

Dr. Perez led the Pledge of Allegiance.

ORDERING OF THE AGENDA

Dr. Perez indicated that there were no changes to the Board Agenda.

It was **MOVED** by Dr. Chan, **SECONDED** by Mrs. Andrea Foggy-Paxton, and **CARRIED** to approve the Board agenda as presented.

***Yes vote:** Ms. Jimena, Dr. Chan, Mrs. Foggy-Paxton, Dr. Montaña, Dr. Perez, and Dr. Johnson.*

APPROVAL OF THE MINUTES -

- September 17, 2024 – *The minutes were approved as presented.*

It was **MOVED** by Dr. Chan, **SECONDED** by Dr. Perez, and **CARRIED** to approve the September 17, 2024 minutes as corrected.

***Yes vote:** Ms. Jimena, Dr. Chan, Mrs. Foggy-Paxton, Dr. Montaña, Dr. Perez, and Dr. Johnson.*

COMMUNICATIONS: BOARD / SUPERINTENDENT

Ms. Jimena mentioned that last Saturday, she helped to co-lead the L.A. County Superintendent Student Advisory Council meeting held at the Natural History Museum. She said that she especially enjoyed meeting and interacting with students from across the Los Angeles County and she was able to develop leadership skills through her co-leading experience.

Ms. Jimena said that on September 25th, she along with other Board Members and Dr. Duardo met with the California School Boards Association President Albert Gonzalez as well as LAUSD School Board Member, District 7, Ms. Tanya Franklin Ortiz. Ms. Jimena said that the conversation was about CSBA issues and other issues going on in CA.

Dr. Perez said he also attended the CSBA meeting on the 25th and some of the items shared were LACOE programs. Dr. Perez said that the meeting went well and highlighted that Ms. Jimena's questions were on target.

Dr. Chan said that she attended the Antelope Valley School Association meeting at Lancaster High School. She said that some of the challenges schools face are homelessness, special education and excessive costs, student behavior and mental health. Dr. Chan said that some schools expressed that they feel they have been forgotten, but they were happy to see Dr. Chan attend and represent LACOE, which many expressed that they appreciate LACOE's resources. Dr. Chan won two gift baskets, which she will bring in to share with the County Board.

Dr. Chan said she also attended the Teacher of the Year event, which was great.

Dr. Johnson said he also attended the Teacher of the Year event and said it was a wonderful experience. He said he looks forward to attending event each year and looks forward to celebrating teachers.

Dr. Johnson said that he also participated in a meeting with CSBA President Gonzalez to share what is happening at LACOE, what are our needs, and to also share some of LACOE's policies and procedures. Dr. Johnson said it was a wonderful conversation and he was happy to see that CSBA is in alignment with many of LACOE's goals.

Dr. Johnson shared that he was a keynote speaker at the Africa American Learner event, which was hosted by Dr. Jamal Williams and in collaboration with 21CSLA. He said it was a great event with a good turnout of participants.

Dr. Johnson read the following statement:

Dr. Duardo and I discussed the resolution aimed at addressing concerns about the situation in the Middle East, especially the severe impact of war on children. We deeply share the concern for the detrimental effects on young lives, and thus, the recently approved Child Health Day resolution by the Board emphasizes the safety, health, and well-being of children worldwide. This resolution reflects our universal concern for children affected by conflicts and crises globally, without taking any specific political stance.

It is important to clarify that adopting a formal position on geopolitical conflicts, such as calling for a ceasefire in Gaza, is beyond the jurisdiction or scope of the Los Angeles County Office of Education Board, whose focus is on educational matters within LA County. Moreover, such a resolution could potentially create divisions among the diverse groups of parents, communities and staff across our beautifully diverse County. The Board's role is to uphold community well-being and ensure that our primary collective focus remains on the safety and education of students.

This approach enables us to affirm our commitment to the well-being of children everywhere while staying aligned with our educational mission.

We also want to emphasize our firm stance against identity-based hate and violence, including antisemitism and anti-Arab hate. Any action that may be perceived as taking a side against a particular group would contradict our commitment to equity and inclusion. We are proud partners of LA vs Hate, the Museum of Tolerance, and actively join our districts in promoting unity, inclusion, understanding, and peaceful resolutions to all human conflicts, beginning with our students in schools.

Dr. Perez, Deputy Superintendent, provided the following highlights to the County Board:

October 2 is National Custodians Day

- Tomorrow is National Custodians Day, a moment for us to pause and recognize the incredible contributions of our custodial team.
- I want to extend a heartfelt thank you to every member of our custodial staff for their hard work, dedication, and commitment to keeping our buildings and workspaces not only clean but safe and welcoming for all.
- Your efforts often go unseen, but they never go unnoticed. You play an essential role in our community, and we are truly grateful for everything you do.

Migrant Education Program

- Thanks to the unwavering commitment of LACOE's Migrant Education Program (MEP) team and our recruiters, the enrollment of Migrant Education eligible students in Los Angeles County Region 10 increased by 11%, from 5,228 students in 2022-23 to 5,785 students in 2023-24 (557 additional students).
- Additionally, the Migrant Education Program completed its onsite Federal Program Monitoring (FPM) review from September 23rd-25th; the review resulted in zero findings, and the CDE reviewer praised our MEP team for its exemplary student services and model Parent Mentor program.

Head Start and Early Learning Team in D.C.

- LACOE staff led by Chief Education Officer Dr. Maricela Ramirez and Executive Director Luis Bautista visited Washington, DC, last week to speak with 11 Congressional offices about the importance of early education.
- Staff were joined by 6 parents from the Head Start Policy Council, who shared their firsthand experience in the program and how it has enriched their children's and their own lives.

- In addition, the team was joined by representatives from three of LACOE's delegate agencies, with whom LACOE partners to provide high-quality early education throughout the county—Children's Institute, Foundation for Early Childhood Education, and Mexican American Opportunity Foundation.
- LACOE highlighted the importance of increased funding to enact compensation increases for early educators as mandated in the new Head Start rule.

Dr. Perez shared reflections from her Visit to Ipoly.

COMMUNICATIONS: ASSOCIATIONS (None)

COMMUNICATIONS: PUBLIC (None)

PRESENTATIONS (None)

HEARINGS (None)

REPORTS / STUDY TOPICS

REPORT ON BOARD POLICY (BP), BP 0410 (NONDISCRIMINATION IN LACOE PROGRAMS AND ACTIVITIES), BP/AR/E 1312.3 (UNIFORM COMPLAINT PROCEDURES), BP/AR 5145.3 (NONDISCRIMINATION/HARASSMENT), BP/AR 5145.7 (SEX DISCRIMINATION AND SEX-BASED HARASSMENT), BP 5146 (MARRIED/PREGNANT/PARENTING STUDENTS), BP/AR 0420.4 (CHARTER SCHOOLS), BP/AR 3516 (EMERGENCIES AND DISASTER PREPAREDNESS PLAN), BP/AR 5113 (ABSENCES AND EXCUSES), BP/AR 6158 (INDEPENDENT STUDY) AND BP 6164.2 (GUIDANCE/COUNSELING SERVICES) (ENCLOSURE)

Ms. Vibiana Andrade, General Counsel and team provided the Report on Board Policies to the County Board.

The County Board had questions regarding some of the Board Policies.

CONSENT CALENDAR RECOMMENDATIONS (None)

RECOMMENDATIONS

APPROVAL OF THE CALIFORNIA SCHOOL BOARDS ASSOCIATION (CSBA) REGIONAL 14 DIRECTOR POSITION ENDORSEMENT BY THE LOS ANGELES COUNTY BOARD OF EDUCATION FOR NOMINATION SUBMITTED FOR DR. MONTE E. PEREZ

The Superintendent recommended that the County Board approve the CSBA Regional 14 Director position endorsement by the Los Angeles County Board of Education for Nomination Submitted for Dr. Monte E. Perez.

It was **MOVED** by Dr. Chan, **SECONDED** by Dr. Montaña, and **CARRIED** to approve the Recommendation to approve the CSBA Regional 14 Director position endorsement by the Los Angeles County Board of Education for Nomination Submitted for Dr. Monte E. Perez.

***Yes vote:** Ms. Jimena, Dr. Chan, Mrs. Foggy-Paxton, Dr. Montano, Dr. Perez, and Dr. Johnson.*

INFORMATIONAL ITEMS

GOVERNMENTAL RELATIONS

Ms. Pam Gibbs provided a Governmental Relations update to the County Board.

LOS ANGELES COUNTY BOARD OF EDUCATION MEETING SCHEDULE, ESTABLISHMENT OF MEETING TIMES, FUTURE AGENDA ITEMS, AND BOARD FOLLOW UP

Dr. Perez indicated that the next Board meeting would be on October 8, 2024.

The County Board took a short break.

Ms. Jimena, Student Board Member left the Board meeting.

LOS ANGELES COUNTY BOARD OF EDUCATION'S DECISION ON INTERDISTRICT ATTENDANCE APPEALS

XAVIER L. V. COMPTON UNIFIED SCHOOL DISTRICT

The proceedings were conducted in closed session to reach a decision on the interdistrict attendance appeal. Ms. Vibiana Andrade, General Counsel, represented the Los Angeles County Board of Education. Dr. Sonya Smith, Director III for Student Support Services, Los Angeles County Office of Education, was also present.

The appellant was not present but was represented by his parents Mr. Javier Linares and Mrs. Xiomara Castro. Dr. Rigoberto Roman, Administrator of Pupil Services, represented Compton Unified School District. Mr. Javier Perez provided Translation Services.

Four affirmative votes of the Board are required for an interdistrict appeal to be granted. A roll call vote was taken. Voting yes were: Dr. Chan, Mrs. Foggy-Paxton, Dr. Montano, Dr. Perez, and Dr. Johnson. The Appeal was granted.

GREENLEE J. V. COMPTON UNIFIED SCHOOL DISTRICT

The proceedings were conducted in closed session to reach a decision on the interdistrict attendance appeal. Ms. Vibiana Andrade, General Counsel, represented the Los Angeles County Board of Education. Dr. Sonya Smith, Director III for Student Support Services, Los Angeles County Office of Education, was also present.

The appellant was not present but was represented by his parents Mr. Young Joon Jeon and Ms. Allison Jeon. Dr. Rigoberto Roman, Administrator of Pupil Services, represented Compton Unified School District.

Four affirmative votes of the Board are required for an interdistrict appeal to be granted. A roll call vote was taken. Voting yes were: Dr. Chan, Mrs. Foggy-Paxton, Dr. Montano, Dr. Perez, and Dr. Johnson. The Appeal was granted.

BRIAN B. V. COMPTON UNIFIED SCHOOL DISTRICT

The proceedings were conducted in closed session to reach a decision on the interdistrict attendance appeal. Ms. Vibiana Andrade, General Counsel, represented the Los Angeles County Board of Education. Dr. Sonya Smith, Director III for Student Support Services, Los Angeles County Office of Education, was also present.

The appellant was not present but was represented by his parents Mr. Albert Bizzell and Ms. Patrice Scott. Dr. Rigoberto Roman, Administrator of Pupil Services, represented Compton Unified School District.

Four affirmative votes of the Board are required for an interdistrict appeal to be granted. A roll call vote was taken. Voting yes were: Dr. Chan, Mrs. Foggy-Paxton, Dr. Montano, Dr. Perez, and Dr. Johnson. The Appeal was granted.

~~MADISON B. V. LONG BEACH USD~~ – Released by District

LENNON D. V. WEST COVINA UNIFIED SCHOOL DISTRICT

The proceedings were conducted in closed session to reach a decision on the interdistrict attendance appeal. Ms. Vibiana Andrade, General Counsel, represented the Los Angeles County Board of Education. Dr. Sonya Smith, Director III for Student Support Services, Los Angeles County Office of Education, was also present.

The appellant was not present but was represented by his parents mother, Ms. Megan Lemaire. Dr. Devon Rose, Director of Student Support Services, represented West Covina Unified School District.

Four affirmative votes of the Board are required for an interdistrict appeal to be granted. A roll call vote was taken. Voting yes were: Dr. Chan, Mrs. Foggy-Paxton, Dr. Montano, Dr. Perez, and Dr. Johnson. The Appeal was granted.

WADE F. V. ABC UNIFIED SCHOOL DISTRICT

The proceedings were conducted in closed session to reach a decision on the interdistrict attendance appeal. Ms. Vibiana Andrade, General Counsel, represented the Los Angeles County Board of Education. Dr. Sonya Smith, Director III for Student Support Services, Los Angeles County Office of Education, was also present.

The appellant was not present but was represented by his parents Mr. Orlando Flanagan Jr., and Ms. Camile Wallace. Ms. Angelica Diaz-Naranjo, Child Welfare and Attendance Supervisor, represented ABC Unified School District.

Four affirmative votes of the Board are required for an interdistrict appeal to be granted. A roll call vote was taken. Voting yes were: Dr. Chan, Mrs. Foggy-Paxton, Dr. Montano, Dr. Perez, and Dr. Johnson. The Appeal was granted.

ADJOURNMENT

It was **MOVED** by Dr. Chan, **SECONDED** by Dr. Perez, and **CARRIED** to adjourn the Board meeting.

Yes vote: *Dr. Chan, Mr. Mrs. Foggy-Paxton, Dr. Montano, Dr. Perez, and Dr. Johnson.*

The meeting adjourned at 5:52 p.m.

Board Meeting – October 8, 2024

Item III. Presentations

A. Week of the School Administrator in Los Angeles County

The County Board recognizes the Week of the School Administrator in Los Angeles County as October 13-19, 2024.

On September 17, 2024, the Los Angeles County Board of Education adopted Board Resolution No. 11, in which the County Board acknowledged and recognized all school leaders for the contributions they make towards achieving successful student outcomes.

In honor of all school administrators, especially LACOE's own corps of administrators, the resolution will be presented at today's Board meeting.

The president of the Association of Los Angeles County Office School Administrators (ALACOSA) will attend and receive the honorary presentation.

Board Meeting – October 8, 2024

Item VI. Consent Calendar Recommendations

A. Adoption of Board Resolution No. 19: 2024-25 GANN Limit

The Superintendent recommends that the County Board approve the attached 2023-24 Appropriations Limitations Recalculation and 2024-25 Estimated Appropriations Limitation Calculation.

The Education Code Section 1629 stated that “On or before October 15 of each year, the county board of education shall adopt a resolution to identify the estimated appropriations limit for the county office of education for the current fiscal year and the actual appropriations limit for the county office of education for the preceding fiscal year.”

Senate Bill No. 1352, Chapter 1205 of the Statutes of 1980, provides for implementation of Article XIII B of the California State Constitution (the GANN Initiative), which places various limitations on the fiscal powers of state and local government.

BOARD RESOLUTION

No. 19: 2024-25

2024-25 GANN Limit

WHEREAS article XIII B of the constitution of the State of California, as approved by the voters in November 1979, requires the establishment of appropriations limit on proceeds of tax revenues for public agencies, beginning with the 1980-81 year; and

WHEREAS each public agency is required to determine and adopt such appropriations limit for 1981-82 through 2024-25 Fiscal Years, as a legislative act; and

WHEREAS the appropriations limit for the Los Angeles County Office of Education have been calculated in accordance with Article XIII B of the California State Constitution and Division 9 Title I of the Government Code; and

WHEREAS pursuant to Education Code Section 1629 and 42132, documentation used in determining the appropriations limit must be made available to the public at the Los Angeles County Office of Education, located at 9300 Imperial Highway, Downey, California.

NOW, THEREFORE, BE IT RESOLVED, as a legislative act of the Los Angeles County Board of Education, that for the purposes of Article III B, there is hereby established this agency's appropriations limit of \$208,944,851.86 for the 2024-25 Fiscal Year.

ADOPTED this 8th day of October 2024 by the Los Angeles County Board of Education, in Downey, California.

Debra Duardo, M.S.W., Ed.D.
Superintendent

Stanley L. Johnson, Jr., Ph.D.
Board President

Board Meeting – October 8, 2024

Item VI. Consent Calendar Recommendations

B. Acceptance of Project Funds No. 14

The Superintendent recommends that the County Board approve the acceptance of the California Collaborative for Learning Acceleration MOU with the Santa Clara County Office of Education on behalf of the LACOE Curriculum and Instructional Services. The funding is provided by the Santa Clara County Office of Education through the California Department of Education (CDE).

The funds will improve access to inclusive, equitable, high-quality education, provide quality support to districts, schools, students, and communities, and be a premier service organization.

Grant Title	Amount	Funding Type	New Funding	One time/ Ongoing	Recipient
California Collaborative for Learning Acceleration MOU with Santa Clara County Office of Education	\$497,473	Income Contract	Yes	One time	CA educators

Purpose	Funder	Grantee	Start Date	End Date
Improve access to inclusive, equitable, high-quality education statewide for educators. Support districts, schools, students, and communities. Be a premier service organization	Santa Clara County Office of Education	LACOE- Curriculum and Instructional Servies	07/01/24	06/30/25

Board Meeting – October 8, 2024

Item VI. Consent Calendar Recommendations

C. Acceptance of Project Funds No. 15

The Superintendent recommends that the County Board approve the acceptance of the California Community Schools Partnership Program: Implementation Grant, Cohort 3 on behalf of LACOE Community Schools. The funding is provided by the California Department of Education.

These funds will be used to pay for expanding the Community Schools model to the following additional schools in our existing community school districts:

- Inglewood USD
- Norwalk/La Mirada USD
- Duarte USD, Bellflower USD
- Azusa USD
- Baldwin Park USD
- Antelope Valley UHSD
- Bassett USD

Grant Title	Amount	Funding Type	New Funding	One time/ Ongoing	Recipient
California Community Schools Partnership Program: Implementation Grant - Cohort 3	\$9,262,500	Grant-Direct	Yes	One time	Inglewood USD, Norwalk/La Mirada USD, Duarte USD, Bellflower USD, Azusa USD, Baldwin Park USD, Antelope Valley UHSD, Bassett USD.

Purpose	Funder	Grantee	Start Date	End Date
Expand the Community School model to an additional 8 schools in our existing community school districts	CDE-CA Dept. Of Ed.	Community Schools Program	7/1/2024	6/30/2029

Board Meeting – October 8, 2024

Item VI. Consent Calendar Recommendations

D. Acceptance of Project Funds No. 16

The Superintendent recommends that the County Board approve the acceptance of the Children and Youth Behavioral Health Initiative (CYBHI) Capacity Grant Income Contract on behalf of the LACOE Student Support Services (SSS)-Mental Health & School Counseling Unit. The funding is provided by the Sacramento County Office of Education through the Department of Health Care Services (DHCS) California Youth Behavioral Health Initiative. These funds will be used to support the development of behavioral health infrastructure within LACOE and LA County LEAs to help prepare them for participation in the new CYBHI multi-payor school-linked fee schedule.

Grant Title	Amount	Funding Type	New Funding	One time/ Ongoing	Recipient
Children and Youth Behavioral Health Initiative (CYBHI) Capacity Grant/Sacramento County Office of Education Income Contract	\$86,162,624	Income Contract	Yes	Ongoing	LACOE and LA County LEAs

Purpose	Funder	Grantee	Start Date	End Date
Support the development of behavioral health infrastructure within LACOE and LA County LEAs to help prepare them for participation in the new CYBHI multi-payor school-linked fee schedule.	Sacramento County Office of Education	SSS/Mental Health & School Counseling	03/01/24	06/30/26

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Item VI. Consent Calendar Recommendations

E. Acceptance of Project Funds No. 17

The Superintendent recommends that the County Board approve the acceptance of the Classified School Employees Teacher Credentialing Program Grant on behalf of the LACOE's Human Resource Services/Beginning Teachers Programs. The funding is provided by the Commission on Teachers Credentialing.

This grant will focus on two credentialing pathways: (1) participants on the Education Specialist credentialing pathway will be admitted to address serving the high percentage of students with disabilities enrolled within LACOE schools. (2) participants on the Multiple Subject or early Childhood Credentialing pathways will be admitted to address serving the need for transitional kindergarten teachers credited by UTK.

The funds will be expended as follows:

Tuition, fees, books	\$72,000
Examinations and Credential fees	\$36,000
Living stipends for participants	\$36,000
Other support services for participants	\$180,000
Program Administration fees	\$36,000
Total	\$360,000

Grant Title	Amount	Funding Type	New Funding	One time/ Ongoing	Recipient
Classified School Employees Teacher Credentialing Program Grant	\$360,000	Grant-Direct	No	Ongoing	Classified Employees interested in pursuing a teaching credential.

Purpose	Funder	Grantee	Start Date	End Date
To support credentialing pathways for educators to better serve students with disabilities in LACOE schools and to fulfill the demand for transitional kindergarten teachers.	Commission on Teacher Credentialing	Beginning Teacher Programs-Human Resource Services	07/01/24	06/30/25

Board Meeting – October 8, 2024

Item VI. Consent Calendar Recommendations

F. Acceptance of Project Funds No. 18

The Superintendent recommends that the County Board approve the acceptance of the Los Padrinos "Future Forward Initiative: Supporting Students' Transition to the Most Suitable Educational Setting on behalf of the LACOE- Division of Student Programs. The funding is provided by the California Community Foundation, FEDCO Charitable Foundation, and is intended to support students' transition to the Most suitable educational setting.

The Future Forward Initiative aims to empower students involved in the juvenile justice system to successfully transition back to their communities and their most suitable educational setting, whether a comprehensive high school, charter school, or alternative education site. By providing targeted support and programming, LACOE aims to reduce recidivism rates, improve academic outcomes, and promote positive social and emotional development. This initiative will be piloted at Los Padrinos Juvenile Hall.

Grant Title	Amount	Funding Type	New Funding	One time/ Ongoing	Recipient
Future Forward Initiative: Supporting Students' Transition to the Most Suitable Educational Setting	\$350,000	Grant-Direct	Yes	One time	Los Padrinos Youth

Purpose	Funder	Grantee	Start Date	End Date
Supporting Students' Transition to the Most Suitable Educational Setting	California Community Foundation: FEDCO Charitable <u>Foundation</u>	LACOE, Educational Programs	09/01/24	08/31/26

Board Meeting – October 8, 2024

Item VI. Consent Calendar Recommendations

G. Acceptance of Project Funds No. 19

The Superintendent recommends that the County Board approve the acceptance of the Performance Tasks Embedded in Learning for Science (PTELS) Grant on behalf of the LACOE-Curriculum and Instructional Services. The funding is an entitlement from the California Department of Education (CDE). These funds will enhance science education through curriculum-embedded performance tasks, including identifying, evaluating, and developing high-quality performance tasks to support inquiry-based science instruction and assessment, improving teacher instructional practices and pupil learning, and providing professional development for teachers. Additionally, the funds will support the creation of a statewide, freely accessible repository of tasks aligned with the Next Generation Science Standards (NGSS) by January 1, 2026.

LACOE will contract with nonprofit organizations approved by the executive director of the CDE. This appropriation is recognized as "General Fund revenues appropriated for school districts" under Section 8 of Article XVI of the California Constitution for the 2024-25 fiscal year, fulfilling relevant fiscal requirements.

Grant Title	Amount	Funding Type	New Funding	One time/ Ongoing	Recipient
Performance Tasks Embedded in Learning for Science (PTELS) Grant	\$7,000,000	Grant- Apportionment	Yes	One time	Statewide across all grade levels, for use by local educational agencies and educators

Purpose	Funder	Grantee	Start Date	End Date
To enhance science education through curriculum-embedded performance tasks and create a statewide repository of NGSS-aligned tasks.	CDE-CA Dept. Of Ed.	CIS- Curriculum & Instruction Services	7/1/2024	1/1/2026

Board Meeting – October 8, 2024

Item VI. Consent Calendar Recommendations

H. Acceptance of Project Funds No. 20

The Superintendent recommends that the County Board approve the acceptance of the Reversing Opioid Overdose Apportionment for \$623,071 on behalf of the LACOE-Community Health & Safe Schools. The funding is provided by the California Department of Education (CDE). These funds will be used to purchase and maintain a sufficient stock of emergency opioid antagonists (Naloxone) for local educational agencies.

Grant Title	Amount	Funding Type	New Funding	One time/ Ongoing	Recipient
Reversing Opioid Overdose- Apportionment	\$623,071	Grant- Apportionment	Yes	One time	LAOCE to support all districts in Los Angeles County

Purpose	Funder	Grantee	Start Date	End Date
To purchase and maintain a sufficient stock of emergency opioid antagonists (Naloxone) for local educational agencies.	CDE-CA Dept.Of Ed.	SSS/Community Health & Safe Schools	07/01/23	06/30/24

Board Meeting – October 8, 2024

Item VI. Consent Calendar Recommendations

I. Acceptance of Project Funds No. 21

The Superintendent recommends that the County Board approve the acceptance of the Student Empowerment Initiative on behalf of the LACOE-LA County Superintendent Student Advisory Council. The funding is provided by the California Community Foundation: FEDCO Charitable Foundation. These funds will be used to pay for the implementation of a multifaceted Student Empowerment Initiative, which includes organizing a Countywide Student Empowerment Summit, creating resources and tools for schools and classrooms, and launching a 'Know Your Educational Rights' Campaign to support vulnerable students, particularly immigrant youth, in response to potential political divisiveness.

Grant Title	Amount	Funding Type	New Funding	One time/ Ongoing	Recipient
Student Empowerment Initiative	\$150,000	Grant-Direct	Yes	One time	Vulnerable students particularly immigrant youth

Purpose	Funder	Grantee	Start Date	End Date
To address this need comprehensively, LACOE proposes the implementation of a multifaceted Student Empowerment Initiative, spearheaded by the LA County Superintendent Student Advisory Council	California Community Foundation: FEDCO Charitable Foundation	LA County Superintendent Student Advisory Council	09/01/24	08/31/25

Board Meeting – October 8, 2024

Item VI. Consent Calendar Recommendations

J. Acceptance of Project Funds No. 22

The Superintendent recommends that the County Board approve the acceptance of the Tobacco-Use Prevention Education County Technical Assistance Program on behalf of the LACOE's Curriculum and Instruction, Tobacco Use Prevention Education (TUPE) Program. The funding is provided by the California Office of Education.

These funds will be used to provide technical assistance to any LEA in the county needing support in addressing tobacco/vape-use concerns on their campus. The support is provided through professional development offerings, consultations, referrals to services, and resources to make available at their sites.

Grant Title	Amount	Funding Type	New Funding	One time/ Ongoing	Recipient
Tobacco-Use Prevention Education County Technical Assistance Program	\$389,264	Grant-Direct	Yes	Ongoing	All LA County districts

Purpose	Funder	Grantee	Start Date	End Date
LACOE's TUPE unit provides technical assistance to any LEA in the county for addressing tobacco/vape-use concerns on their campus through professional development, consultations, referrals, and resources.	CDE-CA Dept. Of Ed.	Curriculum and Instruction, Tobacco Use Prevention Education Program	07/01/24	06/30/25

Board Meeting – October 8, 2024

Item VI. Consent Calendar Recommendations

K. Acceptance of Project Funds No. 23

The Superintendent recommends that the County Board approve the acceptance of the Tobacco Use Prevention Education (TUPE) for Grades 6-12, Tier 2, Amendment No.1. on behalf of the LACOE's Curriculum and Instruction. The amendment is additional funding provided by the California Office of Education for FY24-25. These funds will be used to provide technical assistance to any LEA in the county needing support in addressing tobacco/vape-use concerns on their campus. The support is provided through professional development offerings, consultations, referrals to services, and resources to make available at their sites.

Grant Title	Amount	Funding Type	New Funding	One time/ Ongoing	Recipient
Tobacco-Use Prevention Education for Grades 6-12, Tier 2 Amendment no.1 (additional funding)	\$1,813,845	Grant-Direct	No	Ongoing	LACOE will support 17 LEAs: ABC USD, Alhambra USD, Beverly Hills USD, Claremont USD, Compton USD, Culver City USD, Glendora USD, Hacienda-La Puente USD, Hermosa Beach City SD, La Cañada USD, Manhattan Beach USD, Palos Verdes Peninsula USD, Pasadena USD, Pomona USD, Redondo Beach USD, South Whittier City SD, Torrance USD

Purpose	Funder	Grantee	Start Date	End Date
To implement tobacco, use prevention education for students in grades 6-12 supporting the 17 targeted school districts.	CDE-CA Dept. Of Ed.	Curriculum and Instruction, Tobacco Use Prevention Education Program	07/01/24	06/30/26

Board Meeting – October 8, 2024

Item VI. Consent Calendar Recommendations

L. Acceptance of Gifts No. 6

The Superintendent recommends that the County Board accept a donation of \$6,481.06 from CORE Learning to sponsor the 3rd Annual Structured Literacy Symposium. The donation will pay for the event's breakfast for attendees, in the amount of \$5,981.06. Core Learning will also provide a gift card to the Literacy Luminary Award winner, for \$500.

Grant Title	Amount	Funding Type	New Funding	One time/ Ongoing	Recipient
Core Learning CIS RLA- Structured Literacy Symposium Gift	\$6,481	Gift- Monetary	Yes	One time	Grades K-12 Teachers and Administrators, Curriculum Directors, District Level Administrators, and Principals

Purpose	Funder	Grantee	Start Date	End Date
Sponsor breakfast for attendees and gift card for the 3rd Annual Structured Literacy Symposium	Core Learning	Reading/Language Arts-CIS	11/08/24	11/08/24

Board Meeting – October 8, 2024

Item VI. Consent Calendar Recommendations

M. Acceptance of Gifts. 7

The Superintendent recommends that the County Board approve the acceptance of the grants and gifts to LACOE from our non-profit partner the Greater Los Angeles Education Foundation (GLAEF) used to fund various LACOE programs, see attached list for details.

Grant Title	Amount	Funding Type	New Funding	One time/ Ongoing	Recipient
GLAEF Grants and Gifts to LACOE (July 1, 2023-June 30, 2024)	\$733,700	Gift/Grant	Yes	One Time	See attached list

Purpose	Funder	Grantee	Start Date	End Date
Gifts and grants provided to LACOE from the Greater LA Education Foundation (GLAEF)	GLEAF	LACOE	07/01/23	06/30/24



Greater Los Angeles Education Foundation
Gifts to LACOE - July 1, 2023 through June 30, 2024

<u>GLAEF Gift Category</u>	<u>LACOE Division</u>	<u>Program & Project</u>		
Scholarships	Educational Services	Migrant Education Scholarships		
	Educational Services	African American Scholarships		
	Educational Services	Asian Pacific Heritage Scholarships		
	Educational Services	MAS Unit Scholarships		
			Total	\$13,850
Grant Disbursements	Technology Services	LACOE Digital Equity Project		
			Total	\$186,000
Sponsorships	Business Services	LACOE Business Services Meetings		
	Business Services	Green Schools Symposium		
	Cross-Divisional Collaboration	LACOE Clean Air Event		
	Educational Programs	IPOLY PTSA		
	Educational Programs	Los Padrinos Welcoming Sessions		
	Educational Services	LACOE Prop 28 Event		
	Educational Services	Completing Pathways Program		
	Educational Services	CTE Symposium		
	Human Resource Services	Classified Human Resources Job Fairs/Film Screenings		
	Superintendent's Office	Academic Decathlon		
	Superintendent's Office	Teacher of the Year		
	Superintendent's Office	Superintendents' Professional Collaborative Conference		
	Superintendent's Office	Women's Leadership & Empowerment Conference		
	Superintendent's Office	Wellbeing Fest		
	Superintendent's Office	Pride Flag Raising Ceremony		
	Technology Services	AI Symposium		
	Wellbeing & Support Services	Mental Health Professional of the Year Award		
	Wellbeing & Support Services	Community Schools Initiative		
	Wellbeing & Support Services	Foster Youth Initiative		
	Wellbeing & Support Services	Equity & Wellbeing Conference		
	Wellbeing & Support Services	Cultural Proficiency Training		
			Total	\$310,841
Professional Services	Wellbeing & Support Services	Support for Community Schools Initiative Staff Positions		
			Total	\$211,817
In-Kind Contributions	Educational Services	LACOE GAIN		
	Superintendent's Office	Public Affairs and Communications		
	Technology Services	AI Symposium		
			Total	\$11,192
			Total Gifts	\$733,700

Board Meeting - October 8, 2024

Item VI. Consent Calendar Recommendations

N. Approval for Disposal of Surplus E-Waste and Recycle Property

The Superintendent recommends that the County Board approve the disposal of public personal property. Surplus assets will be disposed of through e-waste, recycled, or public auction, whichever method is most constructive.

Education Code Section 17545 authorizes the governing board to sell or dispose of surplus personal property. Any personal property not required for school purposes, unsuitable or unsatisfactory for school use or to be disposed of due to replacement, may be disposed in this manner. E-waste will be donated to *human-i-t*, an organization that recycles and sells parts and then utilizes funds to provide discounted new devices to low-income families.

E-waste and recycle property to be disposed of may include unusable:

- Equipment – Vehicles, Projectors, Typewriters, Fax Machines, Computers, Monitors, Printers, Camcorders, VCRs, Bulbs, Furniture, Stoves, Microwaves, and Old/Obsolete items, etc.

Surplus Destruction List 3-24/25

ITEM DESCRIPTION	LACOE TAG	SERIAL NUMBER	CONDITION
HP LASERJET P4014 PRINTER	EK54015		DAMAGED
DELL OPTIPLEX COMPUTER	EK77559		OBSOLETE
DELL OPTIPLEX COMPUTER	EK77560		OBSOLETE
DELL OPTIPLEX COMPUTER	EK77561		OBSOLETE
DELL MONITOR	EK88969		DAMAGED
DELL MONITOR	EK81346		DAMAGED
DELL MONITOR	N/A	CN0JOGKWS200-92M209Y-A04	DAMAGED
DELL MONITOR	N/A	CN0JOGKWS200-928CBV7W-A07	DAMAGED
DELL MONITOR	N/A	CN0CF4C1QDC001551U48-A18	DAMAGED
DELL MONITOR	N/A	CN0KH9JNQDC003C40MPB-A03	DAMAGED
DELL MONITOR	N/A	CN0CF4C1QDC001551T7B-A18	DAMAGED
DELL MONITOR	N/A	CN0CF4C1QDC001551TUB-A18	DAMAGED
DELL MONITOR	N/A	CN430900QY	DAMAGED
GATEWAY E-4500D PC	EK37361	36767689	DAMAGED
GATEWAY E-4610D PC	EK40031	38984795	DAMAGED
GATEWAY E-4610D PC	EK42578	39420538	DAMAGED
HP PC	EK57158	MXL1221VGJ	DAMAGED
GATEWAY E-4610D PC	EK42591	39420539	DAMAGED
HP PC	EK55759	MKL1220BJJ	DAMAGED
GE REFRIDGERATOR	EJ8016	N/A	DAMAGED
NEOPOST DS-85 FOLDER / INSERTER MACHINE	EK73742	N/A	OBSOLETE
NEOPOST DS-85 FOLDER / INSERTER MACHINE	EK74217	N/A	OBSOLETE
NEOPOST IS-9000	N/A	MA1343003310	DAMAGED
HP PC 8200 ELITE	EK58640	MXL128210G	DAMAGED
MONITOR	EK70979	N/A	DAMAGED
MONITOR	EK52600	N/A	DAMAGED
MONITOR	EK55960	N/A	DAMAGED
MONITOR	EK57562	N/A	DAMAGED
MONITOR	EK47071	N/A	DAMAGED
MONITOR	EK52132	N/A	DAMAGED
MONITOR	EK50070	N/A	DAMAGED
SCANNER	EK64380	N/A	DAMAGED
PC	EK47772	N/A	DAMAGED
PC	EK16839	N/A	DAMAGED
PC	EK83297	N/A	DAMAGED
PC	EK61595	N/A	DAMAGED
PC	EK59191	N/A	DAMAGED
PC	EK66140	N/A	DAMAGED
DELL LAPTOP	EK88601	N/A	DAMAGED
DELL LAPTOP	EK60720	N/A	DAMAGED
DELL LAPTOP	EK76141	N/A	DAMAGED
PRINTER	EK30962	N/A	DAMAGED
TYPEWRITER	EK2068	N/A	DAMAGED
FAX MACHINE	EK67140	N/A	DAMAGED
PRINTER	EK30962	N/A	DAMAGED
DELL OPTIPLEX 7050 MICRO	EK88877	N/A	OBSOLETE
DELL OPTIPLEX 7050 MICRO	EK88890	N/A	OBSOLETE
DELL OPTIPLEX 7050 MICRO	EK88890	N/A	OBSOLETE
DELL OPTIPLEX 7050 MICRO	EK88890	N/A	OBSOLETE
DELL OPTIPLEX 7050 MICRO	EK88890	N/A	OBSOLETE
DELL OPTIPLEX 7050 MICRO	EK88890	N/A	OBSOLETE
DELL MONIOTR	N/A	CN0JOGK5-WS200-98C-BV1W-A07	OBSOLETE
DELL MONIOTR	N/A	CN0JOGK5-WS200-910-DZOY-A04	OBSOLETE
DELL MONIOTR	N/A	CN0JOGK5-WS200-91S-629Y-A04	OBSOLETE
DELL MONIOTR	N/A	CN0JOGK5-WS200-91S-752Y-A04	OBSOLETE
DELL MONIOTR	N/A	CN0JOGK5-WS200-91S-748Y-A04	OBSOLETE

Surplus Destruction List 3-24/25

DELL MONIOTR	N/A	CN0F4C1-QDC00-15Q-1038-A18	OBSOLETE
DELL MONIOTR	N/A	CN0F4C1-QDC00-827-6VYS-A06	OBSOLETE
DELL MONIOTR	N/A	CN0F4C1-QDC00-155-1TTB-A18	OBSOLETE
DELL MONITOR	EK79465	N/A	OBSOLETE
DELL MONITOR	N/A	CN0F4C1-QDC00-155-1TIB-A18	OBSOLETE
HP MONITOR	EK58515	CN41160Y5F	OBSOLETE
HP MONITOR	N/A	CN41160Z9S	OBSOLETE
HP MONITOR	EK85842	CN41160Y4Z	OBSOLETE
DELL OPTIPLEX 7050 MICRO	EK88938	N/A	OBSOLETE
DELL OPTIPLEX 7050 MICRO	EK88873	N/A	OBSOLETE
HP MONITOR	N/A	N/A	OBSOLETE
TASK CHAIR	EK80099	N/A	DAMAGED
HP OFFICE JET 6700 PRINTER	SFS0155	CN335BSGFJ	DAMAGED
DELL OPTIPLEX 790 PC	EK63739	03Y38A02	DAMAGED
DELL OPTIPLEX 780 PC	EK59211	CMPDVA01	DAMAGED
DELL OPTIPLEX 5040 PC	EK85982	V04VHA00	DAMAGED
DELL MONITOR	EK57571	N/A	DAMAGED
DELL MONITOR	EK53031	N/A	DAMAGED
DELL MONITOR	N/A	CN0KHONG-74261-73N-GL	DAMAGED
HP LASER JET P1606DN PRINTER	N/A	UND 3B66956	DAMAGED
DELL MONITOR U2412MB	SFS0059	N/A	DAMAGED
DELL OPTIPLEX 7060 PC	N/A	DPN MYKY5A00	DAMAGED
DELL MONITOR	N/A	CN0D3J3C6418024N0T1IV	DAMAGED
MULTIMEDIA SPEAKER	N/A	CN0DW711716320C61039	DAMAGED
MICROSOFT SURFACE PRO 4	EK87537	6894170653	DAMAGED
DELL OPTIPLEX PC	EK86326	GY7GKH2	DAMAGED
STYLUS PEN / CHARGER	N/A	OX434AFA22	DAMAGED
HP LASER JET 2300N PRINTER	EK30962	CNBGD09859	DAMAGED
HP LASER JET 4000 PRINTER	N/A	N/A	DAMAGED
DELL MONITOR	EK52132		DAMAGED
DELL MONITOR	EK50070	N/A	DAMAGED
DELL MONITOR	EK47071		DAMAGED
DELL MONITOR	EK70979		DAMAGED
DELL MONITOR	EK52600		DAMAGED
CANON IMAGE FORMULA DR-C225	N/A	GW354226	DAMAGED
HP PRO BOOK	EK90392	5CD922BJ78	DAMAGED
IPAD 16GB	N/A	DLXFW3M3DKPH	DAMAGED
HP PRO BOOK	EK91212	5CD922BJSR	DAMAGED
DELL LATITUDE LAPTOP E6410	EK54770	CFGY2A00	DAMAGED
HP PRO BOOK	N/A	5CD8152MHF	DAMAGED
MACBOOK PRO	EK70558	C02KT081DRSS	DAMAGED
DELL LATITUDE LAPTOP E6440	N/A	JYBLF12	DAMAGED
MICROSOFT LAPTOP	N/A	N/A	DAMAGED
DELL LATITUDE LAPTOP E6440	EK76145	129LF12	DAMAGED
BOSTICH AUTO STAPLER	N/A	N/A	DAMAGED
DELL OPTIPLEX 7010 PC	N/A	BZ6WBX1	DAMAGED
DELL OPTIPLEX 5040 PC	EK83297	DC9YGB2	DAMAGED
BROTHER INTELLIFAX PRINTER	EK67140	U61639J2J398233	DAMAGED
DELL OPTIPLEX 390 PC	N/A	4WBBYR1	DAMAGED
DELL OPTIPLEX 7060 PC	EK91590	N/A	DAMAGED
DELL OPTIPLEX 7060 PC	EK91291	N/A	DAMAGED
DELL MONITOR	EK59219	CN00KTGO7287216F0P0M	DAMAGED
DELL MOINOTR	EK59198	CN07N0126418017M0DMM	DAMAGED
DELL MONITOR	EK78073	CNK50440509	DAMAGED
DELL LAPTOP	N/A	HZXQTZ1	DAMAGED
LED INSTA-LINE QUANTEM	EK77338		OBSOLETE
PC	EK50197	N/A	DAMAGED
DIGITAL SPRITE D1 DEDICATED MICRO	EK33149	N/A	DAMAGED

Surplus Destruction List 3-24/25

LED MONITOR 21.5"	N/A	N/A	DAMAGED
HYSTER PALLET JACK - HYSTER-40	EK17544	A218H06123X	OBSOLETE

Board Meeting — October 8, 2024

Item VII. Recommendations

- A. Approval of First Reading of Board Policy (BP), BP 0410 (Nondiscrimination in LACOE Programs and Activities), BP 1312.3 (Uniform Complaint Procedures), BP 5145.3 (Nondiscrimination/Harassment), BP 5145.7 (Sex Discrimination and Sex-Based Harassment), BP 5146 (Married/Pregnant/Parenting Students), BP 0420.4 (Charter Schools), BP 3516 (Emergencies and Disaster Preparedness Plan), BP 5113 (Absences and Excuses), BP 6158 (Independent Study) and BP 6164.2 (Guidance/Counseling Services) (Enclosure)

Note: The Board Policies were presented to the County Board on October 1, 2024.

Report on Board Policies

#	Title	Executive Cabinet
1.	BP 0410 Nondiscrimination in LACOE Programs and Activities	Ms. Vibiana Andrade
2.	BP 1312.3 Uniform Complaint Procedures	Ms. Vibiana Andrade
3.	BP 5145.3 Nondiscrimination/Harassment	Ms. Vibiana Andrade
4.	BP 5145.7 Sex Discrimination and Sex-Based Harassment	Ms. Vibiana Andrade
5.	BP 5146 Married/Pregnant/Parenting Students	Ms. Vibiana Andrade
6.	BP 0420.4 Charter Schools	Ms. Vibiana Andrade
7.	BP 3516 Emergencies and Disaster Preparedness Plan	Ms. Karen Kimmel
8.	BP 5113 Absences and Excuses	Dr. Maricela Ramirez
9.	BP 6158 Independent Study	Dr. Maricela Ramirez
10.	BP 6164.2 Guidance/Counseling Services	Ms. Alicia Garoupa

Philosophy, Goals, Objectives, and Comprehensive Plans

BP 0410(a)

NONDISCRIMINATION IN LACOE PROGRAMS AND ACTIVITIES

This policy shall apply to all acts related to a school activity or school attendance and to all acts of the County Board and the County Superintendent in enacting policies and procedures that govern LACOE ~~as a district~~.

The County Board is committed to equal opportunity for all individuals in education. LACOE programs, activities, and practices shall be free from unlawful discrimination and harassment including discrimination against an individual or group based on race, color, ancestry, nationality, national origin, ethnic group identification, ethnicity, citizenship and immigration status (except where required by law), age, religion, marital status, pregnancy, childbirth, termination of pregnancy, or lactation, including related medical conditions and recovery, parental, family, or marital status, reproductive health decision-making, physical or mental disability, medical condition, sex, sex stereotypes, sex characteristics, sexual orientation, gender, gender identity or expression, or genetic information, veteran or military status; a perception of one or more of such characteristics; or association with a person or group with one or more of these actual or perceived characteristics. These terms are defined by state or federal statute.

(cf. 1240 – Volunteer Assistance)

(cf. 4030 - Nondiscrimination in Employment)

(cf. 4032 - Reasonable Accommodation)

(cf. 4119.11/4219.11/4319.11 - Sexual Harassment)

(cf. 5131.2 - Bullying)

(cf. 5145.3 - Nondiscrimination/Harassment)

(cf. 5145.7 - Sexual Harassment)

(cf. 5146 - Married/Pregnant/Parenting Students)

(cf. 6145 – Extracurricular and Cocurricular Activities)

(cf. 6145.2 - Athletic Competition)

(cf. 6164.4 - Identification and Evaluation of Individuals for Special Education)

(cf. 6164.6 - Identification and Education Under Section 504)

All individuals shall be treated equitably in the receipt of LACOE and school services. Personally identifiable information collected in the implementation of any LACOE program, including, but not limited to, student and family information for the free and reduced-price lunch program, transportation, or any other educational program, shall be used only for the purposes of the program, except when the County Superintendent or designee authorizes its use for another purpose in accordance with law. Resources and data collected by LACOE shall not be used, directly or by others, to compile a list, registry, or database of individuals based on race, gender, sexual orientation, religion, ethnicity, national origin, or immigration status or any ~~other category~~ of the categories identified above.

LACOE programs and activities shall be free of any discriminatory use, selection, or rejection of textbooks, instructional materials, library books, or similar educational resources.

The use of any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or other resource in a school library shall not be rejected or prohibited by the County Board or LACOE on the basis that it includes a study of the role and contributions of any individual or group consistent with the requirements

NONDISCRIMINATION IN LACOE PROGRAMS AND ACTIVITIES (continued)

of Education Code 51204.5 and 60040, unless such study would violate Education Code 51501 or 60044. (Education Code 243)

Additionally, the use of any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or other resource in a school library shall not be adopted by the County Board or LACOE if the use would subject a student to unlawful discrimination as specified in Education Code 220. (Education Code 244)

LACOE's programs and activities shall be free of any racially derogatory or discriminatory school or athletic team names, mascots, or nicknames.

Annually, the Superintendent or designee shall review LACOE programs and activities to ensure the removal of any derogatory or discriminatory name, image, practice, or other barrier that may unlawfully prevent an individual or group in any of the protected categories stated above from accessing LACOE's programs and activities. The County Superintendent or designee shall take prompt, reasonable actions to remove any identified barrier. The County Superintendent or designee shall report the findings and recommendations to the County Board after each review.

(cf. 1330 - Use of Facilities)

~~All~~ Except for allegations of sex discrimination or sex-based harassment, allegations of unlawful discrimination in LACOE's programs and activities shall be brought, investigated and resolved in accordance with the procedures specified in AR 1312.3 – Uniform Complaint Procedures, for students, and Administrative Regulation 4030 – Nondiscrimination in Employment, for employees. Complaints alleging sex discrimination, including sex-based harassment, shall be investigated and resolved in accordance with 34 CFR 106.44 and 106.45 and as specified in Administrative Regulation 5145.71 – Title IX Sex Discrimination and Sex-Based Harassment Complaint Procedures, for students, and Administrative Regulation 4119.12/4219.12/4319.12 – Title IX Sex Discrimination and Sex-Based Harassment Complaint Procedures, for employees.

(cf. 1312.3 – Uniform Complaint Procedures)

Pursuant to 34 CFR 104.8 and ~~34 CFR~~ 106.8, the County Superintendent or designee will notify students, parents/guardians, employees, employee organizations, applicants for admission and employment, and sources of referral for applicants about LACOE's policy on nondiscrimination and related complaint procedures. Such notification shall be included in each announcement, bulletin, catalog, handbook, application form, or other materials distributed to these groups and, as applicable, to the public. As appropriate, such notification shall be posted in LACOE's schools and offices, including staff lounges, student government meeting rooms, and other prominent locations and shall be posted on LACOE's website and, when available, LACOE-supported social media.

NONDISCRIMINATION IN LACOE PROGRAMS AND ACTIVITIES (continued)

(cf. 1113 – Web Sites)
(cf. 1114 – LACOE Approved Social Media)
(cf. 1312.3 - Uniform Complaint Procedures)
(cf. 4031 - Complaints Concerning Discrimination in Employment)
(cf. 4112.9/4212.9/4312.9 - Employee Notifications)
(cf. 5145.6 - Parental Notifications)

In addition, the annual parental notification shall inform parents/guardians of their children's right to a free public education regardless of immigration status or religious beliefs, including information on educational rights issued by the California Attorney General. Alternatively, such information may be provided through any other cost-effective means determined by the Superintendent or designee. (Education Code 234.7)

LACOE's nondiscrimination policy and related informational materials shall be published in a format that parents/guardians can understand and, when ~~required by law~~ 15 percent or more of a school's students speak a single primary language other than English, those materials shall be translated into that other language., in a language other than English. (Education Code 48985; 20 USC 6312)

Access for Individuals with Disabilities

LACOE programs and facilities, viewed in their entirety, shall be in compliance with the Americans with Disabilities Act (ADA) and any implementing standards and/or regulations. When structural changes to existing LACOE facilities are needed to provide individuals with disabilities access to programs, services, activities, or facilities, the Superintendent or designee shall develop a transition plan that sets forth the steps for completing the changes.

(cf. 7110 - Facilities Master Plan)

The County Superintendent or designee will ensure that LACOE's web and mobile applications comply with technical standards prescribed by law, and as necessary, shall provide ~~provides~~ auxiliary aids and services ~~when necessary~~ to afford individuals with disabilities equal opportunity to participate in or enjoy the benefits of a LACOE services, programs, or activityactivities. These aids and services may include, but are not limited to, qualified interpreters or readers, assistive listening devices, assistive technologies or other modifications to increase accessibility to LACOE and school websites, notetakers, written materials, taped text, and Braille or large print materials.

(cf. 6020 - Parent Involvement)

Individuals with disabilities shall notify the County Superintendent or designee, or principal or designee, if they have a disability that requires special assistance or services. Reasonable notification should be given prior to a school-sponsored function, program, or meeting.

(cf. 6020 - Parent Involvement)
(cf. 9320 - Meetings and Notices)
(cf. 9322 - Agenda/Meeting Materials)

NONDISCRIMINATION IN LACOE PROGRAMS AND ACTIVITIES (continued)

The individual identified in AR 1312.3 - Uniform Complaint Procedures as the employee responsible for coordinating LACOE's response to complaints and for complying with state and federal civil rights laws is hereby designated as LACOE's ADA coordinator. The compliance officer shall receive and address requests for accommodation submitted by individuals with disabilities, and shall investigate and resolve complaints regarding their access to LACOE's programs, services, activities, or facilities.

Hugo Aceves

(Name)

ADA Title II Coordinator, Risk Management)

(Title or Position)

12830 Columbia Way, Downey, CA 90242

(Address)

(562) 922-6153

(Telephone number)

Aceves_Hugo@laoe.edu

(Email)

Legal Reference:

EDUCATION CODE

200-262.4 Prohibition of discrimination

48980 Parent/Guardian notifications

48985 Notices to parents in language other than English

51007 Legislative intent: state policy

51204.5 Social sciences instruction; contributions of specified groups

51501 Nondiscriminatory subject matter

60010 Instructional materials; definition

60040-60052 Requirements for instructional materials

GOVERNMENT CODE

8310.3 California Religious Freedom Act

11000 Definitions

11135 Nondiscrimination in programs or activities funded by state

11138 Rules and regulations

12900-12996 Fair Employment and Housing Act

54953 Meetings; Americans with Disabilities Act accessibility

54953.2 Brown Act compliance with Americans with Disabilities Act

PENAL CODE

422.55 Definition of hate crime

422.6 Interference with constitutional right or privilege

CODE OF REGULATIONS, TITLE 5

4600-4687 Uniform complaint procedures

4900-4965 Nondiscrimination in elementary and secondary education programs

UNITED STATES CODE, TITLE 20

1400-1482 Individuals with Disabilities in Education Act

1681-1688 Discrimination based on sex or blindness, Title IX

2301-2415 Carl D. Perkins Vocational and Applied Technology Act

6311 State plans

NONDISCRIMINATION IN LACOE PROGRAMS AND ACTIVITIES (continued)

Legal references (continued)

6312 *Local education agency plans*
UNITED STATES CODE, TITLE 29
794 *Section 504 of the Rehabilitation Act of 1973*
UNITED STATES CODE, TITLE 42
2000d-2000d-7 *Title VI, Civil Rights Act of 1964*
2000e-2000e-17 *Title VII, Civil Rights Act of 1964 as amended*
2000h-2000h-6 *Title IX*
12101-12213 *Americans with Disabilities Act*
CODE OF FEDERAL REGULATIONS, TITLE 28
35.101-35.190 *Americans with Disabilities Act*
36.303 *Auxiliary aids and services*
CODE OF FEDERAL REGULATIONS, TITLE 34
100.1-100.13 *Nondiscrimination in federal programs, effectuating Title VI*
104.1-104.39 *Section 504 of the Rehabilitation Act of 1973*
106.1-106.61 *Discrimination on the basis of sex, effectuating Title IX, especially:*

Management Resources:

CSBA PUBLICATIONS
Legal Guidance on Rights of Transgender and Gender Nonconforming Students in Schools, October 2022
Providing a Safe, Nondiscriminatory School Environment for Transgender and Gender-Nonconforming Students, Policy Brief, February 2014
Safe Schools: Strategies for Governing Boards to Ensure Student Success, 2011
Parental and Student Rights in Relation to Transgender and Gender Nonconforming Students, Recently Asked Questions, August 2023
Instructional Materials Adoptions: State and local governing board processes, roles, and responsibilities, February 2024
Fact Sheet: Instructional Materials Adoption: Local governing board responsibilities, February 2024
Reference: State Roles, Responsibilities, and Process for Instructional Materials Adoption, February 2024
CALIFORNIA CIVIL RIGHTS DEPARTMENT PUBLICATIONS
California Law Prohibits Workplace Discrimination and Harassment
CALIFORNIA DEPARTMENT OF HEALTH CARE SERVICES PUBLICATIONS
Policy and Procedures Letter No. 23-004, February 2023
Policy and Procedures Letter No. 21-017R, December 2021
CALIFORNIA OFFICE OF THE ATTORNEY GENERAL PUBLICATION
Promoting a Safe and Secure Learning Environment for All: Guidance and Model Policies to Assist California's K-12 Schools in Responding to Immigration Issues, April 2018
Guidance to School Officials re: Legal Requirements for Providing Inclusive Curricula and Books, January 2024
U.S. DEPARTMENT OF EDUCATION, OFFICE FOR CIVIL RIGHTS PUBLICATIONS
Dear Colleague Letter: Race and School Programming, August 2023
Dear Colleague Letter: Frequently Asked Questions About the June 29, 2010 Dear Colleague Letter, May 26, 2011
Supporting Transgender Youth in School, June 2021
Dear Colleague Letter: Resource on Confronting Racial Discrimination in Student Discipline, May 2023
Dear Colleague Letter: Transgender Students, May 2016
Dear Colleague Letter: Harassment and Bullying, October 2010
Dear Colleague Letter: Electronic Book Reader, June 29, 2010
Protecting Students from Harassment and Hate Crime, January 1999
Nondiscrimination in Employment Practices in Education, August 1991

NONDISCRIMINATION IN LACOE PROGRAMS AND ACTIVITIES (continued)

Legal references (continued)

Dear Colleague Letter: Protecting Students from Discrimination, such as Harassment, Based on Race, Color, or National Origin, Including Shared Ancestry or Ethnic Characteristics, May 2024

Dear Colleague Letter: Discrimination, Including Harassment, Based on Shared Ancestry or Ethnic Characteristics, November 2023

U.S. DEPARTMENT OF JUSTICE, CIVIL RIGHTS DIVISION PUBLICATIONS

Guidance on Web Accessibility and the ADA, March 2022

2010 ADA Standards for Accessible Design, September 2010

Accessibility of State and Local Government Websites to People with Disabilities, February 2020

Fact Sheet: New Rule on the Accessibility of Web Content and Mobile Apps Provided by State and Local Governments, April 2024

WORLDWIDE WEB CONSORTIUM PUBLICATIONS

Web Content Accessibility Guidelines, December 2008

Web Content Accessibility Guidelines, September 2023

WEB SITES

CSBA: <http://www.csba.org>

California Department of Education: <http://www.cde.ca.gov>

California Civil Rights Department: <https://calcivilrights.ca.gov/>

California Department of Health Care Services (<https://www.dhcs.ca.gov>)

Safe Schools Coalition: <http://www.casafeschoolscoalition.org>

Pacific ADA Center: <http://www.adapacific.org>

U.S. Department of Education, Office for Civil Rights: <http://www.ed.gov/about/offices/list/ocr>

U.S. Department of Justice, Civil Rights Division, Americans with Disabilities Act: <http://www.ada.gov>

U.S. Equal Opportunity Commission: www.eeoc.gov

World Wide Web Consortium, Web Accessibility Initiative: <http://www.w3.org/wai>

Community Relations

BP 1312.3(a)

UNIFORM COMPLAINT PROCEDURES

The County Board recognizes that LACOE has the primary responsibility to ensure compliance with applicable state and federal laws and regulations governing educational programs. The County Board encourages the early resolution of complaints whenever possible. LACOE shall investigate complaints alleging noncompliance with applicable state and federal laws and/or alleging discrimination, harassment, intimidation, or bullying and shall seek to resolve those complaints in accordance with LACOE's Uniform Complaint Procedures (UCP). (5 CCR 4620)

Complaints Subject to UCP

LACOE's UCP shall be used to investigate and resolve complaints regarding the following programs and activities:

1. Accommodations for pregnant and parenting students (Education Code 46015)
(cf. 5146 - Married/Pregnant/Parenting Students)
2. Adult education programs (Education Code 8500-8538, 52334.7, 52500-52617)
3. After School Education and Safety programs (Education Code 8482-8484.65)
4. Agricultural career technical education (Education Code 52460-52462)
5. Career technical and technical education and career technical and technical training programs (Education Code 52300-52462)
(cf. 6178 - Career Technical Education)
(cf. 6178.1 - Work Experience Education)
6. Child care and development programs (Education Code 8200-8488)
7. Compensatory education (Education Code 54400)
(cf. 6171 - Title I Programs)
8. Consolidated categorical aid programs (Education Code 33315; 34 CFR 299.10-299.12)
9. Course periods without educational content (Education Code 51228.1-51228.3)

UNIFORM COMPLAINT PROCEDURES (continued)

10. Discrimination, harassment, intimidation, or bullying in LACOE programs and activities, including in those programs or activities funded directly by or that receive or benefit from any state financial assistance, based on a person's actual or perceived characteristics of race or ethnicity, color, ancestry, nationality, national origin, immigration status, ethnic group identification, age, religion, ~~marital status, pregnancy, parental status,~~ physical or mental disability, medical condition, ~~sex, sexual orientation, gender, gender identity, gender expression,~~ or genetic information, or any other characteristic identified in Education Code 200 or 220, Government Code 11135, or Penal Code 422.55, or based on the person's association with a person or group with one or more of these actual or perceived characteristics (5 CCR 4610)

Discrimination includes, but is not limited to, the County Board's refusal to approve the use or prohibit the use of any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or other resource in a school library, on the basis that it includes a study of the role and contributions of any individual or group consistent with the requirements of Education Code 51204.5 and 60040, unless such study would violate Education Code 51501 or 60044. Additionally, discrimination includes, but is not limited to, the County Board's adoption or approval of use of any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or other resource in a school library if the use would subject a student to unlawful discrimination pursuant to Education Code 220. A complaint alleging such unlawful discrimination may, in addition to or in lieu of being filed with LACOE, be directly filed with the California Superintendent of Public Instruction (SPI). (Education Code 243, 244)

The UCP shall not be used to investigate and resolve employment discrimination complaints. (5 CCR 4611)

(cf. 0410 - Nondiscrimination in LACOE Programs and Activities)

(cf. 5145.3 - Nondiscrimination/Harassment)

(cf. 5145.7 - Sexual Harassment)

(cf. 5145.71 - Title IX Sexual Harassment Complaint Procedures)

11. Educational and graduation requirements for students in foster care, students experiencing homelessness, students from military families, students formerly in a juvenile court school, students who are migratory, and newcomer students ~~participating in a newcomer program~~ (Education Code 48645.7, 48853, 48853.5, 49069.5, 51225.1, 51225.2)

(cf. 6173 - Education for Homeless Children and Youth)

(cf. 6173.1 - Education for Foster Youth)

(cf. 6173.2 - Education of Children of Military Families)

12. Every Student Succeeds Act (Education Code 52059.5; 20 USC 6301 et seq.)

13. Local control and accountability plan (Education Code 52075)

UNIFORM COMPLAINT PROCEDURES (continued)

(cf. 0460 - Local Control and Accountability Plan)

14. Migrant education (Education Code 54440-54445)
15. Physical education instructional minutes (Education Code 51210, 51222, 51223)

(cf. 6142.7 - Physical Education and Activity)

16. Student fees (Education Code 49010-49013)

(cf. 3260 - Fees and Charges)

17. Reasonable accommodations to a lactating student (Education Code 222)
18. Regional occupational centers and programs (Education Code 52300-52334.7)

(cf. 6178.2 - Regional Occupational Program)

19. School plans for student achievement as required for the consolidated application for specified federal and/or state categorical funding (Education Code 64001)

(cf. 0420 - School Plans/Site Councils)

20. School site councils as required for the consolidated application for specified federal and/or state categorical funding (Education Code 65000)

(cf. 0420 - School Plans/Site Councils)

21. State preschool programs (Education Code 8207-8255)

(cf. 5148.3 - Birth to Five Early Care and Education)

22. State preschool health and safety issues in license-exempt programs (Education Code 8212)
23. Any complaint alleging retaliation against a complainant or other participant in the complaint process or anyone who has acted to uncover or report a violation subject to this policy
24. Any other state or federal educational program the SPI or designee deems appropriate

The County Board recognizes that alternative dispute resolution (ADR) can, depending on the nature of the allegations, offer a process for resolving a complaint in a manner that is acceptable to all parties. An ADR process such as mediation may be offered to resolve complaints that involve more than one student and no adult. However, mediation shall not be offered or used

UNIFORM COMPLAINT PROCEDURES (continued)

to resolve any complaint ~~involving sexual assault or~~ where there is a reasonable risk that a party to the mediation would feel compelled to participate. The County Superintendent or designee shall ensure that the use of ADR is consistent with federal, state, and local ~~federal~~ laws and regulations.

LACOE shall protect all complainants from retaliation. In investigating complaints, the confidentiality of the parties involved shall be protected as required by law. For any complaint alleging retaliation or unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), the County Superintendent or designee shall keep the identity of the complainant, and/or the subject of the complaint if different from the complainant, confidential when appropriate and as long as the integrity of the complaint process is maintained.

(cf. 4119.23/4219.23/4319.23 - Unauthorized Release of Confidential/Privileged Information)

(cf. 5125 - Student Records)

(cf. 9011 - Disclosure of Confidential/Privileged Information)

When an allegation that is not subject to UCP is included in a UCP complaint, LACOE shall refer the non-UCP allegation to the appropriate staff or agency and shall investigate and, if appropriate, resolve the UCP-related allegation(s) through LACOE's UCP.

The County Superintendent or designee shall provide training to LACOE staff to ensure awareness and knowledge of current law and requirements related to UCP, including the steps and timelines specified in this policy and the accompanying administrative regulation.

(cf. 4131 - Staff Development)

(cf. 4231 - Staff Development)

(cf. 4331 - Staff Development)

The County Superintendent or designee shall maintain a record of each complaint and subsequent related actions, including steps taken during the investigation and all information required for compliance with 5 CCR 4631 and 4633.

(cf. 3580 - LACOE_Records)

Non-UCP Complaints

The following complaints shall not be subject to LACOE's UCP but shall be investigated and resolved by the specified agency or through an alternative process:

1. Any complaint alleging child abuse or neglect shall be referred to the County Department of Social Services, Protective Services Division, or the appropriate law enforcement agency. (5 CCR 4611)

cf. 5141.4 - Child Abuse Prevention and Reporting)

UNIFORM COMPLAINT PROCEDURES (continued)

2. Any complaint alleging health and safety violations by a child development program shall, for licensed facilities, be referred to the Department of Social Services (5 CCR 4611)
3. Any complaint alleging that a student, while in an education program or activity ~~in which LACOE exercises substantial control over the context and respondent,~~ was subjected to sexual conduct known to LACOE that may reasonably constitute sex discrimination under Title IX, including sex-based harassment as defined in 34 CFR 106.2, 30

Discrimination on the basis of sex includes sex stereotypes; sex characteristics; sexual orientation; gender; gender identity; gender expression; pregnancy, childbirth, termination of pregnancy, or lactation, including related medical conditions or recovery; and parental, marital, and family status. Such a complaint shall be addressed through the federal Title IX complaint procedures adopted pursuant to 34 CFR 106.44-106.45, as specified in AR 5145.71 - Title IX ~~Sexual~~ Sex Discrimination and Sex-Based Harassment Complaint Procedures. (34 CFR 106.2, 106.10, 106.11, 106.44)

4. ~~Any~~ Except for complaints alleging sex discrimination, including sex-based harassment, any complaint alleging employment discrimination or harassment shall be investigated and resolved by LACOE in accordance with the procedures specified in AR 4030 - Nondiscrimination in Employment, including the right to file the complaint with the California Civil Rights Department.

Employment complaints alleging sex discrimination, including sex-based harassment, shall be investigated and resolved as specified in 34 CFR 106.44 and 106.45 and Administrative Regulation 4119.12/4219.12/4319.12 – Title IX Sex Discrimination and Sex-Based Harassment Complaint Procedures.

5. Any complaint alleging a violation of a state or federal law or regulation related to special education, a settlement agreement related to the provision of a free appropriate public education, failure or refusal to implement a due process hearing order to which LACOE is subject, or a physical safety concern that interferes with LACOE's provision of FAPE, shall be submitted to the California Department of Education (CDE) in accordance with AR 6159.1 - Procedural Safeguards and Complaints for Special Education. (5 CCR 3200-3205)

(cf. 6159.1 - Procedural Safeguards and Complaints for Special Education)

6. Any complaint alleging noncompliance of LACOE's food service program with laws regarding meal counting and claiming, reimbursable meals, eligibility of children or adults, or use of cafeteria funds and allowable expenses shall be filed with or referred to CDE in accordance with BP 3555 - Nutrition Program Compliance. (5 CCR 15580-15584)

UNIFORM COMPLAINT PROCEDURES (continued)

7. Any allegation of discrimination based on race, color, national origin, sex, age, or disability in the LACOE food service program shall be filed with or referred to the U.S. Department of Agriculture in accordance with BP 3555 - Nutrition Program Compliance. (5 CCR 15582)
8. Any complaint related to sufficiency of textbooks or instructional materials, emergency or urgent facilities conditions that pose a threat to the health or safety of students or staff, or teacher vacancies and misassignments shall be investigated and resolved in accordance with BP 1312.4 - Williams Uniform Complaint Procedures and applicable administrative regulations. (Education Code 35186)

(cf. 1312.4 - Williams Uniform Complaint Procedures)

Legal Reference:

EDUCATION CODE

200-262.4 Prohibition of discrimination

8200-8488 Child care and development programs

8500-8538 Adult basic education

18100-18203 School libraries

32280-32289.5 School safety plan

35186 Williams uniform complaint procedures

46015 Parental leave for students

48645.7 Juvenile court schools

48853-48853.5 Foster youth

48985 Notices in language other than English

48900.5 Suspension; other means of correction

49010-49014 Student fees

49060-49079 Student records

49069.5 Rights of parents

49490-49590 Child nutrition programs

49701 Interstate Compact on Educational Opportunity for Military Children

51204.5 Social sciences instruction; contributions of specified groups

51210 Courses of study grades 1-6

51222 Physical education, secondary schools

51223 Physical education, elementary school

51225.1-51225.2 Foster youth, homeless children, former juvenile court school students, course credits; graduation requirements

51226-51226.1 Career technical education

51228.1-51228.3 Course periods without educational content

51501 Nondiscriminatory subject matter

52059.5 Statewide system of support

52060-52077 Local control and accountability plan

52075 Complaint for lack of compliance with local control and accountability plan requirements

52300-52462 Career technical education

52500-52617 Adult schools

54400-54425 Compensatory education programs

54440-54445 Migrant education

54460-54529 Compensatory education programs

59000-59300 Special schools and centers

60010 Instructional materials; definition

60040-60052 Requirements for instructional materials

UNIFORM COMPLAINT PROCEDURES (continued)

Legal references (continued)

64000-64001 Consolidated application process; school plan for student achievement
65000-65001 School site councils
GOVERNMENT CODE
11135 Nondiscrimination in programs or activities funded by state
12900-12996 Fair Employment and Housing Act
HEALTH AND SAFETY CODE
1596.7925 California Child Day Care Act; health and safety regulations
PENAL CODE
422.55 Hate crime; definition
422.6 Interference with constitutional right or privilege
CODE OF REGULATIONS, TITLE 2
11023 Harassment and discrimination prevention and correction
CODE OF REGULATIONS, TITLE 5
3200-3205 Special education compliance complaints
4600-4670 Uniform complaint procedures
4680-4687 Williams uniform complaint procedures
4690-4694 Complaints regarding health and safety issues in license-exempt preschool programs
4900-4965 Nondiscrimination in elementary and secondary education programs
15580-15584 Child nutrition programs complaint procedures
UNITED STATES CODE, TITLE 20
1221 Application of laws
1232g Family Educational Rights and Privacy Act
1681-1688 Title IX of the Education Amendments of 1972
6301-6576 Title I Improving the academic achievement of the disadvantaged
6801-7014 Title III language instruction for English Learners and immigrant students
UNITED STATES CODE, TITLE 29
794 Section 504 of Rehabilitation Act of 1973
UNITED STATES CODE, TITLE 42
2000d-2000e-17 Title VI and Title VII Civil Rights Act of 1964, as amended
2000h-2-2000h-6 Title IX of the Civil Rights Act of 1964
6101-6107 Age Discrimination Act of 1975
11431-11435 McKinney-Vento Homeless Assistance Act
12101-12213 Americans with Disabilities Act
CODE OF FEDERAL REGULATIONS, TITLE 28
35.107 Nondiscrimination on basis of disability; complaints
CODE OF FEDERAL REGULATIONS, TITLE 34
99.1-99.67 Family Educational Rights and Privacy Act
100.3 Prohibition of discrimination on basis of race, color or national origin
104.7 Designation of responsible employee for Section 504
106.1-106.82 Nondiscrimination on the basis of sex in education programs, especially:
106.8 Designation of responsible employee and adoption of grievance procedures
106.30 Discrimination on the basis of sex in education programs and activities; Definitions
106.44 Response to notice of sexual harassment
106.45 Titles IX sexual harassment complaint procedures
110.25 Notification of nondiscrimination on the basis of age

Legal References (continued next page)

UNIFORM COMPLAINT PROCEDURES (continued)

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Sample UCP Board Policies and Procedures

Uniform Complaint Procedure Program Instrument

U.S. DEPARTMENT OF EDUCATION, OFFICE FOR CIVIL RIGHTS PUBLICATIONS

Questions and Answers on the Title IX Regulations on Sexual Harassment, July 2021

Part 1: Questions and Answers Regarding the Department's Title IX Regulations, January 2021

Dear Colleague Letter: Responding to Bullying of Students with Disabilities, October 2014

U.S. DEPARTMENT OF JUSTICE PUBLICATIONS

Guidance to Federal Financial Assistance Recipients Regarding Title VI Prohibition Against National Origin Discrimination Affecting Limited English Proficient Persons, 2007

Guidance to School Officials re: Legal Requirements for Providing Inclusive Curricula and Books, January 2024

WEB SITES

CSBA: <http://www.csba.org>

California Department of Education: <http://www.cde.ca.gov>

California Department of Fair Employment and Housing: <https://www.dfeh.ca.gov>

California Department of Social Services: <https://www.cdss.ca.gov>

Student Privacy Policy Office: <https://www2.ed.gov/about/offices/list/oepd/sppo>

U.S. Department of Agriculture: <https://www.usda.gov>

U. S. Department of Education, Office for Civil Rights: <http://www.ed.gov/about/offices/list/ocr>

U.S. Department of Justice: <http://www.justice.gov>

Students

BP 5145.3(a)

NONDISCRIMINATION/HARASSMENT

This policy shall apply to all acts constituting unlawful discrimination or harassment related to school activity or to school attendance occurring within a LACOE school or program, and to acts which occur off campus or outside of LACOE school-related or school-sponsored activities but which may have an impact or create a hostile environment at the LACOE school.

LACOE is committed to providing a safe school environment that allows all students equal access to opportunities in admission and access to LACOE's academic and other educational support programs, services, guidance and counseling programs, athletic programs, testing procedures, and other activities. LACOE programs and activities shall be free from discrimination, including harassment, intimidation, and bullying, of any student by anyone, based on the with respect to a student's actual or perceived race, color, ancestry, national origin, ethnicity, ethnic group identification, citizenship status, immigration status, age, religion, marital, family, or parental status, pregnancy, childbirth, termination of pregnancy or lactation, including related medical conditions or recovery, physical or mental disability, sex, sex stereotypes, sex characteristics, sexual orientation, gender, gender identity or expression, or genetic information; the perception of one or more of such characteristics; or association with a person or group with one or more of these actual or perceived characteristics. Specifically, state law prohibits discrimination on the basis of gender in enrollment, counseling, and the availability of physical education, athletic activities, and sports. Transgender students shall be permitted to participate in gender-segregated school programs and activities (e.g., athletic teams, sports competitions, and field trips) and to use facilities consistent with the student's gender identity. LACOE assures that lack of English language skills will not be a barrier to admission or participation in LACOE programs. Unlawful discrimination against a student in any LACOE school, program, or activity, including discriminatory harassment, intimidation, and bullying, is prohibited. Any form of retaliation against an individual who files or otherwise participates in the filing or investigation of a complaint or report regarding an incident of discrimination is also prohibited.

(cf. 0410 - Nondiscrimination in LACOE Programs and Activities)

(cf. 5145.7 - Sexual Harassment)

Unlawful discrimination may result from physical, verbal, nonverbal, or written conduct against a student based on the student's actual or perceived race, color, ancestry, nationality, national origin, immigration status, ethnic group identification, ethnicity, age, religion, marital status, pregnancy, parental status, physical or mental disability, medical condition, sex, sexual orientation, gender, gender identity, gender expression, or genetic information, or the student's association with a person or group with one or more of these actual or perceived characteristics. Unlawful discrimination also occurs when the prohibited conduct is so severe, persistent, or pervasive that it affects a student's ability to participate in or benefit from an educational program or activity; creates an intimidating, threatening, hostile, or offensive educational environment; has the effect of substantially or unreasonably interfering with a student's academic performance; or otherwise adversely affects a student's educational opportunities.

NONDISCRIMINATION/HARASSMENT (continued)

Gender identity of a student means the student's gender-related identity, appearance, or behavior as determined from the student's internal sense, whether or not that gender-related identity, appearance, or behavior is different from that traditionally associated with the student's physiology or assigned sex at birth.

Gender expression means a student's gender-related appearance and behavior, whether stereotypically associated with the student's assigned sex at birth. (Education Code 210.7)

Unlawful discrimination also includes disparate treatment of students based on one of the categories above with respect to the provision of opportunities to participate in any LACOE school, program, or activity, or the provision or receipt of educational benefits or services, such as prohibiting a student from enrolling in a class or course on the basis of the student's sex.

Because unlawful discrimination could occur when disciplining students, including suspension and expulsion, the County Superintendent or designee shall ensure that staff enforce discipline rules fairly, consistently and in a non-discriminatory manner, as specified in Board Policy and Administrative Regulation 5144 - Discipline, Board Policy and Administrative Regulation 5144.1 - Suspension and Expulsion/Due Process, and Administrative Regulation 5144.2 - Suspension and Expulsion/Due Process (Students With Disabilities).

When, as permitted by law, LACOE maintains sex-segregated facilities, such as restrooms and locker rooms, or offers sex-segregated programs and activities, such as physical education classes, students may choose to access facilities and participate in such programs and activities consistent with the student's gender identity. In addition, students may choose to participate in accordance with their gender identity in other circumstances where students are separated by gender, such as for class discussions, yearbook pictures, and field trips.

Each student's gender identity shall be the gender asserted by the student. Transgender and gender-nonconforming students shall be afforded the same rights, benefits, and protections as all LACOE students.

Complaints of unlawful discrimination, including discriminatory harassment, intimidation, or bullying or retaliation may be filed in accordance with LACOE's uniform complaint procedures (UCP) pursuant to BP 1312.3 – Uniform Complaint Procedures. Such complaints must be filed no later than six months after knowledge of the alleged discrimination was first obtained. These terms are defined by state or federal statute. For a complaint form or additional information, contact the Title IX Coordinator or your site principal. The Coordinator is:

~~Diana Velasquez, Executive Director, Educational Programs~~
~~9300 Imperial Highway, EC-223~~
~~Downey, CA 90242~~
~~Phone: (562) 803-8451; Fax: (562) 469-4346~~
~~Email: ComplianceSupportServices@lacoe.edu~~

NONDISCRIMINATION/HARASSMENT (continued)

Lauren Sheahan
Title IX Coordinator
Los Angeles County Office of Education
9300 Imperial Highway, Downey, CA 90242
(562) 803-8506
Sheahan_Lauren@lacoed.edu

~~For Complaints alleging of sex discrimination, including sex-based harassment, under Title IX shall be investigated and resolved in accordance with the procedures specified in 34 CFR 106.44 and 106.45 and Administrative Regulation 5145.71 – Title IX Sex Discrimination and Sex-Based Harassment Complaint Procedures. sexual harassment, it is the responsibility of LACOE's Title IX Coordinator to determine whether the complaint should be addressed through UCP or, if the alleged conduct meets the federal definition of sexual harassment pursuant to 34 CFR 106.30, the complaint procedures established in 34 CFR 106.44-106.45.~~

Regardless of whether a complainant complies with the writing, timeline, and/or other formal filing requirements, all complaints alleging unlawful discrimination, including discriminatory harassment, intimidation, or bullying, shall be investigated and prompt action shall be taken to stop the discrimination, prevent recurrence, and address any continuing effect on students.

(cf. 0410 - Nondiscrimination in LACOE Programs and Activities)
(cf. 5146 - Married/Pregnant/Parenting Students)
(cf. 6164.6 - Identification and Education Under Section 504)
(cf. 1312.3 - Uniform Complaint Procedures)
(cf. 5145.71 - Title IX Sexual Harassment Complaint Procedures)

The County Board prohibits discrimination, intimidation, or harassment or bullying of any student by any employee, student, or other person in LACOE. Prohibited harassment includes physical, verbal, nonverbal, or written conduct based on one of the categories listed above that is so severe and pervasive that it affects a student's ability to participate in or benefit from an educational program or activity; creates an intimidating, threatening, hostile, or offensive educational environment; has the purpose or effect of substantially or unreasonably interfering with a student's academic performance; or otherwise adversely affects the student's educational opportunities.

The County Board also prohibits any form of retaliation against any student who files a complaint or report regarding an incident of discrimination, harassment, intimidation, or bullying. Retaliation complaints shall be investigated and resolved in the same manner as a discrimination complaint.

School staff and volunteers shall carefully guard against segregation, bias, and stereotyping in the delivery of services, including, but not limited to, instruction, guidance, and supervision. In Juvenile Court Schools, LACOE shall work with the County Probation Department on practices and procedures for incarcerated students.

NONDISCRIMINATION/HARASSMENT (continued)

(cf. 5145.2 - Freedom of Speech/Expression)

(cf. 6145 - Extracurricular and Cocurricular Activities)

(cf. 6145.2 - Athletic Competition)

The Principal or designee shall develop a plan to provide students with appropriate accommodations when necessary for the student's protection from threatened or potentially harassing or discriminatory behavior.

The County Superintendent or designee shall facilitate students' access to the educational program by annual notifications publicizing LACOE's nondiscrimination policy and related complaint procedures to students, parents/guardians, and employees. The County Superintendent or designee shall provide training and information on the scope and use of the policy and complaint procedures and take other measures designed to increase the school community's understanding of the requirements of law related to discrimination. In addition, the Superintendent or designee shall post LACOE's policies prohibiting discrimination, harassment, intimidation, and bullying and other required information on the LACOE website in a manner that is easily accessible to parents/guardians and students, in accordance with law and the accompanying administrative regulation. (Education Code 234.1, 234.6; 34 CFR 106.8)

The County Superintendent or designee shall regularly review the implementation of LACOE's nondiscrimination policies and practices and, as necessary, shall take action to remove any identified barrier to student access to or participation in the educational program. The County Superintendent or designee shall report the findings and recommendations to the County Board after each review.

Students who engage in discrimination, including discriminatory harassment, intimidation, or bullying, or retaliation in violation of law or County Board policy or procedures or administrative regulation shall be subject to appropriate discipline, up to and including counseling, suspension, and/or involuntary release to the student's district of residence when the behavior is severe or pervasive as defined in Education Code 48900.4. Any employee who permits or engages in prohibited discrimination, harassment, intimidation, bullying, or retaliation shall be subject to disciplinary action, up to and including dismissal.

Antidiscrimination Measures

To prevent or address unlawful discrimination in LACOE schools, programs, and activities, LACOE will do the following:

1. Designation of a coordinator/compliance officer to handle complaints alleging unlawful discrimination
2. Posting of information regarding Title IX prohibitions against discrimination based on a student's sex, gender, gender identity, pregnancy, and parental status as required pursuant to Education Code 221.61, and a link to the Title IX information included on

NONDISCRIMINATION/HARASSMENT (continued)

- the California Department of Education’s (CDE) website, in a prominent and conspicuous location on the LACOE’s website in a manner that is easily accessible for parents/guardians and students, as required pursuant to Education Code 221.61 (Education Code 221.6, 221.61, 234/6)
3. Publicizing of LACOE’s nondiscrimination policies and complaint procedures
 4. Provision of training and information about LACOE’s nondiscrimination policies and complaint procedures, including information related to state and federal laws pertaining to the rights of transgender and gender-nonconforming students, to students, parents/guardians, LACOE employees, and others as applicable
 5. Establishment of a complaint process that ensures a prompt and fair resolution of complaints
 6. Provision of annual notification required by law
 7. Maintenance of student records in accordance with law
 8. Posting of LACOE’s policies and procedures prohibiting discrimination, harassment, student sexual harassment, intimidation, bullying, and cyberbullying, including a section on social media bullying that includes all of the references described in Education Code 234.6 as possible forums for social media, in a prominent location on LACOE’s website in a manner that is easily accessible to parents/guardians and students (Education Code 234.6)
 9. Posting of the definition of sex discrimination and harassment as described in Education Code 230, including the rights set forth in Education Code 221.8, in a prominent location on LACOE’s website in a manner that is easily accessible to parents/guardians and students (Education Code 234.6)
 10. Posting of a link to statewide CDE-compiled resources, including community-based organizations, that provide support to youth who have been subjected to school-based discrimination, harassment, intimidation, or bullying and to their families. Such resources shall be posted in a prominent location on the COE's website in a manner that is easily accessible to parents/guardians and students. (Education Code 234.5, 234.6)

Record-Keeping

The County Superintendent or designee shall maintain a record of all reported cases of unlawful discrimination, including discriminatory harassment, intimidation, or bullying, to enable LACOE to monitor, address, and prevent repetitive prohibited behavior in LACOE schools.

(cf. 4118 - Suspension/Dismissal/Disciplinary Action)

(cf. 4119.21/4219.21/4319.21- Professional Standards)

NONDISCRIMINATION/HARASSMENT (continued)

(cf. 4218 - Dismissal/Suspension/Disciplinary Action)
(cf. 5131 - Conduct)
(cf. 5144 - Discipline)
(cf. 5144.1 - Suspension and Expulsion/Due Process)
(cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))
(cf. 0410 - Nondiscrimination in District Programs and Activities)
(cf. 5131 - Conduct)
(cf. 5131.2 - Bullying)
(cf. 5137 - Positive School Climate)
(cf. 5146 - Married/Pregnant/Parenting Students)
(cf. 6164.6 - Identification and Education Under Section 504)

Legal References:

EDUCATION CODE

200-262.4 Prohibition of discrimination
32261 Interagency School Safety Demonstration Act of 1985
35292.5 School Restrooms; all-gender restrooms
48900.3 Suspension or expulsion for act of hate violence
48900.4 Suspension or expulsion for threats or harassment
48900.5 Suspension; other means of correction
48904 Liability of parent/guardian for willful student misconduct
48907 Student exercise of free expression
48950 Freedom of speech
48985 Translation of Notices
51500 Prohibited instruction or activity
51501 Prohibited means of instruction
60044 Prohibited instructional materials

CIVIL CODE

1714.1 Liability of parents/guardians for willful misconduct of minor

GOVERNMENT CODE

11135 Nondiscrimination in programs or activities funded by state

PENAL CODE

422.55 Definition of hate crime
422.6 Crimes, harassment

CODE OF REGULATIONS, TITLE 5

432 Student Record
4600-4687 Uniform Complaint Procedures
4900-4965 Nondiscrimination in elementary and secondary education programs

UNITED STATES CODE, TITLE 20

1681-1688 Title IX of the Education Amendments of 1972

UNITED STATES CODE, TITLE 29

794 Section 504 of Rehabilitation Act of 1973

UNITED STATES CODE, TITLE 42

2000d-2000e-17 Title VI and Title VII Civil Rights Act of 1964, as amended
2000h-2-2000h-6 Title IX of the Civil Rights Act of 1964
6101-6107 Age Discrimination Act of 1975

12101-12213 Title II equal opportunity for individuals with disabilities

CODE OF FEDERAL REGULATIONS, TITLE 28

35.107 Nondiscrimination on basis of disability; complaints

CODE OF FEDERAL REGULATIONS, TITLE 34

100.3 Prohibition of discrimination on basis of race, color or national origin
104.7 Designation of responsible employee for Section 504
104.8 Notice

NONDISCRIMINATION/HARASSMENT (continued)

Legal References (continued)

~~106.18- 106.82 Discrimination on the basis of sex; effectuating Title IX~~ ~~Designation of responsible employee for Title IX~~

~~106.9 Notification of nondiscrimination on basis of sex~~

~~110.25 Prohibition of discrimination based on age~~

COURT DECISIONS

Donovan v. Poway Unified School District, (2008) 167 Cal.App.4th 567

Flores v. Morgan Hill Unified School District, (2003) 324 F.3d 1130

Management Resources:

CSBA PUBLICATIONS

Updated Legal Guidance: Protecting Transgender and Gender Nonconforming Students Against Sex Discrimination, March 2017

Providing a Safe, Nondiscriminatory School Environment for All Students, Policy Brief, April 2010

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Safe Schools: Strategies for Governing Boards to Ensure Student Success, 2011

Instructional Materials Adoptions: State and local governing board processes, roles, and responsibilities, February 2024

Fact Sheet: Instructional Materials Adoption: Local governing board responsibilities, February 2024

Reference: State Roles, Responsibilities, and Process for Instructional Materials Adoption, February 2024

CALIFORNIA DEPARTMENT OF EDUCATION LEGAL ADVISORIES

California Student Safety and Violence Prevention - Laws and Regulations, April 2004

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Promoting a Safe and Secure Learning Environment for All: Guidance and Model Policies to Assist California's K-12 Schools in Responding to Immigration Issues, April 2018

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FIRST AMENDMENT CENTER PUBLICATIONS

Public Schools and Sexual Orientation: A First Amendment Framework for Finding Common Ground, 2006

NATIONAL SCHOOL BOARDS ASSOCIATION PUBLICATIONS

Dealing with Legal Matters Surrounding Students' Sexual Orientation and Gender Identity, 2004

U.S. DEPARTMENT OF EDUCATION, OFFICE FOR CIVIL RIGHTS PUBLICATIONS

Notice of Non-Discrimination, January 1999

Dear Colleague Letter: Harassment and Bullying, October 2010

Dear Colleague Letter: Title IX Coordinators, April 2015

Resolution Agreement Between the Arcadia Unified School District, U.S. Department of Education, Office for Civil Rights, and the U.S. Department of Justice, Civil Rights Division, (2013) OCR 09-12-1020, DOJ 169-12C-70

Dear Colleague Letter: Harassment and Bullying, October 2010

Notice of Non-Discrimination, Fact Sheet, August 2010

Guidance on Constitutionally Protected Prayer and Religious Expression in Public Elementary and Secondary Schools, May 2023

Dear Colleague Letter: Protecting Students from Discrimination, such as Harassment, Based on Race, Color, or National Origin, Including Shared Ancestry or Ethnic Characteristics, May 2024

Dear Colleague Letter: Discrimination, including Harassment, Based on Shared Ancestry or Ethnic Characteristics, November 2023

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES PUBLICATIONS

Guidance to Federal Financial Assistance Recipients Regarding Title VI Prohibition Against National Origin Discrimination Affecting Limited English Proficient Persons, August 2003

NONDISCRIMINATION/HARASSMENT (continued)

Legal References (continued)

WEB SITES

CSBA: <http://www.csba.org>

California Safe Schools Coalition: <http://www.casafeschools.org>

California Department of Education: <http://www.cde.ca.gov>

California Office of the Attorney General: <http://oag.ca.gov>

First Amendment Center: <http://www.firstamendment.org>

U.S. Department of Education, Office for Civil Rights: <http://www.ed.gov/about/offices/list/ocr>

Students

BP 5145.7(a)

~~SEXUAL HARASSMENT~~ ~~SEX DISCRIMINATION~~ AND ~~SEX-BASED HARASSMENT~~

~~Under Title IX, sexual harassment is defined as conduct on the basis of sex that satisfies one or more of the following: (1) An employee of LACOE conditioning the provision of a LACOE aid, benefit, or service on an individual's participation in unwelcome sexual conduct; (2) Unwelcome conduct determined by a reasonable person to be so severe, pervasive, and objectively offensive that it effectively denies a person equal access to the recipient's education program or activity; or (3) "Sexual assault" as defined in 20 U.S.C. 1092(f)(6)(A)(v), "dating violence" as defined in 34 U.S.C. 12291(a)(10), "domestic violence" as defined in 34 U.S.C. 12291(a)(8), or "stalking" as defined in 34 U.S.C. 12291(a)(30).~~

~~Outside of the Title IX context, sexual harassment is defined as unwelcome attention of a sexual nature that interferes with the educational performance, learning environment and/or full participation in a LACOE program or activity by any individual. Sexual harassment may, for example, be physical (including but not limited to pinching, touching, patting, or blocking movements), visual (including but not limited to posters, cartoons, sketches, gestures or other visual displays of a clearly sexual nature), or verbal (including but not limited to spoken or written comments of a clearly sexual nature) and may be used to intimidate or to coerce.~~

Student Sexual Harassment

~~The Los Angeles County Office of Education is committed to maintaining a welcoming, safe, and supportive school environment that is free from harassment and discrimination. LACOE prohibits, at school or at school-sponsored or school-related activities, sex discrimination and sexual sex-based harassment, as defined in the accompanying administrative regulation, targeted at any student, based on the student's: actual or perceived sex; sex stereotypes; sex characteristics; sexual orientation; gender; gender identity; gender expression; pregnancy, childbirth, termination of pregnancy, or lactation, including related medical conditions or recovery; and parental, marital, and family status by anyone. This includes student-to-student or peer sexual harassment as well as harassment between a student and any LACOE participant. Law enforcement will be contacted in actions involving suspected abuse. LACOE shall take all complaints of sexual harassment seriously, investigate and address identified sexual harassment, and if the investigation results in the determination that sexual harassment has occurred, take reasonable, immediate corrective action to stop the harassment, eliminate a hostile environment, and prevent future sexual harassment.~~

~~LACOE also prohibits retaliatory behavior or action against any person who reports, files a complaint or complains or testifies about conduct that reasonably may constitute sex discrimination, including sex-based harassment, or otherwise supports a complainant in alleging sexual harassment reports such conduct, or otherwise participates or refuses to participate in the complaint process established for the purpose of this policy. (Education Code 220.1; 34 CFR 106.71) To the extent possible, complaints shall be kept confidential. For situations of harassment or suspected harassment involving LACOE staff, Superintendent Policy on Personnel is applicable.~~

SEXUAL HARASSMENT **SEX DISCRIMINATION AND SEX-BASED HARASSMENT** (continued)

~~(cf. 5141.4—Child Abuse Prevention And Reporting)~~
~~(cf. 0410—Nondiscrimination in LACOE Programs and Activities)~~
~~(cf. 5131—Conduct)~~
~~(cf. 5131.2—Bullying)~~
~~(cf. 5145.3—Nondiscrimination/Harassment)~~

LACOE strongly encourages students who feel that they are being or have experienced sex discrimination, including sex-based harassment, on school grounds or at a school-sponsored or school-related activity, or off-campus when the conduct has a continuing effect on campus, to immediately contact their teacher, the principal, LACOE’s Title IX Coordinator, or any other available school employee.

Confidential employees are employees whose communications are privileged or confidential under federal or state law. (34 CFR 106.2) Any employee who is not a confidential employee who receives a report or observes an incident of sex discrimination, including sex-based harassment, by or against a person in a LACOE education program or activity shall report the incident to the Title IX Coordinator within one workday.

Any confidential employee who receives a report of sex discrimination, including sex-based harassment, by or against a person in a LACOE education program or activity shall inform the person who provided the report of the following: (1) The employee’s status as confidential for purposes of Title IX and Title IX regulations, including the circumstances in which the employee is not required to notify the Title IX Coordinator about conduct that reasonably may constitute sex discrimination; (2) How to contact LACOE’s Title IX Coordinator and how to make a complaint of sex discrimination; and (iii) That the Title IX Coordinator may be able to offer and coordinate supportive measures, as well as initiate an informal resolution process or an investigation under the grievance procedures. 34 CFR 106.44(d).

Once notified, the Title IX Coordinator shall ensure the complaint or allegation is addressed through Administrative Regulation 5145.71 - Title IX Sex Discrimination and Sex-Based Harassment Complaint Procedures.

The Title IX Coordinator shall offer and coordinate supportive measures to be provided to the complainant and, if LACOE has begun grievance procedures or offered an informal resolution process to the respondent, offer and coordinate supportive measures to be provided to the respondent as deemed appropriate under the circumstances.

LACOE shall ensure that all LACOE staff are trained regarding LACOE’s sex discrimination and sex-based harassment policy, and that all employees receive training related to their duties under Title IX as specified in Administrative Regulation 4119.11/4219.11/4319.11 - Sex Discrimination and Sex-Based Harassment. (34 CFR 106.8)

SEXUAL HARASSMENT SEX DISCRIMINATION AND SEX-BASED HARASSMENT (continued)

~~Sexual harassment can occur on school grounds, at a school-sponsored or school-related activity, or off campus. Sexual harassment falls under Title IX if it occurs in a LACOE education program or activity, which includes locations, events, or circumstances over which LACOE exercises substantial control over both the respondent and the context in which the sexual harassment occurs. “Respondent” is defined by 34 CFR 106.30 to mean an individual who has been reported to be the perpetrator of conduct that could constitute sexual harassment.~~

~~Once notified of an off-campus instance of sexual harassment against a student, LACOE must assess whether there are any continuing effects on campus or in an off-campus education program or activity that are creating or contributing to a hostile environment; and, if so, address that hostile environment in the same manner in which it would address a hostile environment created by on-campus misconduct.~~

~~Examples of continuing effects of off-campus sexual harassment may include a perpetrator discussing off-campus harassing conduct with other students; anxiety caused by group assignments that subject a victim to additional contact with a perpetrator; or inappropriate social media posts that cross over into on-campus conversations. The more severe the conduct, the less need there is to show a repetitive series of incidents to prove a hostile environment. A single incident of off-campus sexual violence may create an on-campus hostile environment, where the perpetrator’s mere presence on campus has the continuing effect of subjecting the victim to continued anxiety or trauma.~~

~~The foregoing procedure relating to continuing effects on campus would not apply to sexual harassment falling under Title IX.~~

~~LACOE strongly encourages students who feel that they are being or have been sexually harassed on school grounds or at a school-sponsored or school-related activity by another student or an adult, or who have experienced off-campus sexual harassment that has a continuing effect on campus, to immediately contact their teacher, the principal, LACOE’s Title IX Coordinator, or any other available school employee. Contacting law enforcement may also be appropriate depending on the circumstances. Any employee who receives a report or observes an incident of sexual harassment shall notify the Title IX Coordinator.~~

~~Once notified, the Title IX Coordinator shall ensure the complaint or allegation is addressed through AR 5145.71—Title IX Sexual Harassment Complaint Procedures or BP/AR 1312.3—Uniform Complaint Procedures, as applicable, and shall offer supportive measures to the complainant and respondent, as deemed appropriate under the circumstances. “Complainant” is defined by 34 CFR 106.30 to mean an individual who is alleged to be the victim of conduct that could constitute sexual harassment. Because a complaint or allegation that is dismissed or denied under the Title IX complaint procedure may still be subject to consideration under state law, the Title IX Coordinator shall ensure that any implementation of AR 5145.71 concurrently meets the requirements of BP/AR 1312.3.~~

SEXUAL HARASSMENT (continued)

Legal Reference: Title VI, Title VII, Title IX, Education Code 40, 41, 221.5 et seq., 33032.5, 35294 et seq., 48900 et seq.

(cf. 5141.4—Child Abuse Prevention and Reporting)

(cf. 1312.3—Uniform Complaint Procedures)

(cf. 5145.71—Title IX Sexual Harassment Complaint Procedures)

Complaints regarding sexual harassment shall be investigated and resolved in accordance with law and LACOE procedures specified in AR 1312.3—Uniform Complaint Procedures or AR 5145.71—Title IX Sexual Harassment Complaint Procedures, as appropriate. Each LACOE site is responsible for notifying students and parents/guardians that complaints of sexual harassment can be filed under AR 1312.3 or AR 5145.71—Title IX Sexual Harassment Complaint Procedures, as appropriate, and where to obtain a copy of the procedures.

(cf. 1312.3—Uniform Complaint Procedures)

(cf. 5145.71—Title IX Sexual Harassment Complaint Procedures)

LACOE shall inform students and parents/guardians of LACOE's sexual harassment policy by disseminating it through parent/guardian notifications, publishing it on LACOE's website, and including it in student and staff handbooks. All LACOE staff shall be trained regarding the policy.

In taking action to reinforce LACOE's sexual harassment policy, staff will take the following actions:

1. Removing vulgar or offending graffiti
2. Providing training to students, staff, and parents/guardians about how to recognize harassment and how to respond

(cf. 4131/4231/4331—Staff Development)

3. Consistent with the laws regarding the confidentiality of student and personnel records, communicating the school's response to parents/guardians and the community

(cf. 4119.23/4219.23/4319.23—Unauthorized Release of Confidential/Privileged Information)

(cf. 5125—Student Records)

4. Taking appropriate disciplinary action

— In addition, disciplinary measures may be taken against any person who is found to have made a complaint of sexual harassment which he/she knew was not true.

(cf. 4118—Suspension/Disciplinary Action)

(cf. 4218—Dismissal/Suspension/Disciplinary Action)

(cf. 5144.1—Suspension and Expulsion/Due Process)

(cf. 5144.2—Suspension and Expulsion/Due Process (Students with Disabilities))

SEXUAL HARASSMENT SEX DISCRIMINATION AND SEX-BASED HARASSMENT (continued)

Instruction/Information

LACOE will ensure that all LACOE students receive age-appropriate ~~instruction and~~ information on sex discrimination and sexual sex-based harassment. Such instruction and information shall include:

1. What acts and behavior constitute sex discrimination and sexual sex-based harassment, including the fact that sex discrimination and sexual sex-based harassment could occur between people of the same sex and could involve sexual violence
2. A clear message that students do not have to endure sex discrimination or sexual sex-based harassment under any circumstance
3. Encouragement to report observed instances of sex discrimination and sexual sex-based harassment, even when the victim of the harassment has not complained
4. A clear message that student safety is LACOE's primary concern, and that any separate rule violation involving an alleged victim or any other person reporting a sex discrimination or sexual sex-based harassment incident will be addressed separately and will not affect the manner in which the sex discrimination or sexual sex-based harassment complaint will be received, investigated, or resolved
5. A clear message that, regardless of a complainant's noncompliance with the writing, timeline, or other formal filing requirements, every sex discrimination and sexual sex-based harassment allegation that involves a student, whether as the complainant, respondent, or victim of sex discrimination or sexual sex-based harassment, shall be investigated and ~~prompt~~ action shall be taken to ~~stop and/or~~ respond to any harassment, prevent recurrence, and address any continuing effect on students
6. Information about LACOE's procedures for investigating complaints and the person(s) to whom a report of sex discrimination and/or sexual sex-based harassment should be made
7. Information about the rights of students and parents/guardians to file a civil or criminal complaint, as applicable, including the right to file a civil or criminal complaint while LACOE's investigation of a sex discrimination or sexual sex-based harassment complaint continues
8. A clear message that, when needed, LACOE will implement supportive measures to ensure a safe school environment for a student who is the complainant or victim of sex discrimination and/or sexual sex-based harassment and/or other students during an investigation

SEXUAL HARASSMENT **SEX DISCRIMINATION AND SEX-BASED HARASSMENT** (continued)

(cf. 5137—Positive School Climate)

(cf. 5145.3—Nondiscrimination/Harassment)

(cf. 6142.1—Sexual Health and HIV/AIDS Prevention Instruction)

Disciplinary Actions

Upon completion of an investigation of sex discrimination and/or sex-based harassment, any student found to have engaged in sex discrimination, and/or sex-based harassment or sexual violence, in violation of this policy, shall be subject to disciplinary action. Disciplinary action may include suspension and/or expulsion, provided that, in imposing such discipline, the entire circumstances of the incident(s) shall be taken into account.

Upon investigation of sex discrimination and/or sex-based harassment, any employee found to have engaged in sex discrimination against, and/or sex-based harassment or sexual violence toward, any student, shall be subject to disciplinary action, up to and including dismissal, in accordance with law, the applicable collective bargaining agreement, and the Superintendent's policy.

Notice of LACOE Policy

A copy of the LACOE's sexual harassment policy and regulation shall:

1. ~~Be included in the notifications that are sent to parents/guardians at the beginning of each school year (Education Code 48980; 5 CCR 4917)~~
2. ~~Be displayed in a prominent location in the main administrative building or other area where notices of LACOE rules, regulations, procedures, and standards of conduct are posted (Education Code 231.5)~~
3. ~~Be posted on the LACOE and school web sites and, when available, on LACOE-supported social media~~
4. ~~Be provided as part of any orientation program conducted for student enrollment (Education Code 231.5)~~
5. ~~Appear in any publication that sets forth the program/school's or LACOE's comprehensive rules, regulations, procedures, and standards of conduct (Education Code 231.5)~~
6. ~~Be included in the specialized high school LACHSA and IPoly's student handbook~~
7. ~~Be made available to the County Superintendent for distribution to employees and employee organizations~~

SEXUAL HARASSMENT SEX DISCRIMINATION AND SEX-BASED HARASSMENT (continued)

~~8. This Notice will include a statement of policy, definitions, how to file a complaint, confidentiality of any investigations into complaints, LACOE's policy against retaliation for complaints, and the disciplinary consequences of substantiated claims of harassment and false claims~~

~~Legal Reference: Title VI, Title IX, OCR Guidelines, Education Code 212.5, 221.5, 220, 230, 35294 et seq. [Stats. 1997, c. 736 (SB 187)], 48980.~~

~~Upon completion of an investigation of a sexual harassment complaint, any student found to have engaged in sexual harassment or sexual violence in violation of this policy shall be subject to disciplinary action. For students in grades 4-12, disciplinary action may include suspension and/or expulsion, provided that, in imposing such discipline, the entire circumstances of the incident(s) shall be taken into account.~~

~~(cf. 5144—Discipline)~~

~~(cf. 5144.1—Suspension and Expulsion/Due Process)~~

~~Upon investigation of a sexual harassment complaint, an employee found to have engaged in sexual harassment or sexual violence toward any student shall be subject to disciplinary action, up to and including dismissal, in accordance with law and the applicable collective bargaining agreement.~~

~~(cf. 5131—Conduct)~~

~~(cf. 4117.7—Employment Status Reports)~~

~~(cf. 4118—Dismissal/Suspension/Disciplinary Action)~~

~~(cf. 4119.11/4219.11/4319.11—Sexual Harassment)~~

~~(cf. 4218—Dismissal/Suspension/Disciplinary Action)~~

~~To file a Title IX Complaint or for questions on this policy or related matters contact:~~

~~Dr. Diana Velasquez Title IX Coordinator
9300 Imperial Highway, EC 222, Downey, CA 90242
(562) 803-8451
velasquez_diana@laoe.edu~~

~~(cf. 5131—Conduct)~~

~~(cf. 5144.1—Suspension and Expulsion/Due Process)~~

~~(cf. 5144.2—Suspension and Expulsion/Due Process (Students with Disabilities))~~

Confidentiality and Record-Keeping

~~All complaints and allegations of sexual harassment shall be kept confidential except as necessary to carry out the investigation or take other subsequent necessary action. (5 CCR 4964)~~

SEXUAL HARASSMENT **SEX DISCRIMINATION AND SEX-BASED HARASSMENT** (continued)

~~(cf. 4119.23/4219.23/4319.23 Unauthorized Release of Confidential/Privileged Information)~~
~~(cf. 5125 Student Records)~~

~~In accordance with law and district policies and regulations, LACOE will maintain a record of all reported cases of sexual harassment to enable LACOE to monitor, address, and prevent repetitive harassing behavior in the schools.~~

~~(cf. 3580 LACOE Records)~~

LACOE shall maintain records in accordance with law, including in accordance with 34 CFR 106.8 as specified in Administrative Regulation 5145.71 - Title IX Sex Discrimination and Sex-Based Harassment Complaint Procedures, and LACOE policies and regulations, of all reported cases of sex-based harassment to enable LACOE to monitor, address, and prevent repetitive harassing behavior in LACOE schools.

Legal References:

EDUCATION CODE

200-262.4 Prohibition of discrimination on the basis of sex

220.1 Prohibition of retaliation related to educational equity

220.3 Prohibition of disclosure of information related to student's sexual orientation, gender identity, or gender expression

220.5 Prohibition of policies requiring disclosure of information related to student's sexual orientation, gender identity, or gender expression

35292.5 School restrooms; all-gender restrooms

48900 Grounds for suspension or expulsion

48900.2 Additional grounds for suspension or expulsion; sexual harassment

48904 Liability of parent/guardian for willful student misconduct

48980 Notice at beginning of term

48985 Notices, report, statements and records in primary language

49060-49079 Student records

CIVIL CODE

51.9 Liability for sexual harassment; business, service and professional relationships

1714.1 Liability of parents/guardians for willful misconduct of minor

GOVERNMENT CODE

12950.1 Sexual harassment training

CODE OF REGULATIONS, TITLE 5

432 Student Records

4600-4687 Uniform complaint procedures

4900-4965 Nondiscrimination in elementary and secondary education programs

UNITED STATES CODE, TITLE 20

1092 Definition of sexual assault

1221 Application of laws

1232g Family Educational Rights and Privacy Act

1681-1688 Title IX of the Education Amendments of 1972

UNITED STATES CODE, TITLE 34

12291 Definition of dating violence, domestic violence, and stalking

UNITED STATES CODE, TITLE 42

1983 Civil action for deprivation of rights

2000d-2000d-7 Title VI, Civil Rights Act of 1964

SEXUAL HARASSMENT **SEX DISCRIMINATION AND SEX-BASED HARASSMENT** (continued)

Legal References (continued)

2000e-2000e-17 Title VII, Civil Rights Act of 1964 as amended
CODE OF FEDERAL REGULATIONS, TITLE 34
99.1-99.67 Family Educational Rights and Privacy
106.1-106.82 Nondiscrimination on the basis of sex in education programs

COURT DECISIONS

Donovan v. Poway Unified School District, (2008) 167 Cal.App.4th 567
Flores v. Morgan Hill Unified School District, (2003, 9th Cir.) 324 F.3d 1130
Reese v. Jefferson School District, (2000, 9th Cir.) 208 F.3d 736
Davis v. Monroe County Board of Education, (1999) 526 U.S. 629
Gebser v. Lago Vista Independent School District, (1998) 524 U.S. 274
Oona by Kate S. v. McCaffrey, (1998, 9th Cir.) 143 F.3d 473
Doe v. Petaluma City School District, (1995, 9th Cir.) 54 F.3d 1447

Management Resources:

CSBA PUBLICATIONS

Providing a Safe, Nondiscriminatory School Environment for Transgender and Gender-Nonconforming Students, Policy Brief, February 2014

Legal Guidance on Rights of Transgender and Gender Nonconforming Students in Schools, October 2022

Safe Schools: Strategies for Governing Boards to Ensure Student Success, 2011

U.S. DEPARTMENT OF EDUCATION, OFFICE FOR CIVIL RIGHTS PUBLICATIONS

Questions and Answers on Title IX and Sexual Violence, April 2014

Dear Colleague Letter: Sexual Violence, April 4, 2011

Sexual Harassment: It's Not Academic, September 2008

Revised Sexual Harassment Guidance: Harassment of Students by School Employees, Other Students, or Third Parties, January 2001

Examples of Policies and Emerging Practices for Supporting Transgender Students, May 2016

Nondiscrimination on the Basis of Sex in Education Programs or Activities Receiving Financial Assistance, April 29, 2024, Vol. 89, No. 83, pages 33474-33896 of Federal Register

WEB SITES

CSBA: <http://www.csba.org>

California Department of Education: <http://www.cde.ca.gov>

U.S. Department of Education, Office for Civil Rights: <http://www.ed.gov/about/offices/list/ocr>

Students

BP 5146(a)

MARRIED/PREGNANT/PARENTING STUDENTS

The County Board recognizes that responsibilities related to marriage, pregnancy, or parenting and related responsibilities may disrupt a student's education and increase the chance of a student dropping out of school. The County Board therefore desires to support married, pregnant, and parenting students to continue their education, attain strong academic and parenting skills, and promote the healthy development of their children.

Education Code 221.51, as added by AB 2289 (Ch. 942, Statutes of 2018), codifies federal and state regulations that prohibit LACOE from applying any rule concerning a student's actual or potential parental, family, or marital status that treats students differently on the basis of sex.

(cf. 5113.1 - Chronic Absence and Truancy)
(cf. 5147 - Dropout Prevention)
(cf. 5149 - At-Risk Students)
(cf. 6011 - Academic Standards)

LACOE shall not exclude or deny any student from any educational program or activity, including any class or extracurricular activity, solely on the basis of the student's current, potential, or past pregnancy, childbirth, false pregnancy, termination of pregnancy, lactation, or related medical conditions or related recovery. In addition, LACOE shall not adopt any rule concerning a student's actual, ~~or~~ potential, or past parental, family, or marital status that discriminates against and/or treats students differently on the basis of sex. (Education Code 221.51, 230; 5 CCR 4950; 34 CFR 106.40)

(cf. 0410 - Nondiscrimination in LACOE Programs and Activities)
(cf. 5127 - Graduation Ceremonies and Activities)

The County Superintendent or designee shall annually notify parents/guardians at the beginning of the school year of the rights and options available to pregnant and parenting students under the law. In addition, pregnant and parenting students shall be notified of the rights and options available to them under the law through annual school year welcome packets and through independent study packets. (Education Code 222.5, 48980)

(cf. 5145.6 - Parental Notifications)

Any employee who is informed by a student, or a person who has a legal right to act on behalf of a student, of a student's pregnancy or related conditions shall provide that person with the Title IX Coordinator's contact information and inform the person that the Title IX Coordinator can coordinate specific acts to prevent sex discrimination, including sex-based harassment, and ensure the student's equal access to LACOE's education program or activity. (34 CFR 106.8)

When notified of a student's pregnancy or related conditions, the Title IX Coordinator shall provide the student, and if applicable the person who has a legal right to act on behalf of the student and who notified the Title IX Coordinator of the student's pregnancy or related conditions, with LACOE's notice of nondiscrimination, as specified in Administrative Regulation 5145.3 - Nondiscrimination/Harassment. The Title IX Coordinator shall also

MARRIED/PREGNANT/PARENTING STUDENTS (continued)

coordinate actions specified in 34 CFR 106.40 to prevent discrimination against, and ensure equal access to, the student, including the following: (34 CFR 106.44)

1. Notifying the student that LACOE is required to not discriminate in its education program or activity against any student based on the student's current, potential, or past pregnancy or related conditions. However, a student's voluntary participation in a separate portion of LACOE's education program or activity does not constitute prohibited discrimination if LACOE ensures that the separate portion is comparable to that offered to students who are not pregnant and do not have related conditions.
2. To the extent consistent with 34 CFR 106.40(b)(3), ensuring that pregnancy or related conditions are treated in the same manner and under the same policies as any other temporary medical condition with respect to any medical or hospital benefit, service, plan, or policy LACOE administers, operates, offers, or participates in with respect to students admitted to LACOE's education program or activity
3. Informing the student that LACOE may not require the student who is pregnant or has related conditions to provide certification from a healthcare provider or any other person verifying that the student is physically able to participate in LACOE's class, program, or extracurricular activity unless the certified level of physical ability of health is necessary for participation in the class, program, or extracurricular activity; LACOE requires such certification of all participating students; and, the information obtained is not used as a basis for Title IX discrimination

For school-related purposes, a student under the age of 18 years who enters into a valid marriage shall have all the rights and privileges of students who are 18 years old, even if the marriage has been dissolved. (Family Code 7002)

Education and Support Services for Pregnant and Parenting Students

Pregnant and parenting students shall retain the right to participate in the regular education program or an alternative education program. The classroom setting shall be the preferred instructional strategy unless an alternative is necessary to meet the needs of the student and/or the student's child.

(cf. 6158 - Independent Study)

(cf. 6181 - Alternative Schools/Programs of Choice)

Any alternative education program, activity, or course that is offered separately to pregnant or parenting students, including any class or extracurricular activity, shall be equal to that offered to other LACOE students. A student's participation in such programs shall be voluntary. (Education Code 221.51; 5 CCR 4950)

~~When necessary, LACOE shall provide accommodations to enable a pregnant or parenting student to access the educational program. A pregnant student shall have access to any services~~

MARRIED/PREGNANT/PARENTING STUDENTS (continued)

~~available to other students with temporary disabilities or medical conditions. A lactating student shall have access to a private location, other than a restroom, to breastfeed or express milk for an infant child.~~

~~If required for students with any other temporary disabling condition, †The County Superintendent or designee may shall not~~ require a student, based on pregnancy, childbirth, false pregnancy, termination of pregnancy, lactation, or related medical conditions or recovery, to obtain certification from a physician or nurse practitioner indicating that the student is physically and emotionally able to continue participation in the regular education program or activity, unless the certified level of physical ability is necessary for participation and such certification is required of all students. (Education Code 221.51; 5 CCR 4950; 34 CFR 106.40)

As appropriate, teachers, administrators, and/or other personnel who work with pregnant and parenting students shall receive related professional development.

(cf. 4131/4231/4331 - Staff Development)

(cf. 4231 - Staff Development)

(cf. 4331 - Staff Development)

Absences

Pregnant or parenting students shall be excused for absences for medical appointments and other purposes specified in BP/AR 5113 - Absences and Excuses.

A student shall be excused for absences to care for a sick child for whom the student is the custodial parent. A note from a physician shall not be required for such an absence. (Education Code 48205)

(cf. 5113 - Absences and Excuses)

Parental Leave

A student who is pregnant or parenting student, or has a related condition, shall be entitled to eight weeks of parental leave in order to protect the health of the student ~~who gives or expects to give birth and/or~~ the infant, and to allow the ~~pregnant or parenting~~ student to care for and bond with the infant. The period of the leave shall be the greater of eight weeks, or the length of time deemed medically necessary by the student's healthcare provider, or, if LACOE has a leave policy for which the student qualifies, the amount of time provided for in such policy. Such leave may be taken before the birth of the student's infant if there is a medical necessity

and after childbirth during the school year in which the birth takes place, inclusive of any mandatory summer instruction. ~~The County Superintendent or designee may grant parental leave beyond eight weeks if deemed medically necessary by the student's physician.~~ (Education Code 46015; 34 CFR 106.40)

MARRIED/PREGNANT/PARENTING STUDENTS (continued)

The student, if age 18 years or older, or the student's parent/guardian shall notify the school of the student's intent to take parental leave. No student shall be required to take all or part of the parental leave. (Education Code 46015; 34 CFR 106.40)

When a student takes parental leave, the attendance supervisor shall ensure that absences from the regular school program are excused until the student is able to return to the regular school program or an alternative education program. A student who is pregnant or parenting student, or has related conditions, shall not be required to complete academic work or other school requirements during the period of the parental leave. (Education Code 46015)

Following the leave, a student who is pregnant or parenting, or has related conditions, ~~student,~~ may elect to return to the school and the course of study in which the student was enrolled before taking parental leave or to an alternative education option provided by the LACOE. Upon return to school, a pregnant or parenting student shall have opportunities to make up work missed during the leave, including, but not limited to, makeup work plans and reenrollment in courses. (Education Code 46015; 34 CFR 106.40)

When necessary to complete high school graduation requirements, the student may remain enrolled in school for a fifth year of instruction, unless the County Superintendent or designee makes a finding that the student is reasonably able to complete LACOE graduation requirements in time to graduate by the end of the fourth year of high school. (Education Code 46015)

(cf. 6146.1 - High School Graduation Requirements)
(cf. 6146.2 - Certificate of Proficiency/High School Equivalency)

Accommodations

When necessary, LACOE shall provide reasonable accommodations to enable a student who is pregnant or parenting, or with related medical conditions, ~~student~~ to access the educational program. LACOE shall consult with the student when identifying potential modifications. Any modification accepted by the student shall be implemented. Any proposed modification that would fundamentally alter the nature of LACOE's education program or activity shall not be implemented. (34 CFR 106.40)

Reasonable modifications may include, but are not limited to: (34 CFR 106.40)

1. Breaks during class to express breast milk, breastfeed, or attend to health needs associated with pregnancy or related conditions, including eating, drinking, or using the restroom
2. Intermittent absences to attend medical appointments
3. Access to online or homebound education

MARRIED/PREGNANT/PARENTING STUDENTS (continued)

4. Changes in schedule or course sequence
5. Extensions of time for coursework and rescheduling of tests and examinations
6. Allowing a student to sit or stand, or carry or keep water nearby
7. Counseling
8. Changes in physical space or supplies, such as access to a larger desk or a footrest
9. Elevator access
10. Any other change to policies, practices, or procedures

A student who is pregnant student or who has a related condition shall have access to any services available to other students with temporary ~~disabilities~~ or medical conditions. (34 CFR 106.40)

The school shall provide reasonable accommodations to any lactating student to express breast milk, breastfeed an infant, or address other needs related to breastfeeding. A student shall not incur an academic penalty for using any of these reasonable accommodations, and shall be provided the opportunity to make up any work missed due to such. Reasonable accommodations include, but are not limited to: (Education Code 222; 34 CFR 106.40)

1. Access to a private and secure room, other than a restroom, that is clean, shielded from view, and free from intrusion by others to express breast milk or breastfeed an infant child
2. Permission to bring onto a school campus a breast pump or any other equipment used to express breast milk
3. Access to a power source for a breast pump or any other equipment used to express breast milk
4. Access to a place to store expressed breast milk safely
5. A reasonable amount of time to accommodate the student's need to express breast milk or breastfeed an infant child

Complaints

Any complaint alleging discrimination on the basis of a student's current, potential, or past pregnancy, family or marital or parental status, LACOE noncompliance with the requirements

MARRIED/PREGNANT/PARENTING STUDENTS (continued)

of Education Code 46015 ~~shall be addressed through LACOE's uniform complaint procedures in accordance with 5 CCR 4600-4687-4670 and BP/AR 1312.3 – Uniform Complaint~~

~~Procedures.~~ or 34 CFR 106.40, or LACOE noncompliance with the requirement to provide reasonable accommodations for lactating students, shall be investigated and resolved in accordance with the Title IX grievance procedures as specified in 34 CFR 106.44 and 106.45 and Administrative Regulation 5145.71 - Title IX Sex Discrimination and Sex-Based Harassment Complaint Procedures and/or Board Policy/Administrative Regulation 1312.3 - Uniform Complaint Procedures, as applicable. (Education Code 222, 46015; 5 CCR 4600-4670; 34 CFR 106.44, 106.45)

(cf. 1312.3 - Uniform Complaint Procedures)

~~Any complaint alleging LACOE noncompliance with the requirements to provide reasonable accommodations for lactating students also may be filed in accordance with LACOE's procedures in AR1312.3 – Uniform Complaint Procedures. A complainant who is not satisfied with LACOE's decision may appeal the decision to the California Department of Education (CDE). If LACOE or CDE finds merit in an appeal, the LACOE shall provide a remedy to the affected student. (Education Code 222, 46015; 5 CCR 4600-4670)~~

(cf. 0500 - Accountability)

(cf. 6162.5 - Student Assessment)

Legal Reference:

EDUCATION CODE

221.51 Nondiscrimination; married, pregnant, and parenting students

222 Reasonable accommodations; lactating students

222.5 Pregnant and parenting students, notification of rights

230 Sex discrimination

8200-8498 Child Care and Development Services Act

46015 Parental leave

48205 Excused absences

48206.3 Temporary disability, definition

48220 Compulsory education requirement

48410 Persons exempted from continuation classes

48980 Parental notifications

49553 Nutrition supplements for pregnant/lactating students

51220.5 Parenting skills and education

51745 Independent study

52610.5 Enrollment of pregnant and parenting students in adult education

CIVIL CODE

51 Unruh Civil Rights Act

FAMILY CODE

7002 Description of emancipated minor

HEALTH AND SAFETY CODE

104460 Tobacco prevention services for pregnant and parenting students

CODE OF REGULATIONS, TITLE 5

4600-4670 Uniform complaint procedures

4670 Uniform complaint procedures

MARRIED/PREGNANT/PARENTING STUDENTS (continued)

Legal References (continued)

4950 Nondiscrimination, marital and parental status
CODE OF REGULATIONS, TITLE 22
101151-101239.2 General licensing requirements for child care centers
101351-101439.1 Infant care centers
UNITED STATES CODE, TITLE 20
1681-1688 Title IX, Education Act Amendments
UNITED STATES CODE, TITLE 42
1786 Special supplemental nutrition program for women, infants, and children
CODE OF FEDERAL REGULATIONS, TITLE 7
246.1-246.28 Special supplemental nutrition program for women, infants, and children
CODE OF FEDERAL REGULATIONS, TITLE 34
106.1-106.82 Discrimination on the basis of sex; effectuating Title IX
106.40 Marital or parental status
ATTORNEY GENERAL OPINIONS
87 Ops. Cal. Atty. Gen. 168 (2004)
COURT DECISIONS
American Academy of Pediatrics et al v. Lungren et al (1997) 16 Cal.4th 307

Management Resources:

CALIFORNIA WOMEN'S LAW CENTER PUBLICATIONS
Pregnant Students and Confidential Medical Services, 2013
(<https://www.cwlc.org/dev2019/download/pregnant-students-and-confidential-medical-services/>)
~~*Educational Rights of Pregnant and Parenting Teens: Title IX and California State Law Requirements*, 2012~~
The Civil Rights of Pregnant and Parenting Teens in California Schools, 2002
(<https://www.cwlc.org/dev2019/download/the-civil-rights-of-pregnant-and-parenting-teens-in-california-schools/>)
U.S. DEPARTMENT OF EDUCATION PUBLICATIONS
Supporting the Academic Success of Pregnant and Parenting Students under Title IX of the Education Amendments of 1972, rev. June 2013 (<https://www2.ed.gov/about/offices/list/ocr/docs/pregnancy.html>)

FEDERAL REGISTER
Nondiscrimination on the Basis of Sex in Education Programs or Activities Receiving Federal Financial Assistance, April 29, 2024, Vol. 89, No. 83, pages 33474-33896
(<https://www.federalregister.gov/documents/2024/04/29/2024-07915/nondiscrimination-on-the-basis-of-sex-in-education-programs-or-activities-receiving-federal>)

WEB SITES

California Department of Education: <http://www.cde.ca.gov>
California Women's Law Center: <http://www.cwlc.org/>
U.S. Department of Agriculture, Women, Infants, and Children Program: <http://www.fns.usda.gov/wic>
U.S. Department of Education: <http://www.ed.gov>

Philosophy, Goals, Objectives, and Comprehensive Plans

BP 0420.4(a)

CHARTER SCHOOLS

Purpose and Scope

The County Board when considering charter petitions shall be guided by the intent of the Legislature: that quality charter schools are and should be an integral part of the California educational system. The County Board encourages charter schools in order to create an opportunity to implement accountability-based school-level reform, support innovations which improve student learning, and provide choice for parents. These schools shall operate under the provisions of their charters, applicable state and federal laws, and the general oversight of the County Board.

The County Board shall only grant a charter if it is satisfied that doing so is consistent with sound educational practice and the petition complies with the applicable requirements of Education Code.

The County Board supports this effort by establishing a clearly defined system for reviewing petitions and determining the effectiveness of the charter schools it authorizes. Charter schools are public schools; as such, their performance is subject to review and comparison with any other publicly funded school and its demographic composition should reflect the school district in which it is located.

Chartering Authority – The agency that grants the charter for a charter school. Under most circumstances, the chartering authority has primary responsibility for monitoring and oversight of the charter school and the authority to reauthorize the charter as well as to revoke the charter if the school does not meet the conditions of its charter or of law. The County Board receives some types of charter petitions directly and receives others only on appeal after denial by a school district board. The County Board delegates the administrative functions of receiving, reviewing, and reporting on charter petitions to the County Superintendent. Petitioner is responsible for certifying that the petition is complete. The County Board may act as the chartering authority to the following:

Direct County Charter – A charter school that serves pupils for whom LACOE would otherwise be responsible for providing direct education and related services. Students must have been expelled, referred by the district or social worker, and/or currently be on probation. A petition for this type of charter school is submitted directly to the County Board. (Education Code 47605.5)

Countywide Charter – A charter school that operates at one or more sites within the geographic boundaries of the county and provides instructional services not generally provided by LACOE. There must be reasonable justification for why the charter could not be established by petition to a local school district. A petition for this type of charter school is submitted directly to the County Board. (Education Code 47605.6)

CHARTER SCHOOLS (continued)

County Conversion Charter – An existing public school operated by LACOE that converts to a charter school. The petition must be supported by over 50% of the teachers employed at the school and is submitted directly to the County Board. (Education Code 47605.5)

Previously Denied Charter Petition on Appeal – The County Board considers petitions for the establishment of a charter school if a school district board denied the petition based on written factual findings, and the petitioner wishes to appeal that decision. The County Board may receive petitions on appeal for new and non-renewed charter schools. The County Board shall review and may approve only the same petition that was denied by the school district board except for those changes necessary to reflect the County Board as the authorizer. To ensure the petition is the same one denied by the school district board, the petitioner shall submit or have the district submit, a certified copy of the petition acted upon by the local district board; receipt of this certified copy of the petition triggers the timeline for County Board action. If the petition submitted on appeal contains new or different material terms as defined by the Education Code, the County Board shall immediately remand the petition to the governing board of the school district for reconsideration, which shall grant or deny the petition within 30 days. If the governing board of the school district denies a petition after reconsideration, the petitioner may elect to resubmit the petition for the establishment of a charter school to the County Board. If the County Board grants the charter, it shall be the chartering authority that has primary responsibility and oversight of the charter school. (Education Code 47605(j)(l)). If the County Board denies the petition, the petitioner may appeal to the State Board of Education (SBE).

Timelines

Public Hearing – No later than 60 calendar days after receiving a petition that complies with all requirements set forth in law, the County Board shall hold a public hearing on the provisions of the charter. At the public hearing, the County Board shall consider the level of support for the petition by teachers, parents/guardians, and the school district(s) where the charter school petitioner proposes to place school facilities. A petition is deemed received on the day the petitioner submits a petition to LACOE's Charter School Office, along with a signed certification that the petitioner deems the petition to be complete. (Education Code 47605, 47605.6).

County Board Decision – No later than 90 calendar days after receiving a petition that complies with all requirements set forth in law, the County Board shall either grant or deny the charter. The date of the decision may be extended an additional 30 calendar days if both parties agree to the extension. (Education Code 47605, 47605.6) The request for an extension must be made prior to the County Board taking a vote to approve or deny the charter petition.

CHARTER SCHOOLS (continued)

At least 15 days before the public hearing at which the County Board will grant or deny the charter, the County Board shall make public all staff recommendations, including the recommended findings, regarding the petition. During the public hearing, petitioners shall have equal time and opportunity to present evidence and testimony to respond to the staff recommendations and findings. (Education Code 47605, 47605.6)

Appeal of Denied Petition to Establish a Charter School – The County Board must receive the petition for the establishment of a charter school that was denied by a school district board, not later than 30 calendar days after the denial action. Any appeal for the establishment of a charter school received more than 30 calendar days after denial will not be acted upon by the County Board. At the same time the petition is submitted to the County Board, the petitioner shall also provide a copy of the petition to the school district.

The County Board shall review the petition pursuant to Education Code 47605(b) and (c). If the petition submitted on appeal contains new or different material terms, the County Board shall immediately remand the petition to the governing board of the school district for reconsideration, which shall grant or deny the petition within 30 days. “Material terms” of the petition means the signatures, affirmations, disclosures, documents, and descriptions described in Education Code 47605(a), (b), (c), and (h), but shall not include minor administrative updates to the petition or related documents due to changes in circumstances based on the passage of time related to fiscal affairs, facilities arrangements, or state law, or to reflect the County Board of Education as the chartering authority.

If the governing board of the school district denies a petition after reconsideration, the petitioner may elect to resubmit the petition for the establishment of a charter school to the County Board. The County Board shall review the appeal petition pursuant to Education Code 47605(c). If the denial of the petition was made pursuant to paragraph (8) of subdivision (c), the County Board shall also review the school district’s findings pursuant to paragraph (8) of subdivision (c).

If the County Board denies a petition, the petitioner may appeal that denial to the SBE.

The petitioner shall submit the petition to the SBE within 30 days of a denial by the County Board. The petitioner shall include the findings and documentary record from the governing board of the school district and the County Board and a written submission detailing, with specific citations to the documentary record, how the governing board of the school district or the County Board, or both, abused their discretion. The governing board of the school district and County Board shall prepare the documentary record, including transcripts of the public hearing at which the governing board of the school district and County Board denied the charter, at the request of the petitioner. The documentary record shall be prepared by the governing board of the school district and County Board no later than 10 business days after the request of the petitioner is made. At the same time the petition and supporting documentation is submitted to the SBE, the petitioner shall also provide a copy of the petition and supporting documentation to the school district and the County Board.

CHARTER SCHOOLS (continued)

If the appeal contains new or different material terms, the SBE shall immediately remand the petition to the governing board of the school district to which the petition was submitted for reconsideration. The governing board of the school district shall grant or deny the petition within 30 days. If the governing board of the school district denies a petition after reconsideration, the petitioner may elect to resubmit the petition to the SBE.

Within 30 days of receipt of the appeal submitted to the SBE, the governing board of the school district or County Board may submit a written opposition to the SBE detailing, with specific citations to the documentary record, how the governing board of the school district or the County Board did not abuse its discretion in denying the petition. The governing board of the school district or the County Board may submit supporting documentation or evidence from the documentary record that was considered by the governing board of the school district or the County Board.

The SBE's Advisory Commission on Charter Schools shall hold a public hearing to review the appeal and documentary record. Based on its review, the Advisory Commission on Charter Schools shall submit a recommendation to the SBE whether there is sufficient evidence to hear the appeal or to summarily deny review of the appeal based on the documentary record. If the Advisory Commission on Charter Schools does not submit a recommendation to the SBE, the SBE shall consider the appeal, and shall either hear the appeal or summarily deny review of the appeal based on the documentary record at a regular public meeting of the SBE.

The SBE shall either hear the appeal or summarily deny review of the appeal based on the documentary record. If the SBE hears the appeal, the SBE may affirm the determination of the governing board of the school district or the County Board, or both of those determinations, or may reverse only upon a determination that there was an abuse of discretion. If the denial of a charter petition is reversed by the SBE, the SBE shall designate, in consultation with the petitioner, either the governing board of the school district or the County Board in which the charter school is located as the chartering authority.

If either the County Board of Education or the SBE fails to act on a petition within 180 days of receipt, the decision of the governing board of the school district to deny the petition shall be subject to judicial review.

Renewal Petitions – If the petition for the renewal of a charter school, which at a minimum is comprised of all requirements in Education Code 47607 and the California Code of Regulations, Title 5 section 11966.5, was denied by a school district board, the County Board must receive the petition no later than 30 calendar days after the school district board makes written factual findings. A petition for renewal not submitted to the County Board within this time shall be considered denied with no further options for administrative appeal. ~~The County Board and the charter petitioner may extend this date by an additional 30 calendar days only by written mutual agreement. The date of the decision may be extended an additional 30 calendar days if both parties agree to the extension.~~ If the school district board did not comply with the statutory and regulatory timelines for making written factual findings for denial of a

CHARTER SCHOOLS (continued)

renewal petition, the petition is deemed approved by the school district board and the County Board has no jurisdiction to hear an appeal.

~~The County Board must take action to approve the extension or may initiate the request for an extension. The County Board delegates the authority to receive the request for an extension to the County Superintendent of Schools. The County Superintendent must receive the request no later than 30 calendar days from the date the school district made its written findings of fact.~~

No later than 60 calendar days after receiving a renewal petition, whether submitted to the County Board as the authorizer or on appeal, the County Board shall hold a public hearing on the provisions of the charter. Within 90 days of the receipt of the petition, the County Board shall either grant or deny the charter. The date of the decision may be extended an additional 30 calendar days if both parties agree to the extension. The request for an extension must be made prior to the County Board taking a vote to approve or deny the charter petition.

If the County Board denies or takes no action, the charter school may submit the petition for renewal to the SBE. The renewal of a countywide charter is exempt from this provision.

The renewal petition for charter schools authorized by the County Board may be submitted no earlier than the date the California Department of Education (CDE) releases the schools' California Assessment of Student Performance and Progress (CAASPP) data for the school year prior to the last year of the term of the charter and no later than January 31st of the last year of the term of the charter. A charter school may apply for renewal prior to the release of the CAASPP data referenced above if it can demonstrate the school has met the statutory criteria for renewal without the information contained in this report.

Approval or Denial of Petitions

All meetings of the County Board at which the granting, revocation, appeal, or renewal of a charter petition is to be discussed shall be subject to the State open meeting laws. (Education Code 46708)

The County Board shall grant a charter for the operation of a direct county charter, county conversion charter, or previously denied charter petition appeal only if it is satisfied that granting the charter is consistent with sound educational practice and with the interests of the community in which the school is proposing to locate. The County Board shall consider the academic needs of the students the school proposes to serve. In granting charter petitions, the County Board shall give preference to petitions that demonstrate the capability to provide comprehensive learning experiences to academically low-achieving students according to CDE standards. Prior to authorizing any charter, the County Board shall verify that the charter includes adequate ~~proceeded~~ processes and measures for monitoring and holding the charter school accountable for fulfilling the terms of its charter and for complying with all applicable laws, including Education Code 47604.1. Such processes and measures shall include fiscal

CHARTER SCHOOLS (continued)

accountability systems, multiple measures for evaluating the educational program, regular reports to the County Board, and inspections and observations of any part of the charter school.

The County Board may grant a charter for the operation of a countywide charter if the County Board is satisfied that granting the charter is consistent with sound educational practice and the charter school has reasonable justification for why it could not be established by petition to a school district under Education Code 47605. The County Board may impose any additional requirements beyond those of Education Code 47605.6 that it considers necessary for the sound operation of a countywide charter.

The County Board shall deny any charter petition that:

1. Proposes to operate a charter school as or by a for-profit corporation, and for-profit educational management organization, or a for-profit charter management organization. (Education Code 47604)
2. Authorizes the conversion of a private school to a charter school. (Education Code 47602)
3. Proposes to offer nonclassroom-based instruction. (This section remains in effect until January 1, 2026 and is currently set to be repealed after that date) (Education Code 47612.7)

In addition, the County Board shall deny a petition for a countywide charter, and may otherwise deny a petition ~~serving LACOE students~~, if the County Board makes written factual findings setting forth specific facts to support one or more of the following:

1. The charter school presents an unsound educational program that presents a likelihood of physical, educational, or psychological harm to, or which is not likely to provide an educational benefit for the students who attend the school.
2. The petitioners are demonstrably unlikely to successfully implement the program set forth in the petition.
3. The petition does not contain the required number and type of signatures.
4. The petition does not contain an affirmation that the charter school shall be nonsectarian, shall not charge tuition, and shall not discriminate on the basis of disability, gender, gender identity, gender expression, nationality, race or ethnicity, religion, sexual orientation, immigration status, or association with a person or group with one or more of these actual or perceived characteristics.
5. The petition does not contain reasonably comprehensive descriptions of the charter provisions in Education Code 47605(c) or Education Code 47605.6 in the case of a countywide charter.

CHARTER SCHOOLS (continued)

- Under Education Code 47605(c)(5)(G) and 47605.6(c)(5)(H), which described the plan to achieve a Racial and Ethnic balance reflective of the general population residing within the geographic boundaries of the school district in which the charter proposes to locate (or in the case of a countywide charter, the geographic boundaries of LACOE), the plan should strive to achieve the racial and ethnic balance of the students enrolled in the school district (or in the case of a countywide charter, all school districts in Los Angeles county) as reported by CDE. In the case of a direct county charter, the plan should be based on the Racial and Ethnic balance of adjudicated and expelled youth served by LACOE and any of its charter schools that are authorized to serve this student population.
6. The County Board shall not deny a petition based on the actual or potential costs of serving students with disabilities, nor shall it deny a petition solely because the charter school might enroll disabled students who reside outside the Special Education Local Plan Area (SELPA) in which LACOE or in the case of a Previously Denied Charter Petition Appeal, the district that denied the petition participates. (Education Code 47605.7, 47647)
 7. The approval or denial of a charter petition shall not be controlled by collective bargaining agreements or subject to review or regulation by the Public Employment Relations Board. (Education Code 47611.5)
 8. In granting charter petitions, the County Board shall give preference to petitions that demonstrate the capability to provide comprehensive learning experiences for academically low-achieving students according to standards established by the CDE. (Education Code 47605(i))
 9. The County Board shall not grant any charter that authorizes the conversion of a private school to a charter school. (Education Code 47602)
 10. The County Board may approve a petition for the establishment of a countywide charter only if it finds that it meets the conditions as specified (Education Code 47605.6(a)). The criteria for the establishment of a countywide charter are further clarified as set forth in the Superintendent's Administrative Regulations 0420.4, which are incorporated by reference.
 11. The petition does not contain a declaration of whether or not the charter school shall be deemed the exclusive public employer of the employees of the charter school for purposes of Educational Employment Relations act.
 12. The charter school is demonstrably unlikely to serve the interests of the entire community in which the school is proposing to locate. Analysis of this finding shall include consideration of the fiscal impact of the proposed charter school. A written

CHARTER SCHOOLS (continued)

factual finding shall detail specific facts and circumstances that analyze and consider the following factors:

- a. The extent to which the proposed charter school would substantially undermine existing services, academic offerings, or programmatic offerings
 - b. Whether the proposed charter school would duplicate a program currently offered within the COE, or the District (as applicable), when the existing program has sufficient capacity for the students proposed to be served within reasonable proximity to where the charter school intends to locate
13. LACOE and/or the District (as applicable) is not positioned to absorb the fiscal impact of the proposed charter school. LACOE and/or the District meets this criterion if it has a negative interim certification pursuant to Education Code 1240, or has a qualified interim certification and the County Superintendent certifies that approving the charter school would result in LACOE and/or the District having a negative interim certification.

A petition to establish a charter school, other than a countywide charter serving LACOE students that is denied by the County Board may be appealed to the SBE within ~~180~~ 30 days of the denial. (Education Code 47605; 5 CCR 11967). If the County Board denies a petition for a countywide charter, the petitioner shall not elect to submit the petition for the establishment of the charter school to the state board. (Education Code 47605.6(k))

Additional Requirements for Countywide Charters

In addition to the requirements described above, the following conditions apply to countywide charter school petitions: (Education Code 47605.6)

1. The County Board shall only consider a petition for a countywide charter if each of the school districts where the petitioner proposes to operate a facility has received at least 30 days' notice of the intent to operate a charter school.
2. An existing public school may not be converted to a countywide charter school.
3. The County Board shall only approve a petition for a countywide charter if it finds that the charter school will provide educational services to a student population that will benefit from those services, and the petition includes a reasonable justification why its students cannot be served as well by a charter school that operates in only one school district in the county.
4. The County Board may require any elements that it considers necessary to the sound operation of a countywide charter school.

CHARTER SCHOOLS (continued)

5. A countywide petition may be denied for any other basis that the County Board finds justifies the denial.

Additional Requirements

In addition to the foregoing, the County Board must consider the additional requirements of Education Code 47605(d) through (m) for all charters except where the Education Code refers to the State Board. These additional requirements include, but are not limited to, submission of a first year operational budget including startup costs, cash flow and financial projections for the first three (3) years of operation; submission of the annual audit report; teacher credentialing requirements, and the description and location of the proposed charter.

A charter school that receives approval of its petition from the County Board on appeal shall be subject to the same requirements concerning geographic location to which it would otherwise be subject if it received approval from the entity to which it originally submitted its petition.

The initial term of an approved charter may be one (1) to five (5) years at the discretion of the County Board. The term of all charters shall expire on June 30 of the final year of the charter term, unless otherwise specifically stated in the approval action of the County Board.

Charter schools shall comply with all conflict of interest laws that pertain to public agencies including Government Code 1090 and the Political Reform Act. (Government Code 87100 et seq.) The County Board's conflict of interest code includes the filing of the Form 700 Statement of Economic Interests with LACOE.

Charter schools are responsible for complying with the Ralph M. Brown Act and the California Public Records Act.

Charter schools shall not charge students fees, deposits, or other charges for participation in educational activities offered by the charter school, including curricular and extracurricular activities. Charter schools shall maintain policies with regard to student fees and provide a complaint process under the uniform complaint procedures. (Education Code 49010; Government Code Sec. 905)

Charter schools shall not deny a pupil enrollment or readmission solely on the basis that the student has had contact with the juvenile justice system. (Education Code 48645)

Standard Conditions of Authorization – If the County Board approves the establishment or renewal of a charter, the governing board of the charter school shall, prior to commencing operations under the term of that charter, fulfill all the standard conditions of authorization, which may include, but are not limited to, making changes to the petition necessary to reflect the County Board as the authorizer; signing the LACOE Monitoring and Oversight Memorandum of Understanding (MOU) which includes adherence to all requirements

CHARTER SCHOOLS (continued)

established therein; correcting technical deficiencies in the petition as identified in the LACOE staff report; submitting a school safety/student discipline plan which finalizes the reasons a student may and must be suspended or expelled and the policies, procedures, and process for suspending and expelling students; finalizing the curriculum to be used and the scope and sequence of all subjects to be offered; providing evidence of applying to or membership in a SELPA; providing evidence of insurance; and submitting to a facilities inspection. Additionally, the charter school shall commence operations within the timeframe specified in the approval action and commence instruction by September 30 of the first year of operation. Failure of the charter school to fulfill the standard conditions of authorization is grounds for termination or revocation of the charter.

Where provisions of the MOU differ from provisions of the charter, and the difference would not require a material revision to the charter, the provisions of the MOU prevail.

In the case of a countywide charter, the County Board may impose additional conditions of authorization. (Education Code 47605.6 (b))

If the County Board denies the charter, the petitioner may appeal to the SBE except in the case of a countywide charter.

Special Education

The charter shall comply with all applicable requirements of state and federal law regarding the provision of special education services. (Education Code 56000 et. seq., Individual with Disabilities Education Act 20 U.S.C. Chapter 33)

Material Revisions to an Authorized Charter

A material revision is a change to the content of an authorized charter that affects substantively the process or manner in which the charter school operates. A material revision does not include minor administrative updates to the petition or related documents due to changes to reflect the County Board of Education as the chartering authority, or other changes of a technical nature. Some examples of material revisions include changes to the vision, mission, instructional design, accountability plan, location of facilities, governance or operational structure, grade levels or number of pupils to be served, admissions requirements or procedures, and changes that affect the charter school's fiscal status. Requests for material revision must be submitted at least 90 days prior to intended implementation or 60 days with a showing of good cause. Material revisions to an authorized charter may be made only with County Board approval. (Education Code 47605(a)(4), 47607(a)(1))

Material revisions are governed by the same standards and criteria that apply to new charter petitions as set forth in Education Code 47605 and 47605.6, as applicable. Revisions shall include, but are not limited to a reasonably comprehensive description of any new requirement

CHARTER SCHOOLS (continued)

of charter schools enacted into law after the charter was originally granted or last renewed. (Education Code 47607)

If an approved charter school proposes to expand operations at one or more additional sites or grade levels, the charter school shall request a material revision to its charter and shall notify the County Board of those additional locations or grade levels. The County Board shall consider approval of the additional locations or grade levels and the impact to the community, including the fiscal impact to the district and LACOE (as applicable) at an open meeting. (Education Code 47605)

The County Board shall, in its sole discretion, determine whether a proposed change in charter school operations constitutes a material revision of the approved charter.

Waivers

~~If the governing board of a charter school authorized by the County Board wishes to submit to the SBE an application for a waiver of any Education Code provision, the application must first be presented to the County Board. The County Board shall hold a public hearing on the waiver request no later than 90 days following receipt of the request and prepare a summary of the public hearing to be forwarded with the waiver request to the SBE. If the County Board recommends against approval of the waiver request, it shall set forth written reasons for its disapproval and forward those reasons to the SBE. (Education Code 33050)~~

If the charter school wishes to request a general waiver of any applicable state law or regulation applicable to it, it shall request that the County Board approve and LACOE submit a general waiver request to the State Board of Education (SBE) on its behalf. If the County Board

approves such a request, the County Board shall ask the County Superintendent or designee to submit the waiver request to SBE on behalf of the charter school.

Accountability, Monitoring, and Oversight

Charter schools are governed at the school level in accordance with the provisions of the charter and all applicable laws.

The County Board supports this effort by approving a defined accountability system for monitoring the educational effectiveness, statutory compliance, governance and operational structures, and fiscal condition of the charter schools it authorizes. The County Board also monitors whether the charter school implements the terms of the charter as authorized. The County Board may appoint a single representative on the board of directors of any charter school it authorizes. (Education Code 47604(c))

Charter schools granted by the County Board shall be held accountable for pupil performance, including meeting measurable pupil outcomes and making satisfactory yearly progress on state

CHARTER SCHOOLS (continued)

and federal accountability measures. The County Board has the responsibility to monitor each charter school to determine whether the school, both schoolwide and for all numerically significant student subgroups of students served by the school as defined in Education Code 52052, is achieving the measurable student outcomes set forth in its charter. This determination shall be based on the measures specified in the approved charter and any applicable memorandum of understanding (MOU), and on the charter school's annual review and assessment of its progress toward the goals and actions identified in its local control and accountability plan (LCAP).

The County Board delegates the administrative function of monitoring and oversight of its charter schools to the County Superintendent. In fulfilling this statutory responsibility, the County Board is guided by the intent of the Legislature that charter schools shall provide innovative, accountability-based reform that improves student learning and provides choice for parents. Monitoring shall be on an ongoing basis in accordance with applicable laws and the MOU and shall begin immediately upon approval of a petition by the County Board with any applicable submissions required of the charter school. The County Board and LACOE staff may inspect or observe any part of the charter school at any time. (Education Code 47607(a)(5))

An annual written report to the County Board regarding fiscal accountabilities, pupil performance, governance, and charter school-specific accountabilities shall be made in accordance with provisions of law and as established in the MOU. The report shall be submitted no later than the first Friday in February in a format satisfactory to the County Board. Fiscal reporting shall be during the sixth month following the close of the fiscal year. The content and format shall be satisfactory to the County Board.

In addition, if, in three out of four consecutive school years, a charter school fails to improve outcomes for three or more numerically significant student subgroups, or for all of the student subgroups if the school has fewer than three subgroups, in regard to one or more state or school priorities identified in the charter, the County Superintendent may request assistance from the California Collaborative for Educational Excellence. (Education Code 47607.3, 52072)

Charter Renewal

The County Board shall deny a renewal petition of any charter school operated as or by a for-profit corporation, a for-profit educational management organization, or a for-profit charter management organization. (Education Code 47604)

When a charter school, concurrently with its renewal petition, proposes to expand operations to one or more additional sites or grade levels, the charter school shall request a material revision to its charter. The material revision may be made only with the approval of the County Board and in accordance with the standards and criteria in Education Code 47605 for material revisions. (Education Code 47607)

CHARTER SCHOOLS (continued)

The petition for renewal shall include a reasonably comprehensive description of how the charter school has met all new charter school requirements enacted into law after the charter was originally granted or last renewed. (Education Code 47607; 5 CCR 11966.4)

Renewals shall be governed by the same standards and criteria that apply to new charter petitions as set forth in Education Code 47605. However, a charter renewal shall not be denied based on the fiscal impact of the charter school on the ~~County~~ COE or the District or a finding that the charter school is demonstrably unlikely to serve the interests of the entire community in which the school is located, as described in Education Code 47605. (Education Code 47607)

The signature requirement for charter authorization petitions is not applicable to petitions for renewal. (Education Code 47607; 5 CCR 11966.4)

In determining whether to grant a charter renewal, the County Board shall review both schoolwide performance and the performance of numerically significant student subgroups on the state and local indicators included in the California School Dashboard, giving greater weight to performance on measurements of academic performance. If the Dashboard indicators are not yet available for the most recently completed academic year before renewal, the County Board shall consider verifiable data provided by the charter school related to the Dashboard indicators, such as data from the California Assessment of Student Performance and Progress, or any successor system, for the most recent academic year. (Education Code 47607)

Following the County Board's review, a renewal of the charter petition may be granted in accordance with a three-tiered system based on school performance, as follows:

1. Renewal of Five to Seven Years

A renewal shall be granted for a period of five to seven years to a charter school that is not eligible for technical assistance pursuant to Education Code 47607.3 and that, for two consecutive years immediately preceding the renewal, or for two of the most recent years for which state data is available preceding the renewal if the two consecutive years immediately preceding the renewal decision include the 2019-20 or 2020-21 school year, achieved either of the following: (Education Code 47607)

- a. Received the two highest performance levels schoolwide on all the state indicators included in the Dashboard for which the charter school receives performance levels, provided the charter school has schoolwide performance levels on at least two measurements of academic performance per year in each of the two years
- b. For all measurements of academic performance, received status levels schoolwide that are the same or higher than the state average and, for a majority of numerically significant student subgroups performing statewide below the

CHARTER SCHOOLS (continued)

state average in each respective year, received status levels that are higher than the state average, provided the charter school has performance levels on at least two measurements of academic performance for at least two subgroups

- c. If the charter school satisfies the above criteria, it shall only be required to update the renewal petition to include a reasonably comprehensive description of any new requirement of charter schools enacted into law after the charter was originally granted or last renewed and, as necessary, to reflect the current program offered by the charter school. (Education Code 47607)
2. Renewal of Five Years
- a. A renewal shall be granted for five years if clear and convincing evidence, demonstrated by verified data, shows either of the following: (Education Code 47607.2)
 - (1) Measurable increases in academic achievement, as defined by at least one year's progress for each year in school
 - (2) Strong postsecondary outcomes, as defined by college enrollment, persistence, and completion rates equal to similar peers
 - b. For any such charter school, the County Board may deny the renewal petition only upon making written factual findings that the charter school failed to meet or make sufficient progress toward meeting standards that provide a benefit to students at the school, that the closure of the charter school is in the best interest of students, and that the County Board's decision provided greater weight to performance on measurements of academic performance. (Education Code 47607.2)
3. Denial with Option for Two-Year Renewal
- a. The County Board shall generally not renew a charter if, for two consecutive years immediately preceding the renewal decision, or for two of the most recent years for which state data is available immediately preceding the renewal if the two consecutive years immediately preceding the renewal decision include the 2019-20 or 2020-21 school year, either of the following applies: (Education Code 47607.2)
 - (1) The charter school has received the two lowest performance levels schoolwide on all the state indicators included in the Dashboard for which it receives performance levels, provided the charter school has schoolwide performance levels on at least two measurements of academic performance per year in each of the two years.

CHARTER SCHOOLS (continued)

- (2) For all measurements of academic performance, the charter school has received performance levels schoolwide that are the same or lower than the state average and, for a majority of numerically significant student subgroups performing statewide below the state average in each respective year, received performance levels that are lower than the state average, provided the charter school has performance levels on at least two measurements of academic performance for at least two subgroups.
- b. However, the County Board may grant a two-year renewal to any such charter school if the County Board makes written factual findings, setting forth specific facts to support the findings, that:
 - (1) The charter school is taking meaningful steps to address the underlying cause(s) of low performance, and those steps are reflected, or will be reflected, in a written plan adopted by the governing body of the charter school.
 - (2) There is clear and convincing evidence, demonstrated by verified data, showing achievement of the criteria specified in item #2a above

In addition to all the grounds stated above for denial of a charter, the County Board may deny renewal of a charter upon a finding that the school is demonstrably unlikely to successfully implement the program set forth in the petition due to substantial fiscal or governance factors or a finding that the school is not serving all students who wish to attend. When denying a charter renewal for either of these reasons, the County Board shall provide the charter school at least 30 days' notice of the alleged violation and a reasonable opportunity to cure the violation, including the submission of a proposed corrective action plan. The renewal shall be denied if the County Board finds either that the corrective action proposed by the charter school has been unsuccessful or that the violations are sufficiently severe and pervasive as to render a corrective action plan unviable. Any finding that a school is not serving all students who wish to attend shall specifically identify the evidence supporting the finding. (Education Code 47607)

In accordance with law, the County Board may deny a charter school's renewal petition or may revoke a charter based on the charter school's poor performance, especially with regard to inadequate academic achievement of all numerically significant subgroups of students served by the charter school. (Education Code 47607, 47607.2)

A charter school that is eligible for the state's Dashboard Alternative School Status shall not be subject to any of the above criteria. Instead, in determining whether to grant a charter renewal for such a charter school, the County Board shall consider, in addition to the charter school's performance on the state and local indicators included in the Dashboard, the charter school's performance on alternative metrics applicable to the charter school based on the student population served. The County Board shall meet with the charter school during the first

CHARTER SCHOOLS (continued)

year of the charter school's term to mutually agree to discuss alternative metrics to be considered and shall notify the charter school of the alternative metrics to be used within 30 days of this meeting. The County Board may deny a charter renewal only upon making written findings, setting forth specific facts to support the findings, that the closure of the charter school is in the best interest of students. (Education Code 47607)

Within 60 days of receiving the renewal petition, the County Board shall hold a public hearing to review documentation submitted by the charter school and obtain public input. A petition is deemed received on the day the petitioner submits a petition to the County Office, along with a signed certification that the petitioner deems the petition to be complete. (Education Code 47605)

The County Board shall either grant or deny the charter renewal within 90 days of receiving the petition, or within 120 days with the consent of both the petitioner and the County Board. (Education Code 47605)

At least 15 days before the public hearing at which the County Board will grant or deny the charter petition, the County Board shall publish all staff recommendations and recommended findings regarding the petition. During the public hearing, petitioners shall have equal time and opportunity to present evidence and testimony to respond to the staff recommendations and findings. (Education Code 47605)

The County Superintendent or designee shall provide notification to the CDE, within 10 calendar days of the County Board's action, whenever a renewal of the charter is granted or denied. (Education Code 47604.32; 5 CCR 11962.1)

School Closure

If a charter is not renewed and the charter school ceases operation, the County Board and/or the charter school shall implement the school closure procedures specified in the charter and LACOE MOU in accordance with Education Code 47605 and 5 CCR 11962. (Education Code 47604.32)

Founding Parents/Founders Preference

The County Board has discretion to permit admission preferences in addition to those established in Education Code 47605(e)(2)(B) on an individual school basis and only if consistent with the law. Admission preferences are entitled to additional weight in a lottery, but are not exempt from a lottery. Exemptions shall only be allowed if permitted by law. Pupils currently attending the charter school are one example of a permissible exemption. Founding Parents/Founders are one example of an enrollment lottery preference that may be granted.

CHARTER SCHOOLS (continued)

The founders' admission preference, if such a preference is to be offered, must be included in the petition to establish the charter. The petition must provide a reasonably comprehensive description that addresses and complies with the following:

Founding Period – The specific time period during which the charter petition team is developing the charter school through the school's first day of instruction. A school may not add to the founding group after the first day of instruction.

Founding Parents/Founders – Parents, legal guardians, or individuals who contribute substantial personal time and effort to develop the new charter school during the established Founding Period noted above. There shall be no requirement that Founding Parents/Founders contribute funds as a part of their commitment. Petitioners must prescribe in the charter petition the eligibility criteria for Founding Parents/Founders, including defining the appropriate minimum number of required volunteer hours. Founding Parent status cannot be delegated or transferred to other individuals.

Preference for Children of Founding Parents/Founders – The preference may apply during the life of the charter as long as the number of pupils who qualify for this preference does not constitute more than ten (10) percent of the school's enrollment. The admissions preference is applicable to all children of the charter school's Founding Parents/Founders even if the children do not begin attending the charter school until after the school's first year of operation.

Dispute Resolution Procedure

The County Board shall only approve a dispute resolution procedure if it is equitable to both parties. The County Board may condition its approval of a charter petition subject to the petitioner(s) making changes to the dispute resolution procedure that is equitable to both parties. Such changes must be made prior to the first day of the charter term.

Both parties will attempt to settle such dispute by meeting and conferring in a good faith attempt to resolve the dispute.

Charter Revocation

The County Board expects any charter school it authorizes to provide a sound educational program that promotes student learning and to carry out its operations in a manner that complies with law and the terms of its charter. The County Board may revoke a charter in accordance with law.

When the County Board determines, in writing, that any violation under Education Code 47607 constitutes a severe and imminent threat to the health or safety of students, the County Board may immediately revoke the school's charter. When such a determination is made, the County Board shall approve and deliver to the charter school's governing body and the California

CHARTER SCHOOLS (continued)

Department of Education (CDE) a Notice of Revocation by Determination of a Severe and Imminent Threat to Pupil Health or Safety. (Education Code 47607; 5 CCR 11968.5.3)

In all other circumstances, the County Board may revoke a charter after providing due process and using the procedures described below. The County Board may revoke a charter if it makes a written factual finding specific to that charter school and supported by substantial evidence that the charter school has done any of the following: (Education Code 47607)

1. Committed a material violation of any of the conditions, standards, or procedures set forth in the charter
2. Failed to meet or pursue any of the student outcomes identified in the charter
3. Failed to meet generally accepted accounting principles or engaged in fiscal mismanagement
4. Violated any law

The County Board shall also consider revoking the charter of any charter school for which the California Collaborative for Educational Excellence (CCEE) has provided advice and assistance pursuant to Education Code 47607.3 if CCEE has issued either of the following findings: (Education Code 47607.3)

1. That the charter school has failed or is unable to implement the recommendations of the CCEE.
2. That the inadequate performance of the charter school, as based on the California School Dashboard, is so persistent or acute as to require revocation of the charter. In determining whether to revoke a charter, the County Board shall consider increases in student academic achievement for all numerically significant groups of students served by the charter school, as defined in Education Code 52052. (Education Code 47607, 47607.3)

In accordance with the law, the County Board may revoke a charter based on the charter school's poor performance, especially with regard to inadequate academic achievement of all numerically significant subgroups of students served by the charter school. (Education Code 47607, 47607.2)

Revocation Procedures

If the County Board is considering a revocation of a charter school, it shall take action to approve and deliver a Notice of Violation to the charter school's governing body. The Notice of Violation shall identify:

CHARTER SCHOOLS (continued)

1. The charter school's alleged violation(s).
2. All evidence relied upon by the County Board in determining that the charter school committed the alleged violation(s), including the date and duration of the alleged violation(s). The Notice shall show that each alleged violation is both material and uncured and that it occurred within a reasonable period of time before the Notice of Violation is issued.
3. The period of time that the County Board has concluded is a reasonable period of time for the charter school to remedy or refute the identified violation(s). In identifying this time period, the County Board shall consider the amount of time reasonably necessary to remedy each identified violation, which may include the charter school's estimation as to the anticipated remediation time.

At least 72 hours prior to any meeting at which the County Board will consider issuing a Notice of Violation, the County Board shall provide the charter school with notice and all relevant documents related to the proposed action. ((Education Code 47607; 5 CCR 11965, 11968.5.2)

By the end of the remedy period identified in the Notice of Violation, the charter school's governing body may submit to the County Board a detailed written response and supporting evidence addressing each identified violation, including, as applicable, a refutation, remedial action taken, or proposed remedial action. (5 CCR 11968.5.2)

At the conclusion of the remedy period specified in the Notice of Violation, the County Board shall evaluate any response and supporting evidence provided by the charter school's governing body and shall take one of the following actions: (5 CCR 11968.5.2)

1. Discontinue revocation of the charter and provide timely written notice of such action to the charter school's governing body.
2. Continue revocation of the charter, by issuing a Notice of Intent to Revoke to the charter school's governing body within 60 calendar days of the conclusion of the remedy period, if there is substantial evidence that the charter school has failed to remedy a violation identified in the Notice of Violation or to refute a violation to the County Board's satisfaction. All evidence relied upon by the County Board for the decision shall be included in the Notice of Intent to Revoke.

If the County Board issues a Notice of Intent to Revoke, it shall hold a public hearing concerning the revocation on the date specified in the notice, which shall be no later than 30 days after providing the notice. Within 30 calendar days after the public hearing, or within 60 calendar days if extended by written mutual agreement of the County Board and the charter school, the County Board shall issue a final decision on the revocation of the charter. (Education Code 47607; 5 CCR 11968.5.2)

CHARTER SCHOOLS (continued)

If the County Board fails to meet the timelines specified above for issuing a Notice of Intent to Revoke or a final decision, the revocation process shall be deemed terminated. (5 CCR 11968.5.2)

Within 10 calendar days of the County Board's final decision, the County Superintendent or designee shall provide a copy of the final decision to CDE. (Education Code 47604.32; 5 CCR 11968.5.2) The County Board's decision may subsequently be appealed to the State Board of Education ("SBE") by the charter school. Pursuant to Education Code 47607, if the SBE reverses the revocation, the County Board remains the chartering authority.

Appeals to the County Board of a District Revocation

If a school district revokes a charter, the charter school may, within 30 days of the final decision, appeal the revocation to the County Board. The County Board's decision may subsequently be appealed to the SBE by either the charter school or the district.

The County Board may reverse the revocation if it determines that the district's findings are not supported by substantial evidence, in which case the district may appeal the reversal to SBE. If the County Board upholds the revocation or does not issue a decision within 90 days of its receipt of the appeal, the charter school may appeal to SBE. Pursuant to Education Code 47607, if either the County Board or SBE reverses the revocation, the district remains the chartering authority.

However, a revocation based upon the findings of CCEE pursuant to Education Code 47607.3 may not be appealed. (Education Code 47607, 47607.3; 5 CCR 11968.5.3-11968.5.5)

School Closure

If a charter school ceases operation due to revocation, the County Board and/or the charter school shall implement the school closure procedures specified in the charter and LACOE MOU in accordance with Education Code 47605 and 5 CCR 11962. (Education Code 47604.32)

Complaints

To enable any person alleging the school's noncompliance with Education Code 47606.5 or 47607.3 to file a complaint, each charter school shall establish policies and procedures in accordance with the uniform complaint procedures specified in 5 CCR 4600-4670. (Education Code 52075)

CHARTER SCHOOLS (continued)

A complaint may be filed anonymously if the complaint provides evidence or information leading to evidence to support an allegation of noncompliance. A complainant who is not satisfied with the decision of the charter school resulting from the uniform complaint procedures may appeal the decision to the Superintendent of Public Instruction (SPI). If the charter school finds merit in the complaint or the SPI finds merit in an appeal, the charter school shall provide a remedy to all affected students and parents/guardians. (Education Code 52075)

In keeping with Education Code 47605(e), a charter school shall not discourage a pupil from enrolling or seeking to enroll in the charter school for any reason and the charter school shall post the CDE approved notice in this regards on their website. Additionally, the charter school shall provide a copy of this notice (1) when a parent, guardian, or pupil inquires about enrollment, (2) before conducting an enrollment lottery, and (3) before disenrollment of a pupil. A person who suspects that a charter school has violated this paragraph may file a complaint with the chartering authority.

In keeping with Education Code 221.61, a charter school shall prominently post on their website specified information related to the prohibition against discrimination under Title IX of the Education Amendments of 1972 in a prominent and conspicuous location on their school website, including, but not limited to, the name, phone number, and email address of the Title IX Coordinator, the rights of the pupil and the responsibilities of the charter school, and a description of how to file a complaint under Title IX, which shall include all of the following:

- (A) An explanation of the statute of limitations within which a complaint must be filed after an alleged incident of discrimination has occurred, and how a complaint may be filed beyond the statute of limitations.
- (B) An explanation of how the complaint will be investigated and how the complainant may further pursue the complaint, including, but not limited to, Internet Web links to this information on the United States Department of Education Office for Civil Rights' Internet Web site.
- (C) An Internet Web link to the United States Department of Education Office for Civil Rights complaints form, and the contact information for the office, which shall include the phone number and email address for the office.

Finance

The County Superintendent may charge for the actual costs of oversight of a charter school not to exceed any limits imposed in law. The County Board is not required to provide facilities for charter schools, and will not do so. The County Superintendent shall not place upon the County Office any additional financial liability for the operation of charter schools.

CHARTER SCHOOLS (continued)

In the case of a countywide charter, the County Board may, at the expense of the charter school, engage a third-party, selected by the County Board, to oversee, monitor, or report to the County Board and County Superintendent on the operations of the charter school pursuant to Education Code 47605.6(c).

Fiscal Accountability

The County Board and LACOE will require evidence that the charter school demonstrates effective fiscal accountability. The charter school must demonstrate that:

1. It has established and maintains positive fund and cash balances to ensure solvency. Failure to remain solvent is grounds for revocation of the charter. Additionally, in cases where a fiscal stabilization plan is requested of the charter school, an escrow account may be required.
2. LACOE will not provide funds to meet on-going fiscal operations or obligations to a charter school authorized by the County Board.
3. A charter school authorized by the County Board must provide written notification prior to accepting public, private, or commercial loans or other debt instruments. Loan requests must be consistent with sound fiscal practices and repayment schedules included in budget proposal and other appropriate financial reports.

Business and Noninstructional Operations

BP 3516(a)

EMERGENCIES AND DISASTER PREPAREDNESS PLAN

The County Board recognizes that all LACOE staff and students must be prepared to respond quickly and responsibly to emergencies, disasters, and threats of disaster.

The County Superintendent or designee will develop and maintain a disaster preparedness plan which details provisions for handling routine and emergencies and disasters emergency disaster procedures, including, but not limited to, earthquake emergency procedures, and adaptations for individuals with disabilities in accordance with the Americans with Disabilities Act, the federal Individuals with Disabilities Education Act, and Section 504 of the federal Rehabilitation Act of 1973. ~~and which shall be included in~~ Such procedures shall be incorporated into LACOE's comprehensive school safety plan. (Education Code 32282)

(cf. 0450 - Comprehensive Safety Plan)

~~*(cf. 3516.3 - Earthquake Emergency Procedure System)*~~

Plan Development and Review

The County Superintendent or designee will also develop and maintain emergency plans for each LACOE school site and Administrative Facilities-office Location .

In developing LACOE Administrative Office and school safety emergency plans, the County Superintendent or designee will collaborate with city, county, state and national emergency responders and agencies.

The County Superintendent or designee will use state-approved Standardized Emergency Management System guidelines (SEMS) and the National Incident Management System (NIMS) when updating LACOE Administrative Office and site-level emergency and disaster preparedness plans.

The County Board and/or Superintendent or designee shall grant the use of LACOE facilities, school buildings, grounds, and equipment to public agencies, including the American Red Cross, for mass care and welfare shelters during disasters or other emergencies affecting the public health and welfare. The County Board shall cooperate with such agencies in furnishing and maintaining whatever services they deem necessary to meet the community's needs. (Education Code 32282)

(cf. 1330 - Use of LACOE Facilities)

School employees are considered disaster service workers and are subject to disaster service activities assigned to them. (Government Code 3100)

(cf. 4112.3/4212.3/4312.3 - Oath or Affirmation)

~~*(cf. 4119.3/4219.3/4319.3 - Duties of Personnel)*~~

EMERGENCY DRILLS AND PROCEDURES (continued)

Periodic fire alarm and emergency drills shall be conducted, an emergency preparedness manual be available to all employees, and appropriate in-service training on emergency preparedness provided for LACOE staff.

Emergency preparedness plans shall be developed and appropriate staff in-service training in emergency preparedness shall be provided at all facilities maintained by LACOE or by school districts for LACOE use. Required periodic fire alarm and evacuation drills also shall be conducted.

(LACOE Legal Reference: Cal. Code Regs. Title 5, §§ 550, 560)

Legal Reference:

EDUCATION CODE

32001 Fire alarms and drills
32040 Duty to equip school with first aid kit
32280-32289 School safety plans
32290 Safety devices
39834 Operating overloaded bus
46390-46392 Emergency average daily attendance in case of disaster
49505 Natural disaster; meals for homeless students; reimbursement

GOVERNMENT CODE

3100-3109 Public employees as disaster service workers
8586.5 California Cybersecurity Integration Center
8607 Standardized emergency management system
11549 Cybersecurity assessment
11549.3 Office of information security
Public Utilities Code 2872 Automatic dialing

CODE OF REGULATIONS, TITLE 5

550 Fire drills
560 Civil defense and disaster preparedness plans

CODE OF REGULATIONS, TITLE 19

2400-2450 Standardized emergency management system

UNITED STATES CODE, TITLE 20

1400-1482 Individuals with Disabilities Education Act

UNITED STATES CODE, TITLE 29

794 Rehabilitation Act of 1973; Section 504

UNITED STATES CODE, TITLE 42

12101-12213 Americans with Disabilities Act

Management Resources:

CSBA PUBLICATIONS

Avian Influenza, Governance and Policy Services Fact Sheet, April 2006
911! A Manual for Schools and the Media During a Campus Crisis, 2001
CENTERS FOR DISEASE CONTROL AND PREVENTION PUBLICATIONS

Pandemic Influenza Planning Checklist, 2006

CONTRA COSTA COUNTY OFFICE OF EDUCATION

Pandemic Flu School Action Kit, June 2006

GOVERNOR'S OFFICE OF EMERGENCY SERVICES

School Emergency Response: Using SEMS at LACOE's and Sites, June 1998
California Emergency Management for Schools: A Guide for Districts and Sites
State of California Emergency Plan, 2017
Active Shooter Awareness Guidance, February 2018

EMERGENCY DRILLS AND PROCEDURES (continued)

Management Resources (continued)

FEDERAL EMERGENCY MANAGEMENT AGENCY PUBLICATION

National Incident Management System, 3rd ed., October 2017

U.S. DEPARTMENT OF EDUCATION PUBLICATIONS

Practical Information on Crisis Planning: A Guide for Schools and Communities, May 2003

Guide for Developing High-Quality School Emergency Operations Plans, 2013

WEB SITES

CSBA: <http://www.csba.org>

American Red Cross: <http://www.redcross.org>

California Department of Education, Crisis Preparedness: <http://www.cde.ca.gov/ls/ss/cp>

California Emergency Management Agency: <http://www.calema.ca.gov>

California Seismic Safety Commission: <http://www.seismic.ca.gov>

Centers for Disease Control and Prevention: <http://www.cdc.gov>

Contra Costa County Office of Education, Pandemic influenza resources:

http://www.cccoe.k12.ca.us/about/flu/resources_flu_action_kit

Federal Emergency Management Agency: <http://www.fema.gov>

U.S. Department of Education, Emergency Planning:

<http://www.ed.gov/admins/lead/safety/emergencyplan>

U.S. Department of Homeland Security: <http://www.dhs.gov>

California Cybersecurity Integration Center: (<https://www.caloes.ca.gov/office-of-the-director/operations/homeland-security/california-cybersecurity-integration-center/>)

California Office of Emergency Services: School Emergency Planning & Safety

(<https://www.caloes.ca.gov/office-of-the-director/operations/planning-preparedness-prevention/planning-preparedness/school-emergency-planning-safety/>)

Students

BP 5113(a)

ABSENCES AND EXCUSES

The County Board believes that regular attendance plays an important role in student achievement. The County Board recognizes its responsibility to ensure that students attend school regularly. Parents/guardians of children aged 6 to 18 are obligated to send their children to school unless otherwise provided by law.

(cf. 5112.1 - Exemptions from Attendance)
(cf. 5112.2 - Exclusions from Attendance)
(cf. 5113.1 – Chronic Absence and Truancy)
(cf. 5121 - Grades/Evaluation of Student Achievement)
(cf. 6154 - Homework/Makeup Work)

Excused Absences

~~Absence~~ In accordance with law, Board policy, and administrative regulation, absence from school shall be excused only for health reasons, family emergencies and justifiable personal reasons, as permitted by law, County Board policy and administrative regulation. (as specified in Education Code 48205) and work in the entertainment or allied industry as permitted pursuant to Education Code 48225.5.

When a student's absence from school is excused, the student's teacher shall determine identical or reasonably equivalent assignments and tests to those missed during the absence which the student shall be permitted to complete for full credit within a reasonable amount of time as determined by the teacher. (Education Code 48205, 48225.5)

Student absence for religious instruction or participation in religious exercises away from school property may be considered excused subject to law and administrative regulation. (Education Code 46014)

Inasmuch as school attendance and class participation are integral to students' learning experiences, parents/guardians and students shall be encouraged to schedule medical and other appointments during non-school hours.

Students shall not be absent from school without their parents/guardians' knowledge or consent, except in cases of medical emergency or, as authorized pursuant to Education Code 46010.1, for a confidential medical appointment.

The County Board shall, by resolution entered into its minutes, approve reasonable methods that may be used to verify student absences due to illness or quarantine. (5 CCR 421)

A student's grades may be affected by excessive unexcused absences in accordance with County Board policy.

(cf. 5121 - Grades/Evaluation of Student Achievement)
(cf. 6154 - Homework/Makeup Work)

Legal References: (see next page)

ABSENCES AND EXCUSES (continued)

Legal References:

EDUCATION CODE

1740 *Employment of personnel to supervise attendance (county superintendent)*
37201 *School month*
37223 *Weekend classes*
41601 *Reports of average daily attendance*
42238-42250.1 *Apportionments*
46000 *Records (attendance)*
46010-46014 *Absences*
46100-46119 *Attendance in kindergarten and elementary schools*
46140-46148 *Attendance in junior high and high schools*
48200-48208 *Compulsory education law*
48210-48216 *Exclusions from attendance*
48240-48246 *Supervisors of attendance*
48260-48273 *Truants*
48292 *Filing complaint against parent*
48320-48324 *School attendance review boards*
48340-48341 *Improvement of student attendance*
48980 *Parental notifications*
49067 *Unexcused absences as cause of failing grade*

ELECTIONS CODE

12302 *Student participation on precinct boards*

FAMILY CODE

6920-6929 *Consent by minor for medical treatment*

VEHICLE CODE

13202.7 *Driving privileges; minors; suspension or delay for habitual truancy*

WELFARE AND INSTITUTIONS CODE

601-601.4 *Habitually truant minors*

11253.5 *Compulsory school attendance; eligibility for aid*

CODE OF REGULATIONS, TITLE 5

306 *Explanation of absence*

420-~~424~~424 *Record of verification of absence due to illness and other causes*

ATTORNEY GENERAL OPINIONS

66 *Ops. Cal. Atty. Gen. 245, 249 (1983)*

COURT DECISIONS

American Academy of Pediatrics et al v. Lungren et al (1997) 16 Cal.4th 307

Management Resources:

CDE MANAGEMENT ADVISORIES

0114.98 *School Attendance and CalWORKs, Management Bulletin 98-01*

CSBA ADVISORIES

0520.97 *Welfare Reform and Requirements for School Attendance*

WEB SITES

CSBA: <http://www.csba.org>

Instruction

BP 6158(a)

INDEPENDENT STUDY

Definitions

~~Live interaction means interaction between the student and classified or certificated staff, and may include peers, provided for the purpose of maintaining school connectedness, including, but not limited to, wellness checks, progress monitoring, provision of services, and instruction. This interaction may take place in person or in the form of internet or telephonic communication. (Education Code 51745.5)~~

~~Student-parent-educator conference means a meeting involving, at a minimum, all parties who signed the student's written independent study agreement pursuant to Education Code 51747. (Education Code 51745.5)~~

~~Synchronous instruction means classroom-style instruction or designated small group or one-on-one instruction delivered in person, or in the form of internet or telephonic communications, and involving live two-way communication between the teacher and student. Synchronous instruction shall be provided by the teacher of record for that student pursuant to Education Code 51747.5. (Education Code 51745.5)~~

Individualized Instruction

Guidelines governing the operation of activities and programs of instruction for the individual needs of students shall be established under the direction of the Chief Education Officer and the Executive Director of Educational Programs

Independent Study

The Los Angeles County Board of Education (County Board) recognizes its responsibility for the education of all students in LACOE-operated programs. The County Board authorizes the County Superintendent to establish Independent Study (IS) as an optional, continuously voluntary, alternative instructional strategy by which all enrolled students may achieve curriculum objectives that meet LACOE and content standards and fulfill graduation requirements in a setting outside the regular classroom. IS shall offer a means of individualizing the educational plan to serve students who desire a more challenging educational experience, whose health or other personal circumstances make classroom attendance difficult, who are unable to access course(s) due to scheduling problems, and/or who need to make up credits or fill gaps in their learning. As necessary to meet student needs, IS may be offered on a full-time or part-time basis and in conjunction with part- or full-time classroom study.

The County Superintendent or designee may provide a variety of IS opportunities, including, but not limited to, through a program or class within a comprehensive school, an alternative school or program of choice, and an online course.

INDEPENDENT STUDY (continued)

(cf. 0420.4 - Charter School Authorization)

(cf. 6181 - Alternative Schools/Programs of Choice)

~~Except for students who, during the 2021-22 school year, cannot participate in classroom-based instruction due to quarantine or school closure for exposure to or infection with COVID-19,~~ sStudents' participation in IS shall be voluntary. (Education Code 51747, 51749.5, 51749.6)

IS for each student shall be under the general supervision of a LACOE employee who possesses a valid certification document pursuant to Education Code 44865 or an emergency credential pursuant to Education Code 44300. Students' IS shall be coordinated, evaluated, and documented, as prescribed by law and reflected in AR 6158. (Education Code 51747.5)

~~With the exception of students who, during the 2021-22 school year, cannot participate in classroom-based instruction due to a quarantine or school closure for exposure to or infection with COVID-19, the minimum period of time for any IS option shall be three consecutive school days. (Education Code 51747)~~

The primary purpose for IS is to offer a means of individualizing the educational plan for students whose needs may be best met through study outside the regular classroom setting. Students shall be carefully screened and appropriately selected.

1. No course required for high school graduation shall be offered exclusively through IS.
2. No individual with exceptional needs, as defined in Education Code (EC) 56026, may participate in IS unless ~~his/her~~ the Individualized Education Program (IEP) specifically provides for that participation.
3. In accordance with EC 51745(d), no temporarily disabled pupil may receive individual instruction pursuant to EC 48206.3 through IS.
4. The LACOE-operated program shall provide appropriate existing services and resources to enable pupils to complete IS successfully, and shall ensure IS students the same access to existing services and resources in the school in which students are enrolled as is available to all other students in the school.

General Independent Study Requirements

~~For the 2021-22 school year, LACOE shall offer IS, as specified in Education Code 51745, to meet the educational needs of students unless LACOE has obtained a waiver. (Education Code 51745)~~

~~For the 2022-23 school year and thereafter, t~~The County Superintendent or designee may offer and approve IS for an individual student upon determining that the student is

INDEPENDENT STUDY (continued)

prepared to meet LACOE's requirements for IS and is likely to succeed in IS as well as or better than the student would in the regular classroom setting.

(cf. 5147 - Dropout Prevention)

(cf. 6011 - Academic Standards)

(cf. 6143 - Courses of Study)

(cf. 6146.1 - High School Graduation Requirements)

The minimum instructional minutes for students participating in IS shall be the same as required for their peers at the school who are receiving in-person instruction, except as otherwise permitted by law. (Education Code 46100)

Because excessive leniency in the duration of IS assignments may result in a student falling behind peers and increase the risk of dropping out of school, IS assignments shall be completed as follows:

For students in grades seven and eight, the maximum length of time that may elapse between the time an assignment is made and the date by which the student must complete the assigned work is one week. For students in grades nine through twelve, the maximum length of time that may elapse between the time an assignment is made and the date by which the student must complete the assigned work is one week.

When special or extenuating circumstances justify a longer assignment completion period for individual students, the County Superintendent or designee may allow for a longer period of time between the date an assignment is made and when it is due, up to the termination date of the written master agreement for the IS student.

When a student fails to make satisfactory educational progress and/or fails to complete three assignments, an evaluation to determine whether it is in the best interest of the student to remain in IS will be conducted. Satisfactory educational progress shall be determined based on all of the following indicators: (Education Code 51747)

1. The student's achievement and engagement in the IS program, as indicated by the student's performance on applicable student-level measures of student achievement and engagement specified in Education Code 52060;
2. The completion of assignments, assessments, or other indicators that evidence that the student is working on assignments;
3. Learning of required concepts, as determined by the supervising teacher; and
4. Progress toward successful completion of the course of study or individual course, as determined by the supervising teacher.

INDEPENDENT STUDY (continued)

Written documentation of this evaluation shall be kept in the student's records for three years. If the pupil transfers to another California public school, the record shall be forwarded to that school.

The County Superintendent or designee shall ensure that students participating in IS are provided with content aligned to grade-level standards at a level of quality and intellectual challenge substantially equivalent to in-person instruction. For high schools, this shall include access to all courses offered by LACOE for graduation and approved by the University of California or the California State University as creditable under the A-G admissions criteria. (Education Code 51747)

The County Superintendent or designee shall ensure that all students participating in IS for 156 school days or more receive the following throughout the school year: (Education Code 51747)

1. For students in grades transitional kindergarten, kindergarten, and grades 1 to 3, opportunities for daily synchronous instruction
2. For students in grades 4-8, opportunities for both daily live interaction and at least weekly synchronous instruction
3. For students in grades 9-12, opportunities for at least weekly synchronous instruction

The County Superintendent or designee shall ensure that procedures for tiered reengagement strategies are used for all students participating in an IS program for 156 school days or more who: (Education Code 51747)

1. Are not generating attendance for more than ~~three school days or 60 percent of the instructional days in a school week, or~~ 10 percent of required minimum instructional time over four continuous weeks of the LACOE's approved instructional calendar
2. Are ~~found to be not participatory~~ ing in synchronous instructional offerings pursuant to Section Education Code 51747.5 for more than ~~the greater of three schooldays or 650~~ percent of the scheduled ~~day~~times of synchronous instruction in a school month as applicable by grade span
3. Are in violation of their written agreement

Tiered reengagement strategies and procedures used in LACOE IS programs shall include local programs intended to address chronic absenteeism, as applicable, including, but ~~are~~ not necessarily limited to, all of the following: (Education Code 51747)

1. Verification of current contact information for each enrolled student

INDEPENDENT STUDY (continued)

2. Notification to parents/guardians of lack of participation within one school day of the recording of a non-attendance day or lack of participation
3. A plan for outreach from the school to determine student needs, including connection with health and social services as necessary
4. A clear standard for requiring a student-parent-educator conference to review a student's written master agreement and reconsider the IS program's impact on the student's achievement and well-being

The County Superintendent or designee shall, for students who participate in an IS program for 16 school days or more, develop a plan to transition students whose families wish to return to in-person instruction from IS expeditiously. Students who wish to return to in-person instruction from IS will be transitioned no later than five instructional days. ~~This requirement only applies to students participating in an IS program for 15 school days or more.~~ (Education Code 51747)

When any student enrolled in classroom-based instruction is participating in independent study due to necessary medical treatment or inpatient treatment for mental health or substance abuse under the care of appropriately licensed professionals, the student shall be exempt from the live interaction and/or synchronous instruction, tiered reengagement strategies, and transition back to in-person instruction requirements specified above. In such cases, evidence from appropriately licensed professionals, of the student's need to participate in independent study, shall be submitted to the County Superintendent or designee. (Education Code 51747)

The County Superintendent or designee shall ensure that a written master agreement exists for each participating student as prescribed by law. (Education Code 51747, 51749.5)

~~LACOE shall provide written notice to the parents/guardians of all enrolled students of the option to enroll their child in in-person instruction or IS during the 2021-22 school year. This notice shall be posted on LACOE's website, and shall include, at a minimum, information about the right to request a student-parent-educator conference before enrollment, student rights regarding procedures for enrolling, disenrolling, and reenrolling in IS, and the instructional time, including synchronous and asynchronous learning, that a student will have access to as part of IS. (Education Code 51747)~~

Upon the request of the parent/guardian of a student, and before signing a written master agreement to do so, LACOE shall conduct a telephone, videoconference, or in-person student-parent-educator conference or other meeting during which the student, parent/guardian, and, if requested, their advocate may ask questions about the educational options, including which curriculum offerings and nonacademic supports will be available to the student in IS. (Education Code 51747)

INDEPENDENT STUDY (continued)

IS Written Master Agreement

A written master agreement shall be developed and implemented for each student participating in independent study ~~for three or more consecutive school days~~. (Education Code 46300, 5174741747; 5 CCR 11703).

~~However, for the 2021-22 school year only, LACOE shall obtain a signed written master agreement for each student participating in an independent study program for any length of time, no later than 30 days after the first day of instruction in the independent study program.~~

The agreement shall include general student data, including the student's name, address, grade level, birth date, school of enrollment, and program placement.

Once a written master agreement is executed, no change, addition, or deletion may be made without full agreement by all parties to the written master agreement, evidenced by execution of a new written master agreement, which is re-signed and re-dated by the student, parent/guardian/caregiver, certificated employee, and all other persons having responsibility for providing direct assistance to the student. The written master agreement requires a learning plan that represents not less than the equivalent of a minimum school day for the student's grade level for every school day covered by the written master agreement.

The written master agreement for each participating student shall also include, but is not limited to, all of the following: (Education Code 51747; 5 CCR 11700, 11702)

1. The frequency, time, place, and manner for submitting the student's assignments, reporting the student's academic progress, and communicating with a student's parent/guardian regarding the student's academic progress;
2. The objectives and methods of study for the student's work and the methods used to evaluate that work;
3. The specific resources that will be made available to the student, including materials and personnel, and access to Internet connectivity and devices adequate to participate in the educational program and complete assigned work;
4. A statement of the County Board's policy detailing the maximum length of time allowed between an assignment and its completion, the level of satisfactory educational progress, and the number of missed assignments which will trigger an evaluation of whether the student should be allowed to continue in IS;
5. The duration of the written master agreement, including the beginning and ending dates for the student's participation in IS under the written master agreement, with a maximum of one school year;

INDEPENDENT STUDY (continued)

6. A statement of the number of course credits, or for the elementary grades, other measures of academic accomplishment appropriate to the written master agreement, to be earned by the student upon completion;
7. A statement detailing the academic and other supports that will be provided to address the needs of students who are not performing at grade level, or need support in other areas, such as English learners, students with disabilities with an individualized education program or a Section 504 plan in order to be consistent with their program or plan, students in foster care or experiencing homelessness, and students requiring mental health supports;
8. A statement that IS is an optional educational alternative in which no student may be required to participate.

~~For the 2021-22 school year, this statement shall not be required for a student's participation in IS if the student is unable to attend in-person instruction because of a quarantine or school closure mandated by a local or state health order or guidance due to the student's exposure to or infection with COVID-19;~~

9. In the case of a suspended or expelled student who is referred or assigned to any school, class, or program pursuant to Education Code 48915 or 48917, a statement that instruction may be provided through IS only if the student is offered the alternative of classroom instruction;

(cf. 5144.1 - Suspension and Expulsion/Due Process)

10. Before the commencement of IS, the written master agreement shall be signed and dated by the student, the student's parent/guardian or caregiver if the student is less than 18 years of age, the certificated employee responsible for the general supervision of IS, and for students with disabilities, the certificated employee designated as having all persons who have direct responsibility for the special education programming of the student. ~~providing assistance to the student.~~

~~However, for the 2021-22 school year, LACOE shall obtain a signed written master agreement for IS from the student (or the student's parent/guardian if the student is less than 18 years of age), the certificated employee who has been designated as having responsibility for the general supervision of independent study, and all persons who have direct responsibility for providing assistance to the student, no later than 30 days after the first day of instruction in the IS program or October 15, whichever date comes later;~~

11. Subject(s); and

INDEPENDENT STUDY (continued)

12. All subsidiary agreements such as IS Assignment Contracts should be made part of the written master agreement by specific reference(s).

Written master agreements may be signed using an electronic signature that complies with state and federal standards, as determined by the California Department of Education (CDE). (Education Code 51747)

The parent/guardian's signature on the written master agreement shall constitute permission for the student to receive instruction through IS.

Student-Parent-Educator Conferences

A student-parent-educator conference shall be held as appropriate, including, but not limited to, as a reengagement strategy and/or if requested by a parent/guardian prior to enrollment in or disenrollment from IS. (Education Code 51745.4, 51747, 51749.5)

Records

The County Superintendent or designee shall ensure that records are maintained for audit purposes. These records shall include, but are not limited to: (Education Code 51748; 5 CCR 11703)

1. A copy of the Board policy, administrative regulation, and other procedures related to IS;
2. A listing of the students, by grade level, program, and school, who have participated in IS, along with the units of the curriculum attempted and awarded to students in grades 9-12 and adult education;
3. A file of all agreements, with representative samples of each student's work products bearing the supervising teacher's signed or initialed and dated notations indicating the teacher has personally evaluated the work or personally reviewed the evaluations made by another certificated teacher;
4. As appropriate to the program in which the students are participating, a daily or hourly attendance register that is separate from classroom attendance records, maintained on a current basis as time values of student work products judged by a certificated teacher, and reviewed by the supervising teacher if they are two different persons;
5. Appropriate documentation of compliance with the teacher-student ratios required by Education Code 51745.6 and 51749.5; and

INDEPENDENT STUDY (continued)

6. Appropriate documentation of compliance with the requirements pursuant to Education Code 51747.5 to ensure the coordination, evaluation, and supervision of the IS of each student by a LACOE employee who possesses a valid certification document pursuant to Education Code 44865 or an emergency credential pursuant to Education Code 44300 (Education Code 51747.5).

LACOE shall document each student's participation in live interaction and synchronous instruction pursuant to Education Code 51747 on each school day, as applicable, in whole or in part, for which live interaction or synchronous instruction is provided as part of the IS program. A student who does not participate in scheduled live interaction or synchronous instruction shall be documented as nonparticipatory for that school day. (Education Code 51747.5)

The County Superintendent or designee shall also maintain a written or computer-based record such as a grade book or summary document of student engagement, for each class, of all grades, assignments, and assessments for each student for IS assignments. (Education Code 51747.5)

(cf. 3580 - LACOE Records)

The signed, dated written master agreement, any supplemental written master agreement, assignment records, work samples, and attendance records may be maintained on file electronically. (Education Code 51747)

Legal References:

EDUCATION CODE

17289 Exemption for facilities

41020 Audit guidelines

41422 ~~Apportionment credit for student inability to attend in person or school closure due to COVID-19~~

Emergency conditions and apportionments

~~41976.2 Independent study programs; adult education funding~~

42238 Revenue limits

42238.05 Local control funding formula; average daily attendance

44865 Qualifications for home teachers and teachers in special classes and schools

46100 Length of school day

46200-46208 Instructional day and year

46300-46307.1 Methods of computing average daily attendance

46600 Interdistrict attendance computation

46390-46393 Emergency average daily attendance

47612-47612.1 Charter school operation

47612.5 Independent study in charter schools

48204 Residency

48206.3 Home or hospital instruction; students with temporary disabilities

INDEPENDENT STUDY (continued)

48220 *Classes of children exempted*
48340 *Improvement of pupil attendance*
48915 *Expulsion; particular circumstances*
48916.1 *Educational program requirements for expelled students*
48917 *Suspension of expulsion order*
49011 *Student fees*
51225.3 *Requirements for high school graduation*
51744.5-51749.6 *Independent study programs*
56026 *Individuals with exceptional needs*
52522 *Adult education alternative instructional delivery*
52523 *Adult education as supplement to high school curriculum; criteria*
56026 *Individuals with exceptional needs*
58500-58512 *Alternative schools and programs of choice*

FAMILY CODE

6550-6552 *Authorization affidavits*
CODE OF REGULATIONS, TITLE 5
11700-11703 *Independent study*
UNITED STATES CODE, TITLE 20
6301 *Highly qualified teachers*
6311 *State plans*

COURT DECISIONS

Modesto City Schools v. Education Audits Appeal Panel, (2004) 123 Cal.App.4th 1365

CALIFORNIA CODE OF REGULATIONS

Title 5 sections 11700, 11701, 11701.5, 11702, 11703

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

2021-22 AA & IT Independent Study FAQs, 2021
~~*Clarifications for Student Learning in Quarantine, 2021*~~
Conducting Individualized Determinations of Need, 2021
Legal Requirements for Independent Study, 2021
Elements of Exemplary Independent Study
California Digital Learning Integration and Standards Guidance, April May 2021
EDUCATION AUDIT APPEALS PANEL PUBLICATIONS
Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting

WEB SITES

California Consortium for Independent Study: <http://www.ccis.org>
California Department of Education, Independent Study: <http://www.cde.ca.gov/sp/eo/is>
Education Audit Appeals Panel: <http://www.eaap.ca.gov>

Instruction

BP 6164.2(a)

GUIDANCE/COUNSELING SERVICES

The County Board recognizes that a structured, coherent and comprehensive counseling program promotes academic achievement and serves the diverse needs of all LACOE students. Counseling staff shall be available to provide students with individualized reviews of their educational progress toward academic and/or career and vocational goals and, as appropriate, may discuss social, personal, or other issues that may impact student learning.

The County Superintendent or designee shall ensure that all persons employed to provide school counseling, school psychology, and/or school social work services shall possess the appropriate credential from the Commission on Teacher Credentialing authorizing their employment in such positions. Responsibilities of each position shall be clearly defined in a job description.

(cf. 4112.2 - Certification)

Responsibilities of school counselors include, but are not limited to:

1. Engaging with, advocating for, and providing support for all students with respect to learning and achievement
2. Planning, implementing, and evaluating programs to promote the academic, career, personal, and social development of all students, including students from low-income families, foster youth, homeless youth, undocumented youth, and students at all levels of academic, social, and emotional abilities
3. Using multiple sources of information to monitor and improve student behavior and achievement
4. Collaborating and coordinating with school and community resources
5. Promoting and maintaining a safe learning environment for all students by providing restorative justice practices, positive behavior interventions, and support services

(cf. 5131 - Conduct)

(cf. 5131.2 - Bullying)

~~*(cf. 5138 - Conflict Resolution/Peer Mediation)*~~

(cf. 5144 - Discipline)

6. Intervening to ameliorate school-related problems, including issues related to chronic absences

(cf. 5113.1 - Chronic Absence and Truancy)

7. Using research-based strategies to reduce stigma, conflict, and student-to-student mistreatment and bullying

GUIDANCE/COUNSELING SERVICES (continued)

8. Improving school climate and student well-being

(cf. 5137 - Positive School Climate)

9. Enhancing students' social and emotional competence, character, health, civic engagement, cultural legacy, and commitment to lifelong learning and the pursuit of high-quality educational programs

(cf. 6142.4 - Service Learning/Community Service Classes)

10. Providing counseling interventions and support services for students classified as English learners, eligible for free or reduced-priced meals, or foster youth, including enhancing equity and access to the education system and community services

(cf. 0460 - Local Control and Accountability Plan)

(cf. 6173 - Education for Homeless Children)

(cf. 6173.1 - Education for Foster Youth)

(cf. 6174 - Education for English Language Learners)

11. Engaging in continued development as a professional school counselor

(cf. 4131 - Staff Development)

Educational Counseling

The educational counseling program shall include academic counseling in the following areas:
(Education Code 49600)

1. Development and implementation, with parent/guardian involvement, of the student's immediate and long-range educational plans
2. Optimizing progress towards achievement of proficiency standards
3. Completion of the required curriculum in accordance with the student's needs, abilities, interests, and aptitudes
4. Academic planning for access and success in higher education programs, including advisement on courses needed for admission to public colleges and universities, standardized admissions tests, and financial aid
5. Career and vocational counseling, in which students are assisted in doing all of the following:
 - A. Planning for the future, including, but not limited to, identifying personal interests, skills, and abilities, career planning, course selection, and career transition

GUIDANCE/COUNSELING SERVICES (continued)

- B. Becoming aware of personal preferences and interests that influence educational and occupational exploration, career choice, and career success
- C. Developing realistic perceptions of work, the changing work environment, and the effect of work on lifestyle
- D. Understanding the relationship between academic achievement and career success, and the importance of maximizing career options
- E. Understanding the value of participating in career technical education and work-based learning activities and programs, including, but not limited to, service learning, regional occupational centers and programs, partnership programs, job shadowing, and mentoring experiences

(cf. 6178 - Career Technical Education)

(cf. 6178.1 - Work-Based Learning)

(cf. 6178.2 - Regional Occupational Program)

- F. Understanding the need to develop essential employable skills and work habits
- G. Understanding the variety of four-year colleges and universities and community college vocational and technical preparation programs, as well as admission criteria and enrollment procedures

LACOE's educational counseling program also may include, but not be limited to, identification of students who are at risk of not graduating with the rest of their class, development of a list of coursework and experience necessary to assist students to satisfy the curricular requirements for college admission and successfully transition to postsecondary education or employment, and counseling regarding available options for a student to continue his/her education if he/she fails to meet graduation requirements.

The County Superintendent or designee shall establish and maintain a program of guidance, placement, and follow-up for all high school students subject to compulsory continuation education. (Education Code 48431)

~~*(cf. 6184 - Continuation Education)*~~

~~To enhance the educational counseling program and assist students in reaching their educational and professional goals, LACOE shall provide students in grades 9-12 with financial aid support; social services support; state-funded immigration legal services; academic opportunities; and parent/guardian and family workshops. (Education Code 54680, 54683)~~

No counselor shall unlawfully discriminate against any student. Guidance counseling BP

GUIDANCE/COUNSELING SERVICES (continued)

regarding school programs and career, vocational, or higher education opportunities shall not be differentiated on the basis of any protected category specified in BP 0410 Nondiscrimination in LACOE Programs and Activities.

(cf. 0410 - Nondiscrimination in LACOE Programs and Activities)
(cf. 5145.3 - Nondiscrimination/Harassment)

In addition, counselors shall affirmatively explore with students the possibility of careers, or courses leading to careers, that are nontraditional for that student's sex. (Education Code 221.5)

For assessing or counseling students, LACOE shall not use testing or other materials that permit or require impermissible or unlawful differential treatment of students, unless such different materials cover the same occupations and interest areas and the use of such materials is essential to the elimination of bias and discrimination. (5 CCR 4931)

LACOE recognizes the importance of providing students with information about postsecondary education and career options. LACOE shall notify each community college district that shares jurisdiction with any high school operated by LACOE of the date, time, and location of all planned college or career fairs, and shall provide these community college districts with an opportunity to participate.

Colleges and prospective employers, including military recruiters, shall have the same access to students for recruiting purposes. (Education Code 49603; 10 USC 503; 20 USC 7908)

(cf. 5125.1 - Release of Directory Information)

Personal or Mental Health Counseling

A school counselor, school psychologist, or school social worker may provide individualized personal, mental health, or family counseling to students in accordance with the specialization(s) authorized by his/her credential. Such services may include, but are not limited to, support related to the student's social and emotional development, behavior, substance abuse, mental health assessment, depression, or mental illness. As appropriate, students and their parents/guardians shall be informed about community agencies, organizations, or health care providers that offer qualified professional assistance.

~~*(cf. 1020 - Youth Services)*~~
(cf. 5113 - Absences and Excuses)
(cf. 5131.6 - Alcohol and Other Drugs)
(cf. 5141.4 - Child Abuse Prevention and Reporting)
(cf. 5141.6 - School Health Services)
~~*(cf. 5145.9 - Hate Motivated Behavior)*~~
(cf. 5147 - Dropout Prevention)
(cf. 6164.5 - Student ~~Success~~ Planning Teams)

GUIDANCE/COUNSELING SERVICES (continued)

Written parent/guardian consent shall be obtained before mental health counseling or treatment services are provided to a student, except when the student is authorized to consent to the service pursuant to Family Code ~~6920-6929~~ 6924, Health and Safety Code 124260, or other applicable law. In accordance with Assembly Bill 665 (2023), the County Board of Education

recognizes that minors aged 12 or older may consent to outpatient mental health counseling or treatment services without parent/guardian consent. This is permissible if (1) a school psychologist or other qualified professional determines that the minor is mature enough to participate in the services and (2) if the minor would present a danger of serious physical or mental harm to self or others without the mental health treatment or counseling or if the minor is the alleged victim of incest or child abuse. Parental involvement is required unless, after consultation with the minor, the professional determines that it would be inappropriate.

Any information of a personal nature disclosed to a school counselor by a student age 12 years or older or by his/her parent/guardian is confidential and shall not become part of the student record without the written consent of the person who disclosed the confidential information. The information shall not be revealed, released, discussed, or referred to except under the limited circumstances specified in Education Code 49602. (Education Code 49602)

(cf. 5022 - Student and Family Privacy Rights)
(cf. 5125 - Student Records)

A counselor shall consult with the County Superintendent or designee and, as appropriate, with LACOE's Office of General Counsel whenever unsure of how to respond to a student's personal problem or when questions arise regarding the possible release of confidential information regarding a student.

Crisis Counseling

The Board recognizes the need for a prompt and effective response when students are confronted with a traumatic incident. School counselors shall assist in the development of the comprehensive school safety plan, emergency and disaster preparedness plan, and other prevention and intervention practices designed to assist students and parents/guardians before, during, and after a crisis.

(cf. 0450 - Comprehensive Safety Plan)
(cf. 3516 - Emergencies and Disaster Preparedness Plan)

In addition, the County Superintendent or designee shall identify crisis counseling resources to train LACOE staff in effective threat assessment, appropriate response techniques, and/or methods to directly help students cope with a crisis if it occurs.

Early identification and intervention plans shall be developed to help identify those students who may be at risk for violence so that support may be provided before they engage in

GUIDANCE/COUNSELING SERVICES (continued)

violent or disruptive behavior.

~~(cf. 5136 – Gangs)~~
(cf. 5141.52 - Suicide Prevention)

Legal Reference:

EDUCATION CODE

221.5 Prohibited sex discrimination

44266 Pupil personnel services credential

48431 Establishing and maintaining high school guidance and placement program

49600-49604 Educational counseling

51250-51251 School age military dependents

51513 Personal beliefs

FAMILY CODE

6920-6929 Consent by minor for treatment or counseling

HEALTH AND SAFETY CODE

124260 Mental health services; consent by minors age 12 and older

PENAL CODE

11166-11170 Reporting known or suspected cases of child abuse

WELFARE AND INSTITUTIONS CODE

5850-5883 Mental Health Services Act

CODE OF REGULATIONS, TITLE 5

4930-4931 Counseling

80049-80049.1 Pupil personnel services credential

80632-80632.5 Preparation programs for pupil personnel services

UNITED STATES CODE, TITLE 10

503 Military recruiter access to directory information

UNITED STATES CODE, TITLE 20

1232g Family Educational Rights and Privacy Act

7908 Armed forces recruiter access to students and student recruiting information

CODE OF FEDERAL REGULATIONS, TITLE 34

99.1-99.67 Family educational rights and privacy

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

California Results-Based School Counseling and Student Support Guidelines, 2007

WEB SITES

American School Counselor Association: <http://www.schoolcounselor.org>

California Association of School Counselors: <http://www.schoolcounselor-ca.org>

California Department of Education: <http://www.cde.ca.gov>

Commission on Teacher Credentialing: <http://www.ctc.ca.gov>

U.S. Department of Education, access to military recruiters:

<http://www.ed.gov/policy/gen/guid/fpco/hottopics/ht10-09-02.html>

Board Meeting – October 8, 2024

Item VII. Recommendations

B. Approval of LACOE FY 2023-24 Unaudited Actuals Financial Reports
(Enclosure)

The Superintendent recommends that the County Board approve the FY 2023-24 Unaudited Actuals Financial Reports.

Standardized Account Code Structure (SACS)

Los Angeles County Office of Education

Serving Students – Supporting Communities – Leading Educators

2023-24 Unaudited Actuals Report Narrative

Karen Kimmel, Chief Financial Officer

&

Division of Accounting & Budget Development

October 8, 2024

Introduction

The 2023-24 Unaudited Actuals Report (Report) reflects the Los Angeles County Office of Education's (LACOE or Office) financial results for the fiscal year ended June 30, 2024. The Report is presented to the Board of Education in October of each year. LACOE's external auditors (currently Eide Bailly) subsequently verify the report information, and any necessary adjustments made during their final audit will be presented to the Board on December 10, 2024.

Unaudited Actuals help to determine if additional funds will be available for use in the current 2024-25 budget. During the course of a fiscal year, LACOE plans for expenditures that sometimes do not materialize. Unspent funds are analyzed to determine whether they are from one-time or ongoing sources, along with restrictions for future spending.

Discussion and Analysis

2023-24 General Fund (Fund 01)	
	Unaudited Actuals
Revenue	
LCFF Sources	\$ 197,276,818
Federal Revenue	274,124,649
Other State Revenue	59,973,086
Other Local Revenue	189,382,204
Total Revenue	<u>\$ 720,756,757</u>
Expenditures	
Certificated Salaries	\$ 65,720,512
Classified Salaries	112,316,946
Employee Benefits	92,475,735
Books and Supplies	11,442,153
Services & Other Operating Expenditures	278,556,617
Capital Outlay	6,499,911
Other Outgo (Excluding Transfer of Indirect Costs)	49,817,943
Other Outgo - Transfer of Indirect Costs	(1,409,852)
Total Expenditures	<u>\$ 615,419,965</u>
Excess Revenue over Expenditures	\$ 105,336,792
Interfund Transfer In	2,515,689
Interfund Transfer Out	55,000,000
Net Increase (Decrease) in Fund Balance	<u><u>\$ 52,852,481</u></u>

At the close of the 2023-24 fiscal year, the Office reported a combined restricted and unrestricted fund balance increase of \$52.9 million in the General Fund. The restricted portion of the increase was \$54.5 million. Increases to restricted fund balance were comprised mainly of increases for the Student Behavioral Health Incentive Program of \$36.4 million, Ongoing Major Maintenance of \$5.9 million, LCFF Equity Multiplier funding of \$2.6 million, and Medi-Cal Fee for Service \$2.5 million. Restricted program carryover is available for spending in the 2024-25 fiscal year.

Unrestricted funds reported a net decrease in fund balance of \$1.6 million. Notable improvements to revenues include a \$6.4 million increase in property tax collections and an increase in interest income of \$4.3 million. Maximizing expiring restricted COVID grants, \$12.5 million in expenses originally budgeted in the unrestricted general fund were moved, resulting in savings for 2023-24. These costs were originally budgeted in unrestricted programs such as Differentiated Assistance, Facilities, and Ed Programs. 2023-24 results reflect the defeasance of LACOE’s Certificate of Participation liability at a cost of \$14 million, along with increases to the reserve for pension obligations.

2023-24 General Fund (Fund 01)	
Fund Balance Components	
	Unaudited Actuals
Adjusted Beginning Fund Balance	\$ 211,855,970
Excess Revenue Over Expenditures	52,852,481
Ending Fund Balance	\$ 264,708,451
Non-Spendable	\$ 1,163,364
Restricted Funds	131,486,008
Other Assignments	
Technology Services Hardware Refresh	789,000
BEST Project	30,000,000
Part O Carryover	2,234,500
Differentiated Assistance Carryover	24,610,505
Specialized Secondary Carryover	5,763,907
REU 10%	\$ 67,041,997
Remaining Unassigned	1,619,171
% Reserve	10.24%

Fiscal year 2023-24 ended with a 10.24% reserve and an ending fund balance of \$264.7 million. The ending fund balance consists of Restricted Funds and Non-Spendable components totaling \$132.6 million and various other assignments of \$63.4 million. As of June 12, 2018, Board Policy requires the Office to maintain a minimum unassigned fund balance, which includes a reserve for economic uncertainties (REU), equal to 10% of general fund expenditures, or \$67.0 million for the 2023-24 fiscal year.

Future Reports

The First Interim report on the 2024-25 budget will include actuals and budget information from July 1 through October 31, 2024, and will be presented to the Board on December 10, 2024.

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Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals TABLE OF CONTENTS

19 10199 0000000
Form TC
E8AMGJ54BC(2023-24)

G = General
Ledger Data; S =
Supplemental
Data

Data Supplied For:			
Form	Description	2023-24 Unaudited Actuals	2024-25 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund	G	G
11	Adult Education Fund		
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
16	Forest Reserve Fund	G	G
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund		
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G

53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund	G	
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals		
DEBT	Schedule of Long-Term Liabilities	GS	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report	G	
SEA	Special Education Revenue Allocations	S	S

SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	

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Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
County School Service Fund
Unrestricted and Restricted
Expenditures by Object

19 10199 0000000
Form 01
E8AMGJ54BC(2023-24)

			2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	188,600,094.93	8,676,723.00	197,276,817.93	182,123,827.00	8,120,510.00	190,244,337.00	-3.6%
2) Federal Revenue		8100-8299	3,571.61	274,121,077.86	274,124,649.47	0.00	270,530,299.00	270,530,299.00	-1.3%
3) Other State Revenue		8300-8599	2,548,300.33	57,424,785.28	59,973,085.61	2,324,047.00	56,332,689.00	58,656,736.00	-2.2%
4) Other Local Revenue		8600-8799	110,311,102.87	79,071,101.57	189,382,204.44	115,326,992.00	53,392,273.00	168,719,265.00	-10.9%
5) TOTAL, REVENUES			301,463,069.74	419,293,687.71	720,756,757.45	299,774,866.00	388,375,771.00	688,150,637.00	-4.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	35,584,324.77	30,136,187.58	65,720,512.35	42,898,933.00	29,501,192.00	72,400,125.00	10.2%
2) Classified Salaries		2000-2999	76,183,274.52	36,133,671.42	112,316,945.94	83,970,989.00	37,932,726.00	121,903,715.00	8.5%
3) Employee Benefits		3000-3999	55,363,180.03	37,112,555.02	92,475,735.05	69,427,913.00	40,791,771.00	110,219,684.00	19.2%
4) Books and Supplies		4000-4999	5,129,575.90	6,312,577.28	11,442,153.18	7,346,710.00	5,373,094.06	12,719,804.06	11.2%
5) Services and Other Operating Expenditures		5000-5999	33,227,305.94	245,329,311.03	278,556,616.97	46,808,451.00	267,727,747.00	314,536,198.00	12.9%
6) Capital Outlay		6000-6999	4,527,794.57	1,972,116.48	6,499,911.05	8,433,987.00	410,168.00	8,844,155.00	36.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	43,008,200.09	6,809,742.70	49,817,942.79	36,021,202.00	7,017,596.00	43,038,798.00	-13.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(17,213,618.09)	15,803,765.79	(1,409,852.30)	(22,058,121.00)	19,186,831.00	(2,871,290.00)	103.7%
9) TOTAL, EXPENDITURES			235,810,037.73	379,609,927.30	615,419,965.03	272,850,064.00	407,941,125.06	680,791,189.06	10.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			65,653,032.01	39,683,760.41	105,336,792.42	26,924,802.00	(19,565,354.06)	7,359,447.94	-93.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	104,304.98	0.00	104,304.98	99,900.00	0.00	99,900.00	-4.2%
b) Transfers Out		7600-7629	55,000,000.00	0.00	55,000,000.00	21,650,000.00	0.00	21,650,000.00	-60.6%
2) Other Sources/Uses									
a) Sources		8930-8979	821,744.73	1,589,639.09	2,411,383.82	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(13,197,153.17)	13,197,153.17	0.00	(15,493,792.00)	15,493,792.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(67,271,103.46)	14,786,792.26	(52,484,311.20)	(37,043,892.00)	15,493,792.00	(21,550,100.00)	-58.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,618,071.45)	54,470,552.67	52,852,481.22	(10,119,090.00)	(4,071,562.06)	(14,190,652.06)	-126.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	134,840,514.75	77,015,455.27	211,855,970.02	133,222,443.30	131,486,007.94	264,708,451.24	24.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			134,840,514.75	77,015,455.27	211,855,970.02	133,222,443.30	131,486,007.94	264,708,451.24	24.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			134,840,514.75	77,015,455.27	211,855,970.02	133,222,443.30	131,486,007.94	264,708,451.24	24.9%
2) Ending Balance, June 30 (E + F1e)			133,222,443.30	131,486,007.94	264,708,451.24	123,103,353.30	127,414,445.88	250,517,799.18	-5.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.0%
Stores		9712	133,509.87	0.00	133,509.87	230,000.00	0.00	230,000.00	72.3%
Prepaid Items		9713	949,854.09	0.00	949,854.09	410,000.00	0.00	410,000.00	-56.8%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	131,486,007.94	131,486,007.94	0.00	127,488,927.47	127,488,927.47	-3.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	63,397,912.00	0.00	63,397,912.00	49,712,015.00	0.00	49,712,015.00	-21.6%
BEST Project	0000	9780	30,000,000.00		30,000,000.00			0.00	
Part O Carryover	0000	9780	2,234,500.00		2,234,500.00			0.00	
Differentiated Assistance Carryover	0000	9780	24,610,505.00		24,610,505.00			0.00	
Specialized High Schools Carryover	0000	9780	5,763,907.00		5,763,907.00			0.00	
Technology Services Hardware Refresh & Data Visualization Projects	0000	9780	789,000.00		789,000.00			0.00	
BEST Project	0000	9780			0.00	24,000,000.00		24,000,000.00	
Part O Carryover	0000	9780			0.00	4,500,000.00		4,500,000.00	
Differentiated Assistance Carryover	0000	9780			0.00	16,233,246.00		16,233,246.00	
Specialized High School Carryover	0000	9780			0.00	4,978,769.00		4,978,769.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	67,041,996.50	0.00	67,041,996.50	70,244,118.90	0.00	70,244,118.90	4.8%
Unassigned/Unappropriated Amount		9790	1,619,170.84	0.00	1,619,170.84	2,427,219.40	(74,481.59)	2,352,737.81	45.3%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	151,528,667.05	98,785,704.15	250,314,371.20				
1) Fair Value Adjustment to Cash in County Treasury		9111	(9,587,601.00)	0.00	(9,587,601.00)				

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Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
County School Service Fund
Unrestricted and Restricted
Expenditures by Object

19 10199 000000
Form 01
E8AMGJ54BC(2023-24)

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	80,000.00	0.00	80,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	11,944,075.35	19,194,246.70	31,138,322.05				
4) Due from Grantor Government		9290	522,781.20	73,310,242.77	73,833,023.97				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	133,509.87	0.00	133,509.87				
7) Prepaid Expenditures		9330	949,854.09	0.00	949,854.09				
8) Other Current Assets		9340	7,033.67	0.00	7,033.67				
9) Lease Receivable		9380	57,086.29	0.00	57,086.29				
10) TOTAL, ASSETS			155,635,406.52	191,290,193.62	346,925,600.14				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	20,975,693.79	51,811,024.22	72,786,718.01				
2) Due to Grantor Governments		9590	1,335,013.14	3,856,179.52	5,191,192.66				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	45,170.00	4,136,981.94	4,182,151.94				
6) TOTAL, LIABILITIES			22,355,876.93	59,804,185.68	82,160,062.61				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	57,086.29	0.00	57,086.29				
2) TOTAL, DEFERRED INFLOWS			57,086.29	0.00	57,086.29				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			133,222,443.30	131,486,007.94	264,708,451.24				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	89,278,380.00	0.00	89,278,380.00	89,220,915.00	0.00	89,220,915.00	-0.1%
Education Protection Account State Aid - Current Year		8012	154,786.00	0.00	154,786.00	108,016.00	0.00	108,016.00	-30.2%
State Aid - Prior Years		8019	16,067.00	0.00	16,067.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	523,312.02	0.00	523,312.02	536,865.00	0.00	536,865.00	2.6%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	6,252.08	0.00	6,252.08	5,046.00	0.00	5,046.00	-19.3%
County & District Taxes									
Secured Roll Taxes		8041	133,417,945.45	0.00	133,417,945.45	122,654,885.00	0.00	122,654,885.00	-8.1%
Unsecured Roll Taxes		8042	3,617,379.62	0.00	3,617,379.62	3,145,623.00	0.00	3,145,623.00	-13.0%
Prior Years' Taxes		8043	3,221,512.82	0.00	3,221,512.82	6,736,895.00	0.00	6,736,895.00	109.1%
Supplemental Taxes		8044	1,573,394.34	0.00	1,573,394.34	2,113,677.00	0.00	2,113,677.00	34.3%
Education Revenue Augmentation Fund (ERAF)		8045	36,247,729.93	0.00	36,247,729.93	32,317,644.00	0.00	32,317,644.00	-10.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	7,451,784.87	0.00	7,451,784.87	6,489,365.00	0.00	6,489,365.00	-12.9%
Penalties and Interest from Delinquent Taxes		8048	(141,219.20)	0.00	(141,219.20)	0.00	0.00	0.00	-100.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			275,367,324.93	0.00	275,367,324.93	263,328,931.00	0.00	263,328,931.00	-4.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(86,767,230.00)	8,676,723.00	(78,090,507.00)	(81,205,104.00)	8,120,510.00	(73,084,594.00)	-6.4%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			188,600,094.93	8,676,723.00	197,276,817.93	182,123,827.00	8,120,510.00	190,244,337.00	-3.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	793,464.00	793,464.00	0.00	550,200.00	550,200.00	-30.7%
Special Education Discretionary Grants		8182	0.00	258,545.33	258,545.33	0.00	495,992.00	495,992.00	91.8%
Child Nutrition Programs		8220	0.00	107,880.17	107,880.17	0.00	111,523.00	111,523.00	3.4%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
County School Service Fund
Unrestricted and Restricted
Expenditures by Object

19 10199 000000
Form 01
E8AMGJ54BC(2023-24)

DescriptionResource CodesObject Codes			2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Flood Control Funds		8270	535.74	0.00	535.74	0.00	0.00	0.00	-100.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	3,035.87	0.00	3,035.87	0.00	0.00	0.00	-100.0%
Title I, Part A, Basic	3010	8290		3,509,886.73	3,509,886.73		5,701,124.00	5,701,124.00	62.4%
Title I, Part D, Local Delinquent Programs	3025	8290		1,610,182.41	1,610,182.41		4,750,944.00	4,750,944.00	195.1%
Title II, Part A, Supporting Effective Instruction	4035	8290		148.70	148.70		47,098.00	47,098.00	31,573.2%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		27,752.07	27,752.07		27,727.00	27,727.00	-0.1%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290		16,716,425.81	16,716,425.81		15,708,069.00	15,708,069.00	-6.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	251,096,792.64	251,096,792.64	0.00	243,137,622.00	243,137,622.00	-3.2%
TOTAL, FEDERAL REVENUE			3,571.61	274,121,077.86	274,124,649.47	0.00	270,530,299.00	270,530,299.00	-1.3%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		1,767,680.33	1,767,680.33		1,794,103.00	1,794,103.00	1.5%
Prior Years	6500	8319		(284,353.00)	(284,353.00)		1,000.00	1,000.00	-100.4%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	85,610.24	85,610.24	0.00	131,858.00	131,858.00	54.0%
Mandated Costs Reimbursements		8550	1,643,819.00	0.00	1,643,819.00	1,493,929.00	0.00	1,493,929.00	-9.1%
Lottery - Unrestricted and Instructional Materials		8560	391,498.43	202,771.68	594,270.11	309,466.00	126,720.00	436,186.00	-26.6%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources									
After School Education and Safety (ASES)	6010	8590	0.00	108,462.15	108,462.15	0.00	106,035.00	106,035.00	-2.2%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		2,206,215.99	2,206,215.99		2,409,795.00	2,409,795.00	9.2%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		170,104.81	170,104.81		287,835.00	287,835.00	69.2%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		750,000.00	750,000.00		1,125,920.00	1,125,920.00	50.1%
All Other State Revenue	All Other	8590	512,982.90	52,418,293.08	52,931,275.98	520,652.00	50,349,423.00	50,870,075.00	-3.9%
TOTAL, OTHER STATE REVENUE			2,548,300.33	57,424,785.28	59,973,085.61	2,324,047.00	56,332,689.00	58,656,736.00	-2.2%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	91,861.28	0.00	91,861.28	71,520.00	0.00	71,520.00	-22.1%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	312,800.46	61,492.50	374,292.96	792,177.00	0.00	792,177.00	111.6%
Interest		8660	20,891,482.48	0.00	20,891,482.48	15,000,000.00	0.00	15,000,000.00	-28.2%

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Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
County School Service Fund
Unrestricted and Restricted
Expenditures by Object

19 10199 0000000
Form 01
E8AMGJ54BC(2023-24)

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Net Increase (Decrease) in the Fair Value of Investments		8662	1,477,540.96	0.00	1,477,540.96	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	18,585,996.68	9,750,611.55	28,336,608.23	19,208,947.00	14,195,601.00	33,404,548.00	17.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	15,089,529.62	12,377,945.99	27,467,475.61	17,939,468.00	14,123,074.00	32,062,542.00	16.7%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	26,246,222.01	0.00	26,246,222.01	35,000,000.00	0.00	35,000,000.00	33.4%
All Other Local Revenue		8699	10,039,761.38	56,881,051.53	66,920,812.91	9,807,585.00	25,073,598.00	34,881,183.00	-47.9%
Tuition		8710	17,575,908.00	0.00	17,575,908.00	17,507,295.00	0.00	17,507,295.00	-0.4%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			110,311,102.87	79,071,101.57	189,382,204.44	115,326,992.00	53,392,273.00	168,719,265.00	-10.9%
TOTAL, REVENUES			301,463,069.74	419,293,687.71	720,756,757.45	299,774,866.00	388,375,771.00	688,150,637.00	-4.5%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	11,996,396.10	7,731,160.78	19,727,556.88	13,635,737.00	5,296,372.00	18,932,109.00	-4.0%
Certificated Pupil Support Salaries		1200	2,451,286.63	5,224,581.80	7,675,868.43	3,788,037.00	4,716,719.00	8,504,756.00	10.8%
Certificated Supervisors' and Administrators' Salaries		1300	17,422,987.96	9,573,096.16	26,996,084.12	20,595,886.00	11,326,036.00	31,921,922.00	18.2%
Other Certificated Salaries		1900	3,713,654.08	7,607,348.84	11,321,002.92	4,879,273.00	8,162,065.00	13,041,338.00	15.2%
TOTAL, CERTIFICATED SALARIES			35,584,324.77	30,136,187.58	65,720,512.35	42,898,933.00	29,501,192.00	72,400,125.00	10.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	203,176.76	2,481,317.24	2,684,494.00	691,582.00	2,385,073.00	3,076,655.00	14.6%
Classified Support Salaries		2200	3,604,623.78	1,226,496.58	4,831,120.36	4,355,569.00	1,490,234.00	5,845,803.00	21.0%
Classified Supervisors' and Administrators' Salaries		2300	12,681,907.85	5,407,142.50	18,089,050.35	12,877,776.00	5,527,248.00	18,405,024.00	1.7%
Clerical, Technical and Office Salaries		2400	59,092,962.64	18,028,144.66	77,121,107.30	65,113,317.00	17,783,987.00	82,897,304.00	7.5%
Other Classified Salaries		2900	600,603.49	8,990,570.44	9,591,173.93	932,745.00	10,746,184.00	11,678,929.00	21.8%
TOTAL, CLASSIFIED SALARIES			76,183,274.52	36,133,671.42	112,316,945.94	83,970,989.00	37,932,726.00	121,903,715.00	8.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	6,180,393.51	10,934,612.60	17,115,006.11	7,944,947.00	10,621,329.00	18,566,276.00	8.5%
PERS		3201-3202	20,334,260.65	9,601,909.99	29,936,170.64	28,091,517.00	12,361,732.00	40,453,249.00	35.1%
OASDI/Medicare/Alternative		3301-3302	6,112,264.44	3,094,919.94	9,207,184.38	7,004,247.00	3,245,308.00	10,249,555.00	11.3%
Health and Welfare Benefits		3401-3402	15,683,484.56	9,740,834.34	25,424,318.90	18,758,821.00	10,476,276.00	29,235,097.00	15.0%
Unemployment Insurance		3501-3502	409,381.39	(327,771.57)	81,609.82	63,465.00	33,746.00	97,211.00	19.1%
Workers' Compensation		3601-3602	5,855,997.99	3,556,506.21	9,412,504.20	6,676,551.00	3,549,958.00	10,226,509.00	8.6%
OPEB, Allocated		3701-3702	231,134.22	144,238.44	375,372.66	265,190.00	141,045.00	406,235.00	8.2%
OPEB, Active Employees		3751-3752	440,239.30	275,497.06	715,736.36	506,915.00	286,897.00	793,812.00	10.9%
Other Employee Benefits		3901-3902	116,023.97	91,808.01	207,831.98	116,260.00	75,480.00	191,740.00	-7.7%
TOTAL, EMPLOYEE BENEFITS			55,363,180.03	37,112,555.02	92,475,735.05	69,427,913.00	40,791,771.00	110,219,684.00	19.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	240,161.84	18,958.78	259,120.62	454,092.00	29,885.00	483,977.00	86.8%
Books and Other Reference Materials		4200	73,141.37	469,325.64	542,467.01	156,417.00	503,408.00	659,825.00	21.6%
Materials and Supplies		4300	3,854,152.53	3,812,116.65	7,666,269.18	5,716,450.00	3,552,313.06	9,268,763.06	20.9%
Noncapitalized Equipment		4400	899,665.39	1,818,685.80	2,718,351.19	909,374.00	1,042,107.00	1,951,481.00	-28.2%
Food		4700	62,454.77	193,490.41	255,945.18	110,377.00	245,381.00	355,758.00	39.0%
TOTAL, BOOKS AND SUPPLIES			5,129,575.90	6,312,577.28	11,442,153.18	7,346,710.00	5,373,094.06	12,719,804.06	11.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	191,045,799.73	191,045,799.73	0.00	174,109,447.00	174,109,447.00	-8.9%
Travel and Conferences		5200	824,494.22	1,588,310.88	2,412,805.10	1,216,534.00	3,060,527.00	4,277,061.00	77.3%
Dues and Memberships		5300	255,678.17	123,353.36	379,031.53	303,372.00	183,074.00	486,446.00	28.3%

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Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
County School Service Fund
Unrestricted and Restricted
Expenditures by Object

19 10199 0000000
Form 01
E8AMGJ54BC(2023-24)

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Insurance		5400 - 5450	23,818.59	26,575.04	50,393.63	38,102.00	43,200.00	81,302.00	61.3%
Operations and Housekeeping Services		5500	2,154,026.47	100,490.53	2,254,517.00	1,991,200.00	125,000.00	2,116,200.00	-6.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,046,510.85	2,901,101.07	4,947,611.92	3,023,408.00	2,943,993.00	5,967,401.00	20.6%
Transfers of Direct Costs		5710	(10,932,299.43)	10,932,299.43	0.00	(8,123,369.00)	8,123,369.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,238,496.91)	3,905.66	(1,234,591.25)	(1,142,590.00)	0.00	(1,142,590.00)	-7.5%
Professional/Consulting Services and Operating Expenditures		5800	37,390,575.09	38,166,763.99	75,557,339.08	46,694,678.00	78,587,082.00	125,281,760.00	65.8%
Communications		5900	2,702,998.89	440,711.34	3,143,710.23	2,807,116.00	552,055.00	3,359,171.00	6.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			33,227,305.94	245,329,311.03	278,556,616.97	46,808,451.00	267,727,747.00	314,536,198.00	12.9%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	197,843.42	197,843.42	0.00	83,000.00	83,000.00	-58.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	3,706,049.84	184,633.97	3,890,683.81	8,433,987.00	327,168.00	8,761,155.00	125.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	643,890.55	1,409,216.86	2,053,107.41	0.00	0.00	0.00	-100.0%
Subscription Assets		6700	177,854.18	180,422.23	358,276.41	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			4,527,794.57	1,972,116.48	6,499,911.05	8,433,987.00	410,168.00	8,844,155.00	36.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	26,249,257.88	0.00	26,249,257.88	35,000,000.00	0.00	35,000,000.00	33.3%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	0.0%
Debt Service									
Debt Service - Interest		7438	2,579,025.07	838,573.59	3,417,598.66	104,146.00	1,623,310.00	1,727,456.00	-49.5%
Other Debt Service - Principal		7439	14,179,917.14	2,971,169.11	17,151,086.25	917,056.00	2,394,286.00	3,311,342.00	-80.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			43,008,200.09	6,809,742.70	49,817,942.79	36,021,202.00	7,017,596.00	43,038,798.00	-13.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(15,803,765.79)	15,803,765.79	0.00	(19,186,831.00)	19,186,831.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,409,852.30)	0.00	(1,409,852.30)	(2,871,290.00)	0.00	(2,871,290.00)	103.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(17,213,618.09)	15,803,765.79	(1,409,852.30)	(22,058,121.00)	19,186,831.00	(2,871,290.00)	103.7%
TOTAL, EXPENDITURES			235,810,037.73	379,609,927.30	615,419,965.03	272,850,064.00	407,941,125.06	680,791,189.06	10.6%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	104,304.98	0.00	104,304.98	99,900.00	0.00	99,900.00	-4.2%
(a) TOTAL, INTERFUND TRANSFERS IN			104,304.98	0.00	104,304.98	99,900.00	0.00	99,900.00	-4.2%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	55,000,000.00	0.00	55,000,000.00	21,650,000.00	0.00	21,650,000.00	-60.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			55,000,000.00	0.00	55,000,000.00	21,650,000.00	0.00	21,650,000.00	-60.6%

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Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
County School Service Fund
Unrestricted and Restricted
Expenditures by Object

19 10199 000000
Form 01
E8AMGJ54BC(2023-24)

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	643,890.55	1,409,216.86	2,053,107.41	0.00	0.00	0.00	-100.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	177,854.18	180,422.23	358,276.41	0.00	0.00	0.00	-100.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			821,744.73	1,589,639.09	2,411,383.82	0.00	0.00	0.00	-100.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(13,197,153.17)	13,197,153.17	0.00	(15,493,792.00)	15,493,792.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(13,197,153.17)	13,197,153.17	0.00	(15,493,792.00)	15,493,792.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)									
			(67,271,103.46)	14,786,792.26	(52,484,311.20)	(37,043,892.00)	15,493,792.00	(21,550,100.00)	-58.9%

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Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
County School Service Fund
Unrestricted and Restricted
Expenditures by Function

19 10199 000000
Form 01
E8AMGJ54BC(2023-24)

Description			2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	188,600,094.93	8,676,723.00	197,276,817.93	182,123,827.00	8,120,510.00	190,244,337.00	-3.6%
2) Federal Revenue		8100-8299	3,571.61	274,121,077.86	274,124,649.47	0.00	270,530,299.00	270,530,299.00	-1.3%
3) Other State Revenue		8300-8599	2,548,300.33	57,424,785.28	59,973,085.61	2,324,047.00	56,332,689.00	58,656,736.00	-2.2%
4) Other Local Revenue		8600-8799	110,311,102.87	79,071,101.57	189,382,204.44	115,326,992.00	53,392,273.00	168,719,265.00	-10.9%
5) TOTAL, REVENUES			301,463,069.74	419,293,687.71	720,756,757.45	299,774,866.00	388,375,771.00	688,150,637.00	-4.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		19,019,288.40	124,784,373.95	143,803,662.35	24,701,295.00	185,228,066.00	209,929,361.00	46.0%
2) Instruction - Related Services	2000-2999		34,856,230.22	77,146,896.76	112,003,126.98	46,670,636.00	85,772,955.00	132,443,591.00	18.2%
3) Pupil Services	3000-3999		11,525,723.59	82,224,022.39	93,749,745.98	16,231,658.00	44,133,620.00	60,365,278.00	-35.6%
4) Ancillary Services	4000-4999		34,172.64	966,506.86	1,000,679.50	46,300.00	942,392.00	988,692.00	-1.2%
5) Community Services	5000-5999		78,006.11	32,883,003.06	32,961,009.17	412,919.00	47,829,129.00	48,242,048.00	46.4%
6) Enterprise	6000-6999		11,892,654.59	2,136,733.47	14,029,388.06	15,243,506.00	4,662,812.00	19,906,318.00	41.9%
7) General Administration	7000-7999		107,003,466.39	21,402,371.28	128,405,837.67	123,029,980.00	20,492,834.06	143,522,814.06	11.8%
8) Plant Services	8000-8999		8,392,295.70	31,256,276.83	39,648,572.53	10,492,568.00	11,861,721.00	22,354,289.00	-43.6%
9) Other Outgo	9000-9999	Except 7600-7699	43,008,200.09	6,809,742.70	49,817,942.79	36,021,202.00	7,017,596.00	43,038,798.00	-13.6%
10) TOTAL, EXPENDITURES			235,810,037.73	379,609,927.30	615,419,965.03	272,850,064.00	407,941,125.06	680,791,189.06	10.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			65,653,032.01	39,683,760.41	105,336,792.42	26,924,802.00	(19,565,354.06)	7,359,447.94	-93.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		104,304.98	0.00	104,304.98	99,900.00	0.00	99,900.00	-4.2%
b) Transfers Out	7600-7629		55,000,000.00	0.00	55,000,000.00	21,650,000.00	0.00	21,650,000.00	-60.6%
2) Other Sources/Uses									
a) Sources	8930-8979		821,744.73	1,589,639.09	2,411,383.82	0.00	0.00	0.00	-100.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(13,197,153.17)	13,197,153.17	0.00	(15,493,792.00)	15,493,792.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(67,271,103.46)	14,786,792.26	(52,484,311.20)	(37,043,892.00)	15,493,792.00	(21,550,100.00)	-58.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,618,071.45)	54,470,552.67	52,852,481.22	(10,119,090.00)	(4,071,562.06)	(14,190,652.06)	-126.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		134,840,514.75	77,015,455.27	211,855,970.02	133,222,443.30	131,486,007.94	264,708,451.24	24.9%
b) Audit Adjustments	9793		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			134,840,514.75	77,015,455.27	211,855,970.02	133,222,443.30	131,486,007.94	264,708,451.24	24.9%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			134,840,514.75	77,015,455.27	211,855,970.02	133,222,443.30	131,486,007.94	264,708,451.24	24.9%
2) Ending Balance, June 30 (E + F1e)			133,222,443.30	131,486,007.94	264,708,451.24	123,103,353.30	127,414,445.88	250,517,799.18	-5.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.0%
Stores	9712		133,509.87	0.00	133,509.87	230,000.00	0.00	230,000.00	72.3%
Prepaid Items	9713		949,854.09	0.00	949,854.09	410,000.00	0.00	410,000.00	-56.8%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740		0.00	131,486,007.94	131,486,007.94	0.00	127,488,927.47	127,488,927.47	-3.0%
c) Committed									
Stabilization Arrangements	9750		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)	9780		63,397,912.00	0.00	63,397,912.00	49,712,015.00	0.00	49,712,015.00	-21.6%
BEST Project	0000 9780		30,000,000.00		30,000,000.00			0.00	
Part O Carryover	0000 9780		2,234,500.00		2,234,500.00			0.00	
Differentiated Assistance Carryover	0000 9780		24,610,505.00		24,610,505.00			0.00	
Specialized High Schools Carryover	0000 9780		5,763,907.00		5,763,907.00			0.00	
Technology Services Hardware Refresh & Data Visualization Projects	0000 9780		789,000.00		789,000.00			0.00	
BEST Project	0000 9780				0.00	24,000,000.00		24,000,000.00	
Part O Carryover	0000 9780				0.00	4,500,000.00		4,500,000.00	
Differentiated Assistance Carryover	0000 9780				0.00	16,233,246.00		16,233,246.00	
Specialized High School Carryover	0000 9780				0.00	4,978,769.00		4,978,769.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		67,041,996.50	0.00	67,041,996.50	70,244,118.90	0.00	70,244,118.90	4.8%
Unassigned/Unappropriated Amount	9790		1,619,170.84	0.00	1,619,170.84	2,427,219.40	(74,481.59)	2,352,737.81	45.3%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
6018	Student Support and Enrichment Block Grant	2,321,790.00	2,321,790.00
6266	Educator Effectiveness, FY 2021-22	3,292,632.56	113,109.56
6300	Lottery : Instructional Materials	1,751,626.22	1,751,626.22
6318	Antibias Education Grant	175,716.44	175,716.44
6332	CA Community Schools Partnership Act - Implementation Grant	405,000.00	411,657.00
6333	CA Community Schools Partnership Act - Coordination Grant	424,784.97	384,580.97
6500	Special Education	2,027,122.61	1,641,513.61
6546	Mental Health-Related Services	9,634.00	9,634.00
6620	Reversing Opioid Overdoses	623,071.00	623,071.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	962,389.00	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	425,638.00	425,638.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	10,616.62	0.00
7029	Child Nutrition: Food Service Staff Training Funds	3,722.00	0.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	102,344.74	0.00
7085	Learning Communities for School Success Program	1,048,525.88	1,048,525.88
7311	Classified School Employee Professional Development Block Grant	187,694.06	0.00
7339	Dual Enrollment Opportunities	180,000.00	0.00
7399	LCFF Equity Multiplier	2,555,214.00	2,954,460.00
7412	A-G Access/Success Grant	263,917.72	24,999.72
7413	A-G Learning Loss Mitigation Grant	98,569.61	24,999.61
7425	Expanded Learning Opportunities (ELO) Grant	524,845.05	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	9,013.04	9,013.04
7435	Learning Recovery Emergency Block Grant	2,453,589.00	2,453,589.00
7810	Other Restricted State	12,856,635.09	12,399,605.09
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	36,902,210.30	40,575,498.30
9010	Other Restricted Local	61,869,706.03	60,139,900.03
Total, Restricted Balance		131,486,007.94	127,488,927.47

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Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
Student Activity Special Revenue Fund
Expenditures by Object

19 10199 0000000
Form 08
E8AMGJ54BC(2023-24)

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	281,926.58	0.00	-100.0%
5) TOTAL, REVENUES			281,926.58	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	266,169.34	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			266,169.34	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,757.24	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,757.24	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	106,933.43	122,690.67	14.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			106,933.43	122,690.67	14.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			106,933.43	122,690.67	14.7%
2) Ending Balance, June 30 (E + F1e)			122,690.67	122,690.67	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	122,690.67	122,690.67	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

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Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
Student Activity Special Revenue Fund
Expenditures by Object

19 10199 0000000
Form 08
E8AMGJ54BC(2023-24)

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	122,690.67		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			122,690.67		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			122,690.67		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	281,926.58	0.00	-100.0%
TOTAL, REVENUES			281,926.58	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

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Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
Student Activity Special Revenue Fund
Expenditures by Object

19 10199 0000000
Form 08
E8AMGJ54BC(2023-24)

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	266,169.34	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			266,169.34	0.00	-100.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			266,169.34	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a- b + c - d + e)			0.00	0.00	0.0%

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Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
Student Activity Special Revenue Fund
Expenditures by Function

19 10199 0000000
Form 08
E8AMGJ54BC(2023-24)

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	281,926.58	0.00	-100.0%
5) TOTAL, REVENUES			281,926.58	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		266,169.34	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			266,169.34	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,757.24	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,757.24	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	106,933.43	122,690.67	14.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			106,933.43	122,690.67	14.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			106,933.43	122,690.67	14.7%
2) Ending Balance, June 30 (E + F1e)			122,690.67	122,690.67	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	122,690.67	122,690.67	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
8210	Student Activity Funds	122,690.67	122,690.67
Total, Restricted Balance		122,690.67	122,690.67

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Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
Special Education Pass-Through Fund
Expenditures by Object

19 10199 0000000
Form 10
E8AMGJ54BC(2023-24)

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,680,631.27	5,900,000.00	120.1%
3) Other State Revenue		8300-8599	21,821,039.67	20,598,275.00	-5.6%
4) Other Local Revenue		8600-8799	25,147.37	0.00	-100.0%
5) TOTAL, REVENUES			24,526,818.31	26,498,275.00	8.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	24,501,670.94	26,498,275.00	8.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			24,501,670.94	26,498,275.00	8.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			25,147.37	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			25,147.37	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(93,413.37)	(68,266.00)	-26.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(93,413.37)	(68,266.00)	-26.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(93,413.37)	(68,266.00)	-26.9%
2) Ending Balance, June 30 (E + F1e)			(68,266.00)	(68,266.00)	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(68,266.00)	(68,266.00)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,782,298.97		
1) Fair Value Adjustment to Cash in County Treasury		9111	(68,266.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

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Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
Special Education Pass-Through Fund
Expenditures by Object

19 10199 0000000
Form 10
E8AMGJ54BC(2023-24)

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	6,956.89		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,720,989.86		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,789,255.86		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,789,255.86		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			(68,266.00)		
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from					
Federal Sources		8287	2,680,631.27	5,900,000.00	120.1%
TOTAL, FEDERAL REVENUE			2,680,631.27	5,900,000.00	120.1%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	21,821,039.67	19,803,387.00	-9.2%
Prior Years	6500	8319	0.00	794,888.00	New
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			21,821,039.67	20,598,275.00	-5.6%
OTHER LOCAL REVENUE					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	25,147.37	0.00	-100.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,147.37	0.00	-100.0%
TOTAL, REVENUES			24,526,818.31	26,498,275.00	8.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	2,680,631.27	5,900,000.00	120.1%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	21,821,039.67	20,598,275.00	-5.6%
To County Offices	6500	7222	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			24,501,670.94	26,498,275.00	8.1%
TOTAL, EXPENDITURES			24,501,670.94	26,498,275.00	8.1%

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Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
Special Education Pass-Through Fund
Expenditures by Function

19 10199 0000000
Form 10
E8AMGJ54BC(2023-24)

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,680,631.27	5,900,000.00	120.1%
3) Other State Revenue		8300-8599	21,821,039.67	20,598,275.00	-5.6%
4) Other Local Revenue		8600-8799	25,147.37	0.00	-100.0%
5) TOTAL, REVENUES			24,526,818.31	26,498,275.00	8.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	24,501,670.94	26,498,275.00	8.1%
10) TOTAL, EXPENDITURES			24,501,670.94	26,498,275.00	8.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			25,147.37	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			25,147.37	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(93,413.37)	(68,266.00)	-26.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(93,413.37)	(68,266.00)	-26.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(93,413.37)	(68,266.00)	-26.9%
2) Ending Balance, June 30 (E + F1e)			(68,266.00)	(68,266.00)	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(68,266.00)	(68,266.00)	0.0%

Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
Special Education Pass-Through Fund
Exhibit: Restricted Balance Detail

19 10199 0000000
Form 10
E8AMGJ54BC(2023-24)

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	260,997.00	1,859,496.00	612.5%
3) Other State Revenue		8300-8599	47,211,145.32	85,801,641.00	81.7%
4) Other Local Revenue		8600-8799	(236,393.00)	0.00	-100.0%
5) TOTAL, REVENUES			47,235,749.32	87,661,137.00	85.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	268,685.82	674,074.00	150.9%
2) Classified Salaries		2000-2999	4,017,761.81	4,691,274.00	16.8%
3) Employee Benefits		3000-3999	2,280,202.19	3,116,335.00	36.7%
4) Books and Supplies		4000-4999	1,752,902.50	594,450.00	-66.1%
5) Services and Other Operating Expenditures		5000-5999	32,790,143.43	74,781,563.00	128.1%
6) Capital Outlay		6000-6999	274,702.81	545,232.00	98.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	333,489.56	386,919.00	16.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,409,852.30	2,871,290.00	103.7%
9) TOTAL, EXPENDITURES			43,127,740.42	87,661,137.00	103.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,108,008.90	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,108,008.90	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,823,511.17	11,931,520.07	52.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,823,511.17	11,931,520.07	52.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,823,511.17	11,931,520.07	52.5%
2) Ending Balance, June 30 (E + F1e)			11,931,520.07	11,931,520.07	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	13,994,155.07	13,994,155.07	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(2,062,635.00)	(2,062,635.00)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	53,851,553.33		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,062,635.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

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Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
Child Development Fund
Expenditures by Object

19 10199 0000000
Form 12
E8AMGJ54BC(2023-24)

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	827,581.54		
4) Due from Grantor Government		9290	5,342,219.90		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			57,958,719.77		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	6,203,343.38		
2) Due to Grantor Governments		9590	32,642,252.34		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	7,181,603.98		
6) TOTAL, LIABILITIES			46,027,199.70		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			11,931,520.07		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	260,997.00	1,859,496.00	612.5%
TOTAL, FEDERAL REVENUE			260,997.00	1,859,496.00	612.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	16,311,229.35	55,620,614.00	241.0%
All Other State Revenue	All Other	8590	30,899,915.97	30,181,027.00	-2.3%
TOTAL, OTHER STATE REVENUE			47,211,145.32	85,801,641.00	81.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(236,393.00)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(236,393.00)	0.00	-100.0%
TOTAL, REVENUES			47,235,749.32	87,661,137.00	85.6%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	230,836.78	440,076.00	90.6%
Other Certificated Salaries		1900	37,849.04	233,998.00	518.2%
TOTAL, CERTIFICATED SALARIES			268,685.82	674,074.00	150.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%

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Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
Child Development Fund
Expenditures by Object

19 10199 0000000
Form 12
E8AMGJ54BC(2023-24)

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	88,118.42	85,440.00	-3.0%
Classified Supervisors' and Administrators' Salaries		2300	962,673.42	897,643.00	-6.8%
Clerical, Technical and Office Salaries		2400	2,966,969.97	3,708,191.00	25.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,017,761.81	4,691,274.00	16.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	108,634.14	172,919.00	59.2%
PERS		3201-3202	1,001,945.53	1,489,922.00	48.7%
OASDI/Medicare/Alternative		3301-3302	287,861.94	363,321.00	26.2%
Health and Welfare Benefits		3401-3402	620,832.74	767,705.00	23.7%
Unemployment Insurance		3501-3502	2,099.64	2,686.00	27.9%
Workers' Compensation		3601-3602	226,281.49	282,390.00	24.8%
OPEB, Allocated		3701-3702	9,011.31	11,273.00	25.1%
OPEB, Active Employees		3751-3752	16,653.38	19,859.00	19.2%
Other Employee Benefits		3901-3902	6,882.02	6,260.00	-9.0%
TOTAL, EMPLOYEE BENEFITS			2,280,202.19	3,116,335.00	36.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	36,912.70	0.00	-100.0%
Materials and Supplies		4300	1,615,882.67	461,950.00	-71.4%
Noncapitalized Equipment		4400	100,107.13	132,500.00	32.4%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,752,902.50	594,450.00	-66.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	25,078,657.00	32,868,730.00	31.1%
Travel and Conferences		5200	47,408.37	34,773.00	-26.7%
Dues and Memberships		5300	2,372.70	29,750.00	1,153.8%
Insurance		5400-5450	26,575.04	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	165,642.45	144,057.00	-13.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,235,784.61	1,135,690.00	-8.1%
Professional/Consulting Services and Operating Expenditures		5800	6,226,615.72	40,421,429.00	549.2%
Communications		5900	7,087.54	147,134.00	1,976.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			32,790,143.43	74,781,563.00	128.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	274,702.81	545,232.00	98.5%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			274,702.81	545,232.00	98.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	113,736.74	197,607.00	73.7%
Other Debt Service - Principal		7439	219,752.82	189,312.00	-13.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			333,489.56	386,919.00	16.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,409,852.30	2,871,290.00	103.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,409,852.30	2,871,290.00	103.7%
TOTAL, EXPENDITURES			43,127,740.42	87,661,137.00	103.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%

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Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
Child Development Fund
Expenditures by Object

19 10199 0000000
Form 12
E8AMGJ54BC(2023-24)

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

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Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
Child Development Fund
Expenditures by Function

19 10199 0000000
Form 12
E8AMGJ54BC(2023-24)

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	260,997.00	1,859,496.00	612.5%
3) Other State Revenue		8300-8599	47,211,145.32	85,801,641.00	81.7%
4) Other Local Revenue		8600-8799	(236,393.00)	0.00	-100.0%
5) TOTAL, REVENUES			47,235,749.32	87,661,137.00	85.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		25,774,771.00	33,593,730.00	30.3%
2) Instruction - Related Services	2000-2999		15,374,867.95	50,490,162.00	228.4%
3) Pupil Services	3000-3999		142,351.47	143,586.00	0.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,409,852.30	2,871,290.00	103.7%
8) Plant Services	8000-8999		92,408.14	175,450.00	89.9%
9) Other Outgo	9000-9999	Except 7600-7699	333,489.56	386,919.00	16.0%
10) TOTAL, EXPENDITURES			43,127,740.42	87,661,137.00	103.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,108,008.90	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,108,008.90	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,823,511.17	11,931,520.07	52.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,823,511.17	11,931,520.07	52.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,823,511.17	11,931,520.07	52.5%
2) Ending Balance, June 30 (E + F1e)			11,931,520.07	11,931,520.07	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	13,994,155.07	13,994,155.07	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(2,062,635.00)	(2,062,635.00)	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	374,149.56	374,149.56
5059	Early Education: ARP California State Preschool Program One-time Stipend	401,460.36	401,460.36
5066	Early Education: ARP California State Preschool Program - Rate Supplements	1,287,368.80	1,287,368.80
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	260,997.00	260,997.00
6057	Early Education: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	5,791,466.45	5,791,466.45
6160	Child Care and Development Programs Administered by California Department of Social Services (State Funds)	389,727.90	389,727.90
7810	Other Restricted State	5,488,985.00	5,488,985.00
Total, Restricted Balance		13,994,155.07	13,994,155.07

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	695,366.54	666,000.00	-4.2%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			695,366.54	666,000.00	-4.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	591,061.56	566,100.00	-4.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			591,061.56	566,100.00	-4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			104,304.98	99,900.00	-4.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	104,304.98	99,900.00	-4.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(104,304.98)	(99,900.00)	-4.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	20,787.92		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	2,360.71		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			23,148.63		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	23,148.63		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			23,148.63		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Forest Reserve Funds		8260	104,304.98	99,900.00	-4.2%
Pass-Through Revenues from					
Federal Sources		8287	591,061.56	566,100.00	-4.2%
TOTAL, FEDERAL REVENUE			695,366.54	666,000.00	-4.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			695,366.54	666,000.00	-4.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	591,061.56	566,100.00	-4.2%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			591,061.56	566,100.00	-4.2%
TOTAL, EXPENDITURES			591,061.56	566,100.00	-4.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	104,304.98	99,900.00	-4.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			104,304.98	99,900.00	-4.2%

SACS 31

Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
Forest Reserve Fund
Expenditures by Function

19 10199 0000000
Form 16
E8AMGJ54BC(2023-24)

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	695,366.54	666,000.00	-4.2%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			695,366.54	666,000.00	-4.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	591,061.56	566,100.00	-4.2%
10) TOTAL, EXPENDITURES			591,061.56	566,100.00	-4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			104,304.98	99,900.00	-4.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	104,304.98	99,900.00	-4.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(104,304.98)	(99,900.00)	-4.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	252,079.32	0.00	-100.0%
5) TOTAL, REVENUES			252,079.32	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			252,079.32	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	55,000,000.00	21,650,000.00	-60.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			55,000,000.00	21,650,000.00	-60.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			55,252,079.32	21,650,000.00	-60.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	135,491,550.18	190,743,629.50	40.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			135,491,550.18	190,743,629.50	40.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			135,491,550.18	190,743,629.50	40.8%
2) Ending Balance, June 30 (E + F1e)			190,743,629.50	212,393,629.50	11.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	190,743,629.50	212,393,629.50	11.4%
Compensated Absences	0000	9780	16,883,035.00		
Pension Obligations	0000	9780	173,860,594.50		
Compensated Absences	0000	9780		16,883,035.00	
Pension Obligations	0000	9780		195,510,594.50	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	196,703,092.79		
1) Fair Value Adjustment to Cash in County Treasury		9111	(7,534,169.00)		
b) in Banks		9120	0.00		

SACS 34

Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Object

19 10199 0000000
Form 17
E8AMGJ54BC(2023-24)

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,574,705.71		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			190,743,629.50		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			190,743,629.50		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	252,079.32	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			252,079.32	0.00	-100.0%
TOTAL, REVENUES			252,079.32	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	55,000,000.00	21,650,000.00	-60.6%
(a) TOTAL, INTERFUND TRANSFERS IN			55,000,000.00	21,650,000.00	-60.6%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(a-b+e)			55,000,000.00	21,650,000.00	-60.6%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	252,079.32	0.00	-100.0%
5) TOTAL, REVENUES			252,079.32	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			252,079.32	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	55,000,000.00	21,650,000.00	-60.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			55,000,000.00	21,650,000.00	-60.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			55,252,079.32	21,650,000.00	-60.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	135,491,550.18	190,743,629.50	40.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			135,491,550.18	190,743,629.50	40.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			135,491,550.18	190,743,629.50	40.8%
2) Ending Balance, June 30 (E + F1e)			190,743,629.50	212,393,629.50	11.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	190,743,629.50	212,393,629.50	11.4%
Compensated Absences	0000	9780	16,883,035.00		
Pension Obligations	0000	9780	173,860,594.50		
Compensated Absences	0000	9780		16,883,035.00	
Pension Obligations	0000	9780		195,510,594.50	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
Special Reserve Fund for Other Than Capital Outlay Projects
Exhibit: Restricted Balance Detail

19 10199 0000000
Form 17
E8AMGJ54BC(2023-24)

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
Total, Restricted Balance		0.00	0.00

SACS 37

Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

19 10199 0000000
Form 35
E8AMGJ54BC(2023-24)

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	875,058.59	0.00	-100.0%
5) TOTAL, REVENUES			875,058.59	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	221,521.00	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	111,371.25	5,553,878.00	4,886.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			111,371.25	5,775,399.00	5,085.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			763,687.34	(5,775,399.00)	-856.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			763,687.34	(5,775,399.00)	-856.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,715,251.59	17,478,938.93	4.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,715,251.59	17,478,938.93	4.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,715,251.59	17,478,938.93	4.6%
2) Ending Balance, June 30 (E + F1e)			17,478,938.93	11,703,539.93	-33.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	17,478,938.93	11,703,539.93	-33.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	18,010,217.21		
1) Fair Value Adjustment to Cash in County Treasury		9111	(689,831.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	197,067.72		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			17,517,453.93		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	38,515.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			38,515.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			17,478,938.93		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	721,173.67	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	153,884.92	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			875,058.59	0.00	-100.0%
TOTAL, REVENUES			875,058.59	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

SACS 39

Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

19 10199 0000000
Form 35
E8AMGJ54BC(2023-24)

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	16,521.00	New
Noncapitalized Equipment		4400	0.00	205,000.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	221,521.00	New
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	111,371.25	5,553,878.00	4,886.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			111,371.25	5,553,878.00	4,886.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			111,371.25	5,775,399.00	5,085.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
CONTRIBUTIONS					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c + e)			0.00	0.00	0.0%

SACS 41

Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
County School Facilities Fund
Expenditures by Function

19 10199 0000000
Form 35
E8AMGJ54BC(2023-24)

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	875,058.59	0.00	-100.0%
5) TOTAL, REVENUES			875,058.59	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		111,371.25	5,775,399.00	5,085.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			111,371.25	5,775,399.00	5,085.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			763,687.34	(5,775,399.00)	-856.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			763,687.34	(5,775,399.00)	-856.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,715,251.59	17,478,938.93	4.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,715,251.59	17,478,938.93	4.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,715,251.59	17,478,938.93	4.6%
2) Ending Balance, June 30 (E + F1e)			17,478,938.93	11,703,539.93	-33.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	17,478,938.93	11,703,539.93	-33.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
7710	State School Facilities Projects	17,478,938.93	11,703,539.93
Total, Restricted Balance		17,478,938.93	11,703,539.93

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,100,008.88	0.00	-100.0%
5) TOTAL, REVENUES			5,100,008.88	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	64,834.00	41,400.00	-36.1%
5) Services and Other Operating Expenditures		5000-5999	70,909.06	2,156,000.00	2,940.5%
6) Capital Outlay		6000-6999	2,086,276.42	8,693,066.00	316.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,222,019.48	10,890,466.00	390.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,877,989.40	(10,890,466.00)	-478.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,877,989.40	(10,890,466.00)	-478.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	40,428,165.00	43,306,154.40	7.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,428,165.00	43,306,154.40	7.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,428,165.00	43,306,154.40	7.1%
2) Ending Balance, June 30 (E + F1e)			43,306,154.40	32,415,688.40	-25.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	35,040,978.75	26,745,512.75	-23.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	8,265,175.65	5,670,175.65	-31.4%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	45,508,665.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,743,084.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	484,534.12		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			44,250,115.76		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	943,961.36		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			943,961.36		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			43,306,154.40		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	4,806,590.87	0.00	-100.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	293,418.01	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,100,008.88	0.00	-100.0%
TOTAL, REVENUES			5,100,008.88	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

SACS 45

Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

19 10199 0000000
Form 40
E8AMGJ54BC(2023-24)

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	9,800.00	New
Noncapitalized Equipment		4400	64,834.00	31,600.00	-51.3%
TOTAL, BOOKS AND SUPPLIES			64,834.00	41,400.00	-36.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	57,460.20	1,975,000.00	3,337.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	13,448.86	181,000.00	1,245.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			70,909.06	2,156,000.00	2,940.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,743,139.82	8,693,066.00	398.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	343,136.60	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,086,276.42	8,693,066.00	316.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,222,019.48	10,890,466.00	390.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,100,008.88	0.00	-100.0%
5) TOTAL, REVENUES			5,100,008.88	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,222,019.48	10,890,466.00	390.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,222,019.48	10,890,466.00	390.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			2,877,989.40	(10,890,466.00)	-478.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,877,989.40	(10,890,466.00)	-478.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	40,428,165.00	43,306,154.40	7.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,428,165.00	43,306,154.40	7.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,428,165.00	43,306,154.40	7.1%
2) Ending Balance, June 30 (E + F1e)			43,306,154.40	32,415,688.40	-25.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	35,040,978.75	26,745,512.75	-23.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	8,265,175.65	5,670,175.65	-31.4%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	35,040,978.75	26,745,512.75
Total, Restricted Balance		35,040,978.75	26,745,512.75

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,940,852.91	12,220,258.00	2.3%
5) TOTAL, REVENUES			11,940,852.91	12,220,258.00	2.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	642,202.23	668,352.00	4.1%
3) Employee Benefits		3000-3999	349,021.38	404,705.00	16.0%
4) Books and Supplies		4000-4999	21,978.00	39,100.00	77.9%
5) Services and Other Operating Expenses		5000-5999	8,232,206.74	10,906,090.00	32.5%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			9,245,408.35	12,018,247.00	30.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,695,444.56	202,011.00	-92.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,695,444.56	202,011.00	-92.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	30,651,866.37	33,347,310.93	8.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,651,866.37	33,347,310.93	8.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			30,651,866.37	33,347,310.93	8.8%
2) Ending Net Position, June 30 (E + F1e)			33,347,310.93	33,549,321.93	0.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	33,347,310.93	33,549,321.93	0.6%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	56,261,507.62		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,154,942.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	275,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	622,277.91		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			55,003,843.53		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	311,532.60		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	21,345,000.00		
7) TOTAL, LIABILITIES			21,656,532.60		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			33,347,310.93		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,931,921.10	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(481,599.42)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	10,490,531.23	12,220,258.00	16.5%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,940,852.91	12,220,258.00	2.3%
TOTAL, REVENUES			11,940,852.91	12,220,258.00	2.3%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

SACS 51

Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
Self-Insurance Fund
Expenses by Object

19 10199 0000000
Form 67
E8AMGJ54BC(2023-24)

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	152,195.56	154,140.00	1.3%
Clerical, Technical and Office Salaries		2400	490,006.67	514,212.00	4.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			642,202.23	668,352.00	4.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	176,459.85	228,910.00	29.7%
OASDI/Medicare/Alternative		3301-3302	48,605.71	51,129.00	5.2%
Health and Welfare Benefits		3401-3402	83,649.11	82,918.00	-0.9%
Unemployment Insurance		3501-3502	279.23	335.00	20.0%
Workers' Compensation		3601-3602	33,912.55	35,155.00	3.7%
OPEB, Allocated		3701-3702	1,345.16	1,404.00	4.4%
OPEB, Active Employees		3751-3752	2,769.97	2,854.00	3.0%
Other Employee Benefits		3901-3902	2,000.00	2,000.00	0.0%
TOTAL, EMPLOYEE BENEFITS			349,021.38	404,705.00	16.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	17,611.80	34,100.00	93.6%
Noncapitalized Equipment		4400	4,366.20	5,000.00	14.5%
TOTAL, BOOKS AND SUPPLIES			21,978.00	39,100.00	77.9%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,420.93	9,000.00	271.8%
Dues and Memberships		5300	590.00	1,600.00	171.2%
Insurance		5400-5450	3,205,168.15	4,367,513.00	36.3%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	500.00	New
Transfers of Direct Costs - Interfund		5750	(1,193.36)	6,900.00	-678.2%
Professional/Consulting Services and					
Operating Expenditures		5800	5,023,267.86	6,517,877.00	29.8%
Communications		5900	1,953.16	2,700.00	38.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			8,232,206.74	10,906,090.00	32.5%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			9,245,408.35	12,018,247.00	30.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a-b+e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,940,852.91	12,220,258.00	2.3%
5) TOTAL, REVENUES			11,940,852.91	12,220,258.00	2.3%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		9,245,408.35	12,018,247.00	30.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			9,245,408.35	12,018,247.00	30.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,695,444.56	202,011.00	-92.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,695,444.56	202,011.00	-92.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	30,651,866.37	33,347,310.93	8.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,651,866.37	33,347,310.93	8.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			30,651,866.37	33,347,310.93	8.8%
2) Ending Net Position, June 30 (E + F1e)			33,347,310.93	33,549,321.93	0.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	33,347,310.93	33,549,321.93	0.6%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	33,347,310.93	33,549,321.93
Total, Restricted Net Position		33,347,310.93	33,549,321.93

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. ADDITIONS					
1) Other Local Revenue		8600-8799	0.00	0.00	0.0%
2) Funds Collected for Others		8800	30,022,742,854.92	0.00	-100.0%
3) TOTAL, ADDITIONS			30,022,742,854.92	0.00	-100.0%
B. DEDUCTIONS					
1) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
2) Funds Distributed for Others		7500	30,022,742,854.92	0.00	-100.0%
3) TOTAL, DEDUCTIONS			30,022,742,854.92	0.00	-100.0%
C. NET INCREASE (DECREASE) IN NET POSITION (A3 - B3)			0.00	0.00	0.0%
D. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (D1a + D1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (D1c + D1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (C + D1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
E. ASSETS					
1) Cash					
a) in County Treasury		9110	213,419,308.76		
1) Fair Value Adjustment to Cash in County Treasury		9111	(8,174,438.00)		
b) in Banks		9120	0.00		
c) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	268,442,559.63		
4) Due from Other Funds		9310	0.00		
5) Other Current Assets		9340	0.00		
6) TOTAL, ASSETS			473,687,430.39		
F. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
G. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Other Funds		9610	0.00		
3) Due to Student Groups/Other Agencies		9620	473,687,430.39		
4) TOTAL, LIABILITIES			473,687,430.39		
H. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
I. NET POSITION					
Net Position, June 30 (E6 + F2) - (G4 + H2)			0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
TOTAL ADDITIONS					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Funds Collected for Others		8800	30,022,742,854.92	0.00	-100.0%
TOTAL, ADDITIONS			30,022,742,854.92	0.00	-100.0%
TOTAL DEDUCTIONS					
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Funds Distributed to Others		7500	30,022,742,854.92	0.00	-100.0%
TOTAL, DEDUCTIONS			30,022,742,854.92	0.00	-100.0%

Description	2023-24 Unaudited Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	506.44	516.46	716.16	500.10	500.10	500.10
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	37.20	38.33	57.77	36.82	36.82	39.98
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	543.64	554.79	773.93	536.92	536.92	540.08
2. District Funded County Program ADA						
a. County Community Schools	111.10	111.44	111.44	111.11	111.11	111.11
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	997.95	1,004.67	1,004.67	1,044.37	1,044.37	1,044.37
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	1,109.05	1,116.11	1,116.11	1,155.48	1,155.48	1,155.48
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	1,652.69	1,670.90	1,890.04	1,692.40	1,692.40	1,695.56
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	1,206,845.22	1,206,845.22	1,206,845.22	1,136,555.12	1,136,555.12	1,136,555.12
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	14,857,733.00	0.00	14,857,733.00	0.00	0.00	14,857,733.00
Work in Progress	10,222,365.00	0.00	10,222,365.00	1,992,819.00	10,064,558.00	2,150,626.00
Total capital assets not being depreciated	25,080,098.00	0.00	25,080,098.00	1,992,819.00	10,064,558.00	17,008,359.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	115,001,185.00	0.00	115,001,185.00	9,895,073.00	7,322,198.00	117,574,060.00
Equipment	95,483,655.00	116,250.00	95,599,905.00	2,162,064.00	2,333,495.00	95,428,474.00
Total capital assets being depreciated	210,484,840.00	116,250.00	210,601,090.00	12,057,137.00	9,655,693.00	213,002,534.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(41,466,439.00)	0.00	(41,466,439.00)	(3,302,781.00)	(6,757,546.00)	(38,011,674.00)
Equipment	(81,632,837.42)	(6,084,856.58)	(87,717,694.00)	(14,433,346.00)	(2,007,929.00)	(100,143,111.00)
Total accumulated depreciation	(123,099,276.42)	(6,084,856.58)	(129,184,133.00)	(17,736,127.00)	(8,765,475.00)	(138,154,785.00)
Total capital assets being depreciated, net excluding lease and subscription assets	87,385,563.58	(5,968,606.58)	81,416,957.00	(5,678,990.00)	890,218.00	74,847,749.00
Lease Assets	38,015,880.00	(1,185,315.00)	36,830,565.00	2,067,057.00	941,640.00	37,955,982.00
Accumulated amortization for lease assets	(8,999,337.00)	1,185,314.00	(7,814,023.00)	(4,496,442.00)	(941,640.00)	(11,368,825.00)
Total lease assets, net	29,016,543.00	(1.00)	29,016,542.00	(2,429,385.00)	0.00	26,587,157.00
Subscription Assets	1,934,218.00	0.00	1,934,218.00	358,276.00	94,328.14	2,198,165.86
Accumulated amortization for subscription assets	(505,305.00)	0.00	(505,305.00)	(704,158.00)	(26,813.65)	(1,182,649.35)
Total subscription assets, net	1,428,913.00	0.00	1,428,913.00	(345,882.00)	67,514.49	1,015,516.51
Governmental activity capital assets, net	142,911,117.58	(5,968,607.58)	136,942,510.00	(6,461,438.00)	11,022,290.49	119,458,781.51
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
FINANCIAL REPORTS
2023-24 Unaudited Actuals
Summary of Unaudited Actual Data Submission

19 10199 0000000
Form CA
E8AMGJ54BC(2023-24)

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency , please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2025-26 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$213,808,237.74
	Appropriations Subject to Limit	\$213,808,237.74
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7907 and EC 1629.	
ICR	Preliminary Proposed Indirect Cost Rate	10.23%
	Fixed-with-carry-forward indirect cost rate for use in 2025-26 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the Superintendent of Public Instruction:

2023-24 UNAUDITED ACTUAL FINANCIAL REPORT. This report is hereby prepared and filed by the County Superintendent of Schools pursuant to Education Code sections 41010 and 1628.

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

Karen Kimmel

Name
Chief Financial Officer

Title
(562) 922-6124

Telephone
Kimmel_Karen@lacoe.edu

E-mail Address

Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
2023-24 Unaudited Actuals
Schedule of Long-Term Liabilities

19 10199 0000000
Form DEBT
E8AMGJ54BC(2023-24)

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	13,490,280.00		13,490,280.00	751,165.00	14,241,445.00	0.00	0.00
Leases Payable	31,602,278.00	(1,263,541.00)	30,338,737.00	2,053,107.00	4,057,350.00	28,334,494.00	3,842,729.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	347,175,219.00		347,175,219.00	62,269,213.00	43,913,882.00	365,530,550.00	
Total/Net OPEB Liability	11,493,693.00		11,493,693.00	3,722,097.00	13,611,255.00	1,604,535.00	
Compensated Absences Payable	15,738,864.00		15,738,864.00	2,476,731.00	1,332,560.00	16,883,035.00	1,576,723.00
Subscription Liability	1,232,546.00		1,232,546.00	358,276.00	822,431.00	768,391.00	417,817.00
Governmental activities long-term liabilities	420,732,880.00	(1,263,541.00)	419,469,339.00	71,630,589.00	77,978,923.00	413,121,005.00	5,837,269.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
2023-24 Unaudited Actuals
Every Student Succeeds Act Maintenance of Effort
Expenditures

19 10199 0000000
Form ESMOE
E8AMGJ54BC(2023-24)

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	670,419,965.03
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	252,859,778.69
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	31,526,545.38
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	3,896,263.22
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	18,652,248.37
4. Other Transfers Out	All	9200	7200-7299	29,249,257.88
5. Interfund Transfers Out	All	9300	7600-7629	55,000,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	36,490,936.68
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	17,575,908.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				192,391,159.53
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				225,169,026.81
Section II - Expenditures Per ADA				2023-24 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)				554.79
B. Expenditures per ADA (Line I.E divided by Line II.A)				405,863.53

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	212,223,568.31	410,411.08
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	212,223,568.31	410,411.08
B. Required effort (Line A.2 times 90%)	191,001,211.48	369,369.97
C. Current year expenditures (Line I.E and Line II.B)	225,169,026.81	405,863.53
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.) F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)	MOE Met	
	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	2022-23 Actual			2023-24 Actual		
(Actual Appropriations Limit and Gann ADA are from COE's prior year Gann data reported to the CDE. LCFF data are from the prior year Annual County LCFF Calculation funding exhibit.)						
PRIOR YEAR APPROPRIATIONS LIMIT						
1. Program Portion of Prior Year Appropriations Limit (A3 times [A6 divided by (A6 plus A7)], not to exceed A6) Excess is added to Other Services portion.	10,795,922.00		10,795,922.00			10,795,922.00
2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1)	169,715,098.05		169,715,098.05			203,012,315.74
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D16, PY column)	180,511,020.05		180,511,020.05			213,808,237.74
PRIOR YEAR GANN ADA						
4. Program ADA (Preload/Line B3, PY column)	517.10		517.10			554.79
5. Other ADA (Preload/Line B4, PY column)	1,060,464.60		1,060,464.60			1,206,845.22
PRIOR YEAR LCFF						
6. LCFF Alternative Education Grant (Preload/Line A28, Alternative Education Grant, prior year Annual County LCFF Calculation)	10,795,922.00		10,795,922.00			10,795,922.00
7. LCFF Operations Grant, (Preload/Line A1, Operations Grant, prior year Annual County LCFF Calculation)	106,195,610.00		106,195,610.00			106,195,610.00
ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA	Adjustments to 2022-23			Adjustments to 2023-24		
ADJUSTMENTS TO PRIOR YEAR LIMIT						
8. Reorganizations and Other Transfers						
9. Temporary Voter Approved Increases						
10. Less: Lapses of Voter Approved Increases						
11. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A8 plus A9 minus A10)			0.00			0.00
12. Adjustments to Program Portion ([Lines A1 divided by A3] times Line A11)	0.00		0.00	0.00		0.00
13. Adjustments to Other Services Portion (Lines A11 minus A12)			0.00			0.00
ADJUSTMENTS TO PRIOR YEAR ADA						
(Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A8 or A12 above)						
14. Adjustments to Program ADA						
15. Adjustments to Other ADA						
B. CURRENT YEAR GANN ADA						

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
CURRENT YEAR PROGRAM ADA	2023-24 Annual Report			2024-25 Annual Estimate		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the COE						
1. Total County Program ADA (Form A, Line B1d)	554.79		554.79	536.92		536.92
2. Total Charter Schools ADA (Form A, Line C2d plus C6d)	0.00		0.00	0.00		0.00
3. Total Current Year ADA (Lines B1 through B2)	554.79	0.00	554.79	536.92	0.00	536.92
	2023-24 P2 Report			2024-25 P2 Estimate		
CURRENT YEAR DISTRICT ADA			1,206,845.22			1,136,555.12
4. Total District Gann ADA (Sum of all District Form GANN, Line B3)			1,206,845.22			1,136,555.12
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE	2023-24 Actual			2024-25 Budget		
AID RECEIVED						
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	523,312.02		523,312.02	536,865.00		536,865.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	6,252.08		6,252.08	5,046.00		5,046.00
4. Secured Roll Taxes (Object 8041)	133,417,945.45		133,417,945.45	122,654,885.00		122,654,885.00
5. Unsecured Roll Taxes (Object 8042)	3,617,379.62		3,617,379.62	3,145,623.00		3,145,623.00
6. Prior Years' Taxes (Object 8043)	3,221,512.82		3,221,512.82	6,736,895.00		6,736,895.00
7. Supplemental Taxes (Object 8044)	1,573,394.34		1,573,394.34	2,113,677.00		2,113,677.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	36,247,729.93		36,247,729.93	32,317,644.00		32,317,644.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	(141,219.20)		(141,219.20)	0.00		0.00
10. Receipts from County Bd. of Supervisors (Object 8070)	0.00		0.00	0.00		0.00
11. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
12. Comm. Redevelopment Funds (Objects 8047 & 8625)	7,451,784.87		7,451,784.87	6,489,365.00		6,489,365.00
13. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
15. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
16. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
17. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C16)	185,918,091.93	0.00	185,918,091.93	174,000,000.00	0.00	174,000,000.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
18. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)						
19. TOTAL LOCAL PROCEEDS OF TAXES (Lines C17 plus C18)	185,918,091.93	0.00	185,918,091.93	174,000,000.00	0.00	174,000,000.00
EXCLUDED APPROPRIATIONS						
20a. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			2,617,714.22			2,890,270.00
20b. Qualified Capital Outlay Projects						
OTHER EXCLUSIONS						
21. Americans with Disabilities Act						
22. Unreimbursed Court Mandated Desegregation Costs						
23. Other Unfunded Court-ordered or Federal Mandates						
24. TOTAL EXCLUSIONS (Lines C20 through C23)			2,617,714.22			2,890,270.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
25. LCFF - CY (objects 8011 and 8012)	89,433,166.00		89,433,166.00	89,328,931.00		89,328,931.00
26. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	16,067.00		16,067.00	0.00		0.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	89,449,233.00	0.00	89,449,233.00	89,328,931.00	0.00	89,328,931.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	720,756,757.45		720,756,757.45	688,150,637.00		688,150,637.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	22,369,023.44		22,369,023.44	22,369,023.44		22,369,023.44
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A12)			10,795,922.00			10,795,922.00
2. Inflation Adjustment			1.0444			1.0362
3. Program Population Adjustment (Lines B3 divided by [A4 plus A14]) (Round to four decimal places)			1.0729			0.9678
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			12,097,227.46			10,826,521.53
5. Revised Prior Year Other Services Limit (Lines A2 plus A13)			169,715,098.05			203,012,315.74

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
6. Inflation Adjustment			1.0444			1.0362
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A15]) (Round to four decimal places)			1.1380			0.9418
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			201,711,010.28			198,118,330.33
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			213,808,237.74			208,944,851.86
APPROPRIATIONS SUBJECT TO THE LIMIT						
10. Local Revenues Excluding Interest (Line C19)			185,918,091.93			174,000,000.00
11. Preliminary State Aid Calculation						
a. Maximum State Aid in Local Limit (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero)			30,507,860.03			37,835,121.86
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			6,932,019.22			7,117,265.95
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			192,850,111.15			181,117,265.95
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			23,575,840.81			30,717,855.91
14. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D12b)			192,850,111.15			
b. State Subventions (Line D13)			23,575,840.81			
c. Less: Excluded Appropriations (Line C24)			2,617,714.22			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			213,808,237.74			
15 Adjustments to the Limit Per Government Code Section 7902.1 (Line D14d minus D9)			0.00			
SUMMARY			2023-24 Actual			2024-25 Budget
16 Adjusted Appropriations Limit (Lines D9 plus D15)			213,808,237.74			208,944,851.86
17 Appropriations Subject to the Limit (Line D14d)			213,808,237.74			

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Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 7200-7700, goals 0000 and 9000)

29,225,207.13

2. Contracted general administrative positions not paid through payroll

a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.

b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)

240,912,613.55

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)

12.13%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool.

127,988.00

Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero.

0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals

(Functions 7200-7600, objects 1000-5999, minus Line B9)

23,838,986.14

2. Centralized Data Processing, less portion charged to restricted resources or specific goals

(Function 7700, objects 1000-5999, minus Line B10)

8,310,357.62

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	165,200.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	992,411.19
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	2,069,213.89
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	75,237.02
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	127,988.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	35,579,393.86
9. Carry-Forward Adjustment (Part IV, Line F)	194,403.08
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	35,773,796.95
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	43,271,636.81
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	88,910,116.26
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	50,790,079.34
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,000,679.50
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	28,404,375.89
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	14,029,388.06
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	8,233,011.62
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	36,104,713.01
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	46,352,057.03
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	14,989,433.19
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	1,560,135.47
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	127,988.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	266,169.34
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	16,031,038.75
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	349,814,846.27
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	10.17%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	10.23%
Part IV - Carry-forward Adjustment	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates	

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	35,579,393.86
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	226,160.57
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (10.18%) times Part III, Line B19); zero if negative	194,403.08
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (10.18%) times Part III, Line B19) or (the highest rate used to recover costs from any program (15.75%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	194,403.08
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	194,403.08

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Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
2023-24 Unaudited Actuals
Exhibit A: Indirect Cost Rates Charged to Programs

19 10199 0000000
Form ICR
E8AMGJ54BC(2023-24)

Approved
indirect cost
rate: 10.18%

Highest rate
used in any
program: 15.75%

Note: In one or more
resources, the rate
used is greater than
the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	3,185,594.73	324,292.00	10.18%
01	3025	1,461,410.91	148,771.50	10.18%
01	3060	1,775,566.11	180,752.63	10.18%
01	3061	382,534.07	38,941.97	10.18%
01	3110	3,000.00	305.40	10.18%
01	3182	325,789.02	33,165.32	10.18%
01	3183	1,783,902.34	181,601.27	10.18%
01	3212	171,170.38	17,425.14	10.18%
01	3213	11,795,119.31	1,857,650.55	15.75%
01	3310	720,153.00	73,311.00	10.18%
01	3326	110,078.50	11,205.99	10.18%
01	3327	103,569.00	10,543.00	10.18%
01	3386	11,988.98	1,220.47	10.18%
01	3395	9,021.05	918.34	10.18%
01	3410	974,031.10	99,156.37	10.18%
01	3724	385,169.25	39,210.23	10.18%
01	4035	134.96	13.74	10.18%
01	4037	1,185,323.57	108,544.42	9.16%
01	4038	817,050.68	65,745.28	8.05%
01	4123	1,163,276.69	118,421.56	10.18%
01	4127	319,117.65	32,136.31	10.07%
01	4203	25,209.01	2,543.06	10.09%
01	4204	443,266.17	45,124.49	10.18%
01	5035	867,052.68	88,154.40	10.17%
01	5210	22,981,836.95	2,657,720.40	11.56%
01	5454	178,070.73	9,010.38	5.06%
01	5630	440,527.65	44,845.72	10.18%
01	5632	1,638,214.36	166,770.22	10.18%
01	5633	649,113.46	66,079.75	10.18%
01	5634	69,648.80	7,090.25	10.18%
01	5810	1,681,732.49	155,160.99	9.23%
01	6010	98,440.87	10,021.28	10.18%
01	6266	605,661.38	61,656.33	10.18%
01	6318	152.53	15.53	10.18%
01	6332	2,828,922.44	287,984.30	10.18%
01	6333	425,781.27	40,777.63	9.58%

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Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
2023-24 Unaudited Actuals
Exhibit A: Indirect Cost Rates Charged to Programs

19 10199 0000000
Form ICR
E8AMGJ54BC(2023-24)

01	6334	1,413,141.86	144,461.80	10.22%
01	6383	94,847.24	9,655.45	10.18%
01	6387	154,388.10	15,716.71	10.18%
01	6388	76,221.69	3,048.87	4.00%
01	6500	12,439,190.69	1,266,309.64	10.18%
01	6520	237,334.36	24,160.64	10.18%
01	6545	645,856.76	65,748.22	10.18%
01	6546	769,277.00	78,312.00	10.18%
01	6680	120,925.88	12,310.26	10.18%
01	6685	162,508.74	16,543.39	10.18%
01	6690	595,345.24	60,455.97	10.15%
01	7085	452,882.16	46,103.40	10.18%
01	7365	963,681.78	98,102.81	10.18%
01	7366	5,795,282.97	589,959.80	10.18%
01	7368	2,510,899.78	255,609.60	10.18%
01	7370	680,704.00	69,296.00	10.18%
01	7422	2,589,986.06	263,660.58	10.18%
01	7810	8,054,143.89	790,735.90	9.82%
01	8150	3,179,375.26	323,660.40	10.18%
01	9010	46,910,185.66	4,683,627.13	9.98%
12	5066	112,162.00	11,216.20	10.00%
12	6054	1,772,771.58	180,468.15	10.18%
12	6057	1,037,962.24	105,664.56	10.18%
12	6105	4,984,548.07	289,214.76	5.80%
12	6106	402,201.45	40,944.11	10.18%
12	6127	5,580,709.64	568,116.24	10.18%
12	6128	1,957,055.77	199,228.28	10.18%
12	6160	25,000.00	2,500.00	10.00%
12	7810	125,000.00	12,500.00	10.00%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	378,256.20		1,895,805.50	2,274,061.70
2. State Lottery Revenue	8560	391,498.43		202,771.68	594,270.11
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		769,754.63	0.00	2,098,577.18	2,868,331.81
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	26,406.31		0.00	26,406.31
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	6,883.82		0.00	6,883.82
4. Books and Supplies	4000-4999	90,351.63		346,950.96	437,302.59
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	7,299.32			7,299.32
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		130,941.08	0.00	346,950.96	477,892.04
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	638,813.55	0.00	1,751,626.22	2,390,439.77
D. COMMENTS:					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	196,132,541.12	0.00	196,132,541.12	16,116,685.70		212,249,226.82
1110	Regular Education, K-12	0.00	0.00	0.00	0.00		0.00
3100	Alternative Schools	236,352.97	0.00	236,352.97	19,421.70		255,774.67
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3500	County Community Schools	1,631,600.84	222,869.45	1,854,470.29	152,386.31		2,006,856.60
3550	Community Day Schools	4,855,507.68	445,738.92	5,301,246.60	435,616.27		5,736,862.87
3600	Juvenile Courts	29,987,605.47	4,025,206.30	34,012,811.77	2,794,915.08		36,807,726.85
3700	Specialized Secondary Programs	18,330,897.45	8,557,612.53	26,888,509.98	2,209,493.96		29,098,003.94
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	6,424,235.74	0.00	6,424,235.74	527,895.00		6,952,130.74
4900	Other Supplemental Education	17,130,265.94	449,794.48	17,580,060.42	1,444,596.12		19,024,656.54
5000-5999	Special Education	15,877,260.84	2,367,364.73	18,244,625.57	1,499,205.05		19,743,830.62
6000	Regional Occupational Ctr/Prg (ROC/P)	6,260,956.90	0.00	6,260,956.90	514,477.98		6,775,434.88
Other Goals							
7110	Nonagency - Educational	12,650,949.62	388,707.94	13,039,657.56	1,071,500.23		14,111,157.79
7150	Nonagency - Other	36,523,348.23	297,921.05	36,821,269.28	3,025,692.83		39,846,962.11
8100	Community Services	17,191,278.89	0.00	17,191,278.89	1,412,649.00		18,603,927.89
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
8600	County Services to Districts	126,697,184.48	2,543,190.65	129,240,375.13	10,619,994.49		139,860,369.62
Other Costs							
----	Food Services					281,225.31	281,225.31
----	Enterprise					14,029,388.06	14,029,388.06
----	Facilities Acquisition & Construction					311,029.96	311,029.96
----	Other Outgo					104,817,942.79	104,817,942.79
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	1,317,309.26		1,317,309.26
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(1,409,852.30)		(1,409,852.30)
----	Total County School Service and Charter Schools Funds Expenditures	489,929,986.17	19,298,406.05	509,228,392.22	41,751,986.68	119,439,586.12	670,419,965.02

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals	0001 Pre-Kindergarten	96,249,130.00	40,457,845.30	0.00	0.00	38,263,881.84	0.00	0.00			20,894,324.34	267,359.64	196,132,541.12
	1110 Regular Education, K-12	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	3100 Alternative Schools	213,488.17	9,829.86	0.00	(3.06)	13,038.00	0.00	0.00			0.00	0.00	236,352.97
	3300 Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	3400 Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	3500 County Community Schools	904,315.39	219,071.66	0.00	150,197.86	344,115.94	0.00	0.00			13,280.65	619.34	1,631,600.84
	3550 Community Day Schools	2,014,688.39	994,580.77	289,942.05	484,151.39	731,585.00	0.00	0.00			293,561.66	46,998.42	4,855,507.68
	3600 Juvenile Courts	15,830,699.01	2,998,464.48	987,548.90	2,439,898.96	6,738,816.64	0.00	0.00			990,770.95	1,406.53	29,987,605.47
	3700 Specialized Secondary Programs	10,442,689.57	1,347,692.64	429,847.01	3,173,415.45	1,549,839.86	0.00	294,824.35			747,974.05	344,614.52	18,330,897.45
	3800 Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	4110 Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	4610 Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	4620 Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	4630 Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	4760 Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	4850 Migrant Education	4,833,522.33	1,178,744.27	67,257.93	0.00	343,858.48	0.00	0.00			852.73	0.00	6,424,235.74
	4900 Other Supplemental Education	1,003,958.53	243,554.58	0.00	0.00	15,766,212.26	0.00	34,160.25			77,107.74	5,272.58	17,130,265.94
	5000-5999 Special Education	6,835,084.30	3,007,066.54	29,750.00	663,502.36	5,294,777.05	0.00	0.00			44,052.64	3,027.95	15,877,260.84
	6000 ROC/P	4,354,924.15	1,903,177.81	0.00	0.00	0.00	0.00	0.00			2,710.30	144.64	6,260,956.90
Other Goals	7110 Nonagency - Educational	1,118,125.76	4,759,606.91	193,438.46	0.00	0.00	6,475,597.44	3,225.45	0.00	46,437.76	26,188.04	28,329.80	12,650,949.62
	7150 Nonagency - Other	3,036.75	362,204.50	0.00	0.00	11,829,795.52	0.00	668,469.45	16,758,534.98	1,409,216.86	4,787,607.85	704,482.32	36,523,348.23
	8100 Community Services		951,178.23	12,826.75	0.00	0.00	0.00		16,202,474.19	0.00	23,231.28	1,568.44	17,191,278.89
	8500 Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
	8600 County Services to Districts		34,012,935.88	1,017,753.31	34,480.02	6,116,782.08	0.00	0.00		85,198,196.37	261,344.05	55,692.77	126,697,184.48
Total Direct Charged Costs		143,803,662.35	92,445,953.43	3,028,364.41	6,945,642.98	86,992,702.67	6,475,597.44	1,000,679.50	32,961,009.17	86,653,850.99	28,163,006.28	1,459,516.95	489,929,986.17

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	0.00	0.00	0.00	0.00
3100	Alternative Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3500	County Community Schools	222,869.45	0.00	0.00	222,869.45
3550	Community Day Schools	445,738.92	0.00	0.00	445,738.92
3600	Juvenile Courts	3,565,911.34	459,294.96	0.00	4,025,206.30
3700	Specialized Secondary Programs	2,971,592.78	5,586,019.75	0.00	8,557,612.53
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
4900	Other Supplemental Education	74,289.82	375,504.66	0.00	449,794.48
5000-5999	Special Education (allocated to 5001)	2,005,825.12	361,539.61	0.00	2,367,364.73
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	297,159.28	91,548.66	0.00	388,707.94
7150	Nonagency - Other	0.00	297,921.05	0.00	297,921.05
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
8600	County Services to Districts	0.00	2,543,190.65	0.00	2,543,190.65
Other Funds					
--	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		9,583,386.71	9,715,019.34	0.00	19,298,406.05

A.	Central Administration Costs in County School Service and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	8,943,105.64
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	165,200.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	25,566,445.61
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	8,487,087.73
5	Total Central Administration Costs in County School Service and Charter Schools Funds	43,161,838.98
B.	Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	489,929,986.17
2	Total Allocated Costs (from Form PCR, Column 2, Total)	19,298,406.05
3	Total Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	509,228,392.22
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	16,031,038.75
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	16,031,038.75
D.	Total Direct Charged and Allocated Costs (B3 + C5)	525,259,430.97
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	8.22%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	281,225.31				281,225.31
Enterprise (Objects 1000-5999, 6400-6920)		14,029,388.06			14,029,388.06
Facilities Acquisition & Construction (Objects 1000-6700)			311,029.96		311,029.96
Other Outgo (Objects 1000 - 7999)				104,817,942.79	104,817,942.79
Total Other Costs	281,225.31	14,029,388.06	311,029.96	104,817,942.79	119,439,586.12

Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
2023-24
Form and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

19 10199 0000000
Form PCRAF
E8AMGJ54BC(2023-24)

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	516,853.76	9,066,312.40	0.00	220.56	9,539,163.80	175,855.54	0.00
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals							
0001 Pre-Kindergarten							
1110 Regular Education, K-12							
3100 Alternative Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3500 County Community Schools	3.00	3.00	3.00	3.00			
3550 Community Day Schools	6.00	6.00	6.00	6.00			
3600 Juvenile Courts	48.00	48.00	48.00	48.00	2.96	2.96	
3700 Specialized Secondary Programs	40.00	40.00	40.00	40.00	36.00	36.00	
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
4900 Other Supplemental Education	1.00	1.00	1.00	1.00	2.42	2.42	
5000-5999 Special Education (allocated to 5001)	27.00	27.00	27.00	27.00	2.33	2.33	
6000 ROC/P							
Other Goals							
7110 Nonagency - Educational	4.00	4.00	4.00	4.00	.59	.59	329.00
7150 Nonagency - Other					1.92	1.92	
8100 Community Services							
8500 Child Care and Development Services							
8600 County Services to Districts					16.39	16.39	
Other Funds							
- - Adult Education (Fund 11)							
- - Child Development (Fund 12)							

Unaudited Actuals
2023-24
Form and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
- - Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	129.00	129.00	129.00	129.00	62.61	62.61	329.00

Description	2023-24 Actual	2024-25 Budget	% Diff.
SELPA Name: (DP)			
Date allocation plan approved by SELPA governance: 6/11/2024			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment	(566,939.21)	(197,846.66)	-65.10%
2. Local Special Education Property Taxes	8,676,723.00	8,120,510.00	-6.41%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	8,109,783.79	7,922,663.34	-2.31%
B. Program Specialist/Regionalized Services Apportionment	168,370.07	168,230.04	-0.08%
C. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
D. Low Incidence Apportionment	7,298.14	13,633.02	86.80%
E. Out of Home Care Apportionment	908,386.00	909,098.78	0.08%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
G. Adjustment for NSS with Declining Enrollment			0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)	9,193,838.00	9,013,625.18	-1.96%
I. Federal IDEA Local Assistance Grants - Preschool			0.00%
J. Federal IDEA - Section 619 Preschool			0.00%
K. Other Federal Discretionary Grants	927,631.15	681,278.00	-26.56%
L. Other Adjustments	590,625.00	1,011,531.00	71.26%
M. Total SELPA Revenues (Sum lines H through L)	10,712,094.15	10,706,434.18	-0.05%
II. ALLOCATION TO SELPA MEMBERS			
Los Angeles County Office of Education (DP00)	10,712,094.15	10,706,434.18	-0.1%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.M)	10,712,094.15	10,706,434.18	-0.05%
Preparer Name: Alyssa Martinez			
Title: Financial Operations Consultant			
Phone: (562) 922-8899			

Description	2023-24 Actual	2024-25 Budget	% Diff.
SELPA Name: Los Angeles Charter SELPA (LA)			
Date allocation plan approved by SELPA governance: 5/23/2024			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment	22,741,742.00	22,438,070.00	-1.34%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	22,741,742.00	22,438,070.00	-1.34%
B. Program Specialist/Regionalized Services Apportionment	269,437.00	271,259.00	0.68%
C. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
D. Low Incidence Apportionment	302,872.69	136,330.00	-54.99%
E. Out of Home Care Apportionment	439,806.00	499,567.00	13.59%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
G. Adjustment for NSS with Declining Enrollment			0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)	23,753,857.69	23,345,226.00	-1.72%
I. Federal IDEA Local Assistance Grants - Preschool			0.00%
J. Federal IDEA - Section 619 Preschool			0.00%
K. Other Federal Discretionary Grants	3,465,655.00	2,900,000.00	-16.32%
L. Other Adjustments			0.00%
M. Total SELPA Revenues (Sum lines H through L)	27,219,512.69	26,245,226.00	-3.58%
II. ALLOCATION TO SELPA MEMBERS			
Los Angeles County Office of Education (LA00)	1,274,433.69	1,100,768.00	-13.6%
Academia Avance Charter (LAA01)	266,167.00	260,360.00	-2.2%
Jardin de la Infancia (LAA07)	16,616.00	16,216.00	-2.4%
Intellectual Virtues Academy (LAA10)	112,182.00	101,559.00	-9.5%
Russell Westbrook Why Not? Middle (LAA11)	169,724.00	135,537.00	-20.1%
ISANA Achenar Academy (LAA12)	462,147.00	407,494.00	-11.8%
Russell Westbrook Why Not? High (LAA16)	260,976.00	233,506.00	-10.5%
Heartland Charter (LAA17)	5,600,533.00	5,156,046.00	-7.9%
Lashon Academy (LAA18)	571,645.00	551,724.00	-3.5%
Opportunities for Learning - Duarte (LAA19)	308,333.00	328,890.00	6.7%
Opportunities for Learning - William S. Hart (LAA20)	1,299,283.00	1,397,671.00	7.6%
Soleil Academy Charter (LAA22)	314,114.00	305,204.00	-2.8%
Da Vinci RISE High (LAA23)	189,555.00	151,937.00	-19.8%
Granite Mountain Charter (LAA24)	4,109,574.00	3,930,913.00	-4.3%
ICEF Inglewood Elementary Charter Academy (LAA25)	361,941.00	360,476.00	-0.4%
International School for Science and Culture (LAA26)	167,118.00	128,378.00	-23.2%
Lake View Charter (LAA27)	0.00	0.00	0.0%
Lashon Academy City (LAA28)	91,445.00	92,239.00	0.9%
Sycamore Creek Community Charter (LAA29)	162,907.00	156,035.00	-4.2%
Academia Moderna (LAA31)	408,403.00	401,197.00	-1.8%
Blue Ridge Academy (LAA32)	7,097,615.00	6,913,037.00	-2.6%
Edward B. Cole Academy (LAA33)	413,019.00	401,081.00	-2.9%
Options for Youth-Acton (LAA34)	2,177,665.00	2,383,570.00	9.5%
PREPA TEC - Los Angeles (LAA35)	291,729.00	284,491.00	-2.5%
Village Charter Academy (LAA37)	324,117.00	307,370.00	-5.2%
We the People High (LAA38)	50,761.00	41,637.00	-18.0%
Bridges Preparatory Academy (LAA40)	132,087.00	126,057.00	-4.6%
Irvine International Academy (LAA41)	317,656.00	315,515.00	-0.7%

Description	2023-24 Actual	2024-25 Budget	% Diff.
The SEED School of Los Angeles County (LAA42)	169,115.00	170,642.00	0.9%
Los Angeles College Prep Academy (LAA43)	42,709.00	29,789.00	-30.3%
Mayacamas Charter Middle (LAA44)	55,943.00	55,887.00	-0.1%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.M)	27,219,512.69	26,245,226.00	-3.58%
Preparer Name: Alyssa Martinez			
Title: Financial Operations Consultant			
Phone: (562) 922-8899			

Los Angeles County Office of Education
Los Angeles County

Unaudited Actuals
2023-24 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

19 10199 0000000
Form SIAA
E8AMGJ54BC(2023-24)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(1,234,591.25)	0.00	(1,409,852.30)				
Other Sources/Uses Detail					104,304.98	55,000,000.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	1,235,784.61	0.00	1,409,852.30	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	104,304.98		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								

Unaudited Actuals
2023-24 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail								
Other Sources/Uses Detail					55,000,000.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Unaudited Actuals
2023-24 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	(1,193.36)						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	1,235,784.61	(1,235,784.61)	1,409,852.30	(1,409,852.30)	55,104,304.98	55,104,304.98	0.00	0.00

SACS Web System - SACS V10.2

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19-10199-0000000

Unaudited Actuals
 Budget 2024-25
Technical Review Checks
 Phase - All
 Display - Exceptions Only

Los Angeles County Office of Education

Los Angeles County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

GENERAL LEDGER CHECKS

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.

Exception

FUND	RESOURCE	NEG. EFB
01	1400	(\$105,210.00)
Explanation: Overpayment in fiscal year 2021 was collected by CDE in 2022 leaving a negative balance. 2023 and current year (2024) revenues have been applied to reduce the negative balance.		
01	7028	(\$10,410.38)
Explanation: 2024 expenditures were higher than anticipated when the 2025 budget was created. Expenditures in the 2025 budget will be reduced.		
01	7032	(\$11,061.26)
Explanation: 2024 expenditures were higher than anticipated when the 2025 budget was created. Expenditures in the 2025 budget will be reduced.		
01	7339	(\$20,000.00)
Explanation: 2024 expenditures were higher than anticipated when the 2025 budget was created. Expenditures in the 2025 budget will be reduced.		
01	7425	(\$33,009.95)
Explanation: 2024 expenditures were higher than anticipated when the 2025 budget was created. Expenditures in the 2025 budget will be reduced.		
Total of negative resource balances for Fund 01		(\$179,691.59)
10	0000	(\$68,266.00)
Explanation: Negative balance due to Fair Market Value adjustment		
Total of negative resource balances for Fund 10		(\$68,266.00)
12	0000	(\$2,062,635.00)
Explanation: Negative balance due to Fair Market Value adjustment		
Total of negative resource balances for Fund 12		(\$2,062,635.00)

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:**Exception**

FUND	RESOURCE	OBJECT	VALUE
01	1400	9790	(\$105,210.00)
Explanation: Overpayment in fiscal year 2021 was collected by CDE in 2022 leaving a negative balance. 2023 and current year (2024) revenues have been applied to reduce the negative balance.			
01	7028	9790	(\$10,410.38)
Explanation: 2024 expenditures were higher than anticipated when the 2025 budget was created. Expenditures in the 2025 budget will be reduced.			
01	7032	9790	(\$11,061.26)
Explanation: 2024 expenditures were higher than anticipated when the 2025 budget was created. Expenditures in the 2025 budget will be reduced.			
01	7339	9790	(\$20,000.00)
Explanation: 2024 expenditures were higher than anticipated when the 2025 budget was created. The 2025 budget will be adjusted.			
01	7425	9790	(\$33,009.95)
Explanation: 2024 expenditures were higher than anticipated when the 2025 budget was created. Expenditures in the 2025 budget will be reduced.			
10	0000	9790	(\$68,266.00)
Explanation: Negative balance due to Fair Market Value adjustment			
12	0000	9790	(\$2,062,635.00)
Explanation: Negative balance due to Fair Market Value adjustment			
67	9010	9790	(\$47,942.00)
Explanation: Negative balance due to Fair Market Value adjustment			

SACS Web System - SACS V10.2

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19-10199-0000000

Unaudited Actuals
 Unaudited Actuals 2023-24
Technical Review Checks
 Phase - All
 Display - Exceptions Only

Los Angeles County Office of Education

Los Angeles County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHK-RESOURCExOBJECTA - (Warning) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-5210-4-0001-0000-8974	5210	8974	\$180,422.23

Explanation: CDE confirmed that this new object has not been added to database yet (Proceeds from SBITA's).

GENERAL LEDGER CHECKS

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.

Exception

FUND	RESOURCE	NEG. EFB
01	1400	(\$105,210.00)
Explanation: Overpayment in fiscal year 2021 was collected by CDE in 2022 leaving a negative balance. 2023 and current year (2024) revenues have been applied to reduce the negative balance.		
Total of negative resource balances for Fund 01		(\$105,210.00)
10	0000	(\$68,266.00)
Explanation: Negative ending balance due to Fair Market Value Adjustment.		
Total of negative resource balances for Fund 10		(\$68,266.00)
12	0000	(\$2,062,635.00)
Explanation: Negative ending balance due to Fair Market Value Adjustment.		
Total of negative resource balances for Fund 12		(\$2,062,635.00)

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:**Exception**

FUND	RESOURCE	OBJECT	VALUE
01	0000	8048	(\$141,219.20)
Explanation: Refunds and payments to delinquent tax financing JPA exceeded collections.			
01	1400	9790	(\$105,210.00)
Explanation: Overpayment in fiscal year 2021 was collected by CDE in 2022 leaving a negative balance. 2023 and current year (2024) revenues have been applied to reduce the negative balance.			
01	3216	2100	(\$1,102.35)
Explanation: Prior year accrual of retro payroll was overestimated.			
01	3216	3202	(\$535.93)
Explanation: Prior year accrual of retro payroll was overestimated.			
01	3216	3302	(\$88.59)
Explanation: Prior year accrual of retro payroll was overestimated.			
01	3216	3602	(\$58.00)
Explanation: Prior year accrual of retro payroll was overestimated.			
01	6266	2400	(\$22.78)
Explanation: Prior year accrual of retro payroll was overestimated.			
01	6680	1300	(\$235.62)
Explanation: Prior year accrual of retro payroll was overestimated.			
01	6685	2400	(\$72.34)
Explanation: Prior year accrual of retro payroll was overestimated.			
01	7085	1900	(\$878.29)
Explanation: The reversal of the FY22/23 retro accrual caused a negative balance of \$878.29 in FY23/24. The negative balance was captured in the final reporting, in which the grant was fully expended. Final report was submitted, February 1, 2024.			
01	7370	3501	(\$135,573.71)
Explanation: Benefit transfers were consolidated and are offset in Unrestricted funds.			
01	7435	8590	(\$409,874.00)
Explanation: Return overpayment. Learning Recovery Emergency Block Grant funds were reduced proportionally among all LEA's.			
01	9010	3501	(\$221,120.66)
Explanation: Benefit transfers were consolidated and are offset in Unrestricted funds.			
10	0000	9790	(\$68,266.00)
Explanation: Negative ending balance due to Fair Market Value adjustment			
12	0000	9790	(\$2,062,635.00)
Explanation: Negative ending balance due to Fair Market Value adjustment			
76	9010	9620	(\$8,174,438.00)
Explanation: Negative ending balance due to Fair Market Value adjustment			

REV-POSITIVE - (Warning) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund:**Exception**

FUND	RESOURCE	VALUE
01	7435	(\$409,874.00)
Explanation: Return overpayment. Learning Recovery Emergency Block Grant funds were reduced proportionally among all LEA's.		
12	0000	(\$236,393.00)
Explanation: Negative revenue due to Fair Market Value adjustment		

SUPPLEMENTAL CHECKS**IC-EXCEEDS-LEA-RATE - (Warning)** - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) exceeds the LEA's approved indirect cost rate. Please review your records and make any necessary corrections.**Exception**

Explanation: CDE approved application of indirect for resource 32140 to resource 32130 (ESSER III)

IC-PCT - (Warning) - The straight indirect cost percentage (i.e., WITHOUT the carry-forward adjustment) is less than 2% or exceeds 9%. LEAs, regardless of their size or type, with rates outside of these guidelines have usually incorrectly coded general administrative costs (e.g., fiscal services, personnel/human services, central support, and centralized data processing). Please review the Indirect Cost Rate Worksheet (Form ICR) paying special attention that costs coded to the indirect cost functions are consistent with the definitions in the California School Accounting Manual. Also, to help with your review, the Indirect Cost Rate Worksheet section of the SACS Software User Guide contains a list of common problem areas. If general administration costs are incorrectly coded, make the necessary data corrections; if costs are correct, please provide an explanation identifying the major contributing factors to the rate.

Exception

Straight indirect cost percentage before carry-forward adjustment (Form ICR, Part III, Line C is \$10.17 %

Explanation: Indirect cost pool and base components have been reviewed for appropriateness.

Board Meeting – October 8, 2024

Item VII. Recommendations

- C. Approval to adopt and implement recommendations made by the Ad Hoc Committee to Address Los Angeles County High School for the Arts (LACHSA) and International Polytechnic High (IPoly) Admissions.

LACOE created the Ad Hoc Committee on April 16, 2024 to examine the current admission processes and propose a redesign to the Superintendent and the County Board.



Ad Hoc Committee

REPORT

for Specialized Schools' Admissions



**Los Angeles County
Office of Education**

INTRODUCTION

One of the strategic goals for the Los Angeles County Office of Education (LACOE) is that by June 2025, LACOE will decrease the student enrollment demographic gaps between Los Angeles County students and LACOE specialized high schools by 10% to better reflect the communities we serve – with a focus on increasing enrollment of underrepresented populations.

Equity is a critical pillar at LACOE. On April 16, 2024, the Los Angeles County Board of Education announced the formation of the Ad Hoc Committee to examine student admissions and diversity at the LACOE's two specialized schools – the Los Angeles County High School for the Arts (LACHSA) and the International Polytechnic High School (IPoly).

Following their review of student demographic data in the LACOE's Annual Report for 2022-23, the Board recognized a need for closer examination of student recruitment and admissions processes to better reflect county student demographics and recognize that maintaining it requires continuous efforts.

The Committee, comprised of Board members and LACOE staff, met for four sessions that were moderated by Dr. Maricela Ramirez, Chief Education Officer and Mr. Jose Gonzalez, Director of Educational Programs. Consistent with LACOE's mission to improve the lives of students and our educational community through service, leadership and advocacy, as well as using the Power of One model, the Committee delved deep into analyzing data from the previous four years and identifying possible partnerships and new methods for recruitment and admissions to make recommendations for more equitable and inclusive practices.

In the following sections, recommendations for updating LACHSA and IPoly's recruitment efforts and admissions processes are discussed. These changes were included to underscore LACOE's value of equity that drives the commitment to advocating for all.

AD HOC COMMITTEE MEMBERS

The Ad Hoc Committee was comprised of Board Members and LACOE staff, including the following:

Board Members

- Mr. James Cross
- Mrs. Betty Forrester
- Ms. Jimena (Student Board Member)
- Dr. Theresa Montañó

LACOE Staff

- Ms. Esmeralda Flores, *Equity Coordinator at LACHSA*
- Mr. Jose Gonzalez, *Director of Student Programs*
- Ms. Gloria A. Ledezma, *Executive Assistant*
- Ms. Ginger Merritt-Paul, *Principal at IPoly*
- Dr. Maricela Ramirez, *Chief Education Officer*
- Mr. Patrick Saldana, *Deputy Legal Counsel*
- Mrs. Jamie Smith, *Equity Coordinator at IPoly*
- Dr. Tina Vartanian, *Principal at LACHSA*

LOS ANGELES COUNTY HIGH SCHOOL FOR THE ARTS

Los Angeles County High School for the Arts (LACHSA) is a specialized high school combining college-preparatory academic instruction and conservatory-style training in the visual and performing arts on the California State University Los Angeles campus. LACHSA serves approximately 550 students. Student demographic data from the last four years demonstrated the need for improved diversity at the school. As shown in the table below, student demographics have not aligned with those of Los Angeles County.

Table 1

Enrollment Multi-Year Summary at Los Angeles County High School for the Arts

	LACHSA 2020-21	LACHSA 2021-22	LACHSA 2022-23	LACHSA 2023-24	LA County Students 2023-24
Total Enrollment	551	527	549	551	1,298,060
Hispanic or Latino	29.2%	29.4%	32.1%	31%	65.2%
White	31.9%	34.5%	32.1%	36.1%	13%
Asian	9.6%	10.2%	10.6%	9.4%	8%
Filipino	1.8%	2.1%	2%	1.6%	2.1%
Black or African American	7.3%	6.3%	7.3%	7.8%	6.8%
Other (Mixed)	20%	17.5%	15.7%	14%	5%
English Learners	0.4%	1.3%	0.9%	0.7%	11.1%
Socially Economically Disadvantaged	21%	17.8%	21.3%	21.4%	70%

Note: Adapted from Enrollment Multi-Year Summary at L.A. County High School for the Arts Report (n.d.). Data Quest. <https://dq.cde.ca.gov/dataquest/dqcensus/EnrEthYears.aspx?cds=19101991933399&aggllevel=school&year=2023-24>

To close the gaps in demographics, the Committee identified five core goals, which were divided into those consisting of strategies that can be implemented at present to effect immediate changes and those that require more meticulous planning and collaboration with external organizations for systemic changes.

Strategies for implementing these immediate and systemic changes are herein presented.

RECOMMENDATIONS AND STRATEGIES FOR IMMEDIATE CHANGES

The following strategies are designed to increase LACHSA's collaboration with community partners.

1. Implement new methods for outreach and recruitment efforts.

By increasing new methods for outreach and recruitment, LACHSA will maximize its reach and increase the number of applicants with diverse ethnic and socio-economic backgrounds.

Actions:

- Increase LACHSA's visibility across Los Angeles County with an emphasis on low socio-economic zip codes by participating in community events and visiting middle schools to connect with students, families, and educators.
- Invite others to visit the campus by hosting meetings, professional development events, open house, and information sessions to showcase LACHSA's arts programs and student talent.
- Enhance partnerships with local organizations supporting students interested in arts, such as Plaza de la Raza and Inner-City Arts, as well as local municipal governments and dance studios to promote arts education opportunities at LACHSA.
- Connect with after school programs and libraries to host art events at their sites in targeted communities.
- Connect with Policy Council for Head Start to promote arts education and exposure to LACHSA.

2. Modify the application/audition processes.

Revising some aspects of the admissions processes will increase inclusivity. The Committee understands Los Angeles County is made up of families with diverse needs and socio-economic backgrounds and meeting their specific arts education needs will improve their ability to complete the rigorous application and audition processes.

Actions:

- Reconsider current requirements and implement new ones that focus on the applicants' strengths and potential for success, such as evaluating and reconsidering the ballet requirement in the dance audition.
- Increase access to resources, such as audition prep workshops and mentoring programs with both school staff and students, to applicants and their families throughout the application and audition processes.

3. Reform the systems for selection and screenings.

Reforming the systems for selection and screenings by revisiting criteria, reviewing audition processes, and facilitating training opportunities will improve representation.

RECOMMENDATIONS AND STRATEGIES FOR IMMEDIATE CHANGES**Actions:**

- Provide additional trainings to educate staff about unconscious biases and promote equity and inclusivity, such as diversity, equity, and inclusion (DEI) training and calibration training.
- Modify the current audition system to ensure that the adjudicating panel reflects Los Angeles County demographics.

4. Provide support services to students and their families throughout the admission process.

Providing support services to students and families of low socio-economic status will help ensure they have the necessary resources to complete the admissions processes.

Actions:

- Establish a group of student and parent ambassadors who can work with prospective students and their families throughout the applications process.
- Provide workshops to support applicants with application completion.
- Establish a mentor program for the application process consisting of staff supporting prospective students and their families to answer questions and concerns.

5. Provide support services to students following acceptance and enrollment.

Providing continued support services to students following acceptance and enrollment will support their transition to LACHSA.

Actions:

- Maintain continued communication with families of enrolled students to notify them of school developments, events, and student progress.
- Provide transportation options, such as MTA bus passes and list of carpool options.
- Provide technological support to students who enroll, including facilitation of computers and iPads.
- Establish mentor programs consisting of senior students to assist incoming students.
- Update the current curriculum to include courses that celebrate culturally diverse art forms, such as mariachi band and hip-hop dance.

RECOMMENDATIONS AND STRATEGIES FOR SYSTEMIC CHANGES

Increasing student diversity at LACHSA requires systemic changes. To promote equity, the following systemic changes are recommended.

1. Implement a weighted application capped at 20%.

In addition to the strategies, a weighted system is recommended. The weighted application considers the following four factors and grants 5% for each as applicable:

- **Low Socio-Economic Zip Codes**
Students from low SES zip codes will receive 5% to their total score. Low SES zip codes are defined as individuals and families with a poverty rate, educational attainment rate, and a median household income at or below the county's 50th percentile.
- **Low Socio-Economic Status (SES) Zip Codes and Distance from LACHSA Campus**
Students from low SES zip codes in conjunction with being within a 5-mile radius of LACHSA will receive 5% to their total score. Low SES zip codes are defined as individuals and families with a poverty rate, educational attainment rate, and a median household income at or below the county's 50th percentile.
- **Foster Youth**
Students in foster care will be granted 5% to their total score.
- **English Learners**
Students who are English Learners will be granted 5% to their total score.

Action:

The weighted scores will be applied by the administration and not shared with the audition adjudicators.

2. Partner with external organizations to provide earlier access to the arts.

With the lack of funding for arts education throughout Los Angeles County, partnering with external organizations is crucial to help students learn about visual and performing arts in disadvantaged communities. In their review of current recruitment methods, the Committee realized the need for increasing visibility for LACHSA in these communities, where arts education is scarce. While this is only a start, the following strategy is currently being explored for implementation in the near future.

Action:

LACOE is currently exploring a partnership with East Los Angeles College and the Boys and Girls Club to provide arts programs to students in sixth to eighth grade in Los Angeles County.

INTERNATIONAL POLYTECHNIC HIGH SCHOOL

Located on the California Polytechnic State University Pomona campus, IPoly provides a project-based, college preparatory program integrating academics and real-world applications to approximately 500 students. As shown in the table below, IPoly’s student body is more reflective of county demographics.

Table 2

Enrollment Multi-Year Summary at International Polytechnic High School

	IPoly 2020-21	IPoly 2021-22	IPoly 2022-23	IPoly 2023-24	LA County Students 2023-24
Total Enrollment	459	462	483	498	1,298,060
Hispanic or Latino	60.2%	60.2%	62.3%	63.1%	65.2%
White	6.6%	7.4%	7.5%	6.6%	13%
Asian	10.6%	10.6%	9.5%	11.2%	8%
Filipino	14.4%	13.4%	12.2%	11.6%	2.1%
Black or African American	2.8%	2.8%	2.7%	3.2%	6.8%
Other (Mixed)	6%	5%	5.2%	3.8%	5%
English Learners	1%	0.9%	0.8%	1.2%	11.1%
Socially Economically Disadvantaged	26%	26.6%	27.3%	31.5%	70%

Note: Adapted from Enrollment Multi-Year Summary at International Polytechnic High Report (n.d.). Data Quest. <https://dq.cde.ca.gov/dataquest/dqcensus/EnrEthYears.aspx?cds=19101991995869&agglevel=school&year=2023-24>

At IPoly, the school is being proactive in finding new methods to enhance current processes is essential to championing diversity. Recommendations for IPoly center on immediate changes. The following are the Committees’ identified strategies for immediate changes.

RECOMMENDATIONS AND STRATEGIES FOR IMMEDIATE CHANGES

1.Enhance current outreach and recruitment efforts to expand reach.

New methods for outreach and recruitment will enable IPoly to increase their reach and access to communities beyond the Pomona area.

Actions:

- Work with news media and outlets of different languages to reach more families.
- Develop strategic partnerships with middle school counselors throughout Los Angeles County to increase Shadow Day participation.
- Work with parents to serve as ambassadors and support with outreach.
- Be intentional and participate in key community events, such as the Pomona Artwalk.
- Connect with Policy Council for Head Start to promote arts education and exposure to LACHSA.

2.Modify the application process.

Modification of some aspects of the application will enhance IPoly's process.

Actions:

- Provide applications in multiple languages.
- Provide workshops to support application completion.
- Host application days in which students come to IPoly to complete the application process.
- Ensure that all staff who are involved in the application process go through calibration training to have a shared understanding of the evaluation criteria.
- Remove the request for discipline record that students need to include with their application.

3.Reform the system for selection and screenings.

Reforming the system for selection and screening leads to more equitable opportunities as it makes for a more strengths focused approach.

Actions:

- Increase diversity of admission reviewers.
- Provide Diversity, Equity, and Inclusion (DEI) Trainings to educate staff about
- unconscious biases and promote more inclusive and equitable practices.

RECOMMENDATIONS AND STRATEGIES FOR IMMEDIATE CHANGES**4. Provide support services to students and their families throughout the admission process.**

Providing support services to students and their families will help ensure they receive the necessary tools and guidance to complete the admissions process.

Actions:

- Host workshops to support students and their families with application completion. Provide computer lab to all families during Parent Information Session nights with staff to assist families in completing the application.
- Utilize computer lab to provide technology support to applicants.
- Ongoing points of support throughout the application process that all families will receive to ensure completion.
- All families who have begun the application process automatically begin to receive invitations to drama and semester PBL showcases.

5. Provide support services to students following acceptance and enrollment.

Providing continued support services to students following acceptance and enrollment is as crucial as providing support services during the admission process.

Actions:

- Maintain continued communication with families of enrolled students to notify them of events and student progress.
- Provide academic support to students who enroll throughout the year, including a summer mentoring bootcamp for students to help them understand the school's systems and programs.
- Utilize upper grade students as mentors for incoming students.
- Explore use of carpool directory for families in need of transportation assistance.

NEXT STEPS



The aforementioned recommendations of the Ad Hoc Committee will be presented to the LACOE Board. These changes will include updates to recruitment and admissions processes and increased outreach efforts to underserved communities. To monitor progress, the Board will receive regular updates, at least three times a year, that correspond with the application cycle, January, March, and May.

CONCLUSION

By taking a collaborative and reflective approach to the diversity challenges, our schools aim to create a more equitable and inclusive learning environment reflective of our county. Through ongoing monitoring, evaluation, and adaptation, we can continue to refine our efforts and make meaningful progress towards a more diverse and equitable future for our schools. We extend our sincere gratitude to the Ad Hoc Committee, staff, and community members for their valuable contributions to this important work.





**Los Angeles County
Office of Education**



Ad Hoc Committee Specialized Schools' Admissions



Purpose

- Created at the April 16, 2024 Board meeting.
- Examine student admission processes at LACHSA and IPoly to increase the representation of L.A. County demographics among the student population.
- Make recommendations for more equitable and inclusive practices.





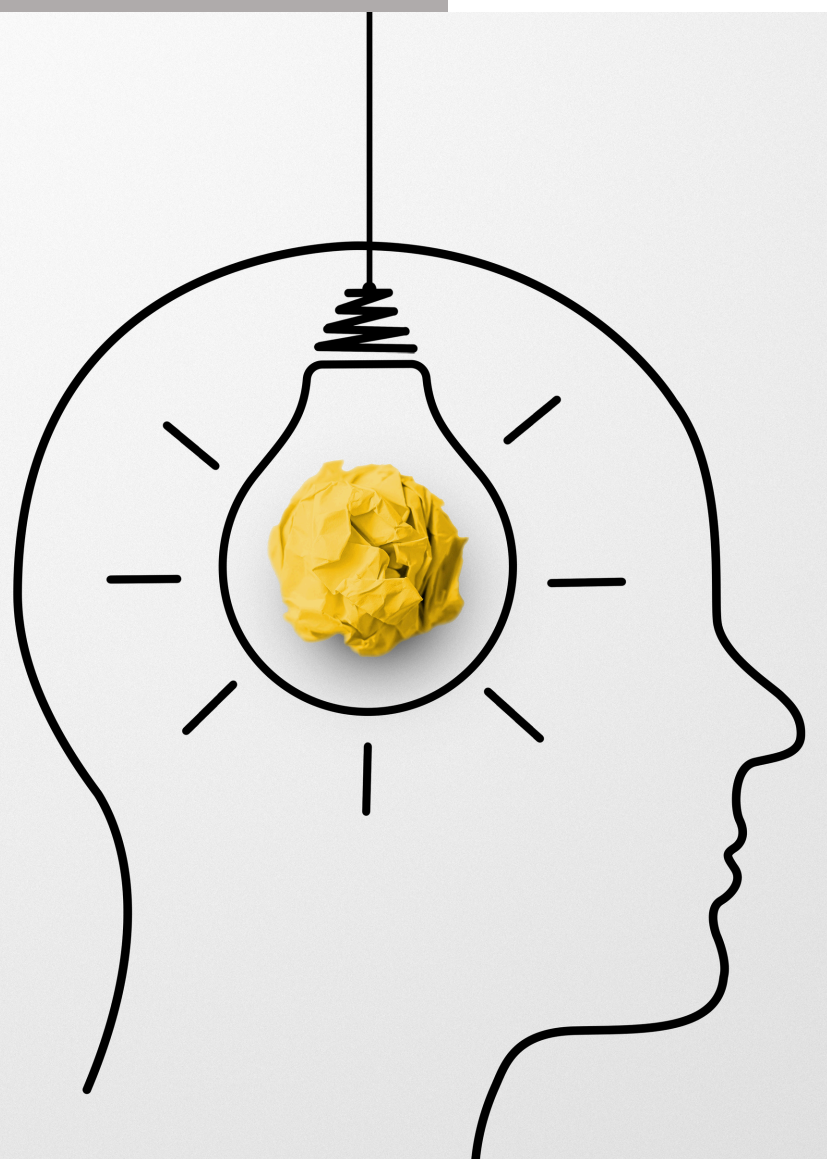
Ad Hoc Committee Members

Board Members

- Mr. James Cross
- Mrs. Betty Forrester
- Dr. Theresa Montano
- Ms. Jimena Mendez (Student Board Member)

LACOE Staff

- Dr. Maricela Ramirez, *Chief Education Officer*
- Mr. Jose Gonzalez, *Director of Student Programs*
- Mr. Patrick Saldana, *Deputy General Counsel* Ms.
- Ms. Ginger Merritt-Paul, *Principal at IPoly*
- Mrs. Jaime Smith, *Equity Coordinator at IPoly*
- Dr. Tina Vartanian, *Principal at LACHSA*
- Mrs. Esmeralda Flores, *Equity Coordinator at LACHSA*
- Ms. Gloria A. Ledezma, *Executive Assistant*



Overview of Sessions

- **Session 1:** Dedicated to examining demographic data and outreach efforts from the past four school years and three-year trends for both schools.
- **Sessions 2 and 3:** Focused on delving deeper into LACHSA and IPoly data, discussing admissions and admissions processes at other art schools, and learning about students' perspectives.
- **Session 4:** Dedicated to finalizing recommendations.

LACHSA

Enrollment Multi-Year Summary at LACHSA compared to L.A. County Schools



	LACHSA 2020-21	LACHSA 2021-22	LACHSA 2022-23	LACHSA 2023-24	LA County Students 2023-24
Total Enrollment	551	527	549	551	1,298,060
Hispanic or Latino	29.2%	29.4%	32.1%	31%	65.2%
White	31.9%	34.5%	32.1%	36.1%	13%
Asian	9.6%	10.2%	10.6%	9.4%	8%
Filipino	1.8%	2.1%	2%	1.6%	2.1%
Black or African American	7.3%	6.3%	7.3%	7.8%	6.8%
Other (Mixed)	20%	17.5%	15.7%	14%	5%
English Learners	0.4%	1.3%	0.9%	0.7%	11.1%
Socially Economically Disadvantaged	21%	17.8%	21.3%	21.4%	70%



LACHSA

Strategies for Immediate Changes

1. Implement new methods for outreach and recruitment efforts.
2. Modify the application/audition processes.
3. Reform the systems for selection and screenings.
4. Provide support services to students and their families throughout the admission process.
5. Provide support services to students following acceptance and enrollment.



LACHSA

Strategies for Systemic Changes

1. Implement a weighted application capped at 20% that considers the following four factors and grants 5% for each as applicable:
 - Low Socio-Economic Zip Codes
 - Low Socio-Economic Status (SES) Zip Codes and Distance from LACHSA
 - Foster Youth
 - English Learners
2. Partner with external organizations to provide earlier access to the arts.





IPoly

Enrollment Multi-Year Summary at IPoly compared to L.A. County Schools

	IPoly 2020-21	IPoly 2021-22	IPoly 2022-23	IPoly 2023-24	LA County Students 2023-24
Total Enrollment	459	462	483	498	1,298,060
Hispanic or Latino	60.2%	60.2%	62.3%	63.1%	65.2%
White	6.6%	7.4%	7.5%	6.6%	13%
Asian	10.6%	10.6%	9.5%	11.2%	8%
Filipino	14.4%	13.4%	12.2%	11.6%	2.1%
Black or African American	2.8%	2.8%	2.7%	3.2%	6.8%
Other (Mixed)	6%	5%	5.2%	3.8%	5%
English Learners	1%	0.9%	0.8%	1.2%	11.1%
Socially Economically Disadvantaged	26%	26.6%	27.3%	31.5%	70%





IPoly

Strategies for Immediate Changes

1. Enhance current outreach and recruitment efforts to expand reach.
2. Modify the application process.
3. Reform the system for selection and screenings.
4. Provide support services to students and their families throughout the admission process.
5. Provide support services to students following acceptance and enrollment.





Next Steps

- Updates will be provided three times a year to the Board.





**Los Angeles County
Office of Education**



**Thank You/
Questions**

Board Meeting – October 8, 2024

Item VII. Recommendations

- D. Approval of LACOE Legislative Proposal: Position Recommendation Report (PRR), October 2024

The Superintendent recommends that the County Board approve the following legislative proposal for the 2025 Legislative Year:

1. Ongoing Universal Pre-Kindergarten Funding for County Offices of Education

Desired Outcome: A budget funding augmentation for county offices of education (COEs) to continue supporting LEAs in their implementation of Universal Pre-Kindergarten (UPK).

Summary of the Issue: Assembly Bill 130, the 2021 education omnibus trailer bill, created a mixed-delivery UPK system in California by gradually expanding transitional kindergarten (TK) to all four-year-old children by the 2025-26 school year.

The budget package also established the UPK Planning and Implementation Grant Program (Education Code Section 8281.5) with the goal of expanding access to pre-kindergarten programs at local educational agencies (LEAs), including both TK and a variety of other early learning programs. Under state law, COEs were required to develop a plan and provide support for countywide planning and capacity-building efforts for UPK planning and implementation.

Through this dedicated funding, LACOE has brought together a strong interdepartmental group—including the Head Start and Early Learning Division, Special Education Division, Accountability, Support and Monitoring, Curriculum and Instructional Services, Business Advisory Services, and Human Resource Services—to support LEAs in their planning and implementation.

Funding provided to COEs through this grant program must be expended by June 30, 2026. However, LEAs' experiences so far demonstrate that serving younger children is a sea change for many administrators and educators, which will require continued support from COEs. Specifically, LACOE has determined ongoing needs for professional development, mentoring, coaching, and consulting around curricula, assessments, environments, adult-child interactions, schedules, and ratios.

After the dedicated funding expires on June 30, 2026, COEs will be hard-pressed to continue providing the support needed through existing funding streams. At LACOE, for example, early learning funds such as Head Start are restricted, while supports provided to LEAs for older elementary-age children do not easily translate to four-year-olds who are at a much different stage of development, often have no school experience, and may not be toilet trained at school entry, meaning developmentally appropriate practices are vital. In addition, the mixed-delivery approach of UPK benefits from COEs connecting LEAs with other community providers in a manner quite different from older grades.

Board Meeting – October 8, 2024

Item VIII. Informational Items

A. Governmental Relations

Dr. Duardo will provide an update on Governmental Relations.

Board Meeting – October 8, 2024

Item VIII. Informational Items

- B. Los Angeles County Board of Education Meeting Schedule, Establishment of Meeting Times, Future Agenda Items, and Follow up.

**LOS ANGELES COUNTY
BOARD OF EDUCATION**

**MEETING CALENDAR
October 8 - June 30, 2025**

OCTOBER 8 2024	OCTOBER 8 (Cont'd) 2024
<p>2:30 Study Session: Overview and Discussion of Actions and Timeline Prior to the Self Closure of <i>North Valley Military Institute College Preparatory Academy</i></p> <p>3:00 Board Meeting</p> <p>Presentation: Week of the School Administrator in Los Angeles County</p> <p>Consent Rec: Adoption of Board Resolution No. 19: 2024-25 GANN Limit</p> <p>Consent Rec: Acceptance of Project Funds No. 14</p> <p>Consent Rec: Acceptance of Project Funds No. 15</p> <p>Consent Rec: Acceptance of Project Funds No. 16</p> <p>Consent Rec: Acceptance of Project Funds No. 17</p> <p>Consent Rec: Acceptance of Project Funds No. 18</p> <p>Consent Rec: Acceptance of Project Funds No. 19</p> <p>Consent Rec: Acceptance of Project Funds No. 20</p> <p>Consent Rec: Acceptance of Project Funds No. 21</p> <p>Consent Rec: Acceptance of Project Funds No. 22</p> <p>Consent Rec: Acceptance of Project Funds No. 23</p> <p>Consent Rec: Acceptance of Gifts No. 6</p> <p>Consent Rec: Acceptance of Gifts No. 7</p> <p>Consent Rec: Approval for Disposal of Surplus E-Waste and Recycle Property</p> <p>Rec: Approval of First Reading of Board Policy (BP), BP 0410(Nondiscrimination in LACOE Programs and Activities), BP 1312.3(Uniform Complaint Procedures), BP 5145.3(Nondiscrimination/Harassment), BP 5145.7 (Sex Discrimination and Sex-Based Harassment), BP 5146 (Married/Pregnant/Parenting Students), BP 0420.4 (Charter Schools), BP 3516 (Emergencies and Disaster Preparedness Plan), BP 5113 (Absences and Excuses), BP 6158(Independent Study) and BP 6164.2 (Guidance/Counseling Services)(Enclosure)</p> <p>Rec: Approval of LACOE FY 2023-24 Unaudited Actuals Financial Reports</p> <p>Rec: Approval to adopt and implement recommendations made by the Ad Hoc Committee to Address Los Angeles County High School for the Arts (LACHSA) and International Polytechnic High (IPoly) Admissions with Attached Staff Report (Enclosure)</p> <p>Rec: Approval of LACOE Legislative Proposal: Position Recommendation Report (PRR), October 2024</p> <p>Interdistrict Attendance Appeals</p> <ol style="list-style-type: none"> 1. Dylan T. v. Torrance USD (Spanish Interpreter) 2. Janderi G. v. Torrance USD 3. Maya P. v. Newhall SD 4. Riley C. v. Azusa USD 5. Alisher K. v. Los Angeles USD (Russian Interpreter) 6. Erik T. v. Torrance USD 7. Jethro M. v. Torrance USD 8. Melanie A. v. Los Angeles USD 9. Keyanna H. v. Los Angeles USD 10. Jay R. N. v. Los Angeles USD 11. Kamari T. v. Los Angeles USD 12. Jaylinn R. v. Los Angeles USD 13. Alyssa A. v. Los Angeles USD 14. David H. v. Los Angeles USD 	<p>Interdistrict Attendance Appeals (Cont'd)</p> <ol style="list-style-type: none"> 15. Naiya W. v. Los Angeles USD 16. Tyrone M. v. Los Angeles USD 17. Mael B. v. Los Angeles USD 18. Ricardo M. v. Los Angeles USD 19. Anthony A. v. Los Angeles USD 20. Savannah C. v. Los Angeles USD 21. Marcell S. v. Los Angeles USD 22. Dylan H. v. Los Angeles USD 23. Isaiah D. v. Los Angeles USD 24. Davien R. v. Los Angeles USD 25. Audriana E. v. Los Angeles USD 26. Harleen P. v. Los Angeles USD 27. Alice T. v. Los Angeles USD 28. Ethan G. v. Los Angeles USD 29. Madelyn G. v. Los Angeles USD 30. Andrew G. v. Los Angeles USD 31. Cecilia M. v. Los Angeles USD 32. Cody T. v. Los Angeles USD 33. Rylie J. v. Los Angeles USD 34. Peyton J. v. Los Angeles USD 35. Yolotli S. v. Los Angeles USD 36. Nayeli S. v. Los Angeles USD 37. Elijah C. v. Los Angeles USD 38. Milana B. v. Los Angeles USD 39. Thiago B. v. Los Angeles USD 40. Patrick Z. v. Los Angeles USD 41. Molly Z. v. Los Angeles USD 42. Lily M. v. Los Angeles USD 43. Eva M. v. Los Angeles USD 44. Raymond L. v. Los Angeles USD 45. Nadhia L. v. Los Angeles USD 46. Alinah L. v. Los Angeles USD 47. Araceli L. v. Los Angeles USD 48. Arielle L. v. Los Angeles USD

OCTOBER 15 2024	OCTOBER 15 (Cont'd) 2024
<p>3:00 Board Meeting</p> <p>Rpt: Uniform Complaint Procedure Quarterly Report for Educational Programs, July 1 to September 30, 2024</p> <p>Consent Rec: Adoption of Board Resolution No. 20: National Homeless Youth Awareness Month, November 2024</p> <p>Consent Rec: Adoption of Board Resolution No. 21: California Sikh American Awareness and Appreciation Month, November 2024</p> <p>Consent Rec: Adoption of Board Resolution No. 22: United Against Hate Week</p> <p>Consent Rec: Approval of Board Resolution No. 23 in Recognition of Native American Heritage Month, November 2023</p> <p>Rec: Approval of Second Reading and Adoption of Policies</p> <p>Interdistrict Attendance Appeals</p> <ol style="list-style-type: none"> 1. Eugene W. v. Los Angeles USD (Korean Interpreter) 2. Kamila A. R. v. Montebello USD (Spanish Interpreter) 3. Susana L. G. v. Los Angeles USD (Spanish Interpreter) 4. Maylene C. v. Los Angeles USD (Spanish Interpreter) 5. Mariana L. v. Los Angeles USD (Spanish Interpreter) 6. Roxanne O. v. Azusa USD 7. Irene M. v. Azusa USD 8. Anthony G. v. Azusa USD 9. Daxton E. P. v. Azusa USD 10. Shaela F. v. Compton USD 11. Benjamin F. v. Compton USD 12. Ruben R. v. Lynwood USD 13. Ayden R. v. Lynwood USD 14. Isiavia A. v. Lynwood USD 15. Daniel C. v. Lynwood USD 	<p>Interdistrict Attendance Appeals (Cont'd)</p> <ol style="list-style-type: none"> 16. Katelyn T. v. Montebello USD 17. Dahlia P. v. Long Beach USD 18. Evan S. v. Long Beach USD 19. <u>David H. v. Los Angeles USD</u> 20. <u>Savannah C. v. Los Angeles USD</u> 21. <u>Isaiah D. L. S. C. v. Los Angeles USD</u> 22. <u>Ethan G. v. Los Angeles USD</u> 23. <u>Madelyn G. v. Los Angeles USD</u> 24. <u>Cecilia M. v. Los Angeles USD</u> 25. <u>Jayden G. v. Los Angeles USD</u> 26. <u>Nathan R. v. Los Angeles USD</u> 27. <u>Roger G. v. Los Angeles USD</u> 28. <u>Luca G. v. Los Angeles USD</u> 29. Jack A. v. Los Angeles USD 30. <u>Adelynn A. M. v. Los Angeles USD</u> 31. <u>Ashley M. v. Los Angeles USD</u> 32. <u>Jacob A. v. Los Angeles USD</u> 33. <u>Nyah P. v. Los Angeles USD</u> 34. <u>Sovereign W. v. Los Angeles USD</u> 35. <u>Darion A. v. Los Angeles USD</u> 36. <u>Amir M. v. Los Angeles USD</u> 37. <u>Melody M. v. Los Angeles USD</u> 38. <u>Jaslyn P. v. Los Angeles USD</u> 39. <u>Amelia M. v. Los Angeles USD</u> 40. <u>Briar B. v. Los Angeles USD</u> 41. <u>Olivia M. v. Los Angeles USD</u> 42. <u>Dominic G. v. Los Angeles USD</u> 43. <u>Onawa T. v. Los Angeles USD</u> 44. <u>Layla C. v. Los Angeles USD</u> 45. <u>Donald R. G. v. Los Angeles USD</u> 46. <u>Sasha A. v. Los Angeles USD</u> 47. <u>Arthur P. v. Los Angeles USD</u> 48. <u>Arlo P. v. Los Angeles USD</u>

2024

Interdistrict Attendance Appeals (Cont'd)

Interdistrict Attendance Appeals (Cont'd)

57. Sashay D. v. Los Angeles USD
58. Dailen W. v. Los Angeles USD
59. Gabriela G. L. v. Los Angeles USD
60. Liam P. v. Los Angeles USD
61. Noah P. v. Los Angeles USD
62. Jayden W. v. Los Angeles USD
63. Justyn W. v. Los Angeles USD
64. Koinonia G. v. Los Angeles USD
65. Jeremiah G. v. Los Angeles USD

3:00 Board Meeting

Transformation (BEST) Project

Rpt: Williams Legislation 2023 Annual Report of Findings for the 2023-24 School Visits and Monitoring

Consent Rec: Adoption of Board Resolution No. __: National Special Education Day, December __, 2024

Consent Rec: Adoption of Board Resolution No. _____ :

International Migrants Day, December 18, 2024

Rec: Approval of Head Start and Early Learning Division
Community Assessment and Strategic Planning Update with
Attached Staff Report

Rec: LACOE 2025 State Legislative Agenda

2:30 Study Session: Mental Health Initiatives

3:00 Board Meeting

Rec: Approval of Head Start and Early Learning

Division 2025-26 State Programs Continued Funding Application with Attached Staff Report

<p>DECEMBER 3 2024</p> <p>2:30 p.m. Study Session: Introduction of Board Members Responsibilities under the Head Start Act and Program Performance Standards</p> <p>3:00 Board Meeting</p> <p>Rec: Approval of the School Plan for Student Achievement (Title I) for Educational Programs Schools 2024-25 with Attached Staff Report</p>	<p>DECEMBER 10 2024</p> <p>2:30 Board Audit Committee Meeting</p> <p>3:00 Board Meeting</p> <p>Rec: Annual Financial Report (AFR) for the Fiscal Year ended June 30, 2024 (Enclosure)</p> <p>Rec: Approval of First Interim Report 2024-25 With Attached Staff Report (Enclosure)</p> <p>DECEMBER 17</p> <p>2:30 Study Session: Analysis of what is preventing districts/charters from exiting out of Technical Assistance and Support</p> <p>3:00 Board Meeting</p> <p>Consent Rec: Adoption of Board Resolution No. __: Dr. Martin Luther King Jr. Day, January __, 2025</p> <p>Consent Rec: Adoption of Board Resolution No. __: Fred Korematsu Day of Civil Liberties and the Constitution (Education Code 37222.15), January __, 2025</p> <p>Consent Rec: Adoption of Board Resolution No. 20: National Human Trafficking Month, January 2025</p>
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<p>JANUARY 7 2025</p> <p>3:00 Board Meeting</p> <p>Consent Rec: Approval of Board Resolution No. 26 to Recognize Religious Freedom Day 2024</p>	<p>JANUARY 14 2025</p> <p>3:00 Board Meeting</p> <p>Rpt: Uniform Complaint Procedure Quarterly Report for Educational Programs, October 1 to December __, 2025</p> <p>Rpt: Local Control and Accountability Plan Parent Engagement Update</p> <p>Consent Rec: Approval of Nominees for the School Attendance Review Board (SARB)</p> <p>JANUARY 21</p> <p>3:00 Board Meeting</p> <p>Presentation: Recognition of Head Start and Early Learning Division Golden Apple Awards</p> <p>Rpt: Update on the Business Enhancement System Transformation (BEST) Project</p> <p>Consent Rec: Adoption of Board Resolution No. __: National School Counseling Week, February __, 2025- <i>CWSS</i></p> <p>Consent Rec: Adoption of Board Resolution No. __: National African American History Month, February 2025</p> <p>Consent Rec: Adoption of Board Resolution No. 29 to Recognize and celebrate the Spectrum of Asian American, Native Hawaiian, and Pacific Islander (AANHPI) New Year Traditions</p>
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<p>FEBRUARY 4 3:00 Board Meeting</p> <p>FEBRUARY 11 3:00 Board Meeting Presentation: Introduction of Head Start and Early Learning Division Policy Council Executive Members to the County Board of Education</p>	<p>FEBRUARY 18 3:00 Board Meeting Public Hearing: Disposal of Textbooks and Instructional Materials for Educational Programs School Sites Rpt: Preview of 2023-24 Annual Report of Performance Data for LACOE-Operated Educational Programs Consent Rec/Bd. Res.: Adoption of Board Resolution No. __: Read Across America Day, March __, 2025 Consent Rec/Bd. Res.: Adoption of Board Resolution No. __: Anniversary of Boston Massacre and Death of Crispus Attucks, March __, 2025 Consent Rec/Bd. Res.: Adoption of Board Resolution No. __: International Day for the Elimination of Racial Discrimination, March __, 2025 Consent Rec/Bd. Res.: Adoption of Board Resolution No. __: Cesar Chavez Day, March __, 2025 Consent Rec/Bd. Res.: Adoption of Board Resolution No. __: Arts Education Month in California / Youth Arts Month, March 2025 Consent Rec/Bd. Res.: Adoption of Board Resolution No. __: National Nutrition Month, March 2025 Consent Rec/Bd. Res.: Adoption of Board Resolution No. __: National Social Work Month, March 2025 Consent Rec/Bd. Res.: Adoption of Board Resolution No. __: National Women’s History Month, March 2025 Rec: Approval of Educational Programs 2024-25 Textbooks and Instructional Materials Disposal List</p>
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<p>MARCH 4 3:00 Board Meeting Rpt: Report on Policies Consent Rec/Bd. Res.: Adoption of Board Resolution No. __: to establish a week during the Month of April 2025 as Public Schools Month</p> <p>MARCH 11 3:00 Board Meeting Rec: Approval of First Reading of Policies Rec: Approval of Second Interim Report 2024-25 With Attached Staff Report (Enclosure)</p>	<p>MARCH 18 3:00 Board Meeting Presentation: Visual and Performing Arts Presentation Consent Rec/Bd. Res.: Adoption of Board Resolution No. __: Declaring April as “Sexual Assault Awareness Month” and April ____, 2025 as “Denim Day” at the Los Angeles County Office of Education Consent Rec/Bd. Res.: Adoption of Board Resolution No. __: Dolores Huerta Day, April __, 2025 Consent Rec/Bd. Res.: Adoption of Board Resolution No. __: Armenian Genocide Remembrance Day, April __, 2025 Consent Rec/Bd. Res.: Adoption of Board Resolution No. __: National Child Abuse Prevention Month, April 2025 Consent Rec/Bd. Res.: Adoption of Board Resolution No. 40: Recognizing Earth Day as April __, 2025 Consent Rec: Adoption of Board Resolution No. __: National Arab American Heritage Month, April 2024 Rec: Approval of Second Reading and Adoption of Policies Rec: 2023-24 Annual Report of Performance Data for LACOE-Operated Educational Programs with Attached Staff Report Rec: 2024-25 Approval of Head Start/Early Head Start 2025-26 Consolidated Funding Application with Attached Staff Report</p>
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<p>APRIL 1 3:00 Board Meeting</p> <p>APRIL 8 2:30 Board Audit Committee Meeting 3:00 Board Meeting Rpt: Williams Uniform Complaint Procedure Quarterly Report for Educational Programs, January 1 to March 31, 2025</p>	<p>2025</p> <p>APRIL 15 3:00 Board Meeting Presentation: 2024-25 Los Angeles County Academic Decathlon Winners Rpt: Update on the Business Enhancement System Transformation (BEST) Project Consent Rec/Bd. Res.: Adoption of Board Resolution No. ____ to recognize May __, 2025, as El Dia del Maestro, or Day of the Teacher, in Los Angeles County Consent Rec/Bd. Res.: Adoption of Board Resolution No. ____ to recognize May ____, 2025 as Classified School Employees Week in Los Angeles County Consent Rec/Bd. Res.: Adoption of Board Resolution No. ____: May Day, May __, 2025 Consent Rec: Adoption of Board Resolution No. ____: to recognize May __, 2025, as National School Nurse Day Consent Rec: Adoption of Board Resolution No. ____: to recognize May 2025, as National Foster Care Month Consent Rec: Adoption of Board Resolution No. ____: Asian American and Pacific Islander Heritage Month, May 2025 Consent Rec: Adoption of Board Resolution No. ____: to recognize May ____, 2025 as Harvey Milk Day Consent Rec: Adoption of Board Resolution No. ____: National Mental Health Month, May 2025 Consent Rec: Adoption of Board Resolution No. ____ to Recognize May as Jewish American Heritage Month Rpt: Approval of Head Start and Early Learning Division Budget Revision – Non-Federal Match Waiver Request with Attached Staff Report</p>
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<p>MAY 6 3:00 Board Meeting Presentation: Day of the Teacher 2025</p>	<p>2025</p> <p>MAY 13 3:00 Board Meeting Presentation: Recognition of Classified School Employees Week Presentation: Recognition of the 2025 Los Angeles County Spelling Bee Consent Rec: Approval of Los Angeles County Board of Education Institutional Memberships for the 2025-26 Fiscal Year</p> <p>MAY 20 3:00 Board Meeting Presentation: History Day Awards 2025 Presentation: Recognition of 2024-25 Science and Math Competition and Other Events Rpt: Local Control and Accountability Plan (LCAP) for Educational Programs Consent Rec: Adoption of Board Resolution No. ____: LGBTQ Pride Month, June 2025 Consent Rec: Adoption of Board Resolution No. ____: Immigrant Heritage Month, June 2025</p>
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<p>JUNE 3 2025</p> <p>3:00 Board Meeting</p> <p>Rpt: Budget Report – Estimated Actuals</p> <p>Rpt: Report on Policies</p> <p>Consent Rec: Approval of Annual Distribution of United States Forest Reserve and Flood Control Funds</p> <p>Consent Rec: Adoption of Board Resolution No. __: Juneteenth, June 19, 2025</p> <p>Consent Rec: Approval of Re-Issuance of Stale-Dated Warrants</p> <p>Rec: Adoption of Board Resolution No. __: Short-term Cash Loan to School Districts in Los Angeles County – BS</p> <p>Rec: Approval of the Los Angeles County Board of Education Schedule, 2025-2026, Establishment of meeting times, future agenda items, follow up</p> <p>JUNE 10</p> <p>3:00 Board Meeting</p> <p>Public Hearing: Local Control and Accountability Plan (LCAP)</p> <p>Public Hearing: Public Hearing on the Annual Budget and Service Plans for the Los Angeles County Court Schools Special Education Local Plan Area (LAC Court Schools SELPA)</p> <p>Public Hearing: 2025-26 Proposed Budget</p> <p>Rpt: Los Angeles County Office of Education’s Proposed Budget 2025-26 (Enclosure)</p> <p>Rec: Approval of First Reading of Policies</p> <p>Rec: Annual Budget and Service Plans for the Los Angeles County Court Schools Special Education Local Plan Area (LAC Court Schools SELPA)</p>	<p>JUNE 17 2025</p> <p>3:00 Board Meeting</p> <p>Presentation: Academic Bowl 2025</p> <p>Rpt: LCFF Local Indicator Report</p> <p>Consent Rec: Adoption of Board Resolution No. __: 2025-26 on how funds received from the Education Protection act shall be spent as required by Article XIII, Section 36 of the California Constitution (EPA) – BS</p> <p>Rec: Approval of Second Reading and Adoption of Policies</p> <p>Rec: Adoption of Local Control Accountability Plan (LCAP)</p> <p>Rec: Adoption of 2025-26 Proposed Budget</p> <p>Rec: Los Angeles County Office of Education – County Office System of Support Annual Summary Report</p>
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Board Meeting – October 8, 2024

Item IX. Interdistrict and Expulsion Appeal Hearings

A. Los Angeles County Board of Education's Decision on Interdistrict Attendance Appeals (Enclosures)

Final decisions on Interdistrict Attendance Appeals

On September 19 and 24, 2024, the Administrative Hearing Consultant heard the appeal(s). The consultant's findings and recommendations were sent to the County Board of Education, along with the hearing folder, for review.

The Superintendent will provide legal counsel from the County Office of Education.

**Interdistrict
Attendance Permit Appeal(s)**

Student's Name	Hearing Consultant	Grade	Represented by	Resident District	District Representative	Desired District
1. Dylan T. ^	Mr. Steve Tabor	9	Mr. Napoleon Tapia and Mrs. Claudia Tapia, parents	Los Angeles USD	Mr. Jon Pearson, Director of Student Services	<u>Torrance USD</u>
2. Janderi G.	Mrs. Marian Chiara	7	Mr. KayCee Garcia and Ms. Janderi Flores, parents	Los Angeles USD	Mr. Jon Pearson, Director of Student Services	<u>Torrance USD</u>
3. Riley C.	Mr. Steve Tabor	10	Mrs. Molly Larios, mother	<u>Azusa USD</u>	Mr. Paul Hernandez, Director of Student Services	Monrovia USD